

# Звітність за сегментами згідно МСФЗ

Анастасія Карпенко



специфіку діяльності звітних сегментів та їх фінансові результати для ухвалення обґрунтованих рішень стосовно сегментів діяльності та підприємства загалом.

## Основним завданнями формування системи звітності за сегментами є:

аналізу показників (доходи, витрати, прибутки, активи, зобов'язання тощо) в розрізі звітних сегментів;

сегментами на основі аналізу показників рентабельності, ліквідності, оборотності тощо;

діяльності окремих сегментів та підприємства загалом;

стосовно окремих звітних сегментів або підприємства загалом.

## Комплект фінансової звітності за МСБО 1 включає в себе:

звіт про фінансовий стан,

звіт про сукупний дохід (або два окремих звіти - звіт про прибутки та збитки; звіт про інший сукупний дохід),

звіт про рух грошових коштів,

звіт про власний капітал.



# Склад звітності на прикладі компанії Samsung



Інформація про склад фінансової звітності Самсунг С&Т Корпорейшн була взята на основі Річного Консолідованого та Окремого Фінансового звіту компанії за 2019 рік.

# Склад звітності на прикладі компанії Samsung

## Samsung C&T Corporation Index December 31, 2019 and 2018

---

	Pages
Independent Auditor's Report .....	1 - 5
<b>Separate Financial Statements</b>	
Separate Statements of Financial Position .....	6 - 8
Separate Statements of Comprehensive Income .....	9 - 10
Separate Statements of Changes in Equity .....	11 - 12
Separate Statements of Cash Flows .....	13 - 14
Notes to the Separate Financial Statements .....	15 - 111
Report on Independent Auditor's Audit of Internal Control over Financial Reporting ..	112 - 113
Report on the Effectiveness of Internal Control over Financial Reporting .....	114

## Samsung C&T Corporation and Subsidiaries Index December 31, 2019 and 2018

---

	Pages
Independent Auditor's Report .....	1 - 5
<b>Consolidated Financial Statements</b>	
Consolidated Statements of Financial Position .....	7 - 9
Consolidated Statements of Comprehensive Income .....	10 - 11
Consolidated Statements of Changes in Equity .....	12 - 13
Consolidated Statements of Cash Flows .....	14 - 15
Notes to the Consolidated Financial Statements .....	16 - 135

# Звіт про фінансовий стан

## Samsung C&T Corporation Separate Statements of Financial Position December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	₩ 912,585	₩ 2,014,851	\$ 788,206	\$ 1,740,241
Short-term financial instruments	7	88,081	64,454	76,076	55,670
Trade and other receivables	7,8	3,435,213	3,939,098	2,967,018	3,402,227
Other current assets	7,8	1,746,908	2,495,396	1,508,817	2,155,291
Inventories	6	692,698	707,485	598,288	611,060
Total current assets		6,875,485	9,221,284	5,938,405	7,964,489
<b>Non-current assets</b>					
Financial assets at fair value through profit or loss	7,11	235,336	172,716	203,261	149,176
Financial assets at fair value through other comprehensive income	7,11	22,583,611	17,931,854	19,505,623	15,487,868
Investments in subsidiaries, associates and joint ventures	12	2,990,855	3,140,279	2,583,223	2,712,281
Property, plant and equipment	13	2,248,834	2,321,367	1,943,198	2,004,981
Investment properties	14,32	119,903	34,297	103,561	29,622
Intangible assets	13	363,484	395,575	313,944	341,661
Right-of-use assets	32	329,562	-	284,645	-
Other non-current assets	7,8	813,757	664,411	702,847	573,857
Total non-current assets		29,686,342	24,660,499	25,640,302	21,299,446
<b>Total assets</b>		₩ 36,561,827	₩ 33,881,783	\$ 31,578,707	\$ 29,263,935

