

Jia Jie Biomedical Company Limited
(Formerly: Murad Jia Jie Biomedical Co., Ltd.)
Corporate Social Responsibility Best Practice Principles

Approved by the Board of Directors on March 18, 2019

Chapter I General Provisions

Article 1

To assist in implementing corporate social responsibility and to promote progress in the economy, environment, and society with the aim of achieving sustainable development, this Code of Practice is established to manage Jia Jie Biomedical Co., Ltd. (the “Company”)’s economic, environmental, and social risks and impacts.

Article 2

This Code applies to the overall business operations of the Company and its group enterprises. While conducting its business operations, the Company actively practices corporate social responsibility to align with international development trends. Through fulfilling corporate citizenship, the Company seeks to enhance its contribution to the national economy, improve the quality of life of employees, communities, and society, and develop a competitive advantage rooted in corporate responsibility.

Article 3

In fulfilling corporate social responsibility, the Company shall respect the rights and interests of stakeholders. While pursuing sustainable operations and profitability, the Company shall give due consideration to environmental, social, and governance (ESG) factors and integrate them into its management policies and business activities.

Article 4

The Company shall implement corporate social responsibility in accordance with the following principles:

1. Strengthen corporate governance.
2. Develop a sustainable environment.
3. Safeguard social welfare.
4. Enhance disclosure of corporate social responsibility information.

Article 5

The Company shall take into consideration domestic and international trends in corporate social responsibility, the relevance of CSR to its core business operations, and the impact of the Company and its group enterprises on stakeholders when establishing CSR policies, systems, or related management guidelines and concrete implementation plans. Such policies and plans shall be approved by the Board of Directors and subsequently reported to the shareholders' meeting.

When shareholders propose motions related to corporate social responsibility, the Board of Directors shall prudently consider including such motions on the agenda of the shareholders' meeting.

Chapter II Enhancing Corporate Governance

Article 6

The Company adheres to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," and the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies," and establishes an effective governance framework and related ethical standards to strengthen corporate governance.

Article 7

Directors of the Company shall exercise the duty of care of a prudent administrator, supervise the implementation of corporate social responsibility (CSR), and continuously review and improve its effectiveness to ensure the proper execution of CSR policies.

In fulfilling CSR, the Board of Directors shall give full consideration to stakeholder interests and include the following matters:

1. Establishing the Company's CSR mission or vision, and formulating CSR policies, systems, or related management guidelines.
2. Integrating CSR into the Company's business activities and development direction, and approving concrete CSR implementation plans.
3. Ensuring timely and accurate disclosure of CSR-related information.

The Company's economic, environmental, and social issues arising from business operations shall be handled by senior management as authorized by the Board of

Directors, and the handling status shall be reported to the Board. Operational procedures and responsible personnel shall be clearly defined.

Article 8

The Company shall regularly conduct education and training on the implementation of CSR, including promoting the matters set forth in Paragraph 2 of the preceding Article.

Article 9

To strengthen CSR management, the Company has established a dedicated CSR unit under the General Management Office, responsible for proposing and executing CSR policies, systems, related management guidelines, and specific implementation plans, and reporting to the Board of Directors on a regular basis.

The Company shall establish a reasonable compensation policy to ensure that remuneration planning aligns with organizational strategic objectives and stakeholder interests.

The employee performance appraisal system shall be integrated with CSR policies and shall include clear and effective reward and disciplinary measures.

Article 10

The Company shall respect the rights and interests of stakeholders, identify its stakeholders, and establish a stakeholder section on its official website. Through appropriate communication channels, the Company shall understand stakeholders' reasonable expectations and needs, and properly respond to material CSR issues of concern.

Chapter III Developing a Sustainable Environment

Article 11

The Company shall comply with environmental laws and regulations and relevant international standards, appropriately protect the natural environment, and strive to achieve environmental sustainability in its business operations and internal management.

