



JIA JIE Biomedical Co., LTD.

2024 Sustainability Report



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2024

Jia Jie Biomedical Sustainability Report

About the Report

Jia Jie Biomedical Co (hereinafter referred to as “the Company”, “Jia Jie Biomedical” or “we”) is committed to promoting sustainable corporate development and has established good communication channels with stakeholders in a transparent and responsible manner. Starting from 2024, the Company has continued to compile and publish a sustainability report, demonstrating our efforts and achievements in environmental protection, social responsibility, and corporate governance (ESG) through systematic information disclosure.

The purpose of the Report is to explain to internal and external stakeholders the strategies, management mechanisms, and specific actions of Jia Jie Biomedical in sustainable management, and to respond to social concerns on sustainability issues. We hope that through the regular publication of reports, we can strengthen the exchange with all parties, ensure that our management policies are in line with the global sustainable development trends, and continue to enhance our corporate competitiveness.

In response to environmental protection and digital transformation, the Report is published as an ebook. Readers can access the full content on the official website of Jia Jie Biomedical www.ji-ajiebio.com to reduce paper consumption taking practical actions to practice sustainable development.

Reporting Period

The Report is the second corporate sustainability report issued by Jia Jie Biomedical Co., Ltd., covering data and relevant contents for 2024 (January 1 to December 31, 2024). To ensure the integrity and comparability of information, some of the content dates back to 2023 and is extended to 2025-related plans and developments in a timely manner to present the trends and changes of sustainable development.

Release of the report

Publication date of the Report: August 2025

Scheduled publication date of the next report: August 2026

Principles for the preparation of the report

The Report has been prepared in accordance with the GRI Standards issued by the Global Reporting Initiative (GRI), with reference to the Universal Standards and the Topic Standards, as well as the SASB industry standards issued by the Sustainability Accounting Standards Board (SASB), and in compliance with the latest domestic and foreign regulations on the disclosure of sustainability information. In addition, the Report also responds to the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies", and the Task Force on Climate-related Financial Disclosures (TCFD) to ensure the transparency and consistency of information disclosure.

To comply with the latest regulatory requirements of the competent authority, the Report also follows the relevant regulations of the Financial Supervisory Commission (FSC) and the Taipei Exchange (TPEX) to ensure that the content disclosed meets the latest requirements of Taiwan's capital market for corporate sustainable development.

Through the Report, we hope to convey to the public and stakeholders the short-, medium and long-term strategic goals, investments and results of the sustainable development of Jia Jie Biomedical. The Report is used as an important channel for communicating non-financial information, demonstrating our commitment to corporate social responsibility and sustainable management.

Scope and boundary of the Report

The scope of this report covers Jia Jie Biomedical Co., Ltd., excluding subsidiaries in the consolidated financial statements. If the scope of disclosure of each chapter in this report is different from the above definitions, it will be explained in the respective chapter to ensure information transparency and integrity.

Source of data, management, and assurance of the report

All information and statistics disclosed in the Report, except for the annual financial data, are based on the financial reports audited by CPAs. All other information and statistics are based on the Company's own investigations and statistics. The calculation of relevant data is based on internationally accepted indicators, local regulations, industry standards or industry customs. The quantitative indexes with special meanings will be explained in the Report by way of notes.

The first draft of the Report was submitted to the heads of each unit and the president for review to ensure the authenticity and integrity of the content. The Report will be officially released on August 5, 2025 after the review and approval by the Board of Director.

In addition, the Report has been verified by PwC Taiwan in accordance with the Statement of Assurance Standards No. 3000 "Assurance Cases for Audits or Reviews of Non-historical Financial Information", with an assurance report disclosed in the appendix.

Contact person for the Report

If you have any questions or valuable comments about the Report, please contact us through the following methods

Contact Person: Administration Department - ESG Report Editorial Team
3F., No. 61, Jiuru 1st Road, Sanmin District, Kaohsiung City
Tel: (07) 976-1598
Email: chiajei@jiajiebio.com



Chapter 1

Sustainable Management

1.1 Message from the Chairman



Chairman Weng Chung Chun

In 2020, with the injection of resources by Taiwan Steel Group, the new management team began to focus on increasing production and sales scale and profitability. We also think more in-depth about how companies balance environmental, social, and governance (ESG) development while pursuing growth. We are deeply aware that sustainable development has become a global trend and is also an important key to the long-term competitiveness of an enterprise. In response to the international market trends, changes in regulatory requirements, and the expectations of stakeholders, Jia Jie Biomedical not only centers on providing high-quality and healthy products, but also actively integrates the concept of sustainability to respond to social needs with practical actions, fulfilling its corporate social responsibility.

Forward-looking Sustainability Strategy and Action

We have established sustainable strategies in a systematic and long-term manner, focusing on five major aspects: corporate governance, environmental protection processes, circular economy, happy workplace, and social inclusion, to promote comprehensive ESG actions:

- **In terms of corporate governance**

The company continues to strengthen its internal governance mechanism, establish a sound risk control and compliance management system, ensure the transparency and effective operation of the Company's decision-making, and further enhance its corporate value and shareholders' equity.

- **In terms of environmental protection and process management**

We have progressively introduced the green process and continued to conduct GHG inventories to reduce carbon footprint. We also evaluate the introduction of renewable energy to mitigate the impact of climate change.

- **We have long been caring for disadvantaged groups in society and charity activities**

Over the years, we have collaborated with social welfare organizations, such as Huashan Social Welfare Foundation, to donate resources and engage in charity activities, demonstrating our commitment to society.

- **We are dedicated to creating a friendly workplace for employees**

Providing comprehensive remuneration and benefits, occupational development plans, and health management measures. Moreover, we encourage our employees to participate in ESG-related courses to enhance the Company's sustainable competitiveness.

- **In terms of promoting circular economy**

we actively implement the principle of "minimizing the waste of resources" in the field of biomedical technology, and embed the concept of circular economy in product design, packaging materials, and waste management processes. From 2024 onwards, we have fully adopted POF and PET eco-friendly packaging materials to replace traditional PVC, increasing the recycling rate of packaging. The feasibility of recycling and reuse of the byproducts and secondary products generated from the manufacturing process have also been evaluated. The recycling mechanism and resource reclamation strategy are introduced through collaboration with the supply chain to gradually move towards the goal of "zero waste management" and carbon neutrality by 2030.

Future Outlook

We have gradually incorporated environmental, social, and governance (ESG) factors into corporate decision-making under the promotion of the SDGs and the government's net-zero emission policy.

▪ In the short term (2024-2025)

We will deepen the internal sustainable management of the enterprise. Through digital management and GHG reduction targets, we will establish specific action plans to ensure the transparency of carbon emission management.

▪ In the mid-term (2025-2028)

We will strengthen sustainable supply chain management, implement an environmentally friendly production model, gradually increase the proportion of green products, and strengthen digital transformation to reduce operating costs.

▪ In the long run (after 2028)

We will implement a low-carbon transition, actively introduce a circular economy model, evaluate the application of renewable energy technologies, and continue to promote carbon footprint and carbon neutrality targets to achieve sustainability.

Working Together Towards a Sustainable Future

Moving forward, we will continue to enhance our corporate competitiveness and cultivate the concept of ESG to integrate sustainable development into our corporate culture. We hope to meet the expectations of our shareholders and consumers and create greater values for society and the environment. We believe that through continuous efforts, we are able to achieve the vision of three wins for the Company, employees, and society, fulfilling our corporate citizenship responsibility while contributing to the sustainability of the environment.



1.2 About Jia Jie Biomedical

Company Profile

Jia Jie Biomedical Co., Ltd. (hereinafter referred to as Jia Jie Biomedical or the Company) was founded in 1995 starting with artificial breeding and farming technology of softshell turtle. Gradually, the Company's business has developed into the R&D and manufacturing of nutritional and health supplements, and health management services. Since the successful large-scale artificial culture in 1997, we have laid the foundation for Taiwan's softshell turtle industry and we were officially listed on the TPEX in 2002 (stock code: 4109).

Currently, the main business of Jia Jie Biomedical includes the manufacturing of related foods for softshell turtles, dairy products, and the R&D and sales of functional health supplements. The product categories include softshell turtle essence capsules, enzyme powders, guilinggao (herbal grass jelly), and softshell turtle oil capsules. At the same time, Jia Jie Biomedical is actively expanding to the fields of nutrition and health supplements, sports nutrition, and functional foods. In addition, the Company is taking a proactive approach in developing domestic e-commerce and physical channels to promote health concepts to a wider range of markets.

Group Alliance and Development

In 2020, Taiwan Steel Group (note) began its official investment in Jia Jie Biomedical. Through the integration of group resources and strategic support, Jia Jie Biomedical has further expanded its operating territory and extended its corporate vision to the health, leisure, and sports industries, Jia Jie Biomedical aims to become the first choice brand for consumers' quality and healthy life, thereby enhancing its market competitiveness and creating a diverse health biotechnology business.



Company Legal Information and Operating Sites

Legal company name: Jia Jie Biomedical Co., Ltd.

Nature of ownership and legal Form: TPEX listed company, limited company

Headquarters: 3F., No. 61, Jiuru 1st Road, Sanmin District, Kaohsiung City

Primary country of operation: Taiwan



We will continue to deepen our presence in the health industry and combine the diverse industrial resources of Taiwan Steel Group to actively promote sustainable operation and market development through innovative R&D and market strategies. At Jia Jie Biomedical, we are committed to providing consumers with high-quality and healthy products, and creating more valuable corporate influence.

Note: Taiwan Steel Group is an integrated group covering 12 business groups in Taiwan, spanning “special steel”, “fasteners”, “aerospace”, “networking”, “communications engineering”, “environmental protection”, “petrochemicals”, “biotechnology”, “health and leisure”, “sports events”, and “services”, etc. Currently, the Group has 19 listed companies.

1.2.1 Jia Jie Biomedical Milestones

| Year | Achievements |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1995 | The Company was established and the initial product was Softshell Turtle Essence-P. |
| 1997 | Passed the certification of ISO 9002 International quality management standards. |
| 1998 | Entered a contract officially with “Koyo Sha Co., Ltd.” famous for its “cold extraction health method”, and introduced the main product of “cold extraction health method” promoted in Japan for many years, Pine Hisens, and the product of softshell turtle egg, “Remain Young”. |
| 2002 | Listed on TPEX. |
| 2003 | Passed the certification of ISO 9001 International quality management system standards. |
| 2005 | ISO 22000 and HACCP international food safety management system certification were obtained. |
| 2006 | The main product, “Softshell Turtle Essence-P” obtained the GMP certification for food. |
| 2008 | Won the Golden Award of National Quality Assurance. |
| 2018 | Operating rights changed. |
| 2020 | <ul style="list-style-type: none"> Taiwan Steel Group’s strategic alliance Won two major awards, namely “Excellent Leaders of Industry Award”, and “Excellent Biotechnology Brand” from the 2020 Asia Pacific Health and Biotechnology Award. |
| 2022 | <ul style="list-style-type: none"> Five products, including Softshell Turtle Essence-P, Jia Yong Yong Caplets, Sesame Spike EX, Traditional Essence of Chinese Softshell Turtle, and Essence of Antrodia Cinnamomea, won the Silver Award of Monde Selection. Two products, namely Slim Stable Bitter Melon Peptide Compound Tablets and Essence of Antrodia Cinnamomea won the Symbol of National Quality (SNQ). Striving in the health industry for 27 years, Jia Jie Bio-medical was awarded with the Appraising Certificate of Long-Term Cultivation of Multilevel Marketing Industry. |

| Year | Achievements |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023 | <ul style="list-style-type: none"> Softshell Turtle Koo Elite Bright Capsule was awarded the Symbol of National Quality (SNQ) Terrapin Capsule was awarded National Quality Label, SNQ; 1st prize - 20th National Brand Yushan Award; Silver - National Nutritional Food Innovation Award; Bronze - 2023 World Quality Award; Gold Medal - Ukraine International Invention Exhibition; Gold Medal - 14th International Innovation and Invention Competition; Gold Medal - Hong Kong International Invention Exhibition; Gold Medal - Poland International Invention Exhibition. Always Healthy Probiotics won the Innovative Product Excellence Award from the Taiwan Association for Lactic Acid Bacteria. Softshell Turtle Essence-P passed Double Clean Label Certification. |
| 2024 | <ul style="list-style-type: none"> Softshell Turtle Essence-P passed EU Anti-Additive Clean Label Certification - three stars Essence of Antrodia Cinnamomea won the National Nutritional Food Innovation Award. Slim Stable Bitter Melon Peptide Compound won the Silver Award of the World Quality Award. Two products - Terrapin Capsule and Essence of Antrodia Cinnamomea won Gold Medal at the International Invention Innovation Competition in Tokyo in 2024. Two products - Terrapin Capsules and Antrodia Cinnamomea Mycelia + Turmeric Extract Drink won Gold and Silver Awards at the 2024 World Invent Singapore Expo. Three products -Terrapin Capsules, Antrodia Cinnamomea Mycelia + Turmeric Extract Drink, and Probiotic Powder won the 21st National Brand Yushan Award in the Best Product Category and the Gold Medal at 2024 WiC (World Innovation and Invention Competition). Jia Jie Biomedical won Gold - 1111 Happy Enterprises; Bronze in the Sponsorship Category - Sports Promotion Contribution Award, and Golden Public Service Award. |

1.2.2 Operating Sites and Value Chain

Operational Highlights

As a member of the Taiwan health supplements industry, Jia Jie Biomedical Co., Ltd. focuses on the manufacturing and sales of softshell turtle supplements and nutritional supplements, while actively promoting the innovation and development of the nutritional health supplements industry. The Company specializes product R&D, production and manufacturing, sales and market promotion, and provides high-quality health supplements through e-commerce and direct-sale physical locations.

The main business model of Jia Jie Biomedical is as follows

1. Development of self-owned brand products:

Including nutritious health supplements such as extract of softshell turtles, enzymes, probiotics, and plant-based nutritional supplements.

2. Direct-sale channel:

Provide consumers with comprehensive health management solutions through company-operated stores, e-commerce platforms, and membership system.

3. OEM/ ODM of health supplements:

Provide professional customized product development services.

4. Health promotion business:

Promote health education, sports nutrition and community health programs, and integrate market trends to create an integrated health brand.



Meinong Production Base / Meinong Plant, Research and Training Center

Kaohsiung Headquarter

Operating Sites

To expand our presence in the country, we have set up a number of operating sites across Taiwan to serve a wide range of members.

Headquarters: 3F., No. 61, Jiuru 1st Road, Sanmin District, Kaohsiung City

Production Base: Meinong District, Kaohsiung
(Plant, Research and Training Center)

Operating Sites Across Taiwan: Taipei, Taoyuan, Taichung, Tainan, Kaohsiung, Hualien

As of 2024, we accumulated over 100,000 members. Through our sites across Taiwan and the e-commerce platforms, we are committed to promoting health supplements and nutritional supplements to a wider range of consumer groups.



Value Chain

The value chain of Jia Jie Biomedical covers upstream suppliers, mid-stream production and manufacturing, and downstream sales and services to ensure that products meet high-standard quality requirements from the source of raw materials to the final sales.

(1) Supply Chain (Upstream)

The Company adopts a contract farming model and signs long-term cooperation contracts with softshell turtle farmers to ensure stable raw material quality and implement supply chain management mechanisms. In addition, the Company's raw material suppliers cover the ingredients of nutritional health supplements such as plant nutrients, enzymes, and probiotics, and follow ISO 22000 and HACCP food safety standards to ensure that all product meet health and safety regulations.

Main Suppliers:

- Softshell turtle farmers (contract farming)
- Nutritional and health supplement raw material suppliers
- Lactic acid bacteria and enzymes and other professional food ingredient suppliers
- Packaging materials, logistics suppliers

(2) Production and Manufacturing (Midstream)

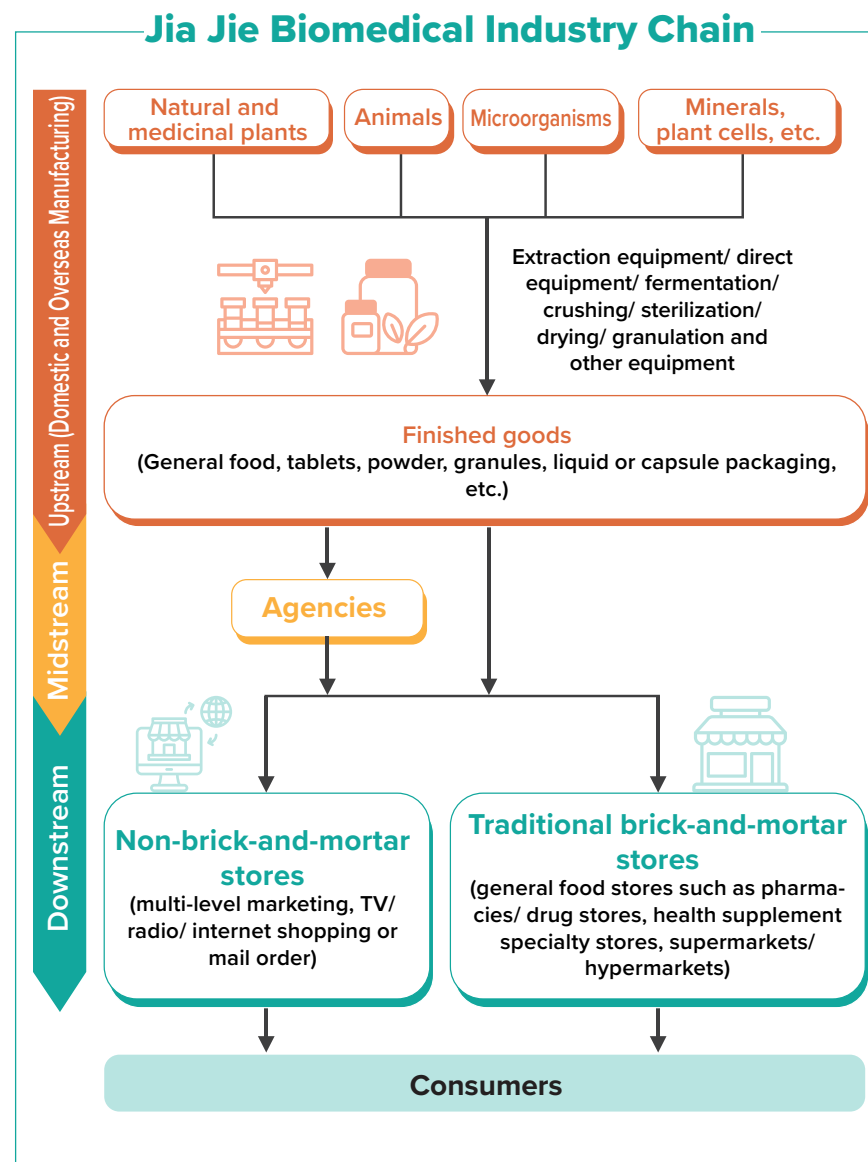
With its own production plants, the Company's products comply with international food safety standards and smart production management is introduced to improve the quality and efficiency of products.

Production Process Standards:

- ISO 22000 food safety management system
- HACCP (Hazard Analysis Critical Control Point)
- GMP (Good Manufacturing Practice)
- GHG inventory (Gradually introduce low-carbon production model)

(3) Sales and Market Service (Downstream)

The Company provides products via diversified sales channels, including company-operated stores, e-commerce platforms, and membership system, and provides comprehensive health management advice through professional health consultants.



Main Products and Certifications:

| Product Name | Description | Certification |
|---------------------------------------------------|---------------------------------------------------------------|---------------------------------|
| Softshell Turtle Essence-P | Enhance physical strength and regulate immunity | Silver Award of Monde Selection |
| Jia Yong Yong Caplets | Improve joint discomfort, flexibility, and agility. | Silver Award of Monde Selection |
| Sesame Spike EX | Help sleep better, clear the mind and protect the liver. | Silver Award of Monde Selection |
| Softshell Turtle Koo Elite Bright Capsule | Relieve eye pressure, improve eye clarity, and reduce fatigue | SNQ |
| Slim Stable Bitter Melon Peptide Compound Tablets | Stabilize blood sugar, enhance metabolism and reduce fat. | SNQ |

1.2.3 Participation in Public Associations and External Organizations

We actively participate in various industry associations, professional institutions, and advocacy organizations to keep abreast of the latest industry development trends, promote cross-industry cooperation, and contribute to the development of the biotechnology and healthcare industry through the exchange platforms. We enhance our influence on the industry through participation in meetings, forums, and industry initiatives, and promote health and sustainable development issues.

Currently, the industry associations and external organizations in which Jia Jie Biomedical has participated are as follows:



1. Health Food Society of Taiwan

Join year: 2022 Country: Taiwan Seat: 1 member



2. Taiwan Biotechnology Industry Alliance

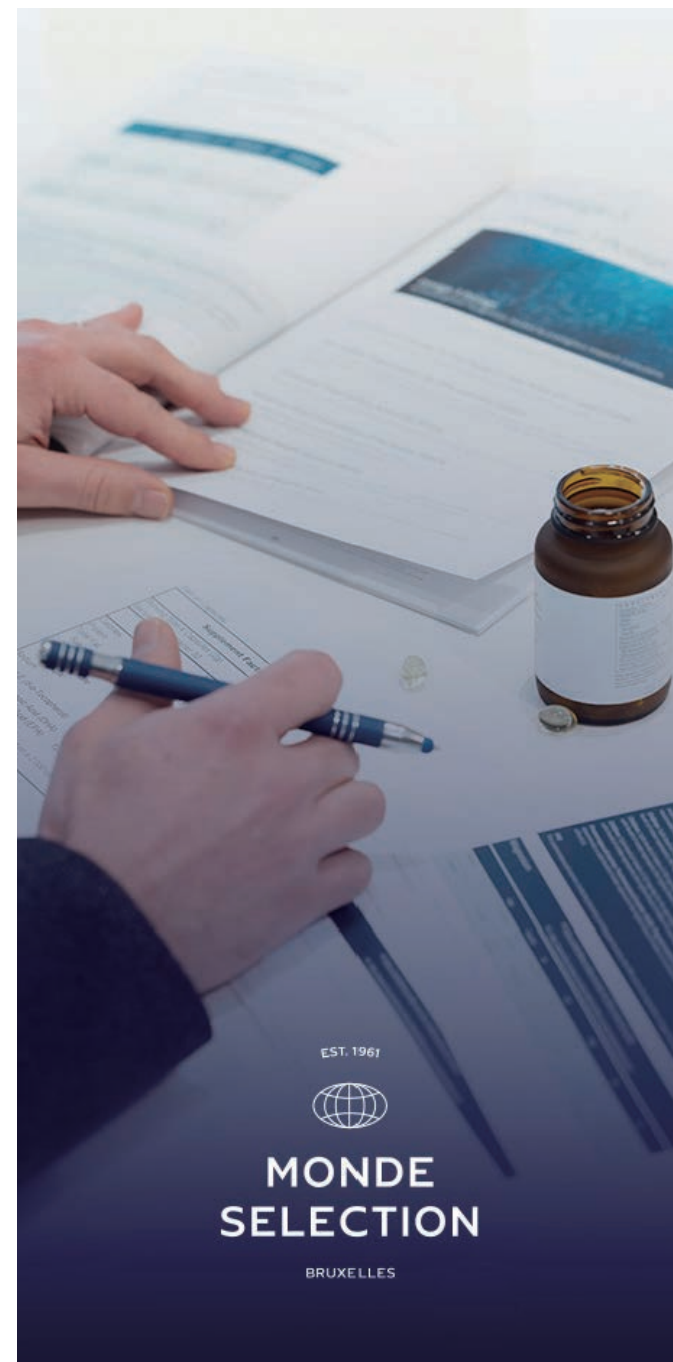
Join year: 2023 Country: Taiwan Seat: 3 members



3. Outstanding Enterprise Manager Association

Join year: 2024 Country: Taiwan Seat: 1 member

In the future, we will continue to seek opportunities to work with more domestic and international professional organizations to deepen the interaction with our industry partners. Moreover, we will actively participate in the formulation of industry standards, policy initiatives, and technology exchanges to contribute to the innovation and sustainable development of the biotechnology and healthcare industry.



1.3 Sustainability Governance Framework

Jia Jie Biomedical is committed to promoting corporate sustainable development. On November 12, 2024, following a resolution by the Board of Directors, Jia Jie Biomedical formally established the Sustainable Development Committee to strengthen ESG (Environmental, Social, and Governance) management mechanisms and to ensure the effective implementation of the Company's sustainable development goals and strategies.

Highest Governance Body and Sustainable Development Management Framework

Head of the Highest Governance Body: Chairman (responsible for overseeing the overall sustainable development policies)

Highest decision-making officer for sustainable development strategies: President (responsible for determining the strategic direction and key topics for sustainable development)

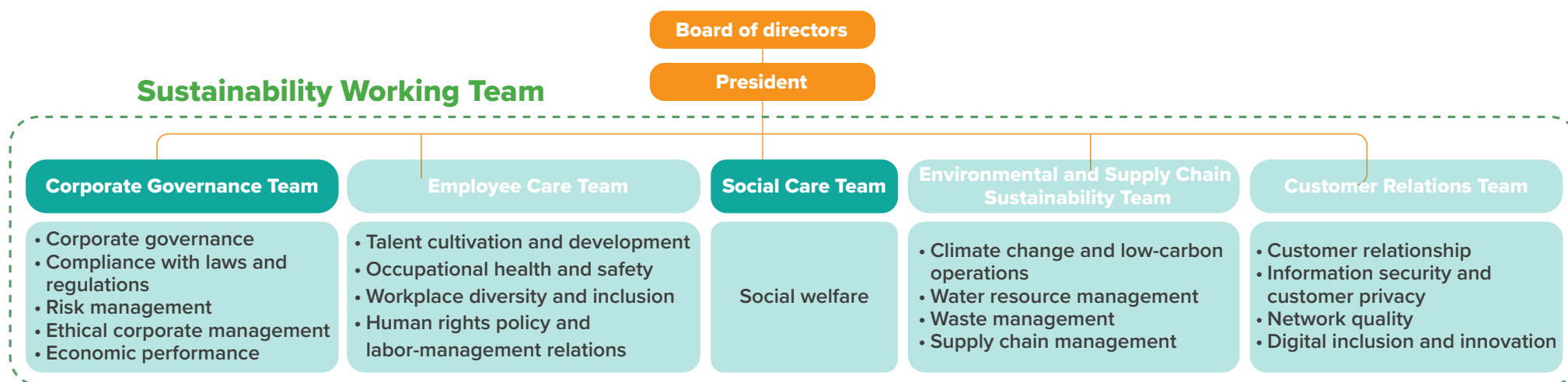
The Sustainable Development Committee is responsible for formulating Jia Jie Biomedical Co., Ltd.'s sustainable development strategies, overseeing ESG performance, and assessing the impacts of external risks and internal governance to ensure the parallel advancement of sustainable operations and corporate growth. The Committee will hold regular meetings to review ESG-related issues and report on the progress and impact of sustainable development to the Board of Directors.

Sustainable Development Management Framework

To implement corporate sustainability development, Jia Jie Biomedical has established five ESG teams responsible for executing sustainability-related initiatives and projects, ensuring that ESG policies are effectively incorporated into daily operations.

Sustainability Development Committee (Highest Decision-making Body)
Responsibilities:

- Formulate ESG strategies to confirm the annual and medium and long-term sustainable development goals
- Review the organization's internal ESG control mechanism to enhance information transparency and reliability
- Regularly monitor the development of ESG business to ensure that the impact on the external environment, society and economy meets the corporate responsibility.



Five ESG Working Teams (Executive Units)

In order to strengthen the cross-departmental collaboration on ESG issues, we have divided ESG tasks into the following five major fields, and the heads of each team are responsible for ensuring the smooth implementation of the strategy:

1. Corporate Governance Team: Responsible for optimizing the Company's internal climate governance mechanisms. In 2024, a climate financial risk assessment process was introduced to ensure the integration of climate governance with corporate operational decision-making.

2. Employee Care Team: Pay attention to employee health and climate adaptation measures. In 2024, periodic health checkups for all employees were implemented to ensure workplace safety and health under extreme climate conditions.

3. Environmental and Supply Chain Sustainability Team: Responsible for assessing the impact of climate change on Company operations and formulating mitigation strategies. The team also completes a carbon emission inventory and monitored carbon emission hotspots every year to ensure that the Company is moving towards its low carbon and energy transformation goals.

4. Social Care Team: Responsible for promoting social welfare, community engagement, and corporate social responsibility (CSR) projects.

5. Customer Relations Team: Responsible for managing customer relationships, information security and customer privacy, network quality, digital inclusion, and innovation.

Procedures for Review and Approval of Sustainability Reports by the Board of Directors

The highest governance body of the Company (the Board of Directors) is responsible for reviewing and approving the sustainability report to ensure the accuracy and completeness of the information in the report.

Review Procedures of the Report:

1. Preliminary review of the Sustainable Development Committee: Each ESG team compiles sustainable development data and submits it to the Committee for review

2. President's review: To ensure that the material topics and ESG goals are in line with the Company's long-term strategic direction

3. Approval by the Board of Directors: Final approval by the Board of Directors before publication





1.4 Stakeholder Communication and Engagement

We are aware that stakeholders' opinions and expectations are critical to the sustainable development of the Company. Therefore, we are committed to establishing a diverse, transparent, and effective communication mechanism. Through regular communication with stakeholders, we ensure that we are able to respond to external needs in the course of our sustainable operation and continue to optimize our operating strategies and ESG management mechanism.

We have identified the key stakeholders with the highest degree of relevance to the Company's operations based on the five dimensions - dependency, responsibility, influence, diverse perspectives, and tension in the AA1000 Stakeholder Engagement Standard (SES). We have also developed an effective communication model to ensure the integrity, transparency, responsiveness, and sustainability of the engagement process.

Categories of Stakeholders and Communication Mechanisms

The following six major stakeholders were identified by the Company, and appropriate communication methods and response mechanisms were adopted according to the needs of different groups:

| Stakeholders | Communication, Response Methods and Frequency | Issues of Concern | 2024 Stakeholder Communication Performance | Chapters That Respond to the Issues of Concern |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders/ Investors | <ol style="list-style-type: none"> 1. Shareholders' meeting, annual report (annually) 2. Quarterly report (quarterly) 3. Company website (real-time) 4. Market Observation Post System (real-time) 5. Investor relations updates (real-time) 6. Investor conference (annually) | <ol style="list-style-type: none"> 1. Corporate governance 2. Compliance with laws and regulations 3. Ethical corporate management 4. Economic performance 5. Product responsibility and innovative R&D | <ul style="list-style-type: none"> • 43 pieces of material information, 20 announcements in Chinese • Operating revenue on MOPS announced on a monthly basis, for a total of 12 announcements • Financial report on MOPS announced on a quarterly basis, for a total of 4 reports • One online investor conference held • One shareholders' meeting | <p>Chapter 2 Corporate Governance</p> <p>Chapter 3 Product Responsibility and Innovative R&D</p> |
| Remuneration to employees | <ol style="list-style-type: none"> 1. Employee Welfare Committee meeting (as needed) 2. Labor Union (as needed) 3. Internal grievance hotline (real-time) 4. Occupational Safety and Health Committee (quarterly) 5. Internal email (as needed) | <ol style="list-style-type: none"> 1. Economic performance 2. Talent cultivation and development 3. Occupational health and safety 4. Information security, customer privacy, and internal control 5. Labor rights equality and labor relations | <ul style="list-style-type: none"> • Hold labor-management meetings from time to time • Promote internal talent cultivation program • On-site service by medical personnel from time to time • Internal announcements of employee benefits, welfare committee information, important company operational information, and training-related information from time to time | <p>Chapter 2 Corporate Governance</p> <p>Chapter 3 Product Responsibility and Innovative R&D</p> <p>Chapter 5 Employee Care and Social Welfare</p> |
| Suppliers | <ol style="list-style-type: none"> 1. Supplier visit (as needed) 2. Supplier assessment and audit (as needed) 3. Supplier conference (annually) 4. Supplier's Undertaking (as needed) | <ol style="list-style-type: none"> 1. Supplier management 2. Product quality and safety | <ul style="list-style-type: none"> • Carry out supplier assessment • Strengthen the green supply chain policy | <p>Chapter 3 Product Responsibility and Innovative R&D</p> |
| Customers and consumers | <ol style="list-style-type: none"> 1. Customer service hotline (as needed) 2. Company website, email (real-time) 3. Customer satisfaction survey (annually) | <ol style="list-style-type: none"> 1. Ethical corporate management 2. Customer relations 3. Product responsibility and innovative R&D | <ul style="list-style-type: none"> • Customer satisfaction survey • Good customer complaint handling • Regular official website updates | <p>Chapter 2 Corporate Governance</p> <p>Chapter 3 Product Responsibility and Innovative R&D</p> |

| Stakeholders | Communication, Response Methods and Frequency | Issues of Concern | 2024 Stakeholder Communication Performance | Chapters That Respond to the Issues of Concern |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Government and competent authorities | 1. Government policy meeting (as needed) 2. Administrative correspondence (as required) 3. Periodic inspection by competent authorities (according to regulations) 4. Annual report and sustainability report (annually) | Compliance with laws and regulations | <ul style="list-style-type: none"> Participate in government agency policy and regulation seminars, internal and external training courses and lectures Participate in the corporate governance evaluation Correspondence with the government or competent authorities from time to time Submit ESG disclosure report to meet the requirements of the competent authority | Chapter 2 Corporate Governance |
| Neighboring communities | 1. Community giving plan (as needed) 2. Charitable donations and volunteer activities (as needed) 3. Neighborhood communication meeting (as needed) | 1. Social welfare 2. Water resource management 3. Waste management 4. Energy management | <ul style="list-style-type: none"> Involvement in community welfare projects Organization of environmental protection initiatives | Chapter 4 Climate Change and Environmental Sustainability Chapter 5 Employee Care and Social Welfare |

Stakeholder Engagement Principles and Future Outlook

We are committed to maintaining open and effective communication with all stakeholders to ensure that the engagement process meets the following characteristics:

- **Transparency and responsiveness:** Immediately respond to stakeholders' concerns and incorporate them into corporate decision-making considerations.
- **Two-way communication:** Ensure that all parties can express their opinions and receive responses through different communication platforms.
- **Continuous optimization:** Based on the annual ESG evaluation results, adjust the engagement strategy to ensure its effectiveness.

1.5 Material Topic Identification Process

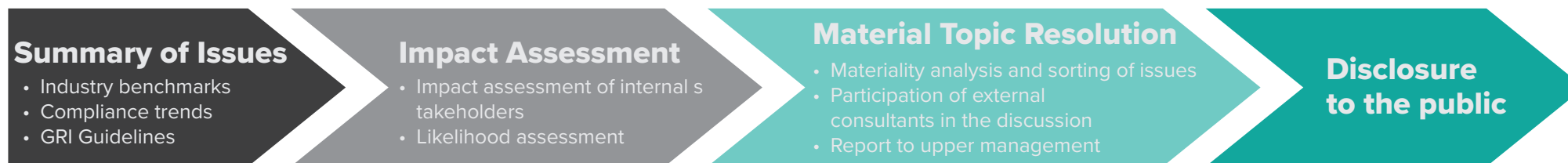
2024 Material Topic Identification and Resolution Process

We continued to refer to the GRI framework and identify material sustainability issues based on international sustainability trends, domestic and foreign industry status, TCFD, the Regulations Governing the Preparation of Sustainability Reports by TPEX Listed Companies, and the Sustainable Development Best Practice Principles for TWSE/ TPEX Listed Companies. Through discussions with management, we evaluated the potential impact of environmental, social, and governance (ESG) issues on Jia Jie Biomedical, and considered the level of concern of internal stakeholders to determine the annual material topics to ensure the integrity and timeliness of the information disclosed in the Report.

The 2024 material topic identification process continued the 2023 framework, and further optimized the issue identification method, internal and external communication mechanism, and sustainability performance evaluation method to ensure that material topics can accurately reflect the Company's actual operations and stakeholder needs.



2024 Material Topic Identification Process



Step1: Summary of Sustainability Topics

To understand the relatively important sustainability issues for the healthcare industry, we collected and screened the issues through the following methods:

1. Referred to domestic and foreign industry benchmarks:

Collected and analyzed industry ESG reports and statistics on the most frequently occurring sustainability topics.

2. Incorporated global trends and regulatory requirements:

Considered TCFD, ISSB, GRI, and the latest version of EU CSRD, to ensure compliance with the latest ESG development direction.

3. Internal interviews and surveys:

Discussed potential issues with senior management and internal stakeholders to summarize the possible material topics for 2024. Finally, 17 sustainability topics were produced.

Step2: Sustainability topic impact assessment

In 2024, we further strengthened the evaluation method of the impact of sustainability topics. Through internal questionnaires (questionnaires for senior executives, cross-departmental discussion), we conducted evaluations based on the two major aspects of likelihood of occurrence and degree of impact. We measured the impact of various sustainability topics on the internal and external environment, economy, and society.

Key Evaluation Indicators:

- **Likelihood of impact:**

Likelihood of occurrence of the issue inside and outside the industry

- **Impact of the issue on the corporate governance, finance, society, and environment:**

The degree of impact of the issue on the corporate governance, finance, society, and environment

- **Positive and negative impact:**

Distinctions of risks and opportunities in the ESG field

Analysis of results:

- **High Impact Topics**

- Ethical corporate management and compliance
- Climate change response
- Information security and privacy protection
- Energy management
- Economic performance
- Supplier management
- GHG management
- Labor rights and labor relations
- Product quality and safety
- Waste management
- Talent development and employee training

- **Low Impact Topics (Long-term tracking):**

- Water resource management
- Supply chain environmental requirements
- Diversity and equality
- Social welfare and corporate responsibility
- Stakeholder communication
- Supply chain management and responsible procurement

Step3: Material topic resolution

Based on the results of the impact analysis, we ranked the 17 sustainability issues by the degree of impact, and finally decided on 11 material topics, which were prioritized in the 2024 sustainability strategy management and reported to the Board of Directors.

