

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean Won)

2011 KRW	Notes	Preferred stock	Common stock	Share premium	Retained earnings	Other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total
Balance at January 1, 2011		119,467	778,047	4,403,893	85,014,550	(4,726,398)	85,589,559	3,759,532	89,349,091
Cumulative effect of change in accounting policy	2	-	-	-	56,894	(204,892)	(147,998)	(23,457)	(171,455)
Revised balance at January 1, 2011		119,467	778,047	4,403,893	85,071,444	(4,931,290)	85,441,561	3,736,075	89,177,636
Profit for the year		-	-	-	13,382,645	-	13,382,645	376,398	13,759,043
Available-for-sale financial assets, net of tax,	9,23	-	-	-	-	(567,186)	(567,186)	(4,842)	(572,028)
Share of associates and joint ventures, net of tax	12	-	-	-	-	(113,898)	(113,898)	-	(113,898)
Foreign currency translation, net of tax		-	-	-	-	123,434	123,434	60,221	183,655
Remeasurement effect of employee benefit, net of tax	17	-	-	-	-	(385,879)	(385,879)	665	(385,214)
Total comprehensive income		-	-	-	13,382,645	(943,529)	12,439,116	432,442	12,871,558
Dividends	22	-	-	-	(824,478)	-	(824,478)	(156,388)	(980,866)
Capital transaction under common control		-	-	-	-	(108,840)	(108,840)	78,155	(30,685)
Effect of business combination		-	-	-	-	-	-	131,564	131,564
Disposal of treasury stock	23	-	-	-	-	288,773	288,773	-	288,773
Stock option activities	24	-	-	-	-	(73,008)	(73,008)	-	(73,008)
Others		-	-	-	(6,739)	(66,002)	(72,741)	1,399	(71,342)
Total transactions with owners		-	-	-	(831,217)	40,923	(790,294)	54,730	(735,564)
Balance at December 31, 2011		119,467	778,047	4,403,893	97,622,872	(5,833,896)	97,090,383	4,223,247	101,313,630

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

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of U.S dollars (Note 2.28))

2011 USD	Notes	Preferred stock	Common stock	Share premium	Retained earnings	Other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total
Balance at January 1, 2011		111,537	726,400	4,111,561	79,371,254	(4,412,658)	79,908,094	3,509,972	83,418,066
Cumulative effect of change in accounting policy	2	-	-	-	53,117	(191,291)	(138,174)	(21,900)	(160,074)
Revised balance at January 1, 2011		111,537	726,400	4,111,561	79,424,371	(4,603,949)	79,769,920	3,488,072	83,257,992
Profit for the year		-	-	-	12,494,300	-	12,494,300	351,413	12,845,713
Available-for-sale financial assets, net of tax	9,23	-	-	-	-	(529,536)	(529,536)	(4,521)	(534,057)
Share of associates and joint ventures, net of tax	12	-	-	-	-	(106,337)	(106,337)	-	(106,337)
Foreign currency translation, net of tax		-	-	-	-	115,240	115,240	56,224	171,464
Remeasurement effect of employee benefit, net of tax	17	-	-	-	-	(360,264)	(360,264)	621	(359,643)
Total comprehensive income		-	-	-	12,494,300	(880,897)	11,613,403	403,737	12,017,140
Dividends	22	-	-	-	(769,749)	-	(769,749)	(146,007)	(915,756)
Capital transaction under common control		-	-	-	-	(101,615)	(101,615)	72,967	(28,648)
Effect of business combination		-	-	-	-	-	-	122,831	122,831
Disposal of treasury stock	23	-	-	-	-	269,604	269,604	-	269,604
Stock option activities	24	-	-	-	-	(68,162)	(68,162)	-	(68,162)
Others		-	-	-	(6,292)	(61,620)	(67,912)	1,306	(66,606)
Total transactions with owners		-	-	-	(776,041)	38,207	(737,834)	51,097	(686,737)
Balance at December 31, 2011		111,537	726,400	4,111,561	91,142,630	(5,446,639)	90,645,489	3,942,906	94,588,395

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CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean Won)

2012 KRW	Notes	Preferred stock	Common stock	Share premium	Retained earnings	Other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total
Balance at January 1, 2012		119,467	778,047	4,403,893	97,622,872	(5,833,896)	97,090,383	4,223,247	101,313,630
Profit for the year		-	-	-	23,185,375	-	23,185,375	659,910	23,845,285
Available-for-sale financial assets, net of tax	9,23	-	-	-	-	960,688	960,688	1,496	962,184
Share of associates and joint ventures, net of tax	12	-	-	-	-	(350,491)	(350,491)	-	(350,491)
Foreign currency translation, net of tax		-	-	-	-	(1,789,877)	(1,789,877)	(34,776)	(1,824,653)
Remeasurement effect of employee benefit, net of tax	17	-	-	-	-	(506,351)	(506,351)	2,231	(504,120)
Total comprehensive income		-	-	-	23,185,375	(1,686,031)	21,499,344	628,861	22,128,205
Dividends	22	-	-	-	(827,501)	-	(827,501)	(373,632)	(1,201,133)
Capital transaction under common control		-	-	-	-	(1,089,835)	(1,089,835)	(104,395)	(1,194,230)
Effect of business combination		-	-	-	-	-	-	12,844	12,844
Disposal of treasury stock	23	-	-	-	-	455,377	455,377	-	455,377
Stock option activities	24	-	-	-	-	(33,071)	(33,071)	-	(33,071)
Others		-	-	-	4,943	(5,588)	(645)	(771)	(1,416)
Total transactions with owners		-	-	-	(822,558)	(673,117)	(1,495,675)	(465,954)	(1,961,629)
Balance at December 31, 2012		119,467	778,047	4,403,893	119,985,689	(8,193,044)	117,094,052	4,386,154	121,480,206

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

Samsung Electronics Co., Ltd. and its subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of U.S dollars (Note 2.28))

2012 USD	Notes	Preferred stock	Common stock	Share premium	Retained earnings	Other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total
Balance at January 1, 2012		111,537	726,400	4,111,561	91,142,630	(5,446,639)	90,645,489	3,942,906	94,588,395
Profit for the year		-	-	-	21,646,322	-	21,646,322	616,104	22,262,426
Available-for-sale financial assets, net of tax	9,23	-	-	-	-	896,917	896,917	1,397	898,314
Share of associates and joint ventures, net of tax	12	-	-	-	-	(327,225)	(327,225)	-	(327,225)
Foreign currency translation, net of tax		-	-	-	-	(1,671,064)	(1,671,064)	(32,468)	(1,703,532)
Remeasurement effect of employee benefit, net of tax	17	-	-	-	-	(472,739)	(472,739)	2,083	(470,656)
Total comprehensive income		-	-	-	21,646,322	(1,574,111)	20,072,211	587,116	20,659,327
Dividends	22	-	-	-	(772,571)	-	(772,571)	(348,830)	(1,121,401)
Capital transaction under common control		-	-	-	-	(1,017,491)	(1,017,491)	(97,466)	(1,114,957)
Effect of business combination		-	-	-	-	-	-	11,991	11,991
Disposal of treasury stock	23	-	-	-	-	425,149	425,149	-	425,149
Stock option activities	24	-	-	-	-	(30,876)	(30,876)	-	(30,876)
Others		-	-	-	4,615	(5,217)	(602)	(720)	(1,322)
Total transactions with owners		-	-	-	(767,956)	(628,435)	(1,396,391)	(435,025)	(1,831,416)
Balance at December 31, 2012		111,537	726,400	4,111,561	112,020,996	(7,649,185)	109,321,309	4,094,997	113,416,306

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