6

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Financial Position December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	7	₩ 2,704,409	₩ 2,903,538	\$ 2,335,817	\$ 2,507,807
Short-term financial instruments	7	451,729	638,374	390,162	551,368
Financial assets at fair value through profit or loss	7,11	210,040	540,081	181,413	466,471
Financial assets at fair value through other comprehensive income	7,11	184	151	158	130
Trade and other receivables	7,8	4,369,733	4,883,449	3,774,169	4,217,869
Other current assets	7,8	2,120,218	3,006,398	1,831,247	2,596,647
Inventories	6	1,897,382	1,699,301	1,638,782	1,467,698
Total current assets		11,753,695	13,671,292	10,151,748	11,807,990
<b>Non-current assets</b>					
Financial assets at fair value through profit or loss	7,11	243,162	179,429	210,021	154,975
Financial assets at fair value through other comprehensive income	7,11	22,596,168	17,948,249	19,516,470	15,502,029
Investments in associates and joint ventures	12	3,676,828	3,627,971	3,175,702	3,133,504
Property, plant and equipment	13	4,928,029	5,024,404	4,254,646	4,339,613
Investment properties	14	147,339	40,947	127,257	35,366
<b>Biological assets</b>		5,115	2,085	4,418	1,801
Intangible assets	13	883,360	1,061,448	762,964	916,780
Right-of-use assets		397,632	-	343,438	-
Deferred tax assets	26	117,921	97,804	101,849	84,474
Other non-current assets	7,8	1,158,268	753,023	1,000,404	650,391
Total non-current assets		34,151,622	28,735,360	29,497,169	24,818,933
<b>Total assets</b>		₩ 45,905,317	₩ 42,406,652	\$ 39,648,917	\$ 36,626,923

7

# Звіт про фінансовий стан

## Samsung C&T Corporation Separate Statements of Financial Position December 31, 2019 and 2018

(In millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
<b>Equity</b>					
Share capital	19	19,132	19,132	16,524	16,524
Capital surplus		10,099,470	10,099,470	8,671,161	8,671,161
Other components of equity	19,20	6,117,367	2,506,571	5,203,013	2,261,314
Retained earnings	21	9,362,774	6,232,107	5,512,949	5,382,714
<b>Total equity</b>		<b>22,558,743</b>	<b>18,887,280</b>	<b>19,484,144</b>	<b>18,321,713</b>
<b>Total liabilities and equity</b>		<b>₩ 30,591,827</b>	<b>₩ 33,691,769</b>	<b>\$ 31,578,197</b>	<b>\$ 29,253,305</b>

The US dollar figures are provided for information purposes only and do not form part of the separate financial statements. Refer to Note 3.

The above separate statements of financial position should be read in conjunction with the accompanying notes.

8

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Financial Position December 31, 2019 and 2018

(In millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
<b>Equity</b>					
Share capital	19	19,132	19,132	16,524	16,524
Consolidated capital surplus		10,466,962	10,499,876	9,940,399	9,942,042
Other components of equity	19,20	6,009,049	2,609,117	5,190,055	2,167,541
Retained earnings	21	7,600,994	6,049,465	6,595,032	6,002,302
<b>Equity attributable to owners of the Parent Company</b>		<b>24,086,134</b>	<b>19,949,580</b>	<b>20,812,000</b>	<b>17,228,099</b>
<b>Non-controlling interests</b>	1	<b>2,569,962</b>	<b>2,692,346</b>	<b>2,242,151</b>	<b>2,247,663</b>
<b>Total equity</b>		<b>26,656,096</b>	<b>22,641,926</b>	<b>23,054,151</b>	<b>19,475,762</b>
<b>Total liabilities and equity</b>		<b>₩ 45,925,517</b>	<b>₩ 42,406,652</b>	<b>\$ 39,948,917</b>	<b>\$ 36,026,923</b>

The US dollar figures are provided for information purposes only and do not form part of the consolidated financial statements. Refer to Note 3.

The above consolidated statements of financial position should be read in conjunction with the accompanying notes.

