

Sampo Plc

Summary of significant account policies

The presentation of Sampo Plc's financial statements together with the notes has been prepared in accordance with the Finnish Accounting Act and Ordinance. The accounting principles applied to the separate financial statements of Sampo plc do not materially differ from those of the Group, prepared in accordance with the International Financial Reporting Standards (IFRSs). The financial assets are measured at fair value derived from the markets.

Notes on the Income statement 1-4

1 Other operating income

EURm	2017	2016
Income from property occupied for own activities	0	0
Other	18	17
Total	18	17

2 Other operating expenses

EURm	2017	2016
Rental expenses	-1	-1
Expense on property occupied for own activities	0	0
Other	-13	-17
Total	-14	-18

Item Other includes e.g. administration and IT expenses and fees for external services.

3 Auditors' fees

EURm	2017	2016
Authorised Public Accountants Ernst & Young Oy		
Auditing fees	-0.2	-0.2
Tax consultancy	-0.0	-
Other fees	-0.2	-0.1
Total	-0.4	-0.3

4 Financial income and expense

EURm	2017	2016
Dividend income in total	1,453	1,567
Interest income in total	43	56
Interest expense in total	-50	-63
Gains on disposal in total	9	0
Losses on disposal in total	0	-26
Exchange result	26	55
Other	-71	-5
Total	1,410	1,584