

Samsung Electronics Co., Ltd. and its subsidiaries

**INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In millions of Korean won)

| 2015 KRW  | Notes | Preferred stock | Common stock | 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 | Non-controlling interests | Total       |
|---|-------|-----------------|--------------|---------------|-------------------|----------------------------|---|---|---------------------------|-------------|
| <b>Balance as at January 1, 2015</b>  |       | 119,467         | 778,047      | 4,403,893     | 169,529,604       | (12,729,387)               | 80,101  | 162,181,725                                 | 5,906,463                 | 168,088,188 |
| Profit for the period   |       | -               | -            | -             | 10,146,057        | -                          | -   | 10,146,057                                  | 232,055                   | 10,378,112  |
| Changes in value of available-for-sale financial assets, net of tax                     | 16    | -               | -            | -             | -                 | (419,893)                  | (24,750)  | (444,643)                                   | (34,252)                  | (478,895)   |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax | 16    | -               | -            | -             | -                 | 57,861                     | (54,118)  | 3,743                                       | 23                        | 3,766       |
| Foreign currency translation, net of tax  | 16    | -               | -            | -             | -                 | 243,690                    | (1,233)   | 242,457                                     | 26,576                    | 269,033     |
| Remeasurement of net defined benefit liabilities, net of tax                            | 16    | -               | -            | -             | -                 | (49,927)                   | -   | (49,927)                                    | (4)                       | (49,931)    |
| Reclassification to assets held-for-sale  |       | -               | -            | -             | -                 | (4,222)                    | 4,222   | -   | -                         | -           |
| <b>Total comprehensive income (loss)</b>  |       | -               | -            | -             | 10,146,057        | (172,491)                  | (75,879)  | 9,897,687                                   | 224,398                   | 10,122,085  |
| Dividends   |       | -               | -            | -             | (2,924,564)       | -                          | -   | (2,924,564)                                 | (461)                     | (2,925,025) |
| Capital transaction under common control  |       | -               | -            | -             | -                 | (5,314)                    | -   | (5,314)                                     | (931)                     | (6,245)     |
| Changes in consolidated entities  |       | -               | -            | -             | -                 | -                          | -   | -   | (261)                     | (261)       |
| Acquisition of treasury stock   | 16    | -               | -            | -             | -                 | (1,323,059)                | -   | (1,323,059)                                 | -                         | (1,323,059) |
| Others  |       | -               | -            | -             | (18,733)          | 817                        | -   | (17,916)                                    | (1,121)                   | (19,037)    |
| <b>Total transactions with owners</b>   |       | -               | -            | -             | (2,943,297)       | (1,327,556)                | -   | (4,270,853)                                 | (2,774)                   | (4,273,627) |
| <b>Balance as at June 30, 2015</b>  |       | 119,467         | 778,047      | 4,403,893     | 176,732,364       | (14,229,434)               | 4,222   | 167,808,559                                 | 6,128,087                 | 173,936,646 |