The material topics in 2024 are according to the degree of impact as follows

- | | |
|------------------------------------------------|----------------------------------------------|
| 1. Ethical corporate management and compliance | 6. Supplier management |
| 2. Climate change response | 7. GHG management |
| 3. Information security and privacy protection | 8. Labor rights and labor relations |
| 4. Energy management | 9. Product quality and safety |
| 5. Economic performance | 10. Waste management |
| | 11. Talent development and employee training |

Step4: Disclosure to the outside world

In order to ensure the transparency and openness of ESG information, we further strengthened the digital management and report verification mechanism in 2024 to ensure the integrity of sustainability information through the following methods:

1. ESG report preparation process strengthening:

The Sustainability Committee supervised the report data to ensure accuracy.

2. Internal audit and verification:

An internal ESG review mechanism was established to ensure the integrity of material topic information.

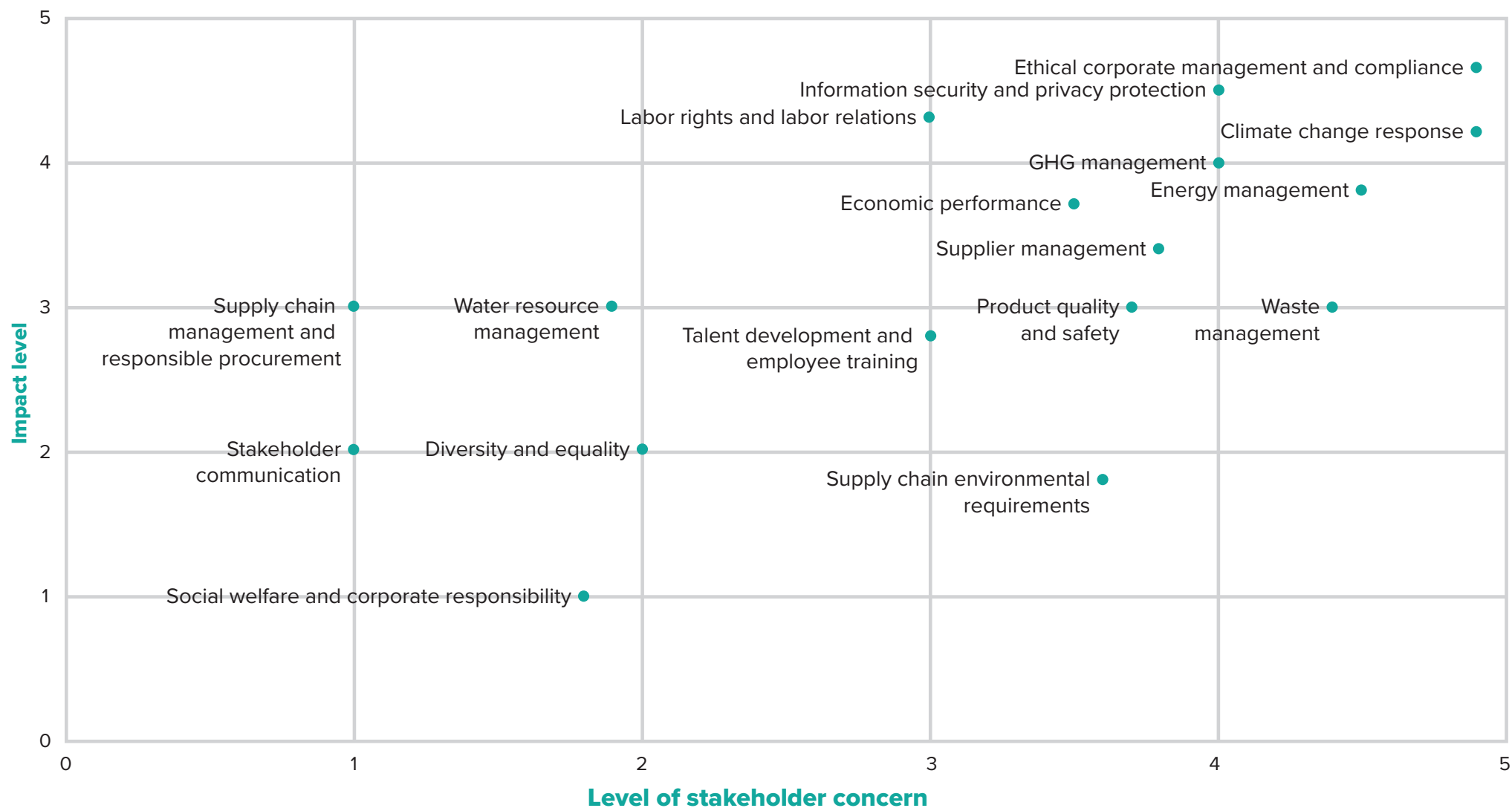
3. Transparency of external communication enhancement:

ESG information was disclosed immediately on the Company's website and investor relations contact window.

4. Approval and issuance by the Board of Directors:

The final annual sustainability report was resolved by the Board of Directors and issued in August 2025.

1.6 List of Material Topics in the Sustainability Report



List of Material Sustainability Topics in 2024

| Aspect of Topic | Material Topic | Topic Impact Description | Impact Boundary | Response Chapter |
|--------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------|
| Governance/ Economics | Ethical corporate management and compliance | Strengthen the corporate governance structure, improve decision-making transparency and ethical standards, promote investor and stakeholder trust, and ensure the stable operation of the enterprise. Failure to manage properly may result in legal violations and increase corruption, which may affect the Company's reputation and cause legal liabilities and financial losses. | Company employees / regulatory authorities / supply chain partners | Chapter 2 Corporate Governance |
| Governance/ Economics | Economic performance | Stabilize financial growth and profits, enhance corporate competitiveness, attract investors, and provide stable employment opportunities. If the market environment changes or the economy declines, it may lead to a decrease in operating revenue and limited capital flow, affecting the Company's expansion plans and employee remuneration. | Company employees / investors / supply chain partners | Chapter 2 Corporate Governance |
| Governance/ Economics | Information security and privacy protection | Strengthen the data security and personal data protection mechanism to ensure the information security of customers and employees and enhance the trust of stakeholders. If data is leaked, it may cause damage to the Company's reputation, and even lead to fines, customer loss, or legal action risks. | Company employees / investors / supply chain partners | Chapter 3 Product Responsibility and Innovative R&D |
| Environment | GHG management | Reduce carbon emissions, reduce operational risks, enhance competitiveness in the low-carbon market, and attract ESG investments. If no active carbon emission reduction is implemented, the Company may face carbon tax, legal penalty, or supply chain carbon emission requirements, affecting the Company's competitiveness and reputation. | Company employees / supplier chain / general public | Chapter 4 Climate Change and Environmental Sustainability |
| Environment | Climate change response | Prepare for climate change risks in advance, strengthen supply chain resilience, and reduce the impact of extreme weather on the Company's operations. If climate risks are not effectively addressed, they may lead to supply chain disruptions, raw material shortages, and increased insurance costs. | Company employees / supplier chain / general public | Chapter 4 Climate Change and Environmental Sustainability |
| Environment | Energy management | Improve energy efficiency, reduce operating costs, lower carbon emissions, and enhance the Company's competitive edge in sustainable development. If energy management is inadequate, it may lead to increased electricity costs and resource wastage, and even affect the Company's competitiveness in the carbon reduction market. | Company employees / supplier chain / general public | Chapter 4 Climate Change and Environmental Sustainability |

List of Material Sustainability Topics in 2024

| Aspect of Topic | Material Topic | Topic Impact Description | Impact Boundary | Response Chapter |
|-----------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------|
| Environment | Waste management | Promote resource recycling and circular economy, reduce environmental pollution, comply with the trend of sustainable development, and enhance the corporate brand image. Failure to properly manage waste may result in fines for environmental protection regulations, and even affect the stability of supply chains and corporate operations. | Company employees / supplier chain / general public | Chapter 4 Climate Change and Environmental Sustainability |
| Society | Labor rights and labor relations | Create a safe, healthy, and equal working environment, increase employee dedication and productivity, and reduce turnover. If labor disputes, workplace discrimination, forced labor, or overtime work occur, it will affect the Company's reputation and even lead to legal proceedings. | Company employees / supplier chain partners | Chapter 5 Employee Care and Social Welfare |
| Society | Talent development and employee training | Provide employees with opportunities to improve their professional skills, enhance the competitiveness of the Company, and attract and retain outstanding talent. If a comprehensive training program is not available, it will affect the professional growth of employees, reduce production efficiency, and even cause talent loss. | Company employees / customers and consumers | Chapter 5 Employee Care and Social Welfare |
| Society | Product quality and safety | Improve product safety and quality, establish consumer trust, and promote long-term sales and brand loyalty. If the product quality management is inadequate, it will lead to an increase in customer complaints, affecting the Company's reputation, and may even face product recalls and legal penalties. | Company employees / employees / supply chain | Chapter 3 Product Responsibility and Innovative R&D |
| Society | Supplier management | Ensure supply chain responsibility and transparency, reduce social and environmental risks, and improve product quality and market competitiveness. If a supplier does not meet the sustainability standards, it may lead to a decline in product quality and supply chain disruption, and even affect the corporate image and customer trust. | Company employees / investors / regulatory authorities | Chapter 3 Product Responsibility and Innovative R&D |

Chapter 2

Corporate Governance



2.1. Corporate Governance

We have always upheld the principle of integrity and honesty to strengthen the functions of the Board of Directors and have established a team of professional managers, and continued to optimize the compliance and corporate risk management mechanisms. In doing so, we ensure the stable development of corporate governance and achieve the goal of sustainable management.

In 2024, we further implemented the "Corporate Governance 3.0 - Blueprint for Sustainable Development" by establishing the Corporate Governance Best Practice Principles in accordance with the Company Act, the Securities and Exchange Act, and the Corporate Governance Best Practice Principles for TWSE/ TPEX Listed Companies. We ensure that the governance system meets the requirements of international and domestic laws and regulations. In addition, the Company also disclosed financial and material information through MOPS and official website in accordance with the Securities and Exchange Act, to strengthen information transparency. By implementing this, investors and stakeholders can keep abreast of the Company's business conditions in a timely manner.



For more detailed information on the operation, please refer to [the official website of Jia Jie Biomedical](#).

2.1.1 Corporate Governance Structure and Procedures

Governance Structure and Highest Governance Body

The highest governance body of the Company is the Board of Directors, which is responsible for the development of the Company's strategies, risk management, internal control, and corporate sustainability supervision. The following professional committees have been formed to enhance governance performance:

- 1. Audit Committee:** Supervise financial reports, internal control and compliance management.
- 2. Remuneration Committee:** Formulate and review the remuneration policy for directors and senior management to ensure that the remuneration mechanism meets the sustainable development goals.
- 3. Sustainable Development Committee:** Responsible for ESG promotion, climate change response, supply chain management and social responsibility.
- 4. Nomination Committee:** According to the "Nomination Committee Charter", the Committee is responsible for the nomination of directors (including independent directors), qualification review, and diversity evaluation to ensure that the board members have diverse backgrounds and professional capabilities, and to enhance the effectiveness of the board's operations.
- 5. Risk Management Committee:** According to the "Risk Management Committee Charter", the Committee identifies, assesses and controls risks related to operations, finance, information security and sustainability, and to build a risk management mechanism and regularly review and report risk conditions to strengthen the Company's resilience.

Overview of 2024 Board Composition

•Percentage of independent directors: In compliance with legal requirements and ensure the independence and professionalism of corporate governance

•33.33% of female directors: gender diversity is enhanced

•Age group and professional background: Cover corporate management, finance, law, and ESG to ensure the professionalism of governance decision-making

Governance Diversity and Director Background

In order to enhance the professionalism and decision-making ability of the Board of Directors, the Board members of Jia Jie Biomedical cover a wide range of backgrounds to ensure the professionalism of governance decisions:

1. Independent director supervision mechanism: Independent directors hold regular project meetings to ensure fair and just decision-making.

2. Functional committees' review: The independent directors participate in decision-making of the Audit Committee, Remuneration Committee, Nomination Committee, Risk Management Committee, and Sustainable Development Committee.

3. Principles for director recusal: Directors must recuse themselves from voting on matters involving personal interests or associates to ensure the objectivity of decision-making.

Corporate Governance Policies and Commitments

We are committed to complying with the Code of Conduct - Responsible Business Alliance, and promoting ESG to ensure that our operations comply with international standards.

(a) Responsible Business Policy

1. Comply with the guidelines of the Organization for Economic Co-operation and Development (OECD) to ensure that operations comply with international standards.
2. Implement the principle of early warning, even if the risk has not yet been confirmed, preventive measures will be taken to reduce the impact on the environment and society.
3. Ensure that corporate activities do not violate basic human rights in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs).

(b) Human Rights Policy Commitment

1. Comply with the United Nations Universal Declaration of Human Rights and ILO's basic labor rights to ensure fair employment and labor rights.
2. Ensure that supply chain management complies with the principles of fair trade and prohibit the use of child labor or any form of forced labor.
3. Pay attention to the rights and interests of disadvantaged groups to protect the fairness and safety of the working environment for employees, suppliers, and communities.

(c) Policy Disclosure

The Company's Corporate Governance Best Practice Principles, Code of Ethical Conduct, Ethical Corporate Management Policy and Human Rights Policy have been disclosed on the official website and are updated on a periodic basis.

(d) Policy Approval Mechanism

The corporate governance policy is reviewed and approved by the Board of Directors at the highest level, and is examined and revised in a timely manner according to the changes in domestic and foreign laws and regulations and the needs of stakeholders.

(e) Scope of Policy Application

Applicable to all operating activities, covering internal management, supply chain relations and external business partners.

(f) Policy Communication and Advocacy

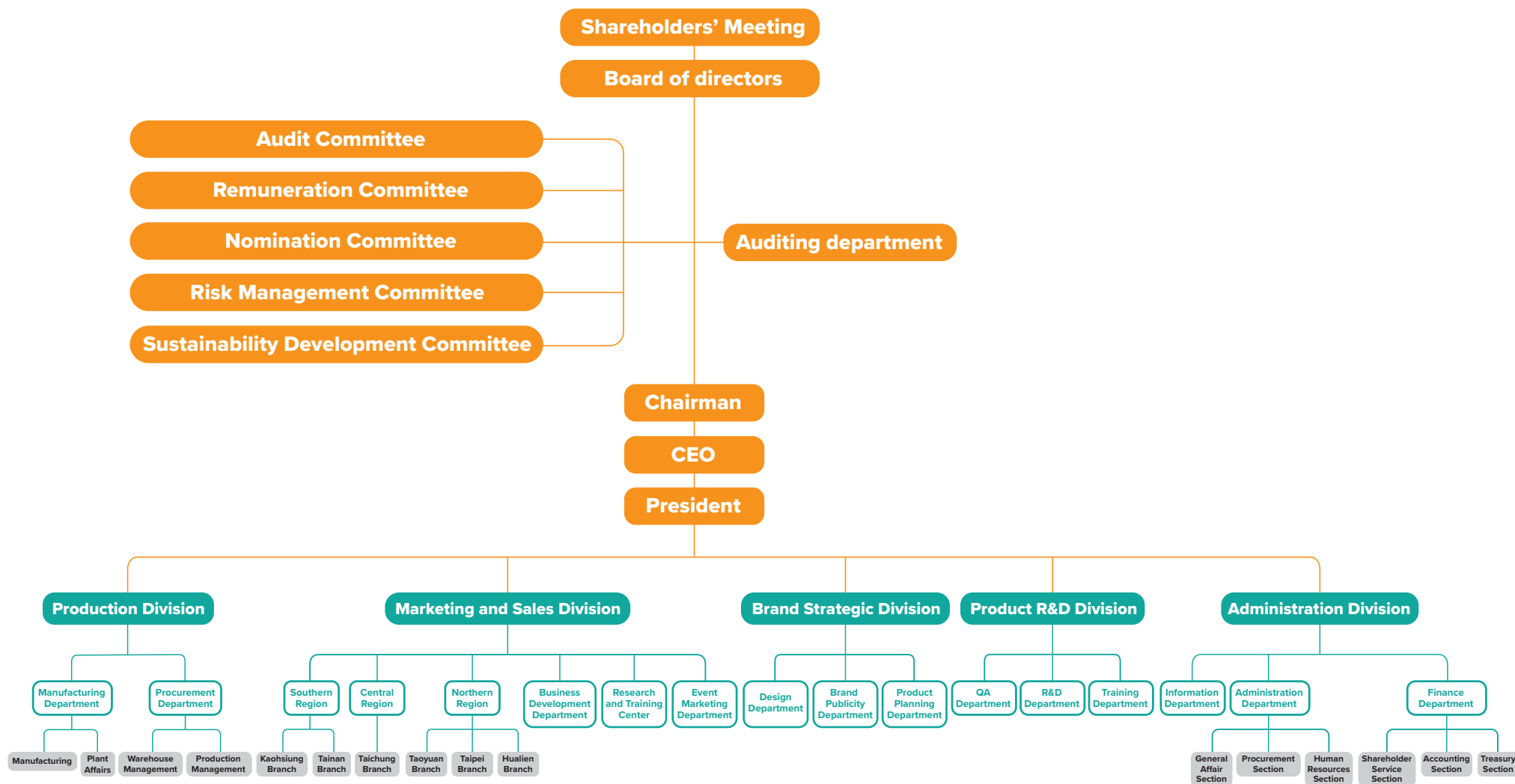
Internal:

Through internal training, electronic newsletters, and employee manuals, we ensure that all employees understand and implement the Company's corporate governance and human rights policies.

External:

Through supplier review mechanism, contract agreements, and official website announcements, we ensure that suppliers and business partners comply with relevant regulations.

2.1.2 Structure and Operation of the Board of Directors



Overview of 2024 Board Operation

- 1. Meeting frequency: At least one Board of Directors meeting is held quarterly, with eight meetings held in 2024.
- 2. Attendance rate of directors: The average attendance rate of all directors was 100%.
- 3. Operational guidelines: Strictly abide by the Articles of Incorporation and the Rules of Procedure for Board of Directors Meetings to ensure governance compliance and transparency.

Stakeholder Information Disclosure

The Company regularly discloses the relationship associated with the Board of Directors and management and stakeholders to ensure the rights and interests of investors. The main disclosures in 2024 are as follows:

| Disclosure | 2024 Information |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Members of the Board of Directors serving in other companies | The Company disclosed the information in the annual report and MOPS to ensure the transparency of the interests involved |
| Cross-shareholding of directors, suppliers and stakeholders | Periodically review the shareholdings of directors, managers, and affiliates to avoid potential conflicts of interest |
| Shareholders with controlling power | Currently, the Company’s shareholder with controlling power is Taiwan Steel Group. |
| Related transactions and outstanding balance | As of 2024, the Company reviewed the transactions with related parties internally and fully disclosed in the financial statements |

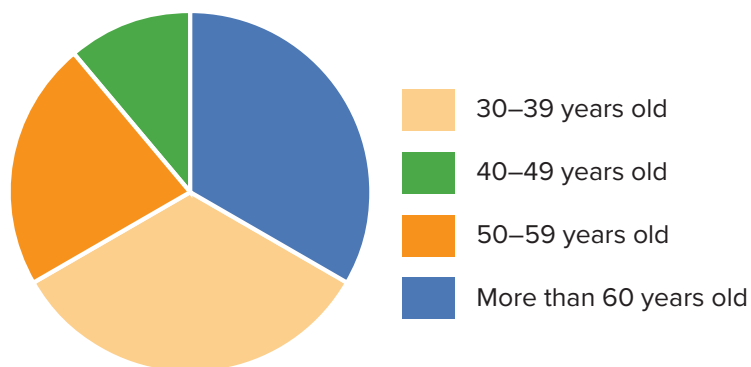


2.1.3 Independence and Diversity of the Board of Directors

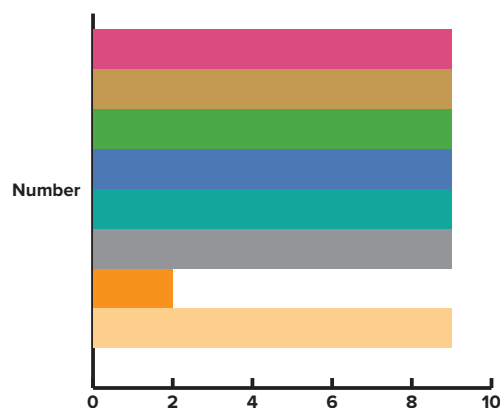
2024 Composition of the Board of Directors and Their Diversified Backgrounds

| Name | Gender | Background |
|-----------------|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Weng Chung Chun | Male | Education : National Taiwan University, Graduate School of Accountancy Experience: Chairman of the Company; Chairman of Jia Jie Biotechnology Co., Ltd.; Chairman of Jia Jie Investment Co., Ltd.; Chairman of Chun Zu Machinery Industry Co., Ltd.; Vice Chairman of Chun Yu Works & Co. Ltd.; Director of Jade Rich Grain Co., Ltd.; Supervisor of Chun Bang Precision Co., Ltd.; Supervisor of Chun Yu Bio-Tech Corp.; Supervisor of Chun Yu Investment Co., Ltd.; Chairman of Chunyu Group Shanghai Tongsheng Trading Co., Ltd.; Chairman of Shanghai Youju Hdw. Prod. Co., Ltd.; Chairman of Shanghai Chun Zu Machinery Industry Co., Ltd.; Chairman of Chunyu (Dongguan) Hardware Products Limited Company; Chairman of Chun YuWorks, Inc (USA); Chairman of ScholarHoldings Ltd.; Chairman of Sunny City International Ltd.; Director of PT Moon Lion Industries Indonesia |
| Hsieh Wen-Fang | Female | Education : Master of Information Management, National Sun Yat-Sen University Experience: CEO of the Company; Legal Director of Jia Jie Biotechnology Co., Ltd.; Director of Taigang Insurance Broker Co., Ltd.; Legal Director of TSG Hawks Baseball Club Co., Ltd.; Legal Director of TSG Sports Marketing Co., Ltd.; Director of TSG Star Travel Corp.; Legal Director of UFC Gym Taiwan Limited; Legal Director of Kuei Tien Cultural & Creative Entertainment Co., Ltd.; Legal Director of Argo Yachts Development Co., Ltd. |
| Hsieh Chin-Kun | Male | Education : Department of Agricultural Machinery, National Pingtung University of Science and Technology Experience: Chairman of Modern Plaza Hotel |
| Chang Po-Sheng | Male | Education : Department of Public Administration and Policy, National Chi Nan University Experience: Director of TSG Sports Marketing Co., Ltd.; President of You-Dong Construction Co., Ltd.; Person in Charge of Chun-Lin Construction Co., Ltd.; Person in charge of Dong-Yuan Construction Co., Ltd. |
| Huang Chun-I | Male | Education : Department of Financial Management, National Kaohsiung First University of Science and Technology Experience: President of Jin-Zhi-Fu Asset Management Co., Ltd.; Chairman of Yi-Tong-Yuan Investment Co., Ltd.; Chairman of Taiwan Chemical Green Energy Co., Ltd.; Supervisor of Taiwan Steel Group United Co., Ltd.; Supervisor of Taiwan Steel Group Aerospace Technology Corporation; Supervisor of You-Xun Investment Co., Ltd.; Supervisor of Tian-Quan Investment Co., Ltd.; Chairman of Taiwan Health and Sports Investment Co., Ltd.; Director of UFC Gym Taiwan Limited; Director of NewSoft Technology Corporation; Director of Argo Yachts Development Co., Ltd.; Director of Yung-Fu Co., Ltd.; Director of United Fiber Optic Communication Inc.; Supervisor of TSG Engineering Corp; Supervisor of Taiwan Netcom Investment Holding Co., Ltd. |
| Hsieh I-Ching | Female | Education : Master of Network Engineering, National Chiao Tung University Experience: Assistant Technical Manager of MediaTek Inc.; Director of TSG Star Travel Corp.; Legal Director of UFC Gym Taiwan Limited; Legal Director of Kuei Tien Cultural & Creative Entertainment Co., Ltd. |
| Hsu Yin-Chu | Female | Education : Department of Business Administration, Cheng Shiu University Experience: Director of Pontex Polyblend Co., Ltd. |
| Tsai Hui-Ming | Male | Education : Department of Accounting, National Cheng Kung University Experience: Finance Manager of Raw Breathe Biotech Co., Ltd. |
| Kao Chia-Liang | Male | Education : School of Dentistry, Taipei Medical University Experience: Dentist in Charge of Shan Jian Qing Dental Clinic |

Age Distribution of Directors



Professional Knowledge and Skills of Directors



Nomination and Selection Mechanism of the Board of Directors

In accordance with the Company Act, the Securities and Exchange Act, the Corporate Governance Best Practice Principles, and the Regulations Governing the Election of Directors, Jia Jie Biomedical has adopted a candidate nomination system for the election of directors, and the shareholders' meeting shall elect directors from a list of candidates.

- **Number of Board members:** Nine to eleven members, with a term of office of three years, and may be re-elected.
- **Rules for independent directors:** The number of independent directors shall not be less than three, and the list of candidates shall be elected by the shareholders' meeting.
- **Governance structure:** The chairman serves as the chairperson of the Board of Directors, but shall not concurrently act as the President to ensure the independence of governance and the supervision mechanism.

2024 Board Composition and Diversity Policy

According to Article 20 of the "Corporate Governance Best Practice Principles", the Board of Directors of Jia Jie Biomedical has carefully considered the Company's operating model and future development strategies to ensure the professionalism and diversity of the Board of Directors, mainly including but not limited to the following two major aspects:

Basic requirements and values

Gender

Age

Nationality

Culture, etc.

Professional knowledge and skills

Professional background
(E.g., accounting, finance, marketing, technology)

Professional skills

Experience in the industry

1. Basic qualification and professional ability

- Professional background in finance, law, pharmaceutical and biotechnology, industrial management, and business management.
- Familiar with the Company's business, domestic and foreign market dynamics and related regulations.
- Ensure that the Board of Directors can supervise the Company's operations independently and enhance the Company's competitiveness.

2. Diversity and independence

- Number of independent directors: There are nine members in the current Board. Among them, three members are independent directors (33%).
- Employee director: One member (11%), to ensure that the internal employees' opinions can be appropriately reflected at the decision-making level.
- Percentage of female directors: Three female directors, accounting for 33% of all directors, which is higher than the average percentage of female directors of TWSE/ TPEX listed companies in Taiwan in 2024 (Note).
- Independence and term of office of directors: The term of office of independent directors shall not exceed nine years, to refrain from affecting the effectiveness of independent supervision.

Note: According to the statistics of the Taiwan Stock Exchange, the average ratio of female directors of listed companies in Taiwan in 2024 is 18.65%.



2.1.4 Continuing Education of Board of Directors

2024 Continuing Education Mechanism and Training Plan for the Board of Directors

We actively promote continuing education for Board members to enhance corporate governance and respond to ESG trends, ensuring that directors have the ability to make sustainable development decisions and strengthening CSR awareness.

Based on the professional needs of directors and the Corporate Governance 3.0 - Blueprint for Sustainable Development, the Company encourages directors to participate in external training courses to further enhance their strategic thinking, legal knowledge and risk management capabilities, in order to ensure the quality of decision-making and corporate competitiveness.

2024 Continuing Education for Directors

Hours of continuing education: At least six hours per year for each director, in compliance with the requirements of listed companies.

Total number of continuing educations for directors in 2024: 66 hours.

Main areas of continuing education courses:

- **Corporate governance:** Corporate regulations, financial management, internal control, risk management
- **Sustainable development (ESG):** Climate change risk management, preparation and supervision of sustainability report
- **Compliance with laws and regulations:** Financial supervision regulations, anti-corruption, and ethical management
- **Industry trends:** development of biotechnology and pharmaceutical industry, global market trends

2024 Director Training Participation Status

| Organizer | Name of the course | No. of hours |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------|
| Taiwan Investor Relations Institute | Navigating with Corporate Governance: Steering the Course of Business Intelligence | 9 |
| Taiwan Corporate Directors Association | Legal Responsibilities of Directors and Supervisors of Public Companies | 21 |
| Taiwan Corporate Directors Association | The Real Value Created by Circular and Low-Carbon Innovation: Understanding Circular Economy and Governance | 15 |
| Taiwan Corporate Governance Association | Corporate Governance 3.0: Practical Analysis of "Sustainability Reports" | 3 |
| Accounting Research and Development Foundation | Preparation and Supervision of Sustainability Report | 3 |
| Accounting Research and Development Foundation | Professional Training Course on the Three-Step Approach to Proper Sustainability Reporting Disclosure | 3 |
| Accounting Research and Development Foundation | Corporate Legal Responsibilities and Case Studies in the Contention for Management Right | 3 |
| Accounting Research and Development Foundation | Effective Internal Control for Sustainability Reporting | 3 |
| Taiwan Stock Exchange Corporation: Home | 2024 Cathay Sustainable Finance and Climate Change Summit | 6 |
| Total | | 66 |
| Average Training Hours per Director | | 7 |

2.1.5 Performance Evaluation of the Board of Directors

2024 Performance Evaluation Highlights of the Board of Directors

1. Scope of evaluation: The overall operation of the Board of Directors, individual directors' performance, Audit Committee, Remuneration Committee, and Sustainable Development Committee.
2. Evaluation time: March 2025, for the performance evaluation of the Board of Directors in 2024.
3. Evaluation method:
According to the "Board of Directors Performance Evaluation Measures", the evaluation is conducted through surveys, individual interviews, and internal discussions.
External evaluation (at least once every three years): Commission external professional institutions to ensure the independence and impartiality of the evaluation results.

2024 Performance Evaluation of the Board of Directors

Score of Self-evaluation/ Total Score

| | |
|----------------------------------------------|----------------------|
| Overall Evaluation of the Board of Directors | 4.72 grades/ 5grades |
| Self-Evaluation of Board Members | 4.73 grades/ 5grades |
| Functional Committee Evaluation | 5 grades/ 5grades |

| Evaluation cycle | Evaluation period | Evaluation scope | Method of evaluation | Content of evaluation |
|------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Once a year | Evaluation of the Board's performance from January 1 to December 31, 2024 | Board of directors, individual Board members, and functional committees | Questionnaire of internal self-evaluation of the Board | The self-evaluation of the Board's performance includes participation in the operation of the Company, improvement of the quality of the Board's decision-making, composition and structure of the Board, election and continuing education of the Directors, and internal control. |
| | | | Questionnaire of self-evaluation of board members | The peer evaluation of board members includes the alignment of the goals and missions of the Company, awareness of the duties of Directors, participation in the operation of the Company, management of internal relationships and communication, and professionalism and continuing education of Directors. |
| | | | Questionnaire of self-evaluation of functional committee | The self-evaluation of the functional committees' performance includes participation in the operation of the Company, awareness of the duties of the member, improvement of quality of decisions made by the functional committee, the makeup of the functional committee and election of its members, and internal control. |

Effectiveness of the Board of Directors:

The Board of Directors operated in accordance with the "Corporate Governance Best Practice Principles", and the decision-making process is transparent and independent, in line with the best international governance practices.

Performance of individual directors:

All directors actively participated in the meeting, exerted their supervisory functions, and possessed professional capabilities in corporate governance, financial management, and ESG supervision.

Functional committed:

The Audit Committee and the Remuneration Committee are operating well. The new Sustainable Development Committee established in 2024 operated effectively, deepening the ESG governance mechanism. The establishment of the Nomination Committee and Risk Management Committee resolved by the Board of Directors on August 5, 2025 will improve the performance of the Board of Directors and build a risk management mechanism to strengthen the Company's resilience.

2024 Performance Evaluation of the Board of Directors

The comprehensive evaluation result is "excellent", indicating that the operation of the Board of Directors is in line with the best practice of corporate governance, and continues to optimize the ESG supervision mechanism and decision-making transparency.

2.1.6 Remuneration to the Board of Directors and Senior Managers

Adhering to the principles of fairness, transparency, and reasonableness, we have established the remuneration policy for directors and senior management to ensure that the remuneration system complies with the corporate governance guidelines. Consequently, we effectively motivate the management team to promote the Company's long-term sustainable development.

Remuneration System of the Board of Directors

The remuneration of directors includes the remuneration from earnings distribution and the transportation expenses for attending the Board meeting. According to the Articles of Incorporation, when the Company makes a profit, the remuneration for directors is appropriated and distributed after the approval of the Board of Directors. In addition, the remuneration system of directors is based on the market standards, taking into account the responsibilities, experience and contribution of directors, to ensure the fairness and reasonableness of remuneration.

Director Remuneration Mechanism:

- **Fixed salary:** The remuneration of general directors is mainly based on travel expenses and annual remuneration.
- **Remuneration** is appropriated based on the Company's earnings and the degree of contribution of directors.
- **The remuneration review mechanism:** The distribution of remuneration to directors must be reviewed by the Remuneration Committee and submitted to the Board of Directors for review and approval.
- **Rules for conflicts of interest:** If a director also holds a managerial position in the Company, the remuneration must be supervised by an independent director to ensure the fairness of decision-making.

Remuneration System for Senior Management

The design of the remuneration system for senior management is based on the combination of fixed and variable salaries to ensure that the performance of the Company, shareholders' equity, and sustainable development goals are consistent. The remuneration structure includes the following elements:

- **Fixed salary:** Determined based on position, professional ability, management responsibility, and market salary level.
- **Salary adjustment:** Bonuses are paid based on individual performance, the Company's operating results, and long-term target performances.
- **Retirement benefits:** The Company has appropriated funds for labor pension and provided a comprehensive retirement protection mechanism.
- **Remuneration to employees:** Senior managers may participate in the distribution of remuneration to employees. The actual distribution is determined based on the operating performance of the year.
- **Salary adjustment and distribution:** The Remuneration Committee makes and approves salary adjustment based on market trend, operating performance and the Company's financial status.

Remuneration Decision-making and Governance Mechanism

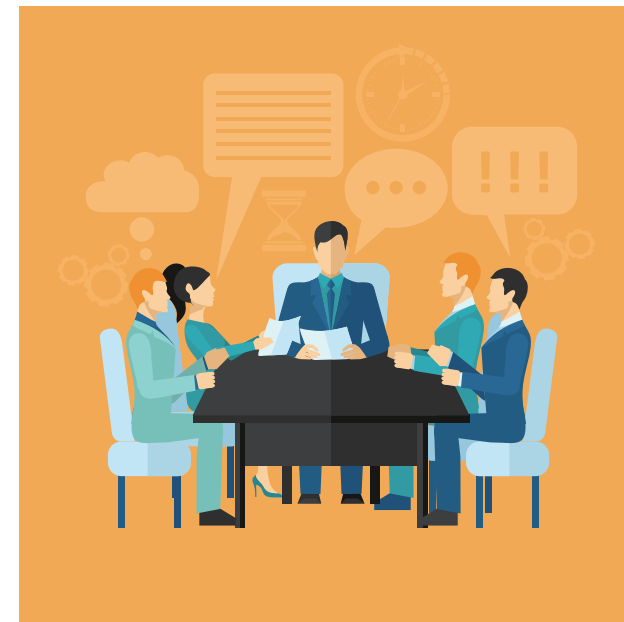
The Remuneration Committee is responsible for supervising the remuneration decision-making and ensuring the rationality of the remuneration system through the following mechanisms:

1. **Independent review:** The Remuneration Committee is composed of independent directors, responsible for the formulation and review of remuneration policies.
2. **Shareholders' opinions:** Shareholders can provide opinions on the remuneration policy through the shareholders' meeting to ensure the transparency of decision-making.
3. **Disclosure and transparency of remuneration:** The Company discloses remuneration information in annual reports and MOPS in accordance with the law to ensure information transparency.

2.1.7 Functional Committees

In order to strengthen the corporate governance and decision-making supervision mechanism, the Company has set up five functional committees under the Board of Directors. These functional committees are responsible for the supervision and decision-making of different professional fields, ensuring financial stability, remuneration fairness and sustainable development promotion.

