

Appendix

Table 1. Collaborating Associations

Association	Form of Participation
The Institute of Internal Auditors, R.O.C.	Chief Auditor Yi Chun Lee is a member
Taiwan Quality Food Association (TQF)	Grape King Bio is an association member
Taiwan Niu-Chang-Chih Industry Association	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
International Life Sciences Institute Taiwan (ILSI Taiwan)	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Association for Taiwan-Japan Cooperation on Industrial Technology (TJCIT)	Grape King Bio is an association member
Chinese Association for Industrial Technology Advancement	
Taiwan Association for Lactic Acid Bacteria	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as Chairman
Taoyuan Importers & Exporters Chamber of Commerce	Grape King Bio is an association member
Chinese Excellent Management Association (CEMA)	
Taiwan Bio Industry Organization (TBIO)	Grape King Bio is an association member
Institute for Biotechnology and Medicine Industry	Grape King Bio is an association member
Taiwan Functional Food Industry Association	Grape King Bio is an association member/Chairman Tseng serves as executive director
Taiwan Association for Food Science and Technology	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as a member of the Food Safety Advisory Committee
Taiwan-Japan Business Exchange Association	Grape King Bio is an association member
Health Food Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Food Industry Intelligent Automation Association Taiwan	Grape King Bio is an association member
International Life Sciences Institute Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Botanical Drug Development Consortium	Grape King Bio is an association member
Taiwan Halal Integrity Development Association	Grape King Bio is an association member
Taiwan Association for Traditional and Complementary Medicine (TATCM)	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as executive director
Taoyuan City Nurses Association	Hsin-Yu Hsu is a member. According to the regulations of the Nursing Personnel Act, nurses are required to join nurses associations when practicing in various regions
Taiwan Testing and Quality Assurance Society (TTQAS)	Grape King Bio is an association member/Vice Division Director Sheng-Chieh Hsu serves as director
Taiwan Parenteral Drug Association	Grape King Bio is an association member
Chinese Non-Store Retailer Association	Grape King Bio is an association member

Association	Form of Participation
Taoyuan City Industrial Association	Grape King Bio is an association member
Taiwan Pharmaceutical Manufacturers Association	Grape King Bio is an association member
Taiwan Science Park Association of Science and Industry	Longtan Factory is an association member
Taiwan Institute of Directors	Grape King Bio is an association member/Chairman Tseng serves as director
Center for Corporate Sustainability	Grape King Bio is an association member
The Third Wednesday Club	Grape King Bio is an association member
Taoyuan Pharmacist Association	Grape King Bio is an association member
Taoyuan Tourism Factory Advancement Association	Grape King Bio is an association member/Grape King Bio serves as the fourth association executive director
Agricultural Chemical Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Taiwan Association for Food Protection	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as executive director
Mycological Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen is an association member
Chinese National Association of Industry & Commerce, Taiwan	Grape King Bio is an association member
Information Systems Audit and Control Association (ISACA)	Grape King Bio is an association member/Chung-Chi Hung is an association member
Biotechnology and Biochemical Engineering Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Development Center for Biotechnology	Grape King Bio is an association member
Research Center for Biotechnology and Medicine Policy	Grape King Bio is an association member
Antrodia cinnamomea Association of Taiwan Treasure	Grape King Bio is an association member
Taiwan Society for Mass Spectrometry	Grape King Bio is an association member
Taiwan Cannery Association	Grape King Bio is an association member
RE100	Grape King Bio is an association member
Taiwan Advertisers' Association	Grape King Bio is an association 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, and our Deputy General Manager is a director of multiple associations. We continue to strengthen industrial food safety by working with various corporate organizations and by supporting and using association-formulated safety guidelines for processed foods and drinks. We also participate in industrial initiatives as part of our emphasis on food safety.