9



# Звіт про сукупний дохід

## Samsung C&T Corporation Separate Statements of Comprehensive Income Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars, except earnings per share amounts (Note 3))

	Notes	2019		2018					
<b>Net sales</b>	30	₩	19,983,632	₩	20,833,131	\$	17,146,562	\$	17,875,458
<b>Cost of sales</b>	24		17,347,191		18,089,548		14,884,415		15,521,380
<b>Gross profit</b>			2,636,441		2,743,583		2,262,147		2,354,078
Selling and administrative expenses	22,24		2,052,941		2,034,182		1,781,486		1,745,390
<b>Operating Profit</b>	30		583,500		709,401		500,661		608,688
Other income	23		1,139,567		1,759,925		977,783		1,510,069
Other expenses	23		900,564		915,839		772,711		785,818
Financial income	25		134,950		215,730		115,792		185,103
Financial expenses	25		112,899		218,850		96,871		187,780
<b>Profit before income tax</b>			844,554		1,550,367		724,664		1,330,262
<b>Income tax expense</b>	26		303,483		367,990		260,398		315,747
<b>Profit for the year</b>		₩	541,071	₩	1,182,377	\$	464,266	\$	1,014,515

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Comprehensive Income Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars, except earnings per share amounts (Note 3))

	Notes	2019		2018					
<b>Net sales</b>	30	₩	30,781,501	₩	31,155,837	\$	26,394,300	\$	26,732,481
<b>Cost of sales</b>	24		26,958,672		27,170,328		23,131,357		23,312,965
<b>Gross profit</b>			3,802,829		3,985,309		3,262,943		3,419,516
Selling and administrative expenses	22,24		2,936,059		2,881,419		2,519,228		2,472,345
<b>Operating Profit</b>	25,30		866,770		1,103,890		743,715		947,171
Other income	23		1,317,626		2,152,889		1,130,563		1,847,244
Other expenses	23		745,418		1,001,589		639,581		859,376
Financial income	25		157,813		254,238		135,408		218,144
Financial expenses	25		193,237		298,564		165,803		256,177
Share of profit of associates and joint ventures	12		140,888		348,608		120,886		299,874
Share of loss of associates and joint ventures	12		17,880		177,754		15,342		152,518
<b>Profit before income tax</b>			1,526,562		2,382,738		1,309,836		2,044,462
<b>Income tax expense</b>	26		478,671		634,494		410,714		544,415
<b>Profit for the year</b>		₩	1,047,891	₩	1,748,244	\$	899,122	\$	1,500,047

# Звіт про сукупний дохід

## Samsung C&T Corporation Separate Statements of Comprehensive Income Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars, except earnings per share amounts (Note 3))

Notes	2019	2018	2019	2018
<b>Other comprehensive income for the year, net of tax</b>				
Items that may be subsequently reclassified to profit or loss				
Exchange differences	₩ 22,421	₩ 5,049	\$ 19,238	\$ 4,332
Cash flow hedges	(2,056)	(280)	(1,764)	(223)
Items that will not be reclassified to profit or loss				
Gain (loss) on valuation of financial assets at fair value through other comprehensive income	11 3,485,300	(3,823,204)	2,989,074	(3,280,425)
Remeasurements of net defined benefit liabilities	16 (53,476)	(52,386)	(45,894)	(44,948)
	3,462,189	(3,870,801)	2,970,664	(3,321,264)
<b>Total comprehensive income for the year</b>	₩ 4,003,260	₩ (2,688,424)	\$ 3,434,920	\$ (2,306,749)
<b>Earnings per share:</b>				
27 Basic earnings per share	₩ 3,280	₩ 7,168	\$ 2.81	\$ 6.15

The US dollar figures are provided for information purposes only and do not form part of the separate financial statements. Refer to Note 3.

The above separate statements of comprehensive income should be read in conjunction with the accompanying notes.

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Comprehensive Income Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars, except earnings per share amounts (Note 3))

