

KUMHO PETROCHEMICAL CO., LTD.  
 Separate Statements of Changes in Equity  
 For the years ended December 31, 2013 and 2012

(In millions of won)

	Capital	Capital surplus	Capital adjustment	Accumulated other comprehensive income	Retained earnings	Total Equity
<b>Balance at January 1, 2012</b>	W 167,456	276,206	(40,066)	22,617	780,366	1,206,579
<b>Total comprehensive income for the year</b>						
Profit for the year					96,116	96,116
Net change in fair value of available-for-sale financial assets				22,614		22,614
Effective portion of changes in fair value of cash flow hedges						-
Defined benefit plan actuarial losses					(4,869)	(4,869)
<b>Transactions with owners of the Company, recognized directly in equity</b>						
Dividends					(55,949)	(55,949)
<b>Balance at December 31, 2012</b>	W <u>167,456</u>	<u>276,206</u>	<u>(40,066)</u>	<u>45,231</u>	<u>815,664</u>	<u>1,264,491</u>
<b>Balance at January 1, 2013</b>	W 167,456	276,206	(40,066)	45,231	815,664	1,264,491
<b>Total comprehensive income for the year</b>						
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
<b>Transactions with owners of the Company, recognized directly in equity</b>						
Dividends					(55,948)	(55,948)
<b>Balance at December 31, 2013</b>	W <u>167,456</u>	<u>276,206</u>	<u>(40,066)</u>	<u>28,121</u>	<u>733,279</u>	<u>1,164,996</u>