






CH4

Happy Workplace

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Target Formulation

	Human Capital Development	Employee Care, Remuneration, and Benefits	Industrial Safety Management	Employee Diversity
Progress achieved in 2024	<ol style="list-style-type: none"> Completed job analysis and developed a training roadmap. Training system procurement completed. Forward-looking talent development courses were implemented on schedule. 	<ol style="list-style-type: none"> Completed the employee satisfaction survey (including EAPs). Conducted 3 EAP lectures. 	<ol style="list-style-type: none"> Completed occupational safety training for all employees, along with safety slogans and reports for 11 improvement-themed competitions. Recognized by the Taoyuan City Government as an "Outstanding Performance Unit in the Occupational Safety and Health Family Program." Awarded "Outstanding Enterprise in the 2024th year of the Ministry of Labor's 'Corporate Sustainability Report-Proactive Evaluation for Disclosing Occupational Health and Safety Performance." Received Accredited Healthy Workplace Health Care Award from the Ministry of Health and Welfare Health Promotion Administration 	<ol style="list-style-type: none"> All new employees have completed the induction training of the Code of Ethical Conduct and passed the assessment, achieving a 100% promotion and pass rate. The gender ratio is 50:50. Workplace hazard awareness training has been completed. Two ethics salons were held with 40 participants.
Short-term Targets for 2025-2026	<ol style="list-style-type: none"> Implement GKB Learning College (GKBLC) framework to organize, and establish training programs for all six departments, completing a minimum of training for one department each year Maintain TTQS Silver Award Cultivate 1 person with potentials in each division and achieve success rates exceeding 80% on this KPI indicator Promotion and implementation of Learning Passports 	<ol style="list-style-type: none"> Raise employee satisfaction rates to more than 80% Raise EAP satisfaction rates to more than 80% Host 2 EAP lectures a year and achieve satisfaction rates of more than 85% 	<ol style="list-style-type: none"> Continue to deepen occupational health and safety management, establishing the goal of "Safety for All, Health for All." Strive for Safety and Health Family Excellence and Superior Awards. Enhance workplace health promotion management. Actively assess hazard risks and implement thorough corrective actions to reduce occupational injuries. 	<ol style="list-style-type: none"> The completion rate for workplace hazard behavior prevention training is 100%. The pass rate for the Code of Ethical Conduct induction training and assessment for new employees is 100%. The Code of Ethical Conduct is promoted to all employees once a year. The gender ratio of employees remains 50:50.
Mid-term Targets for 2027-2028	<ol style="list-style-type: none"> Establish GKB Learning University (GKBULU) framework Achieve TTQS Gold Award qualification Obtain key talent through cultivation of potential talent and reach achievement rates of 85% or more 	<ol style="list-style-type: none"> Raise employee satisfaction rates to more than 85% Maintain EAP satisfaction rates of more than 80% Host 3 EAP lectures a year and achieve satisfaction rates of more than 90% Achieve satisfaction rates of 70-75% for remuneration relative to work 	<ol style="list-style-type: none"> Achieve a disabling injury frequency rate that is over 50% lower than that of our peers. Promote and participate in the selection of excellent occupational health and safety units. Continue to participate in the Healthy Workplace Awards. 	<ol style="list-style-type: none"> Maintain a 100% completion rate for workplace hazard behavior prevention training. Maintain a 100% pass rate for the Code of Ethical Conduct induction training and assessment for new employees. Supervisors at the managerial level and above complete the Code of Ethical Conduct assessment once a year, achieving a 100% completion and pass rate. The gender ratio of employees remains 50:50.
Long-term Targets for 2029 and beyond	<ol style="list-style-type: none"> Establish GKB Learning University (GKBULU) framework Achieve TTQS Gold Award qualifications Obtain key talent through cultivation of potential talent and reach achievement rates of 85% or more 	<ol style="list-style-type: none"> Maintain employee satisfaction rates of more than 85% Raise EAP satisfaction rates to more than 85% Host at least 1 EAP lecture per quarter and achieve satisfaction rates of more than 90% Achieve satisfaction rates of 80% for remuneration relative to work 	<ol style="list-style-type: none"> Set an example of a happy enterprise and become a benchmark for healthy workplaces among SMEs in Taiwan. Advance and participate in the Occupational Safety Five-Star Awards: Company Benchmark Award and Occupational Health Special Award. Create a workplace environment that allows employees to balance work and life, ensuring family, physical, and mental health. Achieve no work-related injuries throughout the year (0 occupational hazards). 	<ol style="list-style-type: none"> Maintain a 100% completion rate for workplace hazard behavior prevention training. Maintain a 100% pass rate for the Code of Ethical Conduct induction training and assessment for new employees. All employees complete the Code of Ethical Conduct assessment once a year, achieving a 100% completion and pass rate. The gender ratio of employees remains 50:50.
Corresponding SDGs				

【Column】

Ethics and Integrity: Building an “Ethics First” Corporate Culture

We implement ethical and moral ideals during operations and have established the “Code of Ethical Conduct,” “Ethical Corporate Management Best Practice Principles,” and other operational regulations. To integrate our corporate philosophies and the personal values of our colleagues, we incorporated the “corporate ethics board game” jointly developed by the “Chinese Business Ethics Education Association,” “Sinyi Culture Foundation,” and “Unity Sustainability Services.” This game made ethics, values, ethical thinking, and moral development more than just abstract concepts, and aroused interest, discussion, and interactions in our colleagues. We believe that when ethics can be internalized and practiced by our colleagues, ethical and moral concepts will become a positive force for sustainable development. Our courses covered topics such as human rights, gender issues, and privacy. As of 2024, 203 employees and managers have participated in our training sessions. In future, we plan to conduct top-down promotions so that all of our colleagues will attend ethical culture courses.



4.1 Human Rights

Human Resources
Manager
Sam Lai



Grape King Bio considers employees a key component of corporate development. We provide remuneration and benefits that exceed industry standards, transparent promotion channels, and comprehensive training to attract and cultivate the best talent.

Management Approach	Key issue- Human Rights	
Policies	Implementation and promotion of “Human Capital Strategic Thinking 3.5” framework Grape King Bio upholds core values relating to “Technology, Health, and Hope” and adopts a people-oriented core strategy. We have incorporated human resource analytics, established and promoted our “Human Capital Strategic Thinking 3.5” framework, and implemented a diverse talent development mindset which places appropriate personnel in appropriate positions. We provide a high-quality and healthy workplace environment as well as competitive remuneration and benefits, and we continue to cultivate talent and build a heartwarming workplace environment.	
Commitments	Grape King Bio adheres to the international human rights treaties, upholding employee’ s rights to freedom of association, and avoiding discrimination based on their gender, age, pregnancy, race, politics, and religious inclinations.	
Target	Short-term	<ol style="list-style-type: none"> 100% completion of training for prevention of occupational hazards 100% pass rate for new employees on Code of Ethical Conduct orientation and examinations We disseminate concepts from our Code of Ethical Conduct to all employees once every year We maintain a 50:50 gender ratio.
	Mid-term	<ol style="list-style-type: none"> Maintain 100% completion rate of training for prevention of occupational hazards Maintain 100% pass rate for new employees on Code of Ethical Conduct orientation and examinations Achieve 100% completion and pass rate for annual Code of Ethical Conduct examinations (for section chiefs and above) Maintain a gender ratio of 50:50.
	Long-term	<ol style="list-style-type: none"> Maintain 100% completion rate of training for prevention of occupational hazards Maintain 100% pass rate for new employees on Code of Ethical Conduct orientation and examinations Achieve 100% completion and pass rate for annual Code of Ethical Conduct examinations (for all employees) Maintain a gender ratio of 50:50.
Responsibilities	<p>Internal communications and collaborations: The HR Department will regularly communicate and listen to the needs and compliance maintenance of each department within the company; implement employee care measures and establish smooth communication channels and procedures to reduce human capital risks.</p> <p>Ethical salon activities are maintained. These activities cleverly utilize and integrate Lawrence Kohlberg's stages of moral development through case-oriented teaching and board game teaching aids, and also utilize the systems perspective of moral philosophy and role-playing. This assists our employee in facing ethical dilemmas with a strong moral and ethical foundation. Subsequent improvements include the continuous refinement and addition of case examples fitting company requirements to be used as training scenarios.</p>	

Grape King Bio 's Human Rights Policy

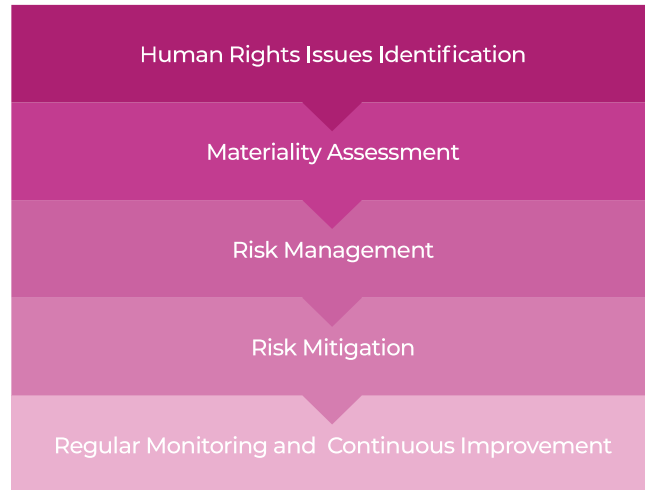
Respect for human rights is a fundamental value we uphold at Grape King Bio. This is communicated to all staff members annually through policy announcements. We aim to help improve human rights status of communities where we operate. Our policies are based on labor laws in Taiwan and China; international human rights guidelines. (See the [\[Human Rights Policy\]](#) for the public link)

We do not employ child labor and pledge to never hire Child Labor under the age of 16. Our employees are fully protected by labor contracts. Employment conditions for all employees were set freely following agreement by both parties. We do not force or coerce unwilling personnel to perform labor. In 2024, there were no instances of workplace discrimination, and one case of harassment complaint was received.

We firmly believe that the success of a business stems from the diversity and inclusivity of its employees. Therefore, the corporate culture at Grape King Bio actively promotes diversity, equity, and inclusion, encouraging all employees, regardless of their background, identity, gender, or beliefs, to leverage their strengths in their respective roles and collectively drive the company forward. These values are not only our core operational principles but also key elements in fostering the company's future success. Grape King Bio has established a commitment to Diversity, Equity, and Inclusion (DEI) (for more details, please see [\[DEI Commitment\]](#)), and we conduct regular training sessions each year to continuously enhance the DEI awareness of all the Board members and employees, achieving a training execution rate of 100%.

Assessment and Management of Human Rights Risks

Due diligence procedures for human rights issues



Human Rights Issues Identification

Grape King Bio, based on international human rights guidance documents and local laws and regulations, refers to the human rights reports of telecommunications and electronic technology industries and enterprises. By collecting issues related to basic human rights, working environments, and institutional safety, we generate a "Human Rights Risk Issues List".

