



# Appendix



## Table 1. Collaborating Associations

Association	Form of Participation
Taoyuan Pharmacist Association	Grape King Bio is its member
Taoyuan City Nurses Association	Hsin-Yu Hsu and Jia-Qin Li are its members. According to the regulations of the Nursing Personnel Act, nurses are required to join nurses' associations when practicing in various regions
Taiwan Quality Food Association (TQFA)	Grape King Bio is its member
Taiwan Niu-Chang-Chih Industry Association	Deputy General Manager Jin-Chu Chen is its individual member.
International Life Sciences Institute Taiwan (ILSI Taiwan)	Grape King Bio is its member/Deputy General Manager Jin-Chu Chen serves as its director.
Association for Taiwan-Japan Cooperation on Industrial Technology (TJCIT)	Deputy General Manager Jin-Chu Chen is its individual member
Chinese Association for Industrial Technology Advancement	Deputy General Manager Jin-Chu Chen is its individual member
Taiwan Association for Lactic Acid Bacteria	Grape King Bio is its member/Deputy General Manager Jin-Chu Chen serves as its chairman
Taoyuan Importers & Exporters Chamber of Commerce	Grape King Bio is its member
Chinese Excellent Management Association (CEMA)	Deputy General Manager Jin-Chu Chen is its individual member
Taiwan Bio Industry Organization (TBIO)	Grape King Bio is its member
Institute for Biotechnology and Medicine Industry	Grape King Bio is its member
Taiwan Functional Food Industry Association	Chairman Tseng serves as its standing supervisor
Taiwan Association for Food Science and Technology	Grape King Bio is its member/Deputy General Manager Jin-Chu Chen serves as its supervisor
Taiwan-Japan Business Exchange Association	Grape King Bio is its member
Health Food Society of Taiwan	Grape King Bio is its member/Deputy General Manager Jin-Chu Chen serves as its director
Food Industry Intelligent Automation Association Taiwan	Grape King Bio is its member
Botanical Drug Development Consortium	Grape King Bio is its member
Taiwan Halal Integrity Development Association	Grape King Bio is its member
Taiwan Association for Traditional and Complementary Medicine (TATCM)	Grape King Bio is its member/Deputy General Manager Jin-Chu Chen serves as its director
Taiwan Association for Food Protection	Hong-Ming Chen serves as its supervisor
Agricultural Chemical Society of Taiwan	Deputy General Manager Jin-Chu Chen serves as its standing director
Biotechnology and Biochemical Engineering Society of Taiwan	Deputy General Manager Jin-Chu Chen serves as its director
Antrodia cinnamomea Association of Taiwan Treasure	Grape King Bio is its member
Taiwan Society for Mass Spectrometry	Ying-Yu Chen is its individual member
Taiwan Testing and Quality Assurance Society (TTQAS)	Grape King Bio is its member/Division Director Sheng-Chieh Hsu serves as its director
Taiwan Cannery Association	Grape King Bio is its member
Taiwan Parenteral Drug Association	Grape King Bio is its member
Chinese Non-store Retailers Association	Chairman Tseng serves as its standing director
The Climate Change Organisation (REIOO)	Grape King Bio is its member
Information Systems Audit and Control Association (ISACA)	Internal Audit Officer is its member
Taoyuan City Industrial Association	Grape King Bio is its member
Taiwan Pharmaceutical Manufacturer's Association	Grape King Bio is its member
The Allied Association for Science Park Industries	Longtan Branch is its member/General Manager Jin-Chu Chen of Longtan Branch is its backup director
Taiwan Institute of Directors	Chairman Tseng serves as its director
Center for Corporate Sustainability	Grape King Bio is its member/Chairman serves as its director
The Third Wednesday Club	Grape King Bio is its member
Chinese National Association of Industry & Commerce, Taiwan	Chairman Tseng is its individual member and serves as its Biomedical Industry Research Committee member

Taiwan Advertiser's Association	Grape King Bio is its member and Chairman Tseng serves as its chairman
Taoyuan Tourism Factory Advancement Association	Grape King Bio is its member and serves as its director for the fifth term
Asia-Pacific MarTech Transformation Alliance Association (AMT)	Chairman Tseng is its individual member
Taiwan Medical Association of Human Nutrition (TMAHN)	Grape King Bio is its member
Taipei Biotechnology Service and Business Trade Association	Grape King Bio is its member

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

## Public Affairs Governance

Grape King Bio follows a structured review process for participation in public affairs and policy initiatives. Our relevant departments first evaluate the legitimacy of associations or public events and assess their alignment with our corporate mission. Participation requires approval by department heads, followed by final authorization from the General Manager. Should any inconsistency arise between an association or relevant events' actions and Grape King Bio's original intent or mission during participation, we will hold an internal meeting to discuss and clarify the issue, and take our stand. If such inconsistency is confirmed, we will choose to withdraw from the relevant association or event.

