Shareholder Services Q&A

Q1. What is the timetable for the share swap between Mercuries Life Insurance and E.SUN Financial Holding?

The key dates for Mercuries Life Insurance are as follows:
(1) Last trading day: August 19, 2026
(2) Trading suspension period: August 20–September 1, 2026
(3) Last day for share transfer registration: August 21, 2026
(4) Book closure period: August 22–September 1, 2026
(5) Share swap effective date and delisting date: September 1, 2026
The new E.SUN FHC shares issued in connection with the share swap are scheduled to be listed on September 1, 2026.

Q2. What is the share exchange ratio for the transaction?

Each common share of Mercuries Life Insurance will be exchanged for 0.2596 common shares of E.SUN FHC. Any entitlement to a fractional E.SUN FHC share will be paid in cash to the relevant Mercuries Life Insurance shareholder, calculated proportionately based on E.SUN FHC’s closing share price on Mercuries Life Insurance’s last trading day (August 19, 2026). Amounts of less than NT$1 will be rounded to the nearest New Taiwan dollar.

Q3. When will the new shares be credited to shareholders’ accounts?

For shareholders whose shares are already held in a book-entry securities account, the E.SUN FHC shares received in the share swap will be credited directly to that account on the share swap effective date (September 1, 2026). Cash in lieu of fractional shares will be remitted on the same day, with the remittance fee borne by the shareholder. The NT$10 remittance fee will be waived for payments made to an E.SUN Bank account. If the cash amount is less than NT$10, no bank account has been provided, or the remittance is unsuccessful, please contact the Company’s Administration Department(Shareholder Services) to arrange collection.

Q4. Will shareholders participating in the share swap be subject to income tax or securities transaction tax?

Following the share swap pursuant to Article 26 of the Financial Holding Company Act and Article 29 of the Business Mergers and Acquisitions Act, Mercuries Life Insurance will become a wholly owned subsidiary of E.SUN FHC and will remain in existence. Accordingly, the tax treatment will follow the Ministry of Finance ruling dated August 15, 2012 (Ref. No. Tai-Cai-Shui 10104557770). As the transaction is structured as a share swap with no cash consideration, it is exempt from income tax and securities transaction tax.

Q5. Where should shareholders holding physical share certificates complete the share exchange?

Shareholders who still hold physical share certificates of Mercuries Life Insurance, including certificates not deposited with the securities depository or recorded in a book-entry account, should contact the Company’s Administration Department(Shareholder Services) to complete the share exchange. Address: 1F, No. 115, Sec. 3, Minsheng E. Rd., Songshan Dist., Taipei City, Taiwan. Telephone: +886-2-2719-1313, ext. 1.