

## Formosa Saint Jose Corp. Guidelines for the Promotion of Directors' Continuing Education

### Article 1 (Basis and Purpose of These Guidelines)

In order to arrange for newly appointed or reappointed directors (including independent directors) of the Company to continuously enhance their knowledge, and to achieve the following objectives, these Guidelines are established in accordance with Article 40 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies (hereinafter referred to as the "Best Practice Principles" ):

1. To encourage the Company' s directors to enhance their professional expertise and legal knowledge.
2. To assist the Company' s directors in developing outstanding personal qualities and sound decision-making capabilities.
3. To guide the Company' s directors in strengthening experience sharing and interactive exchanges.
4. To promote the Company' s directors in actively and effectively implementing the corporate governance system.

Unless otherwise provided by applicable laws and regulations, matters relating to directors' continuing education of the Company shall be handled in accordance with these Guidelines.

### Article 2 (Implementation Objectives)

1. The Company shall integrate various corporate governance resources to establish mechanisms and channels for directors' continuing education, enabling convenient access to relevant information so as to maintain their core values as well as professional strengths and capabilities.
2. In order to invigorate the learning environment for directors' continuing education, the Company shall leverage the promotion and emphasis on corporate governance by international organizations or private institutions to facilitate exchange activities among directors of different companies.

3. The Company shall, through systematic promotion and implementation, enable its directors to realize the substantive benefits of continuing education by means of electronic, diversified, user-friendly, and flexible course designs.

#### Article 3 (Applicable Subjects)

1. The directors elected for each term (including independent directors) shall be the subjects for planning and arrangement under these Guidelines. Any changes shall be added or removed accordingly.
2. The term “newly appointed directors” as used in these Guidelines refers to individuals who are serving as directors of a TWSE- or TPEX-listed company for the first time.
3. The term “reappointed directors” as used in these Guidelines refers to individuals who are serving again as directors of a TWSE- or TPEX-listed company.
4. The two terms of service referred to in the preceding paragraph need not be consecutive in time or continuously served at the same TWSE- or TPEX-listed company. However, if the company previously served by such person became listed or over-the-counter only after the expiration of that person’s term of office or after such person was removed for any reason, such service shall not be counted as a first appointment for purposes of this determination.

#### Article 4 (Continuing Education Hours)

1. Newly appointed directors should complete at least twelve (12) hours of continuing education in the year of appointment, and at least six (6) hours per year starting from the following year.
2. Reappointed directors should complete at least six (6) hours of continuing education each year during their term of office. However, if a director serves as an instructor for a continuing education course recognized under these Guidelines during the year and has already met the requirement of twelve (12) hours of continuing education for newly appointed directors in the year of appointment, each instance of teaching may be credited as one (1) hour, with a maximum total credit of three (3) hours.
3. Continuing education hours shall be calculated on an accumulated basis, in

principle from January 1 to December 31 of each year. If, due to special circumstances or course design, the calculation must span across fiscal years, the reasons shall be explained when disclosing the implementation status of continuing education in accordance with Article 8.

#### Article 5 (Scope of Continuing Education)

In planning continuing education for the Company's directors, consideration should be given to the results of the board performance evaluation to ensure that directors possess the professional knowledge covered by the core courses in the Director Continuing Education Roadmap. Directors are also encouraged to actively participate in the professional courses set out in the Director Continuing Education Roadmap in order to enhance their professional competence and assist the board of directors in operating effectively. Where the Company appoints foreign nationals as directors, in addition to fully understanding the substantive content of their continuing education completed overseas, the Company shall also provide them annually, in English or their native language, with translated versions of Taiwan's major economic, securities, and relevant industry laws and regulations for reference.

#### Article 6 (Continuing Education System)

The Company shall arrange continuing education for its directors through the following entities, which organize lectures, seminars, forums, and training courses covering the subjects set out in Article 5 (Scope of Continuing Education) of these Guidelines:

1. The competent industry authorities, supervisory authorities, the Taiwan Stock Exchange Corporation, the Taipei Exchange, and the Taiwan Depository & Clearing Corporation.
2. Institutions accredited in accordance with the Principles for Accreditation and Review of Institutions under the Guidelines for the Promotion of Continuing Education for Directors of Listed and OTC Companies.
3. Seminars, forums, and internal training programs organized by the Company or its affiliated enterprises that cover the subjects set out in Article 5 (Scope of Continuing Education) of these Guidelines; however, the hours that may be counted shall be limited to one-third of the recommended annual continuing education hours prescribed under these Guidelines.

4. Lectures, seminars, forums, and similar activities attended by directors upon invitation from international organizations such as the OECD or from major securities markets worldwide, provided that the topics conform to the subjects set out in Article 5 (Scope of Continuing Education) of these Guidelines.

Where an institution accredited in accordance with the Principles for Accreditation and Review of Institutions under the Guidelines for the Promotion of Continuing Education for Directors of Listed and OTC Companies jointly organizes activities with other institutions, it shall be ensured that such other institutions possess equivalent qualifications.

#### Article 7 (Arrangement of Continuing Education)

The Company shall understand the educational background, work experience, and areas of professional expertise of all directors, and, taking into consideration the Company's business focus and principal directions of business development, shall appropriately arrange the timing and content of continuing education programs for each director.

#### Article 8 (Information Disclosure)

1. All directors shall periodically submit proof of completion of continuing education to the Company.
2. In accordance with the Regulations Governing Information to be Published in Prospectuses for Public Offering and Issuance of Securities, the Regulations Governing Information to be Published in Annual Reports of Public Companies, and the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Company shall disclose information regarding directors' continuing education in the prospectus, annual report, the Market Observation Post System (MOPS), and on the Company's website.

#### Article 9 (Implementation Procedure)

These Guidelines shall become effective upon approval by the Board of Directors, and any amendments hereto shall be subject to the same procedure.

#### Article 10 (Revision Record)

These Guidelines were established on August 28, 2024.