## Table 2. Inspection Items at all Grape King Bio Factories

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

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

Water for pharmaceuticals-Internal inspection items			
Internal Inspection	Inspection Frequency	Inspection Items	
Raw water (Sampling site 1)	One inspection every two weeks	8 items: pH levels, turbidity, residual chlorine, total hardness, electrical conductivity, total organic carbon, aerobic plate count, coliform levels	
Water quality system site (Sampling sites 2-7)	One inspection every two weeks	Sampling site 2	Turbidity
		Sampling site 3	Total hardness
		Sampling site 4	3 items: Residual chlorine, aerobic plate count, coliform levels
		Sampling site 5	5 items: pH levels, total hardness, electrical conductivity, aerobic plate count, coliform levels
		Sampling site 6	3 items:electrical conductivity, aerobic plate count, coliform levels
		Sampling site 7	3 items: Total organic carbon, aerobic plate count, coliform levels
Pure water (Usage sites 1-6)	One inspection every two weeks	4 items: Appearance, electrical conductivity, total organic carbon, total organic carbon	
Water for foods-External inspection items			
External Inspections	Inspection Frequency	Inspection Items	
Raw water	One inspection every two weeks	External inspections cover a total of 68 inspection items in accordance with the standards for drinking water released by the Ministry of Environment.	
Water for foods-Internal inspection items			
Internal Inspection	Inspection Frequency	Inspection Items	
Raw water (Sampling site 1)	One inspection every two weeks	7 items: pH levels, turbidity, residual chlorine, total hardness, total dissolved solids, aerobic plate count, coliform levels	
Water quality system site (Sampling sites 2-5)	One inspection every two weeks	Sampling site 2	Turbidity
		Sampling site 3	total hardness
		Sampling site 4	Residual chlorine
		Sampling site 5	6 items: pH levels, turbidity, total hardness, total dissolved solids, aerobic plate count, coliform levels

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

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

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

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

Note 1: The latest version (Version 6) was obtained

Note 2: Commissioned verification by SGS

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

Note 4: Our Pingzhen Factory obtained 7 product certifications, and our Zhongli and Longtan factories obtained raw material certifications.

## ESG Sustainability Performance Metrics

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

## Global Reporting Initiative (GRI) Standards Index

### General Disclosures

Grape King Bio follows GRI to publish the Report. The report covers performance in economic, social and environmental aspects in 2024 (from January 1 to December 31, 2024)

GRI	Disclosure Item	Corresponding Sections	Page No.	Remarks
GRI 1: Foundation 2021				
GRI 2: General Disclosures 2021				
1. The organization and its reporting practices				
2-1	Organizational details	About the Report	02	
2-2	Entities included in the organization's sustainability reporting	About the Report	02	
2-3	Reporting period, frequency and contact point	About the Report	02	
2-4	Restatements of information	No changes in mergers or acquisitions, reporting periods, nature of business, and measurement methods		
2-5	External assurance	About the Report Appendix-Independent Assurance Opinion Statement	02 146	
2. Activities and workers				
2-6	Activities, value chain and other business relationships	Introduction to Grape King Bio	09	
2-7	Employees	4.2 Talent Recruitment and Structure	89	
2-8	Workers who are not employees	4.2 Talent Recruitment and Structure	89	
3. Governance				
2-9	Governance structure and composition	2024 Annual Report 1.1 Corporate Governance and Transparency	29	
2-10	Nomination and selection of the highest governance body	1.1 Corporate Governance and Transparency	29	
2-11	Chair of the highest governance body	Introduction to Grape King Bio ESG Management Structure: Sustainability and ESG Committee 1.1 Corporate Governance and Transparency	14 29	
2-12	Role of the highest governance body in overseeing the management of impacts	Introduction to Grape King Bio-ESG Management Structure: Sustainability and ESG Committee	14	
2-13	Delegation of responsibility for managing impacts	Introduction to Grape King Bio-ESG Management Structure: Sustainability and ESG Committee	14	

2-14	Role of the highest governance body in sustainability reporting	Stakeholder Communication and Analysis of Material Topics	19	
2-15	Conflicts of interest	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	29 35	
2-16	Communication of critical concerns	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	29 35	
2-17	Collective knowledge of the highest governance body	1.1 Corporate Governance and Transparency	29	
2-18	Evaluation of the performance of the highest governance body	1.1 Corporate Governance and Transparency	29	
2-19	Remuneration policies	1.1 Corporate Governance and Transparency	29	
2-20	Process to determine remuneration	1.1 Corporate Governance and Transparency	29	
2-21	Annual total compensation ratio	1.1 Corporate Governance and Transparency	29	
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	A Message from the Chairman Sustainability Strategy: Goals and Commitments	04	
2-23	Policy commitments	4.1 Human Rights	85	
2-24	Embedding policy commitments	4.1 Human Rights	85	
2-25	Processes to remediate negative impacts	4.6.1 Multiple Communication Channels	106	
2-26	Mechanisms for seeking advice and raising concerns	4.6.1 Multiple Communication Channels	106	
2-27	Compliance with laws and regulations	1.5 Legal Compliance	45	
2-28	Membership associations	Table 1. Collaborating Associations	134	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Communication and Analysis of Material Topics	19	
2-30	Collective bargaining agreements	4.6.1 Multiple Communication Channels	106	
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
3-2	List of material topics	Stakeholder Communication and Analysis of Material Topics	19	
3-3	Management of material topics	Impacts of Material Themes and Corporate Responses	22	

