



GRAPE KING BIO

Appendix

[Table 1~6](#) | [ESG Sustainability Performance Metrics](#) | [Global Reporting Initiative \(GRI\) Standards Index](#) | [Sustainability Accounting Standards Board \(SASB\) Index](#) | [ISO26000 Index](#) | [United Nations Global Compact Comparison Chart](#) | [Sustainability Reporting Indicators—Food Industry](#) | [Climate-related Information Index for TWSE/TPEX Listed](#) | [Independent Assurance Opinion Statement](#)

Table 1. Collaborating Associations

Public Affairs Governance

Grape King Bio follows a structured review process for participation in public affairs and policy initiatives. Our relevant departments first evaluate the legitimacy of associations or public events (including climate-related direct lobbying activities) and assess their alignment with our corporate mission. Participation requires approval by department heads, followed by final authorization from the General Manager. Should any inconsistency arise between an association or relevant events' actions and Grape King Bio's original intent or mission during participation, we will hold an internal meeting to discuss and clarify the issue, and take our stand. If such inconsistency is confirmed, we will choose to withdraw from the relevant association or event. In 2025, Grape King Bio did not engage in any direct lobbying activities.

List of Industry Association Participation for 2025

Association	Form of Participation
Taoyuan Pharmacist Association	I-Hang Hsieh and Meng-Hsuan Tsai are its members. According to the regulations of the Pharmacists Act, pharmacists are required to join pharmacists' associations when practicing in various regions
Taoyuan City Nurses Association	Hsin-Yu Hsu and Jia-Qin Li are its members. According to the regulations of the Nursing Personnel Act, nurses are required to join nurses' associations when practicing in various regions
Taiwan Quality Food Association (TQFA)	Grape King Bio is its member
Taiwan Niu-Chang-Chih Industry Association	Deputy General Manager Chin-Chu Chen is its individual member
International Life Sciences Institute Taiwan (ILSI Taiwan)	Grape King Bio is its member/Deputy General Manager Chin-Chu Chen serves as its director
Association for Taiwan-Japan Cooperation on Industrial Technology (TJCIT)	Deputy General Manager Chin-Chu Chen is its individual member
Chinese Association for Industrial Technology Advancement	Deputy General Manager Chin-Chu Chen is its individual member
Taiwan Association for Lactic Acid Bacteria	Grape King Bio is its member/Director Yen-Lien Chen serves as its supervisor
Taoyuan Importers & Exporters Chamber of Commerce	Grape King Bio is its member
Chinese Excellent Management Association (CEMA)	Deputy General Manager Chin-Chu Chen is its individual member
Taiwan Bio Industry Organization (TBIO)	Grape King Bio is its member
Institute for Biotechnology and Medicine Industry	Grape King Bio is its member
Taiwan Functional Food Industry Association	Chairman Tseng serves as its vice director
Taiwan Association for Food Science and Technology	Grape King Bio is its member/Deputy General Manager Chin-Chu Chen serves as its supervisor
Taiwan-Japan Business Exchange Association	Grape King Bio is its member
Health Food Society of Taiwan	Grape King Bio is its member/Deputy General Manager Chin-Chu Chen serves as its director
Food Industry Intelligent Automation Association Taiwan	Grape King Bio is its member
Botanical Drug Development Consortium	Grape King Bio is its member

Taiwan Halal Integrity Development Association	Grape King Bio is its member
Taiwan Association for Traditional and Complementary Medicine (TATCM)	Grape King Bio is its member/Deputy General Manager Chin-Chu Chen serves as its director
Taiwan Association for Food Protection	Hong-Ming Chen serves as its supervisor
Agricultural Chemical Society of Taiwan	Deputy General Manager Chin-Chu Chen serves as its standing director
Biotechnology and Biochemical Engineering Society of Taiwan	Deputy General Manager Chin-Chu Chen serves as its director
Antrodia cinnamomea Association of Taiwan Treasure	Grape King Bio is its member
Taiwan Society for Mass Spectrometry	Ying-Yu Chen is its individual member
Taiwan Testing and Quality Assurance Society (TTQAS)	Grape King Bio is its member/Division Director Sheng-Chieh Hsu serves as its director
Taiwan Canners Association	Grape King Bio is its member
Taiwan Parenteral Drug Association	Grape King Bio is its member
Chinese Non-store Retailers Association	Chairman Tseng serves as its standing director
The Climate Change Organisation (RE100)	Grape King Bio is its member
Information Systems Audit and Control Association (ISACA)	Internal Audit Officer is its member
Taoyuan City Industrial Association	Grape King Bio is its member
Taiwan Pharmaceutical Manufacturer's Association	Grape King Bio is its member/Chairman Tseng and I-Hang Hsieh serve as its representatives
The Allied Association for Science Park Industries	Longtan Branch is its member/General Manager Chin-Chu Chen of Longtan Branch is its backup director
Taiwan Institute of Directors	Chairman Tseng serves as its director
The Third Wednesday Club	Grape King Bio is its member
Chinese National Association of Industry & Commerce, Taiwan	Chairman Tseng is its individual member and serves as its Biomedical Industry Research Committee member
Taiwan Advertiser's Association	Grape King Bio is its member/Chairman Tseng serves as its chairman
Taoyuan Tourism Factory Advancement Association	Grape King Bio is its member/Deputy General Manager Chia-Li Su serves as its director.
Asia-Pacific MarTech Transformation Alliance Association (AMT)	Grape King Bio is its member
Taiwan Medical Association of Human Nutrition (TMAHN)	Grape King Bio is its member
Taipei Biotechnology Service and Business Trade Association	Grape King Bio is its member
Mycological Society of Taiwan	Deputy General Manager Chin-Chu Chen serves as its supervisor
Taiwan Food Industry Development Association	Grape King Bio is its member
Taiwan Institute of Sustainable Energy	Grape King Bio is its member/Chairman serves as its director
Carbon Disclosure Project (CDP)	Grape King Bio is its member
Nutrition Society of Taiwan	Li-Ya Li is a professional lifetime member.

