

Samsung Electronics Co., Ltd. and its subsidiaries

INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

For the six-month period ended June 30, 2024	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Equity attributable to owners of the parent company	Non-controlling interests	Total
Balance as of January 1, 2024		119,467	778,047	4,403,893	346,652,238	1,280,130	353,233,775	10,444,090	363,677,865
Profit for the period		-	-	-	16,263,683	-	16,263,683	332,370	16,596,053
Gain on valuation of financial assets at fair value through other comprehensive income, net of tax	17	-	-	-	25,011	1,113,660	1,138,671	139,482	1,278,153
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	17	-	-	-	-	118,196	118,196	(6,338)	111,858
Foreign currency translation differences for foreign operations, net of tax		-	-	-	-	7,958,021	7,958,021	73,423	8,031,444
Remeasurement of net defined benefit liabilities (assets), net of tax	17	-	-	-	-	(111,234)	(111,234)	533	(110,701)
Loss on valuation of cash flow hedge derivatives	17	-	-	-	-	(26,420)	(26,420)	-	(26,420)
Total comprehensive income for the period		-	-	-	16,288,694	9,052,223	25,340,917	539,470	25,880,387
Dividends declared		-	-	-	(4,905,130)	-	(4,905,130)	(1,083,758)	(5,988,888)
Capital transactions under common control		-	-	-	-	-	-	(4,489)	(4,489)
Changes in consolidated entities		-	-	-	-	-	-	(38,204)	(38,204)
Total transactions with owners		-	-	-	(4,905,130)	-	(4,905,130)	(1,126,451)	(6,031,581)
Balance as of June 30, 2024		119,467	778,047	4,403,893	358,035,802	10,332,353	373,669,562	9,857,109	383,526,671

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 – (Continued)

(In thousands of US dollars (Note 2.3))

For the six-month period ended June 30, 2024	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2024		88,527	576,546	3,263,358	256,875,098	948,598	261,752,127	7,739,245	269,491,372
Profit for the period		-	-	-	12,051,661	-	12,051,661	246,291	12,297,952
Gain on valuation of financial assets at fair value through other comprehensive income, net of tax	17	-	-	-	18,533	825,241	843,774	103,358	947,132
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	17	-	-	-	-	87,585	87,585	(4,696)	82,889
Foreign currency translation differences for foreign operations, net of tax		-	-	-	-	5,897,026	5,897,026	54,408	5,951,434
Remeasurement of net defined benefit liabilities (assets), net of tax	17	-	-	-	-	(82,426)	(82,426)	395	(82,031)
Loss on valuation of cash flow hedge derivatives	17	-	-	-	-	(19,578)	(19,578)	-	(19,578)
Total comprehensive income for the period		-	-	-	12,070,194	6,707,848	18,778,042	399,756	19,177,798
Dividends declared		-	-	-	(3,634,783)	-	(3,634,783)	(803,083)	(4,437,866)
Capital transactions under common control		-	-	-	-	-	-	(3,326)	(3,326)
Changes in consolidated entities		-	-	-	-	-	-	(28,310)	(28,310)
Total transactions with owners		-	-	-	(3,634,783)	-	(3,634,783)	(834,719)	(4,469,502)
Balance as of June 30, 2024		88,527	576,546	3,263,358	265,310,509	7,656,446	276,895,386	7,304,282	284,199,668

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 – (Continued)

(In millions of Korean won)

For the six-month period ended June 30, 2023	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Equity attributable to owners of the parent company	Non-controlling interests	Total
Balance as of January 1, 2023		119,467	778,047	4,403,893	337,946,407	1,938,328	345,186,142	9,563,462	354,749,604
Profit for the period		-	-	-	2,948,270	-	2,948,270	349,901	3,298,171
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	17	-	-	-	2,321,108	(897,106)	1,424,002	47,488	1,471,490
Share of other comprehensive income of associates and joint ventures, net of tax	17	-	-	-	-	104,471	104,471	3,654	108,125
Foreign currency translation differences for foreign operations, net of tax		-	-	-	-	4,622,266	4,622,266	31,618	4,653,884
Remeasurement of net defined benefit liabilities (assets), net of tax	17	-	-	-	-	(350,415)	(350,415)	(136)	(350,551)
Gain on valuation of cash flow hedge derivatives	17	-	-	-	-	12,807	12,807	1	12,808
Total comprehensive income for the period		-	-	-	5,269,378	3,492,023	8,761,401	432,526	9,193,927
Dividends declared		-	-	-	(4,905,130)	-	(4,905,130)	(61,116)	(4,966,246)
Capital transactions under common control		-	-	-	-	-	-	(825)	(825)
Others		-	-	-	-	-	-	(834)	(834)
Total transactions with owners		-	-	-	(4,905,130)	-	(4,905,130)	(62,775)	(4,967,905)
Balance as of June 30, 2023		119,467	778,047	4,403,893	338,310,655	5,430,351	349,042,413	9,933,213	358,975,626

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 – (Continued)

(In thousands of US dollars (Note 2.3))

For the six-month period ended June 30, 2023	Notes	Preference shares	Ordinary shares	Share premium	Retained earnings	Other components of equity	Equity attributable to owners of the parent company	Non- controlling interests	Total
Balance as of January 1, 2023		88,527	576,546	3,263,358	250,423,932	1,436,333	255,788,696	7,086,685	262,875,381
Profit for the period		-	-	-	2,184,717	-	2,184,717	259,283	2,444,000
Gain (loss) on valuation of financial assets at fair value through other comprehensive income, net of tax	17	-	-	-	1,719,980	(664,771)	1,055,209	35,189	1,090,398
Share of other comprehensive income of associates and joint ventures, net of tax	17	-	-	-	-	77,415	77,415	2,707	80,122
Foreign currency translation differences for foreign operations, net of tax		-	-	-	-	3,425,176	3,425,176	23,430	3,448,606
Remeasurement of net defined benefit liabilities (assets), net of tax	17	-	-	-	-	(259,663)	(259,663)	(101)	(259,764)
Gain on valuation of cash flow hedge derivatives	17	-	-	-	-	9,490	9,490	1	9,491
Total comprehensive income for the period		-	-	-	3,904,697	2,587,647	6,492,344	320,509	6,812,853
Dividends declared		-	-	-	(3,634,783)	-	(3,634,783)	(45,288)	(3,680,071)
Capital transactions under common control		-	-	-	-	-	-	(611)	(611)
Others		-	-	-	-	-	-	(618)	(618)
Total transactions with owners		-	-	-	(3,634,783)	-	(3,634,783)	(46,517)	(3,681,300)
Balance as of June 30, 2023		88,527	576,546	3,263,358	250,693,846	4,023,980	258,646,257	7,360,677	266,006,934

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