

**Jia Jie Biomedical Company Limited**  
**Reporting Channels and Comprehensive Procedures for Handling Unlawful or Unethical Conduct by Internal and External Personnel**

To comply with regulatory requirements on corporate governance and to implement Article 23 of the “Corporate Integrity Management Best Practice Principles for TWSE/TPEx Listed Companies,” this Policy is established to encourage the reporting of unlawful or unethical conduct.

**Article 1 Rewards and Disciplinary Actions**

Jia Jie Biomedical Co., Ltd. (the “Company”) encourages both internal and external personnel to report unlawful or unethical conduct. Where the reported matter is verified as true upon investigation, a reward may be granted to the whistleblower based on the severity and significance of the case. If any internal personnel are found to have made a false report or a malicious accusation, disciplinary action shall be taken in proportion to the seriousness of the misconduct, and in severe cases, the individual may be dismissed.

**Article 2 Procedures for Handling Reports**

1. The Company shall establish and publicly announce an independent internal reporting mailbox on both its corporate website and intranet for use by internal and external personnel. The Company’s designated reporting mailbox is as follows:  
*chiajei@jiajiebio.com*
2. Whistleblowers shall provide their real names and sufficient information to facilitate investigation, including the name, department, and position of the reported person, as well as the date of occurrence and a detailed description of the incident.
3. Confidentiality of the whistleblower’s identity and report content:  
The content of the report and the identity of the whistleblower shall be kept confidential within the scope permitted by law. Except when necessary for investigation or required by law, such information shall not be disclosed to any unrelated third party without the consent of the concerned party.
4. Protection of whistleblowers:  
The Company will protect whistleblowers who report violations or participate in the investigation process from unfair retaliation or inappropriate treatment.
5. Responsible Unit for Handling Reports:  
The Human Resources Department is responsible for receiving reports from

shareholders, investors, directors, managers, employees, and other internal or external stakeholders, or any other individuals who discover violations of the Company's Code of Ethical Conduct, Ethical Corporate Management Best Practice Principles, applicable laws and regulations, or other internal rules.

6. Handling Procedures:

- (1) If the report involves general employees, it shall be directly submitted to the General Manager and the relevant department supervisor shall be notified. If the report involves senior executives or directors, it shall be reported to the Audit Committee.
- (2) If the investigation confirms that the reported individual has violated relevant laws, regulations, or the Company's ethical management policies and rules, the Company shall immediately require the individual to cease the relevant conduct and take appropriate actions. When necessary, legal procedures may be initiated to seek compensation for damages in order to safeguard the Company's reputation and interests.
- (3) The report acceptance, investigation process, and investigation results shall be documented in writing and retained for **five years**, which may be stored electronically. If litigation related to the reported matter occurs before the retention period expires, the relevant records shall be retained until the litigation is concluded.
- (4) If the reported matter is verified to be true, the relevant units shall be instructed to review the internal control systems and operating procedures and propose improvement measures to prevent similar incidents from occurring again.
- (5) The responsible unit shall report the reported matter, the handling process, and subsequent review and improvement measures to the Board of Directors.

**Article 3 Cases Not Accepted for Investigation**

Whistleblowing cases shall not be accepted under any of the following circumstances:

1. The report is made anonymously or under a false name, and the whistleblower has not provided any contact information.
2. The report does not include sufficient evidence or information to enable an effective investigation.