# Exhibit A

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Samsung Electronics (Beijing) Service(SBSC) Services 100.0

			Percentage of
Area	Subsidiaries	Industry	ownership
China	Medison (Shanghai)(SMS2)	Medical equipments	100.0
	Samsung Medison Shanghai Medical Instrument(SMS1)	Medical equipments	98.2
	Medison Medical Equipment(Shanghai)(MMS)	Medical equipments	100.0
	Tianjin Samsung LED(TSLED)	Manufacture of LED	100.0
	Tianjin Samsung Opto-Electronics(TSOE)	Manufacture of camera and camcorder	90.0

<sup>&</sup>lt;sup>1</sup>Ownership represents the company's ownership of the voting right in each entity.

## (B) A summary of financial data of major consolidated subsidiaries is as follows:

1)

	As of Septer	nber 30, 2012	For the three-n September		For the nin- ended Septem	
				Net		Net
(In millions of Korean Won)	Assets	Liabilities	Sales	income	Sales	income
Samsung Display	33,150,463	9,305,390	8,423,374	792,371	14,682,442	1,133,799
Samsung Electronics America(SEA)	11,059,886	6,189,761	2,728,862	3,515	8,062,619	34,716
Samsung Austin Semiconductor(SAS)	7,229,895	4,158,841	653,831	(21,630)	2,161,862	(55,152)
Samsung Semiconductor(SSI)	5,897,083	2,419,486	4,148,315	5,111	12,297,739	16,867
Samsung (China) Investment(SCIC)	4,265,235	3,465,525	3,864,645	10,525	9,717,325	149,041
Samsung Electronics European Holding(SEEH)	4,096,600	2,900,963	-	326	-	6,939
Samsung Electronics Huizhou(SEHZ)	3,531,439	1,889,428	4,623,933	276,480	10,670,795	508,263
Samsung Telecommunications America(STA)	3,215,343	2,757,579	4,436,595	42,297	9,837,363	53,998
Samsung Electronica da Amazonia(SEDA)	3,000,624	2,023,941	1,670,036	85,646	4,438,119	134,626
Samsung Electronics Vietnam(SEV)	2,929,128	1,402,499	4,081,817	122,240	10,023,306	392,583
Tianjin Samsung Telecom Technology(TSTC)	2,598,631	1,425,147	3,260,705	326,538	7,843,088	436,655
Samsung Electronics Taiwan(SET)	2,260,741	2,036,781	1,179,510	4,194	3,857,534	20,294
Samsung Electronics Slovakia(SESK)	2,026,197	772,880	1,099,105	30,684	3,557,788	107,371
Samsung Electronics Rus Company(SERC)	1,923,191	1,605,375	1,918,205	4,182	4,728,215	(4,696)
Samsung International(SII)	1,914,044	1,293,267	1,635,254	103,598	4,852,063	353,472
Samsung Asia Private(SAPL)	1,902,877	1,187,293	368,061	(4,987)	1,041,519	10,230
Shanghai Samsung Semiconductor(SSS)	1,875,977	1,711,576	3,242,594	18,336	8,722,536	45,046
Samsung India Electronics(SIEL)	1,680,603	1,225,616	1,275,470	94,818	3,733,218	249,556
Samsung Electronics Suzhou Computer(SESC)	1,639,248	1,178,587	1,584,747	10,121	4,853,225	79,885
Samsung Electronics Europe Logistics(SELS)	1,626,868	1,182,217	2,873,217	(70,384)	8,850,199	378,172
Samsung Electronics (UK)(SEUK)	1,614,991	1,023,524	1,695,037	27,669	4,032,305	46,871
Samsung Japan(SJC)	1,609,540	1,390,768	1,405,721	2,039	4,796,042	28,081
Thai Samsung Electronics(TSE)	1,536,737	564,151	1,255,050	88,496	3,687,744	249,962
Samsung Semiconductor Europe GmbH(SSEG)	1,495,009	1,479,163	1,296,274	3,794	3,444,034	2,562
Samsung Electronics Hong Kong(SEHK)	1,439,373	1,238,363	586,119	8,071	1,659,580	49,046
Others	35,509,423	21,132,616	28,430,652	611,539	88,834,710	2,215,617



<sup>&</sup>lt;sup>2</sup>Although the company owns less than 50% of the voting rights of BRC, the Company is considered to have control over BRC, as BRC is a special purpose entity, and its operations are based on the specific business needs of the Company. Therefore the Company obtains most of the benefits from BRC's operation.