Grape King Bio actively participates in food safety activities. We are a member of several food-related associations, including the Taiwan Quality Food Association, Taiwan Association for Food Science and Technology, and Taiwan Functional Food Industry Association. Our Deputy General Manager serves as a director of multiple associations. We continuously strengthen food safety in the industry through practical exchanges with various corporate organizations and by supporting and utilizing safety guidelines for processed foods and drinks formulated by these associations. We also engage in industry initiatives to enhance our commitment to food safety.

Total contributions and other spending for 2025

Unit: NTD

Participation topic/method	Amount Paid
Continued participation in promoting food safety and supporting the advancement of bioscience and biotechnology through serving as directors or supervisors in development associations.	264,700
Maintained close attention to Taiwan's energy and climate change issues by participating as a member of climate change advocacy organizations, jointly formulating corporate targets and commitments, and enhancing carbon reduction effectiveness.	596,253

Public Contributions and Engagement

Unit: NTD

Participation Types and Amounts Invested Over the Past Four Years	2022	2023	2024	2025
Lobbyists and interest groups	-	-	-	-
Political activities/organizations/candidates	700,000	200,000	-	-
Industry associations	647,600	1,299,523	1,388,046	1,589,700
Others (Note)	-	-	-	-
Total	1,347,600	1,499,523	1,388,046	1,589,700

Note: Including other expenditures associated with ballot initiatives or referendums.

Table 2. Inspection Items at all Grape King Bio Factories

Category	Inspection items for Zhongli and Pingzhen factories	Inspection items for Biotech Research Institute
Physical characteristics	Appearance, Color Difference, Size, Weight, Thickness, Bursting Strength, Leakage Test	Appearance, color deviations, weight
Chemical characteristics	SP.GR., pH, Moisture, Ash, Acid Value, Brix	PH levels, moisture content, sugar content
Microbiological tests	Total Aerobic Plate Count, E.coli, Coliform, Enterobacteriaceae, Staphylococcus aureus, Salmonella, Mold & Yeast Count, Listeria monocytogenes, Pseudomonas aeruginosa	Aerobic plate count, coliform levels, mold and yeast
Heavy metal tests	Arsenic (As) , Lead (Pb) , Cadmium (Cd) , Mercury (Hg) , Copper (Cu) , Antimony (Sb) , Tin (Sn)	
Plasticizer tests	BBP, DBP, DEHP, DNOP, DINP, DIDP, DMP, DEP, DIBP (9 items)	
Pesticide residual tests	410 multiple pesticide residual analyses	
Mycotoxin residual tests	Ochratoxin A, Total Aflatoxin, Citrinin	
Water quality tests	pH, Turbidity, Chlorine Residual Test, Electrical Conductivity, Hardness, Chloride, Total Aerobic Plate Count, E.coli, Coliform	

Table 3. Water Quality Inspection Items at all Grape King Bio Factories

Water for pharmaceuticals-Internal inspection items		
Internal Inspection	Inspection Frequency	Inspection Items
Raw water (Sampling site 1)	One inspection every two weeks	8 items: pH levels, turbidity, residual chlorine, total hardness, electrical conductivity, total organic carbon, aerobic plate count, coliform levels
Water quality system site (Sampling sites 2-7)	One inspection every two weeks	Sampling site 2 Turbidity
		Sampling site 3 Total hardness
		Sampling site 4 3 items: Residual chlorine, aerobic plate count, coliform levels
		Sampling site 5 5 items: pH levels, total hardness, electrical conductivity, aerobic plate count, coliform levels
		Sampling site 6 3 items: electrical conductivity, aerobic plate count, coliform levels
Sampling site 7 3 items: Total organic carbon, aerobic plate count, coliform levels		
Pure water (Usage sites 1-6)	One inspection every two weeks	4 items: Appearance, electrical conductivity, total organic carbon, total organic carbon

Water for foods-External inspection items		
External Inspections	Inspection Frequency	Inspection Items
Raw water	One inspection every two weeks	External inspections cover a total of 68 inspection items in accordance with the standards for drinking water released by the Ministry of Environment.

Water for foods-Internal inspection items		
Internal Inspection	Inspection Frequency	Inspection Items
Raw water (Sampling site 1)	One inspection every two weeks	7 items: pH levels, turbidity, residual chlorine, total hardness, total dissolved solids, aerobic plate count, coliform levels
Water quality system site (Sampling sites 2-5)	One inspection every two weeks	Sampling site 2 Turbidity
		Sampling site 3 Total hardness
		Sampling site 4 Residual chlorine
		Sampling site 5 6 items: pH levels, turbidity, total hardness, total dissolved solids, aerobic plate count, coliform levels

Table 4. External Certifications and Legal Compliance for Food Safety at Grape King Bio

The Act Governing Food Safety and Sanitation, Regulations on Good Hygiene Practice for Food (GHP), Taiwan Quality Food (TQF) General Technical Specifications, ISO 22000 & HACCP food safety management system, FSSC 22000 food safety management system, National Sanitation Foundation Good Manufacturing Practice (NSF GMP), Halal certification (THIDA, MUJ), Health Food Control Act, food industry registry platform, and regulations issued by the TFDA.

Table 5. Third-Party Certifications Obtained by Grape King Bio

System Classification	Certification System	Pingzhen Headquarters	Zhongli Factory	Longtan Branch	Yungfeng Factory
EMS	ISO 14001:2015	Yes	No	Yes	No
	ISO 50001:2018	Yes	No	Yes	No
OHSMS	ISO 45001:2018	Yes	No	Yes	No
	CNS 45001:2018	Yes	No	Yes	No
QMS	FSSC 22000 (Note 1)	Yes	No	No	No
	ISO 22000:2018 (Note 5)	Yes	Yes	Yes	Yes
	HACCP (Note 2)	Yes	Yes	Yes	Yes
	PIC/S GMP	No	Yes	No	No
	GDP	Yes	Yes	No	No
	NSF GMP	Yes	No	No	No
	TQF (Note 3)	Yes	No	No	No
Halal (Note 4)	Yes	Yes	Yes	No	
ISO/IEC 17025:2017	Yes	Yes	Yes	No	No

Note:
 1.The latest version (Version 6) was obtained
 2.Commissioned verification by SGS
 3.Taiwan Quality Food Association; Taiwan Quality Food (TQF)
 4.Our Pingzhen Factory obtained 7 product certifications, and our Zhongli and Longtan factories obtained raw material certifications.