## Disclosure of 10 Material Topics

GRI Standard	Disclosure Item		Corresponding Sections	Page No.	Remarks
1.Product Liability and Safety					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics CH2 Product Liability	19  49	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.5 Legal Compliance	45	
2. Ethics and Integrity					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 1.2 Corporate Integrity and Business Ethics	19  35	
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	35	No incidents of corruption occurred in 2024
3. Legal Compliance					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics 1.5 Legal Compliance	19  45	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.5 Legal Compliance	45	
4. Employee Compensation and Benefits					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics	19	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.4 Financial Performance	42	

5. Talent Attraction and Retention					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
	3-2	List of material topics	4.3 Talent Cultivation and Performance Appraisals	93	
	3-3	Management of material topics			
GRI 401: Employment 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016	401-1	New employee hires and employee turnover	4.2 Talent Recruitment and Structure	89	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3 Talent Cultivation and Performance Appraisals	93	
	404-1	Average hours of training per year per employee	4.4 Employee Compensation, Benefits, and Health	97	
	405-2	Ratio of basic salary and remuneration of women to men			
6. Corporate Governance and Transparency					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
	3-2	List of material topics	1.1 Corporate Governance and Transparency	29	
	3-3	Management of material topics			
GRI 2	102-18	Governance structure and composition	1.1 Corporate Governance and Transparency	29	
7. Occupational Health and Safety					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
	3-2	List of material topics			
	3-3	Management of material topics			
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	4.5.1 Safe and Hygienic Work Environments	103	
			4.5.2 Evaluation of Occupational Safety Risks	105	
8. 客戶服務					
GRI 3	3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Topics	19	
	3-2	List of material topics			
	3-3	Management of material topics			

GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.3 Listening to Customer Opinions 3.3.4 Protection of Customer Privacy and Rights	80 81	
9. Human Rights					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics	19	
GRI 2	2-23 2-24 2-25 2-26	Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns	4.1 Human Rights 4.6.1 Multiple Communication Channels	89 106	
10. Innovation and R&D					
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Material Topics	19	



## General Disclosures

GRI Standard		Disclosure Item	Corresponding Sections	Page No.	Remarks
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.1.1 Procurement Strategy	54	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	1.2 Corporate Integrity and Business Ethics	29	
	205-2	Communication and training about anti-corruption policies and procedures	1.2 Corporate Integrity and Business Ethics	29	
	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	29	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	6.2.2 Energy Usage	125	
	302-3	Energy intensity	6.2.2 Energy Usage	125	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	6.3 Management of Water Resources	127	
	303-4	Water discharge	6.3 Management of Water Resources	127	
	303-5	Water consumption	6.3 Management of Water Resources	127	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.2.2 Energy Usage	125	
	305-2	Energy indirect (Scope 2) GHG emissions	6.2.2 Energy Usage	125	
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	6.4 Waste Management	130	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.3.2 Employee Training and Development	95	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Human Rights	85	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Human Rights	85	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Human Rights	85	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	4.1 Human Rights	85	