1. Audit Committee
2. Remuneration Committee
3. Sustainable Development Committee
4. Nomination Committee
5. Risk Management Committee



Overview of the Functional Committees

| Committee | Audit Committee | Remuneration Committee | Sustainability Development Committee | Nomination Committee | Risk Management Committee |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nomination and Selection Process | <ul style="list-style-type: none"> ■ The Committee shall be composed of at least three independent directors, including at least one convener and at least one of whom shall have accounting or financial expertise. ■ The term of office of the independent directors of the Committee is three years, and they may be re-elected. If the number of the members falls below the number specified in the preceding paragraph or in the Articles of Incorporation due to the dismissal of an independent director for any reason, the Company shall elect an independent director in the most recent shareholders' meeting. ■ If all independent directors are dismissed or vacant, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to hold a by-election. | <ul style="list-style-type: none"> ■ The number of members is determined by the Board of Directors shall not be less than three. Over half of the members shall be held by independent directors, and the convener and chair of the meeting shall be elected by all members. ■ After the establishment of the Company's independent directors, the Committee shall consist of at least one independent director, and all committee members shall elect the independent director as the convener and meeting chair. | <ul style="list-style-type: none"> ■ The number of members of the Committee shall not be less than three, who shall be appointed by the Board of Directors and elected by all the members as the general convener and meeting chair. ■ The term of office of the Committee members shall be in line with the term of office of the Board of Directors, and may be re-elected. If the number of the Committee members falls below three due to the dismissal of any member for any reason, the Company shall appoint a replacement in the next Board of Directors. | <ul style="list-style-type: none"> ■ The Nomination Committee was established by the Board of Directors, and is composed of at least three members elected by all directors. Over half of the members must be independent directors, and the convener is elected by all members. ■ The term of office of the committee members shall be the same as that of the directors, and they may be re-elected. When the committee members are dismissed, they shall be re-elected immediately to maintain the number of seats. | <ul style="list-style-type: none"> ■ The Risk Management Committee was established by the Board of Directors, and is composed of at least three members elected by all directors. Over half of the members must be independent directors, and the convener is elected by all members. ■ The term of office of the committee members shall be the same as that of the directors, and they may be re-elected, and shall be operated in accordance with the Company's risk management policy. |
| Responsibility Description | The Audit Committee is composed of independent directors to assist the Board of Directors in supervising the quality and integrity of the Company's accounting, auditing, financial reporting, and financial control processes. | The Remuneration Committee consists of three independent directors, responsible for formulating and regularly reviewing the performance and remuneration policies, systems, standards and structures of directors and managers, as well as periodically evaluating the remuneration of directors and managers. | Responsible for supervising the implementation of ESG strategies and the promotion of sustainable development goals, ensuring that major issues such as climate change, carbon emissions, and supply chain sustainability management comply with international standards and regulatory requirements. | Responsible for the nomination of directors (including independent directors), candidate qualification review, diversity evaluation, and creation of talent pool to ensure the professionalism and diversity of the Board of Directors. | Coordinate company-wide risk identification, assessment and control, establish risk management and response mechanisms, review major risk management strategies, including risk appetite or tolerance and management report of major risk issues, and oversee the improvement of risk management mechanisms. |

Overview of the Functional Committees

| Committee | Audit Committee | Remuneration Committee | Sustainability Development Committee | Nomination Committee | Risk Management Committee |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Execution | The review matters for the period primarily included the review of financial statements, the evaluation of the appointment and independence of CPAs, the assessment of the effectiveness of the design and execution of the internal control system, the appointment, dismissal and remuneration of CPAs, etc. The motion was passed by all the attending members unanimously, and approved by the Board of Directors after discussion. | The motion for the period included the year-end bonus to employees for 2024. The motion was unanimously approved by all attending members upon the chair's inquiry. | Up to now, one meeting has been held, covering the GHG inventory strategy, supply chain ESG risk management, and preparation of sustainability report, to ensure that the Company's sustainable development is in line with the global standards. | Conduct an inventory and evaluation of the background of the Board members, and review the qualifications and diversity of the new and re-elected directors. | Plan the annual risk inventory and risk classification, and establish key risk response plans such as climate change and business interruptions to strengthen the response capacity. |
| Attendance | At least one meeting is held every quarter. Up to now, a total of 4 meetings were held in 2024, and the attendance rate of all members is 100%. | Up to now, a total of 4 meetings were held in 2024, and the attendance rate of all members is 100%. | Up to now, one meeting had been held, and the attendance rate of all members is 100%. | Established by resolution of the Board of Directors on August 5, 2025. | Established by resolution of the Board of Directors on August 5, 2025. |

Role of the Highest Governance Body in Overseeing the Management of Impacts Impact Monitoring Procedure

| Supervision Item | Supervision Method | Frequency |
|----------------------------|-------------------------------------------------------------------------------------------------------------|---------------------|
| Financial Risk Supervision | Supervise internal control mechanism and financial report disclosure through the Audit Committee | Quarterly |
| Remuneration Fairness | Ensures that the remuneration mechanism is consistent with the ESG goals through the Remuneration Committee | Quarterly/ annually |
| ESG Risk Management | Monitor climate change and supply chain risks through the Sustainable Development Committee | Quarterly/ annually |

2.2 Ethical Management and Compliance

| Management Approach: Ethical Management and Compliance | |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | 2-26 、 2-27 、 205-1 、 205-3 、 206-1 |
| SDG Indicator | SDG 16 (Peace, justice and strong institutions) |
| Impact Description | <p>Positive impact: Strengthen the corporate governance structure, improve decision-making transparency and ethical standards, promote investor and stakeholder trust, and ensure the stable operation of the enterprise.</p> <p>Negative impact: Failure to manage properly may result in legal violations and increase corruption, which may affect the Company's reputation and cause legal liabilities and financial losses.</p> |
| Policy and commitment | <p>[Procedures for Ethical Management and Code of Ethical Conduct]</p> <p>Adhering to the principles of fairness, honesty, trustworthiness, and transparency in business activities, we have established a systematic Procedures for Ethical Management and Code of Ethical Conduct to ensure that all business activities comply with regulatory requirements, prevent unethical conduct, and build a corporate culture centered on ethical management.</p> |
| Goal | <p>Short-term Goals:</p> <ol style="list-style-type: none"> 1. Update ESG-related policies, formulate specific work guidelines and education and training systems, strengthen employee cohesion and sense of responsibility towards the Company. 2.Ensure compliance with laws and regulations, enhance regulatory compliance, and avoid the risk of violations. <p>Medium and Long Term Goals:</p> <ol style="list-style-type: none"> 1. Enhance information transparency, instill ethical management in the Company culture, and demonstrate clear values in internal systems and external communication. 2.Enhance the ESG training for senior management to ensure that the average ESG training hours for senior management such as corporate governance officers are at least 6 hours. 3.Ensure that all business activities comply with laws and regulations, strictly monitor compliance with social and economic laws and regulations, ensure that the Company's business conforms to business ethics, ethical corporate management, and fair competition principles, and eliminate corruption and illegal acts. |
| Responsibility | The corporate governance team and legal department are jointly responsible for supervising the implementation of ethical management and compliance to ensure the implementation of relevant regulations. |
| Grievance Mechanism | Internal grievance email: The Company has established an independent grievance email for internal and external personnel to report any conduct that violates the ethical corporate management principles. The Company is committed to protecting the personal data of the informants to ensure the fairness and confidentiality of the reporting mechanism. |

Management Approach: Ethical Management and Compliance

| | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Action Plan | <ol style="list-style-type: none"> 1. Regularly hold Board meetings to ensure the effective implementation of the Company's ethical management policies and management mechanisms, and regularly report on operating performance. 2. Enhance information transparency, ensure the provision of financial reports, annual reports and major information in Chinese and English, and improve the information accessibility of international investors. 3. Senior management and directors continue to receive training to ensure that the corporate governance officer participates in relevant legal courses every year to keep abreast of the latest ESG and ethical management trends. 4. Appoint personnel to attend the regulatory briefing organized by the competent authority to ensure that the latest policies and regulations can be updated and complied with immediately. 5. Directors take continuous education courses to meet the number of training hours required. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. Internal audit results: As of 2024, the internal audit results of the Company showed that there were no corruption or violation incidents. 2. Compliance with laws and regulations: In 2024, the Company did not violate any major social, environmental, or economic laws and regulations. 3. Fair trade and corporate governance: In 2024, the Company did not receive any penalties for violating the Fair Trade Act, corporate governance regulations, or anti-corruption regulations. 4. Whistleblowing: In 2024, the Company did not receive any reports related to ethical management, indicating that the internal management mechanism and corporate culture are operating well. |



2.2.1 Ethical Corporate Management

Committed to implementing ethical management, we have deeply rooted corporate integrity, legal compliance, and ethical behavior in corporate governance and daily operations to ensure that all business activities comply with laws and regulations and promote the long-term and stable development of the company.

In order to strengthen ethical management, the Company has formulated the "Procedures for Handling Material Inside Information", the "Procedures for Ethical Management and Guidelines for Conduct", and the "Code of Ethical Conduct", requiring all employees to clearly understand and strictly comply with, and to ensure that business activities comply with the principles of fairness, transparency, and integrity.

In addition, the Company also actively promotes supply chain integrity management, requiring suppliers, business partners and other related stakeholders to jointly commit to integrity principles to ensure that the overall value chain meets the expectations of the society for corporate responsibility.

2024 Implementation Mechanism of Ethical Corporate Management

a. Internal ethical management responsibility allocation

Together with the corporate governance team and legal department, we supervise the implementation of the ethical management policy to ensure that all business processes comply with laws and regulations and corporate ethical standards.

The Board of Directors is responsible for supervising the ethical management policy and ensuring effective implementation of the policy.

Senior management is responsible for incorporating the principles of ethical management into the Company's strategy and decision-making mechanism to ensure that internal management and business activities comply with the regulations.

Employees and department heads are responsible for implementing internal control regulations and the Ethical Corporate Management Best Practice Principles, and regularly report on the relevant implementation status.

b. Compliance with laws and regulations

The Company's operations must comply with the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the relevant regulations for TWSE/ TPEX listed companies, and other laws and regulations related to business activities.

c. Formulation of Code of Conduct

The Company has established the "Code of Ethical Conduct" and the "Procedures for Ethical Management and Guidelines for Conduct" to ensure that all employees comply with the principles of ethical management in the course of performing duties.

d. Internal management rules

- **Prohibition of accepting improper gains:** Employees must refrain from accepting any improper hospitality, gifts or kickbacks from suppliers, customers and other business counterparts.
- **Information confidentiality obligations:** Employees must strictly comply with the confidentiality agreement with customers and business partners and shall not disclose the sensitive information of the Company or partners.
- **Avoidance of conflicts of interest:** All internal employees and management must voluntarily disclose conflicts of interest that may affect the decision-making of the Company to ensure the fairness and transparency of the Company's decision-making.

e. Supply chain ethical management

The Company requires suppliers and partners to comply with the Ethical Corporate Management Best Practice Principles, and not to engage in bribery, improper benefit transfer, or illegal transactions in any form.

f. Ethical corporate management education and training

Senior management is required to participate in ESG-related continuing education courses on a regular basis to ensure they are aware of the latest regulations and international standards.

All employees are required to undergo annual ethical corporate management training to enhance their awareness of ethical corporate management and risk prevention.

The supply chain integrity training provides training on integrity management for suppliers and business partners to ensure that the corporate value chain meets the ESG goals.

g. 2024 implementation results of ethical corporate management

Internal audit results: As of 2024, the internal audit results of the Company show that no violations of the ethical management policy were found.

Compliance with laws and regulations: In 2024, the Company did not receive any penalties for violations of corporate governance, anti-corruption, or the Fair Trade Act.

Whistleblowing and grievance management: In 2024, the Company did not receive any integrity-related whistleblowing cases, indicating that the internal control and integrity management mechanisms are effectively operated.

2.2.2 Compliance with laws and regulations

We are committed to compliance with laws and regulations to ensure that all business activities comply with the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the Labor Standards Act, environmental protection laws and regulations, and other relevant regulations for TWSE/ TPEX listed companies. We also continue to track changes in laws and regulations to ensure that internal regulations are in line with the latest laws and regulations.

In order to implement legal compliance, we have established the "Procedures for Ethical Management and Guidelines for Conduct" and the "Code of Ethical Conduct," and integrated regulatory requirements into the corporate governance and internal control system. Consequently, we ensure that all employees and management strictly comply with the Company's ethical standards, maintain the Company's reputation, and gain the trust of customers, suppliers, and investors.

In addition, the Company regularly conducts legal compliance education and training to strengthen employees' understanding of the latest changes in laws and regulations, and ensure that all business activities comply with regulatory standards, in order to maintain a positive business atmosphere, establish a model of corporate ethics, and enhance corporate reputation.



2024 Compliance with Laws and Regulations Status

1. As of 2024, the Company had not committed any violation of laws and regulations, and had not received penalties by the competent authorities for violation of laws and regulations.
2. No penalties for violation of environmental protection laws, economic laws, or social laws occurred.
3. No violations of laws and regulations were reported, indicating that the internal supervision mechanism is effectively implemented.

Compliance with Laws and Regulations Mechanism

a. Internal management and supervision

- The Corporate Governance Officer is responsible for supervising compliance with laws and regulations to ensure that all internal rules are on par with the latest regulatory requirements.
- The internal audit unit regularly reviews and tracks the changes in laws and regulations announced by the competent authorities to ensure that the Company's operations comply with the legal standards.
- Employees must comply with the Company's "Code of Ethical Conduct" and "Procedures for Ethical Management" to ensure that their business activities comply with laws and regulations and the Company's ethical standards.

b. Real-time response to changes in laws and regulations

- The Company keeps abreast of changes in laws and regulations and immediately adjusts internal policies and operating procedures when necessary.
- Senior executives and employees are required to participate in regular compliance training to ensure that all employees are aware of the latest compliance requirements to reduce the risk of violations.

c. Supply chain compliance with laws and regulations

Supplier review and supervision mechanism: The Company conducts annual evaluation on suppliers to ensure that their operations are in line with regulatory standards.

Note: Criteria for determining major violation: The definition of major violation by Jia Jie Biomedical is a penalty of NT\$1,000,000 or more. There were no incidents that met this criterion in 2024.

2.2.3 Whistleblowing and Protection

We are committed to building an honest and transparent corporate culture and ensuring that all business activities comply with the principles and legal requirements of ethical management. In order to maintain a fair and just work environment, the Company has established internal and external reporting channels and a complete handling system to ensure that any conduct of violation of ethical management can be promptly discovered and properly handled.

2024 Whistleblowing Mechanism and Implementation Status

1. As of 2024, there was no incident of unethical conduct nor were there external whistleblowing cases or legal disputes.
2. The Company's internal audit and supervision mechanisms have effectively operated, and no employee has violated the ethical management regulations.

a. Whistleblowing channel:

- The Company has set up a whistleblowing email on its official website for internal and external stakeholders to report any conduct that violates ethical management.
- Internal whistleblowing system: Employees may report potential violations to management or the corporate governance unit through the internal reporting mechanism.

b. Procedures for handling whistleblowing cases:

1. After the reported matter is submitted, the corporate governance officer will be responsible for conducting a preliminary investigation and review.
2. The Audit Office ensures that all whistleblowing cases are handled in a fair and just manner.
3. Appropriate internal handling or reporting to external units according to the nature of the whistleblowing case.
4. After the investigation is completed, the investigation results and improvement measures are reported to the Board of Directors.

c. Mechanism for handling inaccurate reports:

If an internal employee makes a malicious report or false report, the Company will impose disciplinary actions according to internal management rules. In the case of a serious offense, the employee may be dismissed.

d. Measures for protecting the whistleblower

In order to encourage employees and external personnel to disclose unethical conduct, we have adopted multiple whistleblower protection measures to ensure that whistleblowers are not subject to improper treatment or revenge:

1. **Confidentiality of the identity of the whistleblower:** All whistleblowing cases are handled in strict confidentiality, and the investigation personnel are required to sign a confidentiality statement.
2. **Prohibition of retaliation:** The Company strictly prohibits retaliation from the perpetrator, including discharge, transfer, salary reduction, or other unfavorable treatment.
3. **Internal supervision mechanism:** If the whistleblower is retaliated, the Company will immediately initiate internal investigation to ensure the rights and interests of the whistleblower.

e. Remedial measures and tracking mechanism

If any violation is discovered, the Company will immediately initiate internal investigation and take appropriate action depending on the circumstances, including:

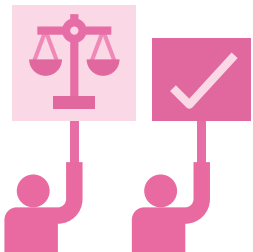
- Internal disciplinary measures (such as warnings, demerits or dismissals).
- Report to the competent authority to ensure that the Company's legal compliance standards are met.
- Examine and strengthen the internal control mechanism to prevent similar incidents from occurring again.

The designated unit of the Company shall handle the whistleblowing case in accordance with the following procedures.

| | |
|--------------------------------------|------------------------------------------------------------------------------------|
| Government and competent authorities | Finance Department - Whistleblowing email: chiajei@jiajiebio.com |
| Remuneration to employees | Human Resources Section - Whistleblowing email: chiajei@jiajiebio.com |
| Shareholders and investors | Administration Department - Whistleblowing email: chiajei@jiajiebio.com |
| Customers | North, Central and South Branches - Whistleblowing email: chiajei@jiajiebio.com |
| Others | Whistleblowing email: chiajei@jiajiebio.com |

File a Whistleblowing Case

Any reported information involving general employees shall be reported to the department head. Any reported information involving directors or senior executives shall be reported to the independent directors or the Audit Committee.



Case Investigation

The dedicated unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.



Case Handling

If a person being reported on is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.



Case closed

With respect to a confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

The responsible unit of the Company shall submit to the Board of Directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.



2.3 Economic Performance

Management Approach: Economic Performance

We are committed to improving economic performance, ensuring the long-term stable development of the Company, and enhancing the value of shareholders through innovative R&D, optimized operations, and market expansion. In doing so, we ensure the Company's competitive edge and drive the development of the supply chain and

| | |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 201-1/ GRI 201-2/ GRI 201-3 |
| SDG indicators | SDG 8 (Decent work and economic growth), SDG 9 (Industry, innovation and infrastructure) |
| Impact Description | <p>Positive impact: Stable financial growth and profits, enhance corporate competitiveness, attract investors, and provide stable employment opportunities.</p> <p>Negative impact: If the market environment changes or the economy declines, it may lead to a decrease in operating revenue and limited capital flow, affecting the Company's expansion plans and employee remuneration.</p> |
| Policies and Commitments | <p>Enhance economic performance and ensure corporate sustainable development</p> <ul style="list-style-type: none"> • Expand market share and enhance competitive advantages through product R&D and technological innovation. • Upgrade equipment and production automation to improve production efficiency and reduce operating costs. • Actively strengthen supply chain management and distribution strategies to ensure stable supply and increase market share. |
| Goal | <p>Short-term Goals</p> <ul style="list-style-type: none"> • Ensure the Company's stable profits, maintain stable business operations, and enhance market competitiveness. • Enhance financial transparency and management efficiency, reduce financial risks, and ensure stable operations. <p>Medium and Long Term Goals</p> <ul style="list-style-type: none"> • Pursue stable operating revenue growth every year, ensure the sound development of corporate finance, and meet the expectations of shareholders and investors. • Ensure that employees are entitled to reasonable remuneration and benefits, enhance employee satisfaction, and attract and retain outstanding talent. • Establish a long-term sustainable management strategy to ensure that the corporate economic performance meets the ESG goals and enhance the corporate social value. |
| Responsible Unit | Administration Division: Responsible for supervising the Company's financial management, operational strategies, performance evaluation, and the implementation and tracking of economic development goals. |
| Grievance Mechanism | The Company has a complaint channel on its website for customers, suppliers, employees, and the general public to use, protecting the rights and interests of all stakeholders and to respond to economic issues immediately. |

| | |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Action Plan | <p>Promote the corporate economic growth strategy to ensure the competitiveness and financial stability of the enterprise:</p> <ol style="list-style-type: none"> 1. Continue to develop new products and explore markets through technological innovation to increase market share. 2. Strengthen the management of distributors and sales strategies, expand market influence, and enhance brand value. 3. Promote production process automation, increase production efficiency, reduce operating costs, and ensure the maximum economic benefits. 4. The Board of Directors regularly evaluates economic performance to ensure the Company's financial stability and meets the expectations of investors and shareholders. |
| Effectiveness Assessment | <p>The operating revenue in 2024 was NT\$309,628 thousand, a growth of 18% from 2023, demonstrating a stable growth trend for the enterprise. In 2024, we continued to promote innovation, digital transformation, and market expansion strategies to ensure that our corporate finance and operational performance achieve the expected goals.</p> |

2.3.1 Financial Information

With a steady business strategy, Jia Jie Biomedical ensures that investors, shareholders, and other stakeholders can instantly grasp the Company's operational status through effective financial management and transparent information disclosure mechanisms. The Company holds regular investor conferences and annual general meetings for shareholders, and provides the latest financial and business information through MOPS and the official website to maintain high information transparency.

2024 and 2023 Jia Jie Biomedical Financial Performance

| Item | 2024 (NTD thousand) | 2023 (NTD thousand) |
|----------------------------------|------------------------|------------------------|
| Operating revenue | 309,628 | 263,486 |
| Gross profit | 118,544 | 83,507 |
| Operating profit | 20,516 | (17,967) |
| Non-operating income and expense | 195,778 | 159,470 |
| Net income before tax | 216,294 | 141,503 |
| Current net loss | 211,372 | 144,146 |

In 2024, the operating revenue of the Jia Jie Biomedical reached NT\$309,628 thousand, a significant increase from NT\$263,486 thousand in 2023, indicating that the Company's business development is stable. The operating income also increased from NT\$17,967 thousand in 2023 to NT\$20,516 thousand in 2024, indicating that profitability has improved significantly. With the increase in operating efficiency, the net profit for the current period of 2024 reached NT\$211,372 thousand, a significant increase compared to NT\$144,146 thousand in 2023.

In the future, the Company will continue to improve its financial management performance, optimize its operating structure, and ensure its financial stability and growth through strengthening market competitiveness and product innovation, in order to respond to the expectations of shareholders and investors.

2.3.2 Economic Performance

Direct economic value generated and distributed by Jia Jie Biomedical in the past three years:
(NTD thousand)

| Composition | | 2022 | 2023 | 2024 |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------|---------|---------|
| Direct economic value generated | | 257,655 | 271,603 | 313,643 |
| Operating revenue | Net sales | 252,338 | 263,486 | 309,628 |
| | Interest / dividend / rental / royalty revenue | 5,317 | 8,233 | 4,545 |
| | Revenue from the sale of assets (tangible/ intangible) | 0 | -116 | -530 |
| Distribution of direct economic value | | 209,757 | 236,244 | 255,689 |
| Operating costs | Costs arising from operating activities | 152,203 | 170,705 | 183,369 |
| Employee wages and benefits | Salary, bonus, employee benefits (pension, insurance) | 47,887 | 54,616 | 59,480 |
| Funds paid to the funders | Interest expenses, dividend payment, preferred share dividends | 47 | 303 | 621 |
| Government transactions | Rent and tax (excluding deferred tax), fines | 8,821 | 10,336 | 12,127 |
| Community investment | Donations, sponsorships, and investments | 799 | 284 | 92 |
| Retention of economic value (direct economic value generated - direct economic value distributed) | | 47,898 | 35,359 | 57,954 |

In 2024, Jia Jie Biomedical did not receive a government subsidy.

2.4 Information Security and Internal Control

2.4.1 Information Security

Information Security Specific Action - Promotion on Information Security on an Unscheduled Basis



In 2024, no major information security incident that affected the Company's operations occurred.



2.4.2 Internal Control

Sustainable growth is one of the important business philosophies of Jia Jie Bio-medical. Through the implementation of the internal control mechanism and the establishment of a sound governance structure, Jia Jie Biomedical ensures that all business operations comply with relevant laws and regulations and enhances the effectiveness of business management.

Internal audit organization and operation

We have an Audit Office and one full-time auditor directly managed by the Board of Directors, responsible for the execution and supervision of internal audit operations. The appointment and dismissal of auditors shall be approved by the Board of Directors to ensure the independence and fairness of internal audits.

Internal Audit System and Procedures

The Company has established the "Internal Audit Enforcement Rules" to regulate the scope of audit, the implementation procedures, and the frequency of audit. The internal audit personnel shall prepare the annual internal audit plan based on the risk assessment results, and execute the plan after the approval of the Board of Directors. The internal audit mechanism includes:

1. Internal control system evaluation:

Review of each business process and internal management system to ensure compliance with the Company's corporate governance principles.

2. Risk control and improvement suggestions:

Review whether the internal control is implemented and propose improvement suggestions for abnormal conditions.

3. Self-inspection and review of internal control:

Oversee the implementation of internal control in each unit to ensure the implementation of the system and improve operational efficiency.

4. Internal audit report and feedback:

The internal audit report and working papers are included in the management review and provided to the Board of Directors as the basis for the internal control statement.

2024 Internal Audit Implementation Results

The Company has completed the annual internal audit plan declaration in accordance with Regulations Governing Establishment of Internal Control Systems by Public Companies, and regularly reported the improvement of internal control system deficiencies and exceptions to the Board of Directors. As of 2024, the Company's internal control system had been operating normally, and no major deficiencies or violations were found. The internal audit mechanism continues to perform the functions of supervision and risk management.

In the future, we will continue to optimize our internal control system and strengthen internal control management and risk supervision mechanisms to ensure stable business operations and comply with ESG standards.



Internal Audit and Communication Between Audit Committee and Board of Directors

| | Audit Committee | Board of directors |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Participants | <ul style="list-style-type: none"> Independent Directors Finance Manager Chief Internal Auditor Auditor | <ul style="list-style-type: none"> All Directors Finance Manager Chief Internal Auditor Management |
| Communication Frequency | Quarterly | Quarterly |
| Communication Content | <ul style="list-style-type: none"> The internal audit officer submits the audit report to the independent directors on a monthly basis. The Audit Committee reports on the internal audits every quarter. In case of special circumstances, the Audit Committee will also report to the independent directors immediately. External auditors review the implementation of the Company's internal control system annually. If the audit officer and the CPA have any discussion, they may contact each other directly if necessary. The communication channel remains good. No special circumstances required additional reporting for 2024. | <ul style="list-style-type: none"> The internal audit officer regularly reports the internal audit to the Board of Directors' meeting every quarter. No special circumstances required additional reporting for 2024. |

Chapter 3

Product Responsibility and Innovative R&D

3.1 Procurement and Raw Material Management

We are committed to providing high-quality health supplements to ensure that all products comply with the food safety management system certification. We also ensure the safety and stability of raw material sources through strict raw material procurement management and supply chain supervision mechanisms. In addition to making products accessible to consumers through physical stores, online shopping platforms, and the distribution model, the Company also actively promotes localized procurement strategies, boosts local economic development, while strengthening the sustainability of the supply chain.

Raw Material Supply and Management Mechanism

a. Supplier selection principles

- Prioritize the use of local raw material suppliers to support local industry development and reduce carbon footprint.
- Prioritize suppliers that meet food safety standards (such as GHP and ISO 22000 certification) to ensure the quality and safety of raw materials.
- Supplier compliance, product quality, and environmental cleanliness assessments are conducted to ensure that the supply chain meets ESG requirements.

b. Supply chain management standards

- All raw materials purchased must meet the Company's "Standard Operating Procedures for Procurement Management" and "Standard Operating Procedures for Supplier Management."
- Incoming goods and acceptance operations must comply with the "Standard Operating Procedures for Quality Control of Incoming Goods" and "Standard Operating Procedures for Sampling Inspection" to ensure that all incoming goods meet the Company's standards.
- A long-term supply contract must be entered into for any amount of a single purchase exceeding NT\$100,000 (inclusive), and annual cumulative purchase amount exceeding NT\$300,000 of raw materials (including outsourced finished goods and semi-finished goods). The contract content must be negotiated according to the "Contract Review and Management Procedures" to ensure stable supply and quality.



| | 2022 | | | | 2023 | | | | 2024 | | | |
|-------------------------|---------------------|------|--------------------------------------------------|------|---------------------|------|--------------------------------------------------|------|---------------------|------|--------------------------------------------------|--------|
| Supplier Category | Number of Suppliers | % | Total purchase amount in the year (NTD thousand) | % | Number of Suppliers | % | Total purchase amount in the year (NTD thousand) | % | Number of Suppliers | % | Total purchase amount in the year (NTD thousand) | % |
| Raw materials | 24 | 38% | 19,613.10 | 31% | 25 | 37% | 23,634.40 | 39% | 27 | 44% | 25,924.80 | 36.01% |
| Materials | 27 | 42% | 3,845.60 | 6% | 26 | 39% | 4,540.70 | 7% | 21 | 34% | 6,871.20 | 9.54% |
| Semi-finished goods | 5 | 8% | 4,908.90 | 8% | 10 | 15% | 7,860.00 | 13% | 7 | 11% | 9,576.60 | 13.3% |
| Goods | 7 | 11% | 32,861.90 | 52% | 5 | 7% | 24,326.40 | 40% | 6 | 10% | 27,388.30 | 38.04% |
| Point-of-sale materials | 1 | 2% | 2,040.10 | 3% | 1 | 1% | 921.90 | 2% | 1 | 1% | 2,240.90 | 3.11% |
| Total | 64 | 100% | 63,269.60 | 100% | 67 | 100% | 61,283.40 | 100% | 62 | 100% | 72,001.90 | 100% |

Local and Sustainable Procurement Strategy/ Purchasing Amount Distribution

a. Local procurement policy

- In 2024, we continued to promote the development of the local supply chain to ensure that suppliers complied with the principles of sustainable management while promoting the efficiency and competitiveness of the industrial chain.
- We helped suppliers improve their technology and quality, reduce their dependence on imported raw materials, and ensure the stability of the supply chain.

b. Local procurement ratio

- In 2024, local suppliers will account for 100%, and we will continue to maintain and expand local procurement.
- Through collaboration with local suppliers, we further reduced transportation time, lowered carbon footprint, and promoted sustainability of the environment.

c. Sustainable procurement and supply chain ESG management

1. Promote the supply chain ESG evaluation mechanism to ensure that suppliers meet environmental, social, and corporate governance standards (ESG).
2. Establish supplier education and training programs to ensure that suppliers are aware of the latest regulations, quality requirements, and sustainable development standards.
3. Actively promote supply chain management to reduce carbon emissions, select the green logistics model, and reduce the impact of the supply chain environment.

| | 2022 | | 2023 | | 2024 | |
|----------------------------|--------------------------------------|---------------------|--------------------------------------|---------------------|--------------------------------------|---------------------|
| Country of Procurement | Procurement Amount (NTD thousand) | Number of Suppliers | Procurement Amount (NTD thousand) | Number of Suppliers | Procurement Amount (NTD thousand) | Number of Suppliers |
| Taiwan | 63,270 | 57 | 61,283 | 56 | 72,001 | 58 |
| Total | 63,270 | 57 | 61,283 | 56 | 72,001 | 58 |
| Ratio of Local Procurement | 100% | | 100% | | 100% | |

Note: Local procurement is defined as the procurement from suppliers in Taiwan.

Source Statistics of Raw Materials

| | 2022 | | 2023 | | 2024 | |
|---------------------------------|--------------------|--------------------------------------|--------------------|--------------------------------------|--------------------|--------------------------------------|
| Raw material procurement volume | Procurement weight | Procurement Amount (NTD thousand) | Procurement weight | Procurement Amount (NTD thousand) | Procurement weight | Procurement Amount (NTD thousand) |
| Softshell turtle oil | 3,330 | 8,492 | 4,356 | 11,108 | 4,644 | 11,842 |
| Frozen softshell turtles | 9,450 | 6,989 | 10,350 | 7,466 | 9,900 | 7,425 |
| Unflavored gelatin | 8,000 | 2,030 | 6,000 | 2,115 | 7,000 | 2,090 |
| Garlic extract | 107 | 439 | 120 | 558 | 170 | 792 |
| Sesame lignophenol oil | 100 | 400 | 85.5 | 340 | 121 | 484 |
| Softshell turtle egg powder | - | - | 209 | 998 | 242 | 1,135 |
| Total | 20,987 | 18,349 | 21,121 | 22,585 | 22,077 | 23,768 |

Note: Raw material procurement volume and amount (main raw material procurement volume) (excluding semi-finished products and commodities procured from contractors)

3.2 Supplier Management

Management Approach: Supplier Management

We value supplier management and have established a multi-level supplier evaluation mechanism based on our responsibility for food safety, product quality, and environmental protection to ensure that all partners meet the Company's standards and legal requirements. For unethical suppliers, we will immediately stop cooperation and blacklist them to ensure the Company's long-term stable operations and brand reputation.

| | |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI indicators | GRI 2-6/GRI 204-1/GRI 308-1/GRI 308-2/GRI 414-1/GRI 414-2 |
| SDG indicators | SDG 12 (Responsible consumption and production), SDG 8 (Decent work and economic growth) |
| Impact Description | <p>Positive impact: Ensure supply chain responsibility and transparency, reduce social and environmental risks, and improve product quality and market competitiveness.</p> <p>Negative impact: If a supplier does not meet the sustainability standards, it may lead to a decline in product quality and supply chain disruption, and even affect the corporate image and customer trust.</p> |
| Policies and Commitments | <p>We regard supplier management as a key strategy for sustainable business operations. We continue to strengthen supplier evaluation and monitoring mechanisms and have clear standards for quality control, raw material procurement, and legal compliance.</p> <p>a. Quality and compliance with laws and regulations</p> <ul style="list-style-type: none"> • Preference is given to suppliers that meet GHP and ISO 22000 certification to ensure that partners meet international quality and food safety standards. • Ensure that the supplier's cooperation contract complies with product acceptance standards, and improve the stability and reliability of the supply chain. <p>b. Integrity and social responsibility</p> <ul style="list-style-type: none"> • The Company immediately terminates the partnership with unethical suppliers and blacklist them to ensure the Company's long-term stable operation. • Regularly update the raw material backup plan to reduce dependence on a single supplier and reduce supply chain risks. |
| Goal | <p>Short-term goals (2025)</p> <ol style="list-style-type: none"> 1. Preference is given to suppliers that meet GHP and ISO 22000 system certification. 2. New suppliers for outsourced processing must pass an on-site assessment before appointment to ensure that they meet the Company's requirements. 3. Ensure that all agreements in the supplier contract comply with the raw material acceptance standards and other regulations to maintain the stability and quality of cooperation. |
| | <p>Short-term goals (2027)</p> <ol style="list-style-type: none"> 1. Establish a supplier business waste cleanup plan as a necessary verification condition to ensure that suppliers comply with environmental protection and legal requirements. 2. Establish a list of pre-arrangement documents for supplier cooperation. Suppliers failing to provide relevant documents will not be cooperated, enhancing the transparency of suppliers. 3. Establish a second-supplier mechanism and establish backup suppliers for key raw materials to reduce dependence on a single supplier. |
| | <p>Short-term goals (2030)</p> <ol style="list-style-type: none"> 1. Establish a second-supplier mechanism for all raw materials to ensure the diversity and stability of the supply chain. 2. On-site assessments are arranged for more than three existing suppliers every year to ensure that they continue to comply with quality and legal standards. 3. Increase raw material inspection items according to laws and regulations and environmental changes to ensure that suppliers continue to comply with the latest regulations. |
| Responsible Unit | Procurement Section: Responsible for supplier selection, evaluation, contract negotiation and supervision management, ensuring that suppliers meet the Company's regulations and quality requirements. |
| Resources | In 2024, the Company conducted assessments on 55 suppliers, investing in manpower of five persons and five days. All suppliers passed the assessment. |

| | |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grievance Mechanism | <ul style="list-style-type: none"> Website of Jia Jie Biomedical: https://www.jiajiebio.com Jia Jie Biomedical Business Department: chiajei@jiajiebio.com Contact information of each branch: <ul style="list-style-type: none"> Taipei Branch: (02) 2581-5231 Tainan Branch: (06) 298-3802 Taoyuan Branch: (03) 281-0468 Kaohsiung Branch: (07) 395-2859 Taichung Branch: (04) 2237-5325 Hualien Branch: (03) 823-2818 |
| Action Plan | <ol style="list-style-type: none"> 1.Regularly conduct supplier assessments, and submit the unqualified suppliers to the President for review, and terminate partnership with those unqualified. 2.Establish a raw material backup plan to avoid production disruptions due to supply chain interruptions and gradually disperse supplier risks. 3.Immediately terminate business relationship with suppliers that violate the integrity principlesto ensure the integrity of the supply chain. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. Supplier assessment is conducted once every six months to ensure supply chain compliance and stable product quality. 2. Supplier assessment pass rate in 2024: 100%, ensuring the stability and competitiveness of the supply chain. 3. Continue to optimize the supplier selection and assessment mechanism to ensure that all partners meet the Company's standards and legal requirements. 4. Enhance supplier integrity management, and terminate business relationship with unethical or unqualified suppliers to ensure product quality. 5. Promote supply chain transparency, ensure that all supplier information is clear and transparent, and establish a traceable supply chain management system. 6. Enhance supply chain compliance and environmental management to ensure suppliers comply with social responsibility and environmental protection regulations, and continue to improve the production environment and product quality of suppliers. |

As a manufacturer and distributor of health supplements in the biotechnology industry, we attach great importance to the stability of the supply chain, food safety and product quality to ensure that all suppliers comply with food safety regulations, environmental standards, and fulfill corporate social responsibility (CSR) and reach sustainable development (ESG) goals.

Supply Chain Management Strategy

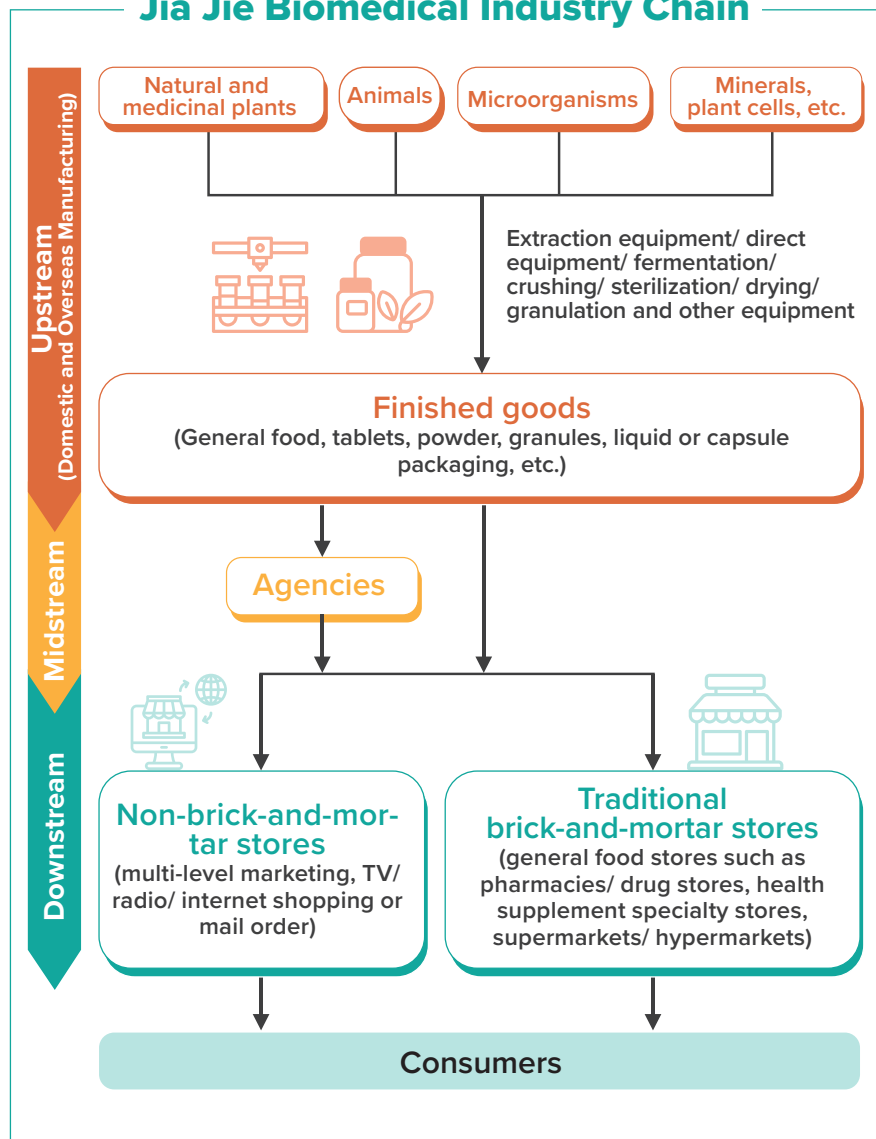
a. Ensure the sustainable development of the supply chain

- Preference is given to suppliers that have passed the GHP (Good Hygiene Practice) and ISO 22000 (Food Safety Management System) certifications to ensure the safety of raw materials.
- Ensure a stable supply chain, reduce the impact of geopolitical and climate change, and make certain the continued operation of the enterprise.
- Actively seek alternative suppliers to ensure the flexibility of the supply chain and avoid the monopoly of the supply source and the cost increase caused by a single supplier.

b. Main raw material supply mechanism

- The main raw materials of the Company are softshell turtles and softshell turtle oil. The Company has signed long-term contracts with suppliers to ensure the minimum procurement volume and price every year. By taking this approach, we are able to guarantee the stability of the operation of the farmers and to ensure the quality of products.
- Strengthen upstream culture management, ensure raw material quality compliance, and protect consumer rights.