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 deviations, size, weight, thickness, burst strength, leak tests	Appearance, color deviations, weight
Chemical characteristics	Specific gravity, pH levels, moisture content, ash content, acid value, sugar content	pH levels, moisture content, sugar content
Microbiological tests	Aerobic plate count, coliform levels, Staphylococcus aureus, mold and yeast, Candida albicans, Listeria monocytogenes	Aerobic plate count, coliform levels, mold and yeast
Heavy metal tests	Arsenic, lead, cadmium, mercury, copper, antimony, tin	
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, aflatoxin, citrinin	
Water quality tests	pH levels, turbidity, electrical conductivity, total hardness, chloride, aerobic plate count, coliform levels	



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.	
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, ISO22000 & HACCP food safety management system, FSSC22000 food safety management system, National Sanitation Foundation Good Manufacturing Practice (NSF GMP), Halal certification, 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	Grape King Biotech Research Institute (Longtan Branch)
EMS	ISO 14001:2015	Yes	No	No
	ISO 50001:2018	Yes	No	No
OHSMS	ISO 45001:2018	Yes	No	No
	CNS 45001:2018	Yes	No	No
QMS	FSSC 22000 <small>(Note 1)</small>	Yes	No	No
	ISO 22000:2018 <small>(Note 5)</small>	Yes	Yes	Yes
	HACCP <small>(Note 2)</small>	Yes	Yes	Yes
	PIC/S GMP	No	Yes	No
	GDP	Yes	Yes	No
	NSF GMP	Yes	No	No
	TQF <small>(Note 3)</small>	Yes	No	No
	Halal <small>(Note 4)</small>	Yes	Yes	Yes
	ISO/IEC 17025:2017	Yes	Yes	No

Note 1: The latest version (Version 5) was obtained

Note 2: Commissioned verification by SGS

Note 3: Taiwan Quality Food Association; Taiwan Quality Food (TQF)

Note 4: Our Pingzhen Factory obtained 6 product certifications, and our Zhongli and Longtan factories obtained raw material certifications.

Sustainability Reporting Indicators – Food Industry

No.	Requirement	Corresponding Sections	Page No.	Remarks
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	51	
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 2.2.3 Product Quality and Safety Inspections	46 60	
3.	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	2.3.2 Green Product Packaging and Recycling	66	
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	58	
5.	The number and percentage of suppliers audited, and the audit items and results.	2.1.3 Regular Evaluation of Existing Suppliers	55	
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	62	
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	60	
8.	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy	Sustainability Accounting Standards Board (SASB) Index	148	
9.	Total water withdrawal and total water consumption	6.3 Management of Water Resources	133	
10.	Weight of sold products and number of production facilities	Sustainability Accounting Standards Board (SASB) Index	148	



Global Reporting Initiative (GRI) Standards Index

General Disclosures

Grape King Bio follows GRI to publish this report. The report covers performance in economic, social and environmental aspects in 2023 (from January 1 to December 31, 2023)

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 this Report	3	
2-2	Entities included in the organization's sustainability reporting	About this Report	3	
2-3	Reporting period, frequency and contact point	About this Report	3	
2-4	Restatements of information	No changes in mergers or acquisitions, reporting periods, nature of business, and measurement methods		
2-5	External assurance	About this Report Appendix-Independent Assurance Opinion Statement	3 153	
2. Activities and workers				
2-6	Activities, value chain and other business relationships	Introduction to Grape King Bio	9	
2-7	Employees	4.2 Talent Recruitment and Structure	93	
2-8	Workers who are not employees	4.2 Talent Recruitment and Structure	93	
3. Governance				
2-9	Governance structure and composition	2022 Annual Report 2023 Annual Report 1.1 Corporate Governance and Transparency	27	Since Grape King Bio's 2023 ESG report was published before the 2023 annual report, information regarding the company's governance structure and composition can be referred to in the 2022 annual report for now.
2-10	Nomination and selection of the highest governance body	1.1 Corporate Governance and Transparency	27	
2-11	Chair of the highest governance body	Introduction to Grape King Bio — ESG Management Structure: Sustainability and ESG Committee 1.1 Corporate Governance and Transparency	9 27	
2-12	Role of the highest governance body in overseeing the management of impacts	Introduction to Grape King Bio-ESG Management Structure : Sustainability and ESG Committee	9 13	

