

KUMHO PETROCHEMICAL CO., LTD. Separate Statements of Changes in Equity

For the years ended December 31, 2016 and 2015

In millions of won	Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total equity
Balance at January 1, 2015	₩ 167,456	276,206	(40,066)	54,112	775,721	1,233,429
Total comprehensive income for the year						
Net profit for the year	-	-	-	-	77,469	77,469
Net change in fair value of available-for-sale financial assets	-	-	-	(47,107)	-	(47,107)
Effective portion of changes in fair value of cash flow hedges	-	-	-	(581)	-	(581)
Defined benefit plan actuarial losses	-	-	-	-	(13,495)	(13,495)
Transactions with owners of the Company, recognized directly in equity						
Dividends	-	-	-	-	(41,999)	(41,999)
Balance at December 31, 2015	₩ 167,456	276,206	(40,066)	6,424	797,696	1,207,716

In millions of won	Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total equity
Balance at January 1, 2016	₩ 167,456	276,206	(40,066)	6,424	797,696	1,207,716
Total comprehensive income for the year						
Net profit for the year	-	-	-	-	29,416	29,416
Net change in fair value of available-for-sale financial assets	-	-	-	10,139	-	10,139
Effective portion of changes in fair value of cash flow hedges	-	-	-	457	-	457
Defined benefit plan actuarial income	-	-	-	-	11,107	11,107
Transactions with owners of the Company, recognized directly in equity						
Dividends	-	-	-	-	(22,470)	(22,470)
Balance at December 31, 2016	₩ 167,456	276,206	(40,066)	17,020	815,749	1,236,365