

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

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	+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, Min Sheng E. Road		Taipei, 10546, Taiwan, R.O.C.	
8 Date of action		9 Classification and description	
September 7, 2023		Global Depository Shares ("GDSs") and Common Shares ("Shares")	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 July 12, 2023, the company announced a stock distribution whereby holders of Common Shares would receive 37.877029 new Common Shares for every 1000 existing Common Shares held as of the applicable record date and holders of GDSs would receive 3.7877029 new GDSs for every 100 existing GDSs held as of the applicable record date. The record date for holders of Common Shares was July 28, 2023. The record date for holders of GDSs was July 28, 2023. The effective date for holders of Common Shares was August 30, 2023, while the effective date for holders of GDSs was September 7, 2023.

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 \$18.90 on the GDS effective date. Each holder of Shares (or holders of GDSs) should allocate 96.3505% 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.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Please refer to item 15.

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ **For U.S. federal income tax purposes, the Organization Action will not result in any tax loss for any holders of Shares or GDSs.**

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The reportable taxable year is 2023.**

Blank lines for providing other necessary information.

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 ▶ *Fred Cheng* Date ▶ September 15th, 2023
Print your name ▶ Fred Cheng Title ▶ Senior Executive Vice President

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	