Materiality Assessment

We distribute "human rights risk assessment questionnaires" every two years, covering our entire value chain. The questionnaire targets suppliers, contractors, employees, employees from M&As and joint ventures, corporate clients, individual consumers, and community residents. The impact of each issue on the company is assessed by our Chairman, and quantitative indicators of the impact of each issue are produced accordingly. The table below shows the assessment results for 2023, with the next evaluation scheduled for 2025:

Human Rights Issues	Probability of Occurrence	Degree of Impact	Level of Impact
Basic living environment	1.0	3	3.0
Personal freedom and safety	1.2	3	3.6
Protection of working and labor conditions	1.1	3	3.3
Work-life balance	1.2	3	3.6
Non-discrimination	1.1	3	3.3
Handling workplace violence	1.1	3	3.3
Diversity and inclusivity	1.1	3	3.3
Freedom of speech and expression	1.0	3	3.0
Freedom of assembly and association	1.1	3	3.3
Occupational health and safety	1.0	3	3.0
Children's rights and interests	1.1	3	3.3
Forced labor	1.0	3	3.0
Information security and privacy protection	1.0	3	3.0

Probability of occurrence: (1 = Low probability (0% - 20%), 2 = Medium probability (21% - 90%), 3 = High probability (above 91%))

Degree of impact: (1 = Low, 2 = Medium, 3 = High)

Level of impact:

- Low risk: 1 to 2 scores for almost impossible or tolerable risk
- Medium risk: 3 to 4 scores for risk that is likely to persist or escalate
- High risk: 6 to 9 scores for intolerable risk

Assessment and Mitigation Measures of Human Rights Risks

Grape King Bio has established the following human rights risk assessment and mitigation measures. Violators are required to implement improvements or receive punishments or warnings in accordance with our corporate procedures and regulations. Corresponding compensation is provided to those whose rights and interests have been damaged.

Value Chain	Type	Human Rights Theme	Issues of Concern	Risk Management and Mitigation Measures	Audit/ Supervision Frequency
Upstream	A. Suppliers	Diversity, Integration and Employment	Personal Freedom and Safety	1. Management of supplier SCMS platform login account and password 2. Supplier contracts requiring confidentiality obligations, and contractors signing personal data outsourcing protection agreements 3. Supplier contracts requiring compliance with the "Grape King Bio Supplier Code of Ethical Conduct"	* Regularly conduct evaluations based on the level of suppliers * Initiate surveys for new business opportunities
			Job and Labor Condition Guarantee		
			Work-Life Balance		
		Freedom of Association and Collective Bargaining	Freedom of Speech and Expression		
			Freedom of Assembly and Association		
		Occupational Health and Safety	Occupational Health and Safety		
		Forced Labor and Child Labor	Children's Rights and Interests		
		Working Hours, Wages and Benefits	Forced Labor		
		Others	Information Security and Privacy Protection		

Value Chain	Type	Human Rights Theme	Issues of Concern	Risk Management and Mitigation Measures	Audit/ Supervision Frequency
Upstream	B. Contractors	Diversity, Integration and Employment	Personal Freedom and Safety	1. Information Security and Personal Information Management Committee regularly reviews and promotes information security protection and personal data protection. 2. Contractor contracts require confidentiality obligations, and contracted businesses sign personal data outsourcing protection agreements. 3. Supplier contracts require compliance with the "Grape King Bio Supplier Code of Ethical Conduct", which covers topics such as "freedom of speech, personal freedom, working conditions, child labor, forced labor, health and safety, environmental protection, ethical norms, intellectual property rights, privacy rights, and information security".	* Regularly conduct evaluations based on the level of suppliers * Initiate surveys for new business opportunities
			Job and Labor Condition Guarantee		
		Freedom of Association and Collective Bargaining	Freedom of Speech and Expression		
			Freedom of Assembly and Association		
		Occupational Health and Safety	Occupational Health and Safety		
		Forced Labor and Child Labor	Children's Rights		
		Working Hours, Wages and Benefits	Forced Labor		
		Others	Information Security and Privacy Protection		
Midstream	C. Employees D. Employees from M&As and joint ventures	Diversity, Integration and Employment	Personal Freedom and Safety	1. Establishing and implementing the Grape King Bio Human Rights Policy. 2. Combining internal and external audits to supervise the company's environmental safety and health and improve operations, setting up an Occupational Safety Committee to improve, promote and obtain international standard certifications such as ISO 14001 or ISO 45001. 3. During the education and training of new employees, in addition to advocating the obligations of employees in terms of safety, health and privacy protection, the importance of self-protection for employees is also emphasized.	* At least once a year * For new employees from M&As and joint ventures, investigations are initiated in conjunction with new business opportunities.
			Job and Labor Condition Guarantee		
		Others	Work-Life Balance		

Value Chain	Type	Human Rights Theme	Issues of Concern	Risk Management and Mitigation Measures	Audit/ Supervision Frequency
Midstream	C. Employees D. Employees from M&As and joint ventures	Diversity, Integration and Employment	Workplace Violence Handling	4. There are "Procedures for Protection of Maternal Health" and "Special Health Hazard Operations" to implement workplace environment monitoring for its operation staff and to carry out special health check-ups. 5. Each factory area has a "Health Management Center" with nurses and rescue professionals who can provide necessary emergency measures when an emergency situation arises. 6. Fire drills are held every six months to enhance employees' necessary disaster prevention concepts. Occupational safety personnel periodically inspect and improve fire prevention measures. 7. Each quarter, a third-party drinking water quality inspection is performed by SGS. 8. Regular health checks are conducted for employees in duty. 9. The "Procedures to Prevent Illegal Infringement of Rights when Performing Duties" is established and the occupational violence prevention team is implemented to prevent workplace violence, discrimination and harassment, sexual harassment, through advocacy, courses and procedures. 10. During interviews, age identification is practiced. 11. When on duty, social insurance is insured and age is re-verified during the check. 12. Employee representatives for the labor-management meeting are selected through democratic voting and meetings are held quarterly to facilitate internal communication. 13. Established a "Regulation Reporting and Complaint Management Procedure" and made it publicly available on the official website. The official website also provides a special section for stakeholders to ensure freedom of speech through various channels, which can be unimpeded. 14. According to the work rules, there will be no differential treatment in working conditions due to race, nationality, age or physical and mental disabilities. 15. Implement ISO/IEC 27001, the Information Security and Personal Information Management Committee regularly reviews and promotes information security protection and personal data protection. 16. Promote internal and external audits of information security, and report the results to the committee.	* At least once a year * For new employees from M&As and joint ventures, investigations are initiated in conjunction with new business opportunities.
		Diversity, Integration and Employment	Diversity and Inclusion		
		Diversity, Integration and Employment	Freedom of Speech and Expression		
		Freedom of Association and Collective Bargaining	Occupational Health and Safety		
		Occupational Health and Safety	Children's Rights		
		Forced Labor and Child Labor	Forced Labor		
		Working Hours, Wages and Benefits	Forced Labor		
		Others	Information Security and Privacy Protection		

Value Chain	Type	Human Rights Theme	Issues of Concern	Risk Management and Mitigation Measures	Audit/ Supervision Frequency
Downstream	E. Corporate clients and individual consumers	Freedom of Association and Collective Bargaining	Freedom of Speech and Expression	1. Implement ISO/IEC 27001, promote internal and external audits of information security, and regularly report the results to the committee. 2. Established a packaging review system, all health products have a complete safety slogan system and appropriateness, to protect the health rights of children. 3. Customer service offers phone services, email responses, FB message responses, and LINE@ online responses, to protect freedom of speech and expression for all customers.	* At least once per year * Adjustments are initiated in conjunction with new business opportunities when there are changes in packaging.
		Forced Labor and Child Labor	Children's Rights		
		Others	Information Security and Privacy Protection		
		Community and Stakeholder Participation	Basic Living Environment		
	F. Community Residents	Freedom of Association and Collective Bargaining	Freedom of Speech and Expression	Regularly visit and care for the local community and simultaneously collect the voices of the community residents. As the problems raised are not the same, Grape King Bio values each opinion and strives to improve and reduce the impact on the surrounding neighbors, thus practicing the social responsibility of a local enterprise.	* At least twice per year



Reduction of Workplace Human Rights Risks

Any routine grievances received are investigated fairly, and the rights and privacy of both the victim and the informant are kept fully confidential. Substantiated grievances are penalized appropriately based on proportionality and seriousness to prevent our employees from suffering unlawful physical or mental infringements. To ensure the implementation of human rights in the workplace, we plan to promote policies to supervisors at all levels. In 2024, to strengthen organizational communication and listening mechanisms, we conducted four 'Meet with the Chairmen' events, with a total of 10 participants. EAP specialists conducted 70 interviews and care sessions, and there will be eight quarterly briefings for foreign employees. On-the-job interviews were conducted as needed, and approximately 126 exit interviews were held to gather employee feedback and concerns.

Social Risks and Opportunities

In 2024, we used a scenario analysis chart of our management systems to identify the risks we pose to neighboring communities, which are listed in the table below:

Issues	Current Conditions	Actions and Measures	Category	Level of Impact	Likelihood of Occurrence
Noise control and improvements	Noise and odor issues at our Zhongli Factory caused concerns of environmental protection for nearby residents, who began actively monitoring relevant problems. In addition to complying with related laws, these residents hoped that Grape King Bio could go beyond legal requirements.	Nearby residents became concerned with environmental issues and began actively monitoring relevant problems. In addition to complying with related laws, these residents hoped that Grape King Bio could go beyond legal requirements and set a good example. We will continue to communicate with neighboring communities on relevant issues.	Opportunity	High	Medium
Prevention of water pollution	Wastewater discharged from our Pingzhen Factory complied with legal regulations, but nearby residents expressed an interest in and still continue to monitor the results of tests conducted on samples of discharged water.	We require wastewater treatment vendors to strengthen monitoring of discharged water and conduct monthly tests of discharged water samples in accordance with requests from nearby residents.	Risk	High	Medium
Noise control and improvements	Residents near the Pingzhen Factory raised concerns regarding noise caused by packing and cleaning procedures	We changed our cleaning site to avoid disturbing the residents	Risk	High	Medium

Grape King Bio's three factories in Taiwan have varying impacts on their communities. The Pingzhen Factory produces the least amount of waste and wastewater due to its manufacturing processes, resulting in low community impact. The Longtan Factory is located within the Longtan Science Park and complies with the regulations set by the science park administration, which minimizes community risks and opportunities. In contrast, the Zhongli Factory generates larger amounts of waste and produces odors due to its manufacturing characteristics. Although all emissions are within regulated levels, its proximity to residential areas may affect residents' quality of life. Grape King Bio will continue to optimize its manufacturing processes to reduce pollution and enhance communication with local communities to create a harmonious and mutually prosperous environment.

Occupational Violence Handling Team

Grape King Bio has approved the "Procedures for Handling Unlawful Infringements in the Workplace" and established an "Occupational Violence Handling Team" to demonstrate our commitment to a zero tolerance policy for workplace violence. To effectively prevent and address occupational violence, we have properly planned and adopted necessary health and safety measures, specifically establishing the "Occupational Violence Handling Team" to ensure that all employees are free from physical and mental unlawful infringements while performing their job duties.

The "Occupational Violence Handling Team" is composed of HR representatives, labor safety representatives, nursing representatives, labor representatives, and on-site doctors. Any changes in team personnel must be approved by our general manager. All team members must be objective and fair, protect the privacy of victims and informants, and actively fulfill their responsibilities.

