UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 18, 2016

OM Asset Management plc
(Exact name of registrant as specified in its charter)

England and Wales	**001-36683**	**98-1179929**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

Ground Floor, Millennium Bridge House
2 Lambeth Hill
London EC4V 4GG, United Kingdom
+44-20-7002-7000
(Address, including zip code, and telephone number, including area code, of registrant’s principal executive offices)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.01 Completion of Acquisition or Disposition of Assets.

On August 23, 2016, OM Asset Management plc, a public limited company incorporated under the laws of England and Wales (the "Company") filed a Current Report on Form 8-K (the "Prior 8-K") in connection with its acquisition (the "Acquisition") of an interest in Landmark Partners, LLC, a Delaware limited liability company ("Landmark"). The acquisition is described in the Prior 8-K.

This Current Report on Form 8-K/A amends the Prior 8-K to include consolidated financial statements of Landmark and subsidiaries as of December 31, 2015 and for the six months ended June 30, 2016 and 2015, as required by Item 9.01(a) of Form 8-K and unaudited pro forma condensed combined financial information of the Company related to the Acquisition, as required by Item 9.01(b) of Form 8-K. Attached hereto as Exhibit 99.1, and incorporated herein by reference, are consolidated financial statements of Landmark and subsidiaries as of December 31, 2015. Attached hereto as Exhibit 99.2, and incorporated herein by reference, are consolidated financial statements of Landmark and subsidiaries for the six months ended June 30, 2016 and 2015. Attached hereto as Exhibit 99.3, and incorporated herein by reference, are unaudited pro forma condensed combined financial information of the Company giving effect to the Acquisition.

ITEM 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired

The consolidated financial statements of Landmark and subsidiaries as of and for the year ended December 31, 2015 are attached as Exhibit 99.1 hereto and the consolidated financial statement of Landmark and subsidiaries as of and for the six months ended June 30, 2016 and 2015 are attached as Exhibit 99.2 hereto, each incorporated by reference herein.

(b) Pro Forma Financial Information

The unaudited pro forma condensed combined financial information is attached as Exhibit 99.3 hereto and incorporated by reference herein.

(d) Exhibits

Exhibit No.	Description
23.1	Consent of PricewaterhouseCoopers LLP
99.1	Consolidated Financial Statements of Landmark Partners, LLC and Subsidiaries as of December 31, 2015
99.2	Consolidated Financial Statements of Landmark Partners, LLC and Subsidiaries as of the six months ended June 30, 2016 and 2015
99.3	Unaudited Pro Forma Condensed Combined Financial Information

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this form to be signed on its behalf by the undersigned, thereto duly authorized.

Date: November 2, 2016	OM ASSET MANAGEMENT PLC	
	By:	/s/ STEPHEN H. BELGRAD
	Name:	Stephen H. Belgrad
	Title:	Executive Vice President and Chief Financial Officer

Exhibit 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statements on Form S-3 (No. 333-207781) and S-8 (No. 333-199253) of OM Asset Management plc of our report dated May 12, 2016 relating to the financial statements of Landmark Partners LLC and Subsidiaries, which appears in this Current Report on Form 8-K/A of OM Asset Management plc.

/s/ PricewaterhouseCoopers LLP
Hartford, Connecticut
November 2, 2016

Exhibit 99.1

Landmark Partners LLC and Subsidiaries

Consolidated Financial Statements
December 31, 2015

Landmark Partners LLC and Subsidiaries
Index to Consolidated Financial Statements
December 31, 2015

Independent Auditor's Report

To the Management Board and Members of
Landmark Partners LLC and Subsidiaries

We have audited the accompanying consolidated financial statements of Landmark Partners LLC and its subsidiaries (the "Company"), which comprise the consolidated balance sheet as of December 31, 2015, and the related consolidated statement of operations, changes in members' equity and cash flows for the year then ended.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Landmark Partners LLC and its subsidiaries at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ PricewaterhouseCoopers LLP

Hartford, Connecticut
May 12, 2016

Landmark Partners LLC and Subsidiaries
Consolidated Balance Sheet
As of December 31, 2015

Assets		
Current assets		
Cash and cash equivalents	$	8,008,730
Reimbursable expenses		1,222,061
Due from officers and affiliates		11,622,747
Prepaid expenses and other current assets		790,911
Total current assets		21,644,449
Long-term assets		
Investments in affiliates		2,100
Building, equipment, furniture and fixtures, net		5,359,117
Other assets		288,235
Total long-term assets		5,649,452
Total assets	$	27,293,901
Liabilities and members' equity		
Current liabilities		
Line of credit	$	—
Note payable - current portion		140,250
Accrued compensation and other expenses		2,230,430
Accounts payable		424,370
Due to affiliates		10,117,112
Other liabilities		88,543
Total current liabilities		13,000,705
Long-term liabilities		
Due to affiliates		6,136,866
Note payable		1,566,125
Interest rate swap		108,343
Deferred rent		204,080
Total long-term liabilities		8,015,414
Total liabilities		21,016,119
Commitments and contingencies (Note 7)		
Members' equity		6,277,782
Total liabilities and members' equity	$	27,293,901

The accompanying notes are an integral part of this consolidated financial statement.

Landmark Partners LLC and Subsidiaries
Consolidated Statement of Operations
For the year ended December 31, 2015

Investment advisory fees	$ 80,823,898
Expenses	
Personnel and related expenses	15,895,477
Occupancy and related expenses	1,426,182
Marketing expenses	827,823
Systems expenses	1,414,423
European operating expenses	2,598,044
Other operating expenses	4,142,408
Total expenses	26,304,357
Income from operations before discretionary compensation	54,519,541
Discretionary compensation and related taxes	(16,496,393)
Income from operations before other income (expense) and noncontrolling interest	38,023,148
Other income (expense)	
Interest and dividend income	10,528
Interest expense	(108,460)
Depreciation expense	(452,446)
Conversion compensation expense	(2,437,593)
Other employee expense	(180,602)
Performance fee income	—
Introductory fee income	142,912
Unrealized gain on swap valuation	49,512
Loss on disposal of assets	(6,760)
Other income	8,434
Total other income (expense)	(2,974,475)
Income before special allocations and noncontrolling interest	35,048,673
Specifically allocated expenses	(11,714,266)
Net income	23,334,407
Net income attributable to noncontrolling interests	(142,912)
Net income attributable to Landmark Partners LLC	$ 23,191,495

The accompanying notes are an integral part of this consolidated financial statement.

Landmark Partners LLC and Subsidiaries
Consolidated Statement of Changes in Members' Equity
For the year ended December 31, 2015

	Class A Unit Holders	Class B Unit Holders	Class C Unit Holders	Noncontrolling Interests	Total
Balance at December 31, 2014	$ 6,512,847	$ (7,741,767)	$ 21,173,270	$ 732,480	$ 20,676,830
Equity issuance	—	(614,035)	16,298,290	—	15,684,255
Capital contributions	(593,791)	—	—	—	(593,791)
Contributions receivable	593,791	—	—	—	593,791
Income before special allocations	18,761,846	9,969,034	6,174,881	142,912	35,048,673
Special allocations	(6,456,300)	(667,058)	(4,590,908)	—	(11,714,266)
Distributions	(28,527,720)	(15,887,015)	(9,002,975)	—	(53,417,710)
Balance at December 31, 2015	$ (9,709,327)	$ (14,940,841)	$ 30,052,558	$ 875,392	$ 6,277,782

The accompanying notes are an integral part of this consolidated financial statement.

Landmark Partners LLC and Subsidiaries
Consolidated Statement of Cash Flows
For the year ended December 31, 2015

Cash flows from operating activities		
Net income	$	23,191,495
Adjustments to reconcile net income to net cash provided by operating activities:		
Equity issuance expense		9,393,297
Depreciation expense		543,411
Loss on disposal of equipment, furniture and fixtures		6,760
Unrealized gain on swap valuation		(49,512)
Noncontrolling interest		142,912
Changes in assets and liabilities:		
(Increase)/Decrease in reimbursable expenses		1,276,204
(Increase)/Decrease in due from affiliates		19,003,776
(Increase)/Decrease in prepaid expenses		(113,585)
(Increase)/Decrease in other assets		(54,368)
Increase/(Decrease) in accounts payable		(89,065)
Increase/(Decrease) in accrued compensation and other expenses		45,625
Increase/(Decrease) in deferred rent		(69,901)
Increase/(Decrease) in other liabilities		2,168
Increase/(Decrease) in due to affiliates		3,231,433
Net cash provided by/(used for) operating activities		56,460,650
Cash flows from investing activities		
Decrease/(Increase) in due from officers, net		(1,692,789)
Purchases of equipment, furniture and fixtures		(737,157)
Net cash provided by/(used for) investing activities		(2,429,946)
Cash flows from financing activities		
Net borrowings/(repayments) of line of credit		(556,821)
Repayments of note payable		(140,250)
Contributions received, net		—
Distributions to members		(53,417,710)
Distributions to noncontrolling interest		—
Net cash provided by/(used for) financing activities		(54,114,781)
Net increase/(decrease) in cash and cash equivalents		(84,077)
Cash, at beginning of period		8,092,807
Cash, at end of period	$	8,008,730

Supplemental cash flow information:		
Cash paid for interest	$	109,156
Cash paid for income taxes	$	74,275

Supplemental disclosure of non-cash information:		
Conversion of C-2 units to issued C-1 units	$	4,603,789
Issuance of C-2 units from equity incentive reserve	$	5,386,548

The accompanying notes are an integral part of this consolidated financial statement.

1. Organization and Nature of Operations

Landmark Partners LLC ("Landmark" or the "Company"), a Delaware limited liability company, is an investment firm focused on the alternative investment marketplace. Through its affiliated registered investment advisors, Landmark provides investment advisory services to commingled private equity and real estate funds, as well as managed accounts that acquire interests in alternative investment partnerships, companies and properties generally through secondary market transactions. Landmark was formed in October 2010 and began operations in April 2011.

Landmark was formed as part of a purchase and sale transaction that Landmark Partners Inc. (“OldCo”) and its stockholders entered into with Religare Enterprises Limited. As required by the purchase and sale agreement, OldCo formed a new wholly owned subsidiary - Landmark Partners LLC. Immediately prior to closing, on April 17, 2011 the outstanding membership interests of the Company were reclassified into Class A and B units. Class C-2 and C-3 units were also issued to members of the Landmark management team at that time. Immediately following the issuance of the Class C units but prior to closing, OldCo contributed certain of its assets and liabilities to the newly formed Landmark. Upon closing on April 18, 2011, Religare Global Asset Management, Inc. (“RGAM” or “Religare”), a U.S.-based subsidiary of Religare Enterprises Limited, acquired approximately 55% of the outstanding equity interests in the Company (“Class A Units”) from OldCo (“the Religare transaction”), with the balance of the ownership being held by the Landmark management team (“Class B and C Units”).

The Company operates under the provision of the Second Amended and Restated Limited Liability Company Agreement dated April 17, 2011 (the “Operating Agreement”).