Article 12

The Company shall endeavor to enhance the efficiency of resource utilization and use recycled materials with lower environmental impact, enabling the sustainable use of global resources.

Article 13

The Company shall, in accordance with its industry characteristics, establish an appropriate environmental management system that includes the following items:

1. Collecting and evaluating sufficient and timely information on the environmental impacts of business operations.
2. Establishing measurable environmental sustainability goals and regularly reviewing their continued relevance and development.
3. Formulating concrete plans or action programs and regularly reviewing their effectiveness.

Article 14

The Integrated Business Division serves as the Company's dedicated environmental management unit, responsible for formulating, promoting, and maintaining environmental management systems and concrete action programs, and regularly organizing environmental education courses for management and employees.

Article 15

The Company shall consider the ecological impacts of its operations, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce environmental and human impact:

1. Reducing resource and energy consumption in products and services.
2. Reducing the emissions of pollutants, toxic substances, and waste, and properly managing waste disposal.
3. Enhancing recyclability and reusability of raw materials and products.
4. Maximizing the sustainable use of renewable resources.
5. Extending product durability.
6. Increasing the efficiency of products and services.

Article 16

To improve the efficiency of water resource utilization, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall build and enhance environmental protection and treatment facilities to prevent pollution of water, air, and soil, and make every effort to minimize adverse impacts on human health and the environment by adopting the best available pollution prevention and control technologies.

Article 17

The Company shall adopt domestic or international standards or guidelines to conduct and disclose corporate greenhouse gas inventories. The scope should include:

1. Direct greenhouse gas emissions: emissions from sources owned or controlled by the Company.
2. Indirect greenhouse gas emissions: emissions resulting from the use of purchased electricity, heat, or steam.

The Company shall evaluate the impact of climate change on its business operations and, based on its operational conditions and greenhouse gas inventory results, develop energy-saving, carbon-reduction, and greenhouse gas mitigation strategies. The acquisition of carbon credits shall be included in the Company's carbon-reduction planning and implementation to reduce the impact of business operations on climate change.

Chapter IV Safeguarding Social Welfare

Article 18

The Company shall comply with applicable laws and regulations and follow international human rights conventions, including rights related to gender equality, labor rights, and the prohibition of discrimination.

To fulfill its responsibility to protect human rights, the Company shall establish relevant management policies and procedures, including:

1. Establishing the Company's human rights policy or statement.
2. Assessing the impact of business operations and internal management on human rights and developing corresponding handling procedures.
3. Regularly reviewing the effectiveness of the human rights policy or statement.

4. Disclosing procedures for addressing issues involving human rights violations that affect stakeholders.

The Company shall follow internationally recognized labor and human rights principles, such as freedom of association, the right to collective bargaining, care for disadvantaged groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of employment and workplace discrimination. The Company shall ensure that its human resources policies do not involve differential treatment on the basis of gender, race, socioeconomic status, age, marital or family status, etc., so as to uphold equality and fairness in employment, working conditions, compensation, benefits, training, appraisal, and promotion opportunities.

For matters affecting labor rights, the Company shall provide effective and appropriate grievance mechanisms that ensure equality and transparency in the grievance process. Grievance channels shall be simple, convenient, and easily accessible, and employee grievances shall be properly addressed.

Article 19

The Company shall provide employees with information that enables them to understand local labor laws and the rights they are entitled to in the jurisdictions where the Company operates.

Article 20

The Company shall provide employees with a safe and healthy working environment, including necessary health and first aid facilities, and strive to reduce hazards to employee safety and health to prevent occupational injuries.

The Company shall regularly provide employees with safety and health education and training.

Article 21

The Company shall create a favorable environment for employees' career development and establish effective training programs for career competency development.

The Company shall appropriately reflect business performance or results in its compensation policies to ensure effective recruitment, retention, and motivation of human resources, thereby achieving sustainable operations.

