

Samsung Electronics Co., Ltd. and its subsidiaries

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              |
|---|-------|-------------------|-----------------|------------------|--------------------|----------------------------|---|---|---------------------------|--------------------|
| <b>Balance as at January 1, 2017</b>  |       | <b>119,467</b>    | <b>778,047</b>  | <b>4,403,893</b> | <b>193,086,317</b> | <b>(11,934,586)</b>        | <b>(28,810)</b>   | <b>186,424,328</b>                          | <b>6,538,705</b>          | <b>192,963,033</b> |
| Profit for the period   |       | -                 | -               | -                | 7,488,532          | -                          | -   | 7,488,532                                   | 195,822                   | 7,684,354          |
| Changes in value of available-for-sale financial assets, net of tax                     |       | -                 | -               | -                | -                  | 171,300                    | -   | 171,300                                     | (6,145)                   | 165,155            |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax |       | -                 | -               | -                | -                  | (55,209)                   | -   | (55,209)                                    | (259)                     | (55,468)           |
| Foreign currency translation, net of tax  |       | -                 | -               | -                | -                  | (4,980,796)                | -   | (4,980,796)                                 | (28,438)                  | (5,009,234)        |
| Remeasurement of net defined benefit liabilities (assets), net of tax                   |       | -                 | -               | -                | -                  | (39,094)                   | -   | (39,094)                                    | (4)                       | (39,098)           |
| Gain (loss) on valuation of derivatives   |       | -                 | -               | -                | -                  | 6,596                      | -   | 6,596                                       | -                         | 6,596              |
| Classified as held-for-sale   |       | -                 | -               | -                | -                  | (14,995)                   | 14,995  | -   | -                         | -                  |
| <b>Total comprehensive income (loss)</b>  |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>7,488,532</b>   | <b>(4,912,198)</b>         | <b>14,995</b>   | <b>2,591,329</b>                            | <b>160,976</b>            | <b>2,752,305</b>   |
| Dividends   |       | -                 | -               | -                | (3,850,352)        | -                          | -   | (3,850,352)                                 | (997)                     | (3,851,349)        |
| Capital transaction under common control  |       | -                 | -               | -                | -                  | (630)                      | -   | (630)                                       | (389)                     | (1,019)            |
| Acquisition of treasury stock   |       | -                 | -               | -                | -                  | (2,045,795)                | -   | (2,045,795)                                 | -                         | (2,045,795)        |
| Other   |       | -                 | -               | -                | -                  | 727                        | -   | 727   | 53                        | 780                |
| <b>Total transactions with owners</b>   |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>(3,850,352)</b> | <b>(2,045,698)</b>         | <b>-</b>  | <b>(5,896,050)</b>                          | <b>(1,333)</b>            | <b>(5,897,383)</b> |
| <b>Balance as at March 31, 2017</b>   |       | <b>119,467</b>    | <b>778,047</b>  | <b>4,403,893</b> | <b>196,724,497</b> | <b>(18,892,482)</b>        | <b>(13,815)</b>   | <b>183,119,607</b>                          | <b>6,698,348</b>          | <b>189,817,955</b> |

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 2.4))