Notes	2019	2018	2019	2018
<b>Other comprehensive income for the year, net of tax</b>				
Items that may be subsequently reclassified to profit or loss				
Share of other comprehensive income of associates and joint ventures	₩ (21,900)	₩ 20,492	\$ (18,816)	\$ 25,306
Exchange differences	39,650	7,521	34,021	6,454
Cash flow hedges	(2,524)	(9,981)	(2,166)	(8,564)
Items that will not be reclassified to profit or loss				
Share of other comprehensive income of associates and joint ventures	37	(664)	32	(570)
Gain (loss) on valuation of financial assets at fair value through other comprehensive income	11 3,492,443	(3,825,037)	2,996,622	(3,281,996)
Remeasurements of net defined benefit liabilities	16 (62,669)	(57,410)	(53,773)	(49,250)
	3,445,007	(3,856,079)	2,955,920	(3,308,632)
<b>Total comprehensive income for the year</b>	₩ 4,492,898	₩ (2,107,835)	\$ 3,855,042	\$ (1,808,585)
<b>Profit for the year is attributable to:</b>				
Owners of the Parent Company	₩ 1,000,076	₩ 1,712,790	\$ 900,997	\$ 1,469,627
Non-controlling interest	1 (2,185)	35,454	(1,875)	30,420
<b>Total comprehensive income for the year is attributable to:</b>				
Owners of the Parent Company	₩ 4,493,654	₩ (2,150,130)	\$ 3,855,691	\$ (1,844,676)
Non-controlling interest	(756)	42,295	(649)	35,291
<b>Earnings per share:</b>	27			
Basic earnings per share	₩ 6,366	₩ 10,384	\$ 5.46	\$ 8.91

The US dollar figures are provided for information purposes only and do not form part of the consolidated financial statements. Refer to Note 3.

The above consolidated statements of comprehensive income should be read in conjunction with the accompanying notes.

# Звіт про зміни у власному капіталі

## Samsung C&T Corporation Separate Statements of Changes in Equity Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	Share capital	Capital surplus	Retained earnings	Other components of equity	Total	Share capital	Capital surplus	Retained earnings	Other components of equity	Total
<b>Balance at January 1, 2019</b>		₩ 19,132	₩10,009,470	₩ 6,232,107	₩ 2,606,071	₩18,897,280	\$ 16,524	\$ 8,671,161	\$ 5,382,714	\$ 2,251,314	\$ 16,321,713
<b>Cumulative effect of changes in accounting policy</b>	32	-	-	(11,860)	-	(11,860)	-	-	(10,244)	-	(10,244)
<b>Beginning balance after adjustments</b>		19,132	10,009,470	6,220,247	2,606,071	18,885,420	16,524	8,671,161	5,372,470	2,251,314	16,311,469
<b>Total comprehensive income:</b>											
Profit for the year		-	-	541,071	-	541,071	-	-	467,327	-	467,327
Changes in the fair value of financial assets at fair value through other comprehensive income	11	-	-	-	3,495,300	3,495,300	-	-	-	3,018,915	3,018,915
Reclassification from disposal of financial assets at fair value through other comprehensive income	11	-	-	4,869	(4,869)	-	-	-	4,206	(4,206)	-
Exchange differences		-	-	-	22,421	22,421	-	-	-	19,366	19,366
Cash flow hedge		-	-	-	(2,056)	(2,056)	-	-	-	(1,776)	(1,776)
Remeasurements of the net defined benefit liabilities		-	-	(53,475)	-	(53,475)	-	-	(46,188)	-	(46,188)
<b>Transactions with owners:</b>											
Cash dividends		-	-	(329,937)	-	(329,937)	-	-	(284,969)	-	(284,969)
Acquisition of treasury shares		-	-	-	-	-	-	-	-	-	-
<b>Balance at December 31, 2019</b>		₩ 19,132	₩10,009,470	₩ 6,382,774	₩ 6,117,367	₩22,558,743	\$ 16,524	\$ 8,671,161	\$ 5,512,646	\$ 5,283,613	\$ 19,484,144

The US dollar figures are provided for information purposes only and do not form part of the separate financial statements. Refer to Note 3.

The above separate statements of changes in equity should be read in conjunction with the accompanying notes.

