

Statement of Prior Period Earnings

Company Name: _____

Report Date: _____

Financial Period: _____

Currency: _____

| Description | Amount | Total |
|--|--------|-------|
| Retained Earnings, Beginning of Period (As Previously Reported) | | |
| Prior Period Adjustments: | | |
| Correction of Error in Prior Period Financials | | |
| Effect of Change in Accounting Policy | | |
| Total Prior Period Adjustments | | |
| Adjusted Beginning Retained Earnings | | |
| Add: Net Income for the Period | | |
| Less: Net Loss for the Period | | |
| Less: Dividends Declared | | |
| Cash Dividends | | |
| Stock Dividends | | |
| Other Decreases / Increases (Specify): | | |
| Retained Earnings, End of Period | | |

Prepared By (Signature / Date)

Approved By (Signature / Date)

Title / Position

Title / Position