

Formosa Saint Jose Corp.

Procedures for Ethical Management and Guidelines for Conduct

Article 1 (Purpose and Scope of Application)

1. In conducting business activities based on the principles of fairness, honesty, good faith, and transparency, and for the purpose of implementing the policy of ethical corporate management and actively preventing unethical conduct, the Company hereby formulates these Operating Procedures and Code of Conduct in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the relevant laws and regulations of the jurisdictions where the Company and its group enterprises and organizations operate. These Procedures and Code of Conduct specifically set forth the matters to be observed by the Company's personnel in the performance of their duties.
2. The scope of application of these Operating Procedures and Code of Conduct extends to the Company's subsidiaries, foundations to which the Company directly or indirectly contributes more than fifty percent (50%) of the total funds, and other institutions or legal entities over which the Company has substantive control, as well as other group enterprises and organizations.

Article 2 (Persons to Whom These Procedures Apply)

1. For the purposes of these Operating Procedures and Code of Conduct, the term "Company Personnel" refers to the directors, managers, employees, agents, and persons with substantive control of the Company and of its group enterprises and organizations.
2. Where any improper benefit is provided, promised, requested, or received through a third party by Company Personnel, such conduct shall be presumed to be an act of the Company Personnel.

Article 3 (Dishonest Conduct)

1. For the purposes of these Operating Procedures and Code of Conduct, "dishonest conduct" means any act whereby Company Personnel, in the

course of performing their duties, for the purpose of obtaining or maintaining benefits, directly or indirectly provide, receive, promise, or request any improper benefit, or engage in other conduct that violates principles of integrity, applicable laws or regulations, or fiduciary duties.

2. The counterparties to the conduct described in the preceding paragraph include public officials, candidates for public office, political parties or party officials, as well as any public or private enterprises or institutions and their directors (trustees), supervisors (supervisory board members), managers, employees, persons with substantive control, or other interested parties.

Article 4 (Forms of Benefits)

For the purposes of these Operating Procedures and Code of Conduct, “benefits” refer to money, gifts, presents, commissions, positions, services, preferential treatment, rebates, facilitation payments, entertainment, hospitality, or any other items or advantages of value, in any form or under any name.

Article 5 (Dedicated Unit and Its Responsibilities)

The Company designates the Integrity Management Promotion Task Force as the dedicated unit (hereinafter referred to as the “Dedicated Unit”). The corporate governance officer shall serve as the convener, and the members shall include the heads of the Business Division, Administration Division, Finance and Accounting, Human Resources, and legal personnel. The Dedicated Unit shall be under the Board of Directors and shall be provided with adequate resources and suitably qualified personnel to handle matters related to the amendment, implementation, interpretation, consultation services, and registration and filing of reports under these Operating Procedures and Code of Conduct, as well as to supervise their execution.

The primary responsibilities of the Dedicated Unit are as follows, and it shall report to the Board of Directors on a regular basis (at least once a year):

1. Assisting in integrating integrity and ethical values into the Company’ s business strategies, and formulating relevant anti-fraud and preventive measures to ensure integrity management in compliance with applicable laws

and regulations.

2. Regularly analyzing and assessing the risks of dishonest conduct within the scope of business operations, and formulating prevention plans accordingly; establishing relevant standard operating procedures and codes of conduct for work activities within each plan.
3. Planning internal organizational structures, staffing, and responsibilities, and establishing mutual supervision and checks-and-balances mechanisms for business activities with higher risks of dishonest conduct.
4. Promoting and coordinating the implementation of integrity policy advocacy and training.
5. Planning whistleblowing systems and ensuring their effective operation.
6. Assisting the Board of Directors and management in reviewing and evaluating whether the preventive measures established for integrity management are effectively implemented, and regularly assessing compliance with relevant business processes and preparing reports thereon.
7. Preparing and properly maintaining documented information related to integrity management policies, compliance statements, implementation commitments, and execution status.