Article 22

The Company shall establish regular communication channels to ensure employees' right to obtain information regarding the Company's management activities and decisions and to express their opinions.

The Company shall respect the right of employee representatives to negotiate working conditions and provide employees with necessary information and facilities to promote negotiation and cooperation between employers, employees, and employee representatives.

The Company shall notify employees in a reasonable manner of significant operational changes that may affect them.

Article 22-1

The Company shall treat customers or consumers of its products or services in a fair and reasonable manner. Such treatment includes principles of fair and honest contracting, duties of care and loyalty, truthful advertising and solicitation, product or service suitability, information disclosure, balanced remuneration and performance evaluation, grievance protection, and professionalism of business personnel, along with the establishment of relevant strategies and concrete measures.

Article 23

The Company shall take responsibility for its products and services and uphold marketing ethics. The Company's research and development, procurement, production, operations, and service processes shall ensure transparency and safety of product and service information. The Company shall establish and publicly disclose its consumer rights policy and implement it in business activities to prevent products or services from harming consumer rights, health, and safety.

Article 24

The Company shall ensure the quality of products and services in accordance with governmental regulations and relevant industry standards.

The Company shall comply with applicable laws and international standards regarding the marketing and labeling of its products and services and shall not engage in deceptive, misleading, fraudulent, or any other conduct that undermines consumer trust or harms consumer rights.

Article 25

The Company shall assess and manage risks that may cause operational disruptions, reducing their impact on consumers and society.

The Company shall provide transparent and effective consumer grievance mechanisms, process consumer complaints fairly and promptly, and comply with personal data protection laws and related regulations to safeguard consumer privacy and protect personal information provided by consumers.

Article 26

The Company shall assess the environmental and social impacts of its procurement activities on supplying communities and cooperate with suppliers to jointly implement corporate social responsibility.

Before engaging in business transactions, the Company shall evaluate whether suppliers have records of environmental or social misconduct to avoid conflicts with the Company's CSR policies.

When entering into contracts with major suppliers, the Company shall include provisions requiring compliance with the CSR policies of both parties and clauses permitting the Company to terminate or rescind the contract if the supplier violates such policies and causes significant environmental or social impacts in the supplying community.

Article 27

The Company shall assess the impact of its operations on local communities and appropriately employ local personnel to enhance community identification with the Company.

The Company shall invest resources—through equity investment, business activities, donations, corporate volunteer programs, or other public welfare professional services—into organizations that address social or environmental issues through business models, or into civic organizations, charitable groups, and local government agencies engaged in community development and education, thereby promoting community development.

Chapter V Enhancing CSR Information Disclosure

Article 28

The Company shall disclose information in accordance with applicable laws and the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies,” and shall fully disclose relevant CSR information that is material and reliable to enhance transparency.

CSR disclosure shall include the following:

1. CSR policies, systems, or related management guidelines and concrete implementation plans approved by the Board of Directors.
2. Risks and impacts on the Company’s operations and financial position arising from factors related to corporate governance, environmental sustainability, and social welfare.
3. CSR objectives, measures, and implementation performance established by the Company.
4. Major stakeholders and the issues of concern to them.
5. Disclosure of suppliers’ management and performance information regarding major environmental and social issues.
6. Other CSR-related information.

Article 29

The Company’s CSR report shall adopt internationally recognized standards or guidelines to disclose CSR implementation and, where appropriate, obtain third-party assurance to enhance information reliability. The report shall include:

1. Implementation of CSR policies, systems, related management guidelines, and concrete implementation plans.
2. Major stakeholders and the issues of concern to them.
3. The Company’s performance and review results in corporate governance, environmental sustainability, social welfare, and economic development.
4. Future improvement directions and goals.

Chapter VI Supplementary Provisions

Article 30

The Company shall monitor developments in domestic and international CSR standards and changes in the business environment and, accordingly, review and improve its CSR system to enhance CSR performance.