Table 6. Sustainable Economic Activities by Grape King Bio

In alignment with Taiwan's "2050 Net-Zero Emissions Target" and the "Green Growth and the 2050 Net-Zero Transition" policy objectives, and to encourage more companies to advance toward decarbonization and sustainability, the Financial Supervisory Commission, together with the Ministry of Environment, Ministry of Economic Affairs, Ministry of Transportation and Communications, Ministry of the Interior, and Ministry of Agriculture, jointly announced the second edition of the "Reference Guidelines for the Recognition of Sustainable Economic Activities" on December 31, 2024 (the "Guidelines"). The revised Guidelines expanded the scope of applicable sectors to five industries, namely manufacturing, construction, buildings and real estate, transportation and storage, waste management, and agriculture and forestry, covering a total of 29 ordinary economic activities and 14 forward-looking economic activities.

The inventory results of our primary economic activities are as follows:

Economic activity category	R&D and Infrastructure for Smart Grid Systems	Manufacturing high energy-efficiency equipment and application of high-efficiency technologies
Invested Project Details in 2025	In connection with the Manufacturing Execution System (MES) project, we established an energy visualization platform to provide real-time displays of data from digital electricity meters installed in the plant's central utility monitoring system, together with changes in contracted electricity capacity.	<p>ESCO chillers</p> <p>Zhongli Factory is our earliest-established factory, and many of the supporting systems required for operations have been in service for approximately 15 years. In addition to low energy conversion efficiency, the frequency of unexpected failures has continued to increase, creating a significant burden on equipment maintenance and electricity costs. Accordingly, this assessment covered the three most energy-intensive systems at Zhongli Factory. Through participation in a government program, we directly applied for subsidies from the Ministry of Economic Affairs to replace outdated equipment in a planned manner. Measurements showed that the current chiller efficiency at the factory was 1.42 kW/RT, approximately 2.1 times higher than the international energy consumption benchmark of 0.67 kW/RT.</p> <p>Air bearing blowers</p> <p>Pingzhen Factory replaced the traditional 100 HP roots blowers with air bearing blowers in wastewater facilities, saving 185,449 kWh of electricity and reducing carbon emissions by 87.9 tCO₂e annually, while improving wastewater treatment efficiency and achieving energy-saving and carbon-reduction objectives.</p>
Whether the activity applies to "ordinary economic activities" and "supportive economic activities" under these Guideline are applicable.	Supportive economic activities	Supportive economic activities
Project amount (capital expenditure or operating expenditure) Unit: Thousand NTD (%) (From January 1, 2025 to December 31, 2025)	0.01%	0.15%
Criterion 1: Whether the activity meets the technical screening criteria for making a substantial contribution to at least one environmental objective?	/	/
Criterion 2: Whether the activity does no significant harm to the six environmental objectives?	Aligned	Aligned
Criterion 3: Whether the activity complies with minimum safeguards?	Aligned	Aligned
Whether a transition plan is in place?	/	/
Assessment result: The extent to which each economic activity is aligned with the Guidelines and its level of sustainability (Aligned / Not aligned / Not applicable)	Aligned	Aligned

ESG Sustainability Performance Metrics

For the past five years, ESG sustainability performance metrics can be viewed on Grape King Bio's [official website](#).

Global Reporting Initiative (GRI) Standards Index

General Disclosures

Grape King Bio follows GRI to publish the Report. The report covers performance in economic, social and environmental aspects in 2025 (from January 1 to December 31, 2025)

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks
GRI 1: Foundation 2021				
GRI 2: General Disclosures 2021				
1. The organization and its reporting practices				
2-1	Organizational details	About the Report Introduction to Grape King Bio	P.2 P.10	
2-2	Entities included in the organization's sustainability reporting	About the Report	P.2	
2-3	Reporting period, frequency and contact point	About the Report	P.2	
2-4	Restatements of information	No changes in mergers or acquisitions, reporting periods, nature of business, and measurement methods		
2-5	External assurance	About the Report Appendix-Independent Assurance Opinion Statement	P.2 P.159	
2. Activities and workers				
2-6	Activities, value chain and other business relationships	Introduction to Grape King Bio – Value Chain	P.18	
2-7	Employees	4.2 Talent Recruitment and Structure	P.92	
2-8	Workers who are not employees	4.2 Talent Recruitment and Structure	P.92	
3. Governance				
2-9	Governance structure and composition	2025 Annual Report 1.1 Corporate Governance and Transparency	P.30	
2-10	Nomination and selection of the highest governance body	1.1 Corporate Governance and Transparency	P.30	
2-11	Chair of the highest governance body	Introduction to Grape King Bio-ESG Management Structure: ESG Committee 1.1 Corporate Governance and Transparency	P.14 P.30	
2-12	Role of the highest governance body in overseeing the management of impacts	Introduction to Grape King Bio-ESG Management Structure: ESG Committee	P.14	
2-13	Delegation of responsibility for managing impacts	Introduction to Grape King Bio-ESG Management Structure: ESG Committee	P.14	

