

**Jia Jie Biomedical Company Limited**  
**Procedures for Ethical Corporate Management and Guidelines for Conduct**

**Approved by the Board of Directors on March 18, 2019**

**Amended by the Board of Directors on August 5, 2025**

**Article 1 Purpose and Basis**

Jia Jie Biomedical Co., Ltd. (the “Company”) conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency. In order to implement its ethical corporate management policy and actively prevent unethical conduct, these Procedures for Ethical Corporate Management and Guidelines for Conduct (the “Procedures and Guidelines”) are enacted in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies,” as well as the laws and regulations applicable in the jurisdictions where the Company and its group enterprises and organizations operate. These Procedures and Guidelines specifically govern matters that the Company’s personnel shall pay attention to in the performance of their duties.

The scope of application of these Procedures and Guidelines extends to the Company’s subsidiaries, foundations in which the Company directly or indirectly contributes more than 50% of the funds, and other group enterprises and organizations or legal entities over which the Company has substantial control.

**Article 2 Definition of Company Personnel**

For the purposes of these Procedures and Guidelines, “the Company’s personnel” refers to Directors, managerial officers, employees, appointees, and persons having substantial control of the Company and its group enterprises and organizations.

Where the Company’s personnel provide, promise, request, or accept any improper benefit through a third party, such conduct shall be presumed to have been undertaken by the Company’s personnel.

**Article 3 Definition of Unethical Conduct**

“Unethical conduct” under these Procedures and Guidelines refers to any act in which the Company’s personnel, in the course of business activities, directly or indirectly provide, receive, promise, or request any improper benefit, or engage in any other conduct that is dishonest, unlawful, or in breach of fiduciary duties, for the purpose of obtaining or maintaining benefits.

The counterparties of the conduct described in the preceding paragraph include public officials, political candidates, political parties or their officials, as well as directors, supervisors, managerial officers, employees, persons having substantial control, or other stakeholders of any public or private enterprise or institution.

#### **Article 4 Definition of Benefits**

“Benefits” under these Procedures and Guidelines mean any thing of value in any form or under any name, including money, gifts, presents, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, hospitality, entertainment, and other items of value.

#### **Article 5 Designated Responsible Unit**

The Company designates the Administration Department as the responsible unit (the “Responsible Unit”), which is subordinate to the Board of Directors, to handle the amendment, implementation, and interpretation of these Procedures and Guidelines, provide consultation services, and manage the registration and filing of reported matters, as well as supervise implementation. Its principal duties are as follows, and it shall regularly report to the Board of Directors:

1. Assisting in integrating integrity and ethical values into the Company’s business strategy and, in coordination with laws and regulations, formulating relevant preventive measures to ensure ethical corporate management.
2. Establishing programs to prevent unethical conduct, and, within such programs, prescribing standard operating procedures and codes of conduct relevant to various business operations.
3. Planning internal organizational structure, staffing, and responsibilities, and implementing checks and balances mechanisms for business activities with higher risk of unethical conduct within the scope of business.
4. Promoting and coordinating training and advocacy regarding ethical policies.
5. Planning whistleblowing systems and ensuring their effective implementation.
6. Assisting the Board of Directors and management in examining and assessing whether the preventive measures established for implementing ethical corporate management are effectively operating, and regularly evaluating compliance in relevant business processes and preparing reports.

#### **Article 6 Provision, Acceptance, and Request of Benefits**

When the Company’s personnel directly or indirectly provide, accept, promise, or request benefits as defined in Article 4, except for any of the circumstances listed below, such conduct shall comply with the “Ethical Corporate Management Best Practice

Principles for TWSE/TPEX Listed Companies” and these Procedures and Guidelines, and the relevant procedures shall be followed:

1. Benefits provided or received in accordance with local customs, etiquette, or conventions during domestic or overseas visits, the reception of guests, business promotion, or communication and coordination that are necessary for business.
2. Participation in or invitation to normal social activities for purposes of social etiquette, commercial objectives, or relationship building.
3. Invitations extended to customers, or acceptance of invitations, to specific business activities or plant visits that are necessary for business operations, provided that the allocation of costs, number of participants, accommodation standards, and duration are clearly defined in advance.
4. Participation in public folk festivals or activities open to the general public.
5. Rewards, assistance, consolation, or appreciation extended by supervisors.
6. Provision or acceptance of money, property, or other benefits to or from persons other than relatives or close friends where the market value is less than NT\$1,000; or where gifts are provided to or received from multiple members of the Company’s personnel and the total market value does not exceed NT\$1,000. However, the total market value of benefits provided to the same recipient or received from the same source in the same year shall not exceed NT\$1,000.
7. Gifts received on occasions such as engagement, marriage, childbirth, housewarming, assumption of office, promotion, retirement, resignation, or separation from office, or due to injury, illness, or death of the person, spouse, or lineal relatives, where the market value does not exceed NT\$3,600.
8. Any other circumstances that comply with the Company’s rules.