2-13	Delegation of responsibility for managing impacts	Introduction to Grape King Bio-ESG Management Structure : Sustainability and ESG Committee	9 13	
2-14	Role of the highest governance body in sustainability reporting	Stakeholder Communication and Analysis of Material Topics	19	
2-15	Conflicts of interest	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	27 33	
2-16	Communication of critical concerns	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	27 33	
2-17	Collective knowledge of the highest governance body	1.1 Corporate Governance and Transparency	29	
2-18	Evaluation of the performance of the highest governance body	1.1 Corporate Governance and Transparency	31	
2-19	Remuneration policies	1.1 Corporate Governance and Transparency	30	
2-20	Process to determine remuneration	1.1 Corporate Governance and Transparency	30	
2-21	Annual total compensation ratio	1.1 Corporate Governance and Transparency 4.3.1 Remuneration and Bonuses	33	
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	A Message from the Chairman Sustainability Strategy: Goals and Commitments	19 6	
2-23	Policy commitments	4.1 Human Rights	87	
2-24	Embedding policy commitments	4.1 Human Rights	87	
2-25	Processes to remediate negative impacts	4.6.1 Multiple Communication Channels	109	
2-26	Mechanisms for seeking advice and raising concerns	4.6.1 Multiple Communication Channels	109	
2-27	Compliance with laws and regulations	1.5 Legal Compliance	39	
2-28	Membership associations	Table 1. Collaborating Associations	142	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Communication and Analysis of Material Topics	19	
2-30	Collective bargaining agreements	4.6.1 Multiple Communication Channels	109	
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
3-2	List of material topics	Stakeholder Communication and Analysis of Material Themes	19	
3-3	Management of material topics	Impacts of Material Themes and Corporate Responses	21	

Disclosure of 10 Key Issues

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks
1. Product Liability and Safety				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics	CH2 Product Liability	47
	3-3	Management of material topics		
GRI 416: 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	44
2. Ethics and Integrity				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics	1.2 Corporate Integrity and Business Ethics	33
	3-3	Management of material topics		
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	33 No incidents of corruption occurred in 2023
3. Legal Compliance				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics	CH2 Product Liability	47
	3-3	Management of material topics		
GRI 416: 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	44
4. Employee Compensation and Benefits				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics		
	3-3	Management of material topics		

GRI 201 : Economic Performance 2016	201-1	Direct economic value generated and distributed	1.4 Financial Performance	41
5. Talent Attraction and Retention				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics	4.3 Talent Cultivation and Performance Appraisals	96
	3-3	Management of material topics		
GRI 401 : Employment 2016 GRI 404 : Training and Education 2016 GRI 405 : Diversity and Equal Opportunity 2016	401-1	New employee hires and employee turnover	4.2 Talent Recruitment and Structure	93
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3 Talent Cultivation and Performance Appraisals	96
	404-1	Average hours of training per year per employee	4.4 Employee Compensation, Benefits, and Health	99
	405-2	Ratio of basic salary and remuneration of women to men		
6. Corporate Governance and Transparency				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics		
	3-3	Management of material topics		
GRI 2	2-9	Governance structure and composition	1.1 Corporate Governance and Transparency	27
7. Occupational Health and Safety				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics		
	3-3	Management of material topics		
GRI 403 : Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	4.5.1 Safe and Hygienic Work Environments	106
			4.5.2 Evaluation of Occupational Safety Risks	108
8. Customer Service				
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19
	3-2	List of material topics		
	3-3	Management of material topics		

GRI 418 :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 Protection of Customer Privacy and Rights	83 84	
9.Human Rights					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19	
	3-2	List of material topics	4.3 Talent Cultivation and Performance Appraisals	96	
	3-3	Management of material topics			
GRI 2	2-23	Policy commitments	4.1 Human Rights	87	
	2-24	Embedding policy commitments	4.6.1 Multiple Communication Channels	109	
	2-25	Processes to remediate negative impacts			
	2-26	Mechanisms for seeking advice and raising concerns			
10. Innovation and R&D					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Issues	19	
	3-2	List of material topics			
	3-3	Management of material topics			
GRI 302 : Energy 2016	302-3	Energy intensity	6.2.2 Energy Usage	132	
Other issues (Assurance has been received on these items)					
GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.2.2 Energy Usage	132	
	305-2	Energy indirect (Scope 2) GHG emissions	6.2.2 Energy Usage	132	
GRI 404 :Training and Education 2016	404-1	Average hours of training per year per employee	4.3.2 Employee Training and Development	98	



