

Jia Jie Biomedical Company Limited
Operating Procedures Governing Financial and Business Transactions Between
Related Parties

Approved by the Board of Directors on August 5, 2025

Article 1

In order to ensure sound financial and business transactions between Jia Jie Biomedical Co., Ltd. (the “Company”) and its related parties, and to prevent non-arm’s-length transactions or improper transfers of benefits arising from purchases and sales of goods, acquisitions and disposals of assets, endorsements and guarantees, or loans of funds among related parties, these Operating Procedures are established in accordance with Article 17 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, for compliance.

Article 2

Unless otherwise provided by applicable laws, regulations, or the Articles of Incorporation, all financial and business transactions between the Company and its related parties shall be conducted in accordance with these Operating Procedures.

Article 3

For purposes of these Operating Procedures, the term “related party” shall be defined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The term “related enterprises” as used herein refers to enterprises that exist independently but have one of the following relationships with each other as prescribed in Article 369-1 of the Company Act:

1. Companies having a controlling and subordinate relationship.
2. Companies having mutual investment relationships.

In determining the controlling and subordinate relationships set forth in the preceding paragraph, substance over form shall be taken into consideration in addition to legal form.

Article 4

The Company shall, taking into account its overall operational activities, establish an effective internal control system for transactions with related parties (including related enterprises), and shall conduct ongoing reviews in response to changes in the internal

and external environment to ensure the continued effectiveness of the design and implementation of such system.

The Company shall, after considering the laws and regulations of the jurisdictions where its subsidiaries are located and their actual operating nature, urge its subsidiaries to establish effective internal control systems. Where a related party is a non-public company, the Company shall still assess the extent of its impact on the Company's financial and business operations and require it to establish effective internal control systems as well as financial, business, and accounting management systems.

Article 5

In supervising the operation and management of related enterprises, in addition to implementing the relevant internal control systems established by the Company, the following matters shall also be observed:

1. The Company shall, based on its shareholding ratio, obtain an appropriate number of seats as directors and supervisors of the related enterprises.
2. Directors dispatched by the Company to related enterprises shall regularly supervise their operations. Any abnormal matters shall be investigated, recorded, and reported to the Chairman or President of the Company.
3. The Company shall dispatch suitable personnel to hold key positions in related enterprises, such as president, chief financial officer, or head of internal audit, in order to assume responsibilities for management, decision-making authority, supervision, and evaluation.
4. The Company shall regularly convene management meetings at which the management of each subsidiary shall report on financial condition, operating results, cash flows, budget variances, major contracts, and other operating performance matters, and communicate with the Company regarding any deficiencies and improvement status or plans. Relevant information shall be properly retained.
5. In addition to reviewing the audit reports or self-inspection reports submitted by subsidiaries, the Company's internal auditors shall conduct regular or ad hoc audits of subsidiaries. Audit findings and recommendations, after approval, shall be communicated to the audited subsidiaries for improvement, and follow-up reports shall be prepared periodically to ensure that appropriate corrective actions have been taken in a timely manner.
6. Subsidiaries shall regularly submit financial statements for the preceding month, including balance sheets, income statements, and cash flow statements. In the event of any abnormalities, analytical reports shall also be provided for the

Company's control purposes. Other related enterprises shall also regularly provide quarterly financial statements, including balance sheets and income statements, for the Company's analysis and review.

Article 6

Managers of the Company shall not concurrently serve as managers of related enterprises, nor shall they operate or participate in businesses of the same nature as that of the Company, unless otherwise approved by a resolution of the Board of Directors. The authority and responsibilities for personnel management between the Company and related enterprises shall be clearly delineated, and personnel interchange shall be avoided. Where support or personnel transfers are indeed necessary, the scope of work, authority and responsibility, and cost-sharing arrangements shall be defined in advance.

Article 7

The Company shall establish effective financial and business communication systems with its related enterprises, and shall conduct comprehensive risk assessments of correspondent banks, major customers, and suppliers in order to reduce credit risk. For related enterprises having financial or business transactions with the Company, the Company shall closely monitor their material financial and business matters at all times for risk control purposes.

