Separate Statements of Changes in Equity

For the years ended December 31, 2014 and 2013

In millions of won		Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total Equity
Balance at January 1, 2013	₩	167,456	276,206	(40,066)	45,231	815,664	1,264,491
Total comprehensive income for the year							
Net profit (loss) for the year		-	-	-	-	(30,967)	(30,967)
Net change in fair value of available-for-sale financial assets		-	-	-	(17,110)	-	(17,110)
Defined benefit plan actuarial losses		-	-	-	-	4,530	4,530
Transactions with owners of the Company, recognized directly in equity							
Dividends		-	-	-	-	(55,948)	(55,948)
Balance at December 31, 2013	₩	167,456	276,206	(40,066)	28,121	733,279	1,164,996

In millions of won		Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total Equity
Balance at January 1, 2014	₩	167,456	276,206	(40,066)	28,121	733,279	1,164,996
Total comprehensive income for the year							
Net profit (loss) for the year		-	-	-	-	83,309	83,309
Net change in fair value of available-for-sale financial assets		-	-	-	26,461	-	26,461
Effective portion of changes in fair value of cash flow hedges		-	-	-	(470)	-	(470)
Defined benefit plan actuarial losses		-	-	-	-	1,132	1,132
Transactions with owners of the Company, recognized directly in equity			-				
Dividends		-	-	-	-	(41,999)	(41,999)
Balance at December 31, 2014	₩	167,456	276,206	(40,066)	54,112	775,721	1,233,429

Financial Review Kumho Petrochemical Annual Report 2014 73