General Disclosures

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks	
GRI 204 : Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.1.1 Procurement Strategy	53	
GRI 205 : Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	1.2 Corporate Integrity and Business Ethics	33	
	205-2	Communication and training about anti-corruption policies and procedures	1.2 Corporate Integrity and Business Ethics	33	
	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	33	
GRI 302 : Energy 2016	302-1	Energy consumption within the organization	6.2.2 Energy Usage	132	
	302-3	Energy intensity	6.2.2 Energy Usage	132	
GRI 303 : Water and Effluents 2018	303-3	Water withdrawal	6.3 Management of Water Resources	133	
	303-4	Water discharge	6.3 Management of Water Resources	133	
	303-5	Water consumption	6.3 Management of Water Resources	133	
GRI 306 : Effluents and Waste 2016	306-2	Waste by type and disposal method	6.4 Waste Management	137	
GRI 406 : Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Human Rights	87	
GRI 408 : Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Human Rights	87	
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	87	
GRI 413 : Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	4.1 Human Rights	87	

Sustainability Accounting Standards Board (SASB) Index

Household Personal Products and Processed Foods

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value
Environmental	Water Management	CG-HP-140a.1	Total water withdrawn	Cubic meters(m ³)	355,182
			Total water consumed	Cubic meters(m ³)	102,430
			Percentage of each in regions with High or Extremely High Baseline Water Stress	Percentage (%)	0%
		FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	0
	CG-HP-140a.2	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. This year, we continued to increase recovery volumes of RO concentrate discharge to enhance water-saving rates, effectively lowering water usage volumes, wastewater discharge volumes, and environmental impacts.	
	Energy Management	FB-PF-130a.1	Total energy consumed	GJ	194,777
			Percentage grid electricity	Percentage (%)	62.99%
Percentage renewable			Percentage (%)	1.47%	
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	Pro-Partner products Shin Yue Kang contained some regulated EU REACH substances. Total revenues of related products in 2023 amounted to NT\$ 113,767,000.
		CG-HP-250a.2	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	Reporting currency	Grape King Bio does not have any products which contain substances on the California DTSC Candidate Chemicals List.
		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.
		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 cost is NT\$ 0.
	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	The three production lines (capsule, powder and granule, and sterilized soft bag lines) at Pingzhen Factory are all FSSC 22000 certified in accordance with the Global Food Safety Initiative (GFSI). Food safety inspections revealed no major food safety violations in 2023.
		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 220 Tier 1 food suppliers in 2023. We conduct annual evaluations on our raw material suppliers to confirm that they have obtained international food safety certifications including HACCP, ISO22000, ISO 14001, and OHSAS 18001. In future, we will include other international GFSI food certification systems in our evaluations.
		FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	Number, Percentage (%)	0%
		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 2023. For more information, please refer to "223 Product Quality and Safety Inspections 4. Product Safety Assurance."
	Health & Nutrition	FB-PF-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	Grape King Bio and Pro-Partner defines products with health and nutrition attributes as those with Ministry of Health and Welfare Health Food Certification. Total sales revenues for 2023 amounted to NT\$ 657,537,000.
		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	Relevant products possess manufacturing process quality control certifications and various experimental or scientific verifications, and we have also submitted applications to the Ministry of Health and Welfare. Products can only receive MOHW certification following a review by the Ministry of Health and Welfare Health Food Review Committee to confirm safety and efficacy. Consumers can check certification details on MOHW websites, or refer to the product certification information on our website.

