

Jia Jie Biomedical Company Limited
Internal Procedures for Handling Material Information

Established on March 23, 2015

Amended on November 8, 2022

Article 1 Purpose

This Procedure is established to ensure a sound internal mechanism for handling and disclosing material information of Jia Jie Biomedical Co., Ltd. (the “Company”) to prevent the improper leakage of information, and to ensure the consistency and accuracy of information released by the Company to the public.

Article 2 Legal Basis

The Company shall handle and disclose material inside information in accordance with applicable laws, regulations, orders, and the rules of the Taipei Exchange (TPEX), as well as these Procedures.

Article 3 Scope of Application

These Procedures apply to the Company’s directors, managerial officers, and employees.

Other persons who, by virtue of their position, profession, or control relationship, become aware of the Company’s material inside information shall also be encouraged to comply with the relevant provisions of these Procedures.

Article 4 Coverage

The types of material inside information referred to in these Procedures shall be determined by the Company’s designated unit responsible for handling material inside information, and shall include the following:

1. The material information as defined in the Procedures for Verification and Disclosure of Material Information of TPEX-Listed Companies promulgated by the Taipei Exchange (TPEX).
2. Matters required to be publicly announced or reported under Articles 36 and 36-1 of the Securities and Exchange Act.
3. Matters specified under Article 7 of the Enforcement Rules of the Securities and Exchange Act.
4. Material information defined in the Regulations Governing the Scope of Material Information and the Means of Its Public Disclosure under Paragraph 4, Article 157-1 of the Securities and Exchange Act.

5. Changes in shareholdings of insiders—including directors, managerial officers, and shareholders holding more than 10% of the Company’s shares—and their related parties (including the insider’s spouse, minor children, and any others whose shares are held under the insider’s name). Such changes shall be reported within two (2) days from the date of occurrence.
6. Any other relevant rules or regulations as may be prescribed by laws, orders, or competent authorities shall prevail.

Article 5 Responsible Unit

The handling of material inside information shall be coordinated by a designated task force, convened by the Company’s spokesperson and composed of the heads of all departments. The Finance Department shall act as the filing and coordinating unit. The duties of the task force are as follows:

1. To draft and revise these Procedures.
2. To handle inquiries, reviews, and provide recommendations related to the handling of material inside information.
3. To receive reports of any leakage of material inside information and formulate corresponding measures.
4. To establish and maintain systems for the preservation of documents, records, and electronic data related to these Procedures.
5. To handle any other matters related to these Procedures.

Article 6 Approval Procedures

When a material event occurs, the responsible unit shall complete a *Material Information Disclosure Application Form* and a *Material Information Evaluation Checklist*, obtain the approval of the unit head, and submit them to the Company’s designated material information unit for review and verification. The documents shall then be submitted to the Company’s spokesperson for examination, and, upon the Chairman’s approval, the material information shall be publicly disclosed within the time limit prescribed by law.

Article 7 Confidentiality and Information Firewall – Personnel

The Company’s directors, managerial officers, and employees shall perform their duties with the care of a good administrator and the fiduciary duty of loyalty, and shall conduct business in accordance with the principles of honesty and good faith. All such personnel shall sign a confidentiality agreement.

Directors, managerial officers, and employees who become aware of the Company's material inside information shall not disclose such information to any other person. Before such material information has been publicly disclosed, or within eighteen (18) hours after it has been disclosed, they shall not purchase or sell the Company's listed or TPEX-traded shares, or any other equity-type securities.

Directors, managerial officers, and employees of the Company shall not seek or obtain from others any undisclosed material inside information of the Company that is not related to their job responsibilities, nor shall they disclose to others any undisclosed material inside information obtained other than in the performance of their duties.

Article 8 Confidentiality and Information Firewall – Documents and Materials

When material inside information is transmitted in written form within the Company, appropriate protective measures shall be taken to ensure confidentiality. When such information is transmitted by e-mail or other electronic means, appropriate encryption, digital signatures, or other secure technologies shall be employed.

All documents and files containing the Company's material inside information shall be backed up and stored in a secure location. Electronic certificates shall be kept by designated personnel responsible for uploading such information, who shall exercise due care in fulfilling their custodial responsibilities.

Article 9 Operation of the Confidentiality Firewall

The Company shall ensure the establishment and effective operation of the firewalls prescribed in the preceding two Articles and shall implement the following measures:

1. Adopt appropriate firewall control mechanisms and conduct periodic testing to ensure effectiveness.
2. Strengthen the safekeeping and confidentiality measures for the Company's unpublished material inside information, documents, and files.

