

Samsung Electronics Co., Ltd. and its subsidiaries

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		-	-	-	41,344,569	-	-	41,344,569	842,178	42,186,747
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	489,150	-	489,150	22,057	511,207
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(54,300)	-	(54,300)	(1,303)	(55,603)
Foreign currency translation, net of tax	23	-	-	-	-	(6,289,926)	28,810	(6,261,116)	(73,871)	(6,334,987)
Remeasurement of net defined benefit liabilities (assets), net of tax	17, 23	-	-	-	-	406,323	-	406,323	7,924	414,247
Gain (loss) on valuation of derivatives		-	-	-	-	(37,121)	-	(37,121)	-	(37,121)
<b>Total comprehensive income (loss)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>41,344,569</b>	<b>(5,485,874)</b>	<b>28,810</b>	<b>35,887,505</b>	<b>796,985</b>	<b>36,684,490</b>
Dividends	22	-	-	-	(6,747,123)	-	-	(6,747,123)	(64,277)	(6,811,400)
Capital transaction under common control		-	-	-	-	(2,992)	-	(2,992)	15,114	12,122
Changes in consolidated entities		-	-	-	-	(2,699)	-	(2,699)	(9,352)	(12,051)
Acquisition of treasury stock	21, 23	-	-	-	-	(8,350,424)	-	(8,350,424)	-	(8,350,424)
Retirement of treasury stock	21, 23	-	-	-	(11,872,563)	11,872,563	-	-	-	-
Others		-	-	-	-	4,821	-	4,821	837	5,658
<b>Total transactions with owners</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,619,686)</b>	<b>3,521,269</b>	<b>-</b>	<b>(15,098,417)</b>	<b>(57,678)</b>	<b>(15,156,095)</b>
<b>Balance as at December 31, 2017</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>-</b>	<b>207,213,416</b>	<b>7,278,012</b>	<b>214,491,428</b>

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

Samsung Electronics Co., Ltd. and its subsidiaries

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In thousands of US dollars (Note 2.28))

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>108,586</b>	<b>707,181</b>	<b>4,002,780</b>	<b>175,499,753</b>	<b>(10,847,568)</b>	<b>(26,186)</b>	<b>169,444,546</b>	<b>5,943,151</b>	<b>175,387,697</b>
Profit for the period		-	-	-	37,578,849	-	-	37,578,849	765,472	38,344,321
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	444,598	-	444,598	20,048	464,646
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(49,355)	-	(49,355)	(1,184)	(50,539)
Foreign currency translation, net of tax	23	-	-	-	-	(5,717,031)	26,186	(5,690,845)	(67,143)	(5,757,988)
Remeasurement of net defined benefit liabilities (assets), net of tax	17, 23	-	-	-	-	369,315	-	369,315	7,202	376,517
Gain (loss) on valuation of derivatives		-	-	-	-	(33,740)	-	(33,740)	-	(33,740)
<b>Total comprehensive income (loss)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>37,578,849</b>	<b>(4,986,213)</b>	<b>26,186</b>	<b>32,618,822</b>	<b>724,395</b>	<b>33,343,217</b>
Dividends	22	-	-	-	(6,132,586)	-	-	(6,132,586)	(58,423)	(6,191,009)
Capital transaction under common control		-	-	-	-	(2,720)	-	(2,720)	13,737	11,017
Changes in consolidated entities		-	-	-	-	(2,454)	-	(2,454)	(8,500)	(10,954)
Acquisition of treasury stock	21, 23	-	-	-	-	(7,589,855)	-	(7,589,855)	-	(7,589,855)
Retirement of treasury stock	21, 23	-	-	-	(10,791,194)	10,791,194	-	-	-	-
Others		-	-	-	-	4,382	-	4,382	761	5,143
<b>Total transactions with owners</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,923,780)</b>	<b>3,200,547</b>	<b>-</b>	<b>(13,723,233)</b>	<b>(52,425)</b>	<b>(13,775,658)</b>
<b>Balance as at December 31, 2017</b>		<b>108,586</b>	<b>707,181</b>	<b>4,002,780</b>	<b>196,154,822</b>	<b>(12,633,234)</b>	<b>-</b>	<b>188,340,135</b>	<b>6,615,121</b>	<b>194,955,256</b>

