

# Formosa Saint Jose Corp.

## Sustainability Report Preparation and Assurance Procedures

### Article 1 Purpose

To ensure that the Company has clear guidelines for the preparation and assurance of its Sustainability Report, these Procedures are established in accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies” promulgated by the Taiwan Stock Exchange. These Procedures shall govern the Company’s processes for preparing and obtaining assurance for its Sustainability Report and are hereinafter referred to as the “Procedures.”

### Article 2 Compliance Requirements

The scope of data and information disclosed in the Sustainability Report shall cover material topics and performance across environmental, social, and corporate governance aspects pertaining to the Company and its subsidiaries. The Sustainability Report prepared by the Company shall be submitted to the Board of Directors for approval.

### Article 3 Reporting Period

The reporting period for the Sustainability Report shall be the full calendar year, from January 1 to December 31. Certain disclosed information may be updated to include data extending into the subsequent year.

### Article 4 Reporting Standards

1. The Company shall prepare its Sustainability Report for the preceding year with reference to the Global Reporting Initiative (GRI) Standards and applicable Sector Standards, as well as other relevant frameworks appropriate to the Company’s industry characteristics. The Report shall disclose the material economic, environmental, and social topics identified by the Company, along with the related management approaches, disclosure topics, and reporting requirements.
2. The Sustainability Report described in the preceding paragraph shall include assessments of risks related to environmental, social, and corporate governance (ESG) aspects, and shall establish relevant performance indicators to manage the identified material topics.

3. The disclosure topics described in Paragraph 1 shall be measured and reported in accordance with the standards prescribed by the competent authority of the relevant industry. If no applicable standards have been issued by the competent authority, commonly accepted measurement practices shall be applied.

#### Article 5 Report Disclosure

The content of the Sustainability Report shall be collected and drafted by each respective task force and compiled by the Sustainability Development & Strategy Team. This Team shall serve as the unit responsible for managing these Procedures, coordinating and communicating the management matters among all task forces.

#### Article 6 Disclosure of Climate-Related Information

The Company shall disclose climate-related information in a dedicated chapter, and such information shall comply with the disclosure requirements specified by the competent authority.

For the reporting schedule of Scope 1 and Scope 2 greenhouse gas emissions under the aforementioned disclosure, it shall meet the requirements set by the competent authority and be subjected to third-party assurance.

#### Article 7 Report Assurance and Filing

The Company shall disclose an index in the Sustainability Report corresponding to the GRI Standards and indicate in the report whether each disclosed item has obtained third-party assurance or verification.

In accordance with Article 5 of the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies," the Company shall, by August 31 each year, publish the Sustainability Report and its related files on the Company's website and submit them through the Internet information filing system designated by the competent authority.

Pursuant to Article 3, Paragraph 1, Item 32 of the "Operational Rules for the Filing of Information by TWSE-Listed Companies and Foreign ETF Issuers," if there is any change to the Sustainability Report content or the Company website link, the updated information shall be filed within two days from the date the change occurs.

## Article 8 Qualifications for Third-Party Assurance

When the Company engages a third party to provide assurance for its Sustainability Report or greenhouse gas (GHG) inventory, the assurance provider shall meet the requirements set forth in the “Guidelines for Managing Assurance Providers of Sustainability Reports for TWSE- and TPEX-Listed Companies.”

## Article 9 Internal Audit

These Procedures shall be incorporated into the Company’ s internal control system. Internal audit personnel shall periodically review the level of compliance and prepare audit reports to ensure the effective implementation of the Procedures for the preparation and assurance of the Sustainability Report.

## Article 10 Supplemental Provisions

These Procedures shall be incorporated into the Company’ s internal control system upon approval by the Chairperson and shall take effect after being approved by the Audit Committee and adopted by the Board of Directors. The same process shall apply to any amendments.

## Article 11 Revision Record

These Rules were established on December 13, 2024.