

ENTERPRISE GROUP LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTMEBR 2018

(All amounts are in thousands of Ghana cedis)

	Stated capital	Retained earnings	Currency translation reserve	Share option reserve	Contingency reserve	Total	Non-controlling interests	Total Equity
Balance at 1 January 2018	37,268	147,478	748	1,836	32,945	220,275	88,504	308,779
<i>Total comprehensive income</i>								
Profit for the period	-	14,452	-	-	-	14,452	23,554	38,006
Total comprehensive income	-	14,452	-	-	-	14,452	23,554	38,006
Transfer to contingency reserve	-	(4,387)	-	-	4,387	-	-	-
<i>Transactions with owners of the company</i>								
Proceeds from rights issue	219,720	-	-	-	-	219,720	-	219,720
Proceeds from vested share option	1,397	-	-	-	-	1,397	-	1,397
Transfer from share option reserve	412	-	-	(412)	-	-	-	-
Transactions cost for right issue	-	(4,702)	-	-	-	(4,702)	-	(4,702)
- Dividends to non-controlling interest	-	-	-	-	-	-	(7,200)	(7,200)
- Value of employee services	-	-	-	(333)	-	(333)	-	(333)
Total Transactions with owners of the company	221,529	(4,702)	-	(745)	-	216,082	(7,200)	208,882
Balance at 30 September 2018	258,797	152,841	748	1,091	37,332	450,809	104,858	555,667

ENTERPRISE GROUP LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2019

(All amounts are in thousands of Ghana cedis)

	Stated capital	Deposit for shares	Retained earnings	Currency translation reserve	Share option reserve	Contingency reserve	Total	Non-controlling interests	Total Equity
Balance at 1 January 2019	258,886	996	162,214	814	142	42,053	465,105	111,448	576,553
<i>Total comprehensive income</i>									
Profit for the period	-	-	37,294	-	-	-	37,294	23,621	60,915
Currency translation differences	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	37,294	-	-	-	37,294	23,621	60,915
Transfer to contingency reserve	-	-	(4,661)	-	-	4,661	-	-	-
<i>Transactions with owners of the company</i>									
Final Dividend paid for 2018	-	-	(7,687)	-	-	-	(7,687)	-	(7,687)
- Dividends to non-controlling interest - ELL	-	-	-	-	-	-	-	(11,200)	(11,200)
Total Transactions with owners of the company	-	-	(7,687)	-	-	-	(7,687)	(11,200)	(18,887)
Balance at 30 September 2019	258,886	996	187,160	814	142	46,714	494,712	123,869	618,581

ENTERPRISE GROUP LIMITED
UNAUDITED SEPARATE STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2019

(All amounts are in thousands of Ghana cedis)

	Stated capital	Retained earnings	Share option reserve	Total Equity
Balance at 1 January 2018	37,268	106,117	1,836	145,221
<i>Total comprehensive income</i>				
Profit for the period	-	1,241	-	1,241
Total comprehensive income	-	1,241	-	1,241
<i>Transactions with owners of the company</i>				
Proceeds from rights issue	219,720	-	-	219,720
Proceeds from vested share option	1,397	-	-	1,397
Transfer from share option reserve	412	-	(412)	-
Transactions cost for right issue	-	(4,702)	-	(4,702)
Share option scheme:				
- Value of employee services	-	-	(333)	(333)
Total Transactions with owners of the company	221,529	(4,702)	(745)	216,082
Balance at 30 September 2018	258,797	102,656	1,091	362,544
Balance at 1 January 2019	258,886	145,159	142	404,187
<i>Total comprehensive income</i>				
Profit for the period	-	13,086	-	13,086
Total comprehensive income	-	13,086	-	13,086
<i>Transactions with owners of the company</i>				
Final Dividend paid for 2018	-	(7,687)	-	(7,687)
Total Transactions with owners of the company	-	(7,687)	-	(7,687)
Balance at 30 September 2019	258,886	150,558	142	409,586

