

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

2021 KRW	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Accumulated other comprehensive income attributable to assets held- for-sale	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2021		119,467	778,047	4,403,893	271,068,211	(8,687,155)	(12,132)	267,670,331	8,277,685	275,948,016
Profit for the year		-	-	-	39,243,791	-	-	39,243,791	663,659	39,907,450
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	6, 20	-	-	-	3,232,934	(359,117)	-	2,873,817	107,079	2,980,896
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	9, 20	-	-	-	-	225,464	-	225,464	(13,485)	211,979
Gain on overseas business translation, net of tax	20	-	-	-	-	7,164,982	-	7,164,982	118,638	7,283,620
Remeasurement of net defined benefit liabilities, net of tax	14, 20	-	-	-	-	(520,552)	-	(520,552)	(4,054)	(524,606)
Gain on valuation of cash flow hedge derivatives	20	-	-	-	-	50,410	-	50,410	-	50,410
Reclassification to held-for-sale		-	-	-	-	(12,132)	12,132	-	-	-
Total comprehensive income for the year		-	-	-	42,476,725	6,549,055	12,132	49,037,912	871,837	49,909,749
Dividends declared	19	-	-	-	(20,480,721)	-	-	(20,480,721)	(32,005)	(20,512,726)
Capital transaction under common control		-	-	-	-	-	-	-	12,553	12,553
Changes in consolidated entities		-	-	-	-	-	-	-	(477,617)	(477,617)
Other		-	-	-	548	9,627	-	10,175	9,781	19,956
Total transactions with owners		-	-	-	(20,480,173)	9,627	-	(20,470,546)	(487,288)	(20,957,834)
Balance as of December 31, 2021		119,467	778,047	4,403,893	293,064,763	(2,128,473)	-	296,237,697	8,662,234	304,899,931

The above consolidated statements of changes in equity should be read in conjunction with the accompanying notes.

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.29))

2021 USD	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Accumulated other comprehensive income attributable to assets held- for-sale	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2021		92,528	602,601	3,410,834	209,943,483	(6,728,239)	(9,396)	207,311,811	6,411,102	213,722,913
Profit for the year		-	-	-	30,394,483	-	-	30,394,483	514,007	30,908,490
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	6, 20	-	-	-	2,503,921	(278,138)	-	2,225,783	82,934	2,308,717
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	9, 20	-	-	-	-	174,623	-	174,623	(10,444)	164,179
Gain on overseas business translation, net of tax	20	-	-	-	-	5,549,309	-	5,549,309	91,886	5,641,195
Remeasurement of net defined benefit liabilities, net of tax	14, 20	-	-	-	-	(403,170)	-	(403,170)	(3,140)	(406,310)
Gain on valuation of cash flow hedge derivatives	20	-	-	-	-	39,043	-	39,043	-	39,043
Reclassification to held-for-sale		-	-	-	-	(9,396)	9,396	-	-	-
Total comprehensive income for the year		-	-	-	32,898,404	5,072,271	9,396	37,980,071	675,243	38,655,314
Dividends declared	19	-	-	-	(15,862,406)	-	-	(15,862,406)	(24,788)	(15,887,194)
Capital transaction under common control		-	-	-	-	-	-	-	9,722	9,722
Changes in consolidated entities		-	-	-	-	-	-	-	(369,916)	(369,916)
Other		-	-	-	425	7,456	-	7,881	7,574	15,455
Total transactions with owners		-	-	-	(15,861,981)	7,456	-	(15,854,525)	(377,408)	(16,231,933)
Balance as of December 31, 2021		92,528	602,601	3,410,834	226,979,906	(1,648,512)	-	229,437,357	6,708,937	236,146,294

The above consolidated statements of changes in equity should be read in conjunction with the accompanying notes.

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CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

2022 KRW	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Accumulated other comprehensive income attributable to assets held- for-sale	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2022		119,467	778,047	4,403,893	293,064,763	(2,128,473)	-	296,237,697	8,662,234	304,899,931
Profit for the year		-	-	-	54,730,018	-	-	54,730,018	924,059	55,654,077
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	6, 20	-	-	-	(38,937)	(1,867,530)	-	(1,906,467)	(63,031)	(1,969,498)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	9, 20	-	-	-	-	(51,848)	-	(51,848)	1,338	(50,510)
Gain on overseas business translation, net of tax	20	-	-	-	-	4,863,930	-	4,863,930	20,956	4,884,886
Remeasurement of net defined benefit liabilities, net of tax	14, 20	-	-	-	-	1,122,367	-	1,122,367	31,312	1,153,679
Loss on valuation of cash flow hedge derivatives	20	-	-	-	-	(12,893)	-	(12,893)	-	(12,893)
Total comprehensive income for the year		-	-	-	54,691,081	4,054,026	-	58,745,107	914,634	59,659,741
Dividends declared	19	-	-	-	(9,809,437)	-	-	(9,809,437)	(5,523)	(9,814,960)
Capital transactions under common control		-	-	-	-	-	-	-	(176)	(176)
Changes in consolidated entities		-	-	-	-	-	-	-	124	124
Others		-	-	-	-	12,775	-	12,775	(7,831)	4,944
Total transactions with owners		-	-	-	(9,809,437)	12,775	-	(9,796,662)	(13,406)	(9,810,068)
Balance as of December 31, 2022		119,467	778,047	4,403,893	337,946,407	1,938,328	-	345,186,142	9,563,462	354,749,604

The above consolidated statements of changes in equity should be read in conjunction with the accompanying notes.

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.29))

2022 USD	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Accumulated other comprehensive income attributable to assets held- for-sale	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2022		92,528	602,601	3,410,834	226,979,906	(1,648,512)	-	229,437,357	6,708,937	236,146,294
Profit for the year		-	-	-	42,388,632	-	-	42,388,632	715,688	43,104,320
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	6, 20	-	-	-	(30,157)	(1,446,410)	-	(1,476,567)	(48,818)	(1,525,385)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	9, 20	-	-	-	-	(40,156)	-	(40,156)	1,036	(39,120)
Gain on overseas business translation, net of tax	20	-	-	-	-	3,767,134	-	3,767,134	16,231	3,783,365
Remeasurement of net defined benefit liabilities, net of tax	14, 20	-	-	-	-	869,278	-	869,278	24,251	893,529
Loss on valuation of cash flow hedge derivatives	20	-	-	-	-	(9,986)	-	(9,986)	-	(9,986)
Total comprehensive income for the year		-	-	-	42,358,475	3,139,860	-	45,498,335	708,388	46,206,723
Dividends declared	19	-	-	-	(7,597,451)	-	-	(7,597,451)	(4,277)	(7,601,728)
Capital transactions under common control		-	-	-	-	-	-	-	(136)	(136)
Changes in consolidated entities		-	-	-	-	-	-	-	96	96
Others		-	-	-	-	9,895	-	9,895	(6,066)	3,829
Total transactions with owners		-	-	-	(7,597,451)	9,895	-	(7,587,556)	(10,383)	(7,597,939)
Balance as of December 31, 2022		92,528	602,601	3,410,834	261,740,930	1,501,243	-	267,348,136	7,406,942	274,755,078

The above consolidated statements of changes in equity should be read in conjunction with the accompanying notes.