Article 10 Confidentiality Obligations of External Institutions or Personnel

Any external institution or individual who, by reason of participation in the Company's merger, material memorandum, strategic alliance, other business cooperation project, or the execution of an important contract, obtains knowledge of the Company's material inside information shall sign a confidentiality agreement and shall not disclose such information to any other person.

Article 11 Principles of Disclosure

When disclosing material inside information to the public, the Company shall adhere to the following principles:

1. Information disclosed shall be accurate, complete, and timely.
2. Information disclosed shall be based on facts and evidence.
3. Information shall be disclosed in a fair and impartial manner.

Article 12 Disclosure Procedures

The procedures for the disclosure of the Company's material inside information shall be as follows:

1. The responsible unit shall, on the date of occurrence of the event, submit complete and relevant information to the filing unit.
2. Upon receiving the information, if the matter is a routine item requiring regular disclosure or reporting, the head of the filing unit may approve and upload the disclosure.
3. For non-routine projects or matters, the disclosure shall be approved by the head of the filing unit or the President, depending on the significance of the event, before being uploaded and announced.
4. For special or material matters or non-routine projects, the relevant members of the designated task force shall review and discuss the matter before submitting it to the President, the Chairman, or the Board of Directors for approval prior to uploading and public disclosure.
5. If any omission or error is discovered after the disclosure has been uploaded, it shall be immediately corrected.

Article 13 Implementation of the Spokesperson System

Except as otherwise provided by laws or regulations, all external disclosures of the Company's material inside information shall be handled by the Company's spokesperson or deputy spokesperson. The order of delegation between the spokesperson and deputy spokesperson shall be clearly designated. When necessary, the responsible person of the Company may handle the matter directly or authorize the President or other designated personnel to do so.

The spokesperson and deputy spokesperson shall make statements only within the scope of authority granted by the Company. Except for the responsible person, the President, the spokesperson, the deputy spokesperson, and other duly authorized

personnel, no employee of the Company may disclose material inside information to the public without authorization.

Article 14 Recordkeeping of Disclosures

The Company's designated unit responsible for material information shall oversee the evaluation, review, approval, and disclosure of material information. Except in cases of emergency, non-business hours, or other urgent situations where electronic submission and approval may be used, the *Material Information Disclosure Application Form* and the *Material Information Evaluation Checklist* shall be prepared in written form and submitted to the Chairman for final approval. If the evaluation or approval is conducted electronically, written documentation shall be completed and filed afterward. The above evaluation records, approval documents, and related materials shall be retained for a minimum of five (5) years.

The Company shall maintain records of all external information disclosures, including the following:

1. Details of the evaluation.
2. Names (or signatures/seals), dates, and times of the personnel involved in the evaluation, review, and approval process.
3. The content of the disclosed material information and the corresponding legal basis.
4. Any other relevant information.

Article 15 Response to Inaccurate Media Reports

If any media report contains information inconsistent with the content disclosed by the Company, the Company shall immediately clarify the matter through the Market Observation Post System (MOPS) and request the relevant media outlet to issue a correction.

Article 16 Reporting of Abnormal Situations

If any director, managerial officer, or employee becomes aware of a leakage of material inside information, they shall promptly report the incident to the designated responsible unit and the Internal Audit Department.

Upon receiving such a report, the responsible unit shall formulate appropriate response measures and, when necessary, may convene a meeting with the Internal Audit Department or other relevant departments to discuss the matter. The results of the handling shall be documented for record-keeping, and the Internal Audit Department shall conduct audits in accordance with its responsibilities.

Article 17 Disciplinary Actions for Violations

The Company shall hold the relevant personnel accountable and take appropriate legal action under any of the following circumstances:

1. Any employee of the Company who discloses material inside information without authorization or violates these Procedures or other applicable laws and regulations.
2. Any spokesperson or deputy spokesperson who makes public statements beyond the scope of authority granted by the Company or in violation of these Procedures or other applicable laws and regulations.

If any external party leaks the Company's material inside information and causes damage to the Company's property or interests, the Company shall pursue legal remedies against such party through appropriate channels.

Article 18 Internal Control Mechanism

These Procedures shall be incorporated into the Company's internal control system. The Internal Audit Department shall periodically review compliance with these Procedures and prepare audit reports to ensure the effective implementation of the Company's procedures for handling material inside information.

Article 19 Education and Training

The Company shall provide education and training on these Procedures and relevant laws and regulations to all incumbent and newly appointed directors, managerial officers, and employees.

Article 20 Implementation and Amendment

These Procedures shall be implemented after approval by the Board of Directors. Any amendments thereto shall follow the same approval process.