

Samsung Electronics Co., Ltd. and Subsidiaries

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
Balance as at January 1, 2015		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 year		-	-	-	18,694,628	-	-	18,694,628	365,516	19,060,144
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(348,068)	(24,750)	(372,818)	(42,143)	(414,961)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	12,686	(54,118)	(41,432)	171	(41,261)
Foreign currency translation, net of tax	23	-	-	-	-	266,061	(1,233)	264,828	3,487	268,315
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	258,983	-	258,983	4,995	263,978
Classified as held-for-sale	36	-	-	-	-	(23,797)	23,797	-	-	-
Total comprehensive income (loss)		-	-	-	18,694,628	165,865	(56,304)	18,804,189	332,026	19,136,215
Dividends	22	-	-	-	(3,073,481)	-	-	(3,073,481)	(54,603)	(3,128,084)
Capital transaction under common control		-	-	-	-	(5,314)	-	(5,314)	423	(4,891)
Changes in consolidated entities		-	-	-	-	-	-	-	(152)	(152)
Acquisition of treasury stock	23	-	-	-	-	(5,015,112)	-	(5,015,112)	-	(5,015,112)
Disposal of treasury stock	23	-	-	-	-	3,406	-	3,406	-	3,406
Stock option activities	23	-	-	-	-	(806)	-	(806)	-	(806)
Others		-	-	-	(18,737)	897	-	(17,840)	(1,119)	(18,959)
Total transactions with owners		-	-	-	(3,092,218)	(5,016,929)	-	(8,109,147)	(55,451)	(8,164,598)
Balance as at December 31, 2015		119,467	778,047	4,403,893	185,132,014	(17,580,451)	23,797	172,876,767	6,183,038	179,059,805

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Samsung Electronics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.28))

2015 USD	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
Balance as at January 1, 2015		103,004	670,826	3,797,002	146,167,108	(10,975,179)	69,063	139,831,824	5,092,507	144,924,331
Profit for the year		-	-	-	16,118,363	-	-	16,118,363	315,145	16,433,508
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(300,102)	(21,339)	(321,441)	(36,335)	(357,776)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	10,938	(46,660)	(35,722)	147	(35,575)
Foreign currency translation, net of tax	23	-	-	-	-	229,398	(1,065)	228,333	3,006	231,339
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	223,293	-	223,293	4,307	227,600
Classified as held-for-sale	36	-	-	-	-	(20,518)	20,518	-	-	-
Total comprehensive income (loss)		-	-	-	16,118,363	143,009	(48,546)	16,212,826	286,270	16,499,096
Dividends	22	-	-	-	(2,649,932)	-	-	(2,649,932)	(47,078)	(2,697,010)
Capital transaction under common control		-	-	-	-	(4,582)	-	(4,582)	365	(4,217)
Changes in consolidated entities		-	-	-	-	-	-	-	(131)	(131)
Acquisition of treasury stock	23	-	-	-	-	(4,323,991)	-	(4,323,991)	-	(4,323,991)
Disposal of treasury stock	23	-	-	-	-	2,937	-	2,937	-	2,937
Stock option activities	23	-	-	-	-	(695)	-	(695)	-	(695)
Others		-	-	-	(16,154)	773	-	(15,381)	(965)	(16,346)
Total transactions with owners		-	-	-	(2,666,086)	(4,325,558)	-	(6,991,644)	(47,809)	(7,039,453)
Balance as at December 31, 2015		103,004	670,826	3,797,002	159,619,385	(15,157,728)	20,517	149,053,006	5,330,968	154,383,974

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Samsung Electronics Co., Ltd. and Subsidiaries

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
Balance as at January 1, 2016		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 year		-	-	-	22,415,655	-	-	22,415,655	310,437	22,726,092
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(87,706)	(23,797)	(111,503)	87,664	(23,839)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(80,146)	212	(79,934)	35	(79,899)
Foreign currency translation, net of tax	23	-	-	-	-	1,160,316	-	1,160,316	(28,780)	1,131,536
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	926,280	-	926,280	37,322	963,602
Classified as held-for-sale	36	-	-	-	-	29,022	(29,022)	-	-	-
Total comprehensive income (loss)		-	-	-	22,415,655	1,947,766	(52,607)	24,310,814	406,678	24,717,492
Dividends	22	-	-	-	(3,061,361)	-	-	(3,061,361)	(65,161)	(3,126,522)
Capital transaction under common control		-	-	-	-	(37)	-	(37)	12,272	12,235
Changes in consolidated entities		-	-	-	-	-	-	-	1,790	1,790
Acquisition of treasury stock	23	-	-	-	-	(7,707,938)	-	(7,707,938)	-	(7,707,938)
Retirement of treasury stock	23	-	-	-	(11,399,991)	11,399,991	-	-	-	-
Others		-	-	-	-	6,083	-	6,083	88	6,171
Total transactions with owners		-	-	-	(14,461,352)	3,698,099	-	(10,763,253)	(51,011)	(10,814,264)
Balance as at December 31, 2016		119,467	778,047	4,403,893	193,086,317	(11,934,586)	(28,810)	186,424,328	6,538,705	192,963,033

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Samsung Electronics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.28))

2016 USD	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
Balance as at January 1, 2016		103,004	670,826	3,797,002	159,619,385	(15,157,728)	20,517	149,053,006	5,330,968	154,383,974
Profit for the year		-	-	-	19,326,604	-	-	19,326,604	267,656	19,594,260
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(75,619)	(20,518)	(96,137)	75,583	(20,554)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(69,101)	183	(68,918)	29	(68,889)
Foreign currency translation, net of tax	23	-	-	-	-	1,000,415	-	1,000,415	(24,812)	975,603
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	798,631	-	798,631	32,179	830,810
Classified as held-for-sale	36	-	-	-	-	25,023	(25,023)	-	-	-
Total comprehensive income (loss)		-	-	-	19,326,604	1,679,349	(45,358)	20,960,595	350,635	21,311,230
Dividends	22	-	-	-	(2,639,481)	-	-	(2,639,481)	(56,182)	(2,695,663)
Capital transaction under common control		-	-	-	-	(32)	-	(32)	10,581	10,549
Changes in consolidated entities		-	-	-	-	-	-	-	1,543	1,543
Acquisition of treasury stock	23	-	-	-	-	(6,645,724)	-	(6,645,724)	-	(6,645,724)
Retirement of treasury stock	23	-	-	-	(9,828,984)	9,828,984	-	-	-	-
Others		-	-	-	-	5,244	-	5,244	76	5,320
Total transactions with owners		-	-	-	(12,468,465)	3,188,472	-	(9,279,993)	(43,982)	(9,323,975)
Balance as at December 31, 2016		103,004	670,826	3,797,002	166,477,524	(10,289,907)	(24,841)	160,733,608	5,637,621	166,371,229

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.