

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name E.Sun Financial Holding Co., Ltd.		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Anthony Cheng	4 Telephone No. of contact +886.2.2175.1313 Ext:1346	5 Email address of contact tonycheng-06795@email.esunbank.com.tw	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 13F, No. 117, Sec 3, Minsheng E. Road		7 City, town, or post office, state, and Zip code of contact Taipei, 10546, Taiwan	
8 Date of action September 26, 2014		9 Classification and description Global Depositary Shares ("GDSs") and Common Shares ("Shares")	
10 CUSIP number 26915N207 / 26915N108	11 Serial number(s) TW0002884004 (Shares)	12 Ticker symbol ESNFY.LX / 2884.TT	13 Account number(s)

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 May 20, 2014, the Company announced a stock distribution whereby holders of Common Shares (the "Shares") would receive 89.169752 new Shares for every 1000 existing Shares held as of the applicable record date and holders of GDSs would receive 8.9169752 new GDSs for every 100 existing GDSs held as of the applicable record date. The record date for holders of Shares was August 22, 2014. The record date for holders of GDSs was August 21, 2014. The effective date for holders of Shares was September 19, 2014 while the effective date for holders of GDSs was September 26, 2014.**

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 \$15.51 on the GDS effective date. Each holder of Shares (or holders of GDSs) should allocate 91.8131% 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.

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.****19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The reportable taxable year is 2014.****Sign Here**

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.

Signature ►

Date ►

Print your name ►

Title ►

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054