

Formosa Saint Jose Corp.

Rules Governing the Scope of Responsibilities of Independent Directors

Article 1

For the purpose of establishing a sound corporate governance framework and an effective independent director system of the Company, and enabling Independent Directors to fully perform their functions with respect to the Board of Directors and the Company' s operations, these Rules are formulated with reference to Paragraph 1 of Article 26 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and shall serve as the basis for compliance.

Article 2 (Scope of Application)

Unless otherwise provided by applicable laws and regulations or the Articles of Incorporation, matters relating to the responsibilities of the Company' s Independent Directors shall be governed by these Rules.

Article 3

At least one Independent Director shall attend meetings of the Board of Directors in person. With respect to the matters required to be submitted to the Board of Directors for resolution as set forth below, all Independent Directors shall attend the Board meeting. Where an Independent Director is unable to attend in person, he or she shall appoint another Independent Director as proxy to attend on his or her behalf.

If an Independent Director has any dissenting or qualified opinions, such opinions 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 dissenting or qualified opinions, he or she shall, unless there are justifiable reasons, submit a written opinion in advance, which shall be recorded in the minutes of the Board meeting:

1. The Company' s business plans.
2. The annual financial reports signed or sealed by the Chairperson of the Board, managerial officers, and the chief accounting officer, and the second-quarter financial reports required to be audited and certified by a certified public accountant.

3. The adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act (the "SEA"), and the assessment of the effectiveness of the internal control system.
4. The adoption or amendment of procedures for material financial business activities pursuant to Article 36-1 of the SEA, including the acquisition or disposal of assets, engagement in derivative transactions, lending of funds to others, endorsements or guarantees for others, or the provision of guarantees.
5. Matters involving personal interests of Directors.
6. Material asset transactions or derivative transactions.
7. Material loans of funds, endorsements, or guarantees.
8. The offering, issuance, or private placement of equity-type securities.
9. The appointment, dismissal, or remuneration of the certifying certified public accountant.
10. The appointment or dismissal of the chief financial officer, chief accounting officer, or chief internal auditor.
11. Donations to related parties, or material donations to non-related parties; provided, however, that charitable donations made for emergency relief purposes in response to major natural disasters may be submitted to the next Board meeting for ratification.
12. Other matters required by applicable laws or regulations or the Articles of Incorporation to be resolved by the shareholders' meeting or submitted to the Board of Directors, or other material matters as prescribed by the competent authority.

For purposes of Subparagraph 11 of the preceding paragraph, the term "related party" shall mean a related party as defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "material donation to a non-related party" shall mean any single donation, or cumulative donations to the same recipient within one year, reaching New Taiwan Dollars One Hundred Million (NT\$100,000,000) or more, or reaching one percent (1%) of net operating revenue or five percent (5%) of paid-in capital as stated in the most

recent annual financial statements audited and certified by a certified public accountant. For foreign companies whose shares have no par value or whose par value per share is not New Taiwan Dollars Ten (NT\$10), the threshold of five percent (5%) of paid-in capital shall be calculated as two and one-half percent (2.5%) of shareholders' equity.

For purposes of the preceding paragraph, the term "within one year" shall be calculated retrospectively from the date of the relevant Board meeting. Any portion of such donations that has already been submitted to and approved by the Board of Directors shall not be counted again.

Article 4

The Company shall procure liability insurance for all Independent Directors during their respective terms of office to cover liabilities for compensation that they may legally bear within the scope of the performance of their duties.

After the Company has procured or renewed such liability insurance for Independent Directors, the material terms thereof, including the insured amount, scope of coverage, and premium rate, shall be reported to the most recent meeting of the Board of Directors.

Article 5 (Remuneration)

The remuneration of the Company's Independent Directors shall be prescribed in the Articles of Incorporation or determined pursuant to a resolution of the shareholders' meeting, and may be set at a reasonable level different from that of non-independent Directors. Such remuneration may, through the applicable statutory procedures, be determined as a fixed monthly payment, and Independent Directors shall not participate in the distribution of the Company's profits.

Article 6 (Continuing Education)

The Company's Independent Directors shall engage in continuing education, including participation in necessary and relevant training programs.

Article 7

The Company shall not obstruct, refuse, or evade the performance of duties by Independent Directors. Where an Independent Director deems it necessary in the course of performing his or her duties, he or she may request the Board of Directors to designate relevant personnel or may independently retain experts to

provide assistance. All necessary related expenses shall be borne by the Company.

Article 8

These Rules shall become effective upon approval by a resolution of the Board of Directors, and the same shall apply to any amendments hereto.

Article 9

These Rules were formulated on June 25, 2024,
First amended on August 28, 2024.