2-14	Role of the highest governance body in sustainability reporting	Stakeholder Communication and Analysis of Material Topics	P.20	
2-15	Conflicts of interest	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics Grape King Bio Annual Report 2025	P.30 P.36	
2-16	Communication of critical concerns	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	P.30 P.36	
2-17	Collective knowledge of the highest governance body	1.1 Corporate Governance and Transparency	P.30	
2-18	Evaluation of the performance of the highest governance body	1.1 Corporate Governance and Transparency	P.30	
2-19	Remuneration policies	1.1 Corporate Governance and Transparency	P.30	
2-20	Process to determine remuneration	1.1 Corporate Governance and Transparency	P.30	
2-21	Annual total compensation ratio	1.1 Corporate Governance and Transparency	P.30	
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	A Message from the Chairman Sustainability Strategy: Goals and Commitments	P.5 P.7	
2-23	Policy commitments	4.1 Human Rights	P.89	
2-24	Embedding policy commitments	4.1 Human Rights	P.89	
2-25	Processes to remediate negative impacts	4.6.1 Multiple Communication Channels	P.109	
2-26	Mechanisms for seeking advice and raising concerns	4.6.1 Multiple Communication Channels	P.109	
2-27	Compliance with laws and regulations	1.5 Legal Compliance	P.46	
2-28	Membership associations	Table 1. Collaborating Associations	P.145	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Communication and Analysis of Material Topics	P.20	
2-30	Collective bargaining agreements	4.6.1 Multiple Communication Channels	P.109	
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	P.20	
3-2	List of material topics	Stakeholder Communication and Analysis of Material Topics	P.20	
3-3	Management of material topics	Impacts of Material Themes and Corporate Responses	P.23	

Disclosure of 10 Material Topics

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks
1. Product Liability and Safety				
GRI3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics Ch2 Product Liability	P.20 P.48
GRI416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.5 Legal Compliance	P.46
2. Legal Compliance				
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 1.5 Legal Compliance	P.20 P.46
GRI416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.5 Legal Compliance	P.46
3. Customer Service				
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics	P.20
GRI418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.3 Listening to Customer Opinions 3.3.4 Information Security and Customer Privacy Protection	P.82 P.84
4. Energy Management and Circular Economy				
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 6.3 Management of Energy Resources 6.5 Waste Management	P.20 P.134 P.139
GRI306: Waste 2020	306-1 306-2 306-3 306-4 306-5	Generation of waste, significant impacts associated with waste, management measures, the amount of waste generated, and methods of disposal.	6.5 Waste Management	P.139
GRI103: Energy 2025	103-1 103-2 103-4 103-5	Disclosure of energy policy, energy consumption, intensity, and reduction efforts	6.3 Management of Energy Resources	P.134

5. Innovation and R&D					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 3.1 Innovation Management and Patents	P.20 P.72	
6. Ethics and Integrity					
GRI3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 1.2 Corporate Integrity and Business Ethics	P.20 P.36	
GRI205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	P.36	
7. Nutritious and Affordable Products					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 2.3 Sustainable Products	P.20 P.67	
8. Marketing and Labeling					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 2.2.4 Tracking and Compliance Management	P.20 P.64	
GRI417: Marketing and Labeling 2016	417-1 417-2 417-3	Requirements for product and service information and labeling, and any instances of non-compliance	1.5 Legal Compliance 2.2.4 Tracking and Compliance Management	P.46 P.64	
9. Information Security					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 3.3.4 Information Security and Customer Privacy Protection	P.20 P.84	
10. Occupational Health and Safety					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 4.5 Occupational Safety	P.20 P.105	
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	4.5.1 Safe and Hygienic Work Environments 4.5.2 Evaluation of Occupational Safety Risks	P.106 P.108	

General Disclosures

GRI Standard	Disclosure Item		Corresponding Sections	Page No.	Remarks
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	6.6 Biodiversity	P.142	
GRI 102: Climate Change 2025	102-4	GHG emissions reduction targets and progress	6.1 Task Force on Climate-Related Financial Disclosure	P.124	
	102-5	Scope 1 GHG emissions	6.2 Management of Greenhouse Gas Emissions	P.133	
	102-6	Scope 2 GHG emissions	6.2 Management of Greenhouse Gas Emissions	P.133	
	102-7	Scope 3 GHG emissions	6.2 Management of Greenhouse Gas Emissions	P.133	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.1.1 Procurement Strategy	P.53	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	1.2 Corporate Integrity and Business Ethics	P.36	
	205-2	Communication and training about anti-corruption policies and procedures	1.2 Corporate Integrity and Business Ethics	P.36	
	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	P.36	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	6.4 Management of Water Resources	P.136	
	303-4	Water discharge	6.4 Management of Water Resources	P.136	
	303-5	Water consumption	6.4 Management of Water Resources	P.136	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.3 Management of Energy Resources	P.134	
	305-2	Energy indirect (Scope 2) GHG emissions	6.3 Management of Energy Resources	P.134	
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	6.5 Waste Management	P.139	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.3.2 Employee Training and Development	P.98	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Human Rights	P.89	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Human Rights	P.89	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Human Rights	P.89	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	4.1 Human Rights	P.89	

