## 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 Co., Ltd.						
3 Name of contact for additional information 4		1 Telephone No. of contact		5 Email address of contact		
Anthony Cheng		+886.2.2175.1313 Ext:1346		tonycheng-06795@email.esunbank.com.tw		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact			treet address) of contact	7 City, town, or post office, state, and Zip code of contact		
13F, No. 117, Sec 3, Minsheng E. Road	<u> </u>			Taipei, 10546, Taiwan		
8 Date of action	9	9 Class	ification and description			
September 6, 2016		Global D	epositary Shares ("GDSs") and (			
10 CUSIP number 11 Serial	number(s)		12 Ticker symbol	13 Account number(s)		
news North Control of Affiliation						
	2884004 (Sha		etatamenta if paeded. See have	als of form for additional suppliers		
				ck of form for additional questions. inst which shareholders' ownership is measured for		
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				holders of Common Shares (the "Shares") ord date and holders of GDSs would receive		
10 new GDSs for every 100 existing G						
				holders of Shares was August 29, 2016,		
while the effective date for holders of			12 10 10 10 10 10 10 10 10 10 10 10 10 10	Holders of Strates was August 25, 2010,		
withe the effective date for floiders of	ODOS Was or	орестье	0, 2010.			
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				he hands of a U.S. taxpayer as an adjustment per		
share or as a percentage of old ba	ısis ► <u>As req</u> ı	uired by	Code Section 307(a), and the U.	S. Treasury regulations thereunder, the U.S. tax		
basis of the Shares previously held by	y each U.S. he	older of	Shares (or GDSs) should be allo	cated between the holder's existing Shares		
(or GDSs) and the new Shares (or GDS	Ss) received i	in the di	stribution based on their respec	tive fair market. The Company has determined that		
				hares (or holders of GDSs) should allocate		
90.91% of its basis in each existing Sh	tribution.					
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*						
46 Describe the calculation of the obs	ango in bosis (	and the	data that augments the coloulation	auch as the market values of accurities and the		
16 Describe the calculation of the chat valuation dates ►	arige in basis a	anu me t	data that supports the calculation,	such as the market values of securities and the		
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Please refer to item 15.						
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191						

Part	Organizational Action (continued)	
77:		
	st the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	•
Please	efer to item 15.	
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18 C	an any resulting loss be recognized? ► For U.S. federal income tax purposes, the Organization Action	will not result in any tax loss
	holders of Shares or GDSs.	
	MANAGE DE STORT DE LA CONTRACTION DE LA CONTRACT	
	· · · · · · · · · · · · · · · · · · ·	
<b>19</b> Pr	ovide any other information necessary to implement the adjustment, such as the reportable tax year ▶ <u>The</u>	reportable taxable year is 2016.
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-	Under something of positive. I deploye that I have experiend this vature including appropriate spheroides and obtained	
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statement belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which pre	s, and to the best of my knowledge and parer has any knowledge.
Sign		
Here	Signature > Joseph Huang Date > 1	9/9/2016
	Print your name > Joseph Hanna Title CE	0
Paid	Print/Type preparer's name Preparer's signature Date	Check If PTIN
Prepa	rer	self-employed
Use C	Only Firm's name ►	Firm's EIN ▶
-	Firm's address ▶	Phone no.
Send Fo	rm 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, O	gden, UT 84201-0054

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