Landmark is the managing member of Landmark Realty Advisors LLC ("LRA"), sole member of Landmark Equity Advisors, LLC ("LEA") and sole member of Mill Pond Associates, LLC ("MPA"). In addition to serving as the controlling member of these entities, certain officers of Landmark are officers of these entities and Landmark provides administrative services to these entities and their affiliates. Each of these investments was part of the net assets contributed by OldCo to Landmark in April 2011 as part of the Religare transaction.

LRA is an investment advisory firm, providing investment advisory services to affiliated secondary real estate partnerships and secondary real estate trusts. LRA was formed on August 20, 1996 and the total initial amount capitalized was $800,000 of which, $768,000 was contributed by OldCo. The total investment in LRA is $376 at December 31, 2015 and has been eliminated in consolidation. The noncontrolling interest was $0 at December 31, 2015.

LEA is an investment advisory firm, providing investment advisory services to affiliated private equity limited partnerships and non-affiliated entities. LEA was formed on April 29, 1998 and began operations on July 28, 1998. The total investment in LEA is $246,760 at December 31, 2015 and has been eliminated in consolidation.

MPA was formed to acquire Landmark’s corporate offices located at 10 Mill Pond Lane in Simsbury, Connecticut. The total investment in MPA is $923,680 at December 31, 2015 and has been eliminated in consolidation.

LMK Services Inc. (“LMK”), a Delaware C Corporation, was formed in June 2013 with Landmark as the sole owner. Certain officers of Landmark are officers of LMK. LMK provides services to the Company, primarily in New York state, under an agreement whereby LMK is reimbursed on a cost plus basis. The total investment in LMK is $208,083 at December 31, 2015 and has been eliminated in consolidation.

2. Summary of Significant Accounting Policies

Basis of Presentation
The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Principles of Consolidation
The accompanying financial statements include the consolidated accounts of the Company, LRA, LEA, MPA and LMK. The consolidated financial statements of the Company as of December 31, 2015 and for the year then ended also include Landmark Partners (Europe) Limited (“LPE”), a variable interest entity of which the Company is the primary beneficiary. All material intercompany accounts and balances have been eliminated in consolidation.

Variable Interest Entity (“VIE”)
The Company is generally required to consolidate a VIE if it has (i) the power to direct the activities that most significantly impact the entity’s economic performance, and (ii) the right to receive benefits from the VIE or the obligation to absorb losses of the VIE that could be significant to the VIE. In the normal course of business, the Company enters into a variety of transactions with VIEs. The Company determines if it is the primary beneficiary of a VIE by performing a qualitative analysis of each VIE that includes a review of, among other factors, its capital structure, contractual terms, related party relationships, the Company’s fee arrangements and the design of the VIE.

Noncontrolling Interests
Noncontrolling interest as of December 31, 2015 includes certain members of LRA and the shareholder of LPE. The activities allocable to the noncontrolling interests are included on the Consolidated Statement of Operations.

Foreign Currency Translation
The financial statements of LPE are measured using the local currency as the functional currency. Assets and liabilities of LPE are translated at the rate of exchange in effect as of the balance sheet date. Income and expense items are translated at average monthly rates of exchange. The effects of the foreign exchange translation are included within noncontrolling interest.

Use of Estimates
The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that may affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition
The Company recognizes investment advisory fee revenue when earned, and in accordance with terms of subcontract agreements with affiliated investment advisors (see Note 4).

Allocation of Net Income/(Loss) and Distributions
As defined in the Operating Agreement, Income before Special Allocations is allocated on a pro rata basis at the end of each quarter to all Class A, B and C members in accordance with the number of units held by the respective member. Both tax and net income distributions are to be made on a quarterly basis to the members based upon the amount of net income allocated to each member for that quarter. Specifically Allocated Expenses are allocated only to the specifically designated member. There are four Specifically Allocated Expenses included in the Consolidated Statement of Operations: Officers’ Life Insurance, retention and incentive payments (”Additional

Cash Payments"), Transition Payments to a former member, and the Equity Issuance charge related to current issuances of B and C-2 units, as well as future issuances of additional C-2 units from the equity incentive reserve under the terms of the Operating Agreement.

As a result of the Consolidated Balance Sheet being reflected at the historical cost basis and not reflective of the value paid for the Class A units by Religare, the Equity Issuance related to the initial issuance of C-2 and C-3 units in April 2011 continues to result in the Class A and Class B unit holders having a negative equity balance as of December 31, 2015.

Cash and Cash Equivalents
Cash and Cash Equivalents consist of cash balances in temporary and overnight investments with an original maturity of three months or less when acquired. These investments are stated at cost which approximates fair value.

Concentration of Credit Risk
At times, the Company had cash in financial institutions in excess of federally insured limits. The Company has not experienced any losses in such accounts. In the event of a financial institution's insolvency, recovery of cash may be limited.

Building, Equipment, Furniture and Fixtures
Building, equipment, furniture and fixtures is stated at cost, less accumulated depreciation. Depreciation is computed utilizing accelerated methods over the useful lives of the respective assets which range from 3 to 39 years. Upon retirement or other disposition, the cost and related accumulated depreciation of the assets are removed from the accounts and the resulting gain or loss is included in consolidated net income or loss. Expenditures for maintenance and repairs, including expenditures for planned major maintenance activities, are expensed as incurred. Building, equipment, furniture and fixtures are reviewed for impairment whenever events or change in circumstances indicate that the carrying amount may not be recoverable.

Derivative Instrument
The Company recognizes derivative instruments and hedging activities as either assets or liabilities on the Consolidated Balance Sheet depending on maturity and commitment, and measures them at fair value. The accounting for gains and losses resulting from changes in fair value is dependent on the use of the derivative and whether it is designated and qualifies for hedge accounting. The Company has not elected to apply hedge accounting treatment for its derivative instrument and, therefore, all gains and losses are included in the Company's Consolidated Statement of Operations.

Income Taxes
Landmark is a limited liability company for Federal and State income tax purposes. As such, Landmark is not subject to income taxes, and the taxable income of Landmark is passed to and included in the individual income tax returns of the members of Landmark.

LMK as a C-Corporation is required to pay federal, state and local income taxes. Income taxes incurred during 2015 amounted to $44,575 and is included in Other Operating Expense in the Company's Consolidated Statement of Operations.

Uncertain tax positions are evaluated to determine whether the Company needs to record a liability for an estimated contingent loss if the information available indicates that it is more likely than not there is a tax liability incurred at the date of the financial statements. No income tax liability for uncertain tax positions has been recognized in the accompanying financial statements.

The Company files tax returns as prescribed by the tax laws of the jurisdictions in which it operates. In the normal course of business, the Company is subject to examination by federal, state, local and foreign jurisdictions, where applicable. As of December 31, 2015, the tax years that remain subject to examination by the major tax jurisdictions under the statute of limitations are from the initial year 2012 forward (with limited exceptions).

Comprehensive Income
Comprehensive income accounts for the change in equity of a business from transactions from non-member sources. There are no transactions that would cause comprehensive income to differ from net income for the period ended December 31, 2015.

3. Landmark Partners (Europe) Limited

During 2009, OldCo formed a wholly-owned subsidiary LPE, a United Kingdom company. OldCo made an initial investment of $82,485 in July 2009 and LPE obtained formal Financial Service Authority approval. Operations of LPE formally started as of September 1, 2009, at which time OldCo made an additional contribution of $211,253 in order for LPE to purchase the remaining net assets from Landmark Partners Europe, LLC. LPE is wholly owned by OldCo but in accordance with an Agency and Contribution Agreement, the Company is responsible for funding and/or reimbursing OldCo for all operating and other expenses incurred in connection with the operation of LPE.

The Company determined LPE is a VIE in which the Company has a variable interest. Landmark is the primary beneficiary of LPE because of the Company's obligation to reimburse certain of LPE's expenses that could otherwise result in losses that are significant to LPE and because of Landmark's ability to direct certain activities related to the operation of LPE which significantly impact the economic performance of LPE.

The following financial results of LPE included in the consolidated financial statements of the Company for the year ended December 31, 2015 are as follows:

Current assets	$	1,422,687
Long-term assets		385,160
Current liabilities		(932,456)
Net assets	$	875,391
Net income	$	142,912

4. Investment Advisory Fees

The following table is a summary of investment advisory fees earned, and related entities advised, by Landmark for the year ended December 31, 2015:

Investment Advisor	Funds Advised	Fees Earned in 2015
LRA	Landmark Equity Partners VII, L.P.; Landmark Equity Trust VII; Landmark Real Estate Partners IV, L.P.; Landmark Real Estate Trust IV; Landmark Real Estate Partners V, L.P.; Landmark IAM Real Estate Partnership V, L.P.; Landmark Real Estate Partners VI, L.P.; Landmark Real Estate Partners VI Offshore, L.P.; Landmark Real Estate Partners VI-OPERS Co-Investment L.P.; Landmark Real Estate Partners VII, L.P.; Landmark Real Estate Partners VII Offshore, L.P.; Landmark Real Estate Partners VII-OPERS Co-Investment, L.P.; LREP VII-IP Co-Investment, L.P.; NCL Investments, L.P. – RE Series; and Liberty Acquisition Vehicle Partners I, L.P..	$24,090,165
LEA	Landmark Primary Partners, L.P.; Landmark Secondary Partners, L.P.; WIN III Portfolio Holdings, LLC; Landmark Primary Partners IX, L.P.; Landmark Secondary Partners IX, L.P.; Landmark Co-Investment Partners IX, L.P.; Landmark Equity Partners X, L.P.; Landmark IAM Partnership, L.P.; Landmark Opportunity Fund, L.P.; Landmark Growth Capital Partners, L.P.; Landmark IAM Growth Capital, L.P.; Landmark Equity Partners XI, L.P.; Landmark IAM Partnership XI, L.P.; Landmark Equity Partners XII, L.P.; Landmark Equity Partners XIII, L.P.; Landmark Equity Partners XIII-A, L.P.; Landmark Equity Partners XIV, L.P.; Landmark Equity Partners XIV Offshore, L.P.; Landmark Partners 1907 Fund I, L.P.; Landmark Equity Partners XV, L.P.; Landmark XV Offshore, L.P.; Landmark-NYC Fund I, L.P.; Landmark TX ERS Co-Investment Fund I, L.P.; LWFB Co-Investment Fund I, L.P.; Landmark Partners 1907 Fund II, L.P.; NCL Investments, L.P. – PE and RA Series; Columbus Opportunity Fund, L.P.; Landmark Hudson Partners I, L.P.; and Landmark Partners Insurance Fund.	$56,501,404

In addition to the contractual investment advisory fees, LEA generates fees for services provided as a Qualified Professional Asset Manager ("QPAM") for certain non-affiliated entities. These fees were $232,329 for the year ended December 31, 2015.

5. Fair Value Measurements

The Company discloses the fair value of its investments in affiliates in a hierarchy that prioritizes the inputs to valuation techniques used to measure the fair value. The hierarchy gives the highest priority to valuations based upon unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to valuations based upon unobservable inputs that are significant to the valuation (Level III measurements). The guidance establishes three levels of the fair value hierarchy as follows:

Level I - Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date;

Level-II Inputs (other than quoted prices included in Level I) that are either directly or indirectly observable for the asset or liability, including inputs in markets that are not considered to be active; and
Level III- Inputs that are unobservable.