Sustainability Accounting Standards Board (SASB) Index

Household Personal Products and Processed Foods

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Environmental	Water Management	CG-HP-140a.1 FB-PF-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Cubic meters (m ³) Percentage (%)	(1) (Group) 371.44, 11% (Taiwan) 329.37, 0% (2) (Group) 108.45, 27% (Taiwan) 78.73, 0%	6.4 Management of Water Resources/P.136
		FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	0	1.5 Legal Compliance / P.46
		CG-HP-140a.2 FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Qualitative analysis	Grape King Bio places high emphasis on water quality management and commissions SGS to conduct annual external water quality sampling inspections. In 2025, the Longtan Factory established an MBR effluent recovery system for wastewater treatment facilities, enabling reclaimed water to be reused as make-up water for scrubbers, effectively reducing water consumption and wastewater discharge, while also mitigating environmental impacts.	6.4 Management of Water Resources/P.136
	Energy Management	FB-PF-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	GJ Percentage (%)	(1) (Group) 226,782GJ (Taiwan) 201,312GJ (2) (Group) 60.07% (Taiwan) 63.34% (3) (Group) 2.59% (Taiwan) 2.91%	6.3.1 Energy Usage /P.135
Social Capital	Product Environmental, Health, and Safety Performance	CG-HP-250a.1	Revenue from products that contain REACH substances of very high concern (SVHC)	Reporting currency	NT\$84,019 thousand	2.2.4 Tracking and Compliance Management /P.64
		CG-HP-250a.2	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	Reporting currency	Grape King Bio's products do not contain any substances that are directly added from the list. However, substances such as phthalates may enter the products primarily through raw materials. We ensure that their overall concentration remains below the regulatory standard set by the Ministry of Health and Welfare in Taiwan, which is below 10% (100,000 ppm). Additionally, for substances such as maleic acid, maleic anhydride, and melamine, we conduct strict testing on raw materials that may contain these components to ensure their overall concentration is below 1% (10,000 ppm) of the regulatory standard.	-
		CG-HP-250a.3	Discussion of process to identify and manage emerging materials and chemicals of concern	Qualitative analysis	The inspection center at Grape King Bio is a TAF certified laboratory and operates according to ISO/IEC 17025 standards. Our inspection items include physical and chemical properties, compliance with sanitation regulations, and food safety factors. Our inspection technicians have received TAF certification and our laboratory personnel periodically take capabilities tests conducted by laboratories with third-party certifications to ensure that our inspection center adheres to the highest standards.	2.2.3 Product Quality and Safety Inspections /P.62
		CG-HP-250a.4	Revenue from products designed with green chemistry principles	Reporting currency	Grape King Bio does not currently use any materials that adhere to green chemistry principles, therefore the revenue is NT\$ 0.	-

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Social Capital	Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	Under FSSC 22000 (Food Safety System Certification), two minor non-conformities were identified across the six production lines at Grape King Bio's Pingzhen Factory. a. Major conformances 1. Non-conformance rate: none 2. Associated corrective action rate: none b. Minor conformances 1. Non-conformance rate: 33.3% 2. Associated corrective action rate: 100% *Non-conformity rate calculation: 2 minor non-conformities / 6 production lines at the Pingzhen Factory*100% =2/6*100% =33.3%	2.2.1 Systemic Food Safety Protections / P.60
		FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Percentage (%) by cost	Grape King Bio had a total of 225 Tier 1 food suppliers in 2025. We conduct annual evaluations on our raw material suppliers to confirm that they have obtained international food safety certifications including HACCP, ISO 22000, ISO 14001, and OHSAS 18001. In future, we will include other international GFSI food certification systems in our evaluations.	2.1.3 Evaluation of Existing Suppliers / P.57
		FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	Number, Percentage (%)	No food safety violations in 2025.	1.5 Legal Compliance / P.46
		FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tons (t)	No product recall incident occurred in 2025.	2.2.3 Product Quality and Safety Inspections/ P.62
	Health & nutrition	FB-PF-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	In 2025, the total sales revenue from products promoting health and nutrition amounted to NT\$7,793,057 thousand.	-
		FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Qualitative analysis	We focus on health issues that are more closely aligned with the nature of health foods, such as gut health, sleep management, nutrient supplementation, and overall physiological function regulation. By ensuring from the source that formulations are clean-label, essential, and strictly compliant with safety and regulatory requirements, we respond to consumer needs in a more appropriate and highly effective manner.	-
	Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Percentage (%)	0	-
		FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Qualitative analysis	1. In accordance with the "Regulations Governing Labeling of Packaged Foods Containing Genetically Modified Ingredients," the percentage of genetically modified ingredients in all Grape King Bio products is lower than 3% and are therefore regarded as non-genetically modified products. As a result, our income from genetically modified products was 0. 2. In 2025, the revenue generated from non-GMO (non-genetically modified organism) products reached NT\$9,109,204 thousand.	-
		FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Number	0	1.5 Legal Compliance / P.46
		FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Reporting currency	0	1.5 Legal Compliance / P.46

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Business Models and Innovation	Packaging Lifecycle Management	CG-HP-410a.1 FB-PF-410a.1	(1) Total weight of packaging,	Metric tons (t)	3,352.18	-
			(2) percentage made from recycled and/or renewable materials,	Percentage (%)	0.78%	-
			and (3) percentage that is recyclable, reusable, and/or compostable	Percentage (%)	100%	-
		CG-HP-410a.2 FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Qualitative analysis	In terms of sustainable packaging, beyond our existing initiatives, including "innovative recyclable materials," "material usage reduction," and "plastic reduction actions," we will intensify the evaluation of packaging options that are free from plastic and organic solvents. By mitigating environmental impacts at the design stage, we aim to gradually move toward zero waste and the co-creation of sustainable value.	2.3.2 Green Product Packaging Design/ P.68
	Environmental & Social Impacts of Palm Oil Supply Chain	CG-HP-430a.1	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved,	Metric tons (t)	No Grape King Bio products use palm oil.	-
			(b) Segregated,	Metric tons (t)	0	-
			(c) Mass Balance,	Metric tons (t)	0	-
			or (d) Book & Claim	Percentage (%)	0	-
	Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard	Percentage (%) by cost	We conduct annual evaluations of our raw material suppliers and included 21 ESG evaluation items for the first time in 2021. In future, we plan to include evaluation criteria relating to third-party environmental and social certifications.	2.1.3 Evaluation of Existing Suppliers/ P.57
		FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Ratio (%)	In 2025, Grape King Bio distributed sustainability self-assessment questionnaires to 87 significant suppliers, all of whom completed the forms and met the ESG assessment criteria, achieving a 100% compliance rate. Additionally, a survey on the promotion of anti-corruption and integrity policies was also distributed to the suppliers.	2.1.3 Evaluation of Existing Suppliers/ P.57
	Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by cost	According to analysis of global baseline water stress regions from the World Resources Institute, A total of 16.6% of Grape King Bio's food ingredients are sourced from high baseline water stress regions. We will continue to be attentive of supply conditions and formulate corresponding countermeasures.	-
		FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Qualitative analysis	Grape King Bio distributed ESG self-evaluation questionnaires to 87 of our significant suppliers in 2025. All suppliers achieved a qualification rate of 100% on ESG evaluation items.	2.1.3 Evaluation of Existing Suppliers / P.57
Operational Indicators	CG-HP-000.A FB-PF-000.A	Units of products sold and total weight of products sold	Number Metric tons (t)	Total sales volumes for 2025 were 7,441,547 units. Total weight of products sold for 2025 was 12,576.82 tons. The above aggregate data includes only products of Grape King Bio and UVACO GLOBAL LTD., and excludes OEM raw materials, promotional giveaways, and the weight of shipping cartons.	-	
	CG-HP-000.B FB-PF-000.B	Number of production facilities	Number of factories	5 (Note 1)	-	

