

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
E.SUN FINANCIAL HOLDING COMPANY,LTD.			
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Chiwei Hsiao	+886.2.2175.1313 Ext:9347	chiweih-09040@email.esunbank.com.tw	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
14F., No. 117 and 1F., No.115 ,Sec. 3, Min Sheng E. Road		Taipei, 10546, Taiwan, R.O.C.	
<b>8</b> Date of action		<b>9</b> Classification and description	
October 7, 2021		Global Depository Shares ("GDSs") and Common Shares ("Shares")	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
26915N207/26915N108	TW0002884004 (Shares)	ESNFY.LX / 2884.TT	

**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 August 16, 2021, the company announced a stock distribution whereby holders of Common Shares would receive 61.111951 new Common Shares for every 1000 existing Common Shares held as of the applicable record date and holders of GDSs would receive 6.111951 new GDSs for every 100 existing GDSs held as of the applicable record date. The record date for holders of Common Shares was September 01, 2021. The record date for holders of GDSs was September 01, 2021. The effective date for holders of Common Shares was September 30, 2021, while the effective date for holders of GDSs was October 7, 2021.

**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 ▶ 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 allocated between the holder's existing Shares (or GDSs) and the new Shares (or GDSs) received in the distribution based on their respective fair market. The Company has determined that the fair market value of each GDSs as \$23.40 on the GDS effective date. Each holder of Shares (or holders of GDSs) should allocate 94.2408% of its basis in each existing Shares (or GDSs) to each (or GDSs) received in the distribution.

**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 ▶

Please refer to item 15.