| 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              |
|---|-------|-------------------|-----------------|------------------|--------------------|----------------------------|---|---|---------------------------|--------------------|
| <b>Balance as at January 1, 2017</b>  |       | <b>111,375</b>    | <b>725,344</b>  | <b>4,105,581</b> | <b>180,007,008</b> | <b>(11,126,160)</b>        | <b>(26,858)</b>   | <b>173,796,290</b>                          | <b>6,095,785</b>          | <b>179,892,075</b> |
| Profit for the period   |       | -                 | -               | -                | 6,981,273          | -                          | -   | 6,981,273                                   | 182,557                   | 7,163,830          |
| Changes in value of available-for-sale financial assets, net of tax                     |       | -                 | -               | -                | -                  | 159,697                    | -   | 159,697                                     | (5,729)                   | 153,968            |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax |       | -                 | -               | -                | -                  | (51,470)                   | -   | (51,470)                                    | (241)                     | (51,711)           |
| Foreign currency translation, net of tax  |       | -                 | -               | -                | -                  | (4,643,405)                | -   | (4,643,405)                                 | (26,512)                  | (4,669,917)        |
| Remeasurement of net defined benefit liabilities (assets), net of tax                   |       | -                 | -               | -                | -                  | (36,447)                   | -   | (36,447)                                    | (3)                       | (36,450)           |
| Gain (loss) on valuation of derivatives   |       | -                 | -               | -                | -                  | 6,149                      | -   | 6,149                                       | -                         | 6,149              |
| Classified as held-for-sale   |       | -                 | -               | -                | -                  | (13,979)                   | 13,979  | -   | -                         | -                  |
| <b>Total comprehensive income (loss)</b>  |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>6,981,273</b>   | <b>(4,579,455)</b>         | <b>13,979</b>   | <b>2,415,797</b>                            | <b>150,072</b>            | <b>2,565,869</b>   |
| Dividends   |       | -                 | -               | -                | (3,589,537)        | -                          | -   | (3,589,537)                                 | (929)                     | (3,590,466)        |
| Capital transaction under common control  |       | -                 | -               | -                | -                  | (587)                      | -   | (587)                                       | (363)                     | (950)              |
| Acquisition of treasury stock   |       | -                 | -               | -                | -                  | (1,907,217)                | -   | (1,907,217)                                 | -                         | (1,907,217)        |
| Other   |       | -                 | -               | -                | -                  | 678                        | -   | 678   | 49                        | 727                |
| <b>Total transactions with owners</b>   |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>(3,589,537)</b> | <b>(1,907,126)</b>         | <b>-</b>  | <b>(5,496,663)</b>                          | <b>(1,243)</b>            | <b>(5,497,906)</b> |
| <b>Balance as at March 31, 2017</b>   |       | <b>111,375</b>    | <b>725,344</b>  | <b>4,105,581</b> | <b>183,398,744</b> | <b>(17,612,741)</b>        | <b>(12,879)</b>   | <b>170,715,424</b>                          | <b>6,244,614</b>          | <b>176,960,038</b> |

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 millions of Korean won)

| 2018 KRW  | Notes | Preference shares | Ordinary shares | Share premium    | Retained earnings  | Other components of equity | Equity attributable to owners of the parent | Non-controlling interests | Total              |
|---|-------|-------------------|-----------------|------------------|--------------------|----------------------------|---|---------------------------|--------------------|
| <b>Balance as at January 1, 2018</b>  |       | <b>119,467</b>    | <b>778,047</b>  | <b>4,403,893</b> | <b>215,811,200</b> | <b>(13,899,191)</b>        | <b>207,213,416</b>                          | <b>7,278,012</b>          | <b>214,491,428</b> |
| Cumulative effect of changes in accounting principles   |       | -                 | -               | -                | 220,176            | (261,734)                  | (41,558)                                    | -                         | (41,558)           |
| <b>Restated total equity at the beginning of the financial year</b>                               |       | <b>119,467</b>    | <b>778,047</b>  | <b>4,403,893</b> | <b>216,031,376</b> | <b>(14,160,925)</b>        | <b>207,171,858</b>                          | <b>7,278,012</b>          | <b>214,449,870</b> |
| Profit for the period   |       | -                 | -               | -                | 11,611,833         | -                          | 11,611,833                                  | 76,711                    | 11,688,544         |
| Changes in value of financial assets at fair value through other comprehensive income, net of tax | 17    | -                 | -               | -                | (146)              | (142,495)                  | (142,641)                                   | (32,243)                  | (174,884)          |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax           | 17    | -                 | -               | -                | -                  | 55,600                     | 55,600                                      | 57                        | 55,657             |
| Foreign currency translation, net of tax  | 17    | -                 | -               | -                | -                  | 1,037,246                  | 1,037,246                                   | 50,023                    | 1,087,269          |
| Remeasurement of net defined benefit liabilities (assets), net of tax                             | 17    | -                 | -               | -                | -                  | (35,876)                   | (35,876)                                    | (5)                       | (35,881)           |
| Gain (loss) on valuation of derivatives   | 17    | -                 | -               | -                | -                  | (9,309)                    | (9,309)                                     | -                         | (9,309)            |
| <b>Total comprehensive income (loss)</b>  |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>11,611,687</b>  | <b>905,166</b>             | <b>12,516,853</b>                           | <b>94,543</b>             | <b>12,611,396</b>  |
| Dividends   |       | -                 | -               | -                | (2,929,530)        | -                          | (2,929,530)                                 | (1,334)                   | (2,930,864)        |
| Capital transaction under common control  |       | -                 | -               | -                | -                  | -                          | -   | 4,031                     | 4,031              |
| Changes in consolidated entities  |       | -                 | -               | -                | -                  | -                          | -   | (39)                      | (39)               |
| Acquisition of treasury stock   | 17    | -                 | -               | -                | -                  | (875,111)                  | (875,111)                                   | -                         | (875,111)          |
| Retirement of treasury stock  | 17    | -                 | -               | -                | (2,228,135)        | 2,228,135                  | -   | -                         | -                  |
| Other   |       | -                 | -               | -                | -                  | 435                        | 435   | 162                       | 597                |
| <b>Total transactions with owners</b>   |       | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>(5,157,665)</b> | <b>1,353,459</b>           | <b>(3,804,206)</b>                          | <b>2,820</b>              | <b>(3,801,386)</b> |
| <b>Balance as at March 31, 2018</b>   |       | <b>119,467</b>    | <b>778,047</b>  | <b>4,403,893</b> | <b>222,485,398</b> | <b>(11,902,300)</b>        | <b>215,884,505</b>                          | <b>7,375,375</b>          | <b>223,259,880</b> |