Note1: CG-HP-000.B, FB-PF-000.B: The number of manufacturing facilities totals four in Taiwan, including Grape King Bio's Zhongli Factory, Pingzhen Factory, Longtan Factory, and Yongfeng Factory, and another one facility operated by Grape King Shanghai.

ISO26000 Index

Core Subject	Issue	Corresponding Sections	Page No.
Organizational governance	The system by which an organization makes and implements decisions in pursuit of its objectives	1.1 Corporate Governance and Transparency	P.30
Human rights	Due diligence	4.2 Talent Recruitment and Structure	P.92
	Human rights risk situations	4.2 Talent Recruitment and Structure	P.92
	Avoidance of complicity-direct, beneficial and silent complicity	1.2 Corporate Integrity and Business Ethics	P.36
	Resolving grievances	4.6 Employee Communication	P.109
	Discrimination and vulnerable groups	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	P.36 P.92
	Civil and political rights	4.6 Employee Communication	P.109
	Economic, social and cultural rights	4.4 Employee Compensation, Benefits, and Health Care	P.100
	Fundamental principles and rights at work	4.4 Employee Compensation, Benefits, and Health Care	P.100
	Labour practices	Employment and employment relationships	4.2 Talent Recruitment and Structure
Conditions of work and social protection		4.5.1 Safe and Hygienic Work Environments	P.106
Social dialogue		Stakeholder Communication and Analysis of Material Topics	P.20
Health and safety at work		4.4.4 Health Management	P.102
Human development and training in the workplace		4.4 Employee Compensation, Benefits, and Health Care	P.100

Core Subject	Issue	Corresponding Sections	Page No.
The environment	Prevention of pollution	6.4 Management of Water Resources 6.5 Waste Management	P.136 P.139
	Sustainable resource use	6.4 Management of Water Resources 6.5 Waste Management	P.136 P.139
	Climate change mitigation and adaptation	6.1 Task Force on Climate-Related Financial Disclosures (TCFD)	P.124
	Protection of the environment, biodiversity and restoration of natural habitats	6.6 Biodiversity	P.142
Fair operating practices	Anti-corruption	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	P.37
	Responsible political involvement	Appendix Table 1: Collaborating Associations	P.145
	Fair competition	1.2.1 Ethical Management and Moral Conduct	P.36
	Promoting social responsibility in the value chain	Value Chain	P.18
	Respect for property rights	1.5 Legal Compliance	P.46

Core Subject	Issue	Corresponding Sections	Page No.
Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices	2.2.4 Tracking and Compliance Management	P.64
	Protecting consumers' health and safety	2.2 Food Safety and Responsibility	P.59
	Sustainable consumption	2.3 Sustainable Products	P.67
	Consumer service, support, and complaint and dispute resolution	3.3.2 Customer Service Processes 3.3.3 Listening to Customer Opinions	P.81 P.82
	Consumer data protection and privacy	3.3.4 Information Security and Customer Privacy Protection	P.84
	Access to essential services	3.3 Customer Service	P.79
	Education and awareness	3.3.3 Listening to Customer Opinions	P.82
Community involvement and development	Community involvement	5.2 Community Development	P.115
	Education and culture	5.1 Academic Participation	P.114
	Employment creation and skills development	5.1.2 Seed Talent Program (STP)	P.114
	Technology development and access	3.1 Innovation Management and Patents	P.72
	Health	5.3 Care for the Disadvantaged	P.118
	Social investment	CH5 Social Prosperity	P.111

United Nations Global Compact Comparison Chart

Category	Ten Principles	Corresponding Sections	Page No.
Human rights	Businesses should support and respect the protection of internationally proclaimed human rights; and	4.2 Talent Recruitment and Structure	P.92
	make sure that they are not complicit in human rights abuses	4.1 Human Rights	P.89
Labour	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	4.6 Employee Communication	P.109
	the elimination of all forms of forced and compulsory labour;	1.2 Corporate Integrity and Business Ethics 4.5 Occupational Safety	P.36 P.105
	the effective abolition of child labour; and	1.2 Corporate Integrity and Business Ethics	P.36
	the elimination of discrimination in respect of employment and occupation.	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	P.36 P.92
Environment	Businesses should support a precautionary approach to environmental challenges;	CH6 Green Environment	P.121
	undertake initiatives to promote greater environmental responsibility; and	6.2 Management of Greenhouse Gas Emissions 6.3 Management of Energy Resources 6.4 Management of Water Resources 6.5 Waste Management	P.133 P.134 P.136
	Encourage the development and diffusion of environmentally friendly technologies	2.3 Sustainable Products	P.139 P.67
	Businesses should work against corruption in all its forms, including extortion and bribery.	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	P.37

