



GRAPE KING BIO

2025

Grape King Bio

ESG Report

TSE 1707



The Report was compiled in accordance with the following international sustainability standards:



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GRAPE KING BIO



About the Report

Welcome to the Sustainability Report published by Grape King Bio Ltd. (hereinafter referred to as Grape King Bio, the Company, we, us, or our). Presented with a commitment to openness and transparency, this Report communicates our achievements in sustainability-related issues to stakeholders from all sectors, and outlines our commitments toward the vision we aspire to achieve. Through this Report, we aim to help stakeholders better understand our efforts and our firm determination to continuously advance sustainable development.



Report Boundaries and Scope

The information and data disclosed in this Sustainability Report are aligned with the scope of Grape King Bio's consolidated financial statements. The key operating entities covered include UVACO GLOBAL LTD., Rivershine Ltd., GRAPE KING INTERNATIONAL INVESTMENT INC. (BVI), Shanghai Grape King Enterprise Co., Ltd., Shanghai Rivershine Ltd., Shanghai Pujun Trading Co., Ltd., Shanghai Puxun Supply Chain Management Co., Ltd., Pubai Limited, Shanghai Puyou Trading Co., Ltd., Shanghai Puguang Trading Co., Ltd., ELITE PROPARTNER HOLDINGS SDN. BHD., UVACO MY SDN. BHD., and MYGK BIO SDN. BHD. Detailed information on the operating sites is provided in the list below. Any deviations from the aforementioned reporting boundary are specified in the relevant sections of this Report.



Publication and Reporting Period

Grape King Bio has voluntarily issued the "Grape King Bio ESG Report" annually since 2014. The Report has been published for 12 consecutive years. This report covers the period from January 1, 2025 to December 31, 2025. Previous records and future plans may be included in order to fully disclose related ESG information.

Current issue released May 2026 and will be published following approval by the Board of Directors.

In alignment with our commitment to environmental protection, this Report is published exclusively in electronic format.



Reporting Principles

The Report is based on the 2021 version of the GRI Standards released by the Global Reporting Initiative (GRI), the AA1000 (2008) Standard, and the Sustainability Accounting Standards Board standards for the "Household & Personal Products and Processed Foods industries", as well as the Taiwan Stock Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," ISO 26000 Guidance on social responsibility, and the United Nations Global Compact.

Information Restatement

There were no instances of information restatement in this year's Sustainability Report.



Independent Assurance and Verification

The limited assurance engagement for this Sustainability Report has been commissioned to Deloitte & Touche, an independent and reputable certified public accounting firm, to verify selected sustainability performance information prepared in accordance with the GRI Standards. The assurance engagement was conducted in accordance with Assurance Engagements Standards No. 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. Upon completion of the assurance procedures, the results were fully communicated with the governance bodies. Details regarding the assurance scope and conclusion are presented in the Independent Assurance Report included in the appendix of this Sustainability Report.

Any external independent assurance statements related to certifications or verifications conducted by third parties disclosed in this Report are also provided in the appendix.



Feedback and Contact Information

Questions or feedback regarding the 2025 Grape King Bio ESG Report, please feel free to contact us using the information listed below. Your input is valuable to our ongoing improvement efforts.

Responsible Unit: ESG Committee, Grape King Bio Ltd.

Address: No.402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City

ESG Sustainability Development Contact: Duncan Aitken, Chief Sustainability Officer; Chen Yu-sheng, ESG Specialist

