



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
Sections 301, 302 and 317

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

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.

Sign Here Signature ▶ *T. Isshiki* Date ▶ 05/15/2012

Print your name ▶ Toshihiro Isshiki Title ▶ General Manager

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Jack Bird	<i>[Signature]</i>	05/14/2012		P01261251
	Firm's name ▶ Zeirishi-Hojin PricewaterhouseCoopers				Firm's EIN ▶ 98-0409594
	Firm's address ▶ 2-5, Kasumigaseki 3-chome, Chiyoda-ku, Tokyo, Japan 100-6015				Phone no. 81-3-5251-2400

Sumitomo Mitsui Financial Group, Inc.

EIN: 98-0698856

Attachment to Form 8937, Part II

1. Sumitomo Mitsui Banking Corporation (“SMBC”) is a Kabushiki Kaisha organized under the laws of Japan and is wholly owned by Sumitomo Mitsui Financial Group, Inc. (“SMFG”), another Kabushiki Kaisha organized under the laws of Japan.
2. The principal class of SMFG’s shares is listed on the Tokyo Stock Exchange and registered on the New York Stock Exchange.
3. Promise Co, Ltd. (“Promise”) is a Kabushiki Kaisha organized under the laws of Japan and one of the leading consumer finance companies in Japan.
4. On December 21, 2011, SMFG and Promise at the respective meetings of their Board of Directors, resolved to make Promise a wholly-owned subsidiary of SMFG and entered into a share exchange agreement (the “Share Exchange Agreement”) effective April 1, 2012.
5. SMFG repurchased 45,661,100 shares of its common stock through March 23, 2012 on the market. Through the repurchase of the shares, SMFG intended to use the repurchased shares to make Promise a wholly-owned subsidiary via the Share Exchange.
6. Immediately prior to the Share Exchange, SMBC owned 118,946,846 shares of Promise common stock, and the unrelated minority shareholders owned 7,888,484 shares of Promise common stock.
7. On April 1, 2012 under the Share Exchange Agreement, 0.36 shares of SMFG common stock were allotted and delivered per share of Promise common stock owned by SMBC and unrelated minority shareholders. The total number of shares of SMFG common stock allotted and delivered in the Share Exchange was 45,660,718. Out of 45,660,718 shares, 396 shares represented the number of shares allocated to SMBC and the unrelated minority shareholders as a whole, but the number of shares allocated to each shareholder constituted less than one share of SMFG common stock. As a result of the Share Exchange, Promise became a wholly-owned subsidiary of SMFG.
8. On April 26, 2012 as part of the Share Exchange, SMFG paid cash in the amount equal to the fair market value of 396 shares of SMFG common stock to SMBC and the unrelated minority shareholders.
9. SMFG's repurchase and exchange of shares may affect the adjusted cost basis of shares held by certain shareholders. Please consult with your U.S. tax advisor to determine the specific impact, if any, to your basis in the shares.