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value
Social Capital	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 2023, all Grape King Bio and Pro-Partner products were non-genetically modified products, and total revenues were NT\$10,635,464,000.
		FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Number	3
		FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Reporting currency	NT\$ 440,000
Business Models and Innovation	Packaging Lifecycle Management Environmental & Social Impacts of Palm Oil Supply Chain	CG-HP-410a.1	(1) Total weight of packaging,	Metric tons (t)	486.69
		FB-PF-410a.1 CG-HP-410a.2 FB-PF-410a.2	(2) percentage made from recycled and/or renewable materials,	Ratio	In 2023, a total of 279.84 tons of product packaging came from environmentally friendly materials, accounting for 57.50% of the total weight of all product packaging.
			and (3) percentage that is recyclable, reusable, and/or compostable	Ratio	In 2023, a total of 383.19 tons of product packaging can be recycled and reused, accounting for 78.73% of the total weight of all product packaging.
	CG-HP-410a.2 FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Qualitative analysis	Relevant products within the Group: 1. All Grape King Bio products with aluminum foil packaging (which account for 29.60% of Pro-Partner revenues) use 100% green paper pulp materials made from FSCTM (Forest Stewardship Council) certified wood materials, ensuring that our paper materials come from legitimate and well-managed forest sources that avoid shifting cultivation and deforestation. 2. Many Grape King Bio products have adopted recyclable plastic bottles and we work with recycling plants to maintain our spirit of sustainability. 3. We continue to actively discuss the feasibility of using recycled packaging materials with our suppliers to gradually increase the sustainability ratios of our packaging materials.	
	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%

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value
Business Models and Innovation	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.
		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	Rate	In 2022, we distributed ESG self-evaluation questionnaires to 80 of our significant suppliers. All suppliers achieved a qualification rate of 100% on ESG evaluation items. We also distributed a survey on integrity and anti-corruption policy promotion to these 78 suppliers. Very few suppliers were unaware of our anti-corruption hotline and related measures, which we will continue to promote.
	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, Grape King Bio uses two key ingredients 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	In 2022, we distributed ESG self-evaluation questionnaires to 78 of our significant suppliers. All suppliers achieved a qualification rate of 100% on ESG evaluation items.
Operational Indicators	CG-HP-000.A FB-PF-000.A	Units of products sold and total weight of products sold	Metric tons (t)	Total sales volumes for 2023 were 2,073,050 units. Total weight of products sold for 2023 was 2,364.09 tons, including only the content of Grape King Bio products and excludes the weight of OEM raw materials, supplies, sales giveaways, and shipping cartons.	
	CG-HP-000.B, FB-PF-000.B	Number of manufacturing facilities	Number of factories	4 ^(Note 1)	

Note 1: The number of factories includes four Grape King Bio locations at Zhongli, Pingzhen, Longtan, and Yungfeng factories, but excludes the factory at Shanghai Grape King.



ISO26000 Index

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
Organizational governance	The system by which an organization makes and implements decisions in pursuit of its objectives	1.1 Corporate Governance and Transparency	27	
Human rights	Due diligence	4.2 Talent Recruitment and Structure	93	
	Human rights risk situations	4.2 Talent Recruitment and Structure	93	
	Avoidance of complicity-direct, beneficial and silent complicity	1.2 Corporate Integrity and Business Ethics	33	
	Resolving grievances	4.6 Employee Communication	109	
	Discrimination and vulnerable groups	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	33 93	
	Civil and political rights	4.6 Employee Communication	109	
	Economic, social and cultural rights	4.4 Employee Compensation, Benefits, and Health	99	
	Fundamental principles and rights at work	4.4 Employee Compensation, Benefits, and Health	99	
	Labour practices	Employment and employment relationships	4.2 Talent Recruitment and Structure	93
Conditions of work and social protection		4.5.1 Safe and Hygienic Work Environments	106	
Social dialogue		Stakeholder Communication and Analysis of Key Issues	19	
Health and safety at work		4.4.4 Health and Safety Management	102	
Human development and training in the workplace		4.4 Employee Compensation, Benefits, and Health	99	
The environment	Prevention of pollution	CH6 Green Environment-Environmental Management	123	
	Sustainable resource use	6.3 Management of Water Resources 6.4 Waste Management	133 137	
	Climate change mitigation and adaptation	6.1 Grape King Bio Climate Actions Under the Task Force on Climate-Related Financial Disclosures (TCFD)	125	
	Protection of the environment, biodiversity and restoration of natural habitats	6.5 Biodiversity	139	

