

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

<b>Part I Reporting Issuer</b>			
<b>1 Issuer's name</b> E.SUN FINANCIAL HOLDING COMPANY, LTD.		<b>2 Issuer's employer identification number (EIN)</b>	
<b>3 Name of contact for additional information</b> Chiwei Hsiao	<b>4 Telephone No. of contact</b> +886.2.2175.1313 Ext. 9347	<b>5 Email address of contact</b> chiweih-09040@esunbank.com	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b> 14F., No.117, and 1F., No.115, Sec. 3, Min Sheng E. Road		<b>7 City, town, or post office, state, and ZIP code of contact</b> Taipei, 10546, Taiwan R.O.C.	
<b>8 Date of action</b> September 4, 2025		<b>9 Classification and description</b> Global Depository Shares("GDS") and Common Shares("Shares")	
<b>10 CUSIP number</b> 26915N207/26915N108	<b>11 Serial number(s)</b> TW00002884004(Shares)	<b>12 Ticker symbol</b> ESNFY.LX/2884.TT	<b>13 Account number(s)</b>

**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 4 2025, the company announced a stock distribution whereby holders of Common Shares would receive 10.015129 new Common Shares for every 1000 existing Common Shares held as of the applicable record date and holders of GDSs would receive 1.0015129 new GDSs for every 100 existing GDSs held as of the applicable record date. The record date for holders of Common Shares was July 23 ,2025. The record date for holders of GDSs was July 23, 2025. The effective date for holders of Common Shares was August 27, 2025, while the effective date for holders of GDSs was September 4, 2025.

**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. holders 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 \$27.6 on the GDS effective date. Each holder of Shares(or holders of GDSs) should allocate 99.0084% 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.

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

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

Multiple horizontal 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 2025

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶ *[Handwritten Signature]* Date ▶ 2<sup>nd</sup>, Oct. 2025

Print your name ▶ Fred Cheng Title ▶ Chief Financial Officer

<b>Paid Preparer Use Only</b>	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.			