The Company uses the "market approach" valuation technique to value its investments in cash equivalents and fixed income securities. The determination of what constitutes "observable" requires significant judgment by the Company. The categorization within the hierarchy does not necessarily correspond to the Company's perceived risk of its investment in cash equivalents and marketable securities nor the level of the investments held within the cash equivalents and marketable securities. There were no transfers between levels of the fair value hierarchy for the period ended December 31, 2015.

6. Building, Equipment, Furniture and Fixtures, net

Building, equipment, furniture and fixtures are recorded at cost and consist of the following:

Building	$	3,300,000
Equipment		2,365,256
Furniture and fixtures		1,304,265
Leasehold improvements		2,068,171
		9,037,692
Accumulated depreciation		(3,678,575)
Total building, equipment, furniture and fixtures, net	$	5,359,117

Depreciation expense for the year ended December 31, 2015 was $543,411 of which $90,965 is included in European Operating Expenses on the Consolidated Statement of Operations.

7. Commitments and Contingencies

Landmark leases office space and office equipment under various operating leases that expire at various dates through 2020. For the year ended December 31, 2015, rent expense was $625,314. The following table is a schedule of minimum future rents under non-cancelable leases:

Year ending December 31		
2016	$	845,127
2017		824,840
2018		328,416
2019		34,986
2020		9,321
	$	2,042,690

8. Line of Credit

The Company has a line of credit with Silicon Valley Bank (the "Bank") which provides revolving credit of up to $10,000,000 through March 16, 2016. In March 2016, this agreement was renewed for an additional one year term. This agreement provides for temporary increases in the availability of revolving credit of up to $15,000,000 for each December 1 through January 31 period. Borrowings under the agreement bear interest at the Wall Street Journal prime rate less 0.75% and are collateralized by substantially all assets of the Company, including, but not limited to, equipment and fees due pursuant to Landmark's service agreements. The Company is also charged a fee of 0.20% per annum of the average unused commitment amount. As of December 31, 2015 no amounts were outstanding under this agreement.

In connection with the line of credit agreement, Landmark is subject to certain covenants. The most restrictive of these covenants requires the Company to maintain a debt service coverage ratio, as defined in the loan agreement, of at least 3.75 to 1 on the last day of each quarter. During 2015, the Company was in compliance with all covenants.

9. Note Payable

MPA purchased the building at 10 Mill Pond Lane which was primarily financed by a mortgage from Bank of America in the amount of $2,805,000 with a maturity date of February 1, 2018. The mortgage requires monthly interest at a rate of LIBOR plus 0.65% and monthly principal payments of $11,688 through February 1, 2018 at which time the remaining unpaid principal is due. As of December 31, 2015, the outstanding loan principal totaled $1,706,375, which approximates fair value.

In connection with the mortgage agreement, Landmark is subject to certain covenants. The most restrictive of these covenants requires the Company to maintain a fixed charge ratio, as defined in the loan agreement, of at least 1.25 to 1 on the last day of each quarter. During 2015, the Company was in compliance with all debt covenants.

Future principal mortgage payments under this mortgage through February 1, 2018 are as follows:

2016	$	140,250
2017		140,250
2018		1,425,875
	$	1,706,375

The Company also has an interest rate swap agreement with a bank which fixes interest at a rate of 4.14% on this variable rate mortgage note which is effective through February 1, 2018. This derivative instrument does not qualify for hedge accounting. As of December 31, 2015, the notional amount of the interest rate swap was $1,706,375. The fair value of this derivative was $(108,343) at December 31, 2015, and has been reflected as Interest Rate Swap on the Consolidated Balance Sheet. The impact of the change in fair value of the interest rate swap for the period ended December 31, 2015 was $49,512 and has been reflected as Unrealized Gain on Swap Valuation on the Consolidated Statement of Operations.

Interest rate swaps are valued using both observable and unobservable inputs, such as quotations received from the counterparty, dealers or brokers, whenever available and considered reliable. In instances where models are used, the value of the interest rate swap depends upon the contractual terms of, and specific risks inherent in, the instrument as well as the availability and reliability of observable inputs. Such inputs include market prices for reference securities, yield curves, credit curves, measures of volatility, prepayment rates, assumptions for nonperformance risk, and correlations of such inputs. The interest rate swap arrangement has inputs which can generally be corroborated by market data and is therefore classified within Level II.

The Company utilizes derivative instruments to reduce its exposure to the effects of the variability of interest rates on its financial performance when it believes such action is warranted. The Company's objective for entering into the derivative has been to reduce exposure to interest rates. The Company has historically not been a party to any other derivative instruments.

10. Related Party Transactions

Reimbursable Expenses primarily consist of costs incurred by Landmark while in the process of seeking potential affiliate investment opportunities and while conducting fundraising activities on behalf of certain affiliates as well as administrative and other costs temporarily paid by Landmark on behalf of certain affiliates. Costs related to affiliate investment opportunities will be reimbursed by the respective affiliate if the investment is closed. Certain costs will be expensed by Landmark if it is determined that the investment will not be made. Costs of fundraising that are in excess of the limits established in the respective affiliate's limited partnership agreement may be offset against advisory fees Landmark will collect from the respective affiliate.

Due from Officers and Affiliates includes loans bearing interest at 0.41% (the Applicable Federal Rate determined as of January 1, 2015) made to employees in which payment terms of less than one year have been established for the gross balance outstanding totaling $5,511,552 at December 31, 2015. As amounts are called by the various Landmark managed general partner entities, a portion of those calls are funded by Landmark on behalf of certain employees. In accordance with the Operating Agreement, these amounts are to be funded by Religare. Religare has funded $2,393,106 of outstanding loans as of December 31, 2015, resulting in a net balance due to Landmark of $3,118,446. As the employees collect distributions from the general partner investments, minimum repayments are required to be made. Those repayments are collected by Landmark and applied to the outstanding loans balances.

Also included in the Due from Officers and Affiliates amount on the Consolidated Balance Sheet is $1,147,587 due from certain members for their portion of capital calls from various Landmark managed general partner entities that was temporarily funded by Landmark.

In addition the Due from Officers and Affiliates balance includes advisory fees due from affiliates totaling $7,356,714 as of December 31, 2015. A portion of the due from affiliate balance is related to advisory fees attributable to services provided by OldCo prior to closing on the Religare transaction in April 2011. These advisory fees to OldCo total $5,175,432 and are included in the current Due to Affiliates amount on the Consolidated Balance Sheet.

Certain Class C unit holders are to receive Additional Cash Payments between the first and the fifth anniversary dates of closing the Religare transaction, assuming continued employment as of those payment dates. A liability of $625,000 is included in Due to Affiliates on the Consolidated Balance Sheet which reflects the accrued portion of the next and final payment to be made in 2016.

Included in Due to Affiliates on the Consolidated Balance Sheet is $1,490,400 withheld from Landmark distributions to certain members related to Transition Payments and Connecticut non-resident withholdings.

Also included in the Due to Affiliates amount on the Consolidated Balance Sheet is $204,190 due to Religare. This is the net amount resulting from Religare's portion of capital calls from various

Landmark managed general partner entities offset by amounts withheld from member distributions to Religare.

The Due to Affiliates, long-term amount is liability classified compensation awards associated with the Class C unit holders in the amount of $6,136,866 which has been classified as a long term liability. This liability reflects the amortized conversion costs associated with these Class C units as of December 31, 2015. During 2015, all C-3 units converted to C-2 units and certain C-2 units converted resulting in the issuance of a corresponding number of C-1 units.

11. Defined Contribution Plan

The Company sponsors a defined contribution plan for eligible employees. The Company matches eligible employee contributions on a dollar for dollar basis up to six percent of the employee’s base compensation. Total contributions to the defined contribution plan for the year ended December 31, 2015 were $555,636.

12. Members’ Equity

Members’ interests in the Company are Class A, Class B or Class C. The primary differences between the classes relate to liquidation preferences upon various sale transactions and different rights with the ability to put to, or call units from, other members. Class C units consist of C-1, C-2 and C-3, each with a different liquidation preference. C-2 and C-3 units convert to C-1 units over differing periods; however such conversion generally occurs over a nine year period from date of issuance.

Pursuant to the terms of the Operating Agreement, the Company issued 30.66 Class C-2 units from the Equity Incentive Reserve on April 1, 2015. There are 15.34 Class C-2 units remaining in the Equity Incentive Reserve which are to be issued to Company professionals on April 1, 2016. The April 1, 2015 issuance diluted the ownership percentages of the Class B unit holders. The April 1, 2016 issuance will also be dilutive only to Class B unit holders. Included in the Due to Affiliates amount is a liability of $2,622,069 associated with the 2016 issuance.

Also during 2015, a Class C unit holder returned 32.235 C units to the Company; concurrently, 32.253 C units were issued to the members currently holding B units.

Additionally during 2015 the Company issued an additional 6 Class C-2 units to a certain member. This issuance diluted the ownership percentages of the Class B unit holders.

13. Subsequent Events

In April 2016, Landmark reached an agreement with Religare in which Religare Global Asset Management Inc. will sell their Class A unit ownership interest to Landmark. Landmark expects to conclude a transaction in 2016 with a new financing partner.

The Company has evaluated the events and transactions that have occurred through May 12, 2016, the date the consolidated financial statements were available for issuance and identified no other events or transactions that have occurred requiring recognition or disclosure in the consolidated financial statements.

Exhibit 99.2

Landmark Partners LLC
and Subsidiaries

Consolidated Financial Statements
as of June 30, 2016 and for the six months ended June 30, 2016 and 2015 (unaudited)

Landmark Partners LLC and Subsidiaries
Index to Consolidated Financial Statements
June 30, 2016 (unaudited)

Landmark Partners LLC and Subsidiaries
Consolidated Balance Sheets
As of June 30, 2016 and December 31, 2015 (unaudited)

Assets	**June 30, 2016**	**December 31, 2015**
Current assets		
Cash and cash equivalents	$ 14,076,051	$ 8,008,730
Reimbursable expenses	2,442,707	1,222,061
Due from officers and affiliates	10,816,118	11,622,747
Prepaid expenses and other current assets	880,243	790,911
Total current assets	28,215,119	21,644,449
Long-term assets		
Investments in affiliates	2,100	2,100
Building, equipment, furniture and fixtures, net	5,069,950	5,359,117
Other assets	301,870	288,235
Total long-term assets	5,373,920	5,649,452
Total assets	$ 33,589,039	$ 27,293,901
Liabilities and members' equity		
Current liabilities		
Note payable - current portion	$ 140,250	$ 140,250
Accrued compensation and other expenses	8,359,937	2,230,430
Accounts payable	378,258	424,370
Due to affiliates	5,175,453	10,117,112
Other liabilities	59,331	88,543
Total current liabilities	14,113,229	13,000,705
Long-term liabilities		
Due to affiliates	458,475	6,136,866
Note payable	1,496,000	1,566,125
Interest rate swap	93,049	108,343
Deferred rent	166,804	204,080
Total long-term liabilities	2,214,328	8,015,414
Total liabilities	16,327,557	21,016,119
Commitments and contingencies (Note 7)		
Members' equity	17,261,482	6,277,782
Total liabilities and members' equity	$ 33,589,039	$ 27,293,901

The accompanying notes are an integral part of these consolidated financial statements.