Jia Jie Biomedical Industry Chain



Information on major suppliers

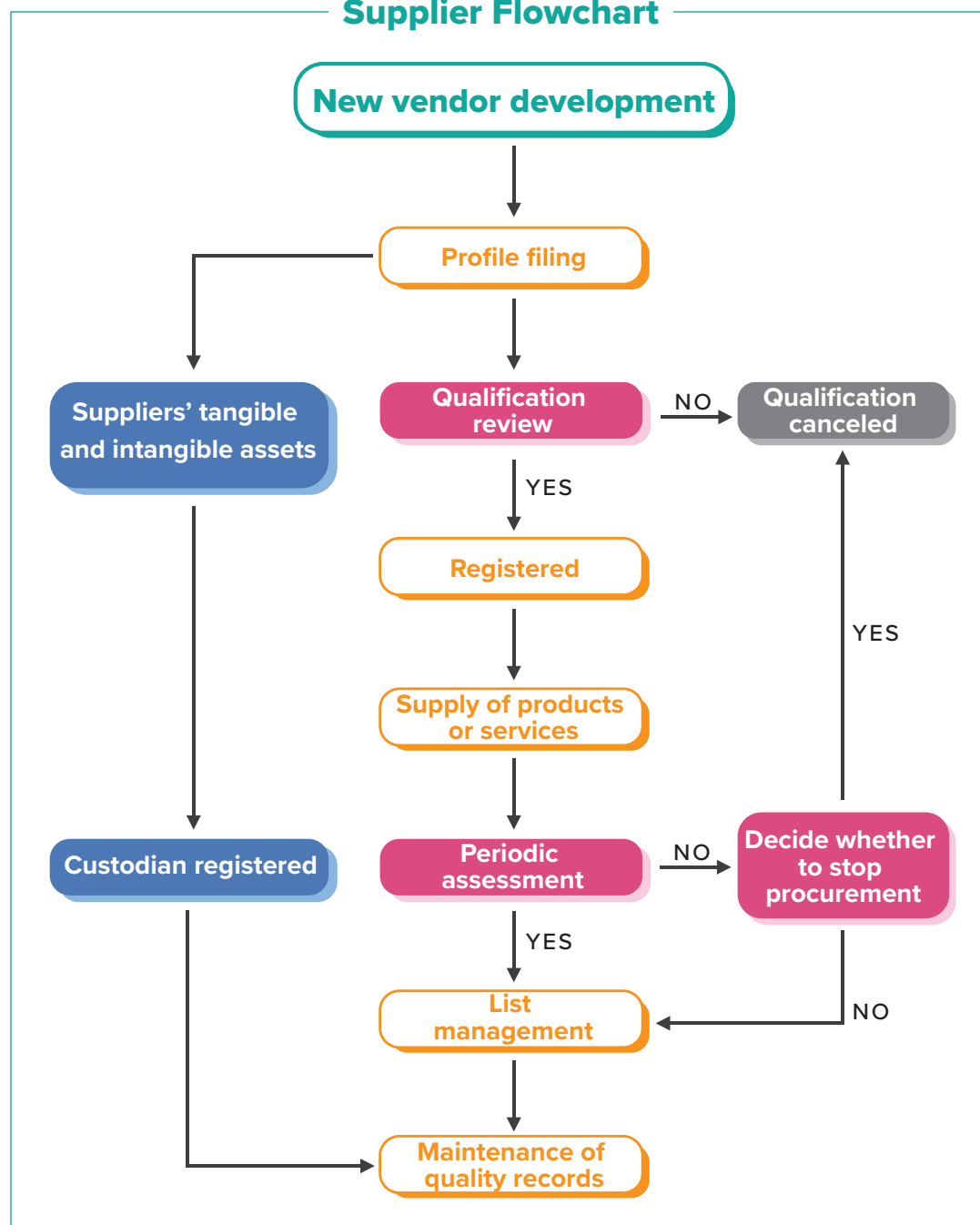
Unit: NTD thousand; %

| 2022 | | | 2023 | | | 2024 | | |
|-----------------------|-----------------|---------------------------|----------------------|-----------------|---------------------------|----------------------|-----------------|---------------------------|
| Name of Supplier | Purchase Amount | As a % of Annual Purchase | Name of Supplier | Purchase Amount | As a % of Annual Purchase | Name of Supplier | Purchase Amount | As a % of Annual Purchase |
| Bright Peaceful Inc. | 18,791 | 32 | Bright Peaceful Inc. | 19,800 | 36 | Bright Peaceful Inc. | 18,309 | 30 |
| MERLE CO., LTD. | 8,160 | 14 | MERLE CO., LTD. | 10,633 | 19 | MERLE CO., LTD. | 11,883 | 20 |
| Greenyn Biotechnology | 4,541 | 8 | Wu, Chen-Sheng | 3,713 | 7 | Chen Chiang-Ming | 5,400 | 9 |
| Others | 27,078 | 46 | Others | 20,790 | 38 | Others | 24,521 | 41 |
| Annual Net Purchase | 58,570 | 100 | Annual Net Purchase | 54,936 | 100 | Annual Net Purchase | 60,113 | 100 |

3.2.1 Supplier Management Mechanism

Adhering to the core concept of sustainable management, we are committed to creating a resilient and mutually prosperous sustainable supply chain with our suppliers, and actively promoting the values of environmental friendliness, labor safety, and ethical compliance. The Company uses a comprehensive due diligence mechanism to systematically assess potential risks and performance of suppliers in the aspects of environment, society and governance (ESG). At the same time, we promote the joint practice of sustainable value chain development by upstream and downstream partners, thereby achieving the double improvement of supply chain responsibility and competitiveness.

Supplier Flowchart



New Supplier Development and Qualification Review

- In order to strengthen the stability of the supply chain, the Company will continue to develop new suppliers in addition to the routine cooperation with suppliers to reduce the risk of single suppliers.
- Supplier Qualification Review Criteria:
 - Suppliers are reviewed for quality, legal compliance, delivery ability, and price competitiveness based on the "Supplier Assessment Form". Those with a score of 70 or higher can qualify.
 - Supplier information must be reviewed by the head of the Procurement Department and then submitted to the President for approval before registration and procurement.
 - Bulk raw material suppliers must meet the following requirements:
 - Product quality standards
 - Stable supply capability
 - Safety and environmental regulations
 - The Company's brand image requirements
 - The review standards for outsourced processing products suppliers are becoming more stringent to ensure that the quality of products meets the domestic and foreign market demands.



Qualification review and investigation items for outsourced processing product suppliers

| | |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I. Document review 20% | <ol style="list-style-type: none"> 1. Plant registration certificate, profit-seeking enterprise registration certificate, and other documents of certification (5%) 2. Whether the food business registration and the registration number are attained (5%) 3. Whether there is data on tracking and tracing (5%) 4. Whether the Company hires specialized occupational or technical personnel (3%) 5. Mandatory ISO 22000 and other third-party certification (2%) |
| II. On-site assessment 20% | <ol style="list-style-type: none"> 6. Whether the site is clean (3%) 7. Whether the flow and spatial planning is appropriate (cleanliness distinction) (2%) 8. Whether the entrance and exit connected to the outside are equipped with facilities that can prevent pests from intruding (3%) 9. Whether there is any annual pest control record in the plant (2%) 10. Whether the production process has an appropriate control system and record (3%) 11. Whether a sample retention mechanism is established (2%) 12. Whether the measuring instruments are calibrated regularly (3%) 13. Whether machinery is cleaned before and after use (2%) |
| III. On-site assessment 20% | <ol style="list-style-type: none"> 14. Whether any dedicated personnel, dedicated book, and dedicated cabinet are in place for the management of cleansing equipment, cleansing chemicals and food additives (3%) 15. Whether the in-house waste is disposed of by a specific contractor (with a contract provided) (3%) 16. Whether there is a regional control for non-conforming and scrapped products (3%) 17. Whether acceptance standards are in place for raw materials and documents must be provided for review (3%) 18. Whether the warehouse environment is clean (3%) 19. Whether the raw materials and goods are placed off the wall and off the ground in the warehouse (2%) 20. Whether the warehouse follows the first-in-first-out principle (3%) |
| IV. Supply Status 20% | <ol style="list-style-type: none"> 21. Whether the outer packaging is complete, clean and in compliance with the labeling regulations (5%) 22. Whether there are foreign objects (4%) 23. Whether commodity quality meets the requirements (4%) 24. Whether the delivery time meets the Company's requirements (4%) 25. Good at emergency response and can meet the Company's requirements (3%) |
| V. Service Quality 20% | <ol style="list-style-type: none"> 26. Reasonable price (3%) 27. Whether urgent orders can be placed (3%) 28. Whether good service is provided (phone and delivery services, etc.) (5%) 29. Whether improvement has been made after receiving feedback (3%) 30. Whether a small order is accepted (3%) 31. Whether goods with special specifications are accepted (3%) |

a. Periodic supplier assessment

1. Supplier document evaluation

- The procurement unit conducts an assessment of all suppliers for the current year every six months. The assessment covers the following aspects:
 - Quality
 - Price
 - Punctual Delivery rate
 - Service quality
- The assessment results are recorded in the "Supplier Evaluation Form", and those with a score of 80 or higher are qualified.
- Suppliers failing to pass the assessment are submitted to the President for a resolution on whether to continue the cooperation.

2. On-site assessment

- If the supplier fails to pass the assessment but is approved by the President to continue cooperation, an on-site assessment must be conducted.
- The Procurement Department, together with the QC, R&D, and production units, conducts an evaluation and records it in the "Supplier On-site Assessment Report".
- A supplier failing to pass the assessment multiple times must propose a specific improvement plan and must make improvement within a time limit. Otherwise, the cooperation is terminated.

3. List management

- The procurement unit shall sort the suppliers according to the supplier evaluation score, and prioritize the procurement of high-scoring suppliers to maintain stable product quality.
- Suppliers that fail the assessment, with approval of the President determines will be removed from the "Supplier Information Card".
- Suppliers removed from the Card are subject to a re-examination in accordance with the "Supplier Assessment Form" when they re-apply for qualification in the future. Those who fail to pass the examination will not be registered.

Supplier Evaluation Form

| Aspect | Assess criteria | Content of evaluation |
|----------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Economic Governance | Quality (40%) | Product / service quality (sampling, yield, acceptance records, etc.) |
| | Price (20%) | Price competitiveness of the products provided by suppliers |
| | Delivery time (20%) | Whether delivery is on time |
| | Service (20%) | Cooperation of suppliers in the supply of the necessary items (issuance of invoice, handling of complaints, and other related matters) |
| Opinions on the need for on-site assessment: | | |

Supplier written assessment results

| Overall supplier assessment results (unit: number of suppliers) | | | | | | |
|-----------------------------------------------------------------|------|------|------|------|------|------|
| Level | 2022 | % | 2023 | % | 2024 | % |
| Qualified | 57 | 100% | 56 | 100% | 55 | 100% |
| Disqualified | - | - | - | - | - | - |
| Total | 57 | 100% | 56 | 100% | 55 | 100% |

b. Supplier on-site assessment and improvement management

The pass rate for supplier document assessment in 2024 was 100%. Therefore, it was not necessary to conduct an on-site assessment of the supplier, meeting the ESG standards.

Planning of the Supplier's Sustainable Management

- Plan supply chain ESG transparency and strengthen the requirements for environmental and social responsibilities of suppliers.
- Promote supply chain carbon footprint management, require suppliers to provide proof of environmental friendliness certificates, and encourage suppliers to introduce ISO 14001 (Environmental Management System).
- Promote supply chain carbon mitigation measures, work with suppliers to drop down transportation carbon emissions, reducing environmental impact.
- Ensure that suppliers comply with fair labor conditions, prevent forced labor, child labor, and other violations.

3.3 Product Quality and Safety

Management Approach: Product Quality and Safety

We continue to stand in the consumer's position to control product quality and safety, and we regard consumer health and safety as our top priority. The Company adheres to the quality policy of "health and safety, excellent quality, sustainable management, and service first", to ensure that all products comply with food safety standards and international certifications, while reducing food safety risks, maintaining brand image and consumer trust.

| | | |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI indicators | GRI 416-1/GRI 416-2/GRI 417-1/GRI 417-2/GRI 417-3 | |
| SDG indicators | SDG 3 (Good health and well-being) , SDG 12 (Responsible consumption and production) | |
| Impact Description | <p>Positive impact: Improve product safety and quality, establish consumer trust, and promote long-term sales and brand loyalty.</p> <p>Negative impact: If the product quality management is inadequate, it will lead to an increase in customer complaints, affecting the Company's reputation, and may even face product recalls and legal penalties.</p> | |
| Policies and Commitments | <p>We are committed to improving food safety standards. Through the quality management system and third-party verification, we ensure that products meet consumer needs and international regulatory requirements:</p> <ul style="list-style-type: none"> • Continue to strengthen food safety and quality management to ensure that products comply with GHP (Good Hygiene Practice) and ISO 9001, ISO 22000 and other international standards. • Implement raw material supply chain management, ensure raw material source traceability, and reduce food safety risk. • Actively monitor changes in government regulations to ensure that products comply with the latest standards and reduce the risk of non-compliance. | |
| Goal | Short-term goals (2025) | <ol style="list-style-type: none"> 1. Implement the Good Hygiene Practice (GHP) for food safety and health, strengthen the tracking and traceability system, and ensure the safety of the supply chain. 2. The number of non-conforming raw materials entering the plant for inspection must be less than three per month, reducing the quality risk of raw materials. 3. The number of product customer complaints is less than five per month, which improves product stability and consumer satisfaction. 4. The product recovery rate is less than two cases every six months to ensure stable product quality and reduce product recovery risks. |
| | Short-term goals (2027) | <ol style="list-style-type: none"> 1. Establish an abnormal/ customer complaint case database to accelerate case handling and improve the efficiency of customer complaint response. 2. The Company passes ISO 9001 and ISO 22000 international quality management certification every year to ensure the continuous improvement of the quality standards. |
| | Short-term goals (2030) | <ol style="list-style-type: none"> 1. Revision and upgrades are carried out in line with the domestic and foreign quality certification systems to ensure that the Company's quality standards are aligned with the international ones. 2. Collaborate with more external inspection agencies to ensure cross-verification of inspection results and improve product safety and compliance. |

| | |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Responsible Unit | <ul style="list-style-type: none"> • Administration Department: Responsible for updates of food regulations, formulation of quality standards, and internal and external communication. • QA Department: Responsible for product quality monitoring, testing and safety verification to ensure that production meets standards. |
| Resources | <ol style="list-style-type: none"> 1. Regularly review the information announced by the Food and Drug Administration every month to keep abreast of the latest regulations and market alerts, and send the "Quality and Regulatory News" internally to enhance the sensitivity and response ability of all employees. 2. Internal audits and management reviews are conducted every six months. The QA Department conducts reviews according to ISO 9001 and ISO 22000 standards, and submits improvement plans to management. 3. Continue to pass ISO 9001 and ISO 22000 third-party verification every year to ensure that the quality management system continues to comply with and is optimized. 4. Dispatch personnel to participate in microorganism proficiency tests and laboratory certification training to ensure that laboratory data quality and analysis capabilities are maintained at a professional level and are included in the annual evaluation indicators. 5. Actively participate in food safety and legal seminars, risk communication forum and industry practice exchange organized by the government to enhance the Company's grasp of regulatory trends and response measures. 6. Introduce the digital education platform to conduct internal quality education and training, and improve the cross-departmental quality standards and the level of response to anomalies. |
| Grievance Mechanism | <p>Consumers or partners can use the following channels to voice out product safety or quality issues:</p> <ul style="list-style-type: none"> • Website of Jia Jie Biomedical: https:// www.jiajiebio.com • Jia Jie Biomedical Business Department: chiajei@jiajiebio.com • Contact information of each region: <ul style="list-style-type: none"> Taipei Branch: (02) 2581-5231 Taichung Branch: (04) 2237-5325 Kaohsiung Branch: (07) 395-2859 Taoyuan Branch: (03) 281-0468 Tainan Branch: (06) 298-3802 Hualien Branch: (03) 823-2818 |
| Action Plan | <ol style="list-style-type: none"> 1. Perform an internal audits every six months and hold management review meetings to ensure the implementation of the quality management system. 2. Continue to update the acceptance standards for raw materials and finished products as well as the external inspection standards to ensure compliance with the latest regulatory requirements. 3. Enhance internal and external personnel education and training programs to enhance the food safety awareness and professional capabilities among all employees. 4. Establish an abnormal/ customer complaint case database to improve customer complaint handling efficiency through data analysis and reduce the occurrence of similar problems. 5. Pay attention to the information released by the Food and Drug Administration to ensure early response to changes in relevant regulations and potential risks. 6. Optimize the quality control of the supply chain to ensure the safety of raw material sources and reduce food safety risks. 7. Promote the ISO 22000 food safety management system and continue to improve food quality management standards. 8. Enhance product labeling management and information transparency to ensure that consumers receive complete product safety information. 9. Work with external inspection organizations to strengthen the quality verification mechanism to ensure that products meet the highest food safety standards. |

**Evaluation
Mechanism**

1. Hold management review meetings every six months to confirm the implementation of the quality management system and ensure the implementation of the policy.
2. In 2024, the microorganism testing personnel in the plant passed the proficiency test organized by the Food Industry Research and Development Institute to ensure that internal testing met the professional standards.
3. In 2024, there were 0 customer complaints due to food safety risks, indicating that product safety is maintained at a stable state.
4. In 2024, there were 0 product recalls due to food quality issues, indicating that the production quality standard has been maintained at a high level.



For nearly three decades since establishment, we have been committed to providing high-quality and food safety-certified health supplements. The Company upholds a rigorous production and quality management system, from raw material selection, process control to product testing, every aspect is strictly controlled to ensure that consumers receive the safest and healthiest products.

By introducing the food safety management system, strengthening internal and external education and training, reinforcing product quality control and labeling management, the Company continues to improve food safety standards and ensure that all products comply with international standards such as ISO 9001, ISO 22000, and HACCP.





Terrapin Capsules

The National Brand Yushan Award in the Best Product Category
EU A.A. Three-Star Additive-Free Certification
Gold Medal-Singapore International Invention Exhibition
Special Award-National Research Council of Thailand (NRCT)
Gold Medal-Korea WiC World Invention and Innovation Contest



JJ Probiotics

The National Brand Yushan Award in the Best Product Category
EU A.A. Three-Star Additive-Free Certification
Gold Medal-Korea WiC World Invention and Innovation Contest



Essence of Antrodia Cinnamomea

The National Brand Yushan Award in the Best Product Category
Silver Medal-Singapore International Invention Exhibition
Gold Medal-Korea WiC World Invention and Innovation Contest
Special Award-Korea WiC World Invention and Innovation Contest



Terrapin capsules-P

EU A.A. Three-Star Additive-Free Certification



Xian Wendin Bitter Melon Peptide Compound Tablet

Silver Award-Monde Selection World Quality Awards

3.3.1 System Introduction Certification and Education and Training

Food Safety Management System Certification

Since establishment, we have been actively introducing international food safety management systems to ensure that our products meet the global standards in quality.

- **ISO 9001** (international quality management system)
- **ISO 22000** (food safety management system)
- **HACCP** (Hazard Analysis Critical Control Point)

With the above certifications, we ensure that all products comply with food safety standards and continue to optimize our quality management process to maintain the high reliability of our products.

Verification standards: ISO9001, ISO22000, HACCP

Certified products and quantity: Softshell turtle products and other health supplements

Verification body: SGS



ISO 9001:2005



ISO 22000:2018



HACCP

HACCP Control Team

| Position of the Members | Duties and Responsibilities |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Head of Production Division (Management Representative) | 1. Responsible for planning the operational plan of the prerequisite program (PRP). 2. Responsible for establishing, implementing and updating the HACCP plan and related activities throughout the plant. 3. Formulate, supervise and confirm the implementation of the HACCP plan. |
| Health Management Personnel | 4. Periodically review and revise the appropriateness of the HACCP plan and ensure the effectiveness. 5. Ensure the effectiveness of the HACCP system. |
| Food Technician | 6. Responsible for the resource requirements related to the implementation of the HACCP plan. |

| Verification Standards | 2022 Operating Revenue (NTD) | 2023 Operating Revenue (NTD) | 2024 Operating Revenue (NTD) |
|--------------------------|------------------------------|------------------------------|------------------------------|
| ISO9001, ISO22000, HACCP | 179,067,426 | 183,231,504 | 218,789,032 |

Note: The operating revenue generated from the production under the HACCP verification standard.

Food safety-related education and training

In order to reduce food safety risks and ensure that products comply with the latest regulatory standards, the Company regularly conducts food safety education and training for internal personnel, including:

1. Food safety management system (ISO 22000, HACCP)
2. Raw material acceptance and management
3. Food inspection and analysis and quality control
4. Product labeling regulations and regulatory updates

2024 Education and Training Results

- Number of trainees participating in internal and external training: 123 (an increase of 132% from 53 in 2023)
- Total hours of external training courses: 137.5 hours
- Food Safety Regulation Compliance Rate: 100%

Summary of internal food safety training in 2024:

| Name of the course | Total hours | Total number of participants | Method of improving the impact of health and safety |
|-------------------------------------------------------------------------------|-----------------------------------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| HACCP control point education | 1 hour (twice a year) | 4 | Prevent, identify, assess, and control potential hazards in the food production process through trial and drill, and continue to improve process quality. |
| Continuing Education on Raw Material and Finished Goods Acceptance Standards | 1 hour (once every six months) | 2 | Strengthen standard sampling and acceptance procedures through continuous education. |
| Continuous education on mechanical maintenance records | 1 hour (once a quarter) | 11 | Deepen the key points of different process machinery maintenance through continuous education to ensure food quality and safety. |
| Food safety education for food practitioners | 1 hour (once a year) | 15 | Through continuous education, we enhance professional knowledge and skills, practice food safety, and reduce food safety and health risks. |
| Drying and grinding of the whole softshell turtles | 1 hour (once a year) | 4 | Through trial and practice, we can understand the drying process and precautions, and the operation of grinding equipment. |
| The Company's product education and training (including sales and e-commerce) | 1 hour (once a year) | 67 | Enhance the knowledge of all employees on the Company's products and professional sales skills through education and training. |

Summary of external food safety training in 2024:

| Name of the course | Total hours | Total number of participants | Method of improving the impact of health and safety |
|-------------------------------------------------------------------------------------|-------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Solid Dosage Form Development and Practical Training Course | 42 | 5 | To gain more comprehensive knowledge of industrial products required for dosage forms. |
| International Conference on the Future Development of Precision Dietary Supplements | 8 | 2 | Through education and training, we understand the research on the reuse of health supplement ingredients and can evaluate the development of the Company's products more effectively in the future. |
| 2024 Registration of Food Inspection for Domestic Vitamin Capsule-type foods | 3 | 1 | To understand the regulations governing the use of domestically produced vitamin capsule-type foods, helping to apply for relevant registration and actual operation in the future. |
| 2024 Food Labeling Regulations Conference - Tainan | 4 | 2 | To improve self-management capabilities by learning about the latest regulations and understanding the channels for food labeling consultation. |
| Training Course for Class-A Managers of Occupational Safety and Health Affairs | 44 | 3 | To enhance the safety and health of employees and effectively improve the safety and health management of the workplace after obtaining the license. |
| Global Conference on Health Supplements | 2.5 | 1 | To understand technological innovation and strategic collaboration to drive product internationalization, which is an important inspiration for future product development. |
| Biotechnology Exhibition - Understand the Health Supplements Market | 8 | 1 | To understand the latest development trends, current status and future development direction of the health supplements market. |
| 2024 Workshop on Food Hygiene Management for Colleges and Universities | 8 | 1 | To familiarize with important policies of the Ministry of Education and the Ministry of Health and Welfare, as well as the Good Hygiene Practice guidelines for food, and conduct regular inspections. |
| 2024 Online Course on Food Labeling Laws and Regulations | 2 | 1 | To familiarize with the laws and regulations governing food labeling, and distinguish between packaged and bulk foods; provide product labeling information to consumers for reference in accordance with relevant regulations. |
| HACCP Continuing Education Course | 12 | 1 | To familiarize with the pest control and waste management in the plant, and maintain the quality of the Company's products in accordance with the health and safety regulations. |
| HACCP Continuing Education Course (Online) | 4 | 2 | To explore the formation mechanism of food poisoning and case studies and to propose preventive measures. The understanding of continuing education on food safety must still be refined. |

3.3.2 Product Quality Management

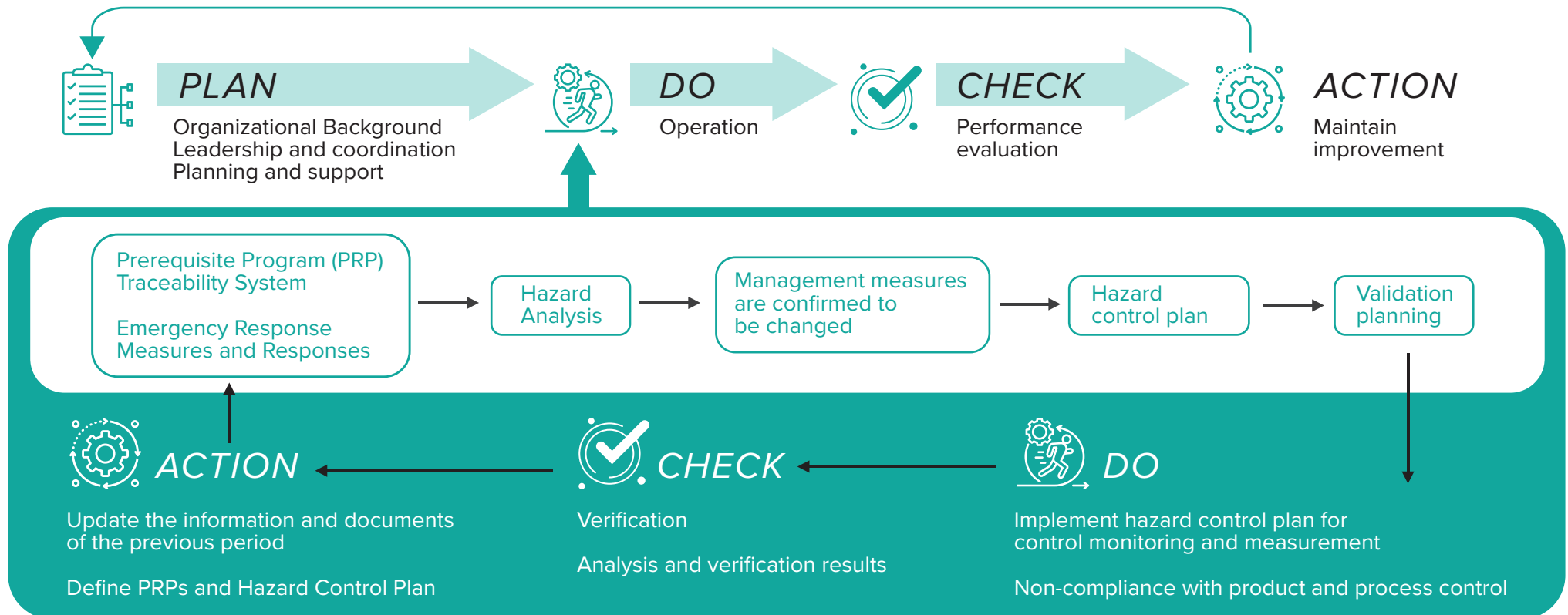
Quality Management Mechanism

The Quality Management Department of Jia Jie Biomedical is responsible for product quality monitoring, testing and improvement to ensure that all products meet food safety standards and comply with international quality management standards. 100% of the Company's products comply with ISO 9001, ISO 22000, and HACCP management standards.

Percentage of Major Product and Service Evaluated for Health and Safety Impact Improvement

| Item | ISO9001 | ISO22000 | HACCP |
|------------------------------------------------------------------------|---------------------------|-------------------------------|----------------------------------------|
| Content | Quality Management System | Food Safety Management System | Hazard Analysis Critical Control Point |
| Percentage of Products or Services That Met the Specifications in 2024 | 100 % | 100 % | 100 % |

Quality and Safety Management Flowchart



Product process safety control

To ensure that products meet food safety standards, we have established a complete food safety management process for raw materials to end products:

1. Acceptance of raw materials

- Microorganisms and water content are tested before entering the plant. Only the products that pass the tests can be stored in the warehouse.
- Non-conforming raw materials are returned immediately to ensure the safety of the supply chain.

2. Inventory management

Qualified raw materials are stored in accordance with temperature and humidity control standards to ensure stable quality.

3. Incoming material management

Raw materials of the required quantity are collected based on production needs to ensure the transparency of the production process.

4. Production control

The operator performs production according to the SOP and takes samples during the process to ensure stable product quality.

5. Process monitoring

Quality control personnel sample semi-finished products to ensure standards are met.

6. Product control

Heavy metals, pesticide residues, and other harmful substances are tested to ensure that finished products meet food safety standards before they are shipped.

2024 Product Quality Management Results

- Product quality compliance rate: 100% (meeting ISO 9001 and ISO 22000 management standards)
- No food safety violations occurred in 2024



Raw material test items (2024)

| Test item | Number of tests | Number of tests meeting standards (Note) | Test method basis |
|-----------------------------------------------------------|----------------------|------------------------------------------|----------------------------------------------------------------|
| Microorganisms - total bacterial count | Internal batch tests | 100% meeting the standards | Based on the latest testing method announced by the government |
| Microorganisms - Coliform bacteria | Internal batch tests | 100% meeting the standards | |
| Microorganisms - Escherichia coli | Internal batch tests | 100% meeting the standards | |
| Moisture content (applicable to dry powder raw materials) | Internal batch tests | 100% meeting the standards | Infrared moisture analyzer |

Test items of finished products(2024)

| Test item | Number of tests | Number of tests meeting standards (Note) | Test method basis |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------|
| Microorganisms - total bacterial count, coliform bacteria, and Escherichia coli | <ul style="list-style-type: none"> • Internal batch tests • At least one external test for each product is conducted annually | 100% meeting the standards | Based on the latest testing method announced by the government |
| Microorganisms - Staphylococcus aureus | External test (at least once a year for each product) | 100% meeting the standards | |
| Microorganisms - Salmonella | | 100% meeting the standards | |
| Microorganisms - Listeria monocytogenes | | 100% meeting the standards | |
| Chemical - heavy metal | | 100% meeting the standards | |
| Chemical - plasticizers | | 100% meeting the standards | |
| Chemical - Free of western medicine | | 100% meeting the standards | |
| Chemical - Veterinary drug residue | | 100% meeting the standards | |
| Chemical - pesticide residue | | 100% meeting the standards | |

Note: The test standards are based on the national standards such as the Sanitation Standards for General Foods, the Standards for Pesticide Residue Limits in Foods, and the Sanitation Standard for Contaminants and Toxins in Food.

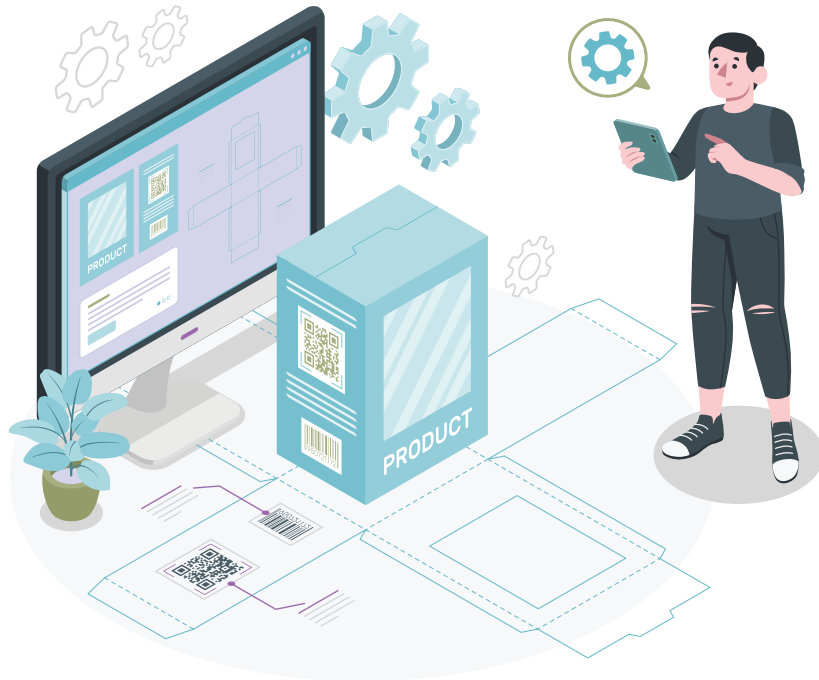
3.3.3 Product Labeling and Marketing Promotion Management

Product Labeling Management

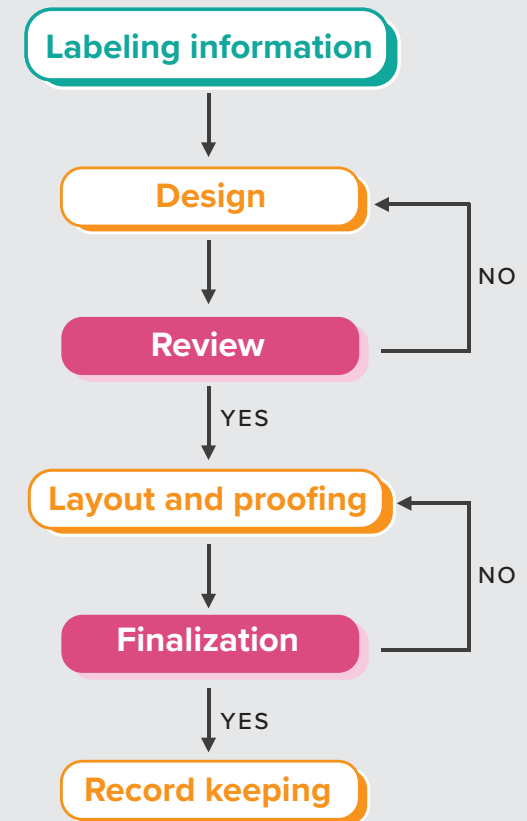
- All products are labeled in strict compliance with the Act Governing Food Safety and Sanitation, including:
 - Ingredients
 - Dosage
 - Serving suggestions and warnings
 - Expiration date

2024 Product Labeling and Marketing Management Results

- 100% product labeling compliance rate
- 100% of product marketing review approval rate
- No product labeling violations occurred



Product Labeling Management Standard Operating Procedures



Product packaging and labeling management

| Product Name | Source of product components/ chosen ingredients | Ingredients in the contents of the product, in particular substances that may have environmental or social impacts | Product use safety | Product removal and its environmental/ social impact |
|------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| NEO ENERGY PLUS | Allergen ingredients | Pumpkin seed extract | Safe for consumption; a warning label is provided as required by the regulations. | None |
| Sesame Spike EX | Allergen ingredients / Botanical extract | Sesame extract | Safe for consumption. A warning label is provided as required by the regulations. Regulatory consumption limit - not more than 4 capsules per day. | None |
| Bright Vision Marigold Lutein x Gac Fruit Capsules | Allergen ingredients | Black bean skin extract | Safe for consumption; a warning label is provided as required by the regulations. | None |
| Antrodia Cinnamomea Mycelia + Turmeric Extract Drink | Allergen ingredients | Antrodia cinnamomea mycelium extract / Dairy | According to the regulations on Antrodia cinnamomea food products and allergen labeling for dairy, the specific parts used and appropriate warning are clearly labeled. | None |
| Slim Stable Bitter Melon Peptide Compound Tablets | Sulfite ingredients | Grape extract (containing Resveratrol) | Safe for use; a warning label is provided as required by the regulations. | None |
| Slim Stable Bitter Melon Peptide Compound Tablets | Plant-based Ingredients | Cinnamon extract | May not be used as a single raw ingredient. For products such as tea bags, tablets, capsules, powders, or liquids with a recommended daily intake, an additional warning stating “Not for pregnant women” must be labeled at the time of sale. | None |
| Slim Stable Bitter Melon Peptide Compound Tablets | Compound ingredient | Chromium picolinate | As required by the regulations, the product must be labeled stating do not take more than 2 a day as excessive consumption does not provide additional benefits. | None |
| Softshell Turtle Koo Elite Bright Capsule | Botanical extract | Lutein | As required by the regulations, the product must be labeled stating do not take more than 4 a day as excessive consumption does not provide additional benefits. | None |
| Jia Xian Lactic Acid Bacteria with Spores | Allergen ingredients | Mango, dairy products | Safe for consumption; a warning label is provided as required by the regulations. | None |
| Collagen Type 2 Capsule | Allergen ingredients | Fish and dairy products | Safe for consumption; a warning label is provided as required by the regulations | None |

Product packaging and labeling



Advertising Review Mechanism

In order to ensure that marketing information complies with the law, we established the "Publicity Review Team" in 2023 to jointly review product advertising materials with the product planning, R&D, QA, marketing planning, and sales departments. This ensures that all contents comply with food safety regulations and avoid exaggerating the marketing contents.