#### **Article 7 Handling of Benefits Received**

Where the Company’s personnel directly or indirectly receive or are promised benefits as defined in Article 4, except in cases covered by the preceding article, they shall handle the matter as follows:

1. If the provider or promisor has no business-related interest with the personnel, the personnel shall report the receipt to their immediate supervisor within three days of receipt, and notify the Responsible Unit where necessary.
2. If the provider or promisor has a business-related interest with the personnel, the personnel shall decline or return such benefit and report the matter to their immediate supervisor and notify the Responsible Unit. If returning the benefit is not possible, the benefit shall be delivered to the Responsible Unit within three days of receipt.

The term “business-related interest” in the preceding paragraph refers to any of the following:

1. Having a relationship involving commercial transactions, supervisory or subordinate authority, or subsidy/financial support.
2. Currently seeking, conducting, or having entered into a contract such as procurement, construction, or other business agreements.
3. Any other situation where decisions, execution, or non-execution of the Company’s business will result in favorable or adverse consequences.

The Responsible Unit shall, depending on the nature and value of the benefit referred to in Paragraph 1, propose appropriate handling recommendations—such as returning the benefit, paying for it at market value, turning it over to the Company, or donating it to a charity—and implement the decision upon approval by the Chairperson.

#### **Article 8 Prohibition of Facilitation Payments**

The Company shall not provide or promise any facilitation payments.

If the Company’s personnel provide or promise facilitation payments due to threats or intimidation, they shall record the circumstances and report them to their immediate supervisor and notify the Responsible Unit.

Upon receipt of such notification, the Responsible Unit shall promptly handle the matter and review the relevant circumstances to reduce the risk of recurrence. If any illegality is discovered, the matter shall be reported to judicial authorities immediately.

#### **Article 9 Political Contributions**

When the Company makes political contributions, the following requirements shall be observed. Upon approval by the responsible officer and notification to the Responsible Unit, where the aggregate annual amount reaches NT\$500,000 or more, such contributions shall be submitted to the Board of Directors for approval before implementation:

1. Confirm that the contributions comply with political contribution regulations in the recipient’s jurisdiction, including contribution limits and permitted forms.
2. Decisions shall be recorded in writing.
3. Political contributions shall be properly recorded in accordance with relevant laws and accounting procedures.
4. Political contributions shall not be made in connection with commercial transactions, license applications, or other matters involving the Company’s interests with government agencies.

## **Article 10 Charitable Donations and Sponsorships**

Charitable donations or sponsorships made by the Company shall follow the requirements below. Upon approval by the responsible officer and notification to the Responsible Unit, where the aggregate annual amount reaches NT\$1,000,000 or more, such donations or sponsorships shall be submitted to the Board of Directors for approval before implementation:

1. Compliance with the laws and regulations of the place where the Company operates.
2. Decisions shall be recorded in writing.
3. Charitable donations shall be made to genuine charitable organizations and shall not serve as disguised bribery.
4. The consideration received from sponsorships shall be clearly defined and reasonable, and the sponsorship recipient shall not be a commercial counterparty of the Company or a person having a conflict of interest with the Company's personnel.
5. After charitable donations or sponsorships, the Company shall confirm that the funds are used for purposes consistent with the donation or sponsorship intent.

## **Article 11 Conflicts of Interest at Board Meetings and in Business Execution**

Directors, managerial officers, and other stakeholders attending or present at Board meetings who have a personal interest or represent a legal entity with an interest in a matter on the meeting agenda shall explain the material aspects of such interest at the meeting. Where there is a risk of harm to the interests of the Company, they shall neither participate in discussion or voting on such matter, nor act as proxy for other Directors in exercising their voting rights. Directors shall exercise self-discipline and shall not improperly support one another.