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
Fair operating practices	Anti-corruption	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	36	
	Responsible political involvement	Appendix Table 1	142	
	Fair competition	1.2.1 Ethical Management and Moral Conduct	34	
	Promoting social responsibility in the value chain	Value Chain	17	
	Respect for property rights	1.5 Legal Compliance	44	
	Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices	2.2.3 Product Quality and Safety Inspections-Product Marketing and Promotion Management 2.2.4 Tracking and Compliance Management	60 62
Protecting consumers' health and safety		2.2 Food Safety and Responsibility	57	
Sustainable consumption		2.3 Sustainable Products	65	
Consumer service, support, and complaint and dispute resolution		3.3.2 Customer Service Processes 3.3.3 Listening to Customer Opinions	81 83	
Consumer issues	Consumer data protection and privacy	3.3.4 Protection of Customer Privacy and Rights	84	
	Access to essential services	3.3 Customer Service	79	
	Education and awareness	3.3.3 Listening to Customer Opinions	83	
Community involvement and development	Community involvement	5.2 Community Development	116	
	Education and culture	5.1 Academic Participation	115	
	Employment creation and skills development	5.1.2 Talent Cultivation Program	115	
	Technology development and access	3.1 Innovation Management and Patents	69	
	Health	5.3 Care for the Disadvantaged	119	
	Social investment	CH5 Social Prosperity	111	




United Nations Global Compact Comparison Chart

Category	Ten Principles	Corresponding Sections	Page No.	Remarks
Human rights	Businesses should support and respect the protection of internationally proclaimed human rights; and	4.2 Talent Recruitment and Structure	93	
	make sure that they are not complicit in human rights abuses	4.1 Human Rights	87	
Labour	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	4.6 Employee Communication	109	
	the elimination of all forms of forced and compulsory labour;	1.2 Corporate Integrity and Business Ethics 4.5 Occupational Safety	33 105	
	the effective abolition of child labour; and	1.2 Corporate Integrity and Business Ethics	33	
	the elimination of discrimination in respect of employment and occupation.	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	33 93	
Environment	Businesses should support a precautionary approach to environmental challenges;	CH6 Green Environment	123	
	undertake initiatives to promote greater environmental responsibility; and	6.2 Management of Energy Resources and Greenhouse Gases 6.3 Management of Water Resources 6.4 Waste Management	130 133 137	
	Encourage the development and diffusion of environmentally friendly technologies	2.3 Sustainable Products	65	
Anti-corruption	Businesses should work against corruption in all its forms, including extortion and bribery.	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	36	



Independent Assurance Opinion Statement



勤業眾信
勤業眾信聯合會計師事務所
110016 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 110016, Taiwan

Tel: +886 (2) 2725-9988
Fax: +886 (2) 4951-6888
www.deloitte.com.tw

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, 2023.

Subject Matter Information and Applicable Criteria

See Appendix 1 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), 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 1) 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, procedures, 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, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

- 1 -

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 Han-Ni Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 3, 2024

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.

- 2 -

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Described 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.	02 Product Liability	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.	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

