

Jia Jie Biomedical Company Limited

Policy on Linking Senior Management Compensation with ESG Performance

Article 1 Purpose of the Policy

Compensation for senior management—including salary, bonuses, and employee remuneration—is determined based on differences in education, experience, performance, and years of service. The compensation granted to managers must also be reviewed and approved by Jia Jie Biomedical Co., Ltd. (the “Company”)’s Remuneration Committee, taking into account the Company’s annual operating performance, the manager’s position, and the responsibilities undertaken.

To incentivize senior management to focus on long-term, holistic performance aligned with sustainable operations—and to ensure the Company’s commitment to sustainable development and long-term value creation—this Policy establishes a framework linking compensation with ESG-related performance indicators.

Article 2 Scope of Application

This Policy applies to senior management personnel, including the President and Vice Presidents.

Article 3 Objectives

1. To establish a mechanism linking senior management compensation and incentive bonuses with ESG performance.
2. To strengthen the Company’s momentum in promoting ESG initiatives and continuously improve ESG performance.
3. To pursue corporate sustainability and enhance long-term shareholder value.
4. In the medium to long term, to evaluate the inclusion of sustainability indicators (e.g., net-zero carbon emissions) in the performance assessment of all managerial-level personnel.

Article 4 Weighting of Senior Management Sustainability Performance Indicators

Performance Indicator	Weight	Description
Financial Indicators	30%	Company financial performance and comparison against industry peers, such as ROE, ROE peer ranking, budget achievement rates, total assets, revenue performance, etc.
Strategic Indicators	20%	Performance in executing strategic plans, business planning capabilities, and decision-making effectiveness.
Sustainability Indicators (ESG)	20%	Sustainability and internal control metrics focusing on environmental, social, and corporate governance (ESG) performance, as well as the establishment and implementation of internal control systems.
Management Indicators	20%	Performance in internal management and leadership capabilities, such as leadership development and organizational efficiency.
Learning & Development Indicators	10%	Enhancement of managerial competencies and strengthened awareness of ESG principles through training and development.