## Sustainability Accounting Standards Board (SASB) Index

### Household Personal Products and Processed Foods

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Environmental	Water Management	CG-HP-140a.1 FB-PF-140a.1	(1)Total water withdrawn (2)Total water consumed ; Percentage of each in regions with High or Extremely High Baseline Water Stress	Cubic meters (m <sup>3</sup> ) Percentage (%)	(1) 381.052 (2) 111.737 ; 0%	6.3 Management of Water Resources/P.127
		FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	0	1.5 Legal Compliance / P.45
		CG-HP-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Qualitative analysis	Grape King Bio places high emphasis on water quality management and commissions SGS to conduct annual external water quality sampling inspections. This year, we continued to increase recovery volumes of RO concentrate discharge to enhance water-saving rates, effectively lowering water usage volumes, wastewater discharge volumes, and environmental impacts.	6.3 Management of Water Resources/P.127
	Energy Management	FB-PF-130a.1	1.Total energy consumed 2.Percentage grid electricity 3.Percentage renewable	GJ Percentage (%) Percentage (%)	1. 199,390.56 GJ 2. 61.96% 3. 1.95%	6.2.2 Energy Usage /P.125
Social Capital	Product Environmental, Health, and Safety Performance	CG-HP-250a.1	Revenue from products that contain REACH substances of very high concern (SVHC)	Reporting currency	NT\$308,875,000	2.2.4 Tracking and Compliance Management /P.64
		CG-HP-250a.2	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	Reporting currency	Grape King Bio's products do not contain any substances that are directly added from the list. However, substances such as phthalates may enter the products primarily through raw materials. We ensure that their overall concentration remains below the regulatory standard set by the Ministry of Health and Welfare in Taiwan, which is below 10% (100,000 ppm). Additionally, for substances such as maleic acid, maleic anhydride, and melamine, we conduct strict testing on raw materials that may contain these components to ensure their overall concentration is below 1% (10,000 ppm) of the regulatory standard.	1.5 Legal Compliance / P.45
		CG-HP-250a.3	Discussion of process to identify and manage emerging materials and chemicals of concern	Qualitative analysis	The inspection center at Grape King Bio is a TAF certified laboratory and operates according to ISO/IEC 17025 standards. Our inspection items include physical and chemical properties, compliance with sanitation regulations, and food safety factors. Our inspection technicians have received TAF certification and our laboratory personnel periodically take capabilities tests conducted by laboratories with third-party certifications to ensure that our inspection center adheres to the highest standards.	2.2.3 Product Quality and Safety Inspections /P.62
		CG-HP-250a.4	Revenue from products designed with green chemistry principles	Reporting currency	Grape King Bio does not currently use any materials that adhere to green chemistry principles , therefore the cost is NT\$ 0.	

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Social Capital	Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	The three production lines (capsule, powder and granule, and sterilized soft bag lines) at Pingzhen Factory are all FSSC 22000 certified in accordance with the Global Food Safety Initiative (GFSI). Food safety inspections revealed no major food safety violations in 2024.	2.2.1 Systemic Food Safety Protections / P.60
		FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Percentage (%) by cost	Grape King Bio had a total of 218 Tier 1 food suppliers in 2024. We conduct annual evaluations on our raw material suppliers to confirm that they have obtained international food safety certifications including HACCP, ISO22000, ISO 14001, and OHSAS 18001. In future, we will include other international GFSI food certification systems in our evaluations.	2.1.3 Regular Evaluation of Existing Suppliers / P.57
		FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	Number, Percentage (%)	(1) One violation of Article 28 of the Act Governing Food Safety and Sanitation occurred in 2024. (2) 100%	1.5 Legal Compliance / P.45
		FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tons (t)	No product recall incident occurred in 2024.	2.2.3 Product Quality and Safety Inspections / P.62
	Health & Nutrition	FB-PF-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	Grape King Bio and Pro-Partner define products with health and nutrition attributes as those with Ministry of Health and Welfare Health Food Certification. Total sales revenues for 2024 amounted to NT\$ 557,563,000.	
		FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Qualitative analysis	Relevant products possess manufacturing process quality control certifications and various experimental or scientific verifications, and we have also submitted applications to the Ministry of Health and Welfare. Products can only receive MOHW certification following a review by the Ministry of Health and Welfare Health Food Review Committee to confirm safety and efficacy. Consumers can check certification details on MOHW websites, or refer to the product certification information on our website.	
	Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Percentage (%)	0%	
		FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Qualitative analysis	(1) In accordance with the "Regulations Governing Labeling of Packaged Foods Containing Genetically Modified Ingredients," the percentage of genetically modified ingredients in all Grape King Bio products is lower than 3% and are therefore regarded as non-genetically modified products. As a result, our income from genetically modified products was 0. (2) In 2024, all Grape King Bio and Pro-Partner products were non-genetically modified products, and total revenues were NT\$9,557,858,000.	
		FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Number	2	1.5 Legal Compliance / P.45
		FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Reporting currency	NT\$ 240,000	1.5 Legal Compliance / P.45

