

Samsung Electronics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In millions of Korean won)

2014 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, 2014		119,467	778,047	4,403,893	148,600,282	(9,459,073)	-	144,442,616	5,573,394	150,016,010
Profit for the year		-	-	-	23,082,499	-	-	23,082,499	311,859	23,394,358
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(314,069)	-	(314,069)	81,964	(232,105)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(128,495)	-	(128,495)	(437)	(128,932)
Foreign currency translation, net of tax	23	-	-	-	-	(954,999)	-	(954,999)	32,940	(922,059)
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	(694,204)	-	(694,204)	(16,114)	(710,318)
Classified as held-for-sale	37	-	-	-	-	(80,101)	80,101	-	-	-
Total comprehensive income (loss)		-	-	-	23,082,499	(2,171,868)	80,101	20,990,732	410,212	21,400,944
Dividends	22	-	-	-	(2,157,011)	-	-	(2,157,011)	(74,216)	(2,231,227)
Capital transaction under common control		-	-	-	-	(158)	-	(158)	244	86
Changes in consolidated entities		-	-	-	-	-	-	-	569	569
Acquisition of treasury stock	23, 24	-	-	-	-	(1,125,322)	-	(1,125,322)	-	(1,125,322)
Disposal of treasury stock	23, 24	-	-	-	-	32,764	-	32,764	-	32,764
Stock option activities	23, 24	-	-	-	-	(9,436)	-	(9,436)	-	(9,436)
Others		-	-	-	3,834	3,706	-	7,540	(3,740)	3,800
Total transactions with owners		-	-	-	(2,153,177)	(1,098,446)	-	(3,251,623)	(77,143)	(3,328,766)
Balance as at December 31, 2014		119,467	778,047	4,403,893	169,529,604	(12,729,387)	80,101	162,181,725	5,906,463	168,088,188

The accompanying notes are an integral part of these consolidated financial statements.

Samsung Electronics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(In thousands of US dollars (Note 2.28))

2014 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, 2014		105,602	687,746	3,892,772	131,353,560	(8,361,242)	-	127,678,438	4,926,539	132,604,977
Profit for the year		-	-	-	2,0403,517	-	-	20,403,517	275,664	20,679,181
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(277,618)	-	(277,618)	72,451	(205,167)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(113,582)	-	(113,582)	(386)	(113,968)
Foreign currency translation, net of tax	23	-	-	-	-	(844,161)	-	(844,161)	29,117	(815,044)
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	(613,634)	-	(613,634)	(14,244)	(627,878)
Classified as held-for-sale	37	-	-	-	-	(70,804)	70,804	-	-	-
Total comprehensive income (loss)		-	-	-	20,403,517	(1,919,799)	70,804	18,554,522	362,602	18,917,124
Dividends	22	-	-	-	(1,906,666)	-	-	(1,906,666)	(65,602)	(1,972,268)
Capital transaction under common control		-	-	-	-	(140)	-	(140)	216	76
Changes in consolidated entities		-	-	-	-	-	-	-	503	503
Acquisition of treasury stock	23, 24	-	-	-	-	(994,716)	-	(994,716)	-	(994,716)
Disposal of treasury stock	23, 24	-	-	-	-	28,961	-	28,961	-	28,961
Stock option activities	23, 24	-	-	-	-	(8,341)	-	(8,341)	-	(8,341)
Others		-	-	-	3,389	3,277	-	6,666	(3,306)	3,360
Total transactions with owners		-	-	-	(1,903,277)	(970,959)	-	(2,874,236)	(68,189)	(2,942,425)
Balance as at December 31, 2014		105,602	687,746	3,892,772	149,853,800	(11,252,000)	70,804	143,358,724	5,220,952	148,579,676

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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	37	-	-	-	-	(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, 24	-	-	-	-	(5,015,112)	-	(5,015,112)	-	(5,015,112)
Disposal of treasury stock	23, 24	-	-	-	-	3,406	-	3,406	-	3,406
Stock option activities	23, 24	-	-	-	-	(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 accompanying notes are an integral part of these consolidated financial statements.

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		105,602	687,746	3,892,772	149,853,800	(11,252,000)	70,804	143,358,724	5,220,952	148,579,676
Profit for the year		-	-	-	16,524,908	-	-	16,524,908	323,094	16,848,002
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(307,671)	(21,877)	(329,548)	(37,252)	(366,800)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	11,214	(47,837)	(36,623)	151	(36,472)
Foreign currency translation, net of tax	23	-	-	-	-	235,182	(1,090)	234,092	3,082	237,174
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	228,925	-	228,925	4,415	233,340
Classified as held-for-sale	37	-	-	-	-	(21,035)	21,035	-	-	-
Total comprehensive income (loss)		-	-	-	16,524,908	146,615	(49,769)	16,621,754	293,490	16,915,244
Dividends	22	-	-	-	(2,716,769)	-	-	(2,716,769)	(48,266)	(2,765,035)
Capital transaction under common control		-	-	-	-	(4,697)	-	(4,697)	374	(4,323)
Changes in consolidated entities		-	-	-	-	-	-	-	(134)	(134)
Acquisition of treasury stock	23, 24	-	-	-	-	(4,433,052)	-	(4,433,052)	-	(4,433,052)
Disposal of treasury stock	23, 24	-	-	-	-	3,011	-	3,011	-	3,011
Stock option activities	23, 24	-	-	-	-	(712)	-	(712)	-	(712)
Others		-	-	-	(16,563)	791	-	(15,772)	(988)	(16,760)
Total transactions with owners		-	-	-	(2,733,332)	(4,434,659)	-	(7,167,991)	(49,014)	(7,217,005)
Balance as at December 31, 2015		105,602	687,746	3,892,772	163,645,376	(15,540,044)	21,035	152,812,487	5,465,428	158,277,915

The accompanying notes are an integral part of these consolidated financial statements.