No violations in 2024.

| List of Product Violations in the Past Three Years | 2022 | 2023 | 2024 | 2025 Targets |
|---------------------------------------------------------------------------------------------------------------------|------|------|------|--------------|
| Violation of laws, regulations, or voluntary standards that affect health and safety during the product life cycle. | None | None | None | None |
| Violation of laws and regulations governing the information and labeling of products and services. | None | None | None | None |
| Violation of laws, regulations, or voluntary agreements for marketing and communications. | None | 2 | None | None |

3.3.4 Green Material Procurement

Environmental packaging and material upgrade

In response to environmental protection regulations and sustainable development, we have completely eliminated PVC packaging materials and switched to POF and PET materials since 2023 to ensure:

1. The reduction of environmental pollution
2. The compliance with food safety standards
3. The increase packaging recyclability

Eco-friendly Packaging Achievement

100% of packaging in 2024 will be made of POF and PET.

Eco-friendly and Sustainability

1. Expand the application of eco-friendly packaging, reduce plastic consumption, and increase recyclability.
2. Strengthen the environmental requirements of the supply chain to ensure that all suppliers meet the ESG goals in the future.



3.4 Customer Relations

We are committed to providing quality health supplements and ensuring an outstanding shopping experience for consumers. We continue to improve the quality of products and services through customer satisfaction surveys, grievance handling mechanisms, and customer privacy management to meet consumer needs.

3.4.1 Customer Satisfaction Survey

Diverse Marketing Channels

We value customer feedback and ensure that our service quality meets consumers' expectations through brick-and-mortar stores, online shops, and multi-level marketing.

2024 Customer Satisfaction Survey Mechanism

- The Sales Department sends customer satisfaction survey notices to customers every year, inviting consumers to provide feedback.
- The survey indicators cover four major dimensions: "overall environment", "service etiquette", "activity notification", and "overall service".
- The IT Department compiles data on a quarterly basis to form the "Customer Satisfaction Survey Statistics Report" for the reference of decision-making by management.

| Customer Satisfaction Survey Results | | | |
|-----------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
| Satisfaction Survey Items | 2022 | 2023 | 2024 |
| Overall environment | Very Good: 88.27% Good: 11.73% Fair: 0.00% Poor: 0.00% | Very Good: 88.62% Good: 10.34% Fair: 0.00% Poor: 0.00% | Very Good: 84.45% Good: 18.1% Fair: 0.00% Poor: 0.00% |
| Service etiquette | Very Good: 88.27% Good: 11.55% Fair: 0.19% Poor: 0.00% | Very Good: 88.97% Good: 10.00% Fair: 0.00% Poor: 0.00% | Very Good: 81.90% Good: 17.65% Fair: 0.00% Poor: 0.00% |
| Activity notification | Very Good: 87.90% Good: 12.10% Fair: 0.00% Poor: 0.00% | Very Good: 89.31% Good: 9.66% Fair: 0.00% Poor: 0.00% | Very Good: 82.35% Good: 17.19% Fair: 0.00% Poor: 0.00% |
| Overall service | Very Good: 88.27% Good: 11.55% Fair: 0.19% Poor: 0.00% | Very Good: 88.62% Good: 10.34% Fair: 0.00% Poor: 0.00% | Very Good: 75.83% Good: 17.19% Fair: 0.00% Poor: 0.00% |
| Number of questionnaires recovered for the satisfaction survey | 540 | 290 | 221 |

**2024
Survey
Results**

Number of
questionnaires
recovered
221

Customer satisfaction
82%
the highest rating

Main advantages
**Service attitude,
product quality stability,
activity information transparency**

3.4.2 Customer Complaints and Improvements

Diversified Customer Service Channels

We provide a variety of communication channels to ensure that consumers can immediately report problems and receive responses:

- Customer service hotline
- E-mail
- Official website
- On-site counseling
- Assistance by Dedicated Sales Personnel



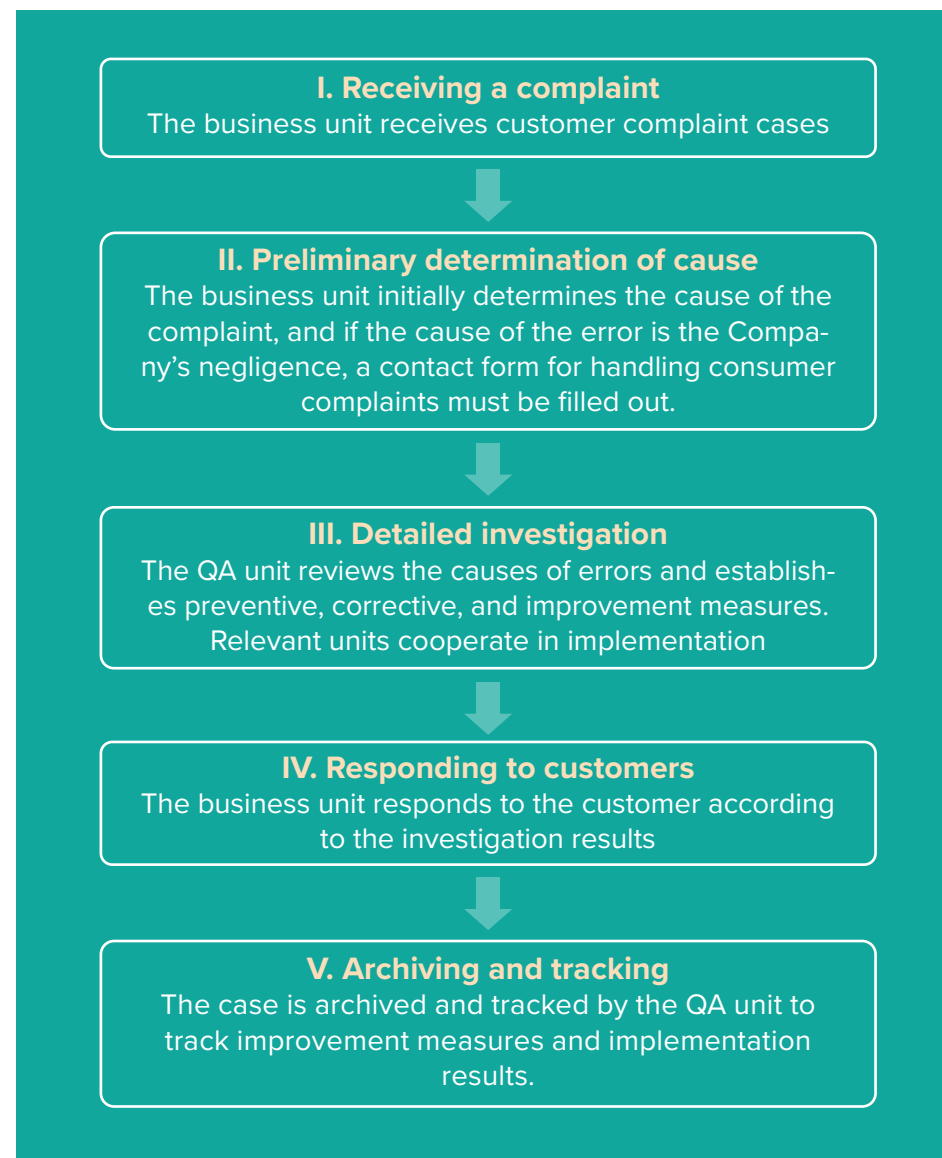
2024 Customer Complaint Handling Mechanism

- The Sales Department is responsible for handling customer complaints to ensure that customer needs can be responded to in a timely and effective manner.
- Designated personnel will respond to the complaint case, provide new products, return the product, or provide additional product education to ensure customer rights.

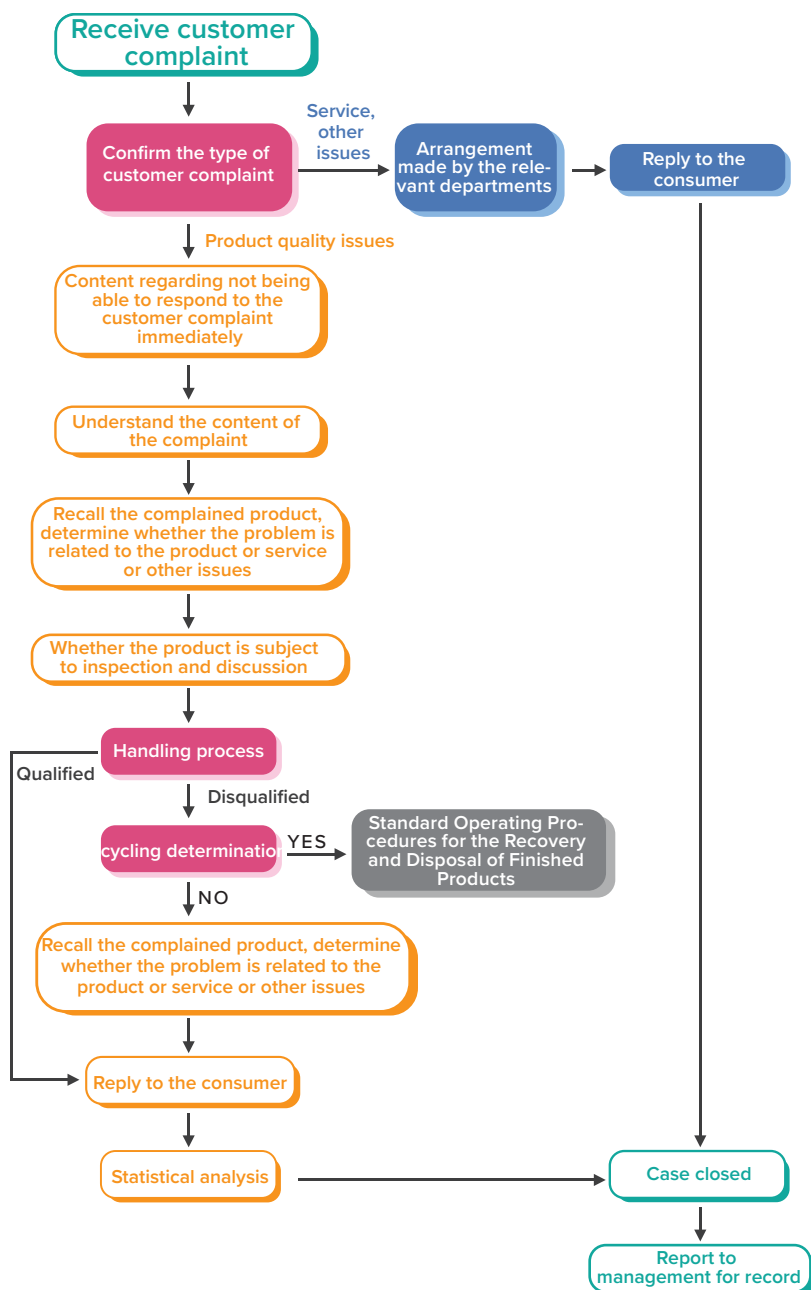
2024 Customer Complaint Statistics

- Number of customer complaints received for the year: 12 (11 in 2023)
- Main reason for complaint: The capsule is prone to softening.
- Percentage of cases handled: 100%

Customer complaint handling process



Customer Complaint Flowchart



| Contents and Number of Customer Complaints | Cause | Review and Handling |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Capsule melting or sticking*4 cases | This was due to the high temperature in the environment. Placing the capsules in a cool place was advised. | The abnormal capsules were recalled and replaced with new ones. Placing capsules in a cool place to avoid deterioration was publicized during briefing. |
| 2. Poor design of safety bottle cap*1 case | The safety bottle cap was not easy to open for the elderly, causing inconvenience. | The abnormal product was recalled and replaced with a new one, and subsequently replaced the safety bottle caps of the product with general bottle caps. |
| 3. Product content shortage*1 case | The sample of the same batch number was inspected and no abnormality was found and there was no abnormality in the weighing record of the serial number. | The abnormal product was recalled and replaced with a new one. Subsequently, the internal review of the product weighing process and operating procedures enabled the latter operators to review whether the former operations were effective. |
| 4. Inconsistent quantity of the content of purchased items*3 cases | The products were sold within the company without being opened, so the responsibility for the anomaly should be attributed to the upstream manufacturer. | The abnormal products were recalled and replaced with new ones, and strictly requested such upstream manufacturer to increase the frequency of process inspection and in-house sampling. |
| 5. Different product color*1 case | The product batch number of this case was the same as that of the previous OEM with the same abnormality, so it was determined as the OEM's problem. | The abnormal product was recalled and replaced with new one. Since the OEM made improvement since the previous abnormality, no such situation has occurred. |
| 6. Product caking and discoloration*1 case | The packaging machine of the OEM did not fully seal the product, resulting in moisture. | The abnormal product was recalled and replaced with a new one, and strictly requested the packaging OEM to immediately improve the quality of product packaging and increase related testing. |
| 7. Unpleasant product flavor*1 case | Due to the heavy cinnamon flavor of this product and the complaint came from a new customer who was not be able to adapt to the special flavor of this product. | A dedicated person was sent to provide a thorough description of the product to the customer, enabling the customer to understand that it was the product's flavor and not an abnormality of the product. |

3.4.3 Customer Privacy and Data Protection

| Management Approach: Information Security and Privacy Protection | |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicator | GRI 418-1 |
| SDG indicators | Goal 16 (Peace, justice and strong institutions), Goal 9 (Industry, innovation and infrastructure) |
| Impact Description | <p>Under the trend of digitalization and rapid growth of online trading, enterprises are faced with high information and information security risks. Failure to improve management will lead to severe impact on customer rights, company fundraising, and stock market stability. For Jia Jie Biomedical, establishing an information security management system and information protection policy is the key to maintaining the trust of our customers, ensuring stable operations, and complying with regulatory requirements.</p> <ul style="list-style-type: none"> • Positive impact: Strengthen the data security and personal data protection mechanism to ensure the information security of customers and employees and enhance the trust of stakeholders. • Negative impact: If data is leaked, it may cause damage to the Company's reputation, and even lead to fines, customer loss, or legal action risks. |
| Policies and Commitments | <ul style="list-style-type: none"> • Comply with the Personal Data Protection Act and other relevant regulations to ensure the confidentiality, integrity, and availability of the data of the parties involved. • Personal data will not be provided to third parties. • Review the information security system and information security protection measures every year, and conduct regular defect scanning and penetration testing. • Establish information education and training and reporting to enhance internal risk warning ability and response speed. |
| Goal | Short-term goals (1-3 years) <ol style="list-style-type: none"> 1. Complete the Company's capital security risk assessment and formulate improvement plans. 2. The completion rate of personal data protection and information security training for all employees is 100%. 3. Increase the frequency of the website information security test to once a quarter. |
| | Medium and long term goals (3-5 years) <ol style="list-style-type: none"> 1. Introduce ISO 27001 information security management system certification. 2. Establish an information security committee and internal control team. 3. Develop a rapid notification and response mechanism with external information security consultants. |
| Responsible Unit | Information Department/ Human Resources/ Sustainable Development Team |
| Resources | <ol style="list-style-type: none"> 1. Purchase and upgrade information security protection software and hardware (anti-virus, firewall, encryption system) 2. Develop an information security audit system and a defect management mechanism 3. Periodically hold internal employee personal data and information security training courses 4. Work with external information security consultants |
| Grievance Mechanism | <ul style="list-style-type: none"> • Website of Jia Jie Biomedical: https:// www.jiajiebio.com • HR and IT Department Contact Email: chiajei@jiajiebio.com |
| Action Plan | <ol style="list-style-type: none"> a. Information security management system <ul style="list-style-type: none"> • Establish an information classification and access control system, implement privilege management and data encryption • Introduce a floor protection mechanism, including intrusion detection system (IDS) and antivirus update mechanism b. Employee information security training <ul style="list-style-type: none"> • All employees must complete the annual information security training and pass • Provide advanced professional training for personnel performing sensitive security duties c. Information security incident response and notification mechanism <ul style="list-style-type: none"> • Establish an SOP process and reporting chain for information security incidents • Perform an information security incident drill every six months to enhance response speed |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. No information security or personal data leakage incident occurred as of the end of 2024. 2. The completion rate of information security training for all employees is 100%. 3. Complete website and internal system security scanning and vulnerability patching once a quarter. |



Personal Data Protection Policy

- We strictly comply with the "Consumer Personal Data Protection Act" to ensure the information security of all customers.
- The Company promises not to disclose customer information to third parties without consent to protect the rights and interests of consumers.

Website information security protection measures

- Install antivirus software and set up firewalls to ensure transaction security.
- The website regularly conducts safety testing to prevent the risk of personal data leakage.

Internal Personal Data Management

- Regularly conduct personal data protection and privacy regulation training for employees to ensure that they are familiar with personal data management measures.
- Internal monitoring mechanism to ensure the Company's information security and compliance.

2024 Customer Privacy Management Outcomes

- No customer privacy infringement or personal data loss occurred throughout the year (0 cases in 2023).
- Upgrade the information security system to enhance the transaction security of the website and ensure that consumers can shop with assurance.

3.5 Innovative R&D

We are dedicated to providing high-quality health supplements as our core concept. Through continuous R&D and technological innovation, we ensure that our products meet the market demand. The Company has a professional R&D team and cooperates with domestic and foreign academic institutions and industry partners to develop high-efficiency and safe nutritional and health supplements.

3.5.1 Major Products and Services

We focus on the R&D and sales of health supplements by combining the concept of health and modern biotechnology to develop high-performance health products. The Company has introduced the technology and advanced manufacturing process related to Turtle Essence-P and other products from Japan to have a technical level. Through the integration of resources of Taiwan Steel Group, the Company's R&D efficiency and product competitiveness have improved, making Jia Jie Biomedical a leading brand in Taiwan's health supplements market.



The current product development policy is as follows

- (1) Develop products with different life cycles for different marketing platforms and targets.
- (2) For marketing, efficiently develop preventive health products in three major directions to promote human health by improving nutrition, gastrointestinal, and temperature:

A.Nutrition (JustBest series):

With Softshell Turtle nutrition as the core ingredient, we develop “target” healthcare products for different age groups, focusing on all-round healthcare priorities for each life cycle, such as the five age groups of children before 12 years old, adolescents between 12 and 20 years old, youths between 20 and 65, and the elderly over 65 years old.

B.Gastrointestinal (JustSlim Series):

Gastrointestinal health is the source of health, through the promotion of intestinal health to improve digestive function, promote metabolism (including weight control), regulation of immunity and other three basic healthcare priorities. Just-Slim series will use plant-derived functional ingredients and probiotics to build a series for vegetarians to expand the healthcare market, and can also be used in conjunction with JustBest series for more complementary effects.

C.Temperature and Environment (JustGood series):

Jia Jie Biomedical provides the “Pine Hisens” products imported from Japan can be used for bathing and foot bathing to improve the unhealthy low-temperature condition of the body and promote metabolism, and will continue to develop a series of products for the home environment to take care of overall health.

- (3) For the e-commerce platform, considering the needs of middle-aged and older adults, the Company has developed health supplements related to eye health, joints, cardiovascular health and female health. The goal is to align the products with the brand's spirit of natural and local origins, ensuring the development of safe and effective nutritional health supplements.

| Product | Certification / Awards obtained (Year) | Purpose |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Softshell Turtle Essence-P | <ul style="list-style-type: none"> • Gold Product Award (1997) • Gold Medal Award (1998) • GMP Certification (2006) • Excellent Biotech Brand from the Asia Pacific Health (2020) • Symbol of National Quality (SNQ) (2020) • Silver Award - Monde Selection(2022) • Double Clean Label Certification - China Grain Products Research & Development Institute (2023) | All-round nutritional health food, natural chelated balanced nutrients, nourishing and strengthening the body. |
| Remain Young | | Softshell Turtle eggs are also known as Softshell Turtle ova. Their animal lecithin can regulate physiological functions and boost metabolism. |
| Jia Yong Yong Caplet | <ul style="list-style-type: none"> • Silver Award - Monde Selection(2022) | Formulated with traditional Chinese herbal extracts such as soft-shell turtle shell, deer antler, and ostrich extract, combined with nutrients including type II collagen, proteoglycans, and hyaluronic acid, making it an excellent supplement for supporting joint lubrication and flexible mobility. |
| Jia Xian Lactic Acid Bacteria with Spores | | Help to maintain the function of the digestive tract. |
| Softshell Turtle Koo Elite Bright Capsule | <ul style="list-style-type: none"> • Symbol of National Quality (SNQ) (2023) | An all-around bright supplement formula that helps maintain vision in dark places. |
| Kamimori High-Calcium Capsules | | Help the normal development of teeth and bones. |
| Sesame Spike EX | <ul style="list-style-type: none"> • Symbol of National Quality (SNQ) (2020) • Silver Award - Monde Selection(2022) | Contain supercritical carbon dioxide extraction of sesame - the product's small molecules are easy to be absorbed and has a strong antioxidant effect, so it is widely applied to facilitate sleep. The product also is combined with other scientific compound GABA, sour date extract relaxation lyrical pressure. |
| NEO ENERGY EX PLUS | | An upgraded version of NEO ENERGY Plus, featuring a compound formula combining pumpkin seed extract and soft-shell turtle whip extract, designed to help middle-aged and older adults maintain smooth urination and sustain vitality. |
| Pine Hisens | | A home bath and footbath that fills the home with the fragrance of the forest. |
| Hawaii Deep Ocean Water | | Retains the balance of minerals in the sea. |

| Product | Certification / Awards obtained (Year) | Purpose |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Antrodia Cinnamomea Mycelia + Turmeric Extract Drink | <ul style="list-style-type: none"> • Symbol of National Quality (SNQ) (2022) • National Brand Yushan Award - Best Product Category (2024) • Silver Medal at the 2024 World Invent Singapore Expo. • Gold Medal at WiC (World Innovation and Invention Competition) (2024) • Special Award at WiC (World Innovation and Invention Competition) (2024) | Formulated with traditional Chinese herbal extracts such as soft-shell turtle shell, deer antler, and ostrich extract, combined with nutrients including type II collagen, proteoglycans, and hyaluronic acid, making it an excellent supplement for supporting joint lubrication and flexible mobility. |
| Bright Vision Marigold Lutein x Gac Fruit Capsules | | Utilizing gac fruit grown by small farmers in Taiwan to provide comprehensive eye-nourishing nutrients, combined with internationally recognized ingredients such as FloraGLO lutein, KUROMANIN black soybean seed coat extract, and Hyabest hyaluronic acid, making it the top choice for modern eye health care. |
| Collagen Type 2 Capsule | | Specially formulated with bioactive undenatured type II collagen developed locally in Taiwan, combined with TPF-101, water-soluble turmeric, and frankincense. This formula helps prevent the decline of mobility and supports agility and flexibility with ease. |
| Terrapin Capsules | <ul style="list-style-type: none"> • EU Anti-Additive Clean Label Certification - three stars (2024) • Double Clean Label Certification - China Grain Products Research & Development Institute (2022) • Symbol of National Quality (SNQ) (2024) • National Brand Yushan Award - Best Product Category (2024) • Silver Medal at the World Invent Singapore Expo. (2024) • NRCT Special Award (2024) • Gold Medal at WiC (World Innovation and Invention Competition) • Utility Model Patent M643382 (2023) | Combining the essence of whole softshell turtles, softshell turtle oil and softshell turtle powder, it is an all-around natural vitamin for the Oriental people, replenishing the essence, vitality and spirit at once. |
| Always Healthy Probiotics | <ul style="list-style-type: none"> • Innovation and R&D Technology Award (2022) • National Biotechnology and Medical Care Quality Award (2022) • EU Anti-Additive Clean Label Certification - three stars (2023) • Innovative Product Excellence Award from the Taiwan Association for Lactic Acid Bacteria (2023) • Taiwan invention patents I819483, I819484, I810805 (2023) • Japan invention patent 7450968 (2023) | Contain more than 20 billion of patented lactic acid bacteria (JJ101 Lactobacillus rhamnosus, JJ102 Lactobacillus paracasei, JJ103 Lactobacillus plantarum), and the formula of three selected prebiotics has been tested to be effective in environmental protection in vivo, adjust physical fitness and enhance protective power. |

3.5.2 R&D Resources and Process

R&D Strategy

- Continue to strengthen core product development, optimize existing products, and improve consumer experience and health benefits.
- Collaborate with academic institutions to conduct research on the impact of turtle-related products on immunity and metabolism and health to ensure the uniqueness of products.
- Develop the application of local raw materials, promote Taiwan's characteristic health supplements, combine sports and health concepts, and provide more diverse product choices.



R&D resources invested in 2024

- R&D expenses for the year: NT\$6,548 thousand
- R&D expenses as a percentage of turnover: 2.11%

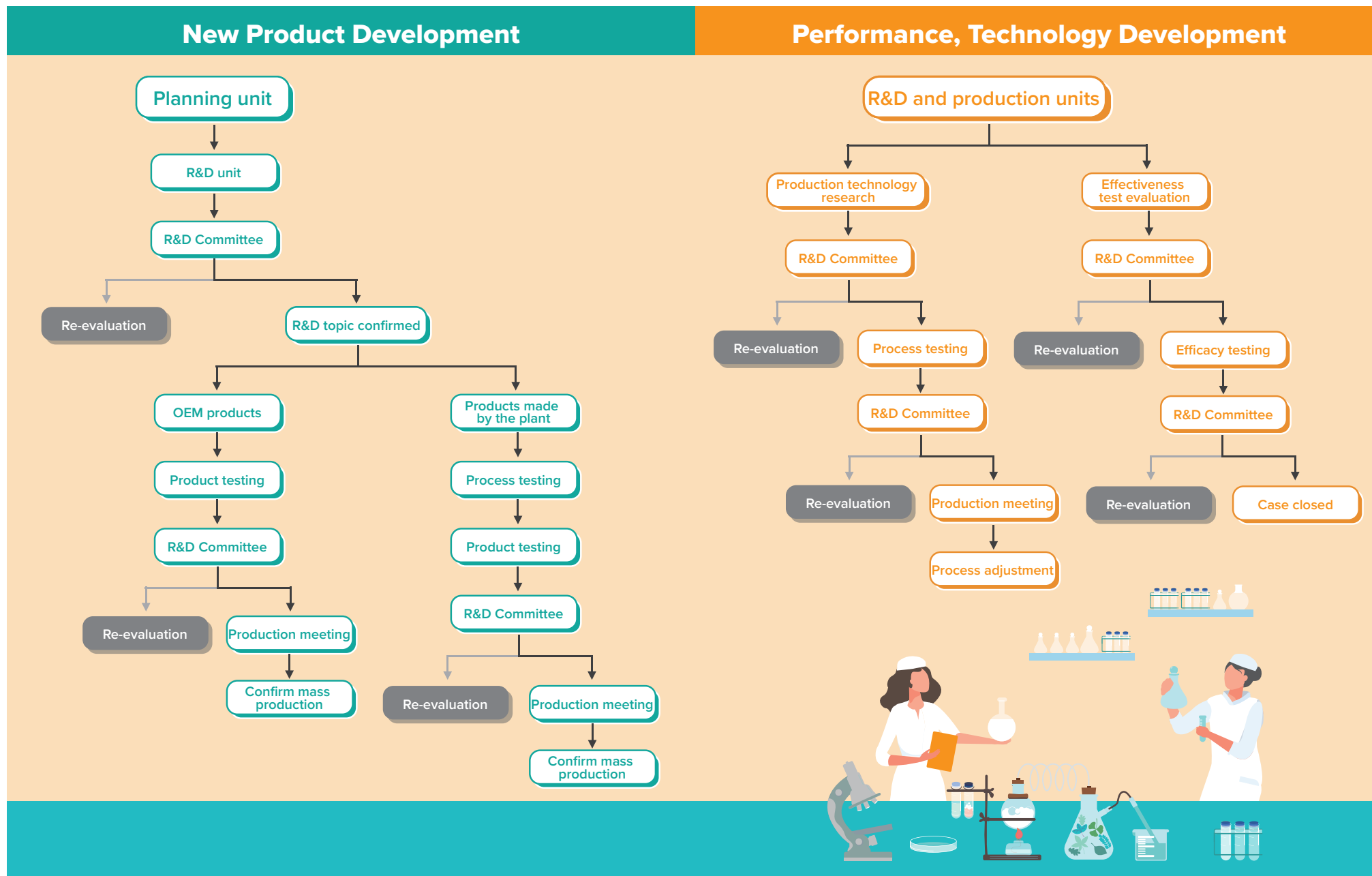
R&D Resources Invested / Output Over the Years

| 2022-2024 Resources Invested in Innovative R&D | | | |
|------------------------------------------------|----------------------------------|--------------------------------|-----------------------------------------------------------|
| Year | R&D manpower (No. of persons) | R&D expenses (NTD thousand) | R&D expenses as a percentage of annual turnover (%) |
| 2022 | 5 | 8,935 | 2.81 |
| 2023 | 6 | 9,324 | 2.80 |
| 2024 | 6 | 6,548 | 2.11 |

R&D Process and Policy

- Market trend and demand analysis:**
Evaluate the feasibility of product development based on market demand.
- Product concept and function design:**
Formulate formulas and efficacy according to consumer needs.
- Selection of ingredients and review of laws and regulations:**
To ensure the safety and legality of raw materials and compliance with standards.
- Trial production and stability test:**
Trial production of products to ensure stable quality of finished products.
- Functional testing and clinical assessment:**
Collaborate with academic institutions to conduct product efficacy verification.
- Official production and market introduction:**
Complete regulatory applications and product launch.

Product / Technology Design and R&D Flowchart



3.5.3 R&D Results

2024 Product Development Direction

- **Nutrition (JustBest series):** With Softshell Turtle nutrition as the core ingredient, we develop “target” healthcare products for different age groups, focusing on all-round healthcare priorities for each life cycle, such as the five age groups of children before 12 years old, adolescents between 12 and 20 years old, youths between 20 and 65, and the elderly over 65 years old.
- **Gastrointestinal (JustSlim Series):** Gastrointestinal health is the source of health, through the promotion of intestinal health to improve digestive function, promote metabolism (including weight control), regulation of immunity and other three basic healthcare priorities. JustSlim series will use plant-derived functional ingredients and probiotics to build a series for vegetarians to expand the healthcare market, and can also be used in conjunction with JustBest series for more complementary effects.
- **Temperature and Environment (JustGood series):** Jia Jie Biomedical provides the “Pine Hisens” products imported from Japan can be used for bathing and foot bathing to improve the unhealthy low-temperature condition of the body and promote metabolism, and will continue to develop a series of products for the home environment to take care of overall health.
- Utilizing gac fruit to provide eye-nourishing nutrients, combined with internationally recognized ingredients such as FloraGLO lutein, KUROMANIN black soybean seed coat extract, and Hyabest hyaluronic acid, a modern eye health care product.
- Specially formulated with bioactive undenatured type II collagen developed, combined with TPF-101, water-soluble turmeric, and frankincense. This formula helps prevent the decline of mobility and supports agility and flexibility with ease.

Technologies or Products Successfully Developed in 2024:

| Item | Product, Technology, and Name | Product, Technology, and Content |
|------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Bright Vision Marigold Lutein x Gac Fruit Capsules | Utilizing gac fruit grown by small farmers in Taiwan to provide comprehensive eye-nourishing nutrients, combined with internationally recognized ingredients such as FloraGLO lutein, KUROMANIN black soybean seed coat extract, and Hyabest hyaluronic acid, making it the top choice for modern eye health care. |
| 2 | Collagen Type 2 Capsule | Specially formulated with bioactive undenatured type II collagen developed locally in Taiwan, combined with TPF-101, water-soluble turmeric, and frankincense. This formula helps prevent the decline of mobility and supports agility and flexibility with ease. |

3.5.4 Innovation Outlook

Short-term (2025)

- Improve existing product formulas to ensure optimized efficacy and market competitiveness.

Mid-term (2027)

- Expand industry-academia collaboration and work with domestic and foreign universities and medical institutions to develop new types of health supplements.
- Introduce smart manufacturing technology to improve production efficiency and reduce production costs.
- Poster the concept of "low-carbon products" and develop nutrition and health supplements that meet the eco-friendly trend.

Long-term (2030)

- Develop global markets and promote local health supplements to the world.
- Establish a biotechnology innovation center to integrate the R&D capabilities of biotechnology, food, and nutrition to promote industry upgrade.

Short-term development plan

| Item | Item | Summary |
|------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | New product development | 1 raw material 4 products |
| 2 | Recruit R&D talent and conduct education and training | Recruit R&D professionals and strengthen training - in addition to actively participating in lectures and training activities at various professional academic institutions, we will be closely working together with professors at universities and colleges to develop new products. |
| 3 | Registration of Nutritional Health Supplements | Apply for Softshell Turtle Essence-P to obtain health food certification as a health supplement in Taiwan and internationally to increase public recognition of the Company's health supplements. |
| 4 | Strategic alliance | Develop new products through strategic alliances with industry peers and other industries, such as probiotic enzymes, sesquiterpenes, and maintenance products, to provide consumers with more diverse product choices. |

Mid-term Goals

| Item | Item | Summary |
|------|----------------------------------|------------------------------------------------------------------------------------|
| 1 | New product development | 1 raw material 5 products |
| 2 | Domestic and foreign recognition | Obtained domestic and foreign awards and GMP certification for health supplements. |

Long-term Development Plan

| Item | Item | Summary |
|------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | New product development | 10 products |
| 2 | Industry-academia collaboration | We will cooperate with relevant academic research institutions to develop special series of nutritional supplements and topical maintenance devices for chronic civilization diseases, so as to help patients with chronic civilization diseases to use them for a long time, and to adjust their physique and enhance their immunity. |
| 3 | Expand consumer groups | In line with the business strategy, we will introduce young people, we will also develop a series of products for young people with sense, such as probiotics, collagen, weight control series, and maintenance series. |

New Products Planned to Be Developed

| Item | Product | Summary |
|------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Women's Health Products | Develop products such as enzyme jelly, collagen, and probiotics for women aged 18-39 who are in pursuit of slimness, beauty and intimate care. |
| 2 | Health care products for older people | Develop calcium powder, fish oil, and maca products for the common bone loss, abnormal metabolism, and declining male stamina and vitality |

3.5.5 Intellectual Property Protection and Patent Layout

Not only continuous innovation is the core value of Jia Jie Biomedical, but it is also the driving force that enables the Company to maintain its competitive advantage. The Company continues to invest in R&D resources to strengthen product differentiation and innovative technologies. Through a rigorous intellectual property management system, we ensure that R&D results are effectively protected and applied.

In terms of intellectual property management, we cover copyright, patent rights, and trademark rights in the field of biomedical technology. We register and apply for registration in accordance with relevant laws and regulations to protect the Company's rights and interests and prevent product names from improper use or market confusion. At the same time, we have also actively participated in domestic and foreign invention competitions and technology certifications, and are committed to providing consumers with affordable and healthy options by moving towards the direction of "natural", "local", and "no additives".

In addition, to encourage employees to strengthen their professional capabilities, the Company has established an on-the-job training and professional certification bonus system. We have also engaged in industry-academia cooperation with schools and medical institutions to promote the application of R&D results, further transforming them into substantive invention patents and market competitiveness.

Patents and Intellectual Property Management

- Through patent applications, the Company ensures the technical advantages and market competitiveness of its R&D achievements.
- A patent strategy team has been established to conduct patent deployment for formulation technology, process technology, and product packaging.
- Protect brand trademarks with registration to prevent market confusion and plagiarism.

