

**Jia Jie Biomedical Company Limited**  
**Risk Management Policies and Procedures**

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

**Article 1 Purpose**

To establish a sound risk management framework and, through ongoing risk awareness, identify, analyze, measure, monitor, respond to, and report risks, this Risk Management Policies and Procedures (the “Policy”) is adopted as the highest guiding principles for all units of Jia Jie Biomedical Co., Ltd. (the “Company”). This Policy aims to ensure the Company’s sound operations and strengthen corporate governance.

**Article 2 Basis for Establishment**

This Policy is established in accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies” issued by the Financial Supervisory Commission and the “Corporate Risk Management Best Practice Principles for TWSE/TPEX Listed Companies.”

It aims to establish an effective risk management mechanism by evaluating and supervising the Company’s risk tolerance, current risk exposure, risk response strategies, and compliance with risk management procedures.

**Article 3 Scope of Application**

This Policy applies to risk management activities at all levels of the Company.

**Article 4 Definition of Risk Management**

Risk management refers to the processes undertaken with sustainable operations as the Company’s highest objective, identifying significant potential risks and formulating corresponding control and contingency mechanisms to keep risks within manageable limits, thereby minimizing impacts and reasonably ensuring the achievement of the Company’s objectives.

**Article 5 Organizational Structure and Responsibilities**

The Company’s risk management framework includes the Board of Directors and all functional units. Responsibilities are as follows:

1. Board of Directors

As the Company’s highest supervisory body for risk management, the Board shall ensure compliance with laws and oversee the implementation of the Company’s overall risk management. The Board shall clearly understand the risks associated with business

operations, ensure the effectiveness of risk management mechanisms, and bear ultimate responsibility for risk management.

Specific responsibilities include:

- (1) Approving risk management policies, procedures, and framework.
- (2) Ensuring alignment between operating strategies and risk management policies.
- (3) Ensuring the establishment of appropriate risk management mechanisms and culture.
- (4) Supervising and ensuring effective operation of the overall risk management system.
- (5) Allocating and assigning adequate and appropriate resources to ensure effective risk management.

## 2. Functional Units

Managers of each unit are responsible for risk management within their scope of authority. They shall clearly identify the risks their units face, ensure effective execution of risk control mechanisms and procedures, and regularly report risk management status to the Risk Management Task Force.

## **Article 6 Risk Management Procedures**

Based on the risk characteristics and impact assessments compiled from various units, risks shall be identified, analyzed, measured, monitored, responded to, and reported, with corresponding improvements implemented. The process is as follows:

### 1. Risk Identification

Each unit shall, in accordance with the risk management policy and procedures, identify risks associated with its responsibilities, including strategic risks, operational risks, financial risks, information risks, compliance risks, integrity risks, and emerging risks (such as climate change or pandemic-related risks).

### 2. Risk Analysis and Measurement

Each unit shall analyze risks and, after considering the effectiveness of existing internal controls, categorize and prioritize risks based on risk level. The prioritized risks shall serve as the basis for formulating subsequent response measures.

### 3. Risk Monitoring and Response

Relevant personnel in each unit shall, based on risk analysis results, plan and implement response measures for prioritized risks. These shall also serve as reference for formulating improvement actions for operational units.

#### 4. Risk Reporting

Risk control status shall be compiled periodically and reported to the Board of Directors.

#### **Article 7 Risk Information Reporting and Disclosure**

In addition to disclosures required by regulatory authorities, the Company is advised to disclose information related to risk management in the annual report, sustainability report, and on the Company's website.