

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name FUBON FINANCIAL HOLDING CO., LTD.		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Amanda Wang	4 Telephone No. of contact +886-2-6636-6636 #57402	5 Email address of contact amanda.ch.wang@fubon.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 15-16F, 1 No. 179, Liaoning St., Zhongshan Dist		7 City, town, or post office, state, and ZIP code of contact Taipei City, 104105, Taiwan	
8 Date of action November 10, 2021		9 Classification and description Global Depositary Shares ("GDSs")/Common Shares (the "Shares")	
10 CUSIP number 359515400 / 359515301	11 Serial number(s) TW0002881000	12 Ticker symbol FFHCR / FUISY	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 August 20, 2021, the Company announced a stock distribution whereby holders of Common Shares (the "Shares") would receive 100 new Shares for every 1000 existing Shares held as of the applicable record date and holders of GDSs would receive 10 new GDSs for every 100 existing GDSs held as of the applicable record date. The ex-right record date for holders of Common Shares was September 12, 2021. The ex-right record date for holders of GDSs was September 12, 2021. The effective date for the stock distribution for holders of Common Shares was October 29, 2021, while the effective date for the stock distribution for holders of GDSs was November 10, 2021.

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 \$23.587 (Based on Bloomberg price quote) on the GDS effective date. Each holder of Shares (or holders of GDSs) should allocate 90.9091% 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 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 2021.

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 ▶  Date ▶ 12/01/2021
Print your name ▶ Sophia Wang 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 ▶		Phone no.	
Firm's address ▶				

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