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value	Corresponding Sections and Page Numbers
Business Models and Innovation	Packaging Lifecycle Management	CG-HP-410a.1 FB-PF-410a.1	(1) Total weight of packaging,	Metric tons (t)	3,712.27	
			(2) percentage made from recycled and/or renewable materials,	Ratio	58.09%	
			(3) percentage that is recyclable, reusable, and/or compostable	Ratio	69.43%	
		CG-HP-410a.2 FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Qualitative analysis	<p>Relevant products within the Group:</p> <p>1. All Grape King Bio products with aluminum foil packaging use 100% green paper pulp materials made from FSCTM (Forest Stewardship Council) certified wood materials, ensuring that our paper materials come from legitimate and well-managed forest sources that avoid shifting cultivation and deforestation.</p> <p>2. Many Grape King Bio products have adopted recyclable plastic bottles and we work with recycling plants to maintain our spirit of sustainability.</p> <p>3. We continue to actively discuss the feasibility of using recycled packaging materials with our suppliers to gradually increase the sustainability ratios of our packaging materials.</p>	2.3.2 Green Product Packaging and Recycling/ P.67
	Environmental & Social Impacts of Palm Oil Supply Chain	CG-HP-430a.1	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved,	Metric tons (t)	No Grape King Bio products use palm oil.	
			(b) Segregated,	Metric tons (t)	0	
			(c) Mass Balance,	Metric tons (t)	0	
			or (d) Book & Claim	Percentage (%)	0%	
	Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard	Percentage (%) by cost	We conduct annual evaluations of our raw material suppliers and included 21 ESG evaluation items for the first time in 2021. In future, we plan to include evaluation criteria relating to third-party environmental and social certifications.	2.1.2 Audits of New Suppliers/ P.55
		FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	Grape King Bio distributed sustainability self-assessment questionnaires to 83 significant suppliers, all of whom completed the forms and met the ESG assessment criteria, achieving a 100% compliance rate. Additionally, a survey on the promotion of anti-corruption and integrity policies was also distributed to the suppliers.	2.1.3 Regular Evaluation of Existing Suppliers/ P.57
	Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by cost	According to analysis of global baseline water stress regions from the World Resources Institute, Grape King Bio uses two key ingredients sourced from high baseline water stress regions. We will continue to be attentive of supply conditions and formulate corresponding countermeasures.	
		FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Qualitative analysis	Grape King Bio distributed ESG self-evaluation questionnaires to 83 of our significant suppliers. All suppliers achieved a qualification rate of 100% on ESG evaluation items.	2.1.3 Regular Evaluation of Existing Suppliers / P.57
Operational Indicators		CG-HP-000.A FB-PF-000.A	Units of products sold and total weight of products sold	Metric tons (t)	Total sales volumes for 2024 were 7,170,113 units. Total weight of products sold for 2024 was 13,648.34 tons, including only the content of Grape King Bio and Pro-Partner products and excludes the weight of OEM raw materials, supplies, sales giveaways, and shipping cartons.	
		CG-HP-000.B FB-PF-000.B	Number of manufacturing facilities	Number of factories	4 (Note 1)	

Note:

1. CG-HP-140a.1 ~ FB-PF-140a.1 : Water-related data is including to the operations of Grape King Bio located in Taiwan and China.

2. CG-HP-000.B, FB-PF-000.B: The number of factories includes four Grape King Bio locations at Zhongli, Pingzhen, Longtan, and Yungfeng factories, but excludes the factory at Shanghai Grape King.

## ISO26000 Index

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
Organizational governance	The system by which an organization makes and implements decisions in pursuit of its objectives	1.1 Corporate Governance and Transparency	29	
Human rights	Due diligence	4.2 Talent Recruitment and Structure	89	
	Human rights risk situations	4.2 Talent Recruitment and Structure	89	
	Avoidance of complicity-direct, beneficial and silent complicity	1.2 Corporate Integrity and Business Ethics	35	
	Resolving grievances	4.6 Employee Communication	106	
	Discrimination and vulnerable groups	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	35 89	
	Civil and political rights	4.6 Employee Communication	106	
	Economic, social and cultural rights	4.4 Employee Compensation, Benefits, and Health	97	
	Fundamental principles and rights at work	4.4 Employee Compensation, Benefits, and Health	97	
Labour practices	Employment and employment relationships	4.2 Talent Recruitment and Structure	89	
	Conditions of work and social protection	4.5.1 Safe and Hygienic Work Environments	103	
	Social dialogue	Stakeholder Communication and Analysis of Material Topics	19	
	Health and safety at work	4.4.4 Health and Safety Management	100	
	Human development and training in the workplace	4.4 Employee Compensation, Benefits, and Health	97	

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
The environment	Prevention of pollution	6.3 Management of Water Resources 6.4 Waste Management	127 130	
	Sustainable resource use	6.3 Management of Water Resources 6.4 Waste Management	127 130	
	Climate change mitigation and adaptation	6.1 Grape King Bio Climate Actions Under the Task Force on Climate-Related Financial Disclosures (TCFD)	118	
	Protection of the environment, biodiversity and restoration of natural habitats	6.5 Biodiversity	132	
Fair operating practices	Anti-corruption	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	37	
	Responsible political involvement	Appendix Table 1	135	
	Fair competition	1.2.1 Ethical Management and Moral Conduct	36	
	Promoting social responsibility in the value chain	Value Chain	18	
	Respect for property rights	1.5 Legal Compliance	45	