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

Samsung Electronics Co., Ltd. and its subsidiaries

**INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In thousands of US dollars (Note 2.3))

| 2015 USD  | Notes | Preferred<br>stock | Common<br>stock | Share<br>premium | Retained<br>earnings | Other<br>components<br>of equity | Accumulated<br>other<br>comprehensive<br>income<br>attributable to<br>assets held-for-<br>sale | Equity<br>attributable<br>to owners of<br>the parent | Non-<br>controlling<br>interests | Total       |
|---|-------|--------------------|-----------------|------------------|----------------------|----------------------------------|--|--|----------------------------------|-------------|
| <b>Balance as at January 1, 2015</b>  |       | 101,090            | 658,367         | 3,726,480        | 143,452,335          | (10,771,336)                     | 67,780   | 137,234,716  | 4,997,923                        | 142,232,639 |
| Profit for the period   |       | -                  | -               | -                | 8,585,377            | -                                | -  | 8,585,377  | 196,361                          | 8,781,738   |
| Changes in value of available-for-sale<br>financial assets, net of tax                        | 16    | -                  | -               | -                | -                    | (355,304)                        | (20,943)   | (376,247)  | (28,984)                         | (405,231)   |
| Share of other comprehensive income<br>(loss) of associates and joint<br>ventures, net of tax | 16    | -                  | -               | -                | -                    | 48,961                           | (45,794)   | 3,167  | 20                               | 3,187       |
| Foreign currency translation, net of tax  | 16    | -                  | -               | -                | -                    | 206,205                          | (1,043)  | 205,162  | 22,488                           | 227,650     |
| Remeasurement of net defined benefit<br>liabilities, net of tax                               | 16    | -                  | -               | -                | -                    | (42,247)                         | -  | (42,247)   | (3)                              | (42,250)    |
| Reclassification to assets held-for-sale  |       | -                  | -               | -                | -                    | (3,573)                          | 3,573  | -  | -                                | -           |
| <b>Total comprehensive income (loss)</b>  |       | -                  | -               | -                | 8,585,377            | (145,958)                        | (64,207)   | 8,375,212  | 189,882                          | 8,565,094   |
| Dividends   |       | -                  | -               | -                | (2,474,704)          | -                                | -  | (2,474,704)  | (390)                            | (2,475,094) |
| Capital transaction under common<br>control   |       | -                  | -               | -                | -                    | (4,497)                          | -  | (4,497)  | (787)                            | (5,284)     |
| Changes in consolidated entities  |       | -                  | -               | -                | -                    | -                                | -  | -  | (221)                            | (221)       |
| Acquisition of treasury stock   | 16    | -                  | -               | -                | -                    | (1,119,544)                      | -  | (1,119,544)  | -                                | (1,119,544) |
| Others  |       | -                  | -               | -                | (15,851)             | 691                              | -  | (15,160)   | (949)                            | (16,109)    |
| <b>Total transactions with owners</b>   |       | -                  | -               | -                | (2,490,555)          | (1,123,350)                      | -  | (3,613,905)  | (2,347)                          | (3,616,252) |
| <b>Balance as at June 30, 2015</b>  |       | 101,090            | 658,367         | 3,726,480        | 149,547,157          | (12,040,644)                     | 3,573  | 141,996,023  | 5,185,458                        | 147,181,481 |

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

Samsung Electronics Co., Ltd. and its subsidiaries

**INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In millions of Korean won)

| 2016 KRW  | Notes | Preferred stock | Common stock | 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 | Non-controlling interests | Total       |
|---|-------|-----------------|--------------|---------------|-------------------|----------------------------|---|---|---------------------------|-------------|
| <b>Balance as at January 1, 2016</b>  |       | 119,467         | 778,047      | 4,403,893     | 185,132,014       | (17,580,451)               | 23,797  | 172,876,767                                 | 6,183,038                 | 179,059,805 |
| Profit for the period   |       | -               | -            | -             | 11,089,684        | -                          | -   | 11,089,684                                  | 10,512                    | 11,100,196  |
| Changes in value of available-for-sale financial assets, net of tax                     | 16    | -               | -            | -             | -                 | 10,491                     | (23,797)  | (13,306)                                    | 43,221                    | 29,915      |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax | 16    | -               | -            | -             | -                 | (136,232)                  | -   | (136,232)                                   | 16                        | (136,216)   |
| Foreign currency translation, net of tax  | 16    | -               | -            | -             | -                 | 133,283                    | -   | 133,283                                     | (23,008)                  | 110,275     |
| Remeasurement of net defined benefit liabilities, net of tax                            | 16    | -               | -            | -             | -                 | (47,043)                   | -   | (47,043)                                    | (2)                       | (47,045)    |
| <b>Total comprehensive income (loss)</b>  |       | -               | -            | -             | 11,089,684        | (39,501)                   | (23,797)  | 11,026,386                                  | 30,739                    | 11,057,125  |
| Dividends   |       | -               | -            | -             | (2,919,820)       | -                          | -   | (2,919,820)                                 | (14,889)                  | (2,934,709) |
| Capital transaction under common control  |       | -               | -            | -             | -                 | (205)                      | -   | (205)                                       | 5,326                     | 5,121       |
| Acquisition of treasury stock   | 16    | -               | -            | -             | -                 | (5,347,031)                | -   | (5,347,031)                                 | -                         | (5,347,031) |
| Retirement of treasury stock  | 16    | -               | -            | -             | (7,381,390)       | 7,381,390                  | -   | -   | -                         | -           |
| Others  |       | -               | -            | -             | -                 | 2,256                      | -   | 2,256                                       | (51)                      | 2,205       |
| <b>Total transactions with owners</b>   |       | -               | -            | -             | (10,301,210)      | 2,036,410                  | -   | (8,264,800)                                 | (9,614)                   | (8,274,414) |
| <b>Balance as at June 30, 2016</b>  |       | 119,467         | 778,047      | 4,403,893     | 185,920,488       | (15,583,542)               | -   | 175,638,353                                 | 6,204,163                 | 181,842,516 |