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Changes in Equity Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	Share capital	Consolidated capital surplus	Consolidated retained earnings	Other components of equity	Non-controlling interests	Total	Share capital	Consolidated capital surplus	Consolidated retained earnings	Other components of equity	Non-controlling interests	Total
<b>Balance at January 1, 2019</b>		₩ 19,132	₩ 10,468,876	₩ 6,948,465	₩ 2,509,117	₩ 2,602,345	₩22,548,935	\$ 16,524	\$ 9,842,042	\$ 5,802,302	\$ 2,167,141	\$ 2,247,663	\$ 19,475,672
<b>Cumulative effect of changes in accounting policy</b>	32	-	-	(11,860)	-	-	(11,860)	-	-	(10,244)	-	-	(10,244)
<b>Beginning balance after adjustments</b>		19,132	10,468,876	6,937,605	2,509,117	2,602,345	22,537,075	16,524	9,842,042	5,992,058	2,167,141	2,247,663	19,465,428
<b>Total comprehensive income:</b>													
Profit for the year		-	-	1,050,078	-	(2,185)	1,047,893	-	-	806,958	-	(1,888)	925,070
Changes in the fair value of financial assets at fair value through other comprehensive income	11	-	-	-	3,492,443	-	3,492,443	-	-	-	3,016,448	-	3,016,448
Reclassification from disposal of financial assets at fair value through other comprehensive income		-	-	-	4,701	(4,701)	-	-	-	4,060	(4,060)	-	-
Share of other comprehensive income of associates and joint ventures	12	-	-	-	(22,129)	233	(21,896)	-	-	-	(19,110)	201	(18,909)
Exchange differences		-	-	-	36,626	3,024	39,650	-	-	-	-	31,634	34,246
Cash flow hedge	18	-	-	-	(2,562)	(173)	(2,735)	-	-	-	(2,031)	(149)	(2,180)
Remeasurements of the net defined benefit liabilities		-	-	(81,014)	-	(1,855)	(82,869)	-	-	(52,699)	-	(1,429)	(84,128)
<b>Transactions with owners:</b>													
Cash dividends	1	-	-	(329,937)	-	(8,219)	(338,156)	-	-	(264,969)	-	(5,371)	(290,340)
Transactions with non-controlling interests and others		-	(1,914)	1437	38	592	(1,721)	-	(1,653)	(378)	33	512	(1,486)
<b>Balance at December 31, 2019</b>		₩ 19,132	₩ 10,466,962	₩ 7,900,904	₩ 6,809,046	₩ 2,595,942	₩26,692,096	\$ 16,524	\$ 9,840,389	\$ 6,595,032	\$ 5,190,055	\$ 2,242,151	\$ 23,054,151

The US dollar figures are provided for information purposes only and do not form part of the consolidated financial statements. Refer to Note 3.

The above consolidated statements of changes in equity should be read in conjunction with the accompanying notes.

# Звіт про рух грошових коштів

## Samsung C&T Corporation Separate Statements of Cash Flows Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	2019	2018	2019	2018
<b>Cash flows from operating activities</b>					
Cash generated from operations	29	₩ (118,244)	₩ 748,197	\$ (102,128)	\$ 646,223
Interest received		132,366	115,817	114,327	100,032
Interest paid		(84,615)	(145,752)	(55,809)	(125,887)
Dividends received		837,224	871,463	550,375	752,889
Income taxes paid		(609,249)	20,713	(526,213)	17,890
<b>Net cash inflow (outflow) from operating activities</b>		<b>(22,516)</b>	<b>1,610,438</b>	<b>(19,448)</b>	<b>1,390,947</b>
<b>Cash flows from investing activities</b>					
Disposal of assets held for sale		46,600	54,236	40,249	46,845
Net decrease in short-term loans		131,190	105,341	113,309	90,984
Decrease in the current portion of long-term receivables		61	-	52	-
Disposal of financial assets at fair value through profit or loss	11	172,062	24	148,611	21
Disposal of financial assets at fair value through other comprehensive income	11	18,617	294	16,080	254
<b>Disposal of investments in subsidiaries, associate and joint ventures</b>	12	<b>98,018</b>	<b>23,346</b>	<b>85,177</b>	<b>20,166</b>
Decrease in long-term receivables		90,999	2,661	78,597	2,298
Decrease in deposits		37,454	19,147	32,350	16,538
Disposal of property, plant and equipment	13	5,248	174,754	4,533	150,937
Disposal of intangible assets	13	66	2,305	56	1,991
Disposal of investment properties	14	-	856,947	-	740,151
Net increase in short-term financial instruments		(23,826)	(40)	(20,406)	(35)
Net increase in short-term loans		-	(114,902)	-	(96,242)
Acquisition of financial assets at fair value through profit or loss	11	(5,470)	(442)	(2,997)	(382)
Acquisition of financial assets at fair value through other comprehensive income	11	-	(2,227)	-	(1,924)
<b>Acquisition of investments in subsidiaries and associates</b>	12	<b>(11,296)</b>	<b>(253,244)</b>	<b>(9,757)</b>	<b>(218,728)</b>
Net increase in long-term financial instruments		(6,160)	-	(7,046)	-
Increase in long-term receivables		(45,349)	(18,308)	(41,759)	(15,813)
Increase in deposits		(30,896)	(33,643)	(26,685)	(29,058)
Acquisition of property, plant and equipment	13	(113,043)	(135,545)	(97,836)	(117,071)
Acquisition of intangible assets	13	(9,370)	(25,078)	(8,093)	(21,658)
<b>Net cash inflow from investing activities</b>		<b>₩ 352,708</b>	<b>₩ 655,632</b>	<b>\$ 304,836</b>	<b>\$ 566,274</b>