	As of Decen	nber 31, 2011	For the three ended Septemb		For the nine- ended Septemb	
				Net		Net
(In millions of Korean Won)	Assets	Liabilities	Sales	income	Sales	income
Samsung Electronics America(SEA)	9,816,571	4,913,504	2,416,850	(31,730)	7,352,737	(27,714)
Samsung Austin Semiconductor(SAS)	6,952,894	3,731,834	745,658	(17,722)	1,609,675	15,298
Samsung Semiconductor(SSI)	5,974,863	2,490,812	4,310,949	43,099	12,597,354	54,453
Samsung (China) Investment(SCIC)	3,323,358	2,652,717	2,818,273	99,290	6,733,112	157,639
Samsung Electronics European Holding(SEEH)	3,796,937	3,592,183	-	1,200	-	3,513
Samsung Electronics Huizhou(SEHZ)	2,984,592	1,816,087	2,474,987	169,123	5,539,229	314,655
Samsung Telecommunications America(STA)	2,235,101	1,818,412	2,270,474	(13,382)	7,039,609	(5,216)
Samsung Electronica da Amazonia(SEDA)	2,434,259	1,482,344	1,474,764	(11,343)	3,977,378	(11,786)
Samsung Electronics Vietnam(SEV)	2,217,392	1,043,133	1,872,951	258,258	3,844,563	473,729
Tianjin Samsung Telecom Technology(TSTC)	1,664,989	907,083	2,495,875	161,313	4,810,810	236,339
Samsung Electronics Taiwan(SET)	1,794,858	1,582,616	1,220,040	5,189	4,175,960	8,821
Samsung Electronics Slovakia(SESK)	2,361,719	1,174,527	1,014,073	18,577	3,105,467	198,474
Samsung Electronics Rus Company(SERC)	1,509,256	1,189,211	1,661,196	45,414	3,879,008	17,575
Samsung International(SII)	679,315	400,466	1,510,378	46,368	4,333,978	150,808
Shanghai Samsung Semiconductor(SSS)	2,024,403	1,901,188	2,854,543	20,885	7,680,872	37,189
Samsung India Electronics(SIEL)	1,090,390	876,886	1,111,538	28,799	3,012,123	76,196
Samsung Electronics Suzhou Computer(SESC)	1,411,349	1,018,670	1,723,194	42,140	4,415,873	98,911
Samsung Electronics Europe Logistics(SELS)	1,368,673	1,285,617	2,250,192	64,133	7,208,585	98,814
Samsung Electronics (UK)(SEUK)	996,860	457,017	946,185	11,307	2,522,042	(4,221)
Samsung Japan(SJC)	2,856,471	2,197,847	1,916,266	13,215	5,580,386	32,656
Thai Samsung Electronics(TSE)	1,169,778	443,187	976,389	32,598	2,625,103	152,878
Samsung Semiconductor Europe GmbH(SSEG)	1,338,671	1,325,034	1,318,197	6,331	3,926,055	25,464
Samsung Electronics Hong Kong(SEHK)	1,155,606	998,115	424,251	7,149	1,046,563	12,003
Samsung Electronics Hungarian(SEH)	1,318,553	592,167	819,581	27,864	3,054,291	127,011
Samsung Electronics Rus Kaluga (SERK)	1,125,145	470,867	575,495	78,842	1,387,971	156,079
Others	42,351,985	22,260,352	23,294,072	612,816	66,658,916	873,391

# (C) Changes in scope of consolidation

1) Newly added subsidiaries for the nine-months ended September 30, 2012 are as follows:

Area	Subsidiaries	Description
Domestic	Samsung Display	Spin-off
	mSpot	Acquisition of shares
	Nanoradio	Acquisition of shares
America	Samsung LED America(SLA)	Acquisition of shares
	Samsung Electronics Panama(SEPA)	Incorporation
	Samsung Nanoradio Design Center(SNDC)	Acquisition of shares
	Nanoradio Hellas	Acquisition of shares
	General RF Modules	Acquisition of shares
Europe	Samsung LED Europe GmbH(SLEG)	Acquisition of shares
	Samsung Cambridge Solution Centre Limited(SCSC)	Incorporation
	Samsung Denmark Research Center ApS(SDRC)	Incorporation



#### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Middle East and Africa	Samsung Electronics Egypt(SEEG)	Incorporation
	Samsung Electronics Tunisia(SETN)	Incorporation
	Samsung Electronics Israel(SEIL)	Incorporation
China	Tianjin Samsung LED(TSLED)	Acquisition of shares
	Samsung (China) Semiconductor(SCS)	Incorporation

## 2) Removed subsidiaries for the nine-months ended September 30, 2012 are as follows:

Area	Subsidiaries	Description
	Medison Healthcare	Merger
	Prosonic	Merger
Domestic	Samsung Mobile Display	Merger
	SLCD	Merger
	Samsung Venture Capital Union #7	Liquidation
	Samsung LED America(SLA)	Liquidation
A	HX Diagnostics(HX)	Liquidation
America	HX Reagents(HX Reagent)	Liquidation
	Nanoradio	Liquidation
Europe	Samsung LED Europe GmbH(SLEG)	Merger
Asia	Samsung Asia Private(SAPL)(*)	Merger

<sup>(\*)</sup>Samsung Asia Private merged with Samsung Electronics Asia Holding, and the resulting subsidiary is named Samsung Asia Private (see note 29).

### 2. Summary of Significant Accounting Policies

#### 2.1 Convenience Translation into United States Dollar Amounts

The Company operates primarily in Korean Won and its official accounting records are maintained in Korean Won. The U.S. dollar amounts provided in the financial statements represent supplementary information solely for the convenience of the reader. All Won amounts are expressed in U.S. dollars at the rate of \\ \psi\_1,118.6 to US \\$1, the exchange rate in effect on September 30, 2012. Such presentation is not in accordance with generally accepted accounting principles, and should not be construed as a representation that the Won amounts shown could be readily converted, realized or settled in U.S. dollars at this or at any other rate.

#### 2.2 Basis of Presentation

This condensed consolidated interim financial information for the nine-months ended September 30, 2012 has been prepared in accordance with K-IFRS 1034, *Interim Financial Reporting*. The condensed consolidated interim financial information should be read in conjunction with the annual financial statements of the Company for the year ended December 31, 2011, which have been prepared in accordance with International Financial Reporting Standards as adopted by Korea ("K-IFRS").

Standards, amendments and interpretations which have been issued but are not effective for the financial year beginning January 1, 2012 and are not early adopted are set out below:

K-IFRS 1019, 'Employee benefits'

The main impacts on the Company will be that the corridor approach will no longer be applied and instead all actuarial gains and losses will be recognized in other comprehensive income as they occur; all past service costs will be immediately recognized, and interest cost and expected return on plan assets will be replaced with a net interest amount calculated by applying the discount rate to the net defined benefit liability (asset). This amendment will be effective starting from the accounting period beginning January 1, 2013. The Company is still in the process of assessing the impact of the amendment on the consolidated financial statements.