- 3 -

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														
2.	<p>• Events of Food Regulation Violations in 2023:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Number of Incidents</th> <th>Amount of Fine (NT\$)</th> <th>Legal Basis</th> <th>Violation Incidents 2023</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Marketing and Labeling</td> <td>1</td> <td>40,000</td> <td>In violation of Article 28 of the Governing Food Safety and Sanitation Act</td> <td>The advertisements for "Slim Turneric Complex Essence Drink" and "Night Slim Turneric Complex" are implicated in false, exaggerated or misleading.</td> </tr> <tr> <td>2</td> <td>400,000</td> <td>In violation of Paragraph 1, Article 14 of the Health Food Control Act</td> <td>The labeling or advertisement of health foods such as "Health mark number-Antrodi a King" and "Health mark number-Slim Probiotic King" involve false, exaggerated, or misleading content.</td> </tr> </tbody> </table> <p>• In 2023, the number of product lines recalled is zero, and both the number of product removals and the total weight of products removed are zero.</p>					Category	Number of Incidents	Amount of Fine (NT\$)	Legal Basis	Violation Incidents 2023	Marketing and Labeling	1	40,000	In violation of Article 28 of the Governing Food Safety and Sanitation Act	The advertisements for "Slim Turneric Complex Essence Drink" and "Night Slim Turneric Complex" are implicated in false, exaggerated or misleading.	2	400,000	In violation of Paragraph 1, Article 14 of the Health Food Control Act	The labeling or advertisement of health foods such as "Health mark number-Antrodi a King" and "Health mark number-Slim Probiotic King" involve false, exaggerated, or misleading content.	1.5 Legal Compliance 2.2.3 Product Quality and Safety Inspections	The types and number of incidents of violation against the applicable food safety and sanitation laws and noncompliance with 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
Category	Number of Incidents	Amount of Fine (NT\$)	Legal Basis	Violation Incidents 2023																		
Marketing and Labeling	1	40,000	In violation of Article 28 of the Governing Food Safety and Sanitation Act	The advertisements for "Slim Turneric Complex Essence Drink" and "Night Slim Turneric Complex" are implicated in false, exaggerated or misleading.																		
	2	400,000	In violation of Paragraph 1, Article 14 of the Health Food Control Act	The labeling or advertisement of health foods such as "Health mark number-Antrodi a King" and "Health mark number-Slim Probiotic King" involve false, exaggerated, or misleading content.																		
3.	Grape King Bio's Carb Controller 2.0 print box and foil package series of products use 100% Forest Stewardship Council (FSC™) certified green pulp for packaging production.					2.3.2 Green Packaging and Recycling	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by 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.3														
4.	Pingzhen Factory, Zhongli Factory and Longtan Branch have received ISO 22000 and HACCP management system certifications and our Pingzhen Factory has received FSSC 22000, TQF and NSF GMP certifications. Together, these three factories contain production lines for 8 dosage forms. All follow-up inspections of production lines were completed in 2023, achieving an inspection accomplishment rate of 100%. Furthermore, 100% of our products are produced by certified production lines.					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														

#	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														
5.	<p>Grape King Bio conducts regular annual evaluations of raw material suppliers and outsourcing vendors. The four main aspects including Q (Quality), C (Cost), D (Delivery), and S (Service/Cooperation), evaluations and scoring are based on ethics and integrity consideration. The results of supplier audits conducted by Grape King Bio for the past three years are shown in the following table:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Total number of suppliers</td> <td>220</td> </tr> <tr> <td>Audited suppliers</td> <td>220</td> </tr> <tr> <td>Audit ratio</td> <td>100%</td> </tr> <tr> <td>Class A</td> <td>214</td> </tr> <tr> <td>Class B</td> <td>6</td> </tr> <tr> <td>Class C</td> <td>0</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>					Year	2023	Total number of suppliers	220	Audited suppliers	220	Audit ratio	100%	Class A	214	Class B	6	Class C	0	2.1.3 Regular 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	2023																					
Total number of suppliers	220																					
Audited suppliers	220																					
Audit ratio	100%																					
Class A	214																					
Class B	6																					
Class C	0																					
6.	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 6 food production lines at Zhongli Factory and Pingzhen Factory (100% of which can be managed through the product identification and tracing mechanism).					2.2.4 Tracking and Compliance Management	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.	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														

