

ENTERPRISE GROUP PLC
AUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2020

(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	153,780	814	142	42,053	456,671	119,882	576,553
<i>Total comprehensive income</i>									
Profit for the year	-	-	79,634	-	-	-	79,634	37,591	117,225
Currency translation difference	-	-	-	260	-	-	260	86	346
Total comprehensive income	-	-	79,634	260	-	-	79,894	37,677	117,571
Transfer to contingency reserve	-	-	(10,373)	-	-	10,373	-	-	-
<i>Transactions with owners of the company</i>									
Write off of share option reserve	-	-	-	-	(142)	-	(142)	-	(142)
- Dividends to non-controlling interest-ELAC	-	-	-	-	-	-	-	(19,200)	(19,200)
- Dividends to non-controlling interest-ETL	-	-	-	-	-	-	-	(200)	(200)
Transactions with NCI	-	-	(2,070)	-	-	-	(2,070)	2,070	-
- Dividend declared	-	-	(7,687)	-	-	-	(7,687)	-	(7,687)
Total Transactions with owners of the company	-	-	(9,757)	-	(142)	-	(9,899)	(17,330)	(27,229)
Balance at 31 December 2019	258,886	996	213,284	1,074	-	52,426	526,666	140,229	666,895

ENTERPRISE GROUP PLC
UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 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
<i>Total comprehensive income</i>								
Profit for the year	-	-	84,837	-	-	84,837	72,670	157,507
Currency translation difference	-	-	-	(7,011)	-	(7,011)	-	(7,011)
Total comprehensive income	-	-	84,837	(7,011)	-	77,826	72,670	150,496
Transfer to contingency reserve	-	-	(12,855)	-	12,855	-	-	-
<i>Transactions with owners of the company</i>								
- Dividends to non-controlling interest	-	-	-	-	-	-	(33,097)	(33,097)
- Dividend declared	-	-	(9,228)	-	-	(9,228)	-	(9,228)
Total Transactions with owners of the company	-	-	(9,228)	-	-	(9,228)	(33,097)	(42,325)
Balance at 31 December 2020	258,886	996	276,038	(5,937)	65,281	595,264	179,802	775,066

ENTERPRISE GROUP PLC
UNAUDITED SEPARATE STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 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
<i>Total comprehensive income</i>				
Profit for the year	-	28,735	-	28,735
Total comprehensive income	-	28,735	-	28,735
<i>Transactions with owners of the company</i>				
Write off of share option reserve	-	-	(142)	(142)
Dividend declared for 2018	-	(7,687)	-	(7,687)
Total Transactions with owners of the company	-	(7,687)	(142)	(7,829)
Balance at 31 December 2019	258,886	166,207	-	425,093
Balance at 1 January 2020	258,886	166,207	-	425,093
<i>Total comprehensive income</i>				
Profit for the year	-	18,175	-	18,175
Total comprehensive income	-	18,175	-	18,175
<i>Transactions with owners of the company</i>				
Dividend declared for 2019	-	(9,228)	-	(9,228)
Total Transactions with owners of the company	-	(9,228)	-	(9,228)
Balance at 31 December 2020	258,886	175,154	-	434,040