Tel:+886-3-457-2121 ext. 1896

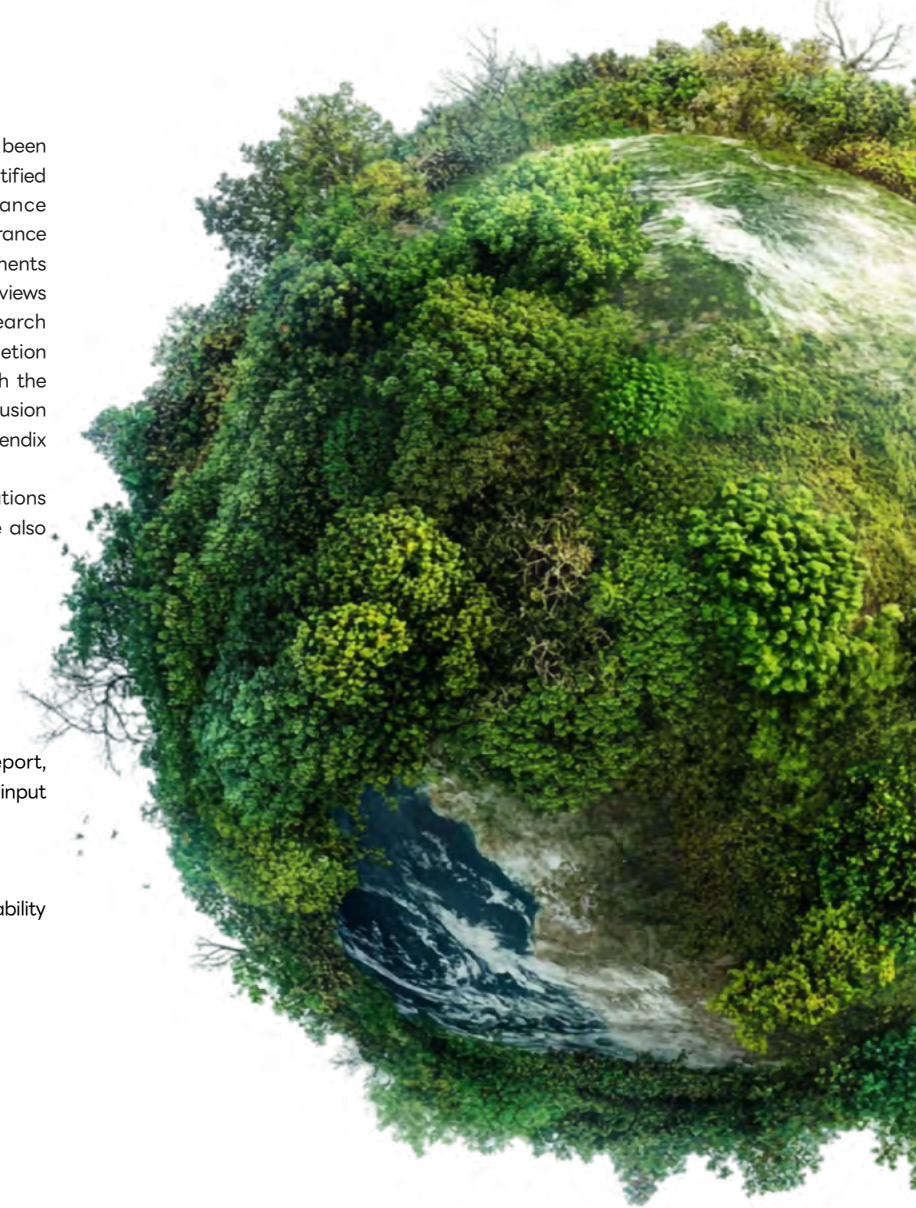
Fax:+886-3-457-2128

E-mail:ESG@grapeking.com.tw

Corporate website:<https://www.grapeking.com.tw>



Download PDF file from
<https://www.grapeking.com.tw>





Company Information within the Reporting Scope

	Scope	Address	Phone
Grape King Bio	Headquarters (Pingzhen Factory)	No. 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City	+886-3-457-2121
	Zhongli Factory	No. 60, Sec. 3, Longgang Rd., Zhongli Dist., Taoyuan City	+886-3-457-2125
	Grape King Biotech Research Institute (Longtan Branch)	No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City	+886-3-499-3090
	Grape King Bio Park (Yungfeng Factory)	No. 8, Gongye 1st Rd., Pingzhen Dist., Taoyuan City	Currently no phone number
	Distribution Center	No. 466, Sec. 2, Xinsheng Rd., Zhongli Dist., Taoyuan City	+886-3-453-2121
	Taipei Sales Office	11F, No. 18, Jinzhuang Rd., Neihu Dist., Taipei City	+886-2-2790-3011
	Telesales Center	3F, No. 10, Ln. 27, Linyi St., Zhongzheng Dist., Taipei City	+886-2-8178-3167
	Grape King Health and Vitality Power Center	No. 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City	+886-3-271-2121
	Vitality Power Center Taichung Store	C3 Booth, No.1, Sec. 1, Taiwan Blvd., Central Dist., Taichung City	+886-4-2222-3189
UVACO GLOBAL LTD. (FKA Pro-Partner Ltd.)	Corporate Headquarters and Taipei Operations Center	No. 18, Jinzhuang Rd., Neihu Dist., Taipei City	+886-2-2792-2103
	Taoyuan Operations Center	8F, No. 186, Fuxing Road, Taoyuan District, Taoyuan City	+886-3-332-8358
	Hsinchu Operations Center	8F, No. 192, Dongguang Rd., East Dist., Hsinchu City	+886-3-572-1788
	Taichung New Operations Center	3F, No. 130, Gongyuan E. Rd., East Dist., Taichung City	+886-4-2265-5337
	Tainan Operations Center	3F, No. 189, Section 1, Yongfu Rd., West Central Dist., Tainan City	+886-6-213-2208
	Kaohsiung Operations Center	7F, No. 687, Mingcheng 3rd Rd., Gushan Dist., Kaohsiung City	+886-7-586-6738
	Hualien Operations Center	2F, No. 150, Ziyou St., Hualien City, Hualien County	+886-3-831-0891
	Pingzhen Logistics Management Center (closed on June 30, 2025)	No. 3, Lane 679, Pingdong Rd., Pingzhen Dist., Taoyuan City	+886-3-460-0029
Zhongli Logistics Management Center (opened on March 1, 2025)	No. 466, Sec. 2, Xinsheng Rd., Zhongli Dist., Taoyuan City	Currently no phone number	

