

# STATEMENT OF NON-CONTROLLING INTERESTS

Minority Interest Template

Parent Entity: \_\_\_\_\_

Reporting Period: \_\_\_\_\_

Subsidiary Entity: \_\_\_\_\_

Currency: \_\_\_\_\_

## Ownership Structure

Shareholder Group	Ownership Percentage (%)	Voting Rights (%)
Majority Shareholder (Parent)		
Non-Controlling Interest (Minority)		
<b>Total</b>		

## Reconciliation of Non-Controlling Interest

Line Item Description	Amount
<b>Beginning Balance (As of: _____ )</b>	
Share of Net Income / (Loss) for the Period	
Share of Other Comprehensive Income (OCI)	
Dividends declared/paid to Non-Controlling Interests	
Capital contributions from Non-Controlling Interests	
Capital redemption / return of capital to Minority Interests	
Changes in ownership interest without loss of control	
Foreign currency translation adjustments	
<b>Ending Balance (As of: _____ )</b>	

Prepared By: Name / Title \_\_\_\_\_

Date \_\_\_\_\_

Reviewed/Approved By: Name / Title \_\_\_\_\_

Date \_\_\_\_\_