Regarding the procedures for preventing unlawful infringements in the workplace, the implementation frequencies and methods are as follows:

1. Conduct annual assessments to check and improve the configurations of operating sites and administrative control measures.
2. Conduct annual assessments to appropriately adjust personnel for job suitability.
3. Conduct assessments every three years, where supervisors or assigned personnel carry out hazard identification and risk assessment for the prevention of unlawful infringements in the workplace.

Prohibition of Sexual Harassment in the Workplace

We have established clear measures for the prevention of sexual harassment, which are publicly displayed on our notice boards. Employees can report incidents of sexual harassment through our grievance mailbox. Currently, there are no sexual harassment complaints. We will continue to promote awareness of these measures. In the past three years, there has been one incident of workplace harassment, and we will strengthen related courses to encourage employees to adhere to office etiquette and behavioral boundaries, fostering a respectful and gender-equitable harmonious environment.

Management Actions on Material Topics of Human Rights Risks for 2024

In 2024, Grape King Bio uncovered an incident at the employee level which violated our prohibition of forced labor during our human rights due diligence process. The investigation process and compensation measures were as follows:

Value Chain	Issues of Concern	Identify Risk Sources	Risk Management and Mitigation Measures	Description of Violation	Compensation Measures
Midstream	Violation of prohibition of forced labor	Work Hour Records	<p>1. Overtime work shall be processed in accordance with the established overtime procedure. If work requires extended hours, an application must be submitted per the procedure; otherwise, employees are reminded to leave on time.</p> <p>2. Our Human Resources Department has implemented an information system and complies with relevant regulations to accurately record clock-out times and any exceptional reasons, with attendance anomalies flagged automatically. When anomalies occur, employees are required to provide an explanation to confirm the anomaly. If overtime is confirmed, the overtime procedure will be applied.</p>	Failing to register the attendance of workers to the minute on a daily basis	Instruct all department supervisors to closely monitor staff attendance, actively promote awareness of adhering to clock-out times within the company, and encourage employees to leave work promptly if overtime is not required or for personal reasons.

4.2 Talent Recruitment and Structure

Grape King Bio formulates corporate business strategies every year in response to global development trends in the biotechnology industry and the diverse health food needs of consumers. In 2019, we began incorporating systematic functional recruitment to deepen the development of a talent recruitment and selection mechanism that ensures "suitable talent for appropriate positions." We emphasize and advocate equal opportunities for job candidates and employees in recruitment, screening, appointment, distribution, deployment, appraisal, and promotion, and we do not discriminate or provide differential treatment. We implement a diversified talent management approach. In 2024, there have been no incidents of discrimination.

Recruitment Channels

Apart from utilizing general recruitment channels, we also attach great importance to the following five channels to recruit talents and increase diversity:

1. Industry-government-academia collaborations

We have long collaborated with universities and colleges throughout Taiwan on industry-academia collaborations and internships to build professional knowledge in young students and develop outstanding potential talents, please refer to 5.1.1 Student Internships and Exchanges and 5.1.2 Seed Talent Program (STP). In 2018, we began collaborating with the Vocational Training Center of the Veterans Affairs Council to help veterans establish a new set of career goals. This not only assisted veterans in transferring to private organizations, but also raised local employment rates. Starting in 2019, we commenced long-term collaborations with the Taoyuan City Government Employment Service Center, updating and publishing corporate vacancies on a monthly basis to maximize exposure for our recruitment information and enable the public to quickly learn about our vacancies through diverse recruitment channels.

2. Internal recruitment and rotation

Regulations for managing job rotations at Grape King Bio correspond to our organizational needs and the career development of our colleagues, ensuring that all of our personnel can be placed in appropriate positions to maximize their potential. Our colleagues voluntarily apply for internal rotations and submit written documents to our human resources unit. Following review of relevant documents, qualified candidates pass through two rounds of interviews, and the general manager makes final decisions on internal rotations. The number of successful internal rotation in 2024 accounted for 1.1% of all recruits. We openly promote internal rotations for our employees and adopt rigorous procedures to ensure mutual protection for employees and the Company.

3. Internal referrals

Encourage employees to make referrals and implement a fair and consistent recruitment and selection process to effectively leverage the benefits of employee recommendations.

4. Active recruitment of talent

We encourage our HR personnel to actively seek out talent that fulfills our criteria, regardless of industry experience or background.

5. Recruitment of foreign blue-collar workers

Following the assessment of internal production lines and work shift plans, we applied for and received approval from the competent authorities to recruit foreign workers. We engage legal foreign blue-collar workers through registered domestic recruitment agencies.



Human Resource Structure in 2024

Item	Employee Type	Grape King Bio, Ltd.				Pro-Partner Ltd.				Shanghai Grape King Enterprise Co., Ltd.				Entire Group			
		Total by Region				Total by Region				Total by Region				Total by Region			
		Male		Female		Male		Female		Male		Female		Male		Female	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Position	Senior Management Directors and Above	9	2%	3	1%	2	2%	2	2%	4	2%	1	1%	15	2%	6	1%
	Middle Management Supervisors and Above	17	3%	15	3%	1	1%	6	5%	13	8%	9	5%	31	4%	30	3%
	Entry-Level Management Department Heads and Above	37	6%	32	6%	2	2%	10	8%	14	8%	15	9%	53	6%	57	7%
	Other Personnel	224	39%	237	41%	40	32%	62	50%	50	30%	59	36%	314	36%	358	41%
Employment Type	Permanent employees (Full-time)	282	49%	281	49%	40	32%	72	58%	79	48%	79	48%	401	46%	432	50%
	Temporary employees (Part-time)	5	1%	6	1%	5	4%	8	6%	2	1%	5	3%	12	1%	19	2%
Contracts Type	Temporary employees (Part-time)	282	49%	281	49%	40	32%	73	58%	79	48%	79	48%	401	46%	433	50%
	Part-time Employees (Short-term Contract Staff)	0	0%	0	0%	0	0%	0	0%	2	1%	5	3%	2	0%	5	1%
	Non-guaranteed hours employees (Student Workers)	5	1%	6	1%	5	4%	7	6%	0	0%	0	0%	10	1%	13	2%
Nationality	Taiwanese	254	44%	255	44%	44	35%	80	64%	6	4%	7	4%	304	35%	342	40%
	Chinese	0	0%	0	0%	0	0%	0	0%	75	45%	77	47%	75	9%	77	9%
	British	1	0%	0	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%
	Vietnamese	32	6%	32	6%	0	0%	0	0%	0	0%	0	0%	32	4%	32	4%
	Others	0	0%	0	0%	1	1%	0	0%	0	0%	0	0%	1	0%	0	0%

Note1: Part-time employees include short-term contract staff, long-term temporary workers, and one-year consultants.

Note2: Non-guaranteed hour employees include student workers.

Note3: Non-employee workers refer to individuals not directly employed by Grape King, including interns, security personnel, cleaners, and kitchen staff. Since 2024, Shanghai Grape King is included in the scope, with data compiled as of the end of the reporting day on December 31, 2024. A total of 46 individuals were included in Taiwan and 23 in China.

Note4: The scope in Taiwan includes Grape King Bio, Pro-Partner Co., Ltd. and Rivershine Ltd.; The scope in China includes Shanghai Grape King Enterprise Corp.

Indicators	2024	Nationality	2024 Proportion of the total workforce	2024 Proportion of management personnel
Proportion of female employees	52.2%	Taiwanese	74.8%	69.8%
Proportion of female employees in management positions	48.4%	Chinese	17.6%	29.2%
Proportion of female employees in junior management positions	51.8%	British	0.1%	0.5%
Proportion of female employees in senior management positions	28.6%	Vietnamese	7.4%	0.0%
		Others	0.1%	0.5%
		Total	100.0%	100.0%

At Grape King Bio, our ratio of male to female employees has long been around 1:1. In 2024, the male to female ratio of all employees was 50%:50%, and the ratio of new male and female employees for the year was 1:1. The starting salary ratio and the invested values for benefits for male and female employees were both 1:1. We do not discriminate based on employee gender, age, pregnancy status, race, political affiliation, or religious orientation. To create a gender-friendly workplace environment, we confirmed the work content for different genders and positions, and we do not differentiate training or career development processes based on gender differences. The sources of our new recruits in 2024 are as follows:

	Previous interns	Veterans	Internal recruitment and rotation recruitment and rotation	Internal referral	Active recruitment of talent	Job search websites
Taiwan	0	1	2	5	9	98
China	0	0	1	2	0	14
Total	0	1	3	7	9	112

To protect the rights and interests of all groups, Grape King Bio has established the Protection of Rights of Persons with Disabilities Act and the Indigenous Peoples Employment Rights Protection Act. Our external recruitment offers positions for indigenous groups and persons with disabilities, as well as job opportunities for individuals with Down Syndrome from the Chensenmei Social Welfare Foundation, which is located near our company. We also assist in adjusting work tasks for disabled colleagues who are placed in unsuitable positions.

In 2024, we employed the following number of disabled and indigenous employees:

Year		Taiwan	China	Total
Total Employees		699	165	864
Indigenous Employees	Number of employees	8	2	10
	Ratio	3%	1%	1%
Disabled Employees	Number of employees	6	1	7
	Ratio	2%	0%	0%
	Number of Supervisors	0	0	0

Note1: The scope in Taiwan includes Grape King Bio, Pro-Partner Co., Ltd. and Rivershine Ltd.

Note2: The scope in China includes Shanghai Grape King Enterprise Corp.

Distribution of Employee Age and Education Levels in 2024

Item	Employee Type	Taiwan		China		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Age	16-20	6	0.9%	0	0.0%	6	0.7%
	21-30	131	18.7%	18	10.9%	149	17.2%
	31-40	313	44.8%	55	33.3%	368	42.6%
	41-50	182	26.0%	71	43.0%	253	29.3%
	51-60	49	7.0%	20	12.1%	69	8.0%
	61+	18	2.6%	1	0.6%	19	2.2%
Education	Ph.D.	11	1.6%	3	1.8%	14	1.6%
	Master	114	16.3%	6	3.6%	120	13.9%
	College	415	59.4%	63	38.2%	478	55.3%
	Senior high school	147	21.0%	38	23.0%	185	21.4%
	High school and below	12	1.7%	55	33.3%	67	7.8%

Note1: The scope in Taiwan includes Grape King Bio, Pro-Partner Co., Ltd. and Rivershine Ltd.

Note2: The scope in China includes Shanghai Grape King Enterprise Corp.