Article 6 (Prohibition Against Offering or Accepting Improper Benefits)

When Company personnel directly or indirectly offer, accept, promise, or request any of the benefits prescribed in Article 4, such conduct shall comply with the "Code of Integrity Management for TWSE/TPEX Listed Companies" and these Operating Procedures and Code of Conduct, and shall be carried out in accordance with relevant procedures, unless any of the following circumstances applies:

1. Acts conducted out of business necessity during domestic or overseas visits, reception of guests, business promotion, or communication and coordination, in

accordance with local etiquette, customs, or practices.

2. Participation in or invitations to normal social activities based on customary social etiquette, legitimate business purposes, or the promotion of relationships.
3. Invitations to customers, or acceptance of invitations, to specific business activities, factory tours, or similar events due to business needs, provided that the cost-bearing arrangements, number of participants, accommodation standards, duration, and other relevant details are clearly specified in advance.
4. Participation in publicly organized folk or cultural festival activities open to the general public.
5. Rewards, assistance, condolences, or expressions of care or appreciation.
6. The offering or acceptance of money, property, or other benefits to or from persons other than relatives or close friends, or gifts given by others to a large number of Company personnel, provided that such acts conform to generally accepted social norms or customary practices.
7. Gifts received on occasions such as engagement, marriage, childbirth, relocation, assumption of office, promotion, retirement, resignation, separation from employment, or in the event of illness or death of the individual, the individual's spouse, or lineal relatives by blood, provided that such gifts conform to generally accepted social norms or customary practices.
8. Other circumstances that comply with Company regulations.

Article 7 (Procedures for Handling the Acceptance of Improper Benefits)

When the Company's personnel encounter any direct or indirect offer or promise of benefits as defined in Article 4 by others, except for the circumstances specified in the preceding Article, they shall handle such matters in accordance with the following procedures:

1. Where the provider or promisor has no interest related to the recipient's official duties, the recipient shall report the matter to his or her immediate supervisor within three (3) days from the date of receipt and, when necessary, notify the Company's designated integrity management unit.
2. Where the provider or promisor has an interest related to the recipient's official duties, the recipient shall refuse or return the benefit and report the matter to his or her immediate supervisor and notify the Company's designated integrity management unit. If the benefit cannot be returned, it shall be submitted to the designated integrity management unit within three (3) days from the date of receipt for further handling.

For the purposes of the preceding paragraph, "interest related to official duties" refers to any of the following circumstances:

1. A commercial relationship, supervisory relationship, or a relationship involving subsidies, grants, or rewards.
2. A party that is seeking, negotiating, or has entered into a contract for procurement, sales, contracting, or other transactions.
3. Any other party whose interests may be favorably or unfavorably affected by decisions, actions, or inactions related to the Company's business.

The Company's designated integrity management unit shall, based on the nature and value of the benefit described in the first paragraph, propose appropriate handling measures—such as returning the benefit, accepting it upon payment, transferring it to the Company, donating it to a charitable organization, or other suitable actions—and submit such proposal to the President for approval prior to implementation.

Article 8 (Prohibition of Facilitation Payments and Handling Procedures)

1. The Company shall not provide or promise any facilitation payments.
2. Where the Company's personnel are compelled to provide or promise

facilitation payments due to threats or intimidation, they shall document the relevant circumstances, report the matter to their immediate supervisor, and notify the Company' s designated integrity management unit.

3. Upon receipt of the notification referred to in the preceding paragraph, the Company' s designated integrity management unit shall take immediate action and review the relevant circumstances in order to reduce the risk of recurrence.

If any illegal conduct is discovered, the matter shall be promptly reported to the judicial authorities.

Article 9 (Procedures for Handling Political Contributions)

Any political contributions made by the Company shall comply with the political contribution laws and regulations of the country or jurisdiction in which the recipient is located, as well as the Company' s internal operating procedures. Such contributions shall not be made for the purpose of seeking improper commercial benefits or transactional advantages, and the Company' s designated integrity management unit shall be duly notified.