Landmark Partners LLC and Subsidiaries
Consolidated Statements of Operations
For the six months ended June 30, 2016 and 2015 (unaudited)

	Six months ended June 30,	
	2016	2015
Investment advisory fees	$ 39,454,726	$ 42,033,370
Expenses		
Personnel and related expenses	8,462,058	7,876,308
Occupancy and related expenses	722,639	696,400
Marketing expenses	405,262	466,409
Systems expenses	718,786	717,104
European operating expenses	1,434,697	1,172,832
Other operating expenses	2,180,323	1,733,278
Total expenses	13,923,765	12,662,331
Income from operations before discretionary compensation	25,530,961	29,371,039
Discretionary compensation and related taxes	(7,688,430)	(8,821,215)
Income from operations before other income (expense) and noncontrolling interest	17,842,531	20,549,824
Other income (expense)		
Interest and dividend income	12,227	5,495
Interest expense	(40,867)	(58,927)
Depreciation expense	(241,721)	(221,677)
Conversion compensation expense	(528,456)	2,016,246
Other employee expense	(43,479)	(136,534)
Introductory fee income	38,774	118,486
Unrealized gain on swap valuation	15,294	21,729
Loss on disposal of assets	(1,414)	(2,620)
Other income (expense)	(90,557)	36,715
Total other income (expense)	(880,199)	1,778,913
Income before special allocations and noncontrolling interest	16,962,332	22,328,737
Specifically allocated expenses	(1,288,281)	(8,541,035)
Net income	15,674,051	13,787,702
Net income attributable to noncontrolling interests	(38,774)	(118,486)
Net income attributable to Landmark Partners LLC	$ 15,635,277	$ 13,669,216

The accompanying notes are an integral part of these consolidated financial statements.

Landmark Partners LLC and Subsidiaries
Consolidated Statements of Changes in Members’ Equity
For the six months ended June 30, 2016 and 2015 (unaudited)

	Class A Unit Holders	Class B Unit Holders	Class C Unit Holders	Noncontrolling Interests	Total
Balance at December 31, 2014	$ 6,512,847	$ (7,741,767)	$ 21,173,270	$ 732,480	$ 20,676,830
Equity issuance	$ —	$ (614,035)	$ 16,298,290	$ —	15,684,255
Capital contributions	$ 162,499	$ —	$ —	$ —	162,499
Contributions receivable	$ (162,499)	$ —	$ —	$ —	(162,499)
Income before special allocations	$ 11,938,009	$ 6,520,553	$ 3,751,689	$ 118,486	22,328,737
Special allocations	$ (6,361,111)	$ (337,358)	$ (1,842,566)	$ —	(8,541,035)
Distributions	$ (13,822,495)	$ (7,964,719)	$ (4,014,860)	$ —	(25,802,074)
Balance at June 30, 2015	$ (1,732,750)	$ (10,137,326)	$ 35,365,823	$ 850,966	$ 24,346,713
Balance at December 31, 2015	$ (9,709,327)	$ (14,940,841)	$ 30,052,558	$ 875,392	$ 6,277,782
Equity issuance	—	(118,102)	9,702,936	—	9,584,834
Capital contributions	625,000	—	—	—	625,000
Income before special allocations	9,096,412	4,482,032	3,345,114	38,774	16,962,332
Special allocations	(605,334)	(207,102)	(475,845)	—	(1,288,281)
Distributions	(8,865,949)	(4,576,076)	(1,458,160)	—	(14,900,185)
Balance at June 30, 2016	$ (9,459,198)	$ (15,360,089)	$ 41,166,603	$ 914,166	$ 17,261,482

The accompanying notes are an integral part of these consolidated financial statements.

Landmark Partners LLC and Subsidiaries
Consolidated Statements of Cash Flows
For the six months ended June 30, 2016 and 2015 (unaudited)

	For the six months ended June 30,	
	2016	2015
Cash flows from operating activities		
Net income	$ 15,635,277	$ 13,669,216
Adjustments to reconcile net income to net cash provided by operating activities:		
Equity issuance expense	755,921	7,579,509
Depreciation expense	287,754	268,595
Loss on disposal of equipment, furniture and fixtures	1,414	2,620
Unrealized gain on swap valuation	(15,294)	(21,729)
Noncontrolling interest	38,774	118,486
Changes in assets and liabilities:		
(Increase)/Decrease in reimbursable expenses	(1,220,646)	(564,349)
(Increase)/Decrease in due from/to affiliates, net	(4,342,448)	17,427,707
(Increase)/Decrease in prepaid expenses	(89,332)	(129,822)
(Increase)/Decrease in other assets	(13,635)	(47,517)
Increase/(Decrease) in accounts payable	(46,112)	(381,955)
Increase/(Decrease) in accrued compensation and other expenses	6,129,507	8,244,446
Increase/(Decrease) in other liabilities - current	(29,212)	(386,488)
Increase/(Decrease) in deferred rent	(37,276)	(34,468)
Increase/(Decrease) in due to affiliates - long term	528,456	(2,016,246)
Net cash provided by/(used for) operating activities	17,583,148	43,728,005
Cash flows from investing activities		
Decrease/(Increase) in due from officers, net	2,829,483	(1,025,923)
Purchase of equipment, furniture and fixtrures	—	(403,931)
Net cash provided by/(used for) investing activities	2,829,483	(1,429,854)
Cash flows from financing activities		
Repayments of note payable	(70,125)	(70,125)
Contributions received	625,000	—
Distributions to members	(14,900,185)	(25,802,074)
Net cash provided by/(used for) financing activities	(14,345,310)	(25,872,199)
Net increase/(decrease) in cash and cash equivalents	6,067,321	16,425,952
Cash, at beginning of period	8,008,730	8,092,807
Cash, at end of period	$ 14,076,051	$ 24,518,759
Supplemental cash flow information:		
Cash paid for interest	$ 41,370	$ 58,966
Cash paid for income taxes	$ 53,000	$ 24,175
Supplemental disclosure of non-cash information:		
Conversion of C-2 units to issued C-1 units	$ 6,206,847	$ 4,603,789
Issuance of C-2 units from equity incentive reserve	$ 3,496,092	$ 5,386,548

The accompanying notes are an integral part of these consolidated financial statements.

1. Organization and Nature of Operations

Landmark Partners LLC ("Landmark" or the "Company"), a Delaware limited liability company, is an investment firm focused on the alternative investment marketplace. Through its affiliated registered investment advisors, Landmark provides investment advisory services to commingled private equity and real estate funds, as well as managed accounts that acquire interests in alternative investment partnerships, companies and properties generally through secondary market transactions. Landmark was formed in October 2010 and began operations in April 2011.

Landmark was formed as part of a purchase and sale transaction that Landmark Partners Inc. (“OldCo”) and its stockholders entered into with Religare Enterprises Limited. As required by the purchase and sale agreement, OldCo formed a new wholly owned subsidiary - Landmark Partners LLC. Immediately prior to closing, on April 17, 2011 the outstanding membership interests of the Company were reclassified into Class A and B units. Class C-2 and C-3 units were also issued to members of the Landmark management team at that time. Immediately following the issuance of the Class C units but prior to closing, OldCo contributed certain of its assets and liabilities to the newly formed Landmark. Upon closing on April 18, 2011, Religare Global Asset Management, Inc. (“RGAM” or “Religare”), a U.S.-based subsidiary of Religare Enterprises Limited, acquired approximately 55% of the outstanding equity interests in the Company (“Class A Units”) from OldCo (“the Religare transaction”), with the balance of the ownership being held by the Landmark management team (“Class B and C Units”). In April 2016, Landmark reached an agreement with Religare in which Religare Global Asset Management Inc. would sell their Class A unit ownership interest to Landmark. In June 2016, Landmark signed an agreement with OM Asset Management plc (“OMAM”) whereby OMAM would acquire a 60% equity interest in the Company. The transaction with OMAM was completed on August 18, 2016.

The Company previously operated under the provision of the Second Amended and Restated Limited Liability Company Agreement dated April 17, 2011 (the “Operating Agreement”). Effective with the OMAM transaction on August 18, 2016 noted above, the Company began operating under the provision of the Third Amended and Restated Limited Liability Company Agreement.

Landmark is the managing member of Landmark Realty Advisors LLC ("LRA"), sole member of Landmark Equity Advisors, LLC ("LEA") and sole member of Mill Pond Associates, LLC ("MPA"). In addition to serving as the controlling member of these entities, certain officers of Landmark are officers of these entities and Landmark provides administrative services to these entities and their affiliates. Each of these investments was part of the net assets contributed by OldCo to Landmark in April 2011 as part of the Religare transaction.

LRA is an investment advisory firm, providing investment advisory services to affiliated secondary real estate partnerships and secondary real estate trusts. LRA was formed on August 20, 1996 and the total initial amount capitalized was $800,000 of which, $768,000 was contributed by OldCo. The total investment in LRA was $21,553 at June 30, 2016 and $376 at December 31, 2015, and has been eliminated in consolidation in both periods presented. The noncontrolling interest was $0 at both June 30, 2016 and December 31, 2015.

LEA is an investment advisory firm, providing investment advisory services to affiliated private equity limited partnerships and non-affiliated entities. LEA was formed on April 29, 1998 and began operations on July 28, 1998. The total investment in LEA was $266,389 at June 30, 2016 and $246,760 at December 31, 2015, and has been eliminated in consolidation in both periods presented.

MPA was formed to acquire Landmark’s corporate offices located at 10 Mill Pond Lane in Simsbury, Connecticut. The total investment in MPA was $975,569 at June 30, 2016 and $923,680 at December 31, 2015, and has been eliminated in consolidation in both periods presented.

LMK Services Inc. (“LMK”), a Delaware C Corporation, was formed in June 2013 with Landmark as the sole owner. Certain officers of Landmark are officers of LMK. LMK provides services to the Company, primarily in New York state, under an agreement whereby LMK is reimbursed on a cost plus basis. The total investment in LMK was $231,893 at June 30, 2016 and $208,083 at December 31, 2015, and has been eliminated in consolidation in both periods presented.

2. Summary of Significant Accounting Policies

Basis of Presentation
The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Principles of Consolidation
The accompanying financial statements include the consolidated accounts of the Company, LRA, LEA, MPA and LMK. The consolidated financial statements of the Company as of June 30, 2016 and for the six months then ended also include Landmark Partners (Europe) Limited (“LPE”), a variable interest entity of which the Company is the primary beneficiary. All material intercompany accounts and balances have been eliminated in consolidation.

Variable Interest Entity (“VIE”)
The Company is generally required to consolidate a VIE if it has (i) the power to direct the activities that most significantly impact the entity’s economic performance, and (ii) the right to receive benefits from the VIE or the obligation to absorb losses of the VIE that could be significant to the VIE. In the normal course of business, the Company enters into a variety of transactions with VIEs. The Company determines if it is the primary beneficiary of a VIE by performing a qualitative analysis of each VIE that includes a review of, among other factors, its capital structure, contractual terms, related party relationships, the Company’s fee arrangements and the design of the VIE.