Number and Gender Ratio of New and Departed Employees in 2024

Gender Ratio of New Employees / Departed Employees by Region		Taiwan				China				Total			
Category	Age	Male		Female		Male		Female		Male		Female	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
New Employees	16-20	2	1.7%	1	0.9%	0	0.0%	0	0.0%	2	1.5%	1	0.8%
	21-30	24	20.9%	29	25.2%	1	6.3%	3	18.8%	25	19.1%	32	24.4%
	31-40	19	16.5%	21	18.3%	3	18.8%	5	31.3%	22	16.8%	26	19.8%
	41-50	12	10.4%	7	6.1%	2	12.5%	0	0.0%	14	10.7%	7	5.3%
	51-60	0	0.0%	0	0.0%	2	12.5%	0	0.0%	2	1.5%	0	0.0%
	61+	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total		57	49.6%	58	50.4%	8	50.0%	8	50.0%	65	49.6%	66	50.4%
Departed Employees	16-20	1	0.9%	0	0.0%	0	0.0%	0	0.0%	1	0.7%	0	0.0%
	21-30	20	17.1%	20	17.1%	2	11.8%	2	11.8%	22	16.4%	22	16.4%
	31-40	17	14.5%	23	19.7%	3	17.6%	5	29.4%	20	14.9%	28	20.9%
	41-50	17	14.5%	13	11.1%	0	0.0%	3	17.6%	17	12.7%	16	11.9%
	51-60	1	0.9%	4	3.4%	1	5.9%	0	0.0%	2	1.5%	4	3.0%
	61+	0	0.0%	1	0.9%	1	5.9%	0	0.0%	1	0.7%	1	0.7%
Total		56	47.9%	61	52.1%	7	41.2%	10	58.8%	63	47.0%	71	53.0%

Note1: The scope in Taiwan includes Grape King Bio, Pro-Partner Co., Ltd. and Rivershine Ltd.

Note2: The scope in China includes Shanghai Grape King Enterprise Corp.

Ratios of New Hires and Turnover Rates in 2024

Item	Grape King Bio	Pro-Partner Co., Ltd.	Shanghai Grape King Enterprise Corp.	Total
Ratio of new hires	16.03%	44.80%	0.62%	23.15%
Turnover rate	16.20%	74.40%	10.30%	23.50%
Voluntary turnover rate	16.03%	17.60%	7.27%	14.58%

· Ratio of new hires=Total number of new hires for the current year/Total employees at the end of the current year
 · Turnover rate=Total number of departed employees in the current year/Total employees at the end of the current year
 · Voluntary turnover rate = Number of voluntary departed employees in the current year / Total number of departed employees in the current year



4.3 Talent Cultivation and Performance Appraisals

【Column】 GKB Learning College

In 2024, Grape King Bio is committed to promoting a competency-oriented talent development strategy and will officially establish a "Talent Pool" to systematically arrange internal talent pipelines, ensuring alignment between organizational development and key competency needs.

This mechanism focuses on the future, proactively cultivating talent requirements for various positions based on the company's strategies and development needs. It plans optimal learning journeys for new employees, professional talents, and management positions at all levels. Through data analysis and scientific methods, we design programs that align with the organization's short, medium, and long-term development goals, ensuring that talent cultivation is closely connected to corporate strategies. This initiative not only strengthens the internal talent supply chain but also ensures that the company can flexibly adjust and maintain competitiveness in a rapidly changing market environment. In 2024, the talent participating in this project achieved a promotion rate of 23.7% after various performance and suitability assessments. Our company continues to deepen its talent development mechanisms, creating a forward-looking talent strategy that ensures the growth of both talent and the organization, ultimately achieving sustainable operations and excellence in development goals.

Management Approach	Key issue-Talent attraction and retention	
Policies	Implementation and promotion of "Human Capital Strategic Thinking 3.5" framework Grape King Bio upholds core values relating to "Technology, Health, and Hope" and adopts a people-oriented core strategy. We have incorporated human resource analytics, established and promoted our "Human Capital Strategic Thinking 3.5" framework, and implemented a talent management policy which places appropriate personnel in appropriate positions. We provide a high-quality and healthy workplace environment as well as competitive remuneration and benefits, and we continue to cultivate talent and build a heartwarming workplace environment.	
Commitments	To effectively enhance our human resources, we not only actively build and promote high-quality training programs and implementation principles, but also work to establish a function-oriented learning map to help all departments cultivate current and reserve personnel, develop key talents, and fully implement our policy of placing appropriate talent in appropriate positions.	
Targets	Short-term	<ul style="list-style-type: none"> Implement GKB Learning College (GKBLC) framework to organize, establish, and implement training programs for all six departments, completing a minimum target of training for one department each year. Maintain TTQS Silver Award. Cultivation of 1 person with potentials in each division and achieve success rates exceeding 80% on this KPI indicator Promotion and implementation of Learning Passports
	Mid-term	<ul style="list-style-type: none"> Implement GKB Learning College (GKBLC) framework, completing a minimum target of training for one department each year. Maintain TTQS Silver Award and obtain Gold Award Cultivation of 2 people with potentials in each division and achieve success rates exceeding 80% on this KPI indicator Establish cultivation program for potential and key talents
	Long-term	<ul style="list-style-type: none"> Establish GKB Learning University (GKBLU) framework Maintain TTQS Gold Award qualifications Obtain key talent through cultivation of potentials and reach achievement rates of 85% or more.
Responsibilities	Internal communications and collaborations: Facilitate periodic communications with all departments, listen to department needs to identify appropriate talent, implement employee care measures, reduce human resource risks, and establish smooth communication processes	
Resources	Manpower: Monthly/quarterly human resource reports and human resource improvement program	
Specific performance	<ul style="list-style-type: none"> Obtained TTQS Silver Award qualifications Establish a strategic talent pool. 	

Grape King Bio places high emphasis on the career development of employees. We facilitate internal talent rotation by providing overseas job opportunities, opportunities to execute critical projects, training, and a variety of other opportunities and platforms, encouraging our employees to realize their potential, develop a broader outlook, and build connections. We also ensured that our evaluations are fair and transparent by incorporating target and performance management systems. We implement KPI systems so that the personal performance of our colleagues is linked to their departments, divisions, and our headquarters. We implement the following target and performance management system:

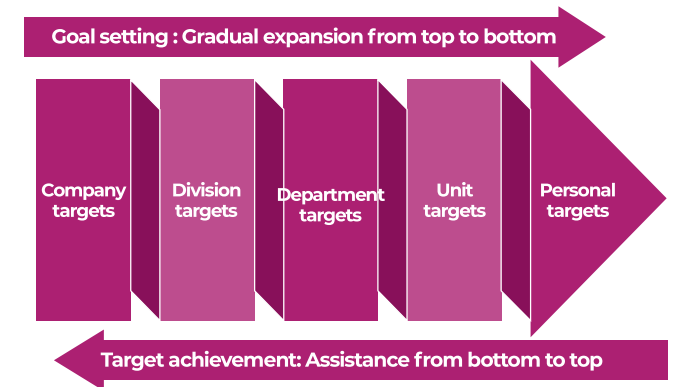
(1) Our targets are set for each level from the top down

At the beginning of the year, the general manager's office responds to future developments and formulates annual operational targets. The managers of each department take on these targets based on department functions, following which our colleagues in each department take on work duties associated with work targets.

(2) Target achievements are supported for each level from the bottom up

Achievements of personal targets make it possible for each department to

achieve their departmental targets, which in turn make it possible for corporate operational targets to be completed.



4.3.1 Blueprint for Talent Development

Organizational and talent development has always been an important strategic corporate target. To ensure steady organizational developments while also enhancing the quality of our personnel, we continue to recruit outstanding talent; strengthen cultivation and development; systematically provide all our colleagues with the necessary skills, knowledge, attitude training, and resources; work to understand real-time work conditions for our personnel; and review implementations and risk indicators each month. Our senior managers convene each quarter to review organizational developmental highlights and talent development results.

Dual Training Program

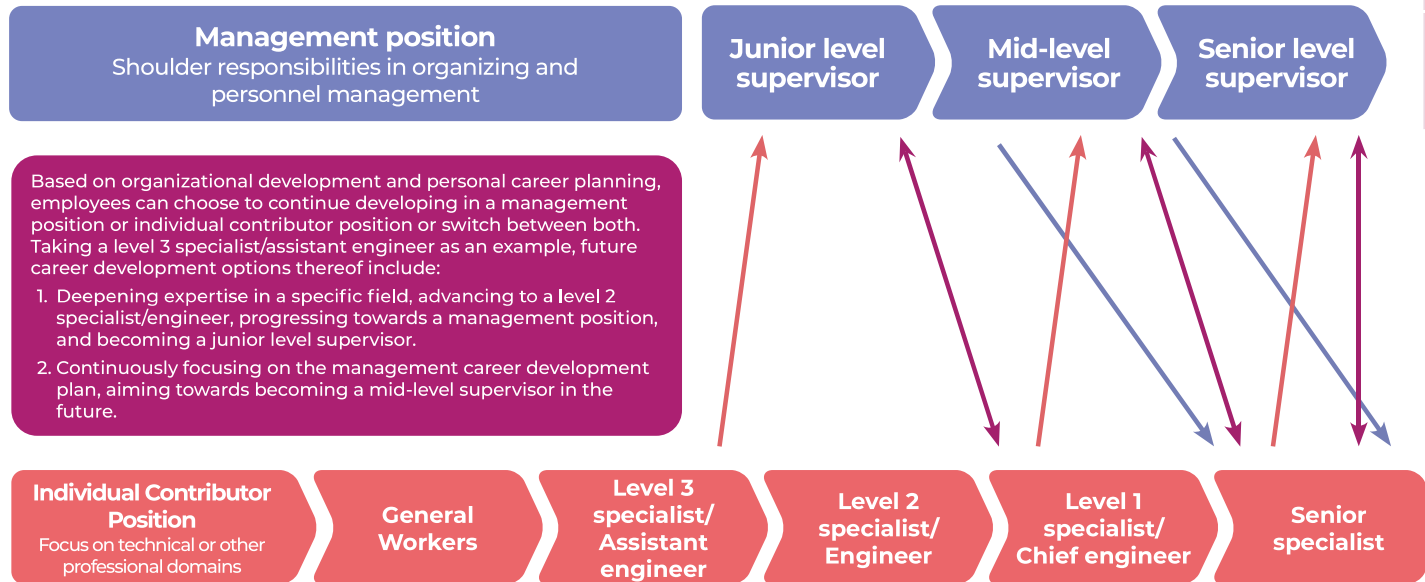
Our employees fall into two main categories: management talent and professional talent. Employees with different talents undergo different types of training under our dual-training program. This enables all of our employees to implement what they have learned. Our dual promotion channels encourage diversified development of talent. When managing talents, we compare their professional capabilities and management duties, and set up comprehensive development plans to supplement necessary capabilities. We integrate our training into routine projects to improve the effectiveness of our courses. Specific measures of our program include:

(1) Development of corporate learning map

The professional capabilities and job duties of each position within each functional department (production, sales, HR, R&D, and finance) are defined and paired with the current development stage of each employee to identify any gaps in capabilities that require education and training.

(2) Development of individualized learning roadmaps

Our employees are required to understand our expectations when entering the company and create their career development plans based on their own ambitions and expertise. We work with our employees to set work targets and formulate learning and development plans each year, assisting them in playing to their strengths and realizing their self-worth.



