

Formosa Saint Jose Corp. Code of Ethical Conduct

Article 1 Purpose and Legal Basis

The purpose of this Code is to ensure that the conduct of the Company's directors and officers (including the President and equivalent positions, Vice Presidents and equivalent positions, Assistant Vice Presidents and equivalent positions, heads of the finance department, heads of the accounting department, and other persons who participate in the management of the Company's affairs and possess signing authority) complies with ethical standards, and to enable the Company's stakeholders to better understand the Company's ethical standards. This Code is formulated in accordance with the "Reference Guidelines for the Adoption of Codes of Ethical Conduct by TWSE/TPEX Listed Companies" and shall serve as a basis for compliance.

Article 2 Scope of Application

This Code applies to the Company's directors, officers, and all employees (hereinafter collectively referred to as the "Company Personnel").

Article 3 Matters Covered

This Code encompasses the following eight matters:

1. Prevention of Conflicts of Interest:

Company Personnel shall perform their duties in an objective and efficient manner and shall avoid taking advantage of their positions in the Company to obtain improper benefits for themselves, their spouses, or relatives within the second degree of kinship. In the event that any affiliated enterprise of such personnel engages in transactions with the Company, including but not limited to capital loans, provision of guarantees, significant asset transactions, or purchase and sale transactions, the Company Personnel shall proactively disclose whether there exists any actual or potential conflict of interest between themselves and the Company.

2. Avoidance of Opportunities for Personal Gain:

Company Personnel shall refrain from engaging in any of the following acts:

- (1) Seeking opportunities for personal gain through the use of Company assets, information, or by virtue of their positions;

(2) Obtaining personal benefits through the use of Company assets, information, or by virtue of their positions;

(3) Competing with the Company.

When the Company has legitimate profit-making opportunities, directors and officers have a duty to maximize the lawful and legitimate interests of the Company.

3. Duty of Confidentiality:

Company Personnel shall have a duty to maintain the confidentiality of information relating to the Company and its customers and suppliers. Except as authorized by the Company or required by applicable laws or regulations, such information shall not be disclosed. Confidential information includes, but is not limited to, all non-public information that may be of use to competitors or that could cause harm to the Company or its customers if disclosed.

4. Fair Dealing:

Company Personnel shall deal fairly with the Company's customers, suppliers, competitors, and employees. They shall not obtain improper advantages through manipulation, concealment, abuse of information acquired in the course of their duties, making false statements on material matters, or any other unfair business practices.

5. Protection and Proper Use of Company Assets:

Company Personnel have a responsibility to protect the Company's assets and to ensure that such assets are used efficiently, appropriately, and lawfully for legitimate business purposes. Theft, negligence, or waste of Company assets will have a direct adverse impact on the Company's profitability.

6. Compliance with Laws and Regulations:

Company Personnel shall comply with the Company's internal policies and procedures, as well as the Securities and Exchange Act and all other applicable laws and regulations.

7. Encouragement to Report Illegal or Unethical Conduct:

The Company shall promote ethical awareness and encourage employees to report any suspected or discovered violations of laws, regulations, or this Code of Ethical Conduct to the Board of Directors, management, the internal audit supervisor, or other appropriate personnel. To encourage the reporting of illegal or unethical conduct, the Company permits anonymous reporting and shall make employees aware that it will make every reasonable effort to protect the safety of whistleblowers and ensure that they are not subject to retaliation.

8. Disciplinary Measures:

In the event that any director or managerial officer of the Company violates this Code, such violation shall, in addition to being handled in accordance with applicable laws, regulations, and the Company's relevant internal rules, be promptly disclosed on the Market Observation Post System (MOPS). The disclosure shall include the violator's position, the date of violation, the nature of the violation, the violated provisions of this Code, and the measures taken by the Company.

The Company has established a grievance and appeal mechanism to provide individuals alleged to have violated this Code with an appropriate channel for filing complaints and seeking remedies in accordance with applicable procedures.

Article 4 Procedures for Granting Waivers

Any waiver granted by the Company to a director or managerial officer from compliance with this Code of Ethical Conduct shall be subject to approval by a resolution of the Board of Directors. Such waiver shall be promptly disclosed on the Market Observation Post System (MOPS), including the date of the Board resolution approving the waiver, any dissenting or qualified opinions expressed by independent directors, the period of the waiver, the reasons for granting the waiver, and the specific provisions of this Code to which the waiver applies. Such disclosure is intended to enable shareholders to assess the appropriateness of the Board's decision, to prevent arbitrary or questionable waivers of compliance with this Code, and to ensure that any waiver granted is subject to appropriate control mechanisms, thereby safeguarding the interests of the Company.

Article 5 Method of Disclosure

The Company shall disclose this Code of Ethical Conduct on its corporate website, in its annual report, prospectus, and on the Market Observation Post System

(MOPS). The same shall apply to any amendments hereto.

Article 6 Implementation

These Operating Procedures and Code of Conduct shall be implemented upon approval by a resolution of the Board of Directors and shall be submitted to the shareholders' meeting for reporting. The same shall apply to any amendments hereto.

Article 7 Adoption Date

These Regulations were duly established on August 28, 2024.