	Scope	Address	Phone
Grape King Bio	Rivershine Ltd.	5F, No. 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City	+886-3-271-2121
	GRAPE KING INTERNATIONAL INVESTMENT INC. (BVI)	Wickhams Cay II, Road Town, Tortola, VG1110, B. V. I	Currently no phone number
	Shanghai Grape King Enterprise Co., Ltd.	No. 518, Chexin Highway, Songjiang District, Shanghai, China	+86-21-5760-9598
	Shanghai Rivershine Ltd.	Building 4, No. 518, Chexin Road, Chedun Town, Songjiang District, Shanghai, China	+86-21-5760-9598
	Shanghai Pujun Trading Co., Ltd.	1st Floor, No. 8269, Lane 8678, Zhufeng Road, Fengjing Town, Jinshan District, Shanghai, China	+86-21-5760-9598
	Shanghai Puxun Supply Chain Management Co., Ltd.	1st Floor, Building 3, No. 518, Chexin Road, Chedun Town, Songjiang District, Shanghai, China	+86-21-5760-9598
	Pubai Limited	ROOM 1911, LEE GARDEN ONE, 33 HYSAN AVENUE, CAUSEWAY BAY, HONG KONG	+86-21-5760-9598
	Shanghai Puyou Trading Co., Ltd.	2nd Floor, Building 3, No. 518, Chexin Road, Chedun Town, Songjiang District, Shanghai, China	+86-21-5760-9598
	Shanghai Puguang Trading Co., Ltd.	2nd Floor, Building 3, No. 518, Chexin Road, Chedun Town, Songjiang District, Shanghai, China	+86-21-5760-9598
	ELITE PROPARTNER HOLDINGS SDN. BHD.	LEVEL 2-3, TOWER 7, AVENUE 3 THE HORIZON, BANGSAR SOUTH, NO. 8, JALAN KERINCHI, Wilayah Persekutuan Kuala Lumpur, Malaysia	Currently no phone number
	UVACO MY SDN. BHD.	LEVEL 2-3, TOWER 7, AVENUE 3 THE HORIZON, BANGSAR SOUTH, NO. 8, JALAN KERINCHI, Wilayah Persekutuan Kuala Lumpur, Malaysia	Currently no phone number
	MYGK BIO SDN. BHD.	A301, BLOCK A, KELANA SQUARE, NO. 17, JALAN SS7/26, 47301 PETALING JAYA SELANGOR MALAYSIA	Currently no phone number





Chairman's Message

In 2025, while the global economic environment continued to fluctuate and industry competition remained intense, Grape King Bio remained steadfast in implementing our corporate philosophy of being the "health expert taking care of the whole family". In terms of sustainable operations, we continue to lead the industry. Following our milestone as the first biotechnology company in Taiwan to obtain SBTi (Science Based Targets initiative) net-zero target verification, we further deepened our net-zero pathways in 2025. Our efforts were recognized with the "2025 National Sustainable Development Award" and the "TCSA Taiwan Corporate Sustainability Award". Furthermore, I am deeply honored to have received the "Outstanding Sustainability Professional Award," a prestigious individual recognition representing the highest affirmation of visionary sustainable governance and practical results. Grape King Bio has demonstrated firm determination in ESG, and we will continue to create a better, sustainable future.

Since 2019, we have optimized our CSR efforts into the categories of "Environmental Sustainability," "Social Participation," and "Corporate Governance," with the ESG Committee as our operational framework. Based on our core values of "Technology, Health, and Hope," we take "contribution to a better society" as our starting point. This drives our sustainable performance across multiple dimensions, including "Ethical Governance," "Product Liability," "Innovation and R&D," "Happy Workplace," "Social Prosperity," and "Green Environment". We also continue to implement our internal core values of "Innovation, Integrity, and Altruism" as the foundation for our colleagues to collectively realize our corporate goals.

Since 2014, Grape King Bio has entered its 12th consecutive year of voluntarily publishing our Sustainability Report and achieving independent third-party assurance from a certified public accounting firm. This year, we continue to follow the GRI Standards to ensure all stakeholders clearly understand our commitment to corporate social responsibility in a transparent framework.

Driven by our commitment to sustainable operations, the Company continuously strengthens its corporate governance policies. Beyond strictly adhering to laws and our Articles of Incorporation, we have structured our governance into several key pillars: protecting shareholder rights and ensuring equal treatment, enhancing board structure and operations, fulfilling corporate social responsibility, and improving information transparency.

