

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Sampo Oyj		N/A	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Daniel Barriskell	+358 10 516 0100	daniel.barriskell@sampo.fi	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
Fabianinkatu 27		Helsinki, 00100	
8 Date of action	9 Classification and description		
10/1/2023	A shares listed on Nasdaq Helsinki & as SDR on Nasdaq Stockholm. B shares privately held		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
79588J102	N/A	SAMPO and SAMPO SDB	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On October 2, 2023, Sampo Oyj ("Sampo") distributed the Mandatum plc stock at a rate of one Mandatum plc share per Sampo share held as of September 29, 2023.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► Sampo has not computed its earnings and profits under US federal income tax principles and is treating the distribution of Mandatum plc shares as a taxable transaction. Absent computation of Sampo's earnings and profits, Sampo is treating the entire distribution as a taxable dividend. As a result, Sampo is treating the transaction as not resulting in any return of basis in the Sampo stock. If there is no return of basis, no basis adjustments are expected with respect to stock of Sampo.



16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► Sampo is treating the distribution of Mandatum plc shares as a taxable dividend for US federal income tax purposes. As a result, Sampo expects shareholders to recognize taxable income, but not loss, equal to the fair market value of each Mandatum plc share received on October 2, 2023, and to take a basis in each share equal to that fair market value. On October 2, 2023, the fair market per share of Mandatum plc stock was EUR 3.70.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Because Sampo has not determined its earnings and profits and is treating the distribution of Mandatum plc shares as a taxable transaction, Sampo is treating the entire distribution as a taxable dividend for US federal income tax purposes. Generally, dividends paid in shares of another corporation are included in the taxable income of the recipient at fair market value under Section 301, and the recipient's basis in the shares received is equal to that fair market value.

18 Can any resulting loss be recognized? ► Sampo does not expect any losses to be triggered or recognized as a result of the distribution.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► Shareholders are advised to consult their own tax advisors to determine their own personal tax consequences.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ► 		Date ► 14 November 2023		
	Print your name ► Anne Teitto Senior Legal Counsel	Daniel Barriskell Legal Counsel	Title ►		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054