Noncontrolling Interests
Noncontrolling interests as of June 30, 2016 and December 31, 2015 include certain members of LRA and the shareholder of LPE. The activities allocable to the noncontrolling interests are included on the Consolidated Statements of Operations.

Foreign Currency Translation
The financial statements of LPE are measured using the local currency as the functional currency. Assets and liabilities of LPE are translated at the rate of exchange in effect as of the balance sheet date. Income and expense items are translated at average monthly rates of exchange. The effects of the foreign exchange translation are included within noncontrolling interest.

Use of Estimates
The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that may affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition
The Company recognizes investment advisory fee revenue when earned, and in accordance with terms of subcontract agreements with affiliated investment advisors (see Note 4).

Allocation of Net Income/(Loss) and Distributions
As defined in the Operating Agreement, Income before Special Allocations is allocated on a pro rata basis at the end of each quarter to all Class A, B and C members in accordance with the number of units held by the respective member. Both tax and net income distributions are to be

made on a quarterly basis to the members based upon the amount of net income allocated to each member for that quarter. Specifically Allocated Expenses are allocated only to the specifically designated member. There are four Specifically Allocated Expenses included in the Consolidated Statements of Operations: Officers' Life Insurance, retention and incentive payments ("Additional Cash Payments"), Transition Payments to a former member, and the Equity Issuance charge related to current issuances of B and C-2 units.

As a result of the Consolidated Balance Sheets being reflected at the historical cost basis and not reflective of the value paid for the Class A units by Religare, the Equity Issuance related to the initial issuance of C-2 and C-3 units in April 2011 continues to result in the Class A and Class B unit holders having a negative equity balance as of June 30, 2016 and December 31, 2015.

Cash and Cash Equivalents
Cash and Cash Equivalents consist of cash balances in temporary and overnight investments with an original maturity of three months or less when acquired. These investments are stated at cost which approximates fair value.

Concentration of Credit Risk
At times, the Company had cash in financial institutions in excess of federally insured limits. The Company has not experienced any losses in such accounts. In the event of a financial institution's insolvency, recovery of cash may be limited.

Building, Equipment, Furniture and Fixtures
Building, equipment, furniture and fixtures is stated at cost, less accumulated depreciation. Depreciation is computed utilizing accelerated methods over the useful lives of the respective assets which range from 3 to 39 years. Upon retirement or other disposition, the cost and related accumulated depreciation of the assets are removed from the accounts and the resulting gain or loss is included in consolidated net income or loss. Expenditures for maintenance and repairs, including expenditures for planned major maintenance activities, are expensed as incurred. Building, equipment, furniture and fixtures are reviewed for impairment whenever events or change in circumstances indicate that the carrying amount may not be recoverable.

Derivative Instrument
The Company recognizes derivative instruments and hedging activities as either assets or liabilities on the Consolidated Balance Sheet depending on maturity and commitment, and measures them at fair value. The accounting for gains and losses resulting from changes in fair value is dependent on the use of the derivative and whether it is designated and qualifies for hedge accounting. The Company has not elected to apply hedge accounting treatment for its derivative instrument and, therefore, all gains and losses are included in the Company's Consolidated Statements of Operations.

Income Taxes
Landmark is a limited liability company for Federal and State income tax purposes. As such, Landmark is not subject to income taxes, and the taxable income of Landmark is passed to and included in the individual income tax returns of the members of Landmark.

LMK as a C-Corporation is required to pay federal, state and local income taxes. Income taxes incurred during the six months ended June 30, 2016 and the six months ended June 30, 2015 amounted to $53,000 and $24,175, respectively, and are included in Other Operating Expense in the Company's Consolidated Statements of Operations.

Uncertain tax positions are evaluated to determine whether the Company needs to record a liability for an estimated contingent loss if the information available indicates that it is more likely than not there is a tax liability incurred at the date of the financial statements. No income tax liability for uncertain tax positions has been recognized in the accompanying financial statements.

The Company files tax returns as prescribed by the tax laws of the jurisdictions in which it operates. In the normal course of business, the Company is subject to examination by federal, state, local and foreign jurisdictions, where applicable. As of June 30, 2016, the tax years that remain subject to examination by the major tax jurisdictions under the statute of limitations are from the initial year 2012 forward (with limited exceptions).

Comprehensive Income
Comprehensive income accounts for the change in equity of a business from transactions from non-member sources. There are no transactions that would cause comprehensive income to differ from net income for the six month periods ended June 30, 2016 or 2015.

3. Landmark Partners (Europe) Limited

During 2009, OldCo formed a wholly-owned subsidiary LPE, a United Kingdom company. OldCo made an initial investment of $82,485 in July 2009 and LPE obtained formal Financial Service Authority approval. Operations of LPE formally started as of September 1, 2009, at which time OldCo made an additional contribution of $211,253 in order for LPE to purchase the remaining net assets from Landmark Partners Europe, LLC. LPE is wholly owned by OldCo but in accordance with an Agency and Contribution Agreement, the Company is responsible for funding and/or reimbursing OldCo for all operating and other expenses incurred in connection with the operation of LPE.

The Company determined LPE is a VIE in which the Company has a variable interest. Landmark is the primary beneficiary of LPE because of the Company’s obligation to reimburse certain of LPE’s expenses that could otherwise result in losses that are significant to LPE and because of Landmark’s ability to direct certain activities related to the operation of LPE which significantly impact the economic performance of LPE.

The following financial results of LPE included in the consolidated financial statements of the Company for the six months ended June 30, 2016 and 2015 are as follows:

	Six months ended June 30,	
	2016	2015
Current assets	$ 1,190,598	$ 1,035,794
Long-term assets	305,382	415,168
Current liabilities	(581,814)	(599,996)
Net assets	$ 914,166	$ 850,966
Net income	$ 38,774	$ 118,486

4. Investment Advisory Fees

The following table is a summary of investment advisory fees earned, and related entities advised, by Landmark for the six months ended June 30, 2016 and the six months ended June 30, 2015:

Investment Advisor	Funds Advised	Fees Earned for the six months ended June 30, 2016	Fees Earned for the six months ended June 30, 2015
LRA	Landmark Equity Partners VII, L.P.; Landmark Equity Trust VII; Landmark Real Estate Partners IV, L.P.; Landmark Real Estate Trust IV; Landmark Real Estate Partners V, L.P.; Landmark IAM Real Estate Partnership V, L.P.; Landmark Real Estate Partners VI, L.P.; Landmark Real Estate Partners VI Offshore, L.P.; Landmark Real Estate Partners VI-OPERS Co-Investment L.P.; Landmark Real Estate Partners VII, L.P.; Landmark Real Estate Partners VII Offshore, L.P.; Landmark Real Estate Partners VII-OPERS Co-Investment, L.P.; LREP VII-IP Co-Investment, L.P.; NCL Investments, L.P. – RE Series; and Liberty Acquisition Vehicle Partners I, L.P. (2016 only).	$10,888,289	$13,186,349
LEA	Landmark Primary Partners, L.P.; Landmark Secondary Partners, L.P.; WIN III Portfolio Holdings, LLC; Landmark Primary Partners IX, L.P.; Landmark Secondary Partners IX, L.P.; Landmark Co-Investment Partners IX, L.P.; Landmark Equity Partners X, L.P.; Landmark IAM Partnership, L.P.; Landmark Opportunity Fund, L.P.; Landmark Growth Capital Partners, L.P.; Landmark IAM Growth Capital, L.P.; Landmark Equity Partners XI, L.P.; Landmark IAM Partnership XI, L.P.; Landmark Equity Partners XII, L.P.; Landmark Equity Partners XIII, L.P.; Landmark Equity Partners XIII-A, L.P.; Landmark Equity Partners XIV, L.P.; Landmark Equity Partners XIV Offshore, L.P.; Landmark Partners 1907 Fund I, L.P.; Landmark Equity Partners XV, L.P.; Landmark XV Offshore, L.P.; Landmark-NYC Fund I, L.P.; Landmark TX ERS Co-Investment Fund I, L.P.; LWFB Co-Investment Fund I, L.P.; Landmark Partners 1907 Fund II, L.P.; NCL Investments, L.P. – PE and RA Series; Columbus Opportunity Fund, L.P. (2016 only); Landmark Hudson Partners I, L.P.; and Landmark Partners Insurance Fund (2016 only).	$28,432,687	$28,733,538

In addition to the contractual investment advisory fees, LEA generates fees for services provided as a Qualified Professional Asset Manager ("QPAM") for certain non-affiliated entities. These fees were $133,750 and $113,483 for the six months ended June 30, 2016 and 2015, respectively.

5. Fair Value Measurements

The Company discloses the fair value of its investments in affiliates in a hierarchy that prioritizes the inputs to valuation techniques used to measure the fair value. The hierarchy gives the highest priority to valuations based upon unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to valuations based upon unobservable inputs that are significant to the valuation (Level III measurements). The guidance establishes three levels of the fair value hierarchy as follows:

Level I - Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date;
Level-II Inputs (other than quoted prices included in Level I) that are either directly or indirectly observable for the asset or liability, including inputs in markets that are not considered to be active; and
Level III- Inputs that are unobservable.

The Company uses the “market approach” valuation technique to value its investments in cash equivalents and fixed income securities. The determination of what constitutes “observable” requires significant judgment by the Company. The categorization within the hierarchy does not necessarily correspond to the Company’s perceived risk of its investment in cash equivalents and marketable securities nor the level of the investments held within the cash equivalents and marketable securities. There were no transfers between levels of the fair value hierarchy for the six months ended June 30, 2016 or 2015.

6. Building, Equipment, Furniture and Fixtures, net

Building, equipment, furniture and fixtures are recorded at cost and consist of the following:

	June 30, 2016	December 31, 2015
Building	$ 3,300,000	$ 3,300,000
Equipment	2,362,305	2,365,256
Furniture and fixtures	1,290,199	1,304,265
Leasehold improvements	2,043,865	2,068,171
	8,996,369	9,037,692
Accumulated depreciation	(3,926,419)	(3,678,575)
Total building, equipment, furniture and fixtures, net	$ 5,069,950	$ 5,359,117

Depreciation expense for the six months ended June 30, 2016 was $287,754 of which $46,033 is included in European Operating Expenses on the Consolidated Statements of Operations. Depreciation expense for the six months ended June 30, 2015 was $268,595 of which $46,918 is included in European Operating Expenses on the Consolidated Statements of Operations.

7. Commitments and Contingencies

Landmark leases office space and office equipment under various operating leases that expire at various dates through 2020. For the six months ended June 30, 2016 and 2015, rent expense was $342,834 and $299,453, respectively. The following table is a schedule of minimum future rents under non-cancelable leases:

Six months ending December 31, 2016	$	425,774
Year ending December 31:		
2017		868,387
2018		378,636
2019		40,177
2020		8,744
	$	1,721,718

8. Line of Credit

The Company has a line of credit with Silicon Valley Bank (the “Bank”) which provides revolving credit of up to $10,000,000 through March 16, 2017. This agreement provides for temporary increases in the availability of revolving credit of up to $15,000,000 for each December 1 through January 31 period. Borrowings under the agreement bear interest at the Wall Street Journal prime rate less 0.75% and are collateralized by substantially all assets of the Company, including, but not limited to, equipment and fees due pursuant to Landmark’s service agreements. The Company is also charged a fee of 0.20% per annum of the average unused commitment amount. As of June 30, 2016 and December 31, 2015, no amounts were outstanding under this agreement.

