

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Fubon Financial Holding Co., Ltd. (the "Company")			
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Amanda Wang	+886-2-6636-6636 #57402	amanda.ch.wang@fubon.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
15F, 16F, No. 179, Liaoning St., Zhongshan Dist		Taipei City, 104105, Taiwan	
8 Date of action	9 Classification and description		
November 21, 2025	Global Depositary Shares (the "GDSs")/Common Shares		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
359515400 / 359515301	TW0002881000	FFHCR / FUISY	

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 September 9 2025, the Company announced a stock distribution whereby holders of Common Shares would receive 25 new Common Shares for every 1000 existing Common Shares held as of the applicable record date and holders of the GDSs would receive 2.5 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 October 1, 2025. The ex-right record date for holders of the GDSs was September 26, 2025. The effective date for the stock distribution for holders of Common Shares was November 14, 2025, while the effective date for the stock distribution for holders of the GDSs was November 21, 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 Common Shares previously held by each U.S. holder of Common Shares (or GDSs) should be allocated between the holder's existing Common Shares (or GDSs) and the new Common Shares (or GDSs) received in the distribution based on their respective fair market value. The Company has determined that the fair market value of each GDSs as \$28.228 on the GDSs effective date. Each holder of Common Shares (or holders of GDSs) should allocate 97.5610% of its basis in each existing Common Shares (or GDSs) to each Common Shares (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 Common Shares or GDSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable taxable year is 2025.

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 ▶

Amanda Wang

Date ▶

Dec 16, 2025

Print your name ▶ Amanda Wang

Title ▶ Senior Vice President

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 9937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054