2024 Intellectual Property Protection Performance

- 1 new patent



2022-2024 Patent Application Status

| Year | Number of patents applied | Number of patents obtained |
|------|---------------------------|----------------------------|
| 2022 | 7 | 0 |
| 2023 | 1 | 4 |
| 2024 | 0 | 1 |

Item and Number of Patents Obtained in 2024

| Patent Name | Country | Patent number |
|--------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------|
| Lactic acid bacteria composition and lactic acid bacteria composition for suppressing drug-resistant intestinal bacteria | Japan | Japan invention patent 7450968 |

Chapter 4

Climate Change and Environmental Sustainability

Management Approach: GHG Management and Climate change response

| | | |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 201-2/GRI 305 | |
| SDG indicators | Goal 7 (Affordable and clean energy), SDG 13 (Climate action), Goal 12 (Responsible consumption and production) | |
| Impact Description | <p>The global climate change is becoming increasingly severe with frequent extreme weather events, leading to an increase in the risk of business operations. Therefore, we actively respond to the impact of climate change, strengthen energy management, and carbon emission monitoring to ensure that the Company is able to adapt to the environmental changes and reduce potential risks.</p> <p>Positive impact:</p> <ol style="list-style-type: none"> 1. Reduce carbon emissions, reduce operational risks, enhance competitiveness in the low-carbon market, and attract ESG investments. 2. Prepare for climate change risks in advance, strengthen supply chain resilience, and reduce the impact of extreme weather on the Company's operations. <p>Negative impact:</p> <ol style="list-style-type: none"> 1. If no active carbon emission reduction is implemented, the Company may face carbon tax, legal penalty, or supply chain carbon emission requirements, affecting the Company's competitiveness and reputation. 2. If climate risks are not effectively addressed, they may lead to supply chain disruptions, raw material shortages, and increased insurance costs. | |
| Policies and Commitments | <ul style="list-style-type: none"> • Establish an energy management system, and continue to improve energy efficiency through monitoring and improvement measures. • Promote ESG supply chain management comprehensively and require suppliers to improve the environmental sustainability standards. • Implement carbon emission inventory and third-party verification to ensure that the Company's climate response strategies comply with international standards. | |
| Goal | Short-term goals (1-3 years) | <ol style="list-style-type: none"> 1. Enhance the Company's internal climate change awareness and response measures. 2. Reduce energy consumption by 1% per year to comply with the government's energy conservation policy. 3. Comply with government regulations and continue to implement the GHG inventory mechanism. 4. Increase the proportion of environmentally friendly packaging materials and reduce plastic consumption. 5. Promote third-party GHG inspection and certification to ensure the transparency of carbon emission data. |
| | Medium and long term goals (3-5 years) | <ol style="list-style-type: none"> 1. Increase the percentage of green power used. 2. Reduce Scope 1 and Scope 2 carbon emissions and enhance the Company's environmental sustainability competitiveness. |
| Responsible unit | Corporate Governance / Sustainable Development Team | |
| Resources | <ol style="list-style-type: none"> 1. Form a Sustainable Development Team 2. GHG inventory education and training 3. Purchase carbon inventory calculation tools 4. All employees have engaged in the inventory | |

| | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grievance Mechanism | <p>Website of Jia Jie Biomedical: https:// www.jiajiebio.com</p> <p>Jia Jie Biomedical Business Department: chiajei@jiajiebio.com</p> |
| Action Plan | <p>a. Carbon management and energy monitoring</p> <ol style="list-style-type: none"> 1. Review the energy consumption status every six months, and track the electricity consumption and carbon emissions status of each operating site. 2. Periodically perform a GHG inventory and report the carbon reduction progress to the Sustainable Development Committee to ensure the implementation of the carbon reduction strategy. 3. Phase out old equipment, introduce high-efficiency energy-saving equipment, and reduce the daily electricity consumption of the plant and office. 4. Introduce the smart power management system to monitor the energy consumption and carbon emissions data of each operating site in real time. <p>b. Supply chain climate risk management</p> <ol style="list-style-type: none"> 1. Expand the ESG supplier evaluation standards and include carbon emission management, energy saving, and carbon reduction into the supply chain evaluation mechanism. 2. Establish a green supply chain standard and require suppliers to provide environmental friendly certificates to increase the proportion of renewable energy usage. 3. Promote low-carbon raw materials to ensure the sustainable development of key raw materials and reduce climate risks in the supply chain. <p>c. Green products and sustainable packaging materials</p> <ol style="list-style-type: none"> 1. Increase the percentage of products certified with environmental labels to ensure that products meet the standards of the competent authority. 2. Continue to promote the application of eco-friendly packaging materials, and comprehensively introduce POF and PET eco-friendly packaging to reduce plastic pollution. 3. Reduce energy consumption and pollutant emissions through process optimization. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. In 2024, we voluntarily inventoried Scope 1 & 2 carbon emissions of all operating sites (including Meinong Plant, Research and Training Center, and branches). 2024 carbon inventory target: 472.1594 Mt CO₂e (15% less than 2023). 2. In 2024, the supply of suppliers was stable, and the Company did not experience any supply chain interruption due to extreme weather. |



4.1 Climate Change Response

We pay attention to the impact of climate change on the sustainable development of the Company and actively introduce climate risk management mechanisms to reduce operational impacts and enhance corporate resilience. The Company strengthens its climate governance structure, improves its carbon reduction and energy management capabilities, and promotes GHG inventory to ensure that its operations are on par with the ESG development trends.

4.1.1 Climate Governance

To ensure that climate change issues are integrated into its sustainable business strategy, Jia Jie Biomedical Co., Ltd.'s Board of Directors and Sustainability Development Committee have adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework, issued by the Financial Stability Board (FSB), starting in 2023. The company has established a mechanism to identify climate-related risks and opportunities, thereby enhancing the assessment and management of potential impacts of climate change on its operations.

In 2024, Jia Jie Biomedical Co., Ltd. further strengthened its climate governance mechanisms. Through internal review mechanism and periodic climate risk monitoring in collaboration with external experts, the Company has integrated climate risk management into its financial decision-making. In addition, the Company has established greenhouse gas inventory standards and actively implemented energy-saving and carbon reduction projects, as well as supply chain emission reduction strategies, to enhance overall operational resilience.

Looking ahead to 2024 and beyond, Jia Jie Biomedical will continue to deepen its climate governance efforts and is committed to completing full TCFD disclosure by 2027. This commitment will ensure that the Company's business model aligns with international sustainability standards and adapts to evolving market and regulatory requirements, thereby laying a solid foundation for long-term competitiveness and sustainable growth.

Board of Directors and Sustainable Development Committee

Head of the highest governance body for Jia Jie Biomedical's climate governance:

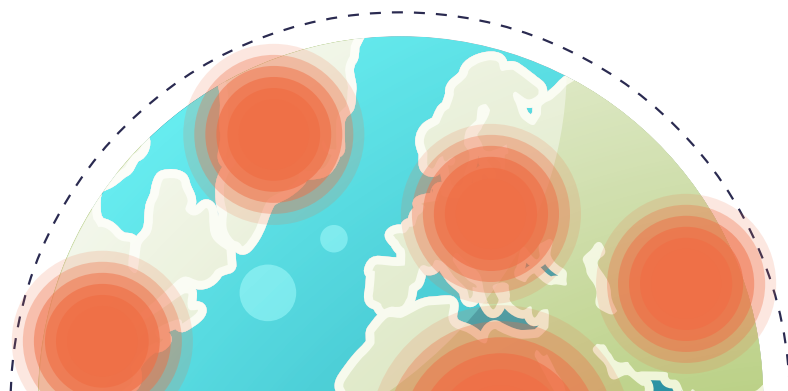
Chairman (responsible for overseeing the overall sustainable development policies)

Highest decision-making officer for sustainable development strategies:

President (responsible for determining the strategic direction and key topics for sustainable development)

On November 12, 2024, following a resolution by the Board of Directors, Jia Jie Biomedical formally established the Sustainable Development Committee to strengthen ESG (Environmental, Social, and Governance) management mechanisms and to ensure the effective implementation of the Company's sustainable development goals and strategies.

The Sustainable Development Committee is responsible for formulating Jia Jie Biomedical Co., Ltd.'s sustainable development strategies, overseeing ESG performance, and assessing the impacts of external risks and internal governance to ensure the parallel advancement of sustainable operations and corporate growth. The Committee convenes two climate risk review meetings annually. In 2024, the Board of Directors reviewed and approved newly established or amended climate-related targets.





Environmental, Social, and Governance

Sustainable Development Management Framework

Jia Jie Biomedical has established five ESG teams responsible for executing sustainability-related initiatives and projects, ensuring that ESG policies are effectively incorporated into daily operations.

1. Corporate Governance Team:

Responsible for optimizing the Company's internal climate governance mechanisms. In 2024, a climate financial risk assessment process was introduced to ensure the integration of climate governance with corporate operational decision-making.

2. Employee Care Team:

Pay attention to employee health and climate adaptation measures. In 2024, periodic health checkups for all employees were implemented to ensure workplace safety and health under extreme climate conditions.

3. Environmental and Supply Chain Sustainability Team:

Responsible for assessing the impact of climate change on Company operations and formulating mitigation strategies. The team also completes a carbon emission inventory and monitored carbon emission hotspots every year to ensure that the Company is moving towards its low carbon and energy transformation goals.

4. Social Care Team:

Responsible for promoting social welfare, community engagement, and corporate social responsibility (CSR) projects.

5. Customer Relations Team:

Responsible for managing customer relationships, information security and customer privacy, network quality, digital inclusion, and innovation.

In 2024, the Sustainable Development Committee advanced the Company's climate governance mechanisms through ESG meetings and alignment with international standards, laying a solid foundation for achieving future key objectives. Looking ahead, in 2025, the Company plans to continue replacing outdated, high-energy-consuming equipment, introduce high-efficiency energy-saving facilities, and expand the installation of solar energy and other energy storage systems, steadily progressing toward energy transition and carbon emission reduction goals.

4.1.2 Climate Risk Management

Mechanism for Identifying Climate Risks and Opportunities

Every year, we assess the risks and opportunities of the Company's operations arising from climate change through ESG meetings, supply chain climate impact assessments, and analysis of industry benchmarks. The analysis results are submitted to the Sustainable Development Committee and the Board of Directors to formulate response strategies.

Climate Risk Management Process

1. Collection and analysis of climate risk data:

Keep abreast of climate trends and regulatory changes through government regulations, international ESG standards, and peer reports.

2. Climate impact assessment and financial impact analysis:

- Discussion of the impact of extreme climate on the enterprise's supply chain, energy management, and operating sites.
- Predict the financial risks and opportunities that may arise from climate change.

3. Formulate strategies for carbon reduction and risk response:

Propose carbon reduction technology application, energy-saving equipment upgrade, green power procurement and other action plans for high-risk areas.

4. Supervision and execution and performance tracking:

Evaluate the effectiveness of the Company's carbon reduction actions through KPIs and regularly review and adjust strategies.

Climate Risk Management Action Plan

1. Enhance the climate risk monitoring mechanism: Establish a climate risk database to ensure information transparency.
2. Reinforce the climate adaptation capability of the supply chain to ensure a sustainable supply chain.
3. Promote energy saving and carbon reduction technology applications: Increase the use rate of green power, and reduce Scope 1 and Scope 2 carbon emissions.
4. Introduce the climate financial risk assessment mechanism: Perform climate risk financial impact analysis in accordance with TCFD requirements.



4.1.3 Climate Change Response Strategies

To formulate the Company's key climate change strategies, it is first necessary to identify the critical climate-related risks and opportunities each year. In 2024, following the TCFD guidelines and considering industry development trends and international policy changes, the Company collected and analyzed climate-related issues relevant to Jia Jie Biomedical's operations. In addition, through discussions between the Sustainable Development Team and department heads, the Company assessed the actual risks and opportunities faced and developed corresponding adaptation and response measures.

As a result, the Company identified eight key climate-related risks and opportunities, including two transition risks (such as rising raw material costs and changes in labeling and packaging regulations), three physical risks (such as supply chain disruptions caused by extreme weather events, changes in rainfall patterns and water resource risks, and rising temperatures), and three climate opportunities (such as improving production and distribution efficiency, adopting low-carbon energy, and developing low-carbon products and services). These risks and opportunities respectively impact short-term (1-3 years), medium-term (3-5 years), and long-term (over 5 years) operational development, and will have varying degrees of influence on the Company's financial structure, supply chain stability, and product competitiveness. Accordingly, the Company has developed concrete response strategies to mitigate operational impacts and catch market transformation opportunities. The following presents the detailed results of the risk and opportunity identification:

I. Transition Risks

1. Rising raw material costs

Description: Jia Jie Biomedical's product formulations primarily use natural ingredients. Due to the impacts of climate change, the costs of agricultural and animal-based resources are rising, and supply disruptions may occur.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Strengthen R&D capabilities to reduce dependence on a single raw material.
2. Sign long-term contracts with suppliers to ensure stable supply.
3. Develop alternative materials, such as plant-based or synthetic ingredients.
4. Establish strategic reserves to mitigate the effects of market fluctuations.

2. Changes in Labeling and Packaging Regulations

Description: Environmental regulations in various countries are becoming more stringent, such as requirements for carbon footprint labeling and the use of eco-friendly packaging materials. Companies must promptly adjust to comply with regulatory demands.

Impact Period: Short term (1-3 years)

Likelihood of Occurrence: High

Financial Impact Level: Low

Jia Jie Biomedical's Planned Response Measures:

1. Monitor the market regulation status.
2. Establish mechanisms for rapid adjustment of product labeling and packaging.
3. Develop sustainable packaging solutions to enhance the brand's eco-friendly image



II. Physical Risks

1. Changes in rainfall patterns and the impact of extreme weather

Description: Extreme weather events such as droughts and floods lead to water resource instability, affecting production and plant operations, and increasing health risks for employees.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Establish a supply chain contingency plan to diversify suppliers and reduce risk.
2. Install a 24-hour uninterruptible power supply (UPS) system at headquarters.
3. Build water storage tanks to address water shortage risks.
4. Install rainwater harvesting systems to reduce dependence on tap water.

2. Supply chain disruptions (impact of extreme weather)

Description: Typhoons, floods, and droughts affect the supply chain, resulting in unstable raw material supply or rising costs, which impact production and delivery capabilities.

Impact Period: Short term (1–3 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium to High

Jia Jie Biomedical's Planned Response Measures:

1. Diversify suppliers to reduce reliance on a single source.
2. Establish strategic raw material reserves.
3. Develop alternative materials.
4. Strengthen climate risk monitoring to proactively address climate impacts.

3. Rising average temperature

Description: Rising temperatures increase the demand for cooling equipment, leading to higher energy consumption and operating costs.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Regular maintenance, inspection and replacement of air-conditioning equipment, to improve operating efficiency and reduce the incidence of failure.
2. Continue to implement and introduce various energy-saving management measures.
3. The air-conditioning system is deployed and controlled. The indoor temperature is adjusted by setting up the air-conditioning temperature in office above 25 °C or opening the windows.
4. Promote greening and shading measures: Reduce indoor temperatures and lower air conditioning demand through tree planting, rooftop insulation, and external wall shading designs.
5. Improve equipment energy efficiency: Replace high-energy-consuming equipment with energy-efficient cooling and lighting systems to reduce electricity consumption.



III. Opportunities

1. Enhancing production and distribution efficiency

Description: By improving production yield rates and on-time delivery rates, the Company aims to increase customer willingness to place orders, boost sales volume and product quality, and drive revenue growth.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Increase waste recycling rates and promote circular economy practices.
2. Consolidate shipments to reduce logistics costs.
3. Replace outdated equipment to enhance operational efficiency.
4. Safety stocks are adopted for controlling the raw materials, to reduce the need for individual orders due to emergency needs.
5. Continue to strengthen the ratio of local procurement and production of raw materials.
6. Adopt smart production management: introduce automation and data analytics technologies to improve production efficiency and reduce energy consumption.
7. Promote supply chain carbon footprint assessment: collaborate with suppliers to evaluate and reduce carbon emissions across the supply chain and enhance overall environmental benefits.

2. Adoption of low-carbon energy

Description: Currently, the main energy sources used in the plant are electricity and diesel. Jia Jie Biomedical is evaluating the adoption of low-carbon energy sources to reduce carbon emissions.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: Medium

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Plan to expand the total capacity of solar power generation.
2. Introduce energy storage technologies to reduce peak power demand.
3. Participate in the electricity market to enhance future flexibility

3. Development of Low-Carbon Products and Services

Description: The growing trend toward environmental protection is driving market demand. Jia Jie Biomedical is launching low-carbon products to respond to market needs, creating opportunities for sales growth.

Impact Period: Medium-term (3-5 years)

Likelihood of Occurrence: High

Financial Impact Level: Medium

Jia Jie Biomedical's Planned Response Measures:

1. Increase the use of eco-friendly packaging materials (e.g., low-carbon cartons) to reduce the carbon footprint of products.
2. Develop low-carbon products to meet the market demands.
3. Promote carbon reduction across the supply chain and encourage suppliers to adopt low-carbon manufacturing processes.



This report comprehensively assesses the risks and opportunities faced by Jia Jie Biomedical and provides corresponding management strategies to ensure the Company maintains its advantage in sustainable development and market competitiveness.

4.1.4 Indicators and Goals

Since 2022, we have voluntarily inventoried the Scope 1 (direct emissions) and Scope 2 (indirect emissions) of GHGs at Meinong Plant. In 2023, we expanded the scope of inventory to the headquarters, branches, and the Research and Training Center to fully disclose relevant data in the sustainability report. In 2024, the Company further optimized its climate change management strategy, increased the carbon reduction action implementation, and strengthened supply chain resilience to cope with the challenges brought by extreme climate risks.

In 2024, the Company strengthened its climate governance mechanism through the establishment of the Sustainable Development Committee, regularly monitored the climate action progress of each site, and gradually implemented a GHG reduction plan, hoping to achieve a more active low-carbon production goal by 2030.



Climate Action Targets and Progress

| Target type | Objective description | Year of target achievement | Progress |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| GHG management | Voluntary inventory of the head office in Kaohsiung, six branches, and the Research and Training Center (Parent Company Only Statements) | Achieved in 2024 | Completed the 2024 voluntary inventory of all sites, continuing to monitor the GHG emissions of all sites. |
| | Third-party verification and assurance of GHG inventories of companies in the parent company only statements | 2024 | Achieved |
| | Third-party verification and assurance of GHG inventories of companies in the consolidated statements | 2028 | Formulated the 2027 consolidated statement inventory plan, and the third-party verification is expected to be completed in 2028. |
| Responding to the climate change | No supply chain disruption or shipment suspension due to extreme weather events in the year | Achieved in 2023 | The supply chain was not affected by climate change, and the supply chain resilience plan continued to be strengthened. |
| | No production shutdown due to power rationing resulted from high temperature during the year | Achieved in 2023 | Ensure uninterrupted operations through the upgrade of the UPS power supply system and energy management adjustment |
| | All products are made of eco-friendly packaging materials (PVC material prohibition, paper packaging recycling rate of 90% or more, and plastic packaging made of 25% recycled materials). | 2034 | Continue to promote material transformation and supply chain cooperation |

New Goals and Reinforcement Actions

To strengthen climate action, the following climate management targets have been added to gradually implement GHG reduction, energy conservation management, and low-carbon transition strategies:

| Target type | Objective description | Year of target achievement | Progress |
|--------------------------------|------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------|
| Carbon reduction action | Introduce energy-saving and carbon-reduction measures, aiming to reduce GHG emissions by 2% per year | 2026 | Energy-saving equipment will be installed in 2025, which is expected to reduce carbon emissions by 1.5% |
| Green power usage | Increase the proportion of green power to 5% by 2026 and 20% by 2030. | 2026-2030 | Continue to evaluate green power procurement and activate the feasibility research of in-plant solar energy. |
| Energy efficiency | Reduce unit energy consumption by 5% at each operating site every year | 2026 | Optimize air conditioning and lighting power consumption through the smart energy management system in 2025 |
| Supply chain ESG strengthening | Ensure that 60% of suppliers pass the ESG risk assessment | 2027 | Continue to activate the supply chain carbon reduction and ESG management plan |



4.2 GHG Management

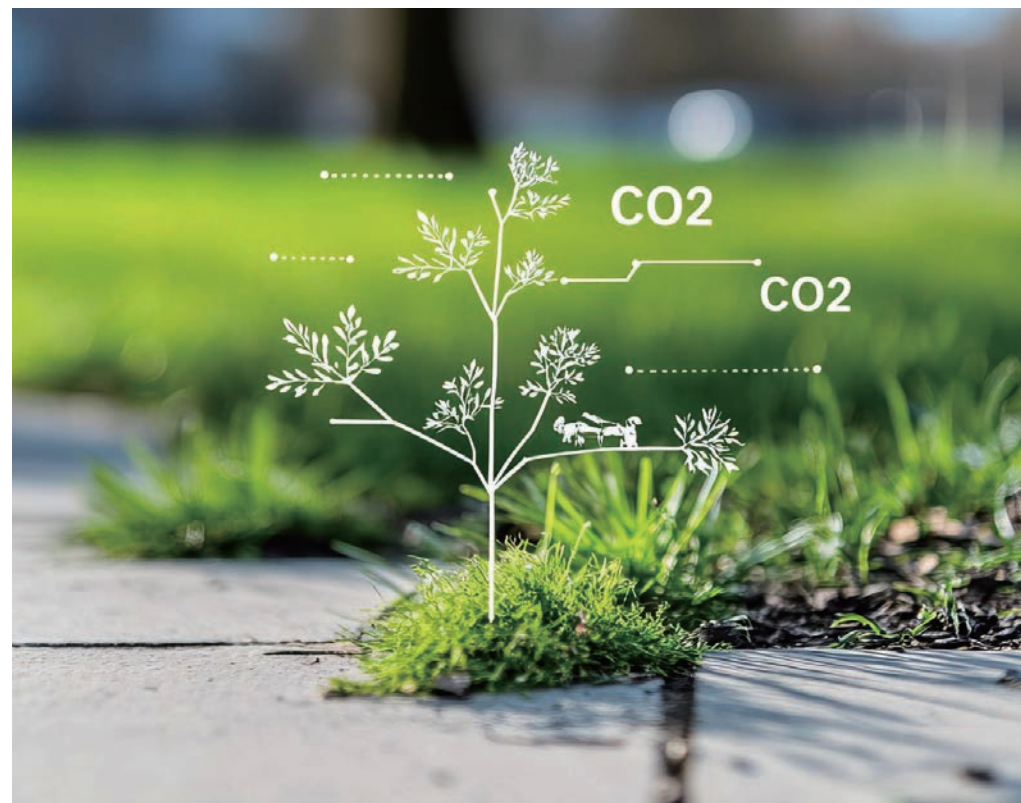
We have officially introduced the GHG inventory mechanism since 2023, and completed the GHG inventory for all sites (including the Meinong Plant, the Research and Training Center, and branches) in 2023. The Company has conducted statistics on Scope 1 (direct emissions) and Scope 2 (indirect emissions) based on international standards to ensure the integrity and transparency of corporate GHG management.

In 2024, the Company will further strengthen its carbon emission management mechanism, and gradually implement the goal of low-carbon transformation through GHG inventory and carbon reduction action plans. In addition, the Company has obtained external third-party assurance reports to further enhance the transparency of carbon emission information and ensure compliance with international ESG standards.

We will continue to promote the strategies of GHG management, energy saving and carbon reduction, and low-carbon transformation to ensure the steady development of the Company under international ESG standards and to move towards the goal of carbon neutrality in the long run.

Scope 1 and Scope 2 GHG Emissions and Intensity for the Past Two Years

| | 2023 | | 2024 | |
|------------------------------------------------------------------------------------|---------------------|------------|---------------------|------------|
| Unit | tonCO _{2e} | % | tonCO _{2e} | % |
| Scope 1 | 75.2988 | 13.50 | 44.1593 | 9 |
| Scope 2 | 482.3839 | 86.50 | 428.0001 | 91 |
| Total of Scope 1 and Scope 2 | 557.6827 | 100 | 472.1594 | 100 |
| Scope 1+Scope 2 Intensity (CO _{2e} / million operating revenue) | 2.12 | | 1.52 | |



Note 1: GHG inventory boundary: All of the parent company's entities.

Note 2: The GHG emission factors are based on the EPA GHG Emission Factor Management Table 6.0.4, and the GHG Emission Inventory Operation Guidelines 2024.

Note 3: The GHG inventory covers seven types: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), nitrogen trifluoride (NH₃), sulfur hexafluoride (SF₆), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs).

Note 4: Scope of GHG inventory: Scope 1 (direct GHG emissions), Scope 2 (emissions from purchased energy).

Note 5: Emission intensity = (Total Scope 1 + Scope 2 CO_{2e} emissions)/ total annual operating revenue.

4.3 Energy Management

| Management Approach: Energy Management | | |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 302-1、302-3 | |
| SDG indicators | Goal 7 (Affordable and clean energy), SDG 13 (Climate action) | |
| Impact Description | <p>As global climate policies gradually strengthen, energy efficiency has become a key indicator of corporate sustainable development. Energy intensity not only reflects operational efficiency, but also directly affects the corporate carbon footprint and ESG performance. For Jia Jie Biomedical, proper energy management can not only reduce operating costs, but also demonstrate the Company's commitment to environmental responsibilities.</p> <p>Positive impact: Improve energy efficiency, reduce operating costs, lower carbon emissions, and enhance the Company's competitive edge in sustainable development.</p> <p>Negative impact: If energy management is inadequate, it may lead to increased electricity costs and resource wastage, and even affect the Company's competitiveness in the carbon reduction market.</p> | |
| Policies and Commitments | <ul style="list-style-type: none"> Establish a comprehensive energy monitoring system to improve energy use transparency and real-time response capability. Periodically inventory and audit energy consumption to ensure the accuracy of data and the effectiveness of management. Promote energy-saving equipment upgrades and introduce green energy to help achieve the blueprint of corporate carbon neutrality. | |
| Goal | Short-term goals (1-3 years) | 1. Complete the energy inventory of the entire factory and establish the base year (2023) data. 2.Reduce energy intensity by 1% per year. 3.Eliminate high energy consumption lighting and air conditioning equipment, and introduce LED and variable frequency systems. |
| | Medium and long term goals (3-5 years) | 1. Increase the percentage of green power usage year by year. 2.Evaluate the introduction of solar power generation devices to reduce the dependence on purchased electricity. 3.Promote energy conservation targets throughout the supply chain, expand low-carbon procurement and partner management. |
| Responsible unit | Production/ Sustainable development team | |
| Resources | 1. Introduce the smart energy management system (EMS) to improve the monitoring efficiency 2. Collaborate with academic institutions to conduct energy diagnosis 3. Energy management training and internal audit system 4. Purchase carbon inventory and energy data tracking tools | |

| | |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grievance Mechanism | Website of Jia Jie Biomedical: https:// www.jiajiebio.com Jia Jie Biomedical Business Department: chiajei@jiajiebio.com |
| Action Plan | <ul style="list-style-type: none"> a. The optimized equipment and manufacturing process meet <ul style="list-style-type: none"> • The elimination of energy-intensive manufacturing processes and air compressors to improve energy efficiency. • Promotion of smart lighting and air-conditioning system control, and automatically adjust the set value of the consumption efficiency. b. Energy monitoring and management enhancement <ul style="list-style-type: none"> • Introduce smart energy monitoring system to track the electricity consumption trend of each department. • Establish an abnormal energy consumption alert mechanism to eliminate abnormal power consumption conditions as early as possible. c. Introduce renewable energy with green power <ul style="list-style-type: none"> • Launch the green power purchase key plan. • Plan to install solar power generation devices and evaluate the possibility of joint cooperation with the department in the power generation model. d. Supply chain cooperation for energy conservation and carbon reduction <ul style="list-style-type: none"> • Include energy efficiency indicators in supplier assessment. • Encourage suppliers to introduce ISO 50001 and other energy management systems. |
| Evaluation Mechanism | <ul style="list-style-type: none"> 1. 2024 Total energy consumption: 3,519.06 GJ; energy intensity: 11.36 GJ/ million operating revenue 2. Energy intensity in 2024 was lower than that in 2023 by 9.57% 3. Green power usage tracking and rolling adjustment |

With COP28 highlighting the challenges of global carbon reduction, governments and enterprises in various countries have strengthened carbon management and GHG governance mechanisms. As a member of the global sustainability action, we deeply understand the key role of enterprises in responding to climate change. In 2024, we continued to make "energy conservation and carbon reduction" a core environmental management item and actively implemented specific actions to reduce the impact of our operations on the environment.

We continued the energy and carbon inventory operations launched in 2023 to expand the scope of inventory in 2024. We completed the GHG inventory (Scope 1 and Scope 2) for all sites, including the headquarters, branches, and the training center. Moreover, we use 2023 as the base year for the Company as a whole to establish a complete internal audit and carbon inventory management system to strengthen the consistency and transparency of GHG data for each site.

In order to ensure that the GHG management system met international standards, the Company obtained an external assurance report on the inventory results in 2024. This enhanced the reliability and credibility of the inventory data. In line with the government's goal of achieving net zero by 2050, we will continue to refine our energy efficiency, introduce low-carbon technologies and green energy, and demonstrate our commitment to carbon reduction to internal employees and external stakeholders through scientific management.



4.3.1 Energy Consumption Overview

In 2024, we continued to strengthen our energy management mechanism. Through energy monitoring and data analysis and process optimization measures, we actively reduced the impact of overall energy consumption on operations and the environment.

The total energy consumption of the Company was 3,519.06 GJ, and the main energy sources were still the externally purchased electricity used in the production machines and air conditioning systems, accounting for about 92.33%, followed by the diesel used in the boilers, accounting for about 5%. In addition, the Company also continues to track the consumption trends of various energy projects to improve the transparency and management efficiency of energy use.

In 2024, the total energy consumption of Jia Jie Biomedical was 3,519.06 GJ, and the energy intensity was 11.36. In the future, the Company will continue to track the changes in the annual energy intensity with 2023 as the base year for evaluating the energy saving performance.

Looking ahead, we will further promote the introduction of green energy equipment, optimize the process performance, and plan for medium and long-term purchase of green power certificates to gradually reduce electricity dependence and carbon footprint, and move towards the goal of net zero emissions.



Energy Consumption in the Past Two Years

| Total Internal Energy Consumption | | 2023 | 2024 |
|-----------------------------------------------|-----------------------------|------------|------------|
| Non-renewable fuel | Gasoline (liter) | 3,187.49 | 3,183.65 |
| | Diesel (liter) | 6,000.00 | 5,000.00 |
| | LPG (liter) | 545.50 | 181.80 |
| Purchased energy | Purchased electricity (kWh) | 993,873.00 | 902,953.90 |
| Total calorific value of energy consumed (GJ) | | 3,891.56 | 3,519.06 |
| Intensity (GJ/ million operating revenue) | | 14.77 | 11.36 |

Note 1: The statistics of energy consumption data covers: All of the parent company's entities.

Note 2: Calorific value of gasoline = 6,700 kcal/ L; calorific value of diesel = 8,400 kcal/ L; calorific value of LPG = 6,635 kcal/ L; calorific value electricity = 860 kcal/ kWh. The coefficient of calorific value of 1 kcal = 4.184 KJ is derived from the table of calorific value of energy products of the Bureau of Energy, Ministry of Economic Affairs.

Note 3: The denominator of the intensity ratio is the total operating revenue of the plant in the year.

4.3.2 Reduction and Energy-saving Measures

In order to continue to optimize energy efficiency, we further expanded our energy conservation and emission reduction strategies in 2024 and promoted the following key measures:

1. Optimization of process equipment energy saving
2. The strengthening of air conditioning and lighting management
3. Enhancement of energy use monitoring
4. Introduction of green power and solar power
5. Improvement of automation and energy-saving technology
6. Implementation of the supply chain energy saving and carbon reduction mechanism
7. Low-carbon transformation of supply chain
8. Moving towards carbon neutrality

4.4 Water Resource Management

4.4.1 Water Resource Risk Assessment

The impact of extreme climate continues to intensify, and the stability of water supply has become an important issue for business operations and management. In order to ensure that production and operations are not affected by water resource risks, we continued to use the Aqueduct Water Risk Atlas (WRI) in 2024 to conduct water resource risk assessments for each operating site.

Assessment results

- None of the operating sites of the Company are located in regions with high water stress, and there is no risk of water shortage in the short term.
- The Company continues to pay attention to the efficiency of water consumption and will promote more efficient water-saving measures.

In order to reduce water resource risks, the Company plans to regularly track and evaluate the water resource pressure of the operating sites every year to ensure that the impact of operations on the local community and ecology is reduced to the minimum. At the same time, we aim to promote the application of water conservation and water recycling technologies.



4.4.2 Water Intake

In 2024, we continued to implement water conservation policies and water efficiency improvement measures to minimize the impact of our operations on environmental resources. The water used by the Company's operating site is supplied by a third-party tap water company, and no groundwater or other water sources are used.

The headquarters and branches are mainly located in office buildings and business spaces, and the water is mainly used for cleaning, drinking, and air-conditioning cooling systems. The Kaohsiung Plant, the Meinong Plant, and the Research and Training Center are all production sites, and the water is mainly used for raw material cleaning and manufacturing processes.

In 2024, the total water intake of the three major production plants was 79.4529 million liters, a decrease of 13.636.8% compared to 2023 (108.414 million liters). The change was mainly due to the change in the production of the Softshell Turtle Essence-P products, which drove the adjustment of the process water demand and further affected the overall water intake density performance.

In response to the water conservation initiatives, we continue to promote water conservation awareness at all operating sites and combined the optimization of operational practices and equipment inspection and maintenance system. These initiatives helped the Company effectively reduce non-essential water consumption and achieve the goal of sustainable use of resources.

| Water Consumption Category | Purpose of Withdrawal/ Drainage Classification | 2022 | 2023 | 2024 |
|-------------------------------------------------|------------------------------------------------|------|-------|------|
| Water intake (ML) | Total Water Intake | 4.84 | 10.14 | 9.45 |
| Water Intensity (ML/ million Operating Revenue) | | 0.02 | 0.04 | 0.03 |

Note 1: Total water intake scope: Parent company's entities.

Note 2: None of the Company's water sources are located in areas of high water stress.

Note 3: Due to discrepancies in the 2023 total water intake data, corrections have been made in the current year.

In order to improve water efficiency, the Company has promoted the following water resource management plan:

1. Enhance process water management:

Optimize the water consumption procedure for the production equipment of Softshell Turtle Essence-P, and reduce the water consumption per unit of product.

2. Add water resource monitoring system:

Install real-time water monitoring equipment to keep track of water consumption trends and issue warnings for anomalies and expand the scope of application of the smart water management system to optimize the allocation of water resources at each site.

3. Enhance water conservation awareness:

Through internal water conservation promotion activities, employees' water resource management awareness is raised and air-conditioning cooling water management strategies optimized to reduce non-production water consumption.



4.4.3 Wastewater Discharge Management

In 2024, we continued to strengthen the wastewater management mechanism to ensure that all discharges complied with the requirements of environmental protection regulations. We also reduced the impact on the environment through self-inspection and monitoring mechanisms.

Current Status of Wastewater Management

1. Kaohsiung Plant, Meinong Plant, and Research and Training Center: The source of wastewater is mainly process water from the production process of cleaning raw materials, and the pollution risk is low, with a smaller impact on the environment. There was no record of violation of local sewage discharge regulations in 2024.
2. Headquarters and branches: Only domestic sewage is generated, mainly from cleaning, drinking water, air-conditioning cooling water, and all domestic sewage are discharged into the local sewage treatment system. There is no environmental impact.

Wastewater Management Measures

1. Voluntarily improve water quality monitoring standards:

The Company's business is not listed for water pollution monitoring as stipulated in the Water Pollution Control Act. However, starting from 2024, the Company has begun voluntarily monitoring the water quality of wastewater once a quarter to ensure that the water discharged meets the environmental standards. The Company also keeps track of the changes in the water quality discharged through the water quality monitoring system to prevent pollution risks.

2. Enhance the efficiency of water recycling:

Evaluate the process water recycling technology for the Kaohsiung Plant and the Meinong Plant to increase the utilization of water resources and develop a cooling water recycling program, reducing the waste of non-production water in the plants.

3. Implement environmental compliance and risk management:

Execute internal audits every year to ensure that the water resource management of all sites complies with environmental regulations and future expansion to supply chain water resource management, and cooperate with key suppliers to promote water reduction and recycling plans.

4.5 Waste Management

| Management Approach: Waste Management | |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 306-1、306-2、306-3、306-4、306-5 |
| SDG indicators | Goal 12 (Responsible consumption and production), Goal 6 (Clean water and sanitation) |
| Impact Description | <p>Waste management is a highly environmentally sensitive part in the process of business operations. Failure to properly sort, recycle, or dispose of waste can lead to resource wastage and potentially negative impact on the environment and community. Adhering to the principles of resource circulation and green production, we continue to optimize the waste classification and reuse mechanism, implement the concept of circular economy, and lay the foundation for zero-waste management and sustainable operation goals.</p> <p>Positive impact: Promote resource recycling and circular economy, reduce environmental pollution, comply with the trend of sustainable development, and enhance the corporate brand image.</p> <p>Negative impact: Failure to properly manage waste may result in fines for environmental protection regulations, and even affect the stability of supply chains and corporate operations.</p> |
| Policies and Commitments | <ul style="list-style-type: none"> • Fully implement the waste classification system and the audit mechanism for waste disposal. • Adopt low-carbon and eco-friendly packaging and renewable materials first to reduce waste from the source. • Develop smart monitoring and data management systems to strengthen real-time monitoring and management performance. • Establish a recycling and reuse mechanism with the supply chain to jointly promote green transformation and circular economy. |
| Goal | <p>Short-term goals (1-3 years)</p> <ol style="list-style-type: none"> 1. Set up and optimize the waste classification and recycling mechanism for all sites. 2. Increase the recycling rate of major production waste annually. 3. Continue to improve the waste output density, and reduce the waste output per unit of product year by year. 4. 100% of new products are made of new POF or PET packaging materials that meet environmental standards. |
| | <p>Medium and long term goals (3-6 years)</p> <ol style="list-style-type: none"> 1. Establish a smart monitoring system to fully monitor the distribution and classification status. 2. At least three suppliers have established a collaborative model for packaging material recycling and reuse. 3. Promote process innovation, increase the proportion of recycled raw materials, and reduce the proportion of single-use packaging materials. 4. Actively introduce the concept of zero waste management to achieve carbon neutrality by 2030. |
| Responsible unit | Quality Assurance Department/ Sustainable Development Team |

| | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Resources | <ol style="list-style-type: none"> 1. Establish an emission control procedure and incorporate it into the review standards of the waste disposal entity. 2. Build a smart monitoring system to strengthen classification and monitoring data. 3. Regular employee education and training to enhance awareness of classification and execution. 4. Collaborate with the supply chain to promote waste reduction and resource recycling and reuse mechanisms. |
| Grievance Mechanism | <p>Website of Jia Jie Biomedical: https:// www.jiajiebio.com</p> <p>Business Department Contact Email: chiajei@jiajiebio.com</p> |
| Action Plan | <ol style="list-style-type: none"> a. Waste source reduction <ul style="list-style-type: none"> • Optimize product and packaging design, increase the reutilization rate, and reduce the use of PVC packaging materials. • Prioritize the selection of suppliers with environmental labels to reduce raw material consumption. b. Classification and recycling process strengthening <ul style="list-style-type: none"> • Achieve D-1801 and D-0102 classification and track the recovery results on a regular basis. • The recycling category monitoring and audit system is implemented in the Kaohsiung Plant, the Meinong Plant, and the Research and Training Center. c. Green collaboration in supply chain <ul style="list-style-type: none"> • Develop a mechanism with suppliers for the return of recovered packaging materials to improve the efficiency and recovery of packaging materials. • Encourage the supply chain to introduce green packaging and the use of recycled materials. d. Introduction of smart management technology <ul style="list-style-type: none"> • Introduce AI or automatic recording system to monitor daily incidence and abnormality. • Establish an internal alert and audit system and strengthen the prevention mechanism for violations and omissions. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. 2024 waste production: 12.94 metric tons, a decrease of 1.45% from 2023 (13.13 metric tons) 2. External audit and compliance tracking: No violation of environmental protection laws and regulations, 100% retention of the records and regulations of the disposal of waste. |

None of the operating sites of the Company are listed for control as stipulated in the Waste Disposal Act. No hazardous waste is generated during the overall operational process with only general business waste and general domestic waste are produced. The Kaohsiung Plant, the Meinong Plant, and the Research and Training Center are the main manufacturing sites. The sources of waste are mainly animal and plant residues, general waste, and packaging materials generated from the production of health supplements. Waste produced by headquarters and branches is mainly domestic waste, including waste plastics, waste paper, and recyclables such as metals.

