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 COMPANY,LTD.					
3 Name of contact for additional information	4 Telephone No. of contact		5 Email address of contact		
Chiwei Hsiao	+8:	86.2.2175.1313 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, Min Sher		,	2010 H - 400 A ANNO CONTROL DE CO		
8 Date of action	9 Class	sification and description	Taipei, 10546, Taiwan, R.O.C.		
	o oldo.	smoution and description			
October 7, 2021	Global F	enositary Shares ("GDSe") a	nd Common Shares ("Shares")		
10 CUSIP number 11 Serial number(s	s)	12 Ticker symbol	13 Account number(s)		
26915N207/26915N108			(4)		
TW0002884004	(Shares)	ESNFY.LX / 2884.TT			
Part II Organizational Action Attac	h additiona	statements if needed. See	back of form for additional questions.		
14 Describe the organizational action and, if a	pplicable, the	date of the action or the date	against which shareholders' ownership is measured for		
the action ► On August 16, 2021, the co	mpany anno	unced a stock distribution wi	hereby holders of Common Shares would receive		
61.111951 new Common Shares for every 100	0 existing Co	ommon Shares held as of the	applicable record date and holders of GDSs would		
receive 6.1111951 new GDSs for every 100 exi	sting GDSs	held as of the applicable reco	rd date. The record date for holders of Common		
Shares was September 01, 2021. The record d	ate for holde	ers of GDSs was September 0	1, 2021. The effective date for holders of Common		
Shares was September 30, 2021, while the effe	ective date for	or holders of GDSs was Octob	per 7, 2021.		
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share or as a percentage of old basis ► As basis of the Shares previously held by each U	required by S. holder of	Code Section 307(a), and the Shares (or GDSs) should be	in the hands of a U.S. taxpayer as an adjustment per U.S. Treasury regulations thereunder, the U.S. tax allocated between the holder's existing Shares pective fair market. The Company has determined that		
the fair market value of each GDSs as \$23.40 c	n the CDS o	factive date. Each holder of	Shares (or helders of CDCs) about the		
94.2408% of its basis in each existing Shares	or GDSe) to	each (or GDSe) received in the	on distribution		
on the second se	01 0000) 10	cach (or obsay received in th	ie distribution.		
16 Describe the calculation of the change in ba	asis and the d	data that supports the calculation	on, such as the market values of securities and the		
valuation dates ►		and the supported the subdiction	on, saon as the market values of securities and the		
Please refer to item 15.					

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Part I		Organizational Action (continued)				
17 Lis		applicable Internal Revenue Code section		h the tax treatmen	t is based ▶	2
Please r	refer t	to item 15.				
18 Ca	an anv	y resulting loss be recognized? ► For U.	S. federal income tax purpose	s, the Organizatio	n Action w	II not result in any tax loss
		ers of Shares or GDSs.				***************************************
ior any	HOIGO	is of shares of obos.				
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19 Pr	ovide	any other information necessary to imple	ment the adjustment, such as th	e reportable tax ye	ar ► The re	portable taxable year is 2021.
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	Unda	or penalties of perjury, I declare that I have exar	mined this return. Including accomp	nving echedules and	statements	and to the best of my knowledge, and
	belief	f, it is true, correct, and complete. Declaration o	f preparer (other than officer) is base	d on all Information o	f which prepa	rer has any knowledge.
Sign						
Here		Land (C)	/		Decemb	er 30th, 2021
nere	Signa	ature Mag	ien	Date ▶	, 	
	200				_	
	Print	your name ► Magi Chen	Tourneyle steerture	Title ►	President	
Paid		Print/Type preparer's name	Preparer's signature	Date)	Check if PTIN
Prepa	rer					self-employed
Use C		Firm's name ▶				Firm's EIN ▶
		Firm's address				Phone no.
Send Fo	rm 89	937 (including accompanying statements)	to: Department of the Treasury,	Internal Revenue S	Service, Ogo	len, UT 84201-0054