

**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. Personnel responsible for handling whistleblowing cases shall maintain strict confidentiality regarding the whistleblower’s identity and the contents of the report, and shall ensure that the whistleblower is protected from any improper treatment or retaliation resulting from the report.
4. Handling Procedures:
  - (1) Reports involving general employees shall be submitted directly to the President, who shall also notify the relevant department head. Reports involving senior executives or directors shall be submitted to the Audit Committee.

- (2) If the reported person is found to have violated applicable laws, regulations, or the Company's integrity management policies and rules, the individual shall be required to immediately cease the misconduct and be subject to appropriate disciplinary actions. Where necessary, the Company may pursue legal remedies, including claims for damages, to protect its reputation and interests.
- (3) Written documentation of the receipt, investigation process, and results of each report shall be properly maintained for a minimum of five (5) years and may be stored electronically. If any litigation related to the report arises before the retention period expires, such records shall be preserved until the conclusion of the litigation.
- (4) For any verified report, the responsible units shall be instructed to review the relevant internal control systems and operational procedures, and to propose corrective measures to prevent recurrence of similar misconduct.
- (5) The responsible department shall report the case, the handling measures taken, and the follow-up review and improvements 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.