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Cash Flows Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	2019	2018	2019	2018
<b>Cash flows from operating activities</b>					
Cash generated from operations	29	₩ 759,909	₩ 1,201,368	\$ 856,339	\$ 1,037,630
Interest received		142,928	155,567	123,448	134,364
Interest paid		(127,222)	(224,366)	(109,882)	(193,767)
Dividends received		787,971	629,367	690,576	543,589
Income taxes paid		(792,737)	(83,659)	(684,693)	(72,170)
<b>Net cash inflow from operating activities</b>		<b>770,849</b>	<b>1,678,377</b>	<b>665,788</b>	<b>1,449,626</b>
<b>Cash flows from investing activities</b>					
Disposal of assets held for sale		46,600	63,589	40,249	54,922
<b>Net decrease in short-term financial instruments</b>		<b>192,129</b>	<b>-</b>	<b>165,943</b>	<b>-</b>
Net decrease in short-term loans		127,391	-	110,028	-
Disposal of financial assets at fair value through profit or loss	11	1,771,420	750,024	1,529,988	647,601
Disposal of financial assets at fair value through other comprehensive income	11	21,341	1,253	18,432	1,062
Disposal of investments in subsidiaries		41,358	3,504	35,721	3,026
<b>Disposal of investments in associates and joint ventures</b>	12	<b>66,008</b>	<b>793,208</b>	<b>57,703</b>	<b>685,099</b>
Decrease in long-term receivables		92,677	3,186	80,046	2,751
Decrease in deposits		74,000	49,897	63,914	43,174
Disposal of property, plant and equipment	13	12,333	184,712	10,652	159,537
Disposal of intangible assets	13	367	2,526	317	2,182
Disposal of investment properties	14	-	869,424	-	750,927
Disposal of other non-current assets		3,673	6,106	3,172	5,274
Net increase in short-term financial instruments		-	(528,305)	-	(456,301)
Net increase in short-term loans		-	(1,199)	-	(1,027)
Acquisition of financial assets at fair value through profit or loss	11	(1,270,079)	(1,290,442)	(1,096,976)	(1,114,564)
Acquisition of financial assets at fair value through other comprehensive income	11	(1,298)	(2,910)	(1,121)	(2,512)
Acquisition of investments in associates and joint ventures	12	(29,650)	(16,704)	(25,609)	(14,426)
<b>Increase in long-term receivables</b>		<b>(44,536)</b>	<b>(18,035)</b>	<b>(38,466)</b>	<b>(15,577)</b>
Increase in deposits		(78,643)	(78,310)	(67,924)	(69,500)
Acquisition of property, plant and equipment	13	(345,123)	(540,363)	(296,066)	(466,716)
Acquisition of intangible assets	13	(42,581)	(64,389)	(36,778)	(55,613)
Acquisition of investment properties		(21,103)	-	(18,227)	-
<b>Cash flows due to changes in scope of consolidation</b>		<b>(7)</b>	<b>(17,170)</b>	<b>(6)</b>	<b>(14,829)</b>
<b>Increase in other non-current assets</b>		<b>(9,826)</b>	<b>(910)</b>	<b>(8,581)</b>	<b>(785)</b>
<b>Net cash inflow from investing activities</b>		<b>₩ 607,141</b>	<b>₩ 167,792</b>	<b>\$ 524,391</b>	<b>\$ 144,923</b>

