

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.

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, 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
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 removals and the total weight of products removed are zero in 2025.	2.2.3 Product Quality and Safety Inspections	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.	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 FB-PF 250 a.4 (1) Number of recalls issued and (2) total amount of food product recalled	N/A
4.	FSC Paper Material: Super Sliim Turmeric Complex Max, UVACO foil 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 33% of the total procurement value of all paper and aluminum foil packaging products purchased by Grape King Bio Ltd..	2.3.2 Green Product Packaging Design	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
5.	Pingzhen Factory, Zhongli Factory, Yungfeng Factory, and Longtan Branch have received ISO 22000, HACCP management system certifications; and our Pingzhen Factory has received FSSC 22000 Version 6.0, TQF 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

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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" data-bbox="201 533 880 741"> <thead> <tr> <th>Year</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">Grape King Bio</td> </tr> <tr> <td>Total number of suppliers</td> <td>214</td> </tr> <tr> <td>Audited 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>1</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" data-bbox="201 965 880 1391"> <thead> <tr> <th colspan="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> </thead> <tbody> <tr> <td rowspan="9">Supplier Types</td> <td rowspan="3">Raw Materials</td> <td>A</td> <td>20</td> <td>A</td> <td>19</td> </tr> <tr> <td>B</td> <td>4</td> <td>B</td> <td>4</td> </tr> <tr> <td>C</td> <td>0</td> <td>C</td> <td>1</td> </tr> <tr> <td rowspan="3">Other Materials</td> <td>A</td> <td>11</td> <td>A</td> <td>8</td> </tr> <tr> <td>B</td> <td>2</td> <td>B</td> <td>3</td> </tr> <tr> <td>C</td> <td>1</td> <td>C</td> <td>3</td> </tr> <tr> <td rowspan="3">Outsourcing</td> <td>A</td> <td>3</td> <td>A</td> <td>2</td> </tr> <tr> <td>B</td> <td>2</td> <td>B</td> <td>1</td> </tr> <tr> <td>C</td> <td>0</td> <td>Temporarily excluded from evaluations</td> <td>2</td> </tr> <tr> <td colspan="2">Total</td> <td>43</td> <td>43</td> <td></td> <td></td> </tr> </tbody> </table>	Year	2025	Grape King Bio		Total number of suppliers	214	Audited suppliers	214	Audit ratio	100%	Class A	195	Class B	18	Class C	1	2025		Number of Suppliers Meeting the Evaluation Grade (by level)		Number of Suppliers Meeting the ESG Evaluation Grade (by level)		Supplier Types	Raw Materials	A	20	A	19	B	4	B	4	C	0	C	1	Other Materials	A	11	A	8	B	2	B	3	C	1	C	3	Outsourcing	A	3	A	2	B	2	B	1	C	0	Temporarily excluded from evaluations	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
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Total		43	43																																																																					
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, Pingzhen Factory, and Longtan 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 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																																																																				

