

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 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

6,512.4701 tonnes of CO₂e

Indirect emissions

34,072.0294 tonnes of CO₂e

Direct emissions and indirect emissions

40,584.499 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 27 August 2026

Version 1

TGP56B-15-1 2601

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	3,632.4853
		Direct emissions from mobile combustion	70.5230
		Direct process emissions and removals from industrial processes	89.5813
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	2,719.8805
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Indirect emissions from imported electricity	15,139.9968
	Transportation	Undisclosed	--
	Products used by an organization	Purchased Goods – Electricity (not included in scope2)	3,553.3881
		Purchased Goods_Fuel	1,034.3731
		Purchased Goods_Raw Materials (top 80% of total organizational weight)	3,363.2183
		Purchased Goods_Materials (top 95% of total organizational weight)	10,914.1430
		Services_Waste Disposal	66.9101
	Associated with the use of products from the organization	Undisclosed	--
	Other sources	Undisclosed	--
Direct emissions and indirect emissions			40,584.499

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)	1,061.2773	2,765.2212	4,986.0976	8,812.596
Grape King Bio Zhongli Factory	2,000.0165	6,081.0408	6,907.5145	14,988.572
Grape King Biotech Research Institute	2,627.0739	4,014.0216	1,660.6720	8,301.767
Grape King Bio Distribution Center	26.9096	108.3800	32.0499	167.339
Grape King Bio Taipei Office	27.2555	48.9926	18.5706	94.819
Grape King Bio Telesales Center	0.1542	7.9883	2.8011	10.944
Grape King Bio Park	768.8807	2,103.9912	5,321.6831	8,194.555
Grape King Health And Vitality Power Center	0.9024	10.3611	2.6439	13.907

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: 23 April 2026 to 26 May 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- Location/boundary of the activities:
 - o Grape King Bio Headquarters (Include Rivershine Co. Ltd): No.402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City 324
 - o Grape King Bio Zhongli Factory: No.60, Sec. 3, Longgang Rd., Zhongli Dist., Taoyuan City 320
 - o Grape King Biotech Research Institute: No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City 325
 - o Grape King Bio Distribution Center: No.466, Sec. 2, Xinsheng Rd., Zhongli Dist., Taoyuan City 320
 - o Grape King Bio Taipei Office: 11F., No.18, Jinzhuang Rd., Neihu Dist., Taipei City 114
 - o Grape King Bio Telesales Center: 3F., No. 10, Lane 27, Linyi St., Zhongzheng Dist., Taipei City 100
 - o Grape King Bio Park: No. 8, Gongye 1st Rd., Pingzhen Dist., Taoyuan City 324.
 - o 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:
 - o Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
 - o Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - 0.6096 kgCO₂e/kwh (Announced by China Ministry of Ecology and Environment 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 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 20260520
- The version of GHG statement: 20260630
- 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 of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 40,584.499 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 587.9519 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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- The opinion of SGS is modified in accordance with the following described circumstances.
 - o The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - o The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - o When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - o The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Appropriate evidence has been provided to support the revised statement.
 - The activity data has been revised based on the supporting evidence.
- Retention Limitation:
 - o NA
- Additional Notes:
 - o NA

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 clients.

Lead Verifier:

Mark Kong

Verifier:

Bonnie Hung

Alison Wu

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.