# Звіт про рух грошових коштів

## Samsung C&T Corporation Separate Statements of Cash Flows Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	2019	2018	2019	2018
<b>Cash flows from financing activities</b>					
Net increase in short-term borrowings	29	₩ 389,567	₩ -	\$ 319,215	\$ -
Increase in leasehold deposits received		154	2,604	133	2,249
Net decrease in short-term borrowings	29	-	(567,468)	-	(507,400)
Dividends paid to shareholders		(329,937)	(329,938)	(284,969)	(284,969)
Repayment of current portion of long-term borrowings	29	(1,380,965)	(970,000)	(1,192,749)	(837,796)
Acquisition of treasury shares		-	(11)	-	(9)
Principal elements of lease payments		(109,573)	-	(94,639)	-
Decrease in leasehold deposits received		(3,960)	(1,134)	(3,420)	(979)
Net cash outflow from financing activities		(1,634,894)	(1,895,947)	(1,256,428)	(1,629,904)
Net increase (decrease) in cash and cash equivalents		(1,124,502)	360,123	(971,241)	328,317
Cash and cash equivalents at the beginning of the year		2,014,851	1,632,708	1,740,241	1,410,181
Effects of exchange rate changes on cash and cash equivalents		22,236	2,020	19,206	1,743
Cash and cash equivalents at the end of the year		₩ 912,585	₩ 2,014,851	\$ 768,206	\$ 1,740,241

The US dollar figures are provided for information purposes only and do not form part of the separate financial statements. Refer to Note 3.

The above separate statements of cash flows should be read in conjunction with the accompanying notes.

## Samsung C&T Corporation and Subsidiaries Consolidated Statements of Cash Flows Years Ended December 31, 2019 and 2018

(in millions of Korean won and thousands of U.S. dollars (Note 3))

	Notes	2019	2018	2019	2018
<b>Cash flows from financing activities</b>					
Net increase in short-term borrowings		₩ 491,491	₩ -	\$ 424,504	\$ -
Proceeds from bonds issuance		-	189,579	-	163,741
Increase in long-term borrowings		65,578	170,757	56,641	147,484
Increase in leasehold deposits received		154	2,604	133	2,249
Dividends paid to shareholders		(329,937)	(329,938)	(284,969)	(284,969)
Net decrease in short-term borrowings		-	(836,665)	-	(722,634)
Repayment of current portion of long-term borrowings		(1,693,737)	(1,036,750)	(1,462,893)	(697,178)
Early redemption of long-term borrowings		-	(30,131)	-	(26,025)
Decrease in leasehold deposits received		(3,960)	(1,134)	(3,420)	(979)
Acquisition of treasury shares		-	(7)	-	(3)
Principal elements of lease payments		(134,054)	-	(115,783)	-
Additional acquisition of non-controlling interests		(1,493)	-	(1,290)	-
Capital reduction of non-controlling interests		(178)	-	(154)	-
Dividends paid to non-controlling interests	1	(6,219)	(11,055)	(5,371)	(9,548)
Net cash outflow from financing activities		(1,612,365)	(1,884,736)	(1,392,032)	(1,627,860)
Net decrease in cash and cash equivalents		(234,965)	(36,567)	(202,423)	(33,311)
Cash and cash equivalents at the beginning of the year		2,903,538	2,963,162	2,507,807	2,585,207
Effects of exchange rate changes on cash and cash equivalents		35,236	(81,047)	30,433	(44,089)
Cash and cash equivalents at the end of the year		₩ 2,704,409	₩ 2,903,538	\$ 2,335,817	\$ 2,507,807

The US dollar figures are provided for information purposes only and do not form part of the consolidated financial statements. Refer to Note 3.

The above consolidated statements of cash flows should be read in conjunction with the accompanying notes.

# Інформація за сегментами

(окрема звітність)

## Samsung C&T Corporation Notes to the Separate Financial Statements December 31, 2019 and 2018

### 30. Segment Information

The strategic steering committee is the Company's chief operating decision-maker. Management has determined the operating segments based on the information reviewed by the strategic steering committee for the purposes of allocating resources and assessing performance.