Article 10 (Procedures for Handling Charitable Donations or Sponsorships)

Any charitable donations or sponsorships provided by the Company shall comply with applicable laws and regulations as well as the Company' s internal operating procedures. Such donations or sponsorships shall not be used as a means of disguised bribery, and the Company' s designated integrity management unit shall be duly notified.

Article 11 (Conflict of Interest Avoidance)

1. Where a director, manager, or any other interested party attending or participating in a Board meeting has a personal interest, or represents a legal entity that has an interest, in any matter under discussion at the Board meeting, such person shall disclose the material details of such interest at the meeting. If there is any likelihood of prejudice to the interests of the Company, such person shall refrain from participating in the discussion and voting, shall recuse himself/herself during the discussion and voting, and shall not exercise voting

rights on behalf of any other director. Directors shall also exercise self-discipline and shall not provide improper mutual support.

2. Where the spouse, relatives within the second degree of consanguinity, or any company having a controlling or subordinate relationship with a director has an interest in a matter described in the preceding paragraph, such interest shall be deemed to be the director's own interest in that matter.
3. When Company personnel, in the course of performing their duties, become aware of any circumstance involving a conflict of interest between the Company and themselves or any legal entity they represent, or any situation that may result in improper benefits to themselves, their spouse, parents, children, or any interested parties, they shall promptly report such matters to both their immediate supervisor and the Company's designated integrity management unit. The immediate supervisor shall provide appropriate guidance.
4. Company personnel shall not use Company resources for commercial activities outside the Company, nor shall their participation in external commercial activities adversely affect their job performance.

Article 12 (Organization and Responsibilities for Confidentiality Mechanism)

1. The Company shall establish a dedicated unit responsible for formulating and implementing procedures for the management, preservation, and confidentiality of trade secrets, trademarks, patents, copyrights, and other intellectual property of the Company, and shall regularly review the implementation results to ensure the ongoing effectiveness of such procedures.
2. Company personnel shall strictly comply with the foregoing procedures related to intellectual property and shall not disclose any trade secrets, trademarks, patents, copyrights, or other intellectual property of the Company to any third party. They shall also refrain from inquiring into or collecting trade secrets, trademarks, patents, copyrights, or other intellectual property that are not related to their job duties.

Article 13 (Prohibition of Unfair Competition)

The Company shall conduct its business activities in accordance with the Fair Trade Act and other applicable competition laws and regulations, and shall not engage in practices such as price-fixing, bid-rigging, restricting production or quotas, or allocating customers, suppliers, operational territories, or types of business for the purpose of sharing or dividing the market.

Article 14 (Prevention of Harm to Stakeholders from Products or Services)

1. The Company shall collect and understand the relevant laws, regulations, and international standards applicable to the products and services it provides, and summarize and announce the key points to ensure that Company personnel maintain transparency and safety during the research, development, procurement, manufacturing, provision, or sale of products and services.
2. The Company shall establish and publicly disclose on its website policies to protect the rights and interests of consumers and other stakeholders, preventing products or services from directly or indirectly harming the rights, health, or safety of consumers or other stakeholders.
3. If media reports or factual evidence indicate that the Company's products or services may endanger the safety or health of consumers or other stakeholders, the Company shall, within 14 business days, recall the relevant products or suspend the services, investigate the facts, and develop a corrective action plan.
4. The Company's dedicated unit shall report to the Board of Directors on such incidents, the handling procedures, and subsequent review and improvement measures.

Article 15 (Prohibition of Insider Trading and Confidentiality Agreements)

1. Company personnel shall comply with the provisions of the Securities and Exchange Act and shall not use non-public information obtained through their duties to engage in insider trading, nor disclose such information to others, so as to prevent any person from using such non-public information to conduct insider trading.

2. Any institution or individual participating in the Company' s mergers, demergers, acquisitions, share transfers, memoranda of understanding, strategic alliances, other business cooperation plans, or major contracts shall enter into a confidentiality agreement with the Company, undertaking not to disclose any of the Company' s trade secrets or other material information obtained, and shall not use such information without the Company' s prior consent.