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

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(In thousands of US dollars (Note 2.4))

| 2018 USD  | Notes | Preference shares | Ordinary shares | Share premium | Retained earnings | Other components of equity | Equity attributable to owners of the parent | Non-controlling interests | Total       |
|---|-------|-------------------|-----------------|---------------|-------------------|----------------------------|---|---------------------------|-------------|
| <b>Balance as at January 1, 2018</b>  |       | 111,375           | 725,344         | 4,105,581     | 201,192,549       | (12,957,686)               | 193,177,163                                 | 6,785,013                 | 199,962,176 |
| Cumulative effect of changes in accounting principles   |       | -                 | -               | -             | 205,262           | (244,005)                  | (38,743)                                    | -                         | (38,743)    |
| <b>Restated total equity at the beginning of the financial year</b>                               |       | 111,375           | 725,344         | 4,105,581     | 201,397,811       | (13,201,691)               | 193,138,420                                 | 6,785,013                 | 199,923,433 |
| Profit for the period   |       | -                 | -               | -             | 10,825,269        | -                          | 10,825,269                                  | 71,515                    | 10,896,784  |
| Changes in value of financial assets at fair value through other comprehensive income, net of tax | 17    | -                 | -               | -             | (136)             | (132,844)                  | (132,980)                                   | (30,058)                  | (163,038)   |
| Share of other comprehensive income (loss) of associates and joint ventures, net of tax           | 17    | -                 | -               | -             | -                 | 51,834                     | 51,834                                      | 53                        | 51,887      |
| Foreign currency translation, net of tax  | 17    | -                 | -               | -             | -                 | 966,985                    | 966,985                                     | 46,634                    | 1,013,619   |
| Remeasurement of net defined benefit liabilities (assets), net of tax                             | 17    | -                 | -               | -             | -                 | (33,446)                   | (33,446)                                    | (4)                       | (33,450)    |
| Gain (loss) on valuation of derivatives   | 17    | -                 | -               | -             | -                 | (8,678)                    | (8,678)                                     | -                         | (8,678)     |
| <b>Total comprehensive income (loss)</b>  |       | -                 | -               | -             | 10,825,133        | 843,851                    | 11,668,984                                  | 88,140                    | 11,757,124  |
| Dividends   |       | -                 | -               | -             | (2,731,089)       | -                          | (2,731,089)                                 | (1,244)                   | (2,732,333) |
| Capital transaction under common control  |       | -                 | -               | -             | -                 | -                          | -   | 3,758                     | 3,758       |
| Changes in consolidated entities  |       | -                 | -               | -             | -                 | -                          | -   | (36)                      | (36)        |
| Acquisition of treasury stock   | 17    | -                 | -               | -             | -                 | (815,833)                  | (815,833)                                   | -                         | (815,833)   |
| Retirement of treasury stock  | 17    | -                 | -               | -             | (2,077,205)       | 2,077,205                  | -   | -                         | -           |
| Other   |       | -                 | -               | -             | -                 | 407                        | 407   | 150                       | 557         |
| <b>Total transactions with owners</b>   |       | -                 | -               | -             | (4,808,294)       | 1,261,779                  | (3,546,515)                                 | 2,628                     | (3,543,887) |
| <b>Balance as at March 31, 2018</b>   |       | 111,375           | 725,344         | 4,105,581     | 207,414,650       | (11,096,061)               | 201,260,889                                 | 6,875,781                 | 208,136,670 |

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