Under our Ethical Governance framework, we have strengthened our structure through a dedicated Corporate Governance Task Force to promote integrity, anti-corruption, and anti-bribery measures. We actively promote integrity and ethical values through continuous education and assessments, with progress reported regularly to the Board of Directors each year. In 2025, we achieved ISO 37001 Anti-Bribery Management Systems Certification for all our sites for the third consecutive year, maintaining our position as the industry leader. Additionally, we have been ranked in the top 5% of listed companies in the TWSE Corporate Governance Evaluation for five consecutive years.

We ensure the effectiveness of our Independent Directors through regular communication with internal audit supervisors and CPAs. To mitigate risks of significant damage to the Company and its

shareholders resulting from potential errors or omissions, we also maintain "Directors and Officers Liability Insurance" annually. To enhance information transparency, we disclose corporate governance and financial information on our bilingual website. In 2025, we were invited to participate in four domestic and international investor conferences.

In terms of Product Liability, we continue to promote our food safety traceability system. Grape King Bio holds numerous international certifications, including PIC/S GMP, ISO 22000, HACCP, NSF GMP, TQF, HALAL, ISO/IEC 17025 TAF certified laboratory, and FSSC22000. In 2025, we audited 214 suppliers, achieving a 100% audit rate to ensure consumer peace of mind.

In addition, we engage our employees through various activities to promote a strong food safety culture. This includes hosting food safety games at team events, celebrating World Food Safety Day with onsite displays, and publishing a bi-annual Food Safety Newsletter to update staff on industry trends and essential knowledge.

In the field of Innovation and R&D, the Grape King Biotech Research Institute continues to leverage its fermentation expertise. In 2025, we achieved a significant breakthrough: our self-developed botanical new drug, GKAC, was officially approved by the U.S. FDA for Phase II clinical trials, symbolizing our world-class R&D capabilities. Furthermore, our raw materials and products were recognized with 350 international awards in 2025, including 210 Gold, 29 Silver, 18 Bronze, and 93 Special Awards. Our probiotics were honored with the "Best Innovative Product and Technology Award" from the Taiwan Association for Lactic Acid Bacteria. We continue to actively participate in academic-industry collaborations and talent programs to mentor future professionals.

We actively partner with universities to offer internships and factory tours, bridging the gap between academia and industry. I personally serve as a corporate mentor in the Seed Talent Training Program to enhance students' career competitiveness. Our mission is to cultivate the next generation of industry professionals.

To foster a safe and healthy working environment, Grape King Bio maintains an Occupational Safety and Health Committee and a dedicated nursing staff, while regularly hosting health seminars. We hold several certifications such as ISO 45001, CNS 45001, and the Sports Enterprise Award. For the sixth consecutive year, we were awarded the "Happy Enterprise Gold Award" from 1111 Job Bank, and in 2025, we received the "Outstanding Occupational Health and Safety Unit" award from the Science Park Bureau. In terms of Social Prosperity, our 2025 social community investment reached NT\$ 21,386 thousand dollars, with a total of 1,296 volunteers.

To ensure a Green Environment for future generations, our Pingzhen Headquarters has been ISO 14001 certified since 2017 and ISO 50001 certified since 2019. In 2025, we received the "SGS ISO PLUS Awards" for environmental management excellence. As the fourth Taiwanese company to join RE100, we are committed to using 100% renewable energy by 2035 and continue to follow our SBTi-verified path toward net-zero emissions.

In conclusion, Grape King Bio strives not only to meet the expectations of shareholders and customers but also to fulfill our responsibility as a corporate citizen. We believe that through continuous contribution and practice, we can achieve a win-win outcome for the company, our employees, and society, contributing to the sustainable development of our environment.