Article 16 (Compliance with and Declaration of the Integrity Management Policy)

1. The Company shall require its directors and senior management to issue written statements declaring their compliance with the integrity management policy, and shall include compliance with such policy as a condition of employment for its employees.
2. The Company shall disclose its integrity management policy in its internal rules, annual reports, corporate website, or other promotional materials, and shall appropriately declare such policy at external events such as product launch events and investor conferences, so that suppliers, customers, and other business-related institutions and personnel may clearly understand the Company' s integrity management philosophy and standards.

Article 17 (Integrity Due Diligence Prior to Establishing Business Relationships)

1. Prior to establishing any business relationship, the Company shall evaluate the legality, integrity management policies, and any records of involvement in dishonest or unethical conduct of agents, suppliers, customers, or other business counterparties, in order to ensure that their business practices are fair and transparent and that they do not request, offer, or accept bribes.
2. When conducting the foregoing evaluation, the Company may adopt appropriate due diligence procedures to review the following matters concerning its business counterparties, so as to understand their integrity management practices:
 - (1) The counterparty' s country, place of operation, organizational structure, business policies, and payment locations.

- (2) Whether the counterparty has established an integrity management policy and the status of its implementation.
- (3) Whether the counterparty's place of operation is located in a country or region with a high risk of corruption.
- (4) Whether the counterparty operates in an industry with a high risk of bribery.
- (5) The counterparty's long-term operating conditions and business reputation.
- (6) Opinions from the counterparty's business partners regarding its integrity and reputation.
- (7) Whether the counterparty has any records of involvement in dishonest or unethical conduct, such as bribery or illegal political contributions.

Article 18 (Communication of Integrity Management Policy to Business Counterparties)

In the course of conducting business activities, the Company's personnel shall explain the Company's integrity management policy and related regulations to their transaction counterparties, and shall explicitly refuse to directly or indirectly offer, promise, request, or accept any improper benefits of any form or name.

Article 19 (Avoidance of Transactions with Parties Engaging in Unethical Conduct)

The Company's personnel shall avoid conducting business transactions with agents, suppliers, customers, or other business counterparties that are involved in unethical or dishonest conduct. Where a business counterparty or cooperation partner is discovered to have engaged in unethical conduct, the Company shall immediately cease business dealings with such party and list it as a prohibited transaction counterparty, so as to effectively implement the Company's integrity management policy.

Article 20 (Integrity Management Provisions in Contracts)

When entering into contracts with any party, the Company shall fully understand

the counterparty' s integrity management status and incorporate compliance with the Company' s integrity management policy into the contractual terms. The contract shall, at a minimum, expressly stipulate the following matters:

1. Where either party becomes aware that any personnel have violated contractual provisions prohibiting the acceptance of commissions, kickbacks, or other improper benefits, such party shall immediately and truthfully notify the other party of the identity of the personnel involved, the manner of provision, promise, request, or receipt, the amount, or other improper benefits concerned, provide relevant evidence, and cooperate with the other party' s investigation. If either party suffers damage as a result thereof, it may claim damages from the other party and may deduct such damages in full from the contractual payments payable.
2. If either party is involved in unethical or dishonest conduct in the course of business activities, the other party may terminate or rescind the contract at any time without condition.
3. Clearly defined and reasonable payment terms shall be stipulated, including the place and method of payment, and compliance with applicable tax laws and regulations.