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices	2.2.4 Tracking and Compliance Management	64	
	Protecting consumers' health and safety	2.2 Food Safety and Responsibility	59	
	Sustainable consumption	2.3 Sustainable Products	66	
	Consumer service, support, and complaint and dispute resolution	3.3.2 Customer Service Processes 3.3.3 Listening to Customer Opinions	79 80	
	Consumer data protection and privacy	3.3.4 Protection of Customer Privacy and Rights	81	
	Access to essential services	3.3 Customer Service	77	
	Education and awareness	3.3.3 Listening to Customer Opinions	80	
Community involvement and development	Community involvement	5.2 Community Development	112	
	Education and culture	5.1 Academic Participation	111	
	Employment creation and skills development	5.1.2 Seed Talent Program (STP)	111	
	Technology development and access	3.1 Innovation Management and Patents	70	
	Health	5.3 Care for the Disadvantaged	114	
	Social investment	CH5 Social Prosperity	109	

## United Nations Global Compact Comparison Chart

Category	Ten Principles	Corresponding Sections	Page No.	Remarks
Human rights	Businesses should support and respect the protection of internationally proclaimed human rights; and	4.2 Talent Recruitment and Structure	89	
	make sure that they are not complicit in human rights abuses	4.1 Human Rights	85	
Labour	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	4.6 Employee Communication	106	
	the elimination of all forms of forced and compulsory labour;	1.2 Corporate Integrity and Business Ethics 4.5 Occupational Safety	35 102	
	the effective abolition of child labour; and	1.2 Corporate Integrity and Business Ethics	35	
	the elimination of discrimination in respect of employment and occupation.	1.2 Corporate Integrity and Business Ethics 4.2 Talent Recruitment and Structure	35 93	
Environment	Businesses should support a precautionary approach to environmental challenges;	CH6 Green Environment	117	
	undertake initiatives to promote greater environmental responsibility; and	6.2 Management of Energy Resources and Greenhouse Gases 6.3 Management of Water Resources 6.4 Waste Management	124 127 130	
	Encourage the development and diffusion of environmentally friendly technologies	2.3 Sustainable Products	66	
Anti-corruption	Businesses should work against corruption in all its forms, including extortion and bribery.	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	37	

## Sustainability Reporting Indicators-Food Industry

No.	Requirement	Corresponding Sections	Page No.	Remarks
1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	CH2 Product Liability	49	
2	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	1.5 Legal Compliance 2.2.3 Product Quality and Safety Inspections	45 62	
3	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	2.3.2 Green Product Packaging and Recycling	67	
4	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	2.2.1 Systemic Food Safety Protections	60	
5	The number and percentage of suppliers audited, and the audit items and results.	2.1.3 Regular Evaluation of Existing Suppliers	57	
6	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole products.	2.2.4 Tracking and Compliance Management	64	
7	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	2.2.3 Product Quality and Safety Inspections CH2 Product Liability	62 48	
8	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy	Sustainability Accounting Standards Board (SASB) Index	140	
9	Total water withdrawal and total water consumption	6.3 Management of Water Resources	127	
10	Weight of sold products and number of production facilities	Sustainability Accounting Standards Board (SASB) Index	140	

## TWSE: Climate-Related Information of TWSE/TPEX Listed Companies (Appendix 2)

Item	Implementation status (Section/Page Number)
<ol style="list-style-type: none"> <li>1. Describe the board of directors' and management's oversight and government of climate-related risks and opportunities.</li> <li>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the business (short, medium, and long term).</li> <li>3. Describe the financial impact of extreme weather events and transformative actions.</li> <li>4. Describe how climate risk identification, assessment, and management process are integrated into the overall risk management system.</li> <li>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</li> <li>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</li> <li>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</li> <li>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</li> <li>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in point 1-1 below).</li> </ol>	6.1 Grape King Bio Climate Actions Under the Task Force on Climate-Related Financial Disclosures (TCFD)/P.118

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

#### 1-1-1 Greenhouse Gas Inventory Information

Item	Implementation status (Section/Page Number)
Describe the emission volume (metric tons CO <sub>2</sub> e), intensity (metric tons CO <sub>2</sub> e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.	6.2 Management of Energy Resources and Greenhouse Gases/P.124

#### 1-1-2 Greenhouse Gas Assurance Information

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

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

Item	Implementation status(Section/Page Number)
strategy and concrete action plan, and the status of achievement of the reduction targets.	6.1 Grape King Bio Climate Actions Under the Task Force on Climate-Related Financial Disclosures (TCFD)/P.118



## Independent Assurance Opinion Statement

**Deloitte.**

**勤業眾信**

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### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Grape King Bio Inc.

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Grape King Bio Inc. ("the Company") for the year ended December 31, 2024.

#### Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

#### Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

#### Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

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

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

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#### Inherent Limitations

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

#### Independence and Quality Control

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

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

#### Conclusion

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

#### Other Matters

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

The engagement partner on the limited assurance report is Jiun-hung Shih.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

May 7, 2025

#### Notice to Readers

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

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#### APPENDIX

##### SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports														
1.	100% of our products have undergone food hygiene, food safety, and quality management procedures that encompass control of operating personnel, locations, facility hygiene, and quality assurance systems.	CH2 Product Liability	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 1														
2.	<table border="1"> <thead> <tr> <th>Category</th><th>Number of Incidents</th><th>Amount of Fine (NT\$)</th><th>Legal Basis</th><th>Violation Details in 2024</th></tr> </thead> <tbody> <tr> <td rowspan="2">Marketing and Labeling</td><td>1</td><td>200,000</td><td>In violation of Paragraph 1, Article 14 of the Health Food Control Act</td><td>The labeling or advertisement of health foods such as "Grape King Bio Slim Probiotic King" involves false, exaggerated, or misleading content.</td></tr> <tr> <td>1</td><td>40,000</td><td>In violation of Article 28 of the Act Governing Food Safety and Sanitation</td><td>The labeling or advertisement of health foods such as "Bio Marigold Latin Extract Jelly" involves false, exaggerated, or misleading content.</td></tr> </tbody> </table> <p>* In 2024, the number of product recall is zero, and both the number of product removals and the total weight of products removed are zero.</p>	Category	Number of Incidents	Amount of Fine (NT\$)	Legal Basis	Violation Details in 2024	Marketing and Labeling	1	200,000	In violation of Paragraph 1, Article 14 of the Health Food Control Act	The labeling or advertisement of health foods such as "Grape King Bio Slim Probiotic King" involves false, exaggerated, or misleading content.	1	40,000	In violation of Article 28 of the Act Governing Food Safety and Sanitation	The labeling or advertisement of health foods such as "Bio Marigold Latin Extract Jelly" involves false, exaggerated, or misleading content.	1.5 Legal Compliance 2.2.3 Product Quality and Safety Inspections	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 2
Category	Number of Incidents	Amount of Fine (NT\$)	Legal Basis	Violation Details in 2024														
Marketing and Labeling	1	200,000	In violation of Paragraph 1, Article 14 of the Health Food Control Act	The labeling or advertisement of health foods such as "Grape King Bio Slim Probiotic King" involves false, exaggerated, or misleading content.														
	1	40,000	In violation of Article 28 of the Act Governing Food Safety and Sanitation	The labeling or advertisement of health foods such as "Bio Marigold Latin Extract Jelly" involves false, exaggerated, or misleading content.														
3.	Super Slim Turnmeric Complex Max, Pro-Partner foil package series of products and OEM 7 products use 100% Forest Stewardship Council (FSC®) certified green pulp for packaging production.	2.3.2 Green Product Packaging Design	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 3														
4.	Pingzhen Factory, Zhongli Factory, Yangfeng Factory, and Lungtan Branch have received ISO 22000, HACCP management system certifications, and our Pingzhen Factory has received FSC 22000 Version 6.0, TQF and NSF GMP certifications. Together, these four factories contain production lines for 10 dosage forms. All follow-up inspections of production lines were completed in 2024, achieving an Grape King Biotech Research Institute (Lungtan Branch) inspection accomplishment rate of 100%. Furthermore, 100% of our products are produced by certified production lines, providing another guarantee of product quality.	2.2.1 Systemic Food Safety Protection	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 4														

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## Independent Assurance Opinion Statement