GRAPE KING BIO

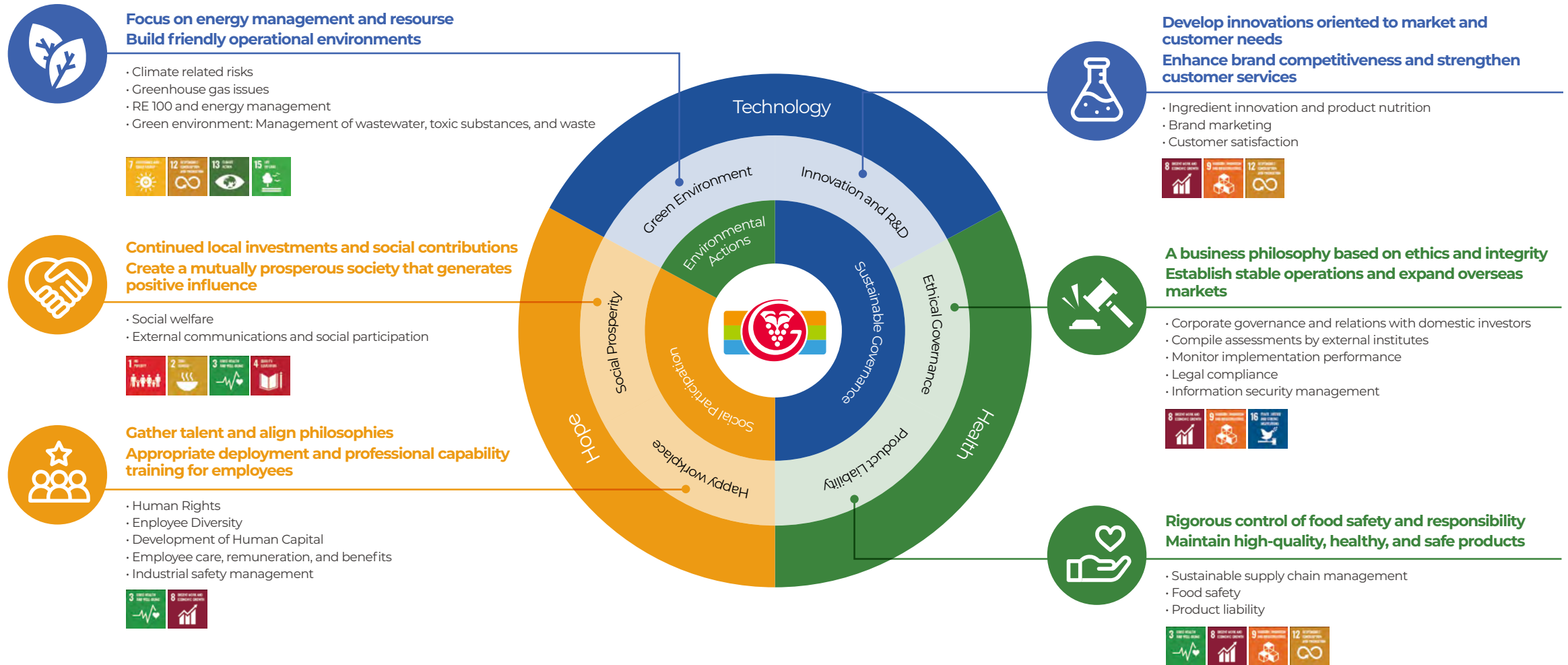
Sustainability Strategy: Goals and Commitments



Corporate Sustainability Strategy and Promotion

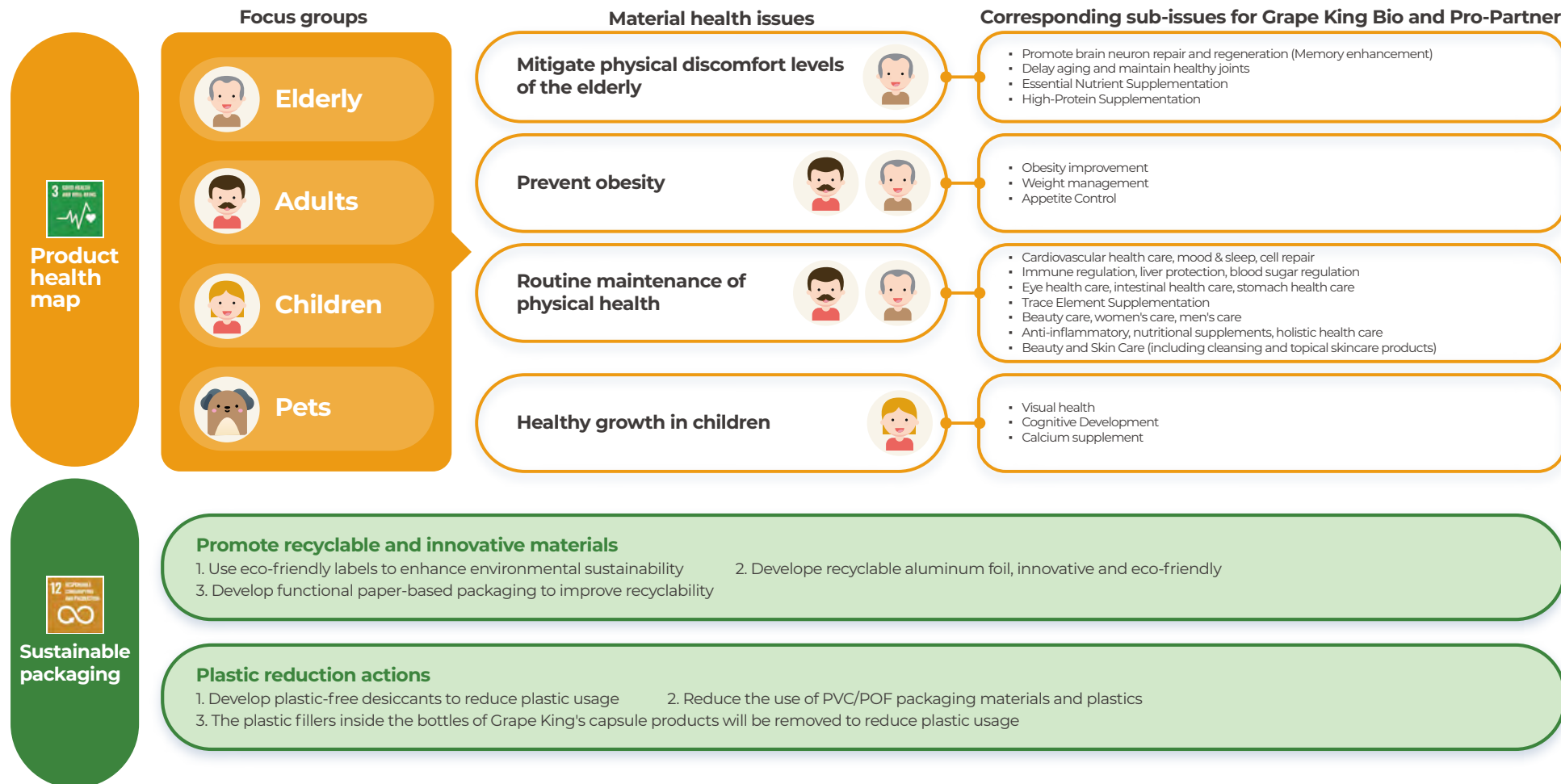
Since our establishment, we have not only focused on corporate governance and operational performance but also work constantly to make strides toward sustainable environments and social welfare. We emphasize our commitments to stakeholders and seek to gradually fulfill our corporate social responsibilities through systematic management. "Contributing to a better society" is our core sustainability mission. We shoulder our responsibilities as a leader in the health foods industry in accordance with this philosophy and hope to build a better society through sustained contributions.

