

ENTERPRISE GROUP PLC  
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	Foreign 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
Total comprehensive income	-	-	37,294	-	-	-	37,294	23,621	60,915
Profit for the period	-	-	37,294	-	-	-	37,294	23,621	60,915
<b>Total comprehensive income</b>	-	-	37,294	-	-	-	37,294	23,621	60,915
Transfer to contingency reserve	-	-	(4,661)	-	-	4,661	-	-	-
Transactions with owners of the company									
- Dividends to non-controlling interest	-	-	-	-	-	-	-	(11,200)	(11,200)
- Dividend declared	-	-	(7,687)	-	-	-	(7,687)	-	(7,687)
<b>Total Transactions with owners of the company</b>	-	-	(7,687)	-	-	-	(7,687)	(11,200)	(18,887)
<b>Balance at 30 September 2019</b>	<b>258,886</b>	<b>996</b>	<b>187,160</b>	<b>814</b>	<b>142</b>	<b>46,714</b>	<b>494,712</b>	<b>123,869</b>	<b>618,581</b>

ENTERPRISE GROUP PLC  
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FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2020

(All amounts are in thousands of Ghana cedis)

	Stated capital	Deposit for shares	Retained earnings	Foreign currency translation reserve	Contingency reserve	Total	Non-controlling interests	Total Equity
Balance at 1 January 2020	258,886	996	213,284	1,074	52,426	526,666	140,229	666,895
Total comprehensive income	-	-	63,946	-	-	63,946	44,937	108,883
Profit for the period	-	-	63,946	-	-	63,946	44,937	108,883
<b>Total comprehensive income</b>	-	-	63,946	-	-	63,946	44,937	108,883
Transfer to contingency reserve	-	-	(6,350)	-	6,350	-	-	-
Transactions with owners of the company								
- Dividends to non-controlling interest	-	-	-	-	-	-	(18,099)	(18,099)
- Dividend declared	-	-	(9,228)	-	-	(9,228)	-	(9,228)
<b>Total Transactions with owners of the company</b>	-	-	(9,228)	-	-	(9,228)	(18,099)	(27,327)
<b>Balance at 30 September 2020</b>	<b>258,886</b>	<b>996</b>	<b>261,652</b>	<b>1,074</b>	<b>58,776</b>	<b>581,384</b>	<b>167,067</b>	<b>748,451</b>

ENTERPRISE GROUP PLC  
SEPARATE STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

(All amounts are in thousands of Ghana cedis)

	Stated capital	Retained earnings	Share option reserve	Total Equity
Balance at 1 January 2019	258,886	145,159	142	404,187
Total comprehensive income	-	13,086	-	13,086
Profit for the year	-	13,086	-	13,086
Total comprehensive income	-	13,086	-	13,086
Transactions with owners of the company				
Dividend declared for 2018	-	7,687	-	(7,687)
Total Transactions with owners of the company	-	7,687	-	(7,687)
<b>Balance at 30 September 2019</b>	<b>258,886</b>	<b>150,558</b>	<b>142</b>	<b>409,586</b>
Balance at 1 January 2020	258,886	166,207	-	425,093
Total comprehensive income	-	12,987	-	12,987
Profit for the period	-	12,987	-	12,987
Total comprehensive income	-	12,987	-	12,987
Transactions with owners of the company				
Dividend declared for 2019	-	(9,228)	-	(9,228)
Total Transactions with owners of the company	-	(9,228)	-	(9,228)
<b>Balance at 30 September 2020</b>	<b>258,886</b>	<b>169,966.00</b>	<b>-</b>	<b>428,852</b>

