

Samsung Electronics Co., Ltd. and its subsidiaries

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		-	-	-	22,415,655	-	-	22,415,655	310,437	22,726,092
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(87,706)	(23,797)	(111,503)	87,664	(23,839)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(80,146)	212	(79,934)	35	(79,899)
Foreign currency translation, net of tax	23	-	-	-	-	1,160,316	-	1,160,316	(28,780)	1,131,536
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	926,280	-	926,280	37,322	963,602
Classified as held-for-sale	36	-	-	-	-	29,022	(29,022)	-	-	-
Total comprehensive income (loss)		-	-	-	22,415,655	1,947,766	(52,607)	24,310,814	406,678	24,717,492
Dividends	22	-	-	-	(3,061,361)	-	-	(3,061,361)	(65,161)	(3,126,522)
Capital transaction under common control		-	-	-	-	(37)	-	(37)	12,272	12,235
Changes in consolidated entities		-	-	-	-	-	-	-	1,790	1,790
Acquisition of treasury stock	23	-	-	-	-	(7,707,938)	-	(7,707,938)	-	(7,707,938)
Retirement of treasury stock	23	-	-	-	(11,399,991)	11,399,991	-	-	-	-
Others		-	-	-	-	6,083	-	6,083	88	6,171
Total transactions with owners		-	-	-	(14,461,352)	3,698,099	-	(10,763,253)	(51,011)	(10,814,264)
Balance as at December 31, 2016		119,467	778,047	4,403,893	193,086,317	(11,934,586)	(28,810)	186,424,328	6,538,705	192,963,033

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 2.30))

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		105,622	687,882	3,893,542	163,677,762	(15,543,119)	21,040	152,842,729	5,466,509	158,309,238
Profit for the period		-	-	-	19,817,989	-	-	19,817,989	274,462	20,092,451
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	(77,542)	(21,039)	(98,581)	77,505	(21,076)
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(70,858)	187	(70,671)	31	(70,640)
Foreign currency translation, net of tax	23	-	-	-	-	1,025,851	-	1,025,851	(25,445)	1,000,406
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	818,937	-	818,937	32,997	851,934
Classified as held-for-sale	36	-	-	-	-	25,659	(25,659)	-	-	-
Total comprehensive income (loss)		-	-	-	19,817,989	1,722,047	(46,511)	21,493,525	359,550	21,853,075
Dividends	22	-	-	-	(2,706,591)	-	-	(2,706,591)	(57,610)	(2,764,201)
Capital transaction under common control		-	-	-	-	(33)	-	(33)	10,850	10,817
Changes in consolidated entities		-	-	-	-	-	-	-	1,583	1,583
Acquisition of treasury stock	23	-	-	-	-	(6,814,695)	-	(6,814,695)	-	(6,814,695)
Retirement of treasury stock	23	-	-	-	(10,078,889)	10,078,889	-	-	-	-
Others		-	-	-	-	5,379	-	5,379	77	5,456
Total transactions with owners		-	-	-	(12,785,480)	3,269,540	-	(9,515,940)	(45,100)	(9,561,040)
Balance as at December 31, 2016		105,622	687,882	3,893,542	170,710,271	(10,551,532)	(25,471)	164,820,314	5,780,959	170,601,273

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 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		-	-	-	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, 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)
Total comprehensive income (loss)		-	-	-	41,344,569	(5,485,874)	28,810	35,887,505	796,985	36,684,490
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	23	-	-	-	-	(8,350,424)	-	(8,350,424)	-	(8,350,424)
Retirement of treasury stock	23	-	-	-	(11,872,563)	11,872,563	-	-	-	-
Others		-	-	-	-	4,821	-	4,821	837	5,658
Total transactions with owners		-	-	-	(18,619,686)	3,521,269	-	(15,098,417)	(57,678)	(15,156,095)
Balance as at December 31, 2017		119,467	778,047	4,403,893	215,811,200	(13,899,191)	-	207,213,416	7,278,012	214,491,428

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 2.30))

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		105,622	687,882	3,893,542	170,710,271	(10,551,532)	(25,471)	164,820,314	5,780,959	170,601,273
Profit for the period		-	-	-	36,553,302	-	-	36,553,302	744,582	37,297,884
Changes in value of available-for-sale financial assets, net of tax	9, 23	-	-	-	-	432,464	-	432,464	19,501	451,965
Share of other comprehensive income (loss) of associates and joint ventures, net of tax	12, 23	-	-	-	-	(48,007)	-	(48,007)	(1,152)	(49,159)
Foreign currency translation, net of tax	23	-	-	-	-	(5,561,010)	25,471	(5,535,539)	(65,310)	(5,600,849)
Remeasurement of net defined benefit liabilities, net of tax	17, 23	-	-	-	-	359,237	-	359,237	7,004	366,241
Gain (loss) on valuation of derivatives		-	-	-	-	(32,820)	-	(32,820)	-	(32,820)
Total comprehensive income (loss)		-	-	-	36,553,302	(4,850,136)	25,471	31,728,637	704,625	32,433,262
Dividends	22	-	-	-	(5,965,224)	-	-	(5,965,224)	(56,828)	(6,022,052)
Capital transaction under common control		-	-	-	-	(2,645)	-	(2,645)	13,362	10,717
Changes in consolidated entities		-	-	-	-	(2,386)	-	(2,386)	(8,268)	(10,654)
Acquisition of treasury stock	23	-	-	-	-	(7,382,726)	-	(7,382,726)	-	(7,382,726)
Retirement of treasury stock	23	-	-	-	(10,496,697)	10,496,697	-	-	-	-
Others		-	-	-	-	4,263	-	4,263	741	5,004
Total transactions with owners		-	-	-	(16,461,921)	3,113,203	-	(13,348,718)	(50,993)	(13,399,711)
Balance as at December 31, 2017		105,622	687,882	3,893,542	190,801,652	(12,288,465)	-	183,200,233	6,434,591	189,634,824

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