

Consolidated Retained Earnings Statement

For the Year Ended December 31, 20XX

Description	Amount (USD)
Opening Balance of Retained Earnings	200,000
Add: Net Income Attributable to Parent	150,000
Add: Share in Subsidiary's Post-Acquisition Retained Earnings	45,000
Less: Dividends Declared	(60,000)
Less: Non-Controlling Interest Share in Subsidiary's Profit	(20,000)
Less: Appropriations/Transfers (Statutory Reserves, etc.)	(10,000)
Closing Balance of Consolidated Retained Earnings	305,000

Important Notes:

- The consolidated retained earnings statement presents accumulated profits available for distribution to equity shareholders of the parent company.
- Only the parent's and its share of subsidiary's post-acquisition earnings are included.
- Non-controlling interests are excluded from consolidated retained earnings.
- Adjustments for appropriations, transfers, and dividends must be clearly shown.
- Ensure all eliminations of intercompany transactions for consolidation are completed before statement preparation.