Performance Assessments: Mutual Communications and Trust

Performance evaluation systems: At the beginning of each year, we set goals for each department (including corporate targets, department targets, and personal targets) based on important annual targets set by the Company, and review and confirm progress throughout the year. We conduct year-end evaluation interviews to verify performance, and evaluation results are used as a basis for determining promotions, salary adjustments, bonuses, and remuneration, as well as plans for education and training. We organized manager training programs in 2022 and commissioned external consultants to assess and optimize current methodologies and logic used for formulating KPIs to help our managers adjust relevant systems, optimize performance targets, and align employee behaviors with performance evaluation results. Evaluations conducted in 2024 are shown in the following table:

Item	Purpose	Number of People	Target
Evaluation of new employees	Objectively assess performance, capabilities, and suitability of new employees for each position	A total of 200 people	Employees that were recruited within the past three months
Year-end evaluations	Achieve corporate goals, enhance corporate performance, objectively and fairly assess employee performance and develop employee capabilities	A total of 864 people	Managers, general administrators, and on-site personnel



4.3.2 Employee Training and Development

We formulate strategic plans and development targets in accordance with our corporate mission (the soul of our company), vision (our goals for different phases), and core values (common behavioral values), and use quantitative analyses to generate human resource management reports, confirm training needs and methods for analyzing current deficiencies, and determine training goals and plans. We believe that education and training is not an expense, but an investment with the lowest cost and greatest benefits, which help to uncover the potential of our colleagues to the maximum extent.

1. Training goals

- ① Work targets (knowledge, skills, capabilities)
- ② Functional targets (internal potential, attitudes, behaviors)
- ③ Performance targets (performance, capabilities, gaps)
- ④ Personal development (career development plans, new employee mentorship program)

2. Core training courses

- ① Core functional training courses
- ② Common functional training courses
- ③ Professional functional training courses
- ④ Management functional training courses

Employee Training Metrics for 2024

Grape King Bio has continued to conduct education and training over the years and regularly tracks the results of training. We use indicators such as the Kirkpatrick Model and ROI on human capital to review learning performance for constant improvement of training content and to strengthen the link between company goals and training needs. The details of the group employee training are listed below:

Unit: Thousand NTD

Item	2024			
	Grape King Bio	Pro-Partner Co., Ltd.	Shanghai Grape King Enterprise Corp.	Total
Total training expenses (Thousand NTD)	1,707	381	84	2,172
Total training hours	10,068	1,266	11,045	22,379
Total number of training participants	3,841	79	158	4,078
Training penetration rate (%)	100%	70%	96%	89%

Human Capital Return on Investment (HC ROI)

Item	2022	2023	2024
a) Total Revenue	10,391,231	10,635,464	11,160,005
b) Total Operating Expenses	5,929,212	6,036,873	6,157,698
c) Total Employee-related Expenses	1,215,309	1,262,422	1,217,010
HC ROI (a - (b - c)) / c	4.67	4.64	5.11



Training Statistics by Position and Gender in 2024

Item	Employee Type	Taiwan				China				Total			
		Subtotal in each Employee Type		Total for all items		Subtotal in each Employee Type		Total for all items		Subtotal in each Employee Type		Total for all items	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total training hours	Executives (managers and above)	963	672	5,518	5,816	424	280	5,463	5,582	1,387	952	10,981	11,398
	Production line workers	1,307	1,033			2,255	2,911			3,562	3,944		
	Other employees	3,248	4,111			2,784	2,391			6,032	6,502		
Total number of training participants	Executives (managers and above)	288	199	1,955	1,965	9	6	78	80	297	205	2,033	2,045
	Production line workers	535	426			24	31			559	457		
	Other employees	1,132	1,340			45	43			1,177	1,383		
Training penetration rate	Executives (managers and above)	97%	92%	96.2%	95.1%	100%	100%	97.9%	97.2%	98%	96%	97.1%	96.1%
	Production line workers	100%	100%			100%	100%			100%	100%		
	Other employees	92%	93%			94%	91%			93%	92%		
Average training hours	Executives (managers and above)	36	24	28	21	47	47	68	65	28	24	34	32
	Production line workers	2	2			94	94			48	48		
	Other employees	20	17			62	56			27	24		

Note1: The scope in Taiwan includes Grape King Bio, Pro-Partner Co., Ltd. and Rivershine Ltd.

Note2: The scope in China includes Shanghai Grape King Enterprise Corp.

Grape King Bio continues to strengthen the link between organizational targets and training needs to enhance and improve the effectiveness of our training courses. We continue to obtain specific and quantitative performance through effective training systems and course structures.

Starting in 2013, we began participating in the Talent Quality-management System (TTQS) verification plan implemented by the Council of Labor Affairs Vocational Training Council (now known as the Ministry of Labor Workforce Development Agency) and received a bronze TTQS award that same year, serving as a recognition of our efforts in educating, training, and developing talent. In 2019, we once again participated in TTQS evaluations and received a silver TTQS award, which was extended in 2023. (Only 5-7% of participating companies receive silver awards.) In the future, we will continue to strengthen and expand our talent cultivation and development concepts to assemble a talent fleet and achieve our sustainable development goals related to talent.

4.4 Employee Compensation, Benefits, and Health Care

Management Approach	Key issue- Employee Compensation and Benefits		
Policies	Implementation and promotion of “Human Capital Strategic Thinking 3.5” framework Grape King Bio upholds core values relating to “Technology, Health, and Hope” and adopts a people-oriented core strategy. We have incorporated human resource analytics, established and promoted our “Human Capital Strategic Thinking 3.5” framework, and implemented a diverse talent development mindset which places appropriate personnel in appropriate positions. We provide a high-quality and healthy workplace environment as well as competitive remuneration and benefits, and we continue to cultivate talent and build a heartwarming workplace environment.		
Commitments	Grape King Bio takes into account the compensation level and structure of the labor market, providing a competitive and advantageous compensation policy. Upholding the spirit of employee care, it promotes and implements the EAPs program, taking into account both the promotion of employee benefits and employee care policies.		
Target	Short-term	1. The salary structure is maintained as a framework of monthly wage, year-end bonus, and reward bonus, with the industry average annual salary maintaining a level within the top 30% to 35% of the market. 2. Satisfaction with EAPs continuously increases to over 80%. 3. There are two EAPs lectures every year, with satisfaction rates of over 85%. 4. Promote the implementation of the Talent Pool plan, combining the execution of KPI and IDP, providing colleagues with an allowance supplement.	
	Mid-term	1. The salary structure is kept as a framework of monthly salary, year-end bonus, and reward bonus, with the average annual salary staying within the top 25% to 30% of the market. 2. The satisfaction rate of EAPs continuously rises to over 90%. 3. There are three EAPs lectures per year, with a satisfaction rate exceeding 85%. 4. Job relative compensation satisfaction rate of 70% to 75%.	
	Long-term	1. The salary structure is maintained as a framework of monthly wages, year-end bonuses, and reward bonuses, with the average annual salary keeping a level in the top 25% or above in the market. 2. Satisfaction with EAPs consistently increases to over 90%. 3. At least one EAPs lecture is held each quarter, with satisfaction rates exceeding 90%. 4. The level of satisfaction with the relative job compensation is between 70% to 75%.	
Responsibilities	Internal communications and collaborations: The HR Department will regularly communicate and listen to the needs and compliance maintenance of each department within the company; implement employee care measures and establish smooth communication channels and procedures to reduce human capital risks.		
Resources	System: Human Resource Information System (HRIS)		
Specific performance	Continuously conducting EAPs innovative courses, especially in the lectures on employee stress relief and stress elimination. A stand-up comedy format is used to provide colleagues with a learning reference for stress relief methods.		

We strive to ensure that all our colleagues enjoy the best work experiences by designing competitive salaries and bonuses, providing practical welfare items, befriending our employees, caring for the physical and mental health of our employees, creating a work-life balance for our colleagues, and enhancing employee engagement to build a strong workplace that enables sustainable development.

4.4.1 Remuneration and Incentive

To effectively achieve our two goals of talent retention and motivation, we have designed a competitive remuneration system that exceeds industry standards. In 2024, our remuneration standards were 1.5 times that of the average industry standards. Grape King Bio determines remuneration levels based on employee backgrounds (including education levels and work experience), professional and technical knowledge, years of professional experience, and personal performance.

Item	2022	2023	2024
Salary Standards	Salary levels exceeded 1.5 times industry standards		
Months and Frequencies of Salary Adjustments	Annual salary adjustments are made in either April or October		
Year-End Bonuses	Paid at the beginning of the year		Paid before Lunar New Year
Mid-Year Compensation	Paid in the middle of the year		
Average Annual Salaries	Average annual salaries exceed 20 months		
Cash Bonuses and Gifts	Gifts or cash bonuses for Lunar New Year/Labor Day/Dragon Boat Festival/Ghost Festival/Moon Festival/birthdays		
Remarks	Salary standards=Average employee salaries ÷ average industry salaries		

We hope to enhance overall corporate performance through our system designs, which link future potential with salary adjustments, thereby inspiring our employees to increase their value at work. Our bonus items consider the following factors:

(1) **Bonuses and compensation:** consider annual performance, target achievement status, and the Company's annual profits.

(2) **Salary changes and adjustments:** consider rationality of current salaries, performance, future potential of individual colleagues; annual budget for salary adjustments; balance between internal and external salaries; and price levels.

Grape King Bio Employee Compensation Ratios for 2024

Rank	Female-to-male basic salary ratio	Female-to-male average compensation ratio
Executive Positions	1:2.2	1:3.08
Professional Positions	1:0.67	1:0.65
General Employees	1:1.24	1:1.61

Note:

1. Female-to-male basic salary ratio = Basic salaries for female employees of all levels / Basic salaries for male employees of all levels
2. Female-to-male average compensation ratio = Average compensation for female employees of all levels / Average compensation for male employees of all levels

Non-management level employees Salary Ratios

Unit: Thousand NTD

	Non- Management Employees		
	2022	2023	2024
Total salaries of all full-time, non-management employees (A)	375,039	446,352	438,396
Total number of all full-time, non-management employees(personnel) (B)	434	528	519
Average salaries of full-time, non-management employees (A/B)	864	845	845
Median salary, non-management employees	782	736	769

Note:

1. Information only includes Grape King Bio
2. The Company's information can be searched at M.O.P.S (Market Observation Post System) ("Corporate ESC-related information/Employee benefits and salary statistics-related information/ Non-management level employees salary information" [<https://mops.twse.com.tw/mops/web/t100sb05>].

4.4.2 Employee Benefits

Grape King Bio offers a variety of benefits, including gifts and bonuses for major festivals, employee scholarships, scholarships for children of employees, group insurance, insurance plans for employee dependents, regular physical examinations, on-site massage services, employee canteens, and employee discounts. In addition to providing basic employee benefits in accordance with relevant laws, we have established an employee welfare committee that adheres to the Organization Regulations on Employee Welfare Committee. Committee members are selected by all employees from various departments and convene every three months, though extraordinary meetings can be called when necessary. The committee is responsible for drafting annual budgets, planning group activities such as indoor sports (batting for baseball and basketball machines), organizing trips, signing contracts with collaborating stores, and arranging year-end banquet activities. In 2024, we will organize group activities, domestic and overseas travel subsidies for employees, and year-end banquet activities. Employee welfare expenditures in 2024 are projected to amount to NT\$12,453 thousand dollars. Regarding retirement benefits, we have formulated employee retirement plans that comply with the Labor Standards Act, and we make monthly deposits of pension reserve funds into a designated account in accordance with the Regulations for the Allocation and Management of the Workers' Retirement Reserve Funds.



Employee canteen

4.4.3 Care for Employees

In order to provide a happy workplace environment for our colleagues here at Grape King Bio, we strive to help our employees maintain a work-life balance. Our colleagues can obtain pregnancy, maternity and paternity, and parental leave and assistance regardless of gender.

