

- (5) Changes in actuarial losses on retirement benefit obligations for the years ended December 31, 2011 and 2010 are as follows (Won in millions):

	2011		2010	
Beginning balance	₩	6,223	₩	-
Changes for the period		6,056		7,859
Income tax effect		(1,519)		(1,636)
Ending balance	<u>₩</u>	<u>10,760</u>	<u>₩</u>	<u>6,223</u>

24. STATEMENT OF APPROPRIATION OF RETAINED EARNING

For the year ended December 31, 2011, the Company's retained earnings is expected to be appropriated on March 23, 2012. For the year ended December 31, 2010, the Company's retained earnings based under Korean GAAP was appropriated on March 24, 2011.

Statements of appropriation of retained earnings under K-IFRS of KOSPO for the years ended December 31, 2011 and 2010 are as follows (Won in millions):

	2011		2010	
<b>I. RETAINED EARNINGS BEFORE APPROPRIATIONS:</b>				
Unappropriated retained earnings carried over from prior year	₩	751,525	₩	736,452
Net income		68,356		209,388
Actuarial gains(losses)		(4,537)		(6,223)
		<u>815,344</u>		<u>939,617</u>
<b>II. TRANSFERS FROM VOLUNTARY RESERVES:</b>				
		-		-
<b>III. APPROPRIATIONS:</b>				
Cash dividends		47,120		56,428
Legal reserve		4,712		5,643
Voluntary reserves		15,482		126,021
		<u>67,314</u>		<u>188,092</u>
<b>IV. UNAPPROPRIATED RETAINED EARNINGS TO BE CARRIED FORWARD TO SUBSEQUENT YEAR</b>				
	<u>₩</u>	<u>748,030</u>	<u>₩</u>	<u>751,525</u>

25. OTHER COMPONENTS OF EQUITY

- (1) Other components of equity as of December 31, 2011, December 31, 2010 and January 1, 2010 are as follows (Won in millions):

	Dec. 31, 2011		Dec. 31, 2010		Jan. 1, 2010	
Accumulated other comprehensive income(loss)	₩	9,560	₩	8,114	₩	22,480
Other equity		(686)		-		-
	<u>₩</u>	<u>8,874</u>	<u>₩</u>	<u>8,114</u>	<u>₩</u>	<u>22,480</u>