Article 21 (Handling of Unethical Conduct Involving Company Personnel)

1. The Company encourages both internal and external parties to report unethical or improper conduct. Depending on the severity of the reported matter, appropriate rewards may be granted. Any internal personnel who make false reports or malicious accusations shall be subject to disciplinary actions; in serious cases, dismissal shall be imposed.
2. The Company shall establish and publicly announce independent whistleblowing mailboxes, hotlines on its corporate website and internal website, or engage external independent institutions to provide such mailboxes or hotlines for use by internal and external personnel.
3. Whistleblowers shall, at a minimum, provide the following information:

- (1) The whistleblower's name and national identification number; anonymous reporting is permitted. Contact information such as address, telephone number, or email address through which the whistleblower may be reached.
- (2) The name of the reported person or other information sufficient to identify the reported person.
- (3) Specific facts or evidence available for investigation.
- (4) Personnel responsible for handling whistleblowing matters shall provide written declarations to maintain the confidentiality of the whistleblower's identity and the content of the report. The Company further undertakes to protect whistleblowers from any improper treatment arising from the report.
- (5) The Company's dedicated unit shall handle whistleblowing matters in accordance with the following procedures:
 - (5.1) Reports involving general employees shall be submitted to the relevant department supervisor; reports involving directors or senior executives shall be submitted to the independent directors.
 - (5.2) The Company's dedicated unit and the supervisors or personnel receiving the report shall promptly ascertain the relevant facts. Where necessary, assistance may be sought from the compliance function or other relevant departments.
 - (5.3) If the reported person is verified to have violated applicable laws or the Company's integrity management policies and regulations, the Company shall immediately require the reported person to cease the relevant conduct and impose appropriate measures. Where necessary, the matter shall be reported to the competent authorities, referred to judicial authorities for investigation, or damages shall be claimed through legal proceedings in order to safeguard the Company's reputation and interests.

(5.4) Records of the acceptance of the report, investigation process, and investigation results shall be documented in writing and retained for five (5) years; such records may be preserved electronically. If litigation related to the reported matter arises before the expiration of the retention period, the relevant records shall be retained until the conclusion of such litigation.

(5.5) Where a reported matter is verified as substantiated, the relevant units of the Company shall be instructed to review the related internal control systems and operating procedures and to propose corrective measures to prevent recurrence of similar conduct.

(5.6) The Company' s dedicated unit shall report the whistleblowing matters, the handling thereof, and subsequent review and improvement measures to the Board of Directors.

Article 22 (Handling of Unethical Conduct Committed by Third Parties Against the Company)

Where Company personnel become aware of any unethical conduct committed by others against the Company, and such conduct involves suspected illegal activities, the Company shall notify the judicial or prosecutorial authorities of the relevant facts. If such conduct involves government agencies or public officials, the Company shall also notify the competent government ethics or anti-corruption authorities.

Article 23 (Internal Promotion, Establishment of Reward and Penalty Mechanisms, Complaint System, and Disciplinary Actions)

1. The Company' s designated unit shall conduct internal promotion activities on an irregular basis each year, and arrange for the Chairman, President, or senior management to communicate the importance of ethical and integrity-based business conduct to directors, employees, and appointees.
2. The Company shall incorporate ethical management into employee performance evaluations and human resources policies, and establish clear and effective reward, penalty, and complaint mechanisms.

3. Where Company personnel are found to have committed serious violations of ethical conduct, the Company shall, in accordance with applicable laws and regulations or the Company's personnel policies, impose disciplinary actions including removal from office or dismissal.
4. The Company shall disclose on its internal website information regarding personnel who have violated ethical conduct requirements, including their job titles, names, dates of violation, details of the violations, and the corresponding disciplinary actions taken.

Article 24 (Implementation)

1. These Operating Procedures and Code of Conduct shall be implemented upon approval by the Board of Directors and shall be submitted to the shareholders' meeting for reporting. Any amendments thereto shall follow the same procedure.
2. When these Operating Procedures and Code of Conduct are submitted to the Board of Directors for deliberation, the opinions of all Independent Directors shall be fully taken into consideration. Any objections or reservations expressed by the Independent Directors shall be recorded in the minutes of the Board meeting. Where an Independent Director is unable to attend the Board meeting in person to express an objection or reservation, a written opinion shall be provided in advance, unless there is a justifiable reason, and such opinion shall be recorded in the minutes of the Board meeting.

Article 25 (Date of Enactment)

These Operating Procedures and Code of Conduct were enacted on August 28, 2024.