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

**Samsung Electronics Co., Ltd. and its subsidiaries**

**INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

*(In thousands of US dollars (Note 2.3))*

| 2016 USD  | Notes | Preferred<br>stock | Common<br>stock | Share<br>premium | Retained<br>earnings | Other<br>components<br>of equity | Accumulated<br>other<br>comprehensive<br>income<br>attributable to<br>assets held-for-<br>sale | Equity<br>attributable<br>to owners of<br>the parent | Non-<br>controlling<br>interests | Total       |
|---|-------|--------------------|-----------------|------------------|----------------------|----------------------------------|--|--|----------------------------------|-------------|
| <b>Balance as at January 1, 2016</b>  |       | 101,090            | 658,367         | 3,726,480        | 156,654,762          | (14,876,203)                     | 20,137   | 146,284,633  | 5,231,955                        | 151,516,588 |
| Profit for the period   |       | -                  | -               | -                | 9,383,854            | -                                | -  | 9,383,854  | 8,894                            | 9,392,748   |
| Changes in value of available-for-sale<br>financial assets, net of tax                        | 16    | -                  | -               | -                | -                    | 8,878                            | (20,137)   | (11,259)   | 36,572                           | 25,313      |
| Share of other comprehensive income<br>(loss) of associates and joint<br>ventures, net of tax | 16    | -                  | -               | -                | -                    | (115,277)                        | -  | (115,277)  | 14                               | (115,263)   |
| Foreign currency translation, net of tax  | 16    | -                  | -               | -                | -                    | 112,781                          | -  | 112,781  | (19,469)                         | 93,312      |
| Remeasurement of net defined benefit<br>liabilities, net of tax                               | 16    | -                  | -               | -                | -                    | (39,806)                         | -  | (39,806)   | (2)                              | (39,808)    |
| <b>Total comprehensive income (loss)</b>  |       | -                  | -               | -                | 9,383,854            | (33,424)                         | (20,137)   | 9,330,293  | 26,009                           | 9,356,302   |
| Dividends   |       | -                  | -               | -                | (2,470,689)          | -                                | -  | (2,470,689)  | (12,599)                         | (2,483,288) |
| Capital transaction under common<br>control   |       | -                  | -               | -                | -                    | (173)                            | -  | (173)  | 4,506                            | 4,333       |
| Acquisition of treasury stock   | 16    | -                  | -               | -                | -                    | (4,524,544)                      | -  | (4,524,544)  | -                                | (4,524,544) |
| Retirement of treasury stock  | 16    | -                  | -               | -                | (6,245,975)          | 6,245,975                        | -  | -  | -                                | -           |
| Others  |       | -                  | -               | -                | -                    | 1,908                            | -  | 1,908  | (42)                             | 1,866       |
| <b>Total transactions with owners</b>   |       | -                  | -               | -                | (8,716,664)          | 1,723,166                        | -  | (6,993,498)  | (8,135)                          | (7,001,633) |
| <b>Balance as at June 30, 2016</b>  |       | 101,090            | 658,367         | 3,726,480        | 157,321,952          | (13,186,461)                     | -  | 148,621,428  | 5,249,829                        | 153,871,257 |

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