In connection with the line of credit agreement, Landmark is subject to certain covenants. The most restrictive of these covenants requires the Company to maintain a debt service coverage ratio, as defined in the loan agreement, of at least 3.75 to 1 on the last day of each quarter. During the six months ended June 30, 2016 and 2015, the Company was in compliance with all covenants.

9. Note Payable

MPA purchased the building at 10 Mill Pond Lane which was primarily financed by a mortgage from Bank of America in the amount of $2,805,000 with a maturity date of February 1, 2018. The mortgage requires monthly interest at a rate of LIBOR plus 0.65% and monthly principal payments of $11,688 through February 1, 2018 at which time the remaining unpaid principal is due. As of June 30, 2016, the outstanding loan principal totaled $1,636,250, which approximates fair value.

In connection with the mortgage agreement, Landmark is subject to certain covenants. The most restrictive of these covenants requires the Company to maintain a fixed charge ratio, as defined in the loan agreement, of at least 1.25 to 1 on the last day of each quarter. During the six months ended June 30, 2016 and 2015, the Company was in compliance with all debt covenants.

Future principal mortgage payments under this mortgage through February 1, 2018 are as follows:

2016 (six months)	$	70,125
2017		140,250
2018		1,425,875
	$	1,636,250

The Company also has an interest rate swap agreement with a bank which fixes interest at a rate of 4.14% on this variable rate mortgage note which is effective through February 1, 2018. This derivative instrument does not qualify for hedge accounting. The notional amount of the interest rate swap was $1,636,250, and $1,706,375 as of June 30, 2016 and December 31, 2015, respectively. The fair value of this derivative was $(93,049) and $(108,343) at June 30, 2016 and December 31, 2015, respectively, and has been reflected as Interest Rate Swap on the Consolidated Balance Sheets. The impact of the change in fair value of the interest rate swap for the periods ended June 30, 2016 and 2015 was $15,294 and $21,729, respectively, and has been reflected as Unrealized Gain on Swap Valuation on the Consolidated Statements of Operations.

Interest rate swaps are valued using both observable and unobservable inputs, such as quotations received from the counterparty, dealers or brokers, whenever available and considered reliable. In instances where models are used, the value of the interest rate swap depends upon the contractual terms of, and specific risks inherent in, the instrument as well as the availability and reliability of observable inputs. Such inputs include market prices for reference securities, yield curves, credit curves, measures of volatility, prepayment rates, assumptions for nonperformance risk, and correlations of such inputs. The interest rate swap arrangement has inputs which can generally be corroborated by market data and is therefore classified within Level II.

The Company utilizes derivative instruments to reduce its exposure to the effects of the variability of interest rates on its financial performance when it believes such action is warranted. The Company's objective for entering into the derivative has been to reduce exposure to interest rates. The Company has historically not been a party to any other derivative instruments.

10. Related Party Transactions

Reimbursable Expenses primarily consist of costs incurred by Landmark while in the process of seeking potential affiliate investment opportunities and while conducting fundraising activities on behalf of certain affiliates as well as administrative and other costs temporarily paid by Landmark on behalf of certain affiliates. Costs related to affiliate investment opportunities will be reimbursed by the respective affiliate if the investment is closed. Certain costs will be expensed by Landmark if it is determined that the investment will not be made. Costs of fundraising that are in excess of the limits established in the respective affiliate's limited partnership agreement may be offset against advisory fees Landmark will collect from the respective affiliate.

Due from Officers and Affiliates includes loans bearing interest at 0.75% (the Applicable Federal Rate determined as of January 1, 2016) and 0.41% (the Applicable Federal Rate determined as of January 1, 2015), respectively, made to employees in which payment terms of less than one year have been established for the gross balance outstanding totaling $5,914,842 and $5,511,552, respectively, at June 30, 2016 and December 31, 2015. As amounts are called by the various Landmark managed general partner entities, a portion of those calls are funded by Landmark on behalf of certain employees. In accordance with the Operating Agreement, these amounts are to be funded by Religare. Religare has funded $5,625,879 of outstanding loans as of June 30, 2016, resulting in a net balance due to Landmark of $288,963. As the employees collect distributions from the general partner investments, minimum repayments are required to be made. Those repayments are collected by Landmark and applied to the outstanding loans balances.

Also included in the Due from Officers and Affiliates amount on the Consolidated Balance Sheets is $1,035,938 and $1,147,587 at June 30, 2016 and December 31, 2015, respectively, related to capital calls from various Landmark managed general partner entities that was temporarily funded by Landmark in advance of final allocation.

In addition the Due from Officers and Affiliates balance includes advisory fees due from affiliates totaling $7,765,592 as of June 30, 2016 and $7,356,714 at December 31, 2015. A portion of the due from affiliate balance is related to advisory fees attributable to services provided by OldCo prior to closing on the Religare transaction in April 2011. These advisory fees to OldCo total $5,175,432 and are included in the current Due to Affiliates amount on the Consolidated Balance Sheets at both June 30, 2016 and December 31, 2015.

Certain Class C unit holders received Additional Cash Payments between the first and the fifth anniversary dates of the closing of the Religare transaction, assuming continued employment as of those payment dates. A liability of $625,000 was included in Due to Affiliates in the Consolidated Balance Sheets at December 31, 2015, reflecting the accrued portion of the next and final payment paid in 2016.

Included in Due from Affiliates on the Consolidated Balance Sheets is $464,255 and $1,490,400 at June 30, 2016 and December 31, 2015, respectively, due from certain members related to Transition Payments and Connecticut non-resident withholdings.

Also included in the Due to Affiliates amount on the Consolidated Balance Sheets at June 30, 2016 and December 31, 2015 is $1,261,370 and $(204,190), respectively, due from (to) Religare. These are the net amounts resulting from Religare's portion of capital calls from various Landmark managed general partner entities offset by amounts withheld from member distributions to Religare.

The Due to Affiliates, long-term amount is liability classified compensation awards associated with the Class C unit holders in the amount of $458,475 and $6,136,866 at June 30, 2016 and December 31, 2015, respectively, which have been classified as a long-term liabilities. These liabilities reflect the amortized conversion costs associated with these Class C units as of those dates.

11. Defined Contribution Plan

The Company sponsors a defined contribution plan for eligible employees. The Company matches eligible employee contributions on a dollar for dollar basis up to six percent of the employee's base compensation. Total contributions to the defined contribution plan for the six months ended June 30, 2016 and 2015 were $317,862 and $288,554, respectively.

12. Members' Equity

Members' interests in the Company are Class A, Class B or Class C. The primary differences between the classes relate to liquidation preferences upon various sale transactions and different rights with the ability to put to, or call units from, other members. Class C units consist of C-1, C-2 and C-3, each with a different liquidation preference. C-2 and C-3 units convert to C-1 units over differing periods; however such conversion generally occurs over a nine year period from date of issuance.

Pursuant to the terms of the Operating Agreement, the Company issued 15.34 Class C-2 units from the Equity Incentive Reserve on April 1, 2016. The April 1, 2016 issuance diluted the ownership percentages of the Class B unit holders.

Also during 2015, a Class C unit holder returned 32.235 C units to the Company; concurrently 32.235 C units were issued to the members currently holding B units.

Additionally during 2015 the Company issued an additional 6 Class C-2 units to a certain member. The issuance diluted the ownership percentages of the Class B unit holders.

13. Subsequent Events

The Company has evaluated the events and transactions that have occurred through November 2, 2016, the date the consolidated financial statements were available for issuance and identified no other events or transactions that have occurred requiring recognition or disclosure in the consolidated financial statements.

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

The unaudited pro forma condensed combined financial information is presented to illustrate the estimated effects of the acquisition of Landmark Partners, LLC ("Landmark") by OM Asset Management plc ("OMAM"), which was completed on August 18, 2016. OMAM acquired a majority of the equity interests in Landmark for $242.4 million in cash with the potential for an additional payment, subject to a service and other conditions, of up to $225.0 million to be made on or around December 31, 2018. The following unaudited pro forma condensed combined financial information is derived from and should be read in conjunction with the historical consolidated financial statements and related notes of OMAM, which are incorporated by reference herein, and the consolidated financial statements and related notes of Landmark, which are included elsewhere in this filing.

The unaudited pro forma condensed combined balance sheet as of June 30, 2016 and the unaudited pro forma condensed combined statements of operations for the six months ended June 30, 2016 and the year ended December 31, 2015, are presented herein. The unaudited pro forma condensed combined balance sheet combines the unaudited condensed combined balance sheets of OMAM and Landmark as of June 30, 2016 and gives effect to the acquisition as if it had been completed on June 30, 2016. The unaudited pro forma condensed combined statements of operations combine the historical results of OMAM and Landmark for the six months ended June 30, 2016 and the year ended December 31, 2015 and give effect to the acquisition as if it occurred on January 1, 2015. The historical financial information has been adjusted to give effect to pro forma adjustments that are (i) directly attributable to the acquisition, (ii) factually supportable, and (iii) with respect to the unaudited condensed combined statements of operations, expected to have a continuing impact on the condensed combined results.

The acquisition of Landmark by OMAM is accounted for as a business combination using the acquisition method of accounting under the provisions of Accounting Standards Codification ("ASC") 805, "Business Combinations" ("ASC 805"), with OMAM representing the accounting acquirer under this guidance. The unaudited pro forma condensed combined financial information primarily gives effect to:

- Application of the acquisition method of accounting in connection with the acquisition;
- Adjustments to reflect financing arrangements entered into in connection with the acquisition;
- Transaction costs incurred in connection with the acquisition; and
- Adjustments to reflect stock-based compensation arrangements entered into in conjunction with the acquisition.

The unaudited pro forma condensed combined statements of operations also include certain purchase accounting adjustments, including items expected to have a continuing impact on the consolidated results, such as increased amortization expense related to the acquired intangible assets. The unaudited pro forma condensed combined statements of operations do not include the impact of any revenue, cost or other operating synergies that may result from the acquisition.

The unaudited pro forma condensed combined financial information presented is based on the assumptions and adjustments described in the accompanying notes. The unaudited pro forma condensed combined financial information is presented for illustrative purposes and does not purport to represent what the financial position or results of operations would actually have been if the acquisition occurred as of the dates indicated or what financial position or results would be for any future periods.