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8.	<ul style="list-style-type: none"> Grape King Bio voluntarily establishes laboratories and operates according to ISO/IEC 17025 standards. Our inspection items include physical and chemical properties, compliance with sanitation regulations, and food safety factors. Inspection items for food safety at Grape King Bio include the following categories: <table border="1" data-bbox="201 584 879 837"> <tr> <td data-bbox="201 584 352 707">Microbiological hazard inspections</td> <td data-bbox="352 584 879 707">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</td> </tr> <tr> <td data-bbox="201 707 352 781">Chemical hazard inspections</td> <td data-bbox="352 707 879 781">Phthalates, Heavy Metals, Total Aflatoxin, Ochratoxin A, patulin, 410 Pesticide Residue, Sulfur dioxide, Deoxynivalenol and derivatives, and Ethylene oxide</td> </tr> <tr> <td data-bbox="201 781 352 837">Physical hazard inspections</td> <td data-bbox="352 781 879 837">Appearance, Flavor taste, Particle size, Foreign material, Moisture, Water Activity</td> </tr> </table> <ul style="list-style-type: none"> The following product inspection results: <table border="1" data-bbox="201 857 879 1234"> <thead> <tr> <th data-bbox="201 857 352 1032" rowspan="2">Item</th> <th colspan="4" data-bbox="352 857 783 887">Raw Material</th> <th data-bbox="783 857 879 1032" rowspan="2">Other Material</th> </tr> <tr> <th data-bbox="352 887 456 1032">Purchased Raw Materials</th> <th data-bbox="456 887 560 1032">Bio-technology Ferments</th> <th data-bbox="560 887 671 1032">Manufacturing Processing (Premix)</th> <th data-bbox="671 887 783 1032">Manufacturing Processing (Semi-finished Products)</th> </tr> </thead> <tbody> <tr> <td data-bbox="201 1032 352 1106">Number of Inspection pieces</td> <td data-bbox="352 1032 456 1106">2,499</td> <td data-bbox="456 1032 560 1106">1,554</td> <td data-bbox="560 1032 671 1106">172</td> <td data-bbox="671 1032 783 1106">2,692</td> <td data-bbox="783 1032 879 1106">3,241</td> </tr> <tr> <td data-bbox="201 1106 352 1155">Number of qualified pieces</td> <td data-bbox="352 1106 456 1155">2,462</td> <td data-bbox="456 1106 560 1155">1,529</td> <td data-bbox="560 1106 671 1155">171</td> <td data-bbox="671 1106 783 1155">2,688</td> <td data-bbox="783 1106 879 1155">3,167</td> </tr> <tr> <td data-bbox="201 1155 352 1234">Number of unqualified pieces</td> <td data-bbox="352 1155 456 1234">37</td> <td data-bbox="456 1155 560 1234">25</td> <td data-bbox="560 1155 671 1234">1</td> <td data-bbox="671 1155 783 1234">4</td> <td data-bbox="783 1155 879 1234">74</td> </tr> </tbody> </table> <p>Note: Raw materials and other materials tests cover microbiological, chemical and physical hazard testing.</p> <ul style="list-style-type: none"> In 2025, Grape King Bio invested NT\$24,054,872 (0.23% of net revenues in 2025) in food safety management fees, including inspection fees, human resources, testing materials, equipment depreciation, certification fees, and other expenses. 	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	Phthalates, Heavy Metals, Total Aflatoxin, Ochratoxin A, patulin, 410 Pesticide Residue, Sulfur dioxide, Deoxynivalenol and derivatives, and Ethylene oxide	Physical hazard inspections	Appearance, Flavor taste, Particle size, Foreign material, Moisture, Water Activity	Item	Raw Material				Other Material	Purchased Raw Materials	Bio-technology Ferments	Manufacturing Processing (Premix)	Manufacturing Processing (Semi-finished Products)	Number of Inspection pieces	2,499	1,554	172	2,692	3,241	Number of qualified pieces	2,462	1,529	171	2,688	3,167	Number of unqualified pieces	37	25	1	4	74	CH2 Product Liability 2.2.3 Product Quality and Safety Inspections	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
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																																					
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11.			2025		6.4 Management of Water Resources	Total water withdrawal 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	
			Manufacturing sites in Taiwan	Office sites in Taiwan				
	Water withdrawal (million liters)	Groundwater withdrawal	117.76	0				
		Water from third party-municipal potable water withdrawal	195.85	15.76				
			Total water withdrawal					329.37
			Water consumption (million liters)					78.73
Note: Water consumption = Water withdrawal - Water discharge								
12.	<ul style="list-style-type: none"> 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. The number of manufacturing facilities totals four in Taiwan, including Grape King Bio's Zhongli Factory, Pingzhen Factory, Longtan Factory, and Yongfeng Factory. 				Sustainability Accounting Standards Board (SASB) Index	Weight of sold products and number of production facilities.	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	
13.						SASB FB-PF-000.A, B Weight of products sold, Number of production facilities	N/A	