Grape King Bio believes in a people-oriented corporate culture and has established a sustainable strategy and blueprint under the framework of "Technology, Health, and Hope." Grape King Bio has formulated six main categories for sustainable development: "Production Development and Innovation," "Ethical Governance," "Product Liability," "Happy Workplace," "Social Prosperity," and "Green Environment." We will continue to develop corporate strategies for sustainability and invest in sustainable management at Grape King Bio based on the six categories in the blueprint, as well as implement performance management aligned with environmental, social, and corporate governance aspects.



Grape King Bio Sustainable Products Blueprint

Grape King Bio has been deeply rooted in Taiwan for fifty years. Guided by our core mission of safeguarding the health and well-being of people, we continue to serve diverse populations across all ages. We also conduct a comprehensive review of social health issues faced by Grape King Bio and UVACO in our primary market—Taiwan—to explore how our products can effectively address the health needs of different groups. As we move into an aging society with low birth rates, we have begun to prioritize seniors and children, focusing on "mitigating physical discomfort for aged groups" and "healthy growth for children." We also pay close attention to prevalent health risks among the population, such as high obesity rates, cardiovascular diseases, endocrine disorders, and immune maintenance. To address these, we provide targeted products that offer preventive care and daily wellness support. Building on this foundation, our future product development will place greater focus on working-age adults. In response to the wellness challenges posed by modern lifestyles, we will strengthen our needs-oriented product portfolio by targeting sleep management, gut health, healthy snacks, and supplementation with essential trace elements, while also accelerating the development of functional energy drinks that promote health. In terms of sustainable packaging, beyond our existing initiatives, including "innovative recyclable materials," "material reduction," and "plastic reduction actions," we will intensify the evaluation of packaging options that are free from plastic and organic solvents. By mitigating environmental impacts at the design stage, we aim to gradually move toward zero waste and the co-creation of sustainable value.