The unaudited pro forma condensed combined financial information is based upon the respective historical consolidated financial statements of OMAM and Landmark and should be read in conjunction with (1) the accompanying notes to the unaudited pro forma condensed combined financial information, (2) the unaudited condensed consolidated financial statements as of and for the six months ended June 30, 2016 and notes thereto of OMAM included in OMAM's Quarterly Report on Form 10-Q for the six months ended June 30, 2016, filed with the SEC on August 9, 2016 and incorporated by reference, (3) the audited consolidated financial statements for the year ended December 31, 2015 and notes thereto included in OMAM's current report on Form 10-K, filed with the SEC on March 15, 2016 and incorporated by reference, (4) the unaudited consolidated financial statements as of June 30, 2016 and notes thereto of Landmark, and (5) the audited consolidated financial statements for the fiscal year ended December 31, 2015 and notes thereto of Landmark, both of which are included elsewhere in this filing. The unaudited pro forma condensed combined financial information is not intended to be indicative of the results that would have occurred if the transactions had happened on the dates indicated or which may be realized in the future.

OM ASSET MANAGEMENT PLC
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
AS OF JUNE 30, 2016
(in millions, unaudited)

	Historical						
	OM Asset Management plc	Landmark Partners, LLC	Pro Forma Adjustments for Purchase Accounting	(Note)	Pro Forma Adjustments for Financing	(Note)	Pro Forma Condensed Combined
Assets							
Cash and cash equivalents	$ 65.1	$ 14.1	$ (242.4)	6 (a)	$ 358.2	6 (f)	$ 195.0
Investment advisory fees receivable	142.3	7.8	—		—		150.1
Property and equipment, net	31.9	5.1	0.3	6 (b)	—		37.3
Investments	217.6	—	—		—		217.6
Acquired intangibles, net	1.4	—	86.0	6 (c)	—		87.4
Goodwill	126.5	—	138.8	6 (d)	—		265.3
Other assets	21.4	1.2	—		—		22.6
Other amounts due from related parties	0.2	5.4	—		—		5.6
Deferred tax assets	330.9	—	—		—		330.9
Total assets	**$ 937.3**	**$ 33.6**	**$ (17.3)**		**$ 358.2**		**$ 1,311.8**
Liabilities and equity							
Accounts payable and accrued expenses	$ 56.4	$ 1.0	—		$ (33.9)	6 (f)	$ 23.5
Accrued incentive compensation	76.4	7.8	—		—		84.2
Other amounts due to related parties	207.5	5.2	—		—		212.7
Long-term compensation liabilities	258.8	0.5	—		—		259.3
Accrued income taxes	92.3	—	—		—		92.3
Third party borrowings	50.0	0.1	—		392.1	6 (f)	442.2
Other liabilities	9.1	1.7	—		—		10.8
Total liabilities	**750.5**	**16.3**	**—**		**358.2**		**1,125.0**
Commitments and contingencies							
Equity:		—	—		—		—
Ordinary shares	0.1	—	—		—		0.1
Members' equity	—	17.3	(17.3)	6 (e)	—		—
Shareholders' equity	210.3	—	—		—		210.3
Accumulated other comprehensive loss	(23.6)	—	—		—		(23.6)
Total equity	**186.8**	**17.3**	**(17.3)**		**—**		**186.8**
Total liabilities and equity	**$ 937.3**	**$ 33.6**	**$ (17.3)**		**$ 358.2**		**$ 1,311.8**

See accompanying notes to unaudited pro forma condensed combined financial information.

OM ASSET MANAGEMENT PLC

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2015

(in millions except for per share data, unaudited)

	Historical								
	OM Asset Management plc	**Landmark Partners, LLC**	**Pro Forma Adjustments for Purchase Accounting**	(Note)	**Pro Forma Adjustments for Financing**	(Note)	**Pro Forma Adjustments for Stock-Based Compen-sation**	(Note)	**Pro Forma Condensed Combined**
Revenue:									
Management fees	$ 637.2	$ 80.8	—		—		—		$ 718.0
Performance fees	61.8	—	—		—		—		61.8
Other revenue	0.3	—	—		—		—		0.3
Total revenue	**699.3**	**80.8**	**—**		**—**		**—**		**780.1**
Operating expenses:		—	—		—		—		—
Compensation and benefits	412.8	46.5	—		—		70.6	7 (f)	529.9
General and administrative expense	88.2	10.5	—	7 (a)	—		—		98.7
Amortization of acquired intangibles	0.2	—	6.4	7 (b)	—		—		6.6
Depreciation and amortization	6.9	0.5	—	7 (c)	—		—		7.4
Total operating expenses	**508.1**	**57.5**	**6.4**		**—**		**70.6**		**642.6**
Operating income (loss)	**191.2**	**23.3**	**(6.4)**		**—**		**(70.6)**		**137.5**
Non-operating income and (expense):					—		—		—
Investment income	13.0	0.1	—		—		—		13.1
Interest income	0.2	—	—		—		—		0.2
Interest expense	(3.1)	(0.1)	—		(23.5)	7 (e)	—		(26.7)
Total non-operating income	**10.1**	**—**	**—**		**(23.5)**		**—**		**(13.4)**
Income (loss) from continuing operations before taxes	**201.3**	**23.3**	**(6.4)**		**(23.5)**		**(70.6)**		**124.1**
Income tax expense	46.6	—	(2.4)	7 (d)	(4.8)	7 (d)	(26.8)	7 (d)	12.6
Income (loss) from continuing operations	**154.7**	**23.3**	**(4.0)**		**(18.7)**		**(43.8)**		**111.5**
Gain (loss) on disposal of discontinued operations, net of tax	0.8	—	—		—		—		0.8
Net income attributable to noncontrolling interest	—	(0.1)	—		—		—		(0.1)
Net income (loss)	**$ 155.5**	**$ 23.2**	**$ (4.0)**		**$ (18.7)**		**$ (43.8)**		**$ 112.2**
Earnings per share (basic) attributable to controlling interests	$ 1.29								$ 0.93
Earnings per share (diluted) attributable to controlling interests	1.29								0.93
Continuing operations earnings per share (basic) attributable to controlling interests	1.28								0.93
Continuing operations earnings per share (diluted) attributable to controlling interests	1.28								0.93
Weighted average ordinary shares outstanding	120.0								120.0
Weighted average diluted ordinary shares outstanding	120.5								120.5

See accompanying notes to unaudited pro forma condensed combined financial information.

Exhibit 99.3

OM ASSET MANAGEMENT PLC
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENTS OF OPERATIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2016
(in millions except for per share data, unaudited)

	Historical								
	OM Asset Management plc	Landmark Partners, LLC	Pro Forma Adjustments for Purchase Accounting	(Note)	Pro Forma Adjustments for Financing	(Note)	Pro Forma Adjustments for Stock-Based Compensation	(Note)	Pro Forma Condensed Combined
Revenue:									
Management fees	$ 306.7	$ 39.5	—		—		—		$ 346.2
Performance fees	(0.8)	—	—		—		—		(0.8)
Other revenue	0.2	—	—		—		—		0.2
Total revenue	**306.1**	**39.5**	**—**		**—**		**—**		**345.6**
Operating expenses:									
Compensation and benefits	172.1	18.0	—		—		35.3	7 (f)	225.4
General and administrative expense	44.5	5.7	(1.6)	7 (a)	—		—		48.6
Amortization of acquired intangibles	0.1	—	3.2	7 (b)	—		—		3.3
Depreciation and amortization	4.4	0.2	—	7 (c)	—		—		4.6
Total operating expenses	**221.1**	**23.9**	**1.6**		**—**		**35.3**		**281.9**
Operating income (loss)	**85.0**	**15.6**	**(1.6)**		**—**		**(35.3)**		**63.7**
Non-operating income and (expense):									
Investment income	8.0	—	—		—		—		8.0
Interest expense	(1.0)	—	—		(11.9)	7 (e)	—		(12.9)
Total non-operating income	**7.0**	**—**	**—**		**(11.9)**		**—**		**(4.9)**
Income (loss) from continuing operations before taxes	**92.0**	**15.6**	**(1.6)**		**(11.9)**		**(35.3)**		**58.8**
Income tax expense	26.5	—	(0.6)	7 (d)	(2.4)	7 (d)	(13.4)	7 (d)	10.1
Income (loss) from continuing operations	**65.5**	**15.6**	**(1.0)**		**(9.5)**		**(21.9)**		**48.7**
Gain (loss) from discontinued operations, net of tax	1.6	—	—		—		—		1.6
Net income (loss)	**$ 67.1**	**$ 15.6**	**$ (1.0)**		**$ (9.5)**		**$ (21.9)**		**$ 50.3**
Earnings per share (basic)	$ 0.56								$ 0.42
Earnings per share (diluted)	0.56								0.42
Continuing operations earnings per share (basic)	0.55								0.41
Continuing operations earnings per share (diluted)	0.55								0.41
Weighted average ordinary shares outstanding	119.7								119.7
Weighted average diluted ordinary shares outstanding	119.8								119.8

See accompanying notes to unaudited pro forma condensed combined financial information.

Note 1 – Description of the Acquisition

On June 13, 2016, OMAM, a public limited company incorporated under the laws of England and Wales (the "Company"), entered into a Purchase and Sale Agreement (the "Purchase Agreement") with Landmark, a Delaware limited liability company and its members to acquire a majority of the equity interests in Landmark for $242.4 million in cash after working capital adjustments with the potential for an additional payment, subject to a service and other conditions, of up to $225.0 million to be made on or around December 31, 2018. The Company completed the acquisition on August 18, 2016. As a result of the acquisition, Landmark became a majority-owned subsidiary of OMAM.

Note 2 — Basis of Presentation

The accompanying unaudited pro forma condensed combined financial information was prepared in accordance with Article 11 of SEC Regulation S-X. The unaudited pro forma condensed combined balance sheet was prepared using the unaudited historical balance sheets of OMAM and Landmark as of June 30, 2016. Both OMAM and Landmark's fiscal years end on December 31. The unaudited pro forma condensed combined statements of operations were prepared using:

- the historical unaudited condensed consolidated statement of operations of OMAM for the six months ended June 30, 2016;
- the historical audited consolidated statement of operations of OMAM for the year ended December 31, 2015;
- the historical unaudited consolidated statement of operations of Landmark for the six months ended June 30, 2016; and
- the historical audited consolidated statement of operations of Landmark for the year ended December 31, 2015.

OMAM's historical audited and unaudited financial statements were prepared in accordance with U.S. GAAP and presented in millions of U.S. dollars. Landmark's historical audited and unaudited financial statements were also prepared in accordance with U.S. GAAP and presented in U.S. dollars. The historical Landmark financial statements included within the unaudited pro forma condensed combined balance sheet and statements of operations have been rounded to millions, and certain reclassifications were made to align Landmark's financial statement presentation with that of OMAM.

The acquisition of Landmark by OMAM will be accounted for as a business combination using the acquisition method of accounting under the provisions of ASC 805, with OMAM representing the accounting acquirer under this guidance. Accordingly, the historical condensed consolidated financial statements have been adjusted to give effect to the impact of the consideration paid in connection with the acquisition. In the unaudited pro forma condensed combined balance sheet, OMAM's cost to acquire Landmark has been allocated to the assets acquired and liabilities assumed based upon management's preliminary estimate of what their respective fair values would be as of the date of the acquisition. The pro forma adjustments are preliminary and are based upon available information and certain assumptions, which management believes are reasonable under the circumstances and which are described in the accompanying notes herein. Actual results may differ materially from the assumptions within the accompanying unaudited pro forma condensed combined financial information. Under ASC 805, generally all assets acquired and liabilities assumed are recorded at their acquisition date fair value. For purposes of the pro forma information presented herein, the fair value of Landmark's identifiable tangible and intangible assets acquired and liabilities assumed are based on a preliminary estimate of fair value. Any excess of the purchase price over the fair value of identified tangible and intangible assets acquired and liabilities assumed will be recognized as goodwill. Management believes the estimated fair values utilized for the assets acquired and liabilities assumed are based on reasonable estimates and assumptions. Preliminary fair value estimates may change as additional information becomes available and such changes could be material.