When, in the course of business execution, the Company's personnel discover any circumstance involving a conflict of interest with themselves or with the legal entity they represent, or any situation that may enable themselves, their spouse, parents, children, or related parties to obtain improper benefits, they shall report the relevant facts simultaneously to their immediate supervisor and the Responsible Unit, and the immediate supervisor shall provide appropriate guidance. The Company's personnel shall not use Company resources for non-Company business activities, nor allow external business activities to impair their work performance.

## **Article 12 Protection of Intellectual Property Rights**

The Company shall establish a dedicated unit responsible for formulating and implementing procedures for the management, preservation, and confidentiality of the Company's trade secrets, trademarks, patents, copyrights, and other intellectual property, and shall regularly review implementation results to ensure continued effectiveness.

The Company's personnel shall strictly comply with the aforementioned intellectual property procedures and shall not disclose any Company trade secrets, trademarks, patents, copyrights, or other intellectual property known to them to third parties, nor shall they inquire into or collect such information that is not related to their job duties.

### **Article 13 Fair Competition**

In conducting business activities, the Company shall comply with the Fair Trade Act and relevant competition laws and shall not engage in price-fixing, bid-rigging, output or quota restrictions, or any market allocation or division by customers, suppliers, territories, or business categories.

### **Article 14 Product and Service Compliance and Consumer Protection**

The Company shall collect and understand the laws, regulations, and international standards applicable to its products and services, and compile and publish key compliance items, so as to ensure that, in the processes of product and service development, procurement, manufacturing, provision, or sales, the transparency and safety of product and service information are maintained.

The Company shall establish and publicly disclose, on its website, policies for the protection of rights and interests of consumers and other stakeholders, in order to prevent products or services from directly or indirectly harming their rights, health, or safety.

Where media reports or factual evidence indicate that the Company's products or services may pose risks to the safety or health of consumers or other stakeholders, the Company shall, within seven days, recall the relevant products or discontinue the services, investigate the facts, and propose corrective and improvement plans.

The Responsible Unit shall report the preceding circumstances, handling measures, and subsequent corrective and improvement actions to the Board of Directors.

### **Article 15 Insider Trading and Confidentiality in Major Transactions**

The Company's personnel shall comply with the Securities and Exchange Act and shall not engage in insider trading using material non-public information obtained in the

course of their duties, nor shall they disclose such information to others to prevent others from engaging in insider trading.

Other institutions or persons participating in the Company's mergers, spin-offs, acquisitions, share transfers, major memoranda, strategic alliances, other business cooperation plans, or major contracts shall sign confidentiality agreements with the Company, undertaking not to disclose the Company's trade secrets or other material information known to them, and not to use such information without the Company's consent.

#### **Article 16 Disclosure of Ethical Corporate Management Policy**

The Company shall disclose its ethical corporate management policy in internal rules, annual reports, on the Company website, or in other promotional materials, and shall appropriately announce such policy at external events such as product launches and investor conferences, so that suppliers, customers, and other business-related institutions and personnel clearly understand the Company's philosophy and standards of ethical management.

#### **Article 17 Due Diligence on Business Counterparties**

Before establishing business relationships, the Company shall assess the legality and ethical corporate management policies of agents, suppliers, customers, or other business counterparties, as well as any record of unethical conduct, to ensure that their business practices are fair and transparent and that they do not request, offer, or accept bribes.

In carrying out the foregoing assessment, the Company may implement appropriate due diligence procedures and review the following:

1. The counterparty's country, place of operation, organizational structure, business policies, and payment locations.
2. Whether the counterparty has established ethical corporate management policies and the status of their implementation.
3. Whether the counterparty operates in a country with a high risk of corruption.
4. Whether the counterparty's line of business is in an industry with a high risk of bribery.
5. The counterparty's long-term operational status and business reputation.
6. Opinions from the counterparty's business partners.
7. Whether the counterparty has any record of bribery, illegal political contributions, or other unethical behavior.

### **Article 18 Communication of Ethical Corporate Management Policy**

In the course of business activities, the Company's personnel shall explain the Company's ethical corporate management policy and related rules to trading counterparties and expressly refuse to directly or indirectly provide, promise, request, or accept any improper benefit in any form or under any name.

### **Article 19 Avoidance of Business with Unethical Counterparties**

The Company's personnel shall avoid engaging in business transactions with agents, suppliers, customers, or other business counterparties that are involved in unethical conduct. If unethical conduct by a business counterparty or cooperative partner is discovered, the Company shall immediately cease business dealings and list such party as a blacklisted counterparty, thereby implementing the Company's ethical corporate management policy.

