Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer			
1 Issuer's name			2 Issuer's employer identification number (EIN)
E.SUN FINANCIAL HOLDING COMP	ANY,LTD.		
3 Name of contact for additional inf	5 Email address of contact		
Chiwei Hsiao +886.2.2175.1313 Ext:9347			chiweih-09040@email.esunbank.com.tw
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
14F., No. 117 and 1F., No.115 , Sec. 3	3,Min Sheng E. Road		Taipei, Taiwan, R.O.C.
8 Date of action			
September 4, 2019	Global D	epositary Shares ("GDSs") and	Common Shares ("Shares")
10 CUSIP number 11 Seri	al number(s)	12 Ticker symbol	13 Account number(s)
26915N207 TW0	002884004 (Shares)	ESNFY.LX / 2884.TT	
Part II Organizational Act	tion Attach additional	statements if needed. See ba	ick of form for additional questions.
14 Describe the organizational action	on and, if applicable, the	date of the action or the date aga	ainst which shareholders' ownership is measured for
the action ► On July 9, 2019,	the company announce	ed a stock distribution whereby	holders of Common Shares would receive
71.101405 new Common Shares for	every 1000 existing Co	mmon Shares held as of the ap	plicable record date and holders of GDSs would
			date. The record date for holders of Common
Shares was July 26, 2019. The recor	rd date for holders of G	DSs was July 25, 2019. The effe	ective date for holders of Common Shares was
August 27, 2019, while the effective	date for holders of GD	Ss was September 4, 2019.	The state of the s
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r.			
15 Describe the quantitative effect	of the organizational act	ion 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 As required by	Code Section 307(a) and the U	.S. Treasury regulations thereunder, the U.S. tax
basis of the Shares previously held	by each U.S. holder of	Shares (or GDSs) should be alle	ocated between the holder's existing Shares
(or GDSs) and the new Shares (or G	DSs) received in the di	stribution based on their respec	ctive fair market. The Company has determined that
the fair market value of each GDSs	as \$21.20 on the GDS e	ffective date. Fach holder of Si	hares (or holders of GDSs) should allocate
93.3618% of its basis in each existin	ng Shares (or GDSs) to	each (or GDSs) received in the	distribution
		ozo (or ozoo) rodered in the	alstribution.
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16 Describe the calculation of the c	hange in basis and the d	data that supports the calculation	such as the market values of securities and the
valuation dates ▶	mange in saulo and the t	and that supports the balosiation,	socii as the market values of securities and the
Please refer to item 15.			
Trease refer to item 13.			
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Page 2	
ax loss	
ar is 2019.	

17 Lis	st the applicable Internal Revenue Code	section(s) and subsection(s) upor	which the tax treatment is	based >
	refer to item 15.	• • • • • • • • • • • • • • • • • • • •		
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18 C	an any resulting loss be recognized? ▶	For U.S. federal income tax pur	poses, the Organization	Action will not result in any tax loss
	holders of Shares or GDSs.			
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		2		
19 Pi	rovide any other information necessary to	o implement the adjustment, such	n as the reportable tax year	► The reportable taxable year is 2019.
Sign	Under penalties of perjury - declare that I helief, it is true, correct, and complete. Declar	ave examined this return, including a aration of preparer (other than officer)	ccompanying schedules and st is based on all information of w	tatements, and to the best of my knowledge and the preparer has any knowledge.
Here	mest.	Van	Date ▶ C	Oct. 15, 2019
	Signature		Date	
	N		Title ► (CFO
	Print your name ► Magi Chen Print/Type preparer's name	Preparer's signature	Date	DTIN
Paid	1	,		Check if if self-employed
Prepa				Firm's EIN ▶
Use (Phone no.
Court F	Firm's address ► orm 8937 (including accompanying state	monts) to: Department of the Tre	asury Internal Revenue Sor	
Send Fo	orm bas/ (including accompanying state	mental to. Department of the fre	asory, internal nevertue ser	1100, Ogudi, 0 1 0-201-000-

Form 8937 (Rev. 12-2011)

Part II Organizational Action (continued)