The unaudited pro forma condensed combined statements of operations also include certain purchase accounting adjustments, including items expected to have a continuing impact on the combined results, such as increased amortization expense on acquired intangible assets. The unaudited pro forma condensed combined statements of operations do not include the impacts of any revenue, cost or other operating synergies that may result from the acquisition.

Financing Arrangement

In July 2016, the Company raised $400.0 million of senior notes, less estimated financing costs and underwriting expenses of $7.9 million, as well as costs of $33.9 million to settle the Company's previous Treasury rate lock hedge entered into in relation to the senior notes. The aggregate financing consists of $275.0 million of senior notes due in 2026 (the "Institutional Notes") and $125.0 million of senior notes due in 2031 (the "Retail Notes"). The Institutional Notes bear interest at a fixed rate of 4.80% per year, payable on a semi-annual basis. The Retail Notes bear interest at a fixed rate of 5.125% per year, payable on a quarterly basis. The Company may redeem all or a portion of the Retail Notes at any time after August 1, 2019. A portion of the proceeds from issuance of the Institutional Notes and Retail Notes have been used to finance the acquisition of Landmark.

Stock-Based Compensation

In conjunction with the acquisition, OMAM entered into compensation arrangements with employees of Landmark where pre-acquisition equity units held by Landmark employees became subject to a service condition. These units are accounted for as stock-based compensation, were fair valued as of the closing date of the acquisition and vest over varying increments from December 31, 2018 through December 31, 2024. The Company also entered into an arrangement with Landmark employees whereby an additional payment of up to $225.0 million could be paid based on the growth of Landmark's business. This arrangement is also accounted for as stock-based compensation, fair valued as of the closing date of the acquisition, and vests on December 31, 2018.

Note 3 – Reclassifications

Historical Landmark financial information included within the unaudited pro forma condensed combined financial information have been reclassified to conform the presentation to that of OMAM as indicated in the tables below:

(in millions, except share and per share amounts)

Balance Sheet as of June 30, 2016

Account Description	Increase / (Decrease)
Reimbursable expenses	$ (2.4)
Due from officers and affiliates	(3.0)
Other amounts due from related parties	5.4
Due from officers and affiliates	(7.8)
Investment advisory fees receivable	7.8
Prepaid expenses and other current assets	(0.9)
Other assets	0.9
Accrued compensation and other expenses	(7.8)
Accrued incentive compensation	7.8
Accrued compensation and other expenses	(0.6)
Accounts payable and accrued expenses	0.6
Note payable (current)	(0.1)
Third party borrowings	0.1
Due to affiliates (current)	(5.2)
Other amounts due to related parties	5.2
Interest rate swap	(0.1)
Note payable (noncurrent)	(1.5)
Deferred rent	(0.1)
Other liabilities	1.7
Due to affiliates (noncurrent)	(0.5)
Long-term compensation liabilities	0.5

(in millions, except share and per share amounts)

Statements of Operations for the Year Ended December 31, 2015

Account Description	Increase / (Decrease)
Investment advisory fees	$ (80.8)
Management fees	80.8
Personnel and related expenses	(15.9)
Discretionary compensation and related taxes	(16.5)
Conversion compensation expense	(2.4)
Specifically allocated expenses	(11.7)
Compensation and benefits	46.5
Occupancy and related expenses	(1.4)
Marketing expenses	(0.8)
Systems expenses	(1.4)
European operating expenses	(2.6)
Other operating expenses	(4.1)
Other employee expense	(0.2)
General and administrative expense	10.5
Introductory fee income	(0.1)
Investment income	0.1

Statements of Operations for the Six Months Ended June 30, 2016

Account Description	Increase / (Decrease)
Investment advisory fees	$ (39.5)
Management fees	39.5
Personnel and related expenses	(8.5)
Discretionary compensation and related taxes	(7.7)
Conversion compensation expense	(0.5)
Specifically allocated expenses	(1.3)
Compensation and benefits	18.0
Occupancy and related expenses	(0.8)
Marketing expenses	(0.4)
Systems expenses	(0.7)
European operating expenses	(1.4)
Other operating expenses	(2.3)
Other income (expense)	(0.1)
General and administrative expense	5.7

(in millions, except share and per share amounts)

Note 4 – Conforming Accounting Policies

At this time, the Company is not aware of any material differences between the accounting policies of the two companies that would continue to exist subsequent to the application of purchase accounting. OMAM will conduct a more detailed review of Landmark’s accounting policies in an effort to determine if differences in accounting policies require further reclassification of Landmark’s results of operations or reclassification of assets or liabilities to conform to OMAM’s accounting policies and classifications. As a result, OMAM may identify additional differences between the accounting policies of the two companies that, when conformed, could impact the unaudited pro forma condensed combined financial information.

Note 5 — Purchase Price

For purposes of the unaudited condensed combined pro forma financial information, the estimated cash consideration after closing adjustments of $242.4 million has been allocated using Landmark’s historical balance sheet at June 30, 2016, based on the fair value of acquired assets and assumed liabilities in connection with the acquisition. The preliminary allocation is based on estimates, assumptions and valuations that have not been finalized, and therefore the final consideration and final amounts allocated to assets acquired and liabilities assumed could differ materially from the amounts presented in the unaudited pro forma condensed combined financial statements.

The following is a summary of the preliminary allocation of the above purchase price as reflected in the unaudited pro forma condensed combined balance sheet as of June 30, 2016:

Total purchase price	$	242.4
Book value of net assets acquired		17.3
Adjustments to:		
Acquired intangibles		86.0
Property and equipment		0.3
Total goodwill	$	138.8

The acquired intangibles balance is attributed to Landmark’s investment management contracts and tradename. See Note 6 for a discussion of the methods used to determine the fair value of Landmark’s identifiable assets.

Note 6 – Unaudited Pro Forma Condensed Combined Balance Sheet Adjustments

Preliminary Purchase Accounting Adjustments

(a) Reflects $242.4 million, which represents the cash portion of the purchase price paid to Landmark as calculated in Note 5.

(b) Reflects an increase in book value of $0.3 million related to property and equipment recognized in connection with the acquisition and representing its acquisition date fair value. The fair value estimate for property and equipment has been determined based on the assumptions that management believes market participants would use in pricing an asset, based on the most advantageous market for the asset (i.e., its highest and best use).

(c) Reflects an increase in book value of $86.0 million related to acquired intangibles recognized in connection with the acquisition, consisting of $85.0 million for Landmark's investment management contracts and $1.0 million for its trade name.

The fair value of the investment management contracts intangible asset was determined using the excess earnings method, a form of the income approach. The principle behind the excess earnings method is that the value of the intangible asset is equal to the present value of the after-tax cash flows attributable to the intangible asset only. Excess earnings represent the earnings remaining after applying post-tax contributory asset charges to reflect the return required on other assets that contribute to the generation of the forecast cash flows of the intangible asset.

The fair value of the tradename intangible asset was determined utilizing a relief-from-royalty method. The principle behind this method is that the value of the intangible asset is equal to the present value of the after-tax royalty savings attributable to owning the intangible asset.

The fair value estimate for all identifiable intangible assets is preliminary and is based on assumptions that market participants would use in pricing an asset, based on the most advantageous market for the asset (i.e., its highest and best use). This preliminary fair value estimate could include assets that are not intended to be used, may be sold or are intended to be used in a manner other than their best use.

(d) Goodwill is calculated as the difference between the fair value of the consideration paid and the values assigned to the identifiable tangible and intangible assets acquired and liabilities assumed. See Note 5 for the calculation of the amount of preliminary goodwill recognized in connection with the acquisition.

(e) Reflects an adjustment of $17.3 million to eliminate Landmark's historical members' equity, which represents the historical book value of Landmark's net assets, as a result of the application of purchase accounting.

Financing Adjustments

(f) The estimated cash consideration of $242.4 million was funded in part by Institutional Notes and Retail Notes totaling $400.0 million, less estimated financing costs and underwriting expenses of $7.9 million, as well as $33.9 million to settle the Company's Treasury rate lock hedge. The $400.0 million aggregate financing consists of $275.0 million of Institutional Notes with a coupon rate of 4.80% maturing on July 27, 2026 and $125.0 million of Retail Notes with a coupon rate of 5.125% maturing on August 1, 2031.

Note 7 – Unaudited Pro Forma Condensed Combined Statements of Operations Adjustments

(a) Reflects an adjustment to general and administrative expense of $1.6 million for the six months ended June 30, 2016, which represents the elimination of direct and incremental advisory, legal and accounting expenses incurred by OMAM as a result of the acquisition, which are not expected to have a continuing impact on the results of operations. There were no direct and incremental advisory, legal and accounting expenses incurred by OMAM as a result of the acquisition for the year ended December 31, 2015.

(b) Reflects adjustments of $6.4 million and $3.2 million for the year ended December 31, 2015 and the six months ended June 30, 2016, respectively, which represents an increase to amortization expense related to the fair value of investment management contracts with an estimated useful life of 13.4 years.

(c) Reflects adjustments to depreciation expense related to the fair value step-up of property and equipment with an estimated useful life of 25 years.

(d) Reflects adjustments to income tax expense for the year ended December 31, 2015 and the six months ended June 30, 2016 to reflect the tax effect of the pro forma adjustments based on an estimated marginal tax rate of 37.9% related to Landmark. In addition, rates of 20.25% and 20.0% related to interest expense from the financing are applied to the year ended December 31, 2015 and the six months ended June 30, 2016, respectively.

Financing Adjustments

(e) Reflects financing adjustments to interest expense of $23.5 million and $11.9 million for the year ended December 31, 2015 and the six months ended June 30, 2016, respectively, in connection with the $400.0 million in Institutional Notes and Retail Notes issued to fund the acquisition.

Stock-Based Compensation Adjustments

(f) Reflects the stock-based compensation adjustments of $70.6 million and $35.3 million for the year ended December 31, 2015 and for the six months ended June 30, 2016, respectively, consisting of pre-acquisition equity units held by Landmark employees that became subject to a service condition as a result of the acquisition. These units were fair valued as of the closing date of the acquisition and vest over varying increments based on contractual terms from December 31, 2018 through December 31, 2024. The adjustment also reflects the arrangement with Landmark employees whereby an additional payment of up to $225.0 million could be paid based on the growth of Landmark's business. This arrangement was also fair valued as of the closing date of the acquisition and vests based on contractual terms on December 31, 2018. Both the pre-acquisition equity units and the potential future payment will be subsequently remeasured at the end of each reporting period.