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports																												
5.	<p>Grape King Bio conducts regular annual evaluations of our Tier-1 suppliers, including raw material suppliers and outsourcing vendors, with whom we engage in transactions. Apart from the four main aspects including Q (Quality), C (Cost), D (Delivery), and S (Service).</p> <table><tr><td>Year</td><td>2024</td></tr><tr><td>Total number of suppliers</td><td>218</td></tr><tr><td>Audited suppliers</td><td>218</td></tr><tr><td>Audit ratio</td><td>100%</td></tr><tr><td>Class A</td><td>201</td></tr><tr><td>Class B</td><td>17</td></tr><tr><td>Class C</td><td>0</td></tr></table> <p>* Categorization: Suppliers with a score of more than 81 are classified as Class A (excellent) suppliers; suppliers scoring from 65 to 80 are classified as Class B (qualified) suppliers; and suppliers with a score of less than 65 are classified as Class C (unqualified) suppliers; no transactions are permitted with unqualified suppliers.</p>	Year	2024	Total number of suppliers	218	Audited suppliers	218	Audit ratio	100%	Class A	201	Class B	17	Class C	0	2.1.3 Evaluation of Existing Suppliers	The number and percentage of suppliers audited, and the audit items and results.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Article 4, Paragraph 1, Table 1-1, No. 8														
Year	2024																															
Total number of suppliers	218																															
Audited suppliers	218																															
Audit ratio	100%																															
Class A	201																															
Class B	17																															
Class C	0																															
6.	<p>Grape King Bio has established an internal SAP system and voluntary tracking management mechanism which adheres 100% to the "Product Identification and Tracking Management Procedures". Current mechanisms encompass the products manufactured by the 10 food production lines at Zhongli Factory, Yungfeng Factory, Pingzhen Factory, and Longtan Factory, 100% of which can be managed through the product identification and tracing mechanism.</p>	2.2.4 Tracking and Compliance Management	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole products.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Article 4, Paragraph 1, Table 1-1, No. 5																												
7.	<ul style="list-style-type: none"><li>Grape King Bio voluntarily establishes laboratories and operates according to ISO/IEC 17025 standards. Our inspection items include physical and chemical properties, compliance with sanitation regulations, and food safety factors.</li><li>Inspection items for food safety at Grape King Bio include the following categories:<ul style="list-style-type: none"><li>Microbiological hazard inspections: Total Aerobic Plate Count, E.coli, Coliform, Enterobacteriaceae, Staphylococcus aureus, Salmonella, Mold &amp; Yeast Count, Listeria monocytogenes, Pseudomonas aeruginosa</li><li>Chemical hazard inspections: Phthalates, Heavy Metals, Total Aflatoxin, Ochratoxin A, 410 Pesticide Residue, Sulfur Dioxide, Deoxynivalenol and derivatives, and Ethylene Oxide</li><li>Physical hazard inspections: Foreign material inspections</li></ul></li></ul> <table><tr><th rowspan="2">Item</th><th colspan="4">Raw Material</th><th rowspan="2">Other Material</th></tr><tr><th>Purchased Raw Materials</th><th>Bio-technology Ferments</th><th>Manufacturing Processing (Premix)</th><th>Manufacturing Processing (Semi-finished Products)</th></tr><tr><td>Number of inspection pieces</td><td>2,567</td><td>1,117</td><td>220</td><td>2,508</td><td>2,196</td></tr><tr><td>Number of qualified pieces</td><td>2,534</td><td>1,100</td><td>220</td><td>2,503</td><td>2,155</td></tr><tr><td>Number of unqualified pieces</td><td>33</td><td>17</td><td>0</td><td>5</td><td>41</td></tr></table> <p>Note: Raw materials and materials tests cover microbiological, chemical and physical hazard testing.</p> <p>* In 2024, Grape King Bio invested NT\$26,272,272 (0.24% of net revenues in 2024) in food safety management fees, including inspection fees, human resources, testing materials, equipment depreciation, certification fees, and other expenses.</p>	Item	Raw Material				Other Material	Purchased Raw Materials	Bio-technology Ferments	Manufacturing Processing (Premix)	Manufacturing Processing (Semi-finished Products)	Number of inspection pieces	2,567	1,117	220	2,508	2,196	Number of qualified pieces	2,534	1,100	220	2,503	2,155	Number of unqualified pieces	33	17	0	5	41	2.2.3 Product Quality and Safety Inspections CH2 Product Liability	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Article 4, Paragraph 1, Table 1-1, No. 7
Item	Raw Material				Other Material																											
	Purchased Raw Materials	Bio-technology Ferments	Manufacturing Processing (Premix)	Manufacturing Processing (Semi-finished Products)																												
Number of inspection pieces	2,567	1,117	220	2,508	2,196																											
Number of qualified pieces	2,534	1,100	220	2,503	2,155																											
Number of unqualified pieces	33	17	0	5	41																											

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#	Subject Matter Information			Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports	
8.	Category		Unit	2024	Sustainability Accounting Standards Board (SASB) Index	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 8
	Total energy consumed		GJ	199,390.56			
	Percentage grid electricity		Percentage (%)	61.96%			
	Percentage renewable		Percentage (%)	1.95%			
9.			2024		6.3 Management of Water Resource	Total water withdrawal and total water consumption.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 9
	Water withdrawal (million liters)	Groundwater withdrawal	Manufacturing Sites in Taiwan	Office Sites in Taiwan			
			105.10	0			
		Water from third-party-municipal potable water withdrawal	213.64	17.78			
		Total water withdrawal	318.74	17.78			
	Water consumption (million liters)		85.03	NA			
<ul style="list-style-type: none"><li>* Water consumption = Water withdrawal - Water discharge</li><li>• Manufacturing sites included Pingzhen Factory, Zhongli Factory, Longtan Branch, and Yungfeng Factory.</li><li>• Office sites included Logistics center, Taipei Operational Headquarters, Telesales call center, Taichang Office, Pro-Partner.</li></ul>							
10.	Total weight of products sold for 2024 was 13,648.34 tons, including only the content of Grape King Bio and Pro-Partner products. The number of factories includes four Grape King Bio locations at Zhongli, Pingzhen, Longtan, and Yungfeng factories.			Sustainability Accounting Standards Board (SASB) Index	Weight of sold products and number of production facilities.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No. 10	

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