Summary of information on the Company's operations by business segment as at and for the years ended December 31, 2019 and 2018, is as follows:

(in millions of Korean won)

	2019					
	Construction	Trading	Fashion	Resort	Common	Total
Net sales	₩ 9,771,245	₩ 7,978,646	₩ 1,580,029	₩ 653,712	₩ -	₩ 19,983,632
Operating profit (loss)	541,105	(16,162)	29,345	29,212	-	583,500
Total assets <sup>1</sup>	6,648,139	2,475,545	1,211,356	2,502,862	23,723,924	36,561,826

<sup>1</sup> For total assets, the common amount is separately presented.

# Інформація за сегментами

(консолідована звітність)

## Samsung C&T Corporation and Subsidiaries

### Notes to the Consolidated Financial statements

#### December 31, 2019 and 2018

#### 30. Segment Information

The strategic steering committee is the Group's chief operating decision-maker. Management has determined the operating segments based on the information reviewed by the strategic steering committee for the purposes of allocating resources and assessing performance.

Also, a summary of information on the Group's operations by business segment as at and for the years ended December 31, 2019 and 2018, is prepared after elimination of intercompany transactions in operating profit, and liabilities of operating segments are not included as those are not periodically reported to the Group's management.

Summary of information on the Group's operations by business segment as at and for the years ended December 31, 2019 and 2018, is as follows:

(in millions of Korean won)	2019							
	Construction	Trading	Fashion	Resort	Food and beverages	Bio	Common	Total
External sales	₩ 11,717,224	₩ 17,162,480	₩ 1,833,160	₩ 704,324	₩ 2,206,404	₩ 701,592	₩ -	₩ 34,325,184
Internal sales	(64,830)	(3,300,819)	(101,016)	(8,318)	(88,700)	-	-	(3,563,683)
Net sales	11,652,394	13,861,661	1,732,144	696,006	2,117,704	701,592	-	30,761,501
Operating profit	539,643	106,204	32,299	48,261	94,355	46,008	-	866,770
Total assets <sup>1</sup>	8,154,918	3,923,016	1,289,737	2,513,431	664,204	6,122,967	23,237,244	45,905,517

<sup>1</sup> For total assets, the common amount is separately presented.

# Інформація за сегментами (географічні райони)

## Samsung C&T Corporation Notes to the Separate Financial Statements December 31, 2019 and 2018

Summary of information on the Company's operations by geographic areas for the years ended December 31, 2019 and 2018, is as follows:

*(in millions of Korean won, based on buyer location)*

	Revenue	
	2019	2018
Domestic	₩ 10,929,054	₩ 10,174,013
Asia	6,114,879	8,004,422
Europe	696,053	683,938
The Americas	1,412,630	1,475,731
Others	831,016	495,027
	<u>₩ 19,983,632</u>	<u>₩ 20,833,131</u>



# Інформація за сегментами (географічні райони)

## Samsung C&T Corporation Notes to the Consolidated Financial Statements December 31, 2019 and 2018

Summary of information on the Group's operations by geographic areas for the years ended December 31, 2019 and 2018, is as follows:

(in millions of Korean won)

	2019				
	Domestic	Asia	Europe	The Americas	Total
Total revenue	₩ 22,996,877	₩ 8,496,931	₩ 1,163,365	₩ 1,668,011	₩ 34,325,184
Intercompany revenue	(2,184,046)	(1,086,660)	(255,972)	(37,005)	(3,563,683)
Revenue from external customers	₩ 20,812,831	₩ 7,410,271	₩ 907,393	₩ 1,631,006	₩ 30,761,501

(in millions of Korean won)

	2018				
	Domestic	Asia	Europe	The Americas	Total
Total revenue	₩ 23,580,951	₩ 7,955,470	₩ 1,171,007	₩ 1,892,521	₩ 34,599,949
Intercompany revenue	(2,307,922)	(749,182)	(230,237)	(156,971)	(3,444,312)
Revenue from external customers	₩ 21,273,029	₩ 7,206,288	₩ 940,770	₩ 1,735,550	₩ 31,155,637



Фінансова звітність за сегментами є досить важливою, так як являється інформаційним забезпеченням внутрішньої управлінської та зовнішньої фінансової інформації у системі управління групою підприємств.

**Головною перевагою фінансової звітності за сегментам є те, що вона сприяє визначенню перспектив розвитку діяльності групи підприємств в майбутньому**

**Дякую!**