### **Article 20 Contractual Safeguards**

When entering into contracts with counterparties, the Company shall fully understand the counterparty's ethical corporate management practices and include provisions in the contract requiring compliance with the Company's ethical corporate management policy. At a minimum, contracts shall include the following:

1. If either party becomes aware that its personnel have violated any contractual clause prohibiting the acceptance of commissions, kickbacks, or other improper benefits, that party shall immediately disclose to the other party the identities of such personnel, the method and amount of any offer, promise, request, or acceptance of improper benefits, and provide relevant evidence and cooperate with the other party's investigation. Where losses are incurred, the injured party may claim damages and offset such amounts against the contract price payable.
2. If either party engages in unethical conduct in the course of business activities, the other party may terminate or rescind the contract at any time unconditionally.
3. The contract shall specify clear and reasonable payment terms, including payment location, method, and compliance with applicable tax laws and regulations.

### **Article 21 Whistleblowing Mechanism and Protection**

The Company encourages internal and external persons to report unethical or improper conduct. Rewards may be granted based on the severity of the reported matter. Internal personnel who file false or malicious reports shall be subject to disciplinary action, and in serious cases, dismissal.

The Company shall establish and publicly disclose internal independent whistleblowing mailboxes and hotlines on the Company website and internal network, or appoint an external independent institution to provide such channels for internal and external use.

Whistleblowers shall provide at least the following information:

1. The whistleblower's name, ID number, and contact information (address, telephone number, or email).
2. The name of the reported party or sufficient information to identify the reported party.
3. Specific facts and evidence sufficient for investigation.

Personnel handling whistleblowing cases shall sign a written confidentiality undertaking regarding the identity of the whistleblower and the reported content. The Company undertakes to protect whistleblowers from improper treatment as a result of their reports.

The Responsible Unit shall handle reported cases in accordance with the following procedures:

1. Reports involving general employees shall be submitted to the department head; reports involving Directors or senior managers shall be submitted to the Independent Directors.
2. The Responsible Unit and the supervisor or personnel receiving such reports shall promptly investigate the relevant facts, with assistance from legal compliance or other relevant departments where necessary.
3. If the reported conduct is found to be in violation of laws or the Company's ethical corporate management policy or rules, the reported person shall be required to immediately cease the conduct and appropriate disciplinary measures shall be taken. Legal action may be instituted to claim damages where necessary to protect the Company's reputation and interests.
4. Records of case acceptance, investigation processes, and investigation results shall be kept in writing and preserved for five years, which may be in electronic form. If litigation arises prior to expiration of the retention period, relevant data shall continue to be preserved until the conclusion of the litigation.
5. For substantiated cases, the relevant units of the Company shall be instructed to review internal control systems and operating procedures and propose improvement measures to prevent recurrence of similar conduct.
6. The Responsible Unit shall report the whistleblowing cases, handling methods, and subsequent review and improvement measures to the Board of Directors.

## **Article 22 Reporting to Authorities**

If the Company's personnel become aware of unethical conduct involving the Company that constitutes a criminal offense, the Company shall report the relevant facts to judicial and prosecutorial authorities; where public agencies or public officials are involved, the matter shall also be reported to the government anti-corruption agency.

## **Article 23 Internal Communication and Disciplinary Measures**

The Responsible Unit shall regularly promote internal awareness and arrange for the Chairperson, President, or senior management to communicate the importance of integrity to Directors, employees, and appointees.

The Company shall incorporate ethical corporate management into employee performance evaluations and human resource policies and establish clear and effective reward, discipline, and grievance mechanisms.

For personnel who commit serious unethical conduct, the Company shall dismiss or terminate them in accordance with applicable laws and internal personnel regulations, and may disclose on the internal website the violator's title, name, date and nature of violation, and measures taken.

## **Article 24 Enforcement**

These Procedures and Guidelines shall be implemented upon approval by the Board of Directors and reported to the Shareholders' Meeting. The same shall apply to any amendments.

When these Procedures and Guidelines are submitted to the Board of Directors for discussion, full consideration shall be given to the opinions of all Independent Directors. Any dissenting or qualified opinions shall be recorded in the minutes of the Board meeting. Where an Independent Director is unable to attend the Board meeting in person to express such opinions, except for legitimate reasons, a written opinion shall be submitted in advance and included in the minutes of the Board meeting.