

KUMHO PETROCHEMICAL CO., LTD.

Separate Statements of Changes in Equity

For the years ended December 31, 2017 and 2016

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
Remeasurements of net defined benefit liability	-	-	-	-	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

In millions of won

	Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total equity
Balance at January 1, 2017	₩ 167,456	276,206	(40,066)	17,020	815,749	1,236,365
Total comprehensive income for the year						
Net profit for the year	-	-	-	-	135,422	135,422
Net change in fair value of available-for-sale financial assets	-	-	-	28,385	-	28,385
Effective portion of changes in fair value of cash flow hedges	-	-	-	449	-	449
Remeasurements of net defined benefit liability	-	-	-	-	2,990	2,990
Transactions with owners of the Company, recognized directly in equity						
Dividends	-	-	-	-	(22,095)	(22,095)
Balance at December 31, 2017	₩ 167,456	276,206	(40,066)	45,854	932,066	1,381,516