GRAPE KING BIO

Introduction to Grape King Bio



About Grape King Bio

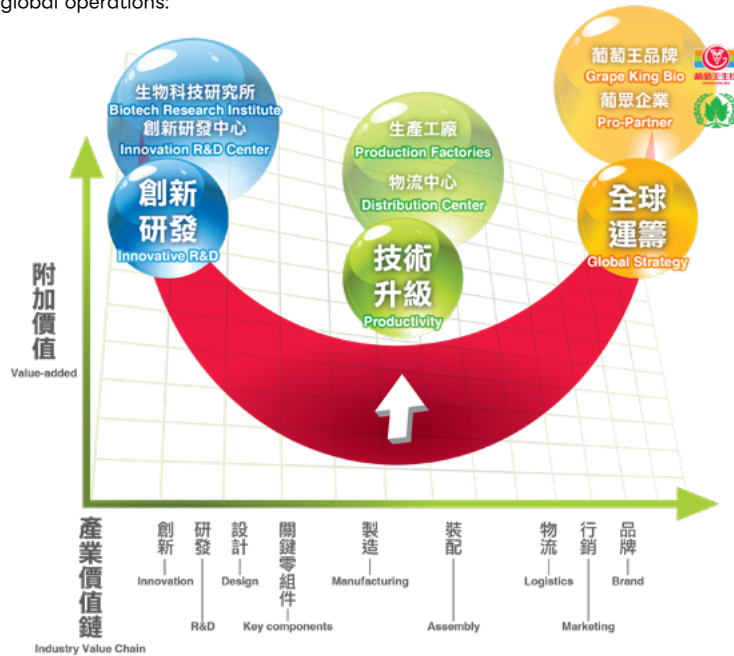
Background

The late 1960s marked a golden age for infrastructure construction in Taiwan. In line with this trend, Grape King Bio founder and president Shui-Zhao Tseng established China Fuso Seiko Pharmaceutical Industries Ltd. in 1969, which was officially renamed Grape King Bio in 1971, and launched our first product, the ComeBest energy drink. As time went on, our founder became conscious of the importance of business transformation, and therefore established the Bioengineering Center (now named the Grape King Bio Biotech Research Institute), officially entering the biotechnology industry and focusing on development of health foods. Our subsidiary UVACO was established in 1993 and officially entered the health food market using a multi-level marketing model in 1998. In terms of overseas markets, we entered the Chinese market in 1994 and established Shanghai Grape King Bio Enterprise Corporation, which officially commenced operations in 1997. We actively expand our international markets and sell various health foods and beauty products. We have gradually established a proprietary smile curve that encompasses our upstream product development and innovation, mid-stream production and manufacturing, and downstream brands and channels. For more information about our history, please refer to our official website.

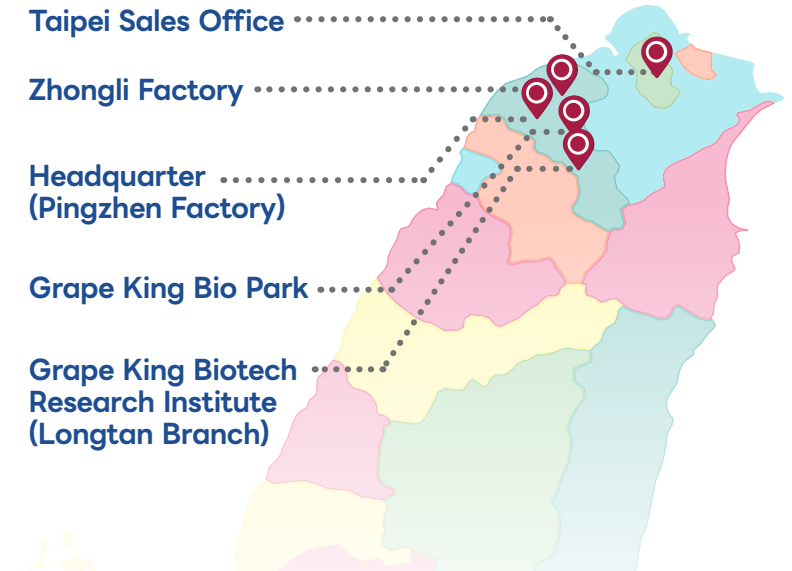
Products, Services, and Operating Locations

Products and Services

We have our own health foods and functional drinks brands, and also provide ODM/OEM services for health foods and pharmaceuticals. We have established the smile curve shown in the following figure and advantages in biotechnology operations through innovation and development, technical enhancements, and global operations:



In addition to the outstanding performance of our proprietary brands, our subsidiary, UVACO, has firmly established its presence within the direct selling channel. Demonstrating robust operational resilience, it has maintained its position as the leader in Taiwan's domestic direct selling industry while continuously contributing stable growth momentum to the Group. By centering our operations in Taoyuan, Grape King Bio has established a comprehensive biotechnology corridor that integrates "R&D, production, logistics, and experience." Our headquarters (Pingzhen Factory) serves as the Group's administrative and production hub. Beyond production lines for diverse formulations, it houses our tourism factory, "Grape King Health and Vitality Power Center," which enables consumers to gain deeper insight into our brand philosophy and food safety commitment through interactive experiences. Our R&D and manufacturing center is located in the Longtan Science Park in Taoyuan, encompassing the "Grape King Biotech Research Institute" and the "Grape King Bio Park." Built with significant investment, this biotech hub combines advanced R&D capabilities with large-scale production, focusing on the development of our own raw materials (core functional ingredients). As of 2025, we have 89 fermentation tanks, with a total fermentation capacity of 587 tons. This capacity is the largest among all health food brands in Taiwan, providing robust production support for both our own brands and global CDMO partners. In terms of our marketing and logistics networks, the Taipei Sales Office functions as the base for business expansion and channel management for our proprietary brands. Our Zhongli Factory is dedicated to the production of liquid and other diversified formulations, enhancing the flexibility of our production lines. Meanwhile, our logistics center located on Xinsheng Road in Zhongli focuses on efficient warehousing and distribution to ensure that products are delivered to consumers with optimal quality and speed.