Unpaid Parental Leave

Article 16 of the Act of Gender Equality in Employment stipulates that, after being in service for six months, employees may apply for parental leave without pay before any of their children reach the age of three years old. The period of this leave is until their children reach the age of three years old but may not exceed two years. When employees are raising over two children at the same time, the period of their parental leave shall be computed aggregately, and the maximum period shall be limited to two years received by the youngest child. Each application for parental leave without pay should in principle be no less than six months and no more than two years. Colleagues who require parental leave without pay for less than six months can apply for short-term (more than 30 days) parental leave without pay; the number of applications is limited to two. Additionally, Article 3 of the Regulations for Implementing Unpaid Parental Leave for Raising Children stipulate that, during the period of unpaid parental leave for raising children, an employee on leave may consult and negotiate with his (or her) employer to move forward or postpone his (or her) date of reinstatement. Written applications for parental leave without pay should be submitted ten days in advance.

Parental Leave Statistics for the Past Three Years

Item	2022	2023	2024
Number of paternity leave applicants	7	7	10
Number of maternity leave applicants	5	15	14
Number of employees on unpaid parental leave	3	6	10
Rate of returning from parental leave (Reinstatement rate)	100%	38%	33%
Rate of retention following unpaid parental leave (Retention rate)	100%	88%	33%

Note: Rate of employee reinstatement following unpaid parental leave = Actual number of reinstated employees for the current year / Number of employees that should have been reinstated for the current year
 Rate of retention following unpaid parental leave = Number of employees reinstated over one year for previous year / Number of reinstated employees for the previous year



4.4.4 Health Management

Grape King Bio adheres to the mission of "Healthy Experts, Caring for the Whole Family," based on our core values of "technology, health, and hope." We uphold the concept of "Contributing to a Better Society" and continue to promote various health management and health promotion measures using the PDCA (Plan, Do, Check, Act) model. We are committed to creating a balance between work and life and establishing a sustainable and healthy workplace. We optimize various health management and promotion measures and arrange free annual health checks for all employees, including screenings for four types of cancer, ultrasounds, and more. Based on the health needs of our employees, we use survey evaluations combined with health check results to arrange one-on-one consultation services with occupational medicine specialists. We plan comprehensive health service programs, build friendly workplace environments and sports facilities, and continuously implement the concept of living a healthy lifestyle and self-health management. Our goal is to create a sustainable and healthy corporate culture and fulfill our corporate social responsibilities. Our targets for health management and health promotion are as follows:

I. Short-term goals

1. Improve the physical fitness and health awareness of employees, employee family members, contractors, and community members, enhancing their self-health management capacity.
2. Optimize health protection for specific groups:
 - (1) Maternal health protection
 - (2) Health protection for suitable job allocation for the disabled
 - (3) Health protection for suitable job allocation for foreign migrant workers
 - (4) Health protection for suitable job allocation for middle-aged and elderly workers.
3. Digitalize the health management system to enhance health management and health promotion efficiency.
4. Collaborate with local health and medical units to promote various health promotion services.
5. Respond to various epidemic outbreaks by implementing the infectious disease prevention emergency response mechanism and reporting procedures.

II. Mid- and long-term goals

1. Sustainable health management goal: ZERO occupational diseases
2. Become a benchmark of healthy workplaces for SMEs in Taiwan
3. Become a model happy enterprise
4. Establish an elderly-friendly workplace environment in response to our aging society
5. Establish a maternity-friendly workplace environment in response to decreasing birth rates
6. Create a workplace environment that allows employees to balance work and life, taking into account family life, physical health, and mental health

In 2024, an investment of NT\$2,534,522 will be allocated for employee health management and health promotion, with an overall average satisfaction rate exceeding 90%. In response to the trends of statutory infectious diseases (such as measles), various infectious disease prevention measures will be implemented to ensure that all employees work in a safe and healthy environment. The health management execution plans are as follows:

I. Individual Health Resources

New employees: We subsidize new employees to undergo general physical examinations and physical examinations for specific procedures. Before beginning work, new employees undergo fitness for work evaluations conducted by factory nurses, and receive health management, relevant resources, or referrals for abnormal items marked on the results of physical examinations after they begin work.

Current employees: We provide free annual physical examinations and health checks for personnel working on specific processes, then analyze the results of these examinations to categorize employee health levels for better management. We also arrange for professional specialists to provide health consultations for employees listed as having potential health risks. We organize follow-up treatment and management at medical institutions based on individual health needs to provide the best care for our colleagues.

Health management: Management by employee health levels, consultations with professional specialists, follow-up treatments, and subsequent follow-up management.

Special operation health management: In 2024, there were 17 items for special physical health checks/health checks; updates were made every half year to one year according to environmental testing results.

II. Environment for Physiological Health

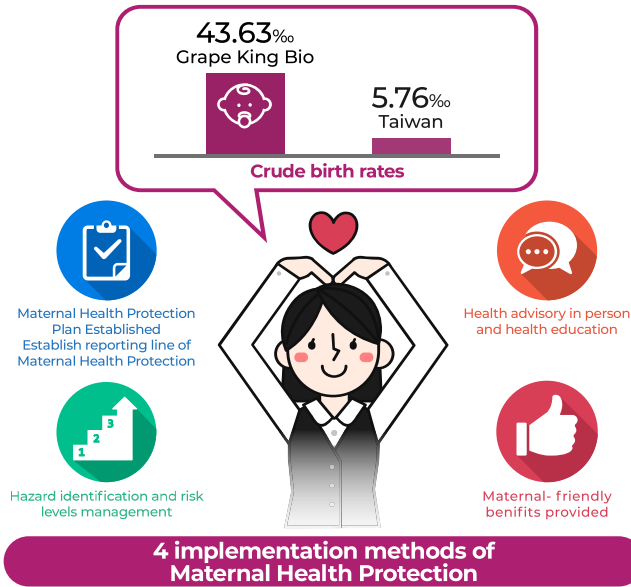
1. We have obtained certification for our occupational health and safety system and have formulated relevant health management plans, including the Procedures to Prevent and Manage Human-Induced Hazards, Regulations for Maternal Health Protection of Female Workers, Procedures to Prevent Diseases Caused by Abnormal Workloads, Procedures to Prevent Illegal Infringement of Rights when Performing Duties, and Safety and Sanitation Operational Procedures for Middle-Aged and Aged Workers. We continue to review and improve these regulations which facilitate comprehensive protection of employee health, and regularly report our progress to the Occupational Health and Safety Committee.
2. We conduct on-site inspections of the working environment for high-risk personnel and units to perform hazard assessments, implement relevant prevention measures, provide training, or offer suggestions for engineering improvements.
3. We evaluate and implement various health protection measures and appropriate work placements for pregnant and disabled colleagues.
4. We have set up clinics at all our factories, which staffed with factory nurses who provide first-aid for emergency injuries, health consultations, and various health promotion activities. Professional specialists also provide on-site services. We provide a variety of on-site health services such as health lectures, health education promotions, and employee health consultations.

III. Promotion of Mental Health

1. The company has established various complaint channels. The Health Management Center screens for high-risk depression cases through an annual health questionnaire survey, arranging one-on-one interviews for assessment with occupational specialists. If necessary, referrals to mental health physicians or counselors are made, and cases are tracked. In 2024, a total of 25 high-risk individuals were re-evaluated, all of whom were excluded from the suicide risk list. Occupational medical assessments were conducted for 12 individuals, with ongoing irregular follow-ups.
2. Stress Prevention Health Seminars/Activities "Relax Your Mood~ Essential Oil Stress Relief to Awaken Positive Energy + DIY": "Stress" refers to the body's response in physical, mental, or emotional aspects to adapt to changes in the environment. In 2024, a total of 4 sessions were held, including at Pingzhen Factory, Zhongli Factory, and Taipei Company, with a total of 108 participants. Overall satisfaction rate: >90%.
3. Prevention Plan for Illegal Harm During Duty Execution: To protect all employees from physical or mental illegal harm that may lead to psychological diseases while performing their duties. Special "Care Cards" were created, a "Reporting Area" was established, and announcements were made regarding the rolling update of Anti-Harassment Prevention Laws.



Grape Seed Project-Grape King Bio provides the strongest support for female employees with maternal needs



At Grape King Bio, female employees account for approximately 50% of the total workforce, with women of childbearing age making up about 76%. Since 2016, the company has promoted the "Grape Seed Project," based on the maternal health protection measures implemented by the Occupational Safety and Health Administration of the Ministry of Labor. The project aims to create a safe childcare environment according to employee needs, with the Health and Safety Department taking responsibility for labor health services. Using the PDCA model, various maternal health protection measures have been optimized, accumulating a total of 104 maternal health service users, with an overall satisfaction rate exceeding 90%. In 2024, Grape King Bio's birth rate reached 43.63%, which is 75 times the average in Taiwan (the crude birth rate in Taiwan for 2024 is 5.76%). Additionally, in 2024, the exclusive breastfeeding rate for infants under one month at Grape King reached 93.75% (compared to 60.2% in Taiwan in 2022).

When employees report their pregnancy through the Health and Safety Department's e-reporting system, phone, or email, the company initiates the maternal health protection procedures. The factory nurse collaborates with occupational physicians and international lactation consultants to create a professional assessment and consultation network for

employees. Thanks to Grape King Bio's long-standing efforts in biotechnology, our internal crude birth rate and breastfeeding rates have been higher than the average in Taiwan for the past three years.

The relevant execution details are as follows:

1.Hiring of Professional Personnel for On-Site Services

International Board Certified Lactation Consultants (IBCLC) and occupational specialists provide nearby consultation services.

2.Personalized Congratulatory Cards from the Chairman

Enhancing the sense of happiness among pregnant and postpartum employees.

3.Diversified Pregnancy Reporting System

An internal EIP system has been established with an e-reporting section for "Maternal Health Reporting," along with phone and email reporting, achieving a 100% pregnancy reporting rate.

4.Diverse Maternal Health Protection Measures

- Providing Professional Pre-Pregnancy Health Consultation: Employees who are planning to conceive receive professional health consultations and educational information from the factory nurse. The nurse provides information based on individual needs, including pre-marital health check-ups, infertility assistance (subsidy information for traditional Chinese medicine fertility treatments in various cities), egg freezing, fertility subsidies and childcare allowances in different counties, and company subsidy programs for cervical cancer vaccines, thereby enhancing health literacy during the pre-pregnancy period.
- Providing a Warm, Comfortable, and Friendly Breastfeeding Environment and Related Benefits:
 - Breastfeeding rooms are set up in each factory area.
 - The breastfeeding rooms offer thoughtful items: breast milk storage bags and bottle storage baskets to increase the convenience of breastfeeding, as well as magazines on motherhood and parenting for mothers to learn new knowledge about childbirth and childcare.
 - Pregnant employees are provided with the option to apply for maternal health care parking spaces (including motorcycle and car parking).
 - A friendly maternal restroom environment is established, with the installation of sit-down toilets and handrails to enhance safety and comfort for pregnant employees.
 - HPV vaccination events: Employees and their family members are eligible for subsidies.

