

Samsung Electronics Co., Ltd. and its subsidiaries

INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

2016 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	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 period		-	-	-	11,089,684	-	-	11,089,684	10,512	11,100,196
Changes in value of available-for-sale financial assets, net of tax		-	-	-	-	10,491	(23,797)	(13,306)	43,221	29,915
Share of other comprehensive income (loss) of associates and joint ventures, net of tax		-	-	-	-	(136,232)	-	(136,232)	16	(136,216)
Foreign currency translation, net of tax		-	-	-	-	133,283	-	133,283	(23,008)	110,275
Remeasurement of net defined benefit liabilities (assets), net of tax		-	-	-	-	(47,043)	-	(47,043)	(2)	(47,045)
Total comprehensive income (loss)		-	-	-	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		-	-	-	-	(5,347,031)	-	(5,347,031)	-	(5,347,031)
Retirement of treasury stock		-	-	-	(7,381,390)	7,381,390	-	-	-	-
Others		-	-	-	-	2,256	-	2,256	(51)	2,205
Total transactions with owners		-	-	-	(10,301,210)	2,036,410	-	(8,264,800)	(9,614)	(8,274,414)
Balance as at June 30, 2016		119,467	778,047	4,403,893	185,920,488	(15,583,542)	-	175,638,353	6,204,163	181,842,516

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

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	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	Non- controlling interests	Total
Balance as at January 1, 2016		104,634	681,445	3,857,105	162,145,985	(15,397,659)	20,842	151,412,352	5,415,351	156,827,703
Profit for the period		-	-	-	9,712,787	-	-	9,712,787	9,207	9,721,994
Changes in value of available-for-sale financial assets, net of tax		-	-	-	-	9,188	(20,842)	(11,654)	37,855	26,201
Share of other comprehensive income (loss) of associates and joint ventures, net of tax		-	-	-	-	(119,317)	-	(119,317)	14	(119,303)
Foreign currency translation, net of tax		-	-	-	-	116,735	-	116,735	(20,152)	96,583
Remeasurement of net defined benefit liabilities (assets), net of tax		-	-	-	-	(41,202)	-	(41,202)	(2)	(41,204)
Total comprehensive income (loss)		-	-	-	9,712,787	(34,596)	(20,842)	9,657,349	26,922	9,684,271
Dividends		-	-	-	(2,557,295)	-	-	(2,557,295)	(13,040)	(2,570,335)
Capital transaction under common control		-	-	-	-	(180)	-	(180)	4,665	4,485
Acquisition of treasury stock		-	-	-	-	(4,683,143)	-	(4,683,143)	-	(4,683,143)
Retirement of treasury stock		-	-	-	(6,464,915)	6,464,915	-	-	-	-
Others		-	-	-	-	1,976	-	1,976	(45)	1,931
Total transactions with owners		-	-	-	(9,022,210)	1,783,568	-	(7,238,642)	(8,420)	(7,247,062)
Balance as at June 30, 2016		104,634	681,445	3,857,105	162,836,562	(13,648,687)	-	153,831,059	5,433,853	159,264,912

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INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

2017 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	Non- controlling interests	Total
Balance as at January 1, 2017		119,467	778,047	4,403,893	193,086,317	(11,934,586)	(28,810)	186,424,328	6,538,705	192,963,033
Profit for the period		-	-	-	18,288,474	-	-	18,288,474	449,731	18,738,205
Changes in value of available-for-sale financial assets, net of tax	16	-	-	-	-	465,023	-	465,023	40,283	505,306
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	16	-	-	-	-	14,009	-	14,009	(1,087)	12,922
Foreign currency translation, net of tax	16	-	-	-	-	(2,399,257)	-	(2,399,257)	18,962	(2,380,295)
Remeasurement of net defined benefit liabilities (assets), net of tax	16	-	-	-	-	(56,808)	-	(56,808)	(43)	(56,851)
Gain (loss) on valuation of derivatives	16	-	-	-	-	(44,695)	-	(44,695)	-	(44,695)
Classified as held-for-sale	28	-	-	-	-	(28,358)	28,358	-	-	-
Total comprehensive income (loss)		-	-	-	18,288,474	(2,050,086)	28,358	16,266,746	507,846	16,774,592
Dividends		-	-	-	(4,822,724)	-	-	(4,822,724)	(2,100)	(4,824,824)
Capital transaction under common control		-	-	-	-	(630)	-	(630)	6,433	5,803
Acquisition of treasury stock	16	-	-	-	-	(4,214,232)	-	(4,214,232)	-	(4,214,232)
Retirement of treasury stock	16	-	-	-	(7,328,108)	7,328,108	-	-	-	-
Others		-	-	-	-	973	-	973	403	1,376
Total transactions with owners		-	-	-	(12,150,832)	3,114,219	-	(9,036,613)	4,736	(9,031,877)
Balance as at June 30, 2017		119,467	778,047	4,403,893	199,223,959	(10,870,453)	(452)	193,654,461	7,051,287	200,705,748

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

Samsung Electronics Co., Ltd. and its subsidiaries

INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.3))

2017 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	Non- controlling interests	Total
Balance as at January 1, 2017		104,634	681,445	3,857,105	169,112,680	(10,452,786)	(25,233)	163,277,845	5,726,858	169,004,703
Profit for the period		-	-	-	16,017,773	-	-	16,017,773	393,893	16,411,666
Changes in value of available-for-sale financial assets, net of tax	16	-	-	-	-	407,286	-	407,286	35,281	442,567
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	16	-	-	-	-	12,270	-	12,270	(953)	11,317
Foreign currency translation, net of tax	16	-	-	-	-	(2,101,365)	-	(2,101,365)	16,608	(2,084,757)
Remeasurement of net defined benefit liabilities (assets), net of tax	16	-	-	-	-	(49,755)	-	(49,755)	(37)	(49,792)
Gain (loss) on valuation of derivatives	16	-	-	-	-	(39,146)	-	(39,146)	-	(39,146)
Classified as held-for-sale	28	-	-	-	-	(24,837)	24,837	-	-	-
Total comprehensive income (loss)		-	-	-	16,017,773	(1,795,547)	24,837	14,247,063	444,792	14,691,855
Dividends		-	-	-	(4,223,933)	-	-	(4,223,933)	(1,839)	(4,225,772)
Capital transaction under common control		-	-	-	-	(552)	-	(552)	5,634	5,082
Acquisition of treasury stock	16	-	-	-	-	(3,690,992)	-	(3,690,992)	-	(3,690,992)
Retirement of treasury stock	16	-	-	-	(6,418,249)	6,418,249	-	-	-	-
Others		-	-	-	-	852	-	852	353	1,205
Total transactions with owners		-	-	-	(10,642,182)	2,727,557	-	(7,914,625)	4,148	(7,910,477)
Balance as at June 30, 2017		104,634	681,445	3,857,105	174,488,271	(9,520,776)	(396)	169,610,283	6,175,798	175,786,081

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