All waste is properly classified and managed according to the regulations, and is disposed of by legal waste disposal contractors approved by the Ministry of Environment to refrain from impacting the environment and the nearby communities. Waste disposal of the building where the branch is located is managed by the building management committee.

In order to strengthen the responsibility of waste disposal, we have established internal waste control procedures in accordance with relevant regulations of the Ministry of Environment. In addition, we also include compliance and environmental risk review standards in the selection stage of the waste disposal entities. At the same time, the waste disposal process of the disposal entity must comply with the law and comply with environmental protection principles, to avoid secondary pollution and improper disposal.

As of 2024, the waste management operations of Jia Jie Biomedical continued to be normal, and there were no records of violation of environmental protection-related laws and regulations. This indicates that the Company has adopted a rigorous attitude to waste management during its operation as well as its commitment to environmental protection.



Flowchart of Materials and Waste



| Inventory Target | Upstream of Value Chain | Self-operations | Downstream of Value Chain |
|------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Upstream and downstream of value chain | Raw material suppliers Packaging material suppliers | Jia Jie Biomedical | Customer waste disposal entities |
| Waste impact items | Raw material process waste Waste generated from packaging materials | General waste generated from the production of products | General waste (heat treatment), domestic waste (heat treatment), packaging (recycled by the public) |
| Management policy and tracking mechanism | Waste Disposal Act | Verification of the clearance trucks | Waste Disposal Act |

With the environmental sustainability philosophy of green production and waste reduction and recycling, we continue to optimize our waste management system to ensure that our operations comply with the environmental, social, governance (ESG) standards. At Jia Jie Biomedical, mitigating the impact of waste on the environment is our top priority. In 2024, the Company further strengthened the waste reduction measures at source, optimized the waste classification mechanism, and actively cooperated with supply chain partners. In doing this, we aimed to increase the recycling rate through the concept of circular economy and promote green manufacturing and sustainable development.

To achieve the goal of carbon neutrality by 2030, we have gradually implemented the concept of zero waste management, focusing on reducing process waste, increasing resource recycling rates, and strengthening supply chain waste reduction. This helped the Company ensure that the results of waste reduction can be continuously accumulated and optimized.



The four major aspects of the waste management strategy of the Company are as follows:

1. Comprehensive improvement of waste classification and recycling rate:

Strengthening of internal waste classification standards to ensure effective recycling of recyclables such as paper, plastics, metals, and glass, and increase the recycling rate of major production waste.

2. Deepen supply chain cooperation and promote green manufacturing:

Work with raw material suppliers and packaging suppliers to prioritize the selection of low-carbon and eco-friendly materials, and establish a packaging material recycling mechanism to ensure the effectiveness of waste reduction in the supply chain.

3. Promote smart management technology, optimize waste monitoring and disposal:

Establish smart monitoring system to monitor waste output, and immediately adjust resource recycling strategy to improve classification accuracy, reduce the amount of mis thrown waste and incineration treatment.

4. Implement the concept of circular economy to create renewable value:

Promote the reuse of the scrap arising during the manufacture and packaging waste through technological innovation to increase the application ratio of recycled materials, fostering the recycling of corporate waste resources.

4.5.1 Waste Generation

In 2024, the total amount of waste generated by the main manufacturing sites of Jie Jia Biomedical in the Kaohsiung Plant, the Meinong Plant, and the Research and Training Center totaled 12.94 metric tons, all of which was general industrial waste, including the following types:

- General garbage (D-1801)
- Plant residues (D-0102)

All waste is properly classified according to the classification standards, and is disposed of by qualified third-party waste disposal entity. Incineration is the main disposal method to ensure compliance with regulations while effectively reducing potential environmental impacts.

The output of waste in 2024 was 1211.5594 metric tons, a decrease of 12.4503% compared to 2023 (13.13 metric tons). The change was mainly due to production capacity changes. In order to effectively control waste output, we continue to promote process optimization and improve resource efficiency, while tracking the trends of various types of waste generation.

In the future, the Company will actively increase the recycling rate of resources and strengthen the collaborative mechanism of waste recycling in the supply chain to move towards the circular goal of "reduction, classification, and reuse", further reducing the impact of operations on the environment.

| Waste Generation | | | |
|------------------------------------------|-------|-------|---------|
| Year | 2022 | 2023 | 2024 |
| General industrial waste (tons) | 11.16 | 13.13 | 11.55 |
| Annual increase (decrease) (%) | 1.45 | 17.65 | (12.03) |
| Waste intensity (tons/ million turnover) | 0.04 | 0.05 | 0.04 |

Note 1: Scope of statistics for waste: Research and Training Center, Kaohsiung Plant, and Meinong Plant.

Note 2: The other operating sites are all sales offices, generating general household waste which is cleared by the building's management committee.

Note 3: The above waste statistics do not include waste pallets due to incomplete statistical information.

4.5.2 Waste Reduction Actions

With the three major directions of source management, process optimization, and recycling and reuse, we strengthen the circular economy goals and continue to promote the following waste reduction measures:

1. Waste reduction at source (product and packaging design)

- Continue to increase the percentage of packaging made from eco-friendly materials and reduce the use of single-use plastics.
- POF has been used to replace PVC packaging film, and has been fully applied to product packaging.
- Increase the recycling rate of mixed paper packaging for paper-based packaging to lower the consumption of forest resources.
- At least 30% of plastic packaging must be made from recycled materials to comply with the sustainability standard.

2. Process waste reduction (enhancing production efficiency)

- Optimize the utilization of raw materials to reduce the waste generated during the production process.
- Establish an intelligent scheduling system to improve production efficiency and reduce the waste of excessive production.
- Gradually introduce low-waste emission processes, develop new technologies to reduce non-recyclable waste generated by the manufacturing process.

3. Resource recycling and reuse

- Reinforce waste classification management to increase the recycling rate of paper, plastics, and metals.
- Join hands with suppliers to establish a waste recycling mechanism to recycle partially reusable raw materials.
- Set up an in-house waste monitoring system to ensure that waste is classified in a timely manner, with errors reduced.

Chapter 5

Climate Change and Environmental Sustainability

Employees are the most valuable asset of Jia Jie Biomedical. The Company adheres to the concepts of "people-oriented, equal and inclusive, and healthy workplace" and continues to optimize labor conditions, remuneration and benefits, workplace environment, and talent development plan. Consequently, we ensure that employees can receive full support in terms of physical and mental health, work security, and development opportunities. In 2024, we further strengthened human rights governance, labor-management relationship management, and employee diversity and inclusion development mechanisms through internal communication and external supply chain management. Our objective was to deepen corporate social responsibility and create a friendly workplace environment that met sustainable development goals.

The Company believes that only a sound labor-management relationship can drive its long-term growth and development. Therefore, we not only strengthen human rights governance, but also ensure that employees can exert their strengths in a safe, respectful, and equal environment through employee care programs, health workplace initiatives, and talent cultivation and development. In doing this, we are able to create greater positive influence for the enterprise and society.

5.1 Labor Rights Equality and Labor Relations

Management Approach: Labor Rights Equality and Labor Relations

| | |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 401/GRI 402/GRI 405/GRI 406/GRI 408/GRI 409 |
| SDG indicators | Goal 8 (Decent work and economic growth), Goal 5 (Gender equality), SDG 10 (Reduced inequalities) |
| Impact Description | <p>The performance of labor rights governance and labor-management relationship management will directly affect the work satisfaction of employees, corporate cohesion, and the trust of the supply chain and market, in turn affecting the performance of the enterprise's operations. Therefore, enterprises must actively implement human rights protection, promote fair employment, and ensure workplace diversity and inclusion to maintain the foundation of sustainable operation.</p> <p>Positive impact: Create a safe, healthy, and equal working environment, increase employee dedication and productivity, and reduce turnover.</p> <p>Negative impact: If labor disputes, workplace discrimination, forced labor, or overtime work occur, it will affect the Company's reputation and even lead to legal proceedings</p> |
| Policies and Commitments | <p>We strictly abide by local labor laws and regulations and protect all employees (including permanent employees, contract employees, and interns) with fair treatment and human rights protection. We support and follow:</p> <ul style="list-style-type: none"> • International Labor Organization (ILO) Tripartite Declaration of Principles • OECD Guidelines for Multinational Enterprises • Universal Declaration of Human Rights • United Nations Global Compact • Responsible Business Alliance Code of Conduct <p>The Company's commitment:</p> <ol style="list-style-type: none"> 1. No employment of child labor or forced labor, and ensure that employees have the right to choose employment. 2. No discrimination or harassment, ensuring that all employees are entitled to equal treatment in gender, age, race, religion, nationality, and other aspects. 3. Provide a safe and healthy work environment, promote health promotion plans and workplace safety improvement plans. 4. Respect the privacy and freedom of association of employees and encourage employees to make suggestions and appeals through formal channels. |

| | |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Goal | Short-term (2024-2025) <ol style="list-style-type: none"> 1. Abide by all applicable labor laws and regulations to ensure that employees are entitled to reasonable working conditions and a safe and healthy working environment. 2. Prohibition of child labor and forced labor. |
| | Mid-term (2025-2028) <ol style="list-style-type: none"> 1. Create an equal employment and workplace of diversity and inclusion to ensure equal opportunities for promotion and employment for all. 2. Respect the right to privacy and ensure the privacy of employees' data as well as their freedom of assembly and association. |
| | Long-term (after 2028) <ol style="list-style-type: none"> 1. Enhance supply chain human rights management to ensure that suppliers comply with labor human rights regulations. 2. Establish transparent communication channels to ensure that employees, suppliers, and business partners can immediately express their opinions and feedback. |
| Responsible unit | Human Resources Section: Responsible for the Company's human rights governance, labor-management relationship management, remuneration and benefits, talent development plan, and labor-management communication mechanism. |
| Grievance Mechanism | <p>Internal communication and feedback mechanism</p> <ul style="list-style-type: none"> • Hold quarterly labor-management meetings to ensure a sound two-way communication mechanism between employees and the Company. • Regularly conduct employee satisfaction surveys, collect opinions, and optimize management measures. • The HR Department provides an anonymous grievance channel to ensure that employees can safely report workplace issues. <p>External Grievance and Response Mechanism</p> <ul style="list-style-type: none"> • The "Supplier Code of Conduct" has been established, requiring all suppliers to comply with labor rights standards and to open up external grievance channels. • Establish an ESG feedback mechanism to receive feedback from employees, suppliers, and stakeholders. |
| Action Plan | <p>Strengthen human rights and compliance with labor laws and regulations</p> <ol style="list-style-type: none"> 1. Periodically review the Company's labor regulations to ensure compliance with local and international regulations. 2. Provide diversified employee care measures, including health management, psychological counseling, and family care. 3. In 2024, we strengthened the workplace gender equality plan to ensure that female employees are entitled to equal development opportunities in the workplace. 4. Establish the "Talent Development and Promotion System" to ensure a fair and transparent career development path. 5. Open recruitment to ensure that all employees have fair competition opportunities. 6. Establish a performance appraisal mechanism and conduct two evaluations per year to provide fair salary adjustment and promotion opportunities. 7. Regularly hold labor-management meetings to ensure the transparency of employee rights and benefits adjustment. 8. Establish the "ESG Employee Feedback System" to ensure that employees can make suggestions anonymously. 9. Enhance supply chain human rights management to ensure that all suppliers comply with RBA and ESG human rights standards. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. In 2024, there were 0 incidents of discrimination, child labor, or forced labor. 2. In 2024, a total of 4 labor-management meetings were held. |

5.1.1 Manpower Structure

As of the end of 2024, the total number of employees of Jia Jie Biomedical was 72, of which 67 were full-time employees and five temporary employees. The Company is committed to local employment. In 2024, the number of Taiwanese employees was 72, accounting for 100% of all employees, and 100% of the senior management were Taiwanese. This demonstrates the Company's emphasis on local talent and its commitment to sustainable development.

We uphold the principle of fair employment and protect a workplace environment of diversity and inclusion in accordance with the Labor Standards Act and international labor standards. We do not discriminate against employees based on nationality, religion, race, gender, or physical and mental disabilities. In 2024, the Company continued to promote the friendly workplace policy. As of the end of the year, there was one person with disabilities in the Company's workforce. Through the workplace counseling mechanism, we ensure that all employees receive fair job opportunities and career development support.

We also employ some non-employee workers, who are contract service personnel. These personnel's work is under the management of Jia Jie Biomedical, to ensure that the requirements of the relevant laws and regulations are met, and that appropriate working conditions and labor protection are provided.

Number of permanent employees hired from 2022 to 2024:

| | 2022 | 2023 | 2024 |
|--------------|------|------|------|
| Headquarters | 49 | 49 | 51 |
| Plants | 19 | 19 | 16 |
| Total | 68 | 68 | 67 |

Gender and distribution of employees in 2024:

| Type | Gender | | Total |
|-------------------|--------|--------|-------|
| | Male | Female | |
| Headquarters | 13 | 38 | 51 |
| Plants | 8 | 8 | 16 |
| Total | 67 | | 67 |
| Full-time | 21 | 46 | 67 |
| Temporary workers | 0 | 5 | 5 |
| Total | 72 | | 72 |

2024 Distribution of Regular Employee by Employment Type and Gender:

| Employee Composition | <30 years old | | 30-50 years old | | >50 years old | |
|---------------------------|---------------|--------|-----------------|--------|---------------|--------|
| | Male | Female | Male | Female | Male | Female |
| Management Personnel | - | - | 4 | 8 | 3 | 4 |
| Indirect Personnel | - | 3 | 7 | 21 | - | 2 |
| Direct Personnel | 1 | - | 6 | 5 | - | 3 |
| Total | 1 | 3 | 17 | 34 | 3 | 9 |
| Total Number of Employees | 67 | | | | | |

2024 Distribution of Employees by Employment Grade and Gender:

| Employee Composition | <30 years old | | 30-50 years old | | >50 years old | |
|---------------------------|---------------|--------|-----------------|--------|---------------|--------|
| | Male | Female | Male | Female | Male | Female |
| Senior Managers | - | - | 1 | 2 | 1 | 2 |
| Mid-level Managers | - | - | 3 | 6 | 2 | 2 |
| General Personnel | 1 | 3 | 13 | 26 | - | 5 |
| Contracted Employees | - | - | - | - | - | 5 |
| Total | 1 | 3 | 17 | 34 | 3 | 14 |
| Total Number of Employees | 72 | | | | | |

5.1.2 Employee Turnover

Talent is the cornerstone of sustainable development. To ensure that employees are suitable for their roles, we have a sound performance management system and career development plan in place. Annual performance appraisal ensures that talent development is in line with the Company's goals. In 2024, the Company carried on optimizing the employee training mechanism and promoted a more comprehensive internal promotion and talent rotation system to enhance employee retention and corporate competitiveness.

Number of new hires and employees departures in 2024:

| New Hires / Departures | <30 years old | | 30-50 years old | | >50 years old | | Total | As a Percentage of Total Employees |
|------------------------|---------------|--------|-----------------|--------|---------------|--------|-------|------------------------------------|
| | Male | Female | Male | Female | Male | Female | | |
| Number of New Hires | 1 | 2 | 8 | 5 | 0 | 0 | 16 | 24% |
| Number of Departures | 1 | 1 | 5 | 6 | 0 | 0 | 13 | 19% |

5.1.3 Salary and Benefits

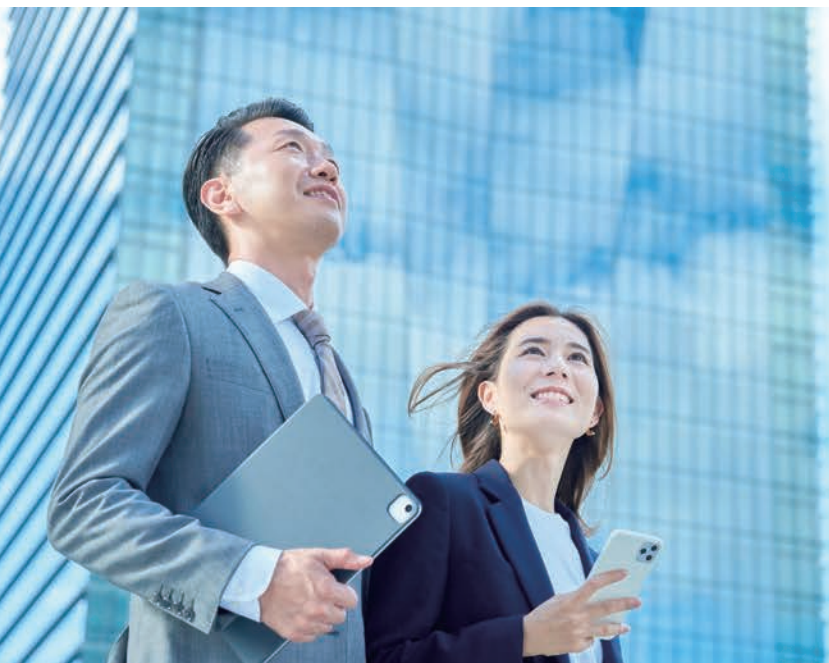
Remuneration System

We provide a competitive and fair remuneration system to attract and retain outstanding talent. Our remuneration policy is adjusted based on the market salary level, government regulations, company operations, and employee performance. We ensure that there is no difference in salaries due to gender, nationality, race, age, religion, and other factors.

In 2024, the salary of the overall entry-level employees of Jia Jie Biomedical remained higher than the statutory basic salary standard, indicating that Jia Jie Biomedical's emphasis on employee welfare. The employee salary structure includes basic salary, employee remuneration, full attendance bonus, bonuses for three major festivals, employee bonus and year-end bonus, to reward employees' contributions and performance.

| Year | 2022 | | 2023 | | 2024 | |
|---------------------------------------------------------------------|--------|--------|--------|--------|--------|--------|
| Gender | Male | Female | Male | Female | Male | Female |
| Statutory Minimum Wage (NT\$) | 25,250 | | 26,400 | | 27,470 | |
| Average Wage of Entry-Level Employees to the Statutory Minimum Wage | 1.21 | 1.08 | 1.17 | 1.21 | 1.08 | 1.17 |

For the information on the average and median salaries of full-time employees in non-managerial positions and the information of the two years disclosed by Jia Jie Biomedical, please refer to MOPS > Summary Report > Corporate Governance > Employee Benefits and Remuneration Statistics > Wages of Full-time Employees in Non-Managerial Positions > Wages of Full-time Employees in Non-Managerial Positions



Benefit System

In 2000, we established the Employee Welfare Committee to provide diverse and comprehensive employee benefits based on annual operating revenues. Employee benefits are reviewed and optimized on a periodic basis to enhance employee satisfaction.

We further strengthen the employee health plan and health checkup items to improve their quality of life.

Benefits Provided by the Company to Employees in 2024:

| Benefit Item | | Description |
|------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Insurance | Insurance | <ul style="list-style-type: none"> ▪ Labor insurance ▪ National health insurance ▪ Labor pension ▪ Employee group insurance (medical and accident insurance) |
| Festivals | Three major festivals, Labor Day | <ul style="list-style-type: none"> ▪ Cash distribution |
| Weddings, childbirth, and funerals | Wedding allowance | <ul style="list-style-type: none"> ▪ The employee himself/ herself |
| | Childbirth allowance | <ul style="list-style-type: none"> ▪ The employee himself/ herself or their spouse |
| | Bereavement allowance | <ul style="list-style-type: none"> ▪ The employee himself/ herself ▪ Spouse, parents, children, etc. |
| Travel and leisure allowance | Travel allowance | Annual fixed subsidies |
| | Group activities | Occupational basketball/ ball baseball contest |
| | Employee gathering | Unscheduled meals <ul style="list-style-type: none"> ▪ Annually: Year-end parties and spring festival parties |
| Health | Health checkups | <ul style="list-style-type: none"> ▪ Annually: General health checkups |

Pension System

Since July 1, 2005, the Company has established a defined contribution plan in accordance with the "Labor Pension Act", which is applicable to the employees of Taiwanese nationality. For employees choosing the labor pension system under the "Labor Pension Act", the Company contributes 6% of their monthly salary to their personal accounts at the Labor Insurance Bureau. Employees may apply for retirement if they meet the statutory retirement requirements. Employees may receive monthly pension payments or lump sum payments according to the amount of their pension in their personal pension accounts and the amount of accumulated gains.

Pension Expenses for the Past Three Years:

| 2022 | 2023 | 2024 |
|-------------|-------------|-------------|
| \$2,082,354 | \$2,109,267 | \$2,227,871 |

Unpaid Parental Leave

In addition, according to the Act of Gender Equality in Employment, we provide employees with the opportunity to take unpaid parental leave to ensure the balance between their family and the workplace. All employees who have worked for six months may apply for unpaid parental leave regardless of gender or rank.

In 2024, no employee applied for unpaid parental leave. The Company fully supports employees when it comes to childbirth or childcare and has successfully created a work environment, enabling employees to not worry about being laid-off due to childbirth or childcare, fulfilling its social corporate responsibility.

We also provide a friendly environment for parents and children in the workplace. We have set up lactation rooms and facilities to increase workplace inclusiveness and reduce workplace uncertainty caused by parental leave.

| Unpaid parental leave: | Male | Female | Total |
|---------------------------------------------------------------------------------------|------|--------|-------|
| Total number of employees eligible for unpaid parental leave in 2024 (A) | 1 | 2 | 3 |
| Employees who applied for unpaid parental leave in 2024 (B) | 0 | 0 | 0 |
| Expected reinstatement following unpaid parental leave in 2024 (C) | 0 | 0 | 0 |
| Expected reinstatement following unpaid parental leave in 2023 (D) | 0 | 0 | 0 |
| Expected reinstatement following unpaid parental leave in 2023 (E) | 0 | 0 | 0 |
| Employees who remained employed 12 months following unpaid parental leave in 2023 (F) | 0 | 0 | 0 |
| Unpaid parental leave application rate (B/ A) | - | - | - |
| Reinstatement rate (D/ C) | - | - | - |
| Retention rate (F/ E) | - | - | - |



5.1.4 Labor Relations and Communication

Although we have not yet established a trade union, we value the opinions and views of our employees. We ensure the rights and interests of our employees through diverse communication methods such as labor-management meetings and emails.

In 2024, a total of 4 labor-management meetings were held, with 3 labor representatives and 3 management representatives present. During the meeting, the labor representative of Jia Jie Biomedical detailed the employee's status and benefits to the management representative, and took in the labor's opinions and feedback. The suggestions and solutions proposed by the employees during the meeting were fully discussed with feedback given. The main topics included employee salary adjustment, work environment improvement, and workplace health plan. The improvement suggestions proposed by employees are taken into consideration by management to ensure sound two-way communication.

| Year | Number of labor-management meetings | Labor representative | Employer representative | Employee Complaints |
|------|-------------------------------------|----------------------|-------------------------|---------------------|
| 2023 | 4 | 3 | 3 | 0 |
| 2024 | 4 | 3 | 3 | 0 |

In 2024, there were no strikes, labor disputes, or major employee complaints at Jia Jie Biomedical, indicating that the Company's ongoing efforts in labor-management coordination and employee care.

In accordance with Article 16 of the Labor Standards Act, the Company has established a notice period, ensuring that employees are informed of the Company's major operational changes in advance:

- If an employee has worked for more than three months but less than one year, a notice shall be given ten days in advance.
- If an employee has worked for more than one year but less than three years, a notice shall be given twenty days in advance.
- If an employee has worked for more than three years, a notice shall be given thirty days in advance.

5.1.5 Labor Rights

We strictly abide by domestic and foreign labor human rights standards to ensure that all employees enjoy a dignified, fair, and safe working environment.

We strictly abide by the laws and regulations of the countries in which we operate. We follow internationally recognized human rights standards such as the "International Bill of Human Rights", the "ILO Declaration on Fundamental Principles and Rights at Work", and the "Ten Principles of the UN Global Compact". We also take actions in line with the "Responsible Business Alliance Code of Conduct". At Jia Jie Biomedical, we protect the labor rights and interests of employees and to continue to review human rights risks.

As of 2024, we continued to implement human rights policies and diversified and equal measures to ensure that all employees are able to enjoy a fair and safe workplace.



| Implementation | Policy and Measures | Actual Management Results |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Providing a safe and healthy work-place | Establish a safe and healthy work environment, prevent accidents, and protect the safety of employees. | The number of hours of occupational safety and health education and training is increased year by year according to the scale of operations and the increase in the number of employees. In 2024, a total of 32 hours of employee-related training were provided. |
| Eliminate unlawful discrimination and ensure equal job opportunities | We do not discriminate against people or treat them differently in any form based on their race, class, language, ideology, religion, political affiliation, place of birth, gender, sexual orientation, age, marriage, appearance, facial features, disabilities, astrological sign, blood type, or past union membership, in order to implement respect for workplace diversity. | In 2024, the Company did not receive any complaints regarding discrimination. |
| Prohibition of child labor | No child labor is allowed. | As of the end of December 2024, the Company had not hired any child labor. |
| Assist employees in maintaining physical and mental health and work-life balance | Provide benefits, organize regular employee trips and occupational welfare activities, and help employees promote physical and mental health. | Organize employee trips every year. |
| Create a communication-friendly environment and establish an open management model | Provide diverse communication channels, including an employee suggestion mailbox and labor-management meetings, fostering harmonious labor relations. | <ul style="list-style-type: none"> 0 mails were received through the employee suggestion mailbox in 2024. In 2024, four labor-management meetings were held. |
| Prohibition of forced labor | If the Company needs to extend the working hours of employees beyond the normal working hours, the extension can only be made with the consent of the employees. | In 2024, there were no complaints or disputes concerning major overtime work. |

There were no incidents of human rights violations in 2024.

5.2 Occupational Health and Safety

At Jia Jie Biomedical, we have always considered the safety and health of employees as the top priority. We strictly follow the Occupational Safety and Health Management Regulations and have established full-time occupational safety and health managers and labor safety personnel. They are responsible for safety management, occupational health promotion, occupational disaster prevention, supervision and education and training to ensure that employees can work in a safe and secure environment. In addition to implementing personnel safety, equipment and environmental management mechanisms, we also ensure that the Company is able to establish work safety at a level higher than the legal requirement. We conduct education, training and audits from time to time to track and improve safety and health issues. The ultimate goal is to achieve prevention, raise the safety awareness of colleagues and achieve zero disasters.

In 2024, we further reinforced our occupational safety management system, continued to implement risk assessment, monitoring, and improvement measures, and aim to achieve zero occupational accidents to ensure the safety of our employees' work environment and provide them with necessary health care and occupational safety support.



Main protective measures for the workplace and employees' personal safety:

- ✓ The Company has established the Labor Safety and Health Work Rules to regulate the maintenance and inspection of equipment, work safety and health standards, education and training, first aid and rescue, accident notification and reporting, etc.
- ✓ Group insurance is offered for employees. No smoking is allowed in the workplace, and the environment is disinfected on a periodic basis.
- ✓ Workers are required to wear overalls and helmets when entering the plant.
- ✓ Emphasize environmental health and provide employees with a safe and comfortable working environment.

5.2.1 Identification, Prevention, and Treatment of Occupational Accidents

In 2019, we planned to implement the current occupational accident prevention and treatment related operations as written regulations and systems. In addition to the preventive approach, we have identified various risks in production operations in advance and conducted risk level assessments and risk controls. In the event of an accident, we will plan to report to senior management in a formal internal document manner to control occupational safety more effectively and move towards the goal of zero occupational accidents.

Since 2019, we established a comprehensive occupational safety system to develop a culture and systematize the prevention and response mechanisms for occupational accidents as the core item of daily operational risk management. In 2024, the Company continued to deepen the system, starting from prevention, strengthening risk identification and risk control processes, striving to create a safe and secure working environment.

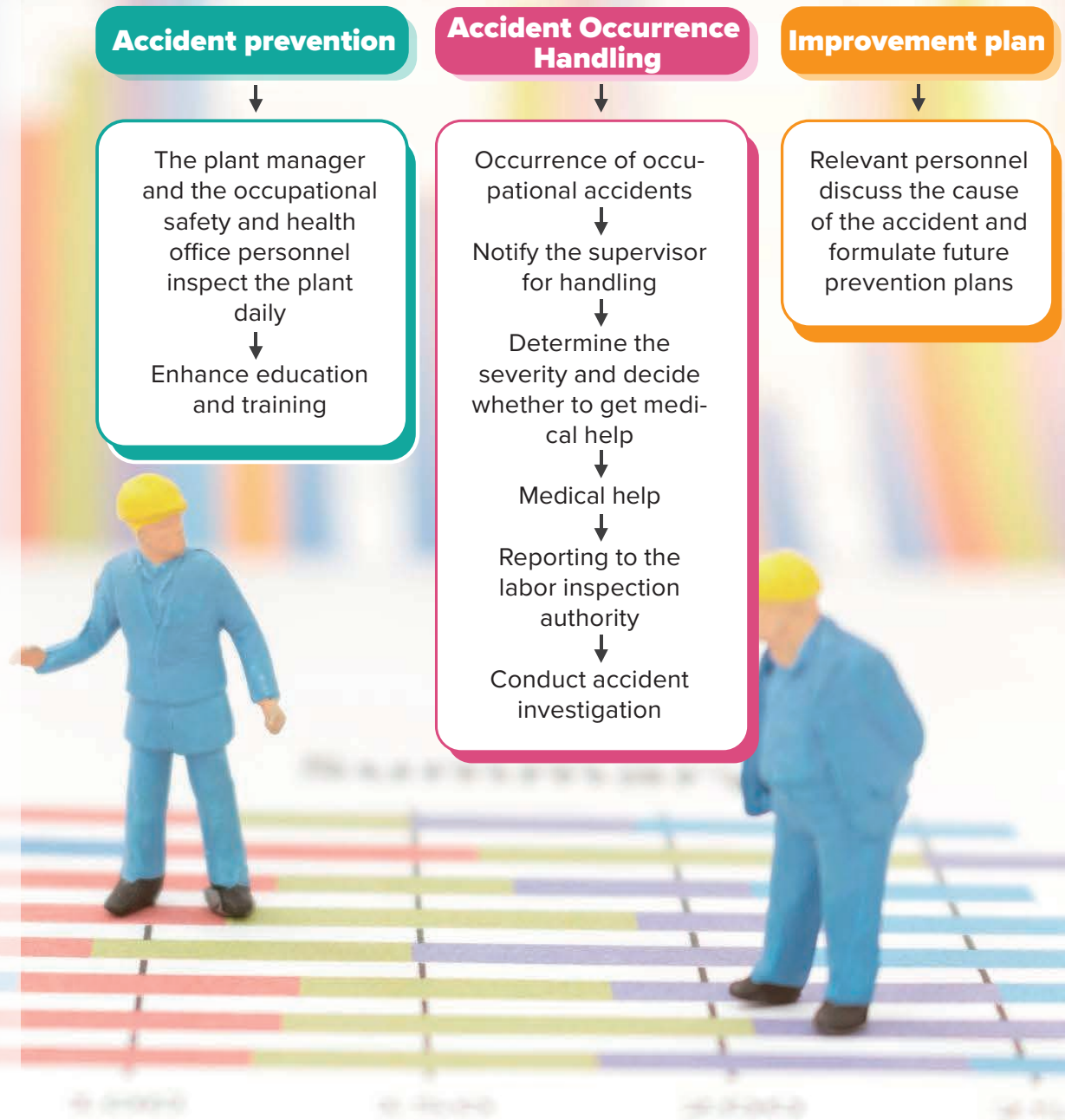
In terms of pre-arrangement management, we have continued to make improvements in the following areas:

- Operational risk identification and classification assessment:**
 Hazard identification is conducted for each process and operation, and the risk level is analyzed to set corresponding control measures.
- Implementation and tracking of risk control plan:**
 Formulate appropriate preventive measures based on the risk assessment results, and review and update them regularly.

In the event of an occupational accident, the Company will report to the senior management in accordance with the Company's procedures by compiling an official internal report, conduct an incident investigation and cause analysis, and propose specific improvement and preventive measures, strengthen the transparency and timeliness of internal management.

In 2024, we continued to work towards the goal of zero occupational accidents by integrating cross-departmental cooperation, education and training, and an audit system to comprehensively enhance the workplace safety culture and employee self-management awareness, laying a solid foundation for creating a sustainable and safe working environment.

Accident prevention process:



5.2.2 Industrial Safety Performance

With the business objective of "zero occupational accidents", we continue to implement the occupational safety and health management system. According to statistics, from 2021 to 2024, the Company did not experience any general occupational injuries or accidents, nor were there any occupational diseases, occupational deaths, or serious occupational disaster cases. These demonstrate the effectiveness and implementation of the Company's occupational safety management.

In order to maintain this achievement, we further strengthened the following industrial safety management measures in 2024:

- Conducted periodic risk identification and on-site audit inspections periodically
- Regularly evaluated and improved the operating procedures for high-risk operations
- Enhanced employee occupational safety education and training and accident simulation drills

With forward-looking preventive strategies and a full participation in the occupational safety culture, we will persist with improving the safety and quality of the workplace, strengthening the awareness and response ability of employees on safety issues, and moving towards the ESG goal of zero occupational accidents and zero accidents.

Performance of Industrial Safety Over the Years:

| | | 2022 | 2023 | 2024 |
|------------------------------------------------------|------------|---------|---------|---------|
| Total hours worked | | 120,680 | 114,229 | 119,837 |
| Fatalities due to occupational injuries | Quantity | - | - | - |
| | Percentage | - | - | - |
| Serious occupational injuries (excluding fatalities) | Quantity | - | - | - |
| | Percentage | - | - | - |
| Recordable occupational injuries | Quantity | - | - | - |
| | Percentage | - | - | - |



5.2.3 Occupational Safety and Health Training

Adhering to the concept of "prevention is more important than treatment", we actively promote occupational safety and health education and training to strengthen the safety awareness and adaptability of employees. In 2024, to effectively reduce the risk of occupational accidents, the Company eagerly strengthened the occupational safety training system for new hires and in-service colleagues. The training focuses on the following:

- **Orientation training for new hires:**

Each new hire attends comprehensive occupational safety and health education and training when reporting to work to help them quickly familiarize with the work environment and safety regulations.

- **Regular advocacy and re-education:**

Through monthly routine meetings, labor safety personnel are responsible for safety and health issue promotion and sharing of accident cases, enhancing the risk awareness and self-management ability among employees.

- **Fire and emergency response training:**

To strengthen response capability and fire prevention awareness:

- Fire drills are held at the Meinong Plant, and the Research and Training Center every six months in accordance with regulations.
- Other branches participate in the fire and escape drills organized by building management from time to time according to the office building procedures.

We will continue to plan more comprehensive training courses and drill plans based on the risk characteristics and legal requirements of each operating site to create a safe, healthy, and disaster-resistant working environment.

5.2.4 Occupational Health Services and Health Promotion

Besides focusing on occupational safety, we are also committed to promoting employee health. The health management plan in 2024 covers health checkups, occupational health management, and psychological health support.

2024 Health Services Provided by the Company:

| Service Item | Actual Results |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Periodic health checkups | Annual health checkups. In 2024, a total of 58 people participated in the health checkup, with a participation rate of 100%. |
| Special health checkups | A total of 20 catering personnel (100%) participated in the special health checkup, with a participation rate of 100%. |
| Maternal Health Protection Program | To meet the maternal health needs of female employees, the Company has set up a private and secure lactation room. |



5.3 Talent Cultivation and Development

| Management Approach: Talent development and employee training | | |
|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Indicators | GRI 404-1, 404-2, 404-3 | |
| SDG indicators | Goal 4 (Quality education), Goal 8 (Decent work and economic growth) | |
| Impact Description | <p>In the era of rapid knowledge economy and technology, enterprises need to make full use of the continuous learning and development mechanism to strengthen the organization's resistance and employee career sustainability. For Jia Jie Biomedical, a comprehensive talent development system is not only helpful to attract and retain outstanding talent, but also an important cornerstone for promoting corporate transformation, innovation, and sustainable development.</p> <p>Positive impact: Provide employees with opportunities to improve their professional skills, enhance the competitiveness of the Company, and attract and retain outstanding talent.</p> <p>Negative impact: If a comprehensive training program is not available, it will affect the professional growth of employees, reduce production efficiency, and even cause talent loss.</p> | |
| Policies and Commitments | <ul style="list-style-type: none"> • Formulate the "Procedures for Performance Appraisal Management" to clearly regulate the evaluation process and performance-oriented development principles. • Establish a competency-oriented education and training system to strengthen the cross-department and cross-occupational talent development framework. • Encourage participation in external training and professional certification courses, and include learning results in the career development evaluation. • Establish a transparent and fair promotion system to motivate employees and extend their career. | |
| Goal | Short-term goals (1-3 years) | 1. 100% of employees to complete the performance evaluation and personal development interview every year. 2. Total hours of education and training to grow compared to the previous year. 3. The completion rate of probationary period performance evaluation for new hires to reach 100%. |
| | Medium and long term goals (3-5 years) | 1. Establish a core talent development system and succession mechanism. 2. Evaluate the introduction of the digital learning platform to enhance the effectiveness of self-learning and the diversity of courses. 3. Formulate a transition assistance plan for employees who retire or resign (such as re-employment training, retirement planning counseling, etc.) |
| Responsible Unit | Human Resources Section/ Heads of Departments/ Sustainable Development Team | |

| | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Resources | <ol style="list-style-type: none"> 1. Establish a complete education training map and internal lecturer system. 2. Provide internal training subsidies and learning resources. 3. Strengthen the training and probationary period performance evaluation process for new hires. 4. Establish a performance and training integration system to improve the efficiency of human resource development management. |
| Grievance Mechanism | <ul style="list-style-type: none"> • Website of Jia Jie Biomedical: https:// www.jiajiebio.com • Staffing Department Contact Email: chiajei@jiajiebio.com |
| Action Plan | <p>a. Promotion of the education and training system</p> <ul style="list-style-type: none"> • The courses are arranged according to the functions of each department, and internal and external training courses are arranged systematically. • Encourage participation in key seminars such as ESG, legal compliance, and quality management. <p>b. Performance and development integration management</p> <ul style="list-style-type: none"> • A performance appraisal is conducted once every six months, combining rewards and expected planning. • Enhance the feedback mechanism between supervisors and employees. <p>c. New hire adaptation and integration</p> <ul style="list-style-type: none"> • Establish a comprehensive new employee training course and probationary period performance evaluation standards. • Evaluate performance and team interaction, and improve the retention rate and performance stability of new hires. |
| Evaluation Mechanism | <ol style="list-style-type: none"> 1. Total hours of employee education and training in 2024: 481.5 hours, average training hours per person: 22.93 hours. 2. The completion rate of probationary period performance evaluation for personnel to reach 100%. 3. Performance appraisal completion rate of 100%, with records of two-way communication. |

We believe that talent is the most important asset of a company, so we are committed to creating a comprehensive training and development program. We ensure that employees can continue to learn and improve their skills, thereby growing together with the Company. Through competency-oriented education and training, performance management mechanism, and talent development plan, the Company continues to optimize human resource management, strengthen the competitiveness of employees, and provide career development opportunities.