The various health promotion implementation plans are as follows:

1.Safety and Health Promotion / Quarterly Quiz with Prizes

To enhance the safety and health knowledge of all employees in the factory, diverse health information is updated online, with a new theme introduced monthly to achieve effective communication. A quiz format with prizes is combined (held online each quarter) to further improve the safety and health awareness of all personnel in the factory. In 2024, the number of participants reached 1,571, with 950 achieving full marks; the response rate increased by 24% from the first to the fourth quarter.

2.CPR + AED Education and Training

To enhance the first aid knowledge and skills of new and existing employees, all factory locations (Pingzhen Plant, Zhongli Plant, Longtan Branch) obtained the AED Safe

Location renewal certificate in 2022. In 2024, one educational training session was arranged for new employees, with a total of 42 participants and a satisfaction rate of 100%.

3.Health Alliance for All Employees and Exercise Points

Through activities that accumulate task points for prize draws, employees are encouraged to develop a habit of integrating exercise into their daily lives, thereby enhancing their health awareness and achieving health promotion goals. The total number of participants accumulated to 79, with an overall participation rate increase of 24%, and a sustained exercise rate of 75%. The total exercise time accumulated was 129,029 minutes.

4.Outdoor Walking Activities

Employees are encouraged to develop a habit of exercising through walking. This activity combines topics such as safety, health, food safety, and a friendly workplace, using walking to strengthen physical fitness, relieve stress, enhance related knowledge, and promote the physical and mental health of employees. A total of 249 people participated (107 employees and their family members, 142 community members), with an overall satisfaction rate of 96.8%. The total accumulated steps from walking reached 1,776,262 steps, covering a total distance of 1,245 kilometers (the equivalent of walking around Taiwan), with a total calorie expenditure of 71,050 calories, resulting in a reduction of 125 kg CO₂e emissions through this activity.

5."Grape King Blood Alliance - Immediate Rescue, Recruit Blood Donors":

Since 2016, the Blood Donation Campaign has been continuously held, promoted through the group's fan page and neighborhood leaders, along with a "Donate Blood, Win Prizes" lottery event. Employees, their families, contractors, neighbors, and online friends are invited to join the blood donation efforts. In 2024, a total of 74,000 c.c. of blood was donated.

6.Health Service Effectiveness:

Received Accredited Healthy Workplace Health Promoting Aged Employees Award from the Ministry of Health and Welfare Health Promotion Administration in 2024.

Received Pandemic Prevention Gold Award from the Taiwan Immunization Vision and Strategy (TIVS) Influenza Prevention Alliance in 2024.

Unit: NTD

Grape King Bio employee care expenditures in 2024	
On-site doctors	272,500
Fitness classes	160,400
Annual health checks and vaccines	797,740
Lectures and courses	423,288
Medical supplies	55,605
Other (activities and miscellaneous expenses)	824,989
Total	2,534,522

4.5 Occupational Safety

Industrial Safety
Department Assistant
Manager
Zhang Xi Yuan



It is our responsibility and duty to protect the health and safety of our employees. We ensure the physical and mental health of all employees by building safe workplaces.

Management Approach	Key issue-Occupational health and safety		
Policies	At Grape King Bio, we hold “Technology, Health, and Hope” as our core value and we adopted “Live Healthy, Think Grape King” as our corporate mission. We provide a safe and healthy work environment for our colleagues, adhere to our duties under health and safety policies, reduce hazard risks, encourage all employees to participate in commitments related to friendly work environments, and extend our community to our contractors and suppliers. Our goal is to facilitate mutual benefits for all and realize sustainable operations with safe, friendly, and healthy workplace environments.		
Commitments	We commit ourselves to providing employees with a safe and healthy workplace and continue to promote a sustainable company culture that upholds occupational health and safety.		
Targets	Short-term	1. Obtain Grape King Bio Occupational Health and Safety Family Excellence Award 2. Obtain recognitions of occupational health and safety performance	3. Promote healthy physical fitness and activities for employees, family members, and the community 4. Continue to optimize our occupational health and safety management system
	Mid-term	1. Lower disabling injury frequency rate (Frequency Rate, FR) to 50% than that of peers 2. Promote and participate in the selection of excellent occupational health and safety units	3. Promote and participate in healthy workplace awards
	Long-term	1. Set an example of a happy enterprise and become a benchmark for healthy workplaces for SMEs in Taiwan 2. Advance and participate in the Occupational Safety Five-Star Awards: Company Benchmark Award and Occupational Health Special Award	3. Create a work-life-balanced workplace which allows employees to balance family life, physical health, and mental health 4. Incur no work-related accidents throughout the year (0 occupational disasters)
Responsibilities	Internal responsible unit: Factory nurses and industrial safety units		
Resources	ISO/CNS 45001 and TOSHMS Occupational Health and Safety System certifications		
Specific performance	1. Recognized as “Excellent Unit of Occupational Safety and Health Family Performance” from Taichung City Government in 2024 2. Received Accredited Healthy Workplace Health Promoting Aged Employees Award from the Ministry of Health and Welfare Health Promotion Administration in 2024 3. Received Pandemic Prevention Gold Award from the Taiwan Immunization Vision and Strategy (TIVS) Influenza Prevention Alliance in 2024 4. Recognized as “Outstanding Enterprise in Proactive Evaluation” for Disclosing Occupational Health and Safety Performance in the Corporate Sustainability Report in 2024 5. Maintained ten consecutive years (2014-2024) without major disasters 6. Received an NT\$183,750 subsidy to redesign jobs for middle-aged and aged people 7. Received a NT\$89,131 subsidy for SME on-site health		

4.5.1 Safe and Hygienic Work Environments

The Grape King Bio Occupational Safety Committee convenes once every quarter, and the meeting is chaired by our Chairman to discuss and decide on measures related to safety, hygiene, fire prevention, and health promotion. Committee members include dedicated occupational safety personnel, nursing staff, unit supervisors, professional technicians, and representatives of more than one-third of the employees from each unit. We hold “Contributing to a better society” as one of our business values, and have obtained certification for our ISO/CNS45001 Occupational Health and Safety System to provide our employees with safe, hygienic, healthy, and well-equipped work environments and systems. Additionally, we hope our emphasis on education, training, and knowledge dissemination can help all our employees understand the importance of preventing hazards such as environmental pollution, unhealthy events, or injuries.



Grape King Bio leads contractors and suppliers in establishing hazard identification and autonomous management capabilities

To unite the strength of all Grape King associates (including contractors and suppliers) and promote occupational health and safety towards the goal of “You are good, I am good, everyone is good,” Grape King Bio, in collaboration with the Taoyuan City Government, convened 20 business partners in 2021 to establish the “Grape King Health and Safety Family.” This initiative aims to enhance hazard identification and autonomous management capabilities in small and medium-sized enterprises (SMEs) through a model where larger companies guide smaller ones. Members share health and safety information, support each other during disaster response, and work together to improve health and safety matters. Since the establishment of the Grape King Health and Safety Family in 2021 until 2024, there have been no occupational disasters, successfully achieving the goal of zero occupational incidents. Additionally, the family has actively assisted in promoting occupational health and safety operations, supported members in enhancing their safety capabilities, and participated enthusiastically in public welfare activities related to occupational safety. In recognition of these efforts, the family received the Contribution Award in 2022, the Certificate of Appreciation from the Ministry of Labor in 2024, and was acknowledged as an Excellent Health and Safety Family by Taoyuan City.

The company incurred no major occupational hazards from 2014 to 2024. Comparisons with the Ministry of Labor’s average industrial frequency-severity indicator indexes show that our prevention measures for occupational hazards far exceed those of our peers. Grape King Bio will continue to implement safety risk assessments, inspections of operational environments, operational safety management, and education and training to build a healthy and safe work environment.

Statistics on work-related injuries in 2024

All factories	Occupational disasters		Lost workdays	Total number of work-related injuries	Total absence days	Absence rate	Lost work rate
	Number of injured personnel	Number of deaths					
Female	1	0	5	1	3	4.4	0.9
Male	1	0	9	1	7	10.3	1.6
Total	2	0	14	2	10	14.7	2.5

Description:

1. Absence rates are based on all employee absences due to loss of working capabilities, regardless of whether they were caused by work-related injuries or diseases. Does not include approved leave such as vacations, training days, maternity leave/paternity leave, and bereavement leave.
2. The number of “lost days” where workers were unable to perform routine work due to occupational accidents or occupational diseases.
3. Diagnosis certificates from a hospital occupational medicine specialist are required to confirm occupational diseases in employees.
4. Calculation formulas are as follows (includes both full-time and part-time employees):
 - a. Work injury rate = Total occupational injuries / Total work hours x 200,000
 - b. Total work hours = Total employees x Daily work hours x Actual workdays per year
 - c. Absence rate = Total absence days / Total work hours x 200,000
 - d. Lost work rate = Lost work days / Total work hours x 200,000

Item/Year		2022	2023	2024
$\text{Lost time incident rate (LTIR)} = \frac{\text{Cases resulting in lost work hours} \times 200,000}{\text{Total work hours}}$	Employee	0.6	0.85	0.36
	Contractor	0	0	0

Grape King Bio incurred a total of 2 work-related accidents in 2024, including falls. Injured colleagues took 14 days of leave for these work-related injuries, but all returned from leave in good condition and went back to their original jobs. Faced with risks of workplace injuries, Grape King Bio provides all colleagues with the most rigorous and safe environments to prevent similar accidents from reoccurring.

Comparison of Disabling Injury Severity Rates with Industry Peers in 2024

Food and feed manufacturing industry	Beverage manufacturing industry	Pharmaceutical and medical chemicals manufacturing industry	Grape King Bio
113	116	113	12.9

Disabling injury severity rate = (Total days lost to injury x 10³) / Total work hours
Source: Ministry of Labor’s average industrial frequency-severity indicator indexes for 2021-2023



1. Risk assessments

Please refer to section 4.5.2

2. Inspections of operational environments

We identified current operational environments in factories, formulated sampling strategies, and communicated inspection results to workers and other relevant parties so they could understand the hazards and risks they were exposed to. We established an identification map of hazardous equipment for our Biotech Research Institute and continue to improve and optimize our employee work environments.

3. Establishing a Safety Culture

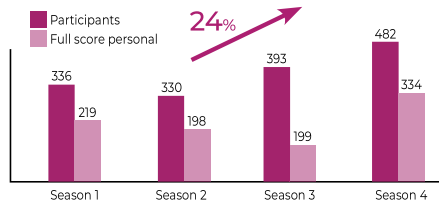
(1) **Everyone Works Safely:** To build a culture of safety and quality within the company, the "Everyone Works Safely" initiative will be implemented starting in 2024. Each employee is required to participate in one occupational safety and health training course and create a safety slogan for which they are responsible. Additionally, each unit will initiate proposals for safety improvements, fostering mutual observation and healthy competition in workplace safety activities.



(2) **Workplace Safety and Health Week:** To enhance employees' awareness of occupational safety and health and their willingness to participate in activities, the company will establish a Workplace Safety and Health Week every April, along with monthly themes for occupational safety and health promotion. Diverse health information will be updated online, with a new theme introduced each month to achieve effective communication. A quiz format with prizes will be combined (held online each quarter) to further enhance the safety and health awareness of all personnel. The main goal is to elevate employees' safety consciousness through activities, tests, and raffles, making safety issues a part of daily life and gradually leading employees to understand and participate in autonomous safety practices.