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																													
7.	<p>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.</p> <p>Inspection items for raw materials and products at Grape King Bio include the following categories:</p> <p>Microbiological hazard inspections: Bacterial count, Escherichia coli, coliform levels, Enterobacteriaceae, Staphylococcus aureus, Salmonella, mold, yeast, Candida albicans, Monocytogenes Listeria and Pseudomonas aeruginosa.</p> <p>Chemical hazard inspections: Plasticizers, heavy metals, mycotoxins (aflatoxin, ochratoxin A, patulin), food processing aids, pesticide residuals, Sulfur Dioxide, Deoxyribonucleic Acid of Clostridium perfringens, and Ethylene Oxide.</p> <p>Physical hazard inspections: Foreign body inspections.</p> <p>The following product inspection results:</p> <table border="1"> <thead> <tr> <th rowspan="2">Item</th> <th colspan="5">Raw Material</th> </tr> <tr> <th>Purchased Raw Materials</th> <th>Biotechnology Ferments</th> <th>Manufacturing Processing (Premix)</th> <th>Manufacturing Processing (Semi-finished Products)</th> <th>Other Purchased Material</th> </tr> </thead> <tbody> <tr> <td>Number of inspection pieces</td> <td>2,337</td> <td>1,280</td> <td>321</td> <td>2,436</td> <td>2,226</td> </tr> <tr> <td>Number of qualified pieces</td> <td>2,290</td> <td>1,238</td> <td>321</td> <td>2,435</td> <td>2,180</td> </tr> <tr> <td>Number of unqualified pieces</td> <td>47</td> <td>42</td> <td>0</td> <td>1</td> <td>46</td> </tr> </tbody> </table> <p>In 2023, Grape King Bio invested NT\$23,163,780 (0.22% of net revenues in 2023) 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	Biotechnology Ferments	Manufacturing Processing (Premix)	Manufacturing Processing (Semi-finished Products)	Other Purchased Material	Number of inspection pieces	2,337	1,280	321	2,436	2,226	Number of qualified pieces	2,290	1,238	321	2,435	2,180	Number of unqualified pieces	47	42	0	1	46	2.2.3 Product Quality and Safety Inspections 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
Item	Raw Material																																
	Purchased Raw Materials	Biotechnology Ferments	Manufacturing Processing (Premix)	Manufacturing Processing (Semi-finished Products)	Other Purchased Material																												
Number of inspection pieces	2,337	1,280	321	2,436	2,226																												
Number of qualified pieces	2,290	1,238	321	2,435	2,180																												
Number of unqualified pieces	47	42	0	1	46																												
8.	<table border="1"> <thead> <tr> <th>Accounting Metric</th> <th>Measurement Unit</th> <th>Value of 2023</th> </tr> </thead> <tbody> <tr> <td>Total energy consumed</td> <td>GJ</td> <td>194,777</td> </tr> <tr> <td>Percentage grid electricity</td> <td>Percentage (%)</td> <td>62.99%</td> </tr> <tr> <td>Percentage renewable</td> <td>Percentage (%)</td> <td>1.47%</td> </tr> </tbody> </table>	Accounting Metric	Measurement Unit	Value of 2023	Total energy consumed	GJ	194,777	Percentage grid electricity	Percentage (%)	62.99%	Percentage renewable	Percentage (%)	1.47%	Sustainability Accounting Standards Board (SASB) Index	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy	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.8																	
Accounting Metric	Measurement Unit	Value of 2023																															
Total energy consumed	GJ	194,777																															
Percentage grid electricity	Percentage (%)	62.99%																															
Percentage renewable	Percentage (%)	1.47%																															

#	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											
9.	<table border="1"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="2">2023</th> </tr> <tr> <th>Manufacturing Sites</th> <th>Office Sites</th> </tr> </thead> <tbody> <tr> <td>Water withdrawal (million liters)</td> <td>340.98</td> <td>14.20</td> </tr> <tr> <td>Water consumption (million liters)</td> <td>102.43</td> <td>NA</td> </tr> </tbody> </table>	Year	2023		Manufacturing Sites	Office Sites	Water withdrawal (million liters)	340.98	14.20	Water consumption (million liters)	102.43	NA	6.3 Management of Water Resources	Total water withdrawn and total water consumption	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.9
Year	2023														
	Manufacturing Sites	Office Sites													
Water withdrawal (million liters)	340.98	14.20													
Water consumption (million liters)	102.43	NA													
10.	<ul style="list-style-type: none"> Total weight of products sold for 2023 was 2,364.09 tons, including only the content of Grape King Bio products and excludes the weight of OEM raw materials, supplies, sales giveaways, and shipping cartons. The number of factories includes four Grape King Bio locations at Zhongli, Pingzhen, Longtan, and Yungfeng factories, but excludes the factory at Shanghai Grape King. 	Sustainability Accounting Standards Board (SASB) Index	Weight of products sold and number of production venues	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.10											