

## **S03.06-IS-01-R76000**

### **I - Non-controlling interests (R76000)**

The profit or loss and each component of other comprehensive income must be attributed to the owners of the parent and to the **non-controlling interests**. The entity shall also attribute total comprehensive income to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Non-controlling interest is the portion of the equity of a subsidiary not attributable, directly or indirectly, to the parent company (minority shareholders).