In 2024, we constantly invested resources in talent development. Through systematic training courses, we ensured that our employees' professional skills were kept up to date. We will further promote the cultivation and retention of internal talent to enhance the overall competitiveness of the Company.



5.3.1 Talent Cultivation, Education, and Training

We are committed to stimulating employees' potential and enhancing their professional skills. Through a systematic education and training system, we plan courses for the development of the functions required by each department, cultivate employees' professional skills and overall quality, and strengthen the organization's competitive edge. The course design covers multiple aspects such as technical functions, management functions, quality and safety, legal compliance, and ESG. We hope that each of our employee can achieve the goal of personal career growth and corporate development.

In order to support the sustainable development of talent cultivation, the Company also encourages employees to participate in external training, license studies and professional certifications to enhance market competitiveness, and incorporate training results into employee performance and career planning.

The Company has not yet established a transition plan (such as career planning before retirement and re-employment training) for employees who are about to retire or resign. In the future, the Company will evaluate the feasibility of relevant support systems depending on the organizational development and manpower structure needs.



2024 Talent Development and Training Program

| Name of the course | Number | No. of hours |
|-------------------------------------------------------------------------------------------------------------------------|--------|--------------|
| International Conference on the Future Development of Precision Dietary Supplements | 2 | 13.5 |
| 2024 Labor Standards Act Seminar | 2 | 6.5 |
| Solid Dosage Form Development and Practical Training Course | 5 | 129 |
| 2024 Registration of Food Inspection for Domestic Vitamin Capsule-type foods | 1 | 3 |
| 2024 Food Labeling Regulations Conference - Tainan | 2 | 8 |
| Online filing procedures and key considerations for the Fair Trade Commission's multi-level marketing management system | 1 | 3.5 |
| Training Course for Class-A Managers of Occupational Safety and Health Affairs | 3 | 132 |
| Global Conference on Health Supplements | 1 | 2.5 |
| Biotechnology Exhibition - Understand the Health Supplements Market | 1 | 8 |
| 2024 Health Service Seminar for Small and Medium Enterprises in Industrial Parks | 2 | 6 |
| 2024 Workshop on Food Hygiene Management for Colleges and Universities | 1 | 8 |
| Preliminary Training Course for Fire Prevention Management Personnel 2346 (Kaohsiung) | 1 | 12 |
| Seminar on Sustainability Information Disclosure Policy Analysis and Internal Control Internal Audit Focuses | 1 | 7 |
| Seminar on legal regulations for multi-level marketing | 1 | 3.5 |
| 2024 Seminar on Prevention of Discrimination and Promotion of Gender Equality in Employment | 2 | 14 |
| Applications and Examples of "ESG" and "Internal Audits and Internal Controls" for Enterprises | 2 | 14 |
| Seminar on the Development and Use of Human Resources for Middle-Aged and Elderly People | 1 | 3.5 |
| Business Opportunities for Corporate Sustainability and Supply Chain Respect for Human Rights Trends | 2 | 14 |
| Ansible Realizing IT Mission Automation | 1 | 9 |
| New Version of BotVUE User Conversion | 2 | 8 |
| 2024 Online Course on Food Labeling Laws and Regulations - 9th Session | 1 | 2 |
| HACCP Continuing Education Course/ HACCP Continuing Education Course (Online) | 3 | 20 |
| How to Build Information Security Defense in the AI Era | 1 | 9 |
| 2024 Annual Conference on Preparation of Sustainability Report and Manufacturing Functions of Listed Companies on TPEx | 1 | 3 |
| Audit Agent Training Course - Self-Evaluation Practices | 1 | 7.5 |
| 2024 special lecture on the Fair Trade Act | 1 | 3 |
| Labor Standards Act and Labor Inspection Practices | 1 | 3 |
| Continuing Education for Accounting Officer and Chief Corporate Governance Officer | 1 | 16 |
| HACCP Food Protection and Food Fraud Course (Online) | 1 | 4 |
| Promotion of iXBRL for Financial Statement Declaration by Enterprises | 1 | 3 |
| Seminar on Functional Natural Ingredients Exploration and Applications | 1 | 4 |
| Barcode Automated Import and Export Management | 1 | 2 |
| 481.5 hours in total | | |



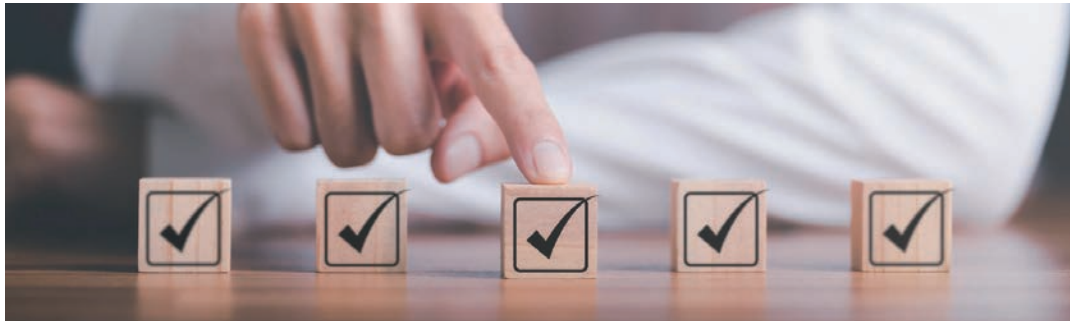
| Year | Category | Gender | Number | Training hours | Average hours of training |
|-------|----------------------|--------|--------|----------------|---------------------------|
| 2024 | Senior Managers | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| | Mid-level Managers | Male | 1 | 16 | 16 |
| | | Female | 1 | 10 | 10 |
| | General Personnel | Male | 9 | 223.5 | 24.83 |
| | | Female | 10 | 232 | 23.2 |
| | Contracted Employees | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| Total | | 21 | 481.5 | 22.93 | |
| 2023 | Senior Managers | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| | Mid-level Managers | Male | 2 | 33.5 | 16.75 |
| | | Female | 0 | 0 | 0 |
| | General Personnel | Male | 6 | 98.5 | 16.42 |
| | | Female | 9 | 226.5 | 25.17 |
| | Contracted Employees | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| Total | | 17 | 358.5 | 21.09 | |
| 2022 | Senior Managers | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| | Mid-level Managers | Male | 2 | 28 | 14 |
| | | Female | 1 | 20 | 20 |
| | General Personnel | Male | 7 | 91.3 | 13.04 |
| | | Female | 12 | 170.5 | 14.21 |
| | Contracted Employees | Male | 0 | 0 | 0 |
| | | Female | 0 | 0 | 0 |
| Total | | 22 | 309.8 | 61.25 | |

5.3.2 Performance Appraisal

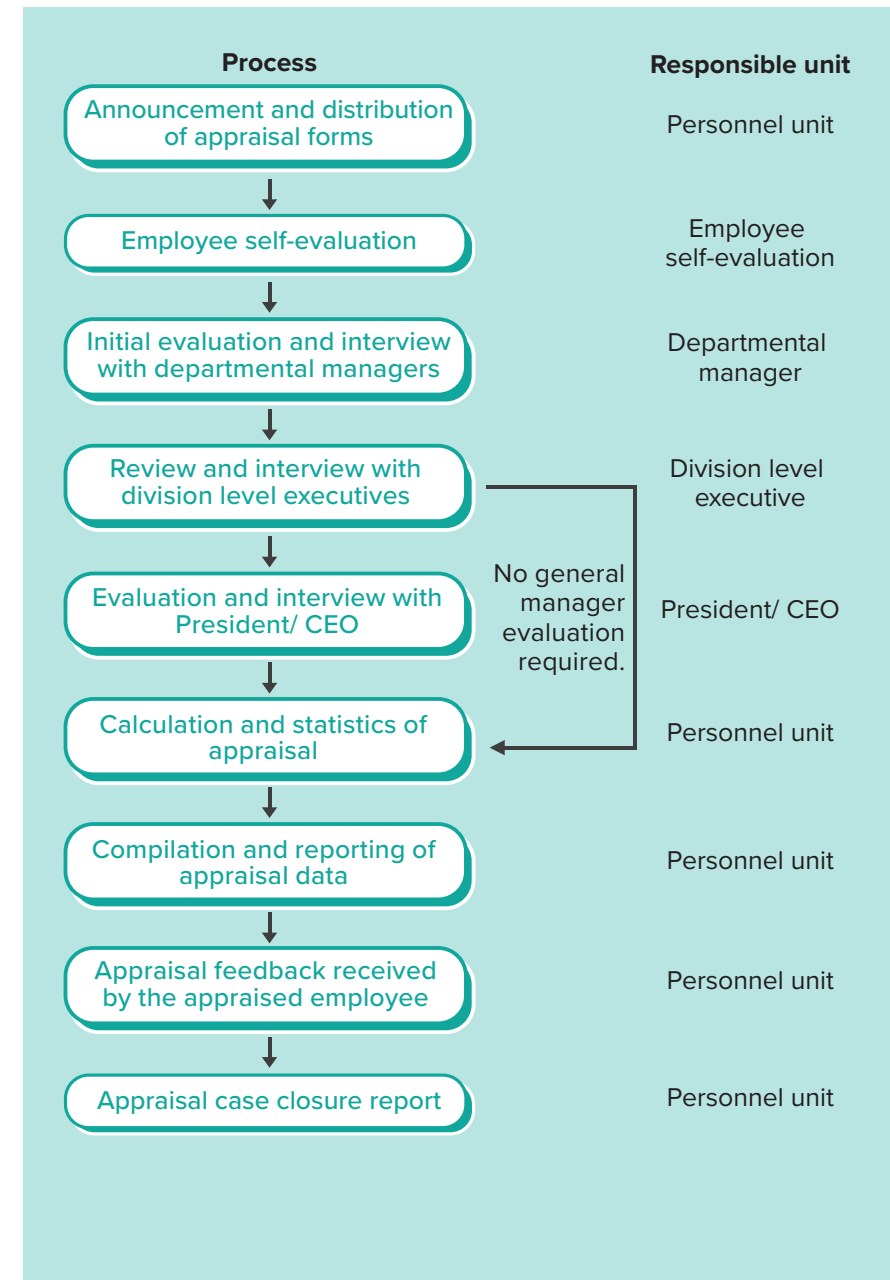
We have established the "Performance Appraisal Management Procedures" to clearly regulate the evaluation process and scoring standards. The results of the regular appraisal taking place every six months are used as an important basis for employee bonus distribution, promotion, and development. The appraisal system emphasizes fairness, transparency, and development, hoping to help employees achieve positive cycles that are consistent with their self-growth and organizational goals through self-evaluation and supervisor feedback.

The 2024 performance appraisal was conducted in July and January of the following year. Except for employees who were on unpaid parental leave and new hires (applicable to the probationary period performance evaluation system) who had been on the job for less than three months at the time of the appraisal, all other employees completed the annual performance appraisal, with a coverage rate of 100%. During the appraisal process, the Company introduces the self-evaluation of employees and the two-way evaluation of supervisors to deepen internal communication within the organization, increase employee participation and sense of responsibility. This further strengthens the overall functional management and talent cultivation blueprint of the Company.

For new hires, we continue to promote the probationary period system. In 2024, a total of 16 new employees completed their respective probationary period performance evaluation within three months of employment. The evaluation covered aspects such as work attitude, teamwork, willingness to learn, professional knowledge, creativity, and overall performance. In taking this approach, we ensure that new hires can be successfully integrated into the organization and continue to grow.



Appraisal Process:



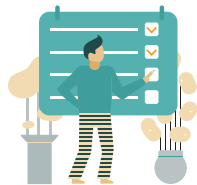
Scoring criteria:



Attendance



Employee cooperation



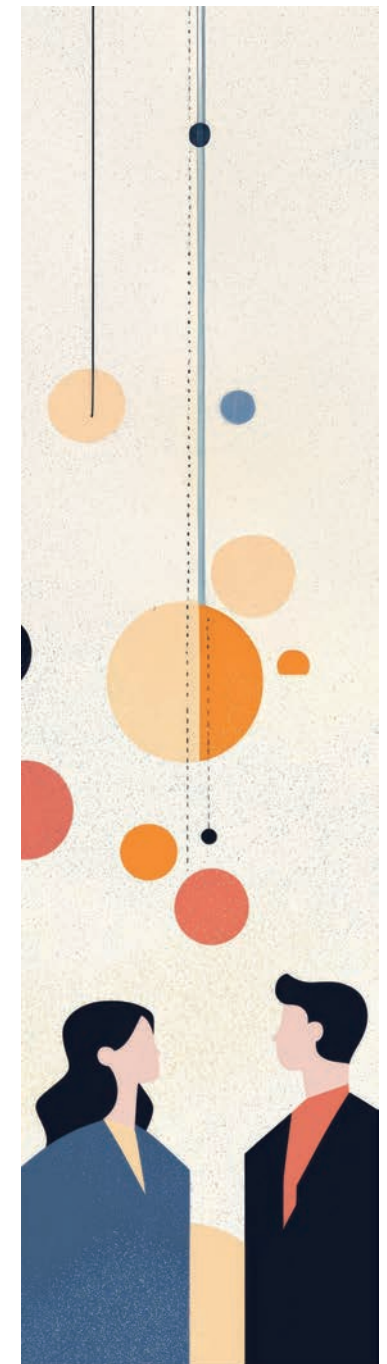
Job performance

Number of people subject to regular appraisal in 2024:

| Type | Gender | Number | Number of people actually completing the appraisal | Percentage of employees assessed |
|--------------------------------------|--------|--------|----------------------------------------------------|----------------------------------|
| Appraisal in first half of the year | Male | 17 | 17 | 100% |
| | Female | 40 | 40 | 100% |
| Appraisal in second half of the year | Male | 17 | 17 | 100% |
| | Female | 43 | 43 | 100% |

Number of people receiving probationary period performance evaluation in 2024:

| Type | Gender | Number | Number of people actually completing the appraisal | Percentage of employees assessed |
|----------------------|--------|--------|----------------------------------------------------|----------------------------------|
| Senior Managers | Male | - | - | - |
| | Female | - | - | - |
| Mid-level Managers | Male | - | - | - |
| | Female | - | - | - |
| General Personnel | Male | 9 | 9 | 100% |
| | Female | 7 | 7 | 100% |
| Contracted Employees | Male | - | - | - |
| | Female | - | - | - |



5.4 Social Welfare

For the past three decades, we have always adhered to the core belief of "giving back to society", and actively engaged in social welfare activities while pursuing the development of the health industry, caring for disadvantaged groups, and fulfilling our corporate social responsibility. We believe that action is the only way to truly change society. We continue to seek opportunities to spread love and care to every corner of society.

In 2024, we will continue to emphasize animal protection and care for disadvantaged groups, and take the initiative to respond to public and government initiatives on social welfare issues. Our specific actions are as follows:

• Care for disadvantaged groups:

Through the services provided by the Bureau of Social Affairs of Tainan City Government, we donate nutrition and health products to care for disadvantaged groups, provide them with good nutrition and substantial health support, improve their health protection, and provide specific support for social care initiatives.

• Care for the elderly in rural areas:

Through the services provided by the Huashan Social Welfare Foundation, we have donated moisture-absorbing pads to the elderly in rural areas to help them stay cool in the hot summer and provide a more comfortable living environment, improving the quality of life for the elderly.

Through these public welfare activities, we demonstrate our corporate citizen spirit, not only to serve the market with our reliable products, but also to give back to society with practical actions. We will continue to expand the scope of public welfare participation and promote more social value actions to build a harmonious, sustainable, and mutually beneficial future with our stakeholders.

Future Outlook

In 2024, we will restlessly deepen our corporate social responsibility (CSR) and actively respond to the United Nations Sustainable Development Goals (SDGs) to expand our positive influence on society. We will:

- Expand the cooperation in public welfare, and work with more social welfare organizations that resonate with our corporate philosophy, to jointly promote health and environmental protection related public welfare projects.
- Encourage our employees to participate in the activities to increase the scale of internal voluntary activities, enabling more employees to take part in public welfare activities and exert the corporate cohesion.
- We will strengthen our resource investment, not only through donations of materials, but also further provide health education, social care and medical support, in order to establish a more influential social responsibility model.

We firmly believe that corporate success should be complemented by social development. We will continue to uphold the idea of "healthy industry helps society and welfare", so that more people can benefit from our love and care, and build a better future together.



2024 Warmhearted Charity Event



JIA JIE Biomedical Co., LTD. joins hands with the Tainan City Social Affairs Bureau to care for the underprivileged, donating Hawaiian Deep Ocean Water and Jia Xian Lactic Acid Bacteria with Spores.



JIA JIE Biomedical Co., LTD. joins hands with the Huashan Foundation to care for underprivileged seniors, donating Japanese-imported moisture-absorbing mats as part of its charitable initiative.

| Main Focus of Public Welfare | Targeted Groups | Description | Benefits |
|-------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Care for disadvantaged groups | Vulnerable groups served by the Social Affairs Bureau of Tainan City Government | Jia Jie Biomedical was aware of how difficult health care could be for the underprivileged, and we donated nutritional supplements to look after them. | To provide good nutritional supplements and substantial health support to disadvantaged groups to enhance health protection. |
| Care for the elderly in rural areas | Rural elderly people served by Huashan Social Welfare Foundation | Through the donation of moisture-absorbing pads to the elderly in rural areas, we helped them stay cool during the hot summer | To provide a more comfortable living environment for the disadvantaged elderly in rural areas and help improve the quality of life for the elderly. |

Appendix

Appendix 1: GRI Standards Index

| | | | | |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|----------|-------------------------------------------------|
| Statement of Use | We have prepared the Sustainability Report in accordance with the GRI Standards. The scope of data and information is from January 1 to December 31, 2024. | | | |
| GRI 1 | GRI 1: Foundation 2021 | | | |
| Applicable GRI Standards | GRI Standards 2021 | | | |
| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
| GRI 2: General Disclosures (2021) | | | | |
| GRI 2: General Disclosures (2021) | 2-1 Organizational details | 1.2 About Jia Jie Biomedical | 6 | |
| | 2-2 Entities included in the organization's sustainability reporting | About the Report | 1 | |
| | 2-3 Reporting period, frequency and contact point | About the Report | 1 | |
| | 2-4 Restatements of information | | | Not applicable, as no restatement was required. |
| | 2-5 External assurance | About the Report | 1 | |
| | 2-6 Activities, value chain and other business relationships | 1.2.2 Operating Sites and Value Chain | 8 | |
| | 2-7 Employees | 5.1.1 Manpower Structure | 105 | |
| | | 5.1.2 Employee Turnover | 106 | |
| | 2-8 Workers who are not employees | 5.1.1 Manpower Structure | 105 | |
| | | 5.1.2 Employee Turnover | 106 | |
| | 2-9 Governance structure and composition | 2.1. Corporate Governance | 22 | |
| | 2-10 Nomination and selection of the highest governance body | 2.1.3 Independence and Diversity of the Board of Directors | 26 | |
| | 2-11 Chair of the highest governance body | 1.3 Sustainability Governance Framework | 11 | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 2.1.7 Functional Committees | 32 | |
| | 2-13 Delegation of responsibility for managing impacts | 2.1.7 Functional Committees | 32 | |
| | 2-14 Role of the highest governance body in sustainability reporting | 1.3 Sustainability Governance Framework | 11 | |
| | 2-15 Conflicts of interest | 2.1.2 Structure and Operation of the Board of Directors | 24 | |

| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
|------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------|
| GRI 2: General Disclosures (2021) | | | | |
| GRI 2: General Disclosures (2021) | 2-16 Communication of critical concerns | 1.5 Material Topic Identification Process | 16 | |
| | | 1.6 List of Material Topics in the Sustainability Report | 18 | |
| | 2-17 Collective knowledge of the highest governance body | 2.1.4 Continuing Education of Board of Directors | 28 | |
| | 2-18 Evaluation performance of the highest governance body | 2.1.5 Performance Evaluation of the Board of Directors | 30 | |
| | 2-19 Remuneration policies | 2.1.6 Remuneration to the Board of Directors and Senior Managers | 31 | |
| | 2-20 Process to determine remuneration | 2.1.6 Remuneration to the Board of Directors and Senior Managers | 31 | |
| | 2-21 Annual total compensation ratio | - | | |
| | 2-22 Statement on sustainable development strategy | 1.1 Message from the Chairman | 4 | |
| | 2-23 Policy Commitment | 2.1.1 Corporate Governance Structure and Procedures | 22 | |
| | 2-24 Embedding policy commitments | 2.2.1 Ethical Corporate Management | 36 | |
| | 2-25 Processes to remediate negative impacts | 2.2.3 Whistleblowing and Protection | 39 | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 2.2.3 Whistleblowing and Protection | 39 | |
| | 2-27 Compliance with laws and regulations | 2.2.2 Compliance with laws and regulations | 38 | |
| | 2-28 Membership associations | 1.2.3 Participation in Public Associations and External Organizations | 10 | |
| | 2-29 Approach to stakeholder engagement | 1.4 Stakeholder Communication and Engagement | 13 | |
| | 2-30 Collective bargaining agreements | - | | The Company has not established a trade union, so it has not signed a bargaining agreement. |

| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
|----------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------|----------|--------------------|
| GRI 3: Material Topics (2021) | | | | |
| GRI 3: Material Topics (2021) | 3-1 Process to determine material topics | 1.5 Material Topic Identification Process | 16 | |
| | 3-2 List of material topics | 1.6 List of Material Topics in the Sustainability Report | 18 | |
| | 3-3 Ethical management and compliance | 2.2 Ethical Management and Compliance | 35 | |
| | 3-3 Economic performance | 2.3 Economic Performance | 41 | |
| | 3-3 Supplier management | 3.2 Supplier Management | 50 | |
| | 3-3 Product quality and safety | 3.3 Product Quality and Safety | 56 | |
| | 3-3 Information security and privacy protection | 3.4 Customer Relations | 67 | |
| | 3-3 Climate change responses | 4.1 Climate Change Response | 83 | |
| | 3-3 GHG management | 4.2 GHG Management | 91 | |
| | 3-3 Energy management | 4.3 Energy Management | 91 | |
| | 3-3 Waste management | 4.5 Waste Management | 97 | |
| | 3-3 Labor rights equality and labor relations | 5.1 Labor Rights Equality and Labor Relations | 103 | |
| | 3-3 Talent development and employee training | 5.3 Talent Cultivation and Development | 115 | |
| 200 Economic Indicators | | | | |
| GRI 201 (2016): Economic Performance | 201-1 Direct economic value generated and distributed | 2.3.2 Economic Performance | 39 | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | 4.1.3 Climate Change Response Strategies | 86 | |
| | 201-3 Defined benefit plan obligations and other retirement plans | 5.1.3 Salary and Benefits | 106 | |
| | 201-4 Financial assistance received from government | 2.3.2 Economic Performance | 43 | |
| GRI 204 (2016): Procurement Practices | 204-1 Proportion of spending on local suppliers | 3.1 Procurement and Raw Material Management | 47 | |
| GRI 205 (2016): Anti-corruption | 205-1 Operation sites assessed for risks related to corruption | 2.2.1 Ethical Corporate Management | 36 | |
| | 205-3 Confirmed incidents of corruption and actions taken | 2.2.1 Ethical Corporate Management | 36 | |
| GRI 206 (2016): Anti-competitive Behavior | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 2.2.2 Compliance with laws and regulations | 38 | |

| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
|-------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------|----------|--------------------|
| 300 Environmental Indicators | | | | |
| GRI 302 (2016): Energy | 302-1 Energy consumption within the organization | 4.3.1 Energy Consumption Overview | 94 | |
| | 302-3 Energy intensity | 4.3.1 Energy Consumption Overview | 94 | |
| GRI 303 (2018): Water and Effluents | 303-1 Interactions with water as a shared resource | 4.4.1 Water Resource Risk Assessment | 95 | |
| | 303-2 Management of water discharge-related impacts | 4.4.3 Wastewater Discharge Management | 96 | |
| | 303-3 Water intake | 4.4.2 Water Intake | 95 | |
| GRI 305 (2016): Emissions | 305-1 Direct (Scope 1) GHG emissions | 4.2 GHG Management | 91 | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 4.2 GHG Management | 91 | |
| | 305-4 GHG emissions intensity | 4.2 GHG Management | 91 | |
| GRI 306 (2020): Waste | 306-1 Waste generation and significant waste-related impacts | 4.5 Waste Management | 97 | |
| | 306-2 Management of significant waste-related impacts | 4.5 Waste Management | 97 | |
| | 306-3 Waste generated | 4.5.1 Waste Generation | 100 | |
| | 306-4 Waste diverted from disposal | 4.5.1 Waste Generation | 100 | |
| | 306-5 Waste directed to disposal | 4.5.1 Waste Generation | 100 | |
| GRI 308 (2016): Supply Chain Environmental Assessment | 308-1 New suppliers that were screened using environmental criteria | 3.2 Supplier Management | 50 | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | 3.2 Supplier Management | 50 | |

| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------|--------------------|
| 400 Social Indicators | | | | |
| GRI 401 (2016): Labor-Management Relations | 401-1 New employee hires and employee turnover | 5.1.2 Employee Turnover | 106 | |
| | 401-2 Benefits provided to full-time employees | 5.1.3 Salary and Benefits | 106 | |
| | 401-3 Parental leave | 5.1.3 Salary and Benefits | 106 | |
| GRI 402 (2016): Labor/ Management Relations | 402-1 Minimum notice period for operational changes | 5.1.4 Labor Relations and Communication | 109 | |
| GRI 403 (2018): Occupational Health and Safety | 403-2 Hazard identification, risk assessment, and incident investigation | 5.2.1 Identification, Prevention, and Treatment of Occupational Accidents | 111 | |
| | 403-3 Occupational health services | 5.2.4 Occupational Health Services and Health Promotion | 114 | |
| | 403-6 Promotion of worker health | 5.2.4 Occupational Health Services and Health Promotion | 114 | |
| | 403-9 Occupational injury | 5.2.2 Industrial Safety Performance | 113 | |
| | 403-10 Work-related illness | 5.2.2 Industrial Safety Performance | 113 | |
| GRI 404 (2016): Training and Education | 404-1 Average hours of training per year per employee | 5.3.1 Talent Cultivation, Education, and Training | 117 | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | 5.3.1 Talent Cultivation, Education, and Training | 117 | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 5.3.2 Performance Appraisal | 120 | |
| GRI 405 (2016): Diversity and Equal Opportunity | 405-1 Diversity of governance bodies and employees | 2.1.3 Independence and Diversity of the Board of Directors | 26 | |
| | 405-2 Ratio of basic salary and remuneration of women to men | 5.1.1 Manpower Structure | 105 | |
| | | 5.1.3 Salary and Benefits | 106 | |
| GRI 406 (2016): Non-discrimination | 406-1 Incidents of discrimination and corrective actions taken | 5.1.5 Labor Rights | 109 | |
| GRI 408 (2016): Child Labor | 408-1 Child labor | 5.1.5 Labor Rights | 109 | |
| GRI 409 (2016): Forced or Compulsory Labor | 409-1 Operation sites and suppliers at significant risk for incidents of forced or compulsory labor | 5.1 Labor Rights Equality and Labor Relations | 103 | |

| GRI Standards | Disclosure | Chapter | Page No. | Supplementary Note |
|--------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------|--------------------|
| 400 Social Indicators | | | | |
| GRI 413 (2016): Local Communities | 413-1 Operations with local community engagement, impact assessments, and development programs | 5.4 Social Welfare | 122 | |
| GRI 414 (2016): Supplier Social Assessment | 414-1 New suppliers that were screened using social criteria | 3.2 Supplier Management | 50 | |
| | 414-2 Negative social impacts in the supply chain and actions taken | 3.2 Supplier Management | 50 | |
| GRI 416 (2016): Customer Health and Safety | 416-1 Evaluation of the health and safety impacts of product and service categories | 3.3.2 Product Quality Management | 62 | |
| | 416-2 Incidents of non-compliance concerning health and safety impacts | 3.3.2 Product Quality Management | 62 | |
| GRI 417 (2016): Marketing and Labeling | 417-1 Requirements for product and service information and labeling | 3.3.2 Product Quality Management | 62 | |
| | | 3.3.3 Product Labeling and Marketing Promotion Management | 64 | |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | 3.3.2 Product Quality Management | 62 | |
| | | 3.3.3 Product Labeling and Marketing Promotion Management | 64 | |
| | 417-3 Incidents of non-compliance concerning marketing communications | 3.3.2 Product Quality Management | 62 | |
| | | 3.3.3 Product Labeling and Marketing Promotion Management | 64 | |
| GRI 418 (2016): Customer Privacy | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | 3.4.3 Customer Privacy and Data Protection | 70 | |

Appendix 2: Sustainability Accounting Standards Board (SASB) Content Index

| Indicator code | Indicator | Description of indicator | Corresponding chapter | Page No. | Description |
|----------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------|-------------------------------------------------------------------------|
| HC-BP-210a.1 | Safety of Participants in Clinical Trials | Discussion and explanation of the management process for ensuring quality and patient safety during clinical trials in various region | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-210a.2 | | Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) voluntary improvements by the Company or (2) regulatory or administrative actions taken against the Company | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-210a.3 | | Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-240a.1 | Access to Medicine | Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-240a.2 | | List of products on the WHO List of prequalified medicines as part of its Prequalified Medicine Programme (PQP) | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-240b.2 | Affordability & Pricing | Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-240b.3 | | Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting period | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-250a.1 | Drug Safety | Products listed in any public medical product safety or adverse event alert database | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-250a.2 | | Number of fatalities associated with products | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-250a.3 | | (1) Number of recalls issued, (2) total units recalled | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-250a.4 | | Total amount of product accepted for recycling, reuse, or disposal | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-250a.5 | | Number of enforcement actions taken in response to violations of Good Manufacturing Practices (GMP) or equivalent standards, by type | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |

| Indicator code | Indicator | Description of indicator | Corresponding chapter | Page No. | Description |
|----------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------|-------------------------------------------------------------------------|
| HC-BP-260a.1 | Counterfeit Drugs | Methods and technologies used to maintain traceability of products to prevent counterfeiting | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-260a.2 | | Discussion of process for alerting customers and business partners to potential or known risks associated with counterfeit products | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-260a.3 | | Number of actions that led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-270a.1 | Ethical Marketing | Total amount of monetary losses as a result of legal proceedings associated with false marketing claims | 3.3.3 Product Labeling and Marketing Promotion Management | 64 | |
| HC-BP-270a.2 | | Description of code of ethics governing promotion of off-label use of products | 3.3.3 Product Labeling and Marketing Promotion Management | 64 | |
| HC-BP-330a.1 | Employee Recruitment, Development & Retention | Discussion of talent recruitment and retention efforts for scientists and research and development personnel | 5.1.1 Manpower Structure | 105 | |
| HC-BP-330a.2 | | (1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) others | 5.1.2 Employee Turnover | 106 | |
| HC-BP-430a.1 | Supply chain management | Percentage of (1) Company facilities and (2) Tier I supplier facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs of the integrity of supply chain and ingredients | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-510a.1 | Business Ethics | Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery | 2.2.3 Whistleblowing and Protection | 39 | Amount: 0 |
| HC-BP-510a.2 | | Description of code of ethics governing interactions with health care professionals | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-000.A | Number of patients treated | | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |
| HC-BP-000.B | Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3) | | Not applicable | - | The Company is not a pharmaceutical manufacturer so this does not apply |

Appendix 3: Climate-related information for TWSE/ TPEX-listed companies

| Item | Description | Chapter | Page No. |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------|
| I | Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities. | 4.1.1 Climate Governance | 83 |
| II | Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). | 4.1.3 Climate Change Response Strategies | 86 |
| III | Describe the financial impact of extreme climate events and transformation actions. | 4.1.3 Climate Change Response Strategies | 86 |
| IV | Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. | 4.1.3 Climate Change Response Strategies | 86 |
| V | If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described. | Under planning | - |
| VI | If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks. | 4.1.3 Climate Change Response Strategies | 86 |
| VII | If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. | Under planning | - |
| VIII | If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified. | Under planning | - |
| IX | Greenhouse gas inventory and assurance status, as well as reduction goals, strategies, and concrete action plans | 4.2 GHG Management | 91 |

Appendix 4: Independent Assurance Statement

Assurance Report



會計師有限確信報告

資會綜字第 24012284 號

加捷生醫股份有限公司 公鑒：

本會計師受加捷生醫股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2024 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司西元 2024 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書範疇與邊界」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
800304 高雄市新興區民族二路95號22樓
22F, No. 95, Minzu 2nd Rd., Xinxing Dist., Kaohsiung 800304, Taiwan
T: +886 (7) 237 3116, F: +886 (7) 236 5631, www.pwc.tw



本事務所適用品質管理準則「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察與文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

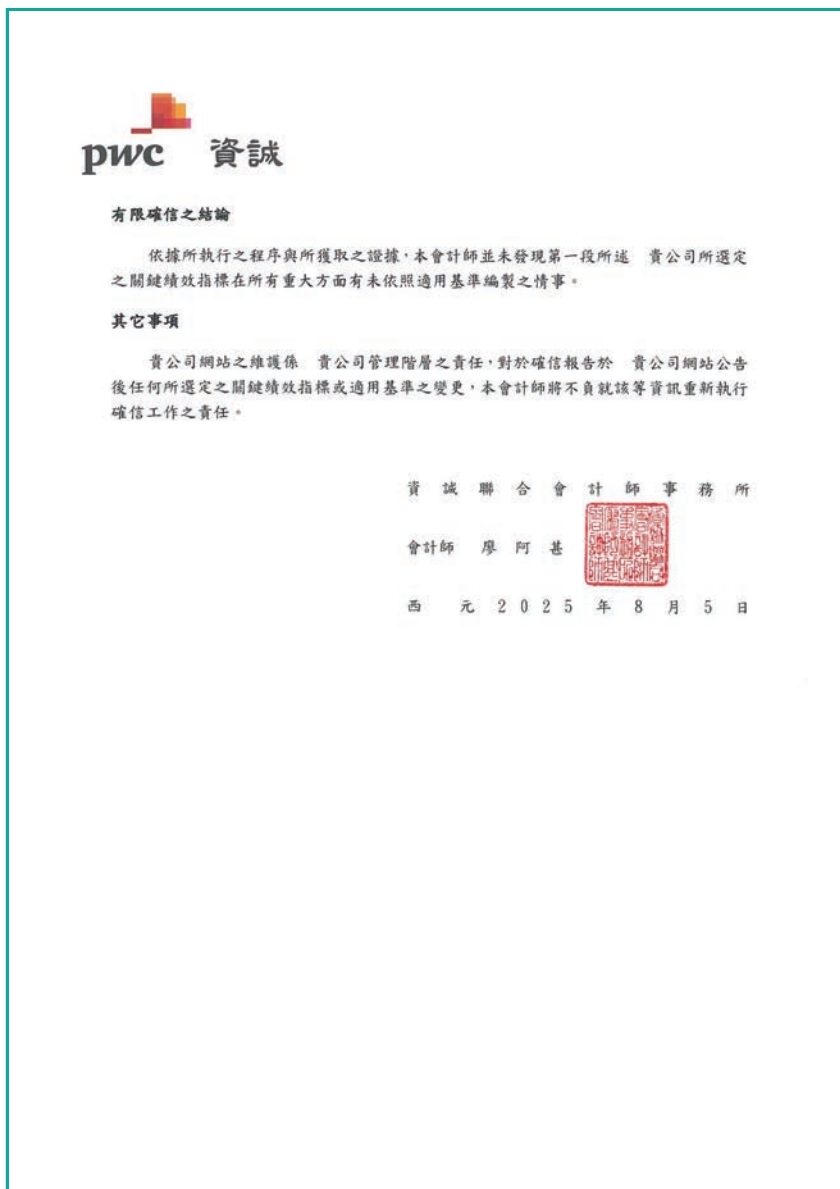
相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對西元 2024 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信，另外，西元 2024 年度永續報告書中屬西元 2023 年 12 月 31 日及更早期間之資訊未經本會計師確信。

Appendix 4: Independent Assurance Statement

Assurance Report

Summary of assurance items



| No. | Item | Key performance indicators selected | Applicable criteria | Page |
|-----|----------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 1 | Total water intake in 2024 | The total water intake in 2024 was 9.45 million liters. | Jia Jie Biomedical's total water intake in 2024 (source: Water bill and the office building's allocation table). | 95 |
| 2 | Total water intake in 2023 | The total water intake in 2023 was 10.14 million liters. | Jia Jie Biomedical's total water intake in 2023 (source: Water bill and the office building's allocation table). | 95 |
| 3 | Total waste in 2024 | The amount of waste disposed of in 2024 was 11.55 tons. | Jia Jie Biomedical's total waste in 2024 (data source: Waste disposal records). The total weight of waste does not include the weight of waste pallets. | 100 |