► See separate instructions.

1 Issuer's name	100401	2 Issuer's employer iden	2 Issuer's employer identification number (EIN)				
Premier Financial Corp.		34-180	34-1803915				
3 Name of contact for ac	ditional information	4 Telephone	e No. of contact	5 Email address of contac	t		
Dan Weiss			304-234-9000	weiss@wesbanco.com			
6 Number and street (or P.O. box if mail is not delivered t			treet address) of contact	7 City, town, or post office, st	ate, and ZIP code of contact		
1 Bank Plaza		Wheeling, WV 26003	Wheeling, WV 26003				
8 Date of action 9 Classification and d				ription			
02/28/2025		Commor	Stock				
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)			
74052F108			PFC				
Part II Organizati	onal Action Atta	ch additional	statements if needed.	See back of form for additional qu	uestions.		
15 Describe the quantita share or as a percent				urity in the hands of a U.S. taxpayer a	as an adjustment per		
16 Describe the calculat valuation dates ► Se	-	pasis and the o	lata that supports the calc	ulation, such as the market values of	securities and the		
For Paperwork Reduction	Act Notice, see the	separate Ins	tructions.	Cat. No. 37752P	Form 8937 (12-2017)		

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Ра	rt II	Organizational Action (continued)			
17	List th	applicable Internal Revenue Code section(s) and subsection(s) upon which th	e tax treatment	is based ►	See attachment.
18	Can a	y resulting loss be recognized? See attachment.			
		, , , , , , , , , , , , , , , , , , ,			
40					aahmant
19	Provid	e any other information necessary to implement the adjustment, such as the re	portable tax ye	ar See all	achment.
		er penalties of perjury, I declare that I have examined this return, including accompanyir			
		f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on	all information of	which prepare	er has any knowledge.
Sig		K Ashingh			
Her	e Sig	ature ►_ Jul K Meiself	Date ►	3/7/2025	
	Dein	your name► Dan Weiss	Title ►	EVP & CFC)
Pai		Print/Type preparer's name Preparer's signature	Date		Check if PTIN
	a eparei				self-employed
	e Only			I	Firm's EIN ►
		Firm's address 🕨		1	Phone no.

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

PREMIER FINANCIAL CORP. EIN: 34-1803915 Attachment to Form 8937

<u>Part II</u>

Line 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 February 28, 2025, Premier Financial Corp ("Premier") merged with and into Wesbanco, Inc. ("WesBanco"), with WesBanco surviving. For U.S. federal income tax purposes, the parties treated the merger as a reorganization described in Internal Revenue Code Section 368(a). Immediately prior to the merger, Premier had outstanding shares of common stock. Pursuant to the merger, each share of Premier common stock was converted into: 0.80 of a share of WesBanco common stock. No fractional shares of WesBanco common stock were issued in the merger, rather WesBanco paid cash in lieu of fractional shares. For purposes of this Form 8937, we are regarding the cash received in place of a fractional share of WesBanco stock as though (1) the fractional share of WesBanco stock was actually received and obtained a basis as computed in the manner described in this form, and then (2) such fractional share of WesBanco stock was redeemed in a sale or exchange transaction under section 302(a) for the cash actually received and taking into account as necessary the basis in the fractional share as computed in the manner described in this form.

This Form 8937 does not constitute tax advice. Shareholders are urged to consult with their personal tax advisors.

Line 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.

The tax basis in the new WesBanco common stock received (including fractional shares deemed received) pursuant to the merger is equal to the aggregate tax basis in the shares surrendered (excluding any gain recognized from the receipt of cash in lieu of fractional shares). In order to calculate the new per share basis, a U.S. holder of WesBanco stock should divide the result from the preceding sentence by the number of shares of WesBanco stock received in the exchange. The calculation is performed separately for each identifiable block of shares surrendered in the merger.

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Line 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.

The calculations are based upon the exchange ratio agreed to in the merger agreement, as described in paragraph 14 above.

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Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 354, 358 and 368.

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Line 18. Can any resulting loss be recognized?

Loss may be recognized only to the extent of cash received in lieu of common or fractional shares. No loss may be recognized on the receipt of whole or fractional shares of WesBanco. No loss may be recognized on the receipt of whole or fractional shares of WesBanco. Please consult your tax advisor regarding shares.

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Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.

Reportable tax year is 2025.

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