Article 8

Any loans of funds to, or endorsements and guarantees provided for, related parties shall be prudently evaluated and shall comply with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, as well as the Company's own procedures for loans of funds to others and endorsements and guarantees.

Article 9

Business transactions between the Company and related parties shall clearly specify pricing terms and payment methods. The purpose, price, terms, substance and form of the transaction, and relevant handling procedures shall not be manifestly unreasonable or significantly inconsistent with normal transactions conducted with non-related parties.

Article 9-1

Where the Company's purchases or sales of goods, or transactions involving labor or technical services with a related party, are expected to reach ten percent (10%) of the

Company's most recent consolidated total assets or consolidated net operating revenue for the most recent fiscal year on an annual basis, the following information shall be submitted to the Board of Directors for approval prior to execution of the transaction, unless such transaction is subject to the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, or is conducted between the Company and its parent company, subsidiaries, or among subsidiaries:

1. The transaction items, purpose, necessity, and expected benefits.
2. The reasons for selecting the related party as the transaction counterparty.
3. The principles for determining transaction prices and the upper limit of the estimated annual transaction amount.
4. An explanation as to whether the transaction terms comply with normal commercial terms and do not prejudice the interests of the Company or its shareholders.
5. Transaction restrictions and other material agreed matters.

For transactions with related parties as set forth in the preceding paragraph, the following matters shall be reported to the most recent shareholders' meeting after the end of the fiscal year:

1. The actual transaction amount and terms.
2. Whether the transaction was conducted in accordance with the pricing principles approved by the Board of Directors.
3. Whether the transaction amount exceeded the annual transaction amount cap approved by the Board of Directors. If the cap was exceeded, the reasons, necessity, and reasonableness shall be explained.

Article 10

Asset transactions, derivative transactions, mergers, demergers, acquisitions, or share transfers conducted between the Company and related parties shall be handled in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the Company's own procedures for acquisition or disposal of assets.

Article 11

Where financial or business transactions with related parties require approval by the Board of Directors, the opinions of all independent directors shall be fully considered, and their explicit opinions of consent or dissent, together with the reasons for any dissent, shall be recorded in the minutes of the Board meeting.

If a director has a personal interest, or represents a juristic person that has an interest, in any matter under discussion at a meeting, such that there is a risk of prejudice to the Company's interests, the director shall recuse himself or herself from discussion and voting, and shall not exercise voting rights on behalf of another director. Directors shall exercise self-discipline and shall not improperly support one another.

Where the spouse of a director, a blood relative within the second degree of kinship, or a company having a controlling or subordinate relationship with the director has an interest in the matters set forth in the preceding paragraph, such interest shall be deemed to constitute a personal interest of the director with respect to such matters.

Article 12

The Company shall, in accordance with applicable laws and regulations governing matters subject to public disclosure or filing and the relevant deadlines, promptly arrange for its subsidiaries to provide necessary financial and business information, or engage certified public accountants to audit or review the financial reports of its subsidiaries.

Article 13

Where any of the following circumstances occurs with respect to a related enterprise, the Company shall make public announcements and filings on its behalf:

1. Where a subsidiary whose shares are not publicly issued domestically reaches the threshold for public announcement and filing in connection with the acquisition or disposal of assets, provision of endorsements or guarantees, or loans of funds to others.
2. Matters relating to bankruptcy or reorganization proceedings undertaken by the parent company or a subsidiary in accordance with applicable laws and regulations.
3. Material resolutions adopted by the board of directors of a related enterprise that have a significant impact on the Company's shareholders' equity or the price of its securities.
4. Where a subsidiary of the Company or a non-listed parent company is required to disclose material information pursuant to the Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities promulgated by the Taiwan Stock Exchange Corporation, or the Procedures for Verification and Disclosure of Material Information of TPEX Listed Companies promulgated by the Taipei Exchange.

Article 14

These Operating Procedures shall be implemented upon approval by the Board of Directors, and any amendments hereto shall be subject to the same procedure.