

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

GRAPE KING BIO LTD

No 402, Sec. 2, Jinling Rd., Pingzhen Dist.,
Taoyuan City

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

6,546.9894 tonnes of CO₂e

Indirect emissions

34,325.5603 tonnes of CO₂e

Direct emissions and indirect emissions

40,872.550 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 02 September 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

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The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	4,065.6869
		Direct emissions from mobile combustion	62.4721
		Direct process emissions and removals from industrial processes	202.8888
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	2,215.9416
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Imported electricity	14,897.7098
	Transportation	Not significant	--
	Products used by an organization	Fuel- and energy-related activities (not included in scope 1 or scope 2)	19,427.8505
		Purchased raw materials (top 80% of total organizational weight)	
		Purchased materials (top 95% of total organizational weight)	
		Waste treatment	
	Associated with the use of products from the organization	Not significant	--
	Other sources	Not significant	--
Direct emissions and indirect emissions			40,872.550

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Grape King Bio Headquarters (Include Rivershine Co. Ltd)	960.3895	2,824.1868	4,839.4931	8,624.069

Grape King Bio Zhongli Factory	2,595.2255	6,455.8800	9,288.6187	18,339.724
Grape King Biotech Research Institute	2,312.6756	3,533.9544	1,364.5863	7,211.216
Grape King Bio Distribution Center	19.7186	99.4134	25.2445	144.377
Grape King Bio Taipei Office	26.5325	50.4146	17.2647	94.212
Grape King Bio Telesales Center	0.1542	8.5116	2.7550	11.421
Grape King Bio Park	631.3911	1,915.9080	3,887.7482	6,435.047
Grape King Health And Vitality Power Center	0.9024	9.4409	2.1400	12.483

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by GRAPE KING BIO LTD (hereinafter referred to as "GRAPE KING"), No 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of GRAPE KING is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 25 August 2023.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 10 June 2025 to 30 June 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:

Site	Address
Grape King Bio Headquarters (Include Rivershine Co. Ltd)	No.402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City 324
Grape King Bio Zhongli Factory	No.60, Sec. 3, Longgang Rd., Zhongli Dist., Taoyuan City 320
Grape King Biotech Research Institute	No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City 325
Grape King Bio Distribution Center	No.466, Sec. 2, Xinsheng Rd., Zhongli Dist., Taoyuan City 320
Grape King Bio Taipei Office	11F., No.18, Jinzhuang Rd., Neihu Dist., Taipei City 114
Grape King Bio Telesales Center	3F., No. 10, Lane 27, Linyi St., Zhongzheng Dist., Taipei City 100

Grape King Bio Park	No. 8, Gongye 1st Rd., Pingzhen Dist., Taoyuan City 324
Grape King Health And Vitality Power Center	Booth C3, No. 1, Section 1, Taiwan Boulevard, Central District, Taichung City 400

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
 - Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, Ecoinvent 3.9.1.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20250630
- The version of GHG statement: 20250630
- Intended user of the verification opinion: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 40,872.550 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

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- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - The selection of emission factor technical methods for some emission sources has been adjusted, and supporting documents have been supplemented, such as natural gas, fugitive emissions and electricity.
- Retention Limitation:
 - n/a

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of GRAPE KING as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

William Wu

Verifier:

Karly Cheng

Jacky Chen

Verifier:

Mark Kong

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at GRAPE KING BIO LTD, No 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City, This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.