

SUBSIDIARY MINORITY INTEREST ALLOCATION STATEMENT

Parent Company: _____ **Subsidiary Name:** _____
Reporting Period: _____ **Currency:** _____

1. Ownership Structure		
Class of Shares / Equity Type	Parent Ownership %	Minority (NCI) %
Common / Ordinary Shares		
Preferred Shares		
Total Effective Ownership		

2. Earnings Allocation for the Period		
Subsidiary Net Income Reconciliation		
Subsidiary Net Income (Loss) per Standalone Financials		
Less: Intercompany Transaction Adjustments		
Plus / Less: Fair Value Amortization Adjustments		
Adjusted Subsidiary Net Income (Loss) for Allocation		
Allocation of Adjusted Earnings		
Parent Share of Earnings		
Minority Interest Share of Earnings (Non-Controlling Interest)		
Total Allocated Earnings		

3. Minority Interest Equity Balance Roll-Forward		
Minority Interest Opening Balance (Beginning of Period)		
Add: Share of Adjusted Net Income for the Period		
Add: Share of Other Comprehensive Income (OCI)		
Add: Additional Capital Contributions from Minority Shareholders		
Less: Dividends Declared / Paid to Minority Shareholders		
Less: Redemptions / Capital Returns to Minority Shareholders		
Minority Interest Closing Balance (End of Period)		

_____ **Prepared By (Finance Officer)** _____ **Reviewed By (Controller / Manager)** _____ **Approved By (Chief Financial Officer)**
 Date: _____ Date: _____ Date: _____