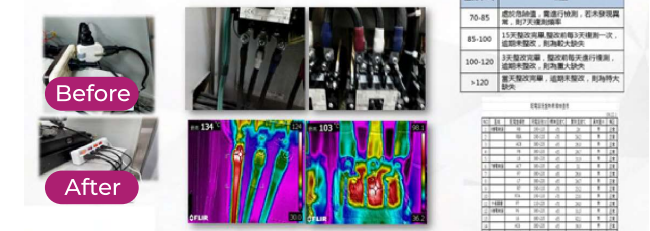
2024 Quiz Statistics of Safety Promotion Week



Workplace Safety and Health Week



(3) **Electrical Safety Management:** Based on infrared thermal imaging inspection standards, infrared thermal imaging cameras have been purchased. Regular inspections of electrical equipment will be conducted by designated personnel, with records maintained and tracked to ensure safe electricity usage in the factory.



(4) **Emergency Response:** Special health checks will be conducted for personnel exposed to noise and chemicals, as well as those handling products. The factory currently exceeds legal requirements by having dedicated nursing staff available for emergency injury treatment. Medical rooms and health management centers are established in each factory, equipped with emergency devices such as AEDs. Grape King Bio also regularly trains and retrain "first aid personnel" to become key members in handling workplace injuries.



4. Occupational safety training

Grape King Bio conducts periodic follow-ups and on-the-job occupational health and safety training to ensure that all operators, operational managers, and contractors complete their required on-job training hours. We also actively participate in external occupational health and safety training. In addition to organizing a variety of occupational health and safety training courses and emergency responses drills, we also conducted training on ISO 14001 and OHSAS 18001 standards using comprehensively designed training courses to ensure full implementation of relevant occupational health and safety procedures by our employees. In 2024, a total of 605 people participated in Grape King Bio's occupational health and safety training, which encompassed a total of 1,744 hours.

4.5.2 Evaluation of Occupational Safety Risks

I. Environment and safety assessments

Grape King Bio hopes to achieve control of related risks through execution of multiple projects and improvement plans. Starting in 2017, we established an occupational health and safety system under our ISO/CNS 45001:2018 framework, which is operated using a Plan, Do (support and operation), Check (performance evaluation), and Action (improvements) cycle. We track our occupational health and safety environment statuses every year through our EHS risk and opportunity management procedures. All relevant departments propose management systems and scenario analyses based on the conditions they face, helping us to understand whether workplace environments contain potential hazards that could cause occupational injuries or diseases in our personnel, or cause damage, discomfort, or fear in nearby residents, following which we design contingency projects for the top 25% of identified high-risk items.

We set management goals for high-risk environmental and occupational health and safety factors identified from these assessments. In 2024, we implemented 14 management projects and invested an estimated NT\$650,000 to reduce possible EHS risks year by year. We also implemented specific projects for material environmental issues as well as occupational health and safety management risks.

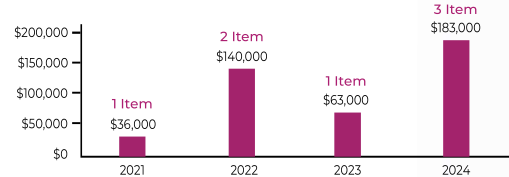
II. Sanitation and health assessments

1. Procedures to Prevent Diseases Caused by Abnormal Workloads

Through measures such as job redesign subsidies and professional consulting assistance, we effectively help individuals with physical and mental disabilities overcome work barriers and enhance their work performance. In the assessment of job redesign subsidy applications for middle-aged and older workers, a total of 6 subsidy facilities were obtained from 2022 to 2024, with a total amount of NT\$ 387,450.



Subsidy amount for middle-aged and older workers statistics



2. Assessment and management of human-induced hazards

To provide our employees with good work environments, help them maintain their health, prevent human-induced hazards, and prevent repetitive strain injuries, we established the “Procedures to Prevent and Manage Human-Induced Hazards” to effectively reduce risks of musculoskeletal injuries in our employees.

Assessment Scales

1. Musculoskeletal symptoms survey for on-site personnel
2. Simplified ergonomic checklist

On-site Assessment

1. Conducted on-site assessment with occupational safety personnel and occupational medicine specialists
2. Subsidy Application Project - On-site assessment and advisory recommendations by experts and scholars.

Improvement Plan

1. Discussion meetings with occupational safety personnel and experts/scholars.
2. Recommend using semi-electric pallet trucks to improve on-site material

Assistive Equipment

Procurement of semi-electric pallet trucks.

Improvement Results

1. Work efficiency increased by 80%
2. Job autonomy increased by 80%
3. Work quality improved by 90%



4.6 Employee Communication

4.6.1 Multiple Communication Channels

We provide open communication channels in accordance with the “Procedures of Whistle-blowing and Complaints” and “Sexual Harassment Prevention Measures and Regulations.” We support an open, transparent, ethical, and moral culture; encourage internal and external personnel to report any violations of law or our corporate policies through our reporting channels; allow anonymous reporting; and prevent inappropriate supervision, unfair behaviors, sexual harassment in the workplace, or other work-related issues. Additionally, we also periodically disseminate the following matters to our employees:

- Announce and explain to employees all benefit measures and retirement systems
- Announce and explain our behavioral and ethical codes of conduct to employees
- Announce and explain our complaint and reporting procedures to employees as well as test all employees on their understanding of our complaint and reporting procedures to ensure that they understand their rights and our corporate policies related to complaints and reports.

1. Grievance mechanisms

We support an open, transparent, ethical, and moral culture; encourage internal and external personnel to report any violations of law, our corporate policies or human rights related issues through our reporting channels; and allow anonymous grievance mechanisms. We have established the “Ethical Corporate Management Best Practice Principles” and “Procedures of Whistle-blowing and Complaints” to provide clear stipulations of our reporting system and details of specific reporting channels, incentive systems, and responsible units. Tests are incorporated in our annual promotional activities for active dissemination of related communication channels and to ensure that our employees understand their rights. Our reporting channels include the following:

1. Grievance channels:

- (1) Internal suggestion box
- (2) Reporting and complaint hotline for internal and external personnel
 - (a) Reporting hotline: (03)4572121#1999
 - (b) Complaint hotline: (03)4582121#1995
- (3) Feedback via email or our website
 - (a) Mailbox for reporting complaints: companyopinion@grapeking.com.tw
 - (b) Mailbox for reporting grievances: employeeopinion@grapeking.com.tw

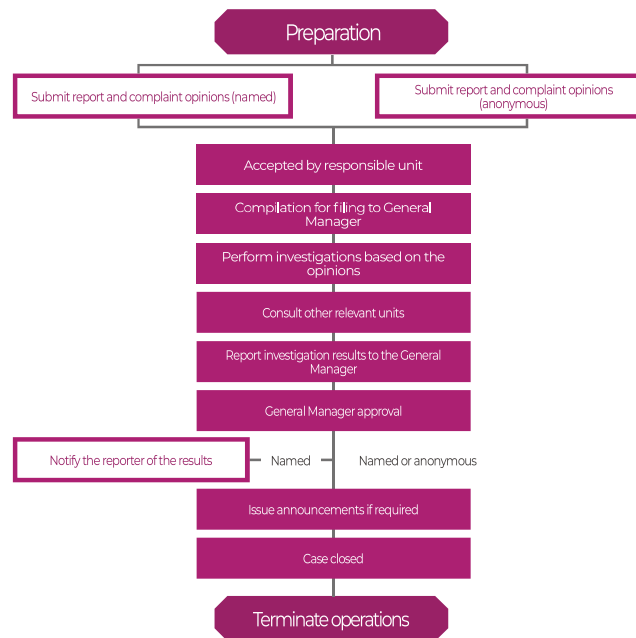
2. Incentive systems:

- (1) External personnel: We provide gifts based on the nature of reported incidents to express our thanks.
- (2) Internal personnel: Rewards are provided in accordance with corporate HR regulations.

3. Responsible units:

- (1) Suggestions provided through our internal suggestion box:
 - (a) Suggestions from our reporting mailbox are compiled and handled by our audit office.
 - (b) Suggestions from our grievance mailbox are compiled and handled by our HR department.
- (2) Suggestions provided by mail or through our website: Compiled and handled by designated personnel. All reports and complaints are compiled and submitted to the general manager; cases can only be closed following approval by the general manager. One grievance was reported in 2024.

Grievance handling regulations and procedures



4. Periodic labor-management meetings

In 2024, we convened a total of 4 labor-management meetings with representatives from the entire company, covering 100% of all employees. The number of employees covered by the collective agreement also reached 100%. During these meetings, a total of 24 proposals related to Company operations and human resources matters were discussed, and relevant departments were asked to provide explanations regarding the proposals. Follow-up reports on these proposals were presented at the next labor-management meeting. In 2024, discussions and negotiations were conducted on proposal topics such as recruitment numbers for each unit, job transfer exams, and rotation mechanisms for typhoon days. Grape King Bio respects and supports employees' rights to freedom of association and other civil liberties, and we ensure our employees' right to collective bargaining to create a friendly workplace where both labor and management can work together effectively.

5. Non-periodic interviews

Non-periodic interviews are used as a corporate feedback mechanism, allowing us to gain an understanding of employee work status, and to provide employees with opportunities to express their ideas or suggestions.

- (1) New employee interviews: Interviews are conducted with new employees of each department within the first three months to assess their suitability and to provide appropriate assistance if necessary.
- (2) Interviews with current employees: These interviews help us fully understand employee satisfaction levels towards their jobs.
- (3) Performance interviews: These interviews are used to provide timely communications and immediate feedback to employees regarding their work performance.
- (4) Exit interviews: These interviews are used to analyze reasons for employee departure and are used as a reference for future improvements at the company.

6. Internal publications

Grape King Bio's internal publication, "CK Life," is a biannual publication that contains themed reports, encouraging words to employees from chairman, information on future company policies and prospects, and the latest information on products. As of 2024, we have published 12 online issues, and we continue to use this publication to help our colleagues better understand ESG concepts and our corporate sustainability actions.



4.6.2 Employee Satisfaction

In the third quarter of each year, Grape King Bio distributes questionnaires to survey topics on job satisfaction, generational values, internal and external work motivation, and both positive and negative feelings at work (stress, happiness, etc.) to employees who can choose whether to provide their names on the questionnaires. We listen to the opinions of our colleagues and conduct statistical analyses, quantitative reporting, and employee interviews to better understand employee needs and formulate improvement solutions.

In 2024, employee participation in the survey increased to 90%, with 80% of employees providing their names and overall satisfaction scores were 72.4. Satisfaction scores were highest for the “Company’s strong corporate image/reputation” aspect and lowest for the “Salary expectations and the fairness of the salary system” aspect. In response, we have gradually initiated both internal and external surveys and are preparing to optimize management mechanisms. Apart from the annual salary adjustment plan, we are also planning to adjust various measures to enhance the effectiveness of the survey and continue to build a happy workplace environment.

Results of the employee satisfaction survey

Year	2022	2023	2024
All	72.4	69.8	72.4
Male	72.4	70.1	70.5
Female	72.4	69.5	72.8
Overall participation rate	91.6%	70.2%	90.3%