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

Samsung Electronics Co., Ltd. and its subsidiaries

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	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, 2018</b>		119,467	778,047	4,403,893	215,811,200	(13,899,191)	-	207,213,416	7,278,012	214,491,428
Cumulative effect of changes in accounting policy		-	-	-	246,529	(261,734)	-	(15,205)	-	(15,205)
<b>Restated total equity at the beginning of the financial year</b>		119,467	778,047	4,403,893	216,057,729	(14,160,925)	-	207,198,211	7,278,012	214,476,223
Profit for the period		-	-	-	43,890,877	-	-	43,890,877	453,980	44,344,857
Changes in value of financial assets at fair value through other comprehensive income, net of tax	8, 23	-	-	-	(3,007)	(236,343)	-	(239,350)	3,485	(235,865)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(4,036)	-	(4,036)	93	(3,943)
Foreign currency translation, net of tax	23	-	-	-	-	579,260	-	579,260	11,378	590,638
Remeasurement of net defined benefit liabilities (assets), net of tax	17, 23	-	-	-	-	(391,357)	-	(391,357)	(18,794)	(410,151)
Gain (loss) on valuation of derivatives	23	-	-	-	-	47,079	-	47,079	-	47,079
<b>Total comprehensive income (loss)</b>		-	-	-	43,887,870	(5,397)	-	43,882,473	450,142	44,332,615
Dividends	22	-	-	-	(10,143,345)	-	-	(10,143,345)	(50,657)	(10,194,002)
Capital transaction under common control		-	-	-	-	1,719	-	1,719	7,991	9,710
Changes in consolidated entities		-	-	-	-	-	-	-	41	41
Acquisition of treasury stock	21, 23	-	-	-	-	(875,111)	-	(875,111)	-	(875,111)
Retirement of treasury stock	21, 23	-	-	-	(7,103,298)	7,103,298	-	-	-	-
Others		-	-	-	-	5,046	-	5,046	(1,345)	3,701
<b>Total transactions with owners</b>		-	-	-	(17,246,643)	6,234,952	-	(11,011,691)	(43,970)	(11,055,661)
<b>Balance as at December 31, 2018</b>		119,467	778,047	4,403,893	242,698,956	(7,931,370)	-	240,068,993	7,684,184	247,753,177

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

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**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

(In thousands of US dollars (Note 2.28))

2018 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, 2018</b>		<b>108,586</b>	<b>707,181</b>	<b>4,002,780</b>	<b>196,154,822</b>	<b>(12,633,234)</b>	-	<b>188,340,135</b>	<b>6,615,121</b>	<b>194,955,256</b>
Cumulative effect of changes in accounting policy		-	-	-	224,074	(237,894)	-	(13,820)	-	(13,820)
<b>Restated total equity at the beginning of the financial year</b>		<b>108,586</b>	<b>707,181</b>	<b>4,002,780</b>	<b>196,378,896</b>	<b>(12,871,128)</b>	-	<b>188,326,315</b>	<b>6,615,121</b>	<b>194,941,436</b>
Profit for the period		-	-	-	39,893,236	-	-	39,893,236	412,631	40,305,867
Changes in value of financial assets at fair value through other comprehensive income, net of tax	8, 23	-	-	-	(2,733)	(214,817)	-	(217,550)	3,168	(214,382)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(3,668)	-	(3,668)	84	(3,584)
Foreign currency translation, net of tax	23	-	-	-	-	526,500	-	526,500	10,342	536,842
Remeasurement of net defined benefit liabilities (assets), net of tax	17, 23	-	-	-	-	(355,711)	-	(355,711)	(17,083)	(372,794)
Gain (loss) on valuation of derivatives	23	-	-	-	-	42,791	-	42,791	-	42,791
<b>Total comprehensive income (loss)</b>		-	-	-	<b>39,890,503</b>	<b>(4,905)</b>	-	<b>39,885,598</b>	<b>409,142</b>	<b>40,294,740</b>
Dividends	22	-	-	-	(9,219,475)	-	-	(9,219,475)	(46,043)	(9,265,518)
Capital transaction under common control		-	-	-	-	1,563	-	1,563	7,263	8,826
Changes in consolidated entities		-	-	-	-	-	-	-	37	37
Acquisition of treasury stock	21, 23	-	-	-	-	(795,405)	-	(795,405)	-	(795,405)
Retirement of treasury stock	21, 23	-	-	-	(6,456,320)	6,456,320	-	-	-	-
Others		-	-	-	-	4,586	-	4,586	(1,222)	3,364
<b>Total transactions with owners</b>		-	-	-	<b>(15,675,795)</b>	<b>5,667,064</b>	-	<b>(10,008,731)</b>	<b>(39,965)</b>	<b>(10,048,696)</b>
<b>Balance as at December 31, 2018</b>		<b>108,586</b>	<b>707,181</b>	<b>4,002,780</b>	<b>220,593,604</b>	<b>(7,208,969)</b>	-	<b>218,203,182</b>	<b>6,984,298</b>	<b>225,187,480</b>

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