Sustainability Reporting Indicators–Food Industry

No.	Requirement	Corresponding Sections	Page No.
1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	CH2 Product Liability	P.48
2	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	1.5 Legal Compliance	P.46
3	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	2.3.2 Green Product Packaging Design	P.68
4	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	2.2.1 Systemic Food Safety Protections	P.60
5	The number and percentage of suppliers audited, and the audit items and results.	2.1.3 Evaluation of Existing Suppliers	P.57
6	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole products.	2.2.4 Tracking and Compliance Management	P.64
7	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	2.2.3 Product Quality and Safety Inspections CH2 Product Liability	P.62
8	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy	Sustainability Accounting Standards Board (SASB) Index	P.152
9	Total water withdrawal and total water consumption	6.4 Management of Water Resources	P.136
10	Weight of sold products and number of production facilities	Sustainability Accounting Standards Board (SASB) Index	P.152

Climate-related Information Index for TWSE/TPEX Listed

1. Implementation Status of Climate-related Information Disclosure for Listed Companies

Grape King Bio has prepared our climate-related information in accordance with Table 2 of the Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, as cross-referenced in the table below:

Item	Implementation status(Section/Page Number)
<ol style="list-style-type: none"> Describe the board of directors' and management's oversight and government of climate-related risks and opportunities. Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the business (short, medium, and long term). Describe the financial impact of extreme weather events and transformative actions. Describe how climate risk identification, assessment, and management process are integrated into the overall risk management system. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in point 1-1 below). 	6.1 Task Force on Climate-Related Financial Disclosures (TCFD)/P.124

1-1 Company greenhouse gas inventory and assurance status in the last two years.

1-1-1 Greenhouse Gas Inventory Information

Item	Implementation status(Section/Page Number)
Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/ NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.	6.2 Management of Greenhouse Gas Emissions/P.133

1-1-2 Greenhouse Gas Assurance Information

Item	Implementation status(Section/Page Number)
Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.	Grape King Bio Official Website

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan


Item	Implementation status(Section/Page Number)
Disclosure of the greenhouse gas emissions reduction baseline year and data, reduction targets, strategies, specific action plans, and progress toward achieving reduction targets.	6.1 Task Force on Climate-Related Financial Disclosures (TCFD)/P.124

2. Information Related to IFRS S2

With reference to the IFRS S2 framework, Grape King Bio discloses core elements regarding the governance, strategy, risk management, and metrics and targets of climate-related risks and opportunities. The climate-related disclosures are cross-referenced in the table below.

Dimension	Core Focus	Corresponding Sections
Governance	A. The governance body's role in overseeing climate-related risks and opportunities.	6.1 Task Force on Climate-Related Financial Disclosures (TCFD)
	B. Management's role in assessing and managing climate-related risks and opportunities.	1. Governance
Strategy	A. Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) Analysis of Potential Financial Impacts and Response Measures for Climate-related Risks and Opportunities
	B. The current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) Analysis of Potential Financial Impacts and Response Measures for Climate-related Risks and Opportunities
	C. The effects of climate-related risks and opportunities on the entity's strategy and decision-making	
	D. The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance, and cash flows.	
	E. Climate resilience, including climate-related scenario analysis and assessment	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) Climate Change Scenario Assumptions
Risk Management	The processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities (including whether and how these processes are integrated into and affect the entity's overall risk management process)	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) 3. Risk Management
Metrics and Targets	A. Information relevant to cross-industry metric categories (climate-related metrics)	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) 4. Metrics and Targets 6.2 Management of Greenhouse Gas Emissions
	B. Information on industry-based metrics	Sustainability Accounting Standards Board (SASB) Index
	C. Information on targets set by the entity for managing climate-related risks or opportunities (climate-related targets)	6.1 Task Force on Climate-Related Financial Disclosures (TCFD) 4. Metrics and Targets

Independent Assurance Opinion Statement



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Grape King Bio Inc.

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Grape King Bio Inc. ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, processes, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Yin-Chou-Chen.

Deloitte & Touche
 Taipei, Taiwan
 Republic of China

May 8, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-Specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports
1.	100% of our products have undergone food hygiene, food safety, and quality management procedures that encompass control of operating personnel, locations, facility hygiene, and quality assurance systems.	CH2 Product Liability	The evaluation and improvement regarding the company's personnel, work environment, hygienic management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.1
2.	In 2025, Grape King Bio had no violations of product and service health, safety, or labeling regulations. The number of product lines recalled is zero, and both the number of product recalls and the total weight of products removed are zero in 2025.	2.2.3 Product Quality and Safety Inspection	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and product and service information and labeling laws.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.2
3.			SASB FR-PP 230 a, 4 (1) Number of recalls issued and (2) total amount of food product recalled.	N/A
4.	FSC Paper Material: Super Slim Tumeric Complex Max, UVACO soil package series of products and OEM 16 products have used Forest Stewardship Council (FSC®) certified green pulp for packaging production. The FSC-certified products mentioned above account for 35% of the total procurement value of all paper and aluminum foil packaging products purchased by Grape King Bio Ltd.	2.3.2 Green Packaging Design	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by materials.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.3
5.	Pingzhen Factory, Zhongli Factory, Yangling Factory, and Longtan Branch have received ISO 22000, HACCP management system certifications; and our Pingzhen Factory has received FSSC 22000 Version 6.0, TQP and NSF GMP certifications. Together, these four factories contain production lines for 10 dosage forms. All follow-up inspections of production lines were completed in 2025, achieving an inspection accomplishment rate of 100%. Furthermore, 100% of our products are produced by certified production lines, providing another guarantee of product quality.	2.2.1 Systemic Food Safety Protections	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.4

Independent Assurance Opinion Statement

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-Specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports																																																																																
6.	<p>Grape King Bio conducts regular annual evaluations of our Tier-1 suppliers, including raw material suppliers and outsourcing vendors, with whom we engage in transactions. Apart from the four main aspects including Q (Quality), C (Cost), D (Delivery), and S (Service).</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Grape King Bio</th> </tr> </thead> <tbody> <tr> <td>2025</td> <td></td> </tr> <tr> <td>Total number of suppliers</td> <td>214</td> </tr> <tr> <td>Assist suppliers</td> <td>214</td> </tr> <tr> <td>Audit ratio</td> <td>100%</td> </tr> <tr> <td>Class A</td> <td>195</td> </tr> <tr> <td>Class B</td> <td>18</td> </tr> <tr> <td>Class C</td> <td></td> </tr> </tbody> </table> <p>* Categorization: Suppliers with a score of more than 81 are classified as Class A (excellent) suppliers; suppliers scoring from 65 to 80 are classified as Class B (qualified) suppliers; and suppliers with a score of less than 65 are classified as Class C (unqualified) suppliers; no transactions are permitted with unqualified suppliers.</p> <p>* We conducted on-site evaluations of 43 existing suppliers in 2025. One other material supplier failed to pass our on-site evaluations and was therefore disqualified from collaboration. The results of supplier evaluation conducted for 2025 are shown in the following table:</p> <table border="1"> <thead> <tr> <th rowspan="2">Supplier Type</th> <th rowspan="2">2025</th> <th colspan="2">Number of Suppliers Meeting the Evaluation Grade (by level)</th> <th colspan="2">Number of Suppliers Meeting the ESG Evaluation Grade (by level)</th> </tr> <tr> <th>A</th> <th>B</th> <th>A</th> <th>B</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Raw Materials</td> <td>A</td> <td>20</td> <td>19</td> <td>4</td> <td>4</td> </tr> <tr> <td>B</td> <td>4</td> <td>4</td> <td>0</td> <td>1</td> </tr> <tr> <td>C</td> <td>0</td> <td>1</td> <td>11</td> <td>8</td> </tr> <tr> <td rowspan="3">Other Materials</td> <td>A</td> <td>11</td> <td>8</td> <td>2</td> <td>3</td> </tr> <tr> <td>B</td> <td>2</td> <td>3</td> <td>1</td> <td>3</td> </tr> <tr> <td>C</td> <td>1</td> <td>3</td> <td>0</td> <td>2</td> </tr> <tr> <td rowspan="3">Outsourcing</td> <td>A</td> <td>3</td> <td>2</td> <td>2</td> <td>1</td> </tr> <tr> <td>B</td> <td>2</td> <td>1</td> <td>0</td> <td>2</td> </tr> <tr> <td>C</td> <td>0</td> <td>2</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>43</td> <td>43</td> <td></td> <td></td> </tr> </tbody> </table>	Year	Grape King Bio	2025		Total number of suppliers	214	Assist suppliers	214	Audit ratio	100%	Class A	195	Class B	18	Class C		Supplier Type	2025	Number of Suppliers Meeting the Evaluation Grade (by level)		Number of Suppliers Meeting the ESG Evaluation Grade (by level)		A	B	A	B	Raw Materials	A	20	19	4	4	B	4	4	0	1	C	0	1	11	8	Other Materials	A	11	8	2	3	B	2	3	1	3	C	1	3	0	2	Outsourcing	A	3	2	2	1	B	2	1	0	2	C	0	2				Total	43	43			2.1.3 Evaluation of Existing Suppliers	The number and percentage of suppliers audited, and the audit items and results.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No 5
Year	Grape King Bio																																																																																			
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		A	B	A	B																																																																															
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7.	<p>Grape King Bio has established an internal SAP system and voluntary tracking management mechanism which adheres 100% to the "Product Identification and Tracking Management Procedures." Current mechanisms encompass the products manufactured by the 10 food production lines at Zhongli Factory, Yungfeng Factory, Pingfeng Factory, and Longpan Factory, 100% of which can be managed through the product identification and tracing mechanism.</p>	2.2.4 Tracking and Compliance Management	The product trace and track management management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products in the whole products.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 6.																																																																																

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8.	<p>Grape King Bio voluntarily establishes laboratories and opens according to ISO/IEC 17025 standards. Our inspection items include physical and chemical properties, compliance with sanitation regulations, and food safety factors.</p> <p>Inspection items for food safety at Grape King Bio include the following categories:</p> <ul style="list-style-type: none"> Microbiological hazard inspections: Total Aerobic Plate Count, E.coli, Coliform, Enterobacteriaceae, Staphylococcus aureus, Salmonella, Mold & Yeast Count, Listeria monocytogenes, Pseudomonas aeruginosa, Pathogenic Escherichia coli, Bile tolerant gram-negative bacteria Chemical hazard inspections: Pesticides, Heavy Metals, Total Aflatoxin, Ochratoxin A, paraquat, 40 Pesticide Residue, Buffer dioxide, Organotin and observations, and Ethylene oxide Physical hazard inspections: Appearance, Flavor taste, Particle size, Foreign material, Moisture, Water Activity <p>The following product inspection results:</p> <table border="1"> <thead> <tr> <th rowspan="2">Item</th> <th colspan="4">Raw Material</th> </tr> <tr> <th>Purchased Raw Materials</th> <th>Bio-technology Ferments</th> <th>Manufacturing Process (Semi-finished Products)</th> <th>Other Material</th> </tr> </thead> <tbody> <tr> <td>Number of inspection pieces</td> <td>2,499</td> <td>1,854</td> <td>172</td> <td>2,602</td> </tr> <tr> <td>Number of qualified pieces</td> <td>2,462</td> <td>1,829</td> <td>171</td> <td>2,688</td> </tr> <tr> <td>Number of unqualified pieces</td> <td>37</td> <td>25</td> <td>1</td> <td>4</td> </tr> <tr> <td>74</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Note: Raw materials and other materials tests cover microbiological, chemical and physical hazard testing.</p> <p>In 2025, Grape King Bio invested NT\$24,054,872 (0.21% of net revenues in 2025) in food safety management fees, including inspection fees, human resources, testing materials, equipment depreciation, certification fees, and other expenses.</p>	Item	Raw Material				Purchased Raw Materials	Bio-technology Ferments	Manufacturing Process (Semi-finished Products)	Other Material	Number of inspection pieces	2,499	1,854	172	2,602	Number of qualified pieces	2,462	1,829	171	2,688	Number of unqualified pieces	37	25	1	4	74					CH2 Product Liability	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No 7
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