With over 18,000 sales locations in Taiwan, we are dedicated to improving the accessibility of our products. In 2025, we continued to optimize our omnichannel strategy by strengthening our established physical channels (including hypermarkets, chain drugstores/pharmacies, and supermarkets) as well as our virtual channels (including our self-owned online malls, e-commerce platforms, and live-streaming commerce), thereby offering consumers a more diverse range of health product choices.

For more information on our smile curve, please refer to the Vision and Mission Statement section on our corporate website : <https://www.grapeking.com.tw/tw/about/vision>

Awards



Corporation

- 【Grape King Bio】 Ranked in the top 5% of companies by the Corporate Governance Evaluations for five consecutive years
- 【Grape King Bio】 Recognized as an NSF Premier Value Partner for five consecutive years - Grade A
- 【Grape King Bio】 Received "Outstanding Innovation Award" at the 9th National Industrial Innovation Awards by the Ministry of Economic Affairs
- 【Grape King Bio】 Won SDG03 Silver Award at the "2025 TSAA Taiwan Sustainability Action Awards"
- 【Grape King Bio】 Won the Finalist Award at the 7th Ministry of Environment's National Enterprise Environmental Protection Award
- 【Grape King Bio】 Received 2025 SGS ISO PLUS Awards for Excellence in Environmental Management System Performance
- 【Grape King Bio】 Won Taiwan Top 100 Models of Corporate Sustainability Award at the 2025 (18th) TCSA Taiwan Corporate Sustainability Award
- 【Grape King Bio】 Won 2025 (18th) TCSA Taiwan Corporate Sustainability Award - Platinum Corporate Sustainability Report Award
- 【Grape King Bio】 Received National Occupational Safety and Health Excellent Unit Award (Longtan Factory)
- 【Grape King Bio】 Received 2025 National Sustainable Development Award
- 【Grape King Bio】 Won Happy Enterprise Gold Award for the sixth time



Technologies & Patents

- "Antrodia cinnamomea mycelia ferments for improving metabolic dysfunction-associated steatohepatitis (MASH)" was awarded a Gold medal at the 2025 International Invention Fair of the Middle East
- "Use of Spherical dosage-form Clostridium butyricum GKB7 for sports supplementation and performance enhancement" was awarded 1 Silver and 1 Special medal at the 2025 International Invention Fair of the Middle East
- "Use of GKB7 for alleviating cartilage wear and osteoarthritis" was awarded a Gold medal at the 2025 Malaysia Technology Expo
- "Lactobacillus fermentum GKF3 for effectively improving psychotaxia" was awarded a Silver medal at the 2025 Malaysia Technology Expo
- "Use of GKB7 for alleviating cartilage wear and osteoarthritis" was awarded 1 Gold and 1 Special medal at the 2025 Russian Archimedes International Invention Exhibition
- "GKM4 for improving sperm motility and quality" was awarded a Gold medal at the 2025 Russian Archimedes International Invention Exhibition
- "Use of Clostridium butyricum GKB7 for manufacturing composition of improving osteoarthritis and degenerative joint disease" was awarded 1 Bronze and 1 Special medal at the 2025 Geneva International Exhibition of Inventions
- "Use of Hericium erinaceus mycelia active substance for preventing or curing retinopathy" was awarded 1 Gold and 1 Special medal at the 2025 Geneva International Exhibition of Inventions
- "Use of Clostridium butyricum GKB7 for manufacturing composition of improving osteoarthritis and degenerative joint disease" was awarded a Gold medal at the 2025 World Genius Convention and Education Expo in Tokyo
- "Use of Phellinus linteus for preparing compositions for improving sarcopenia" was awarded 1 Gold and 1 Special medal at the 2025 World Genius Convention and Education Expo in Tokyo
- "Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction" was awarded 1 Gold and 1 Special medal at the 2025 European Exhibition of Creativity and Innovation (EUROINVENT in Romania)
- "Lactobacillus plantarum, fermented product, method of manufacturing the same, composition including the same and its use for manufacturing composition of enhancing sperm quality under a heat stress" was awarded 1 Gold and 1 Special medal at the 2025 European Exhibition of Creativity and Innovation (EUROINVENT in Romania)
- "Use of Clostridium butyricum GKB7 for manufacturing composition of improving osteoarthritis and degenerative joint disease" was awarded 1 Gold and 1 Special medal at the 2025 (36th) International Invention, Innovation & Technology Exhibition (ITEX) in Malaysia
- "Use of Lactobacillus fermentation product in preparation of external composition for enhancing skin wound healing" was awarded 1 Gold and 1 Special medal at the 2025 (36th) International Invention, Innovation & Technology Exhibition (ITEX) in Malaysia
- "A Lactobacillus plantarum, composition, culturing method and use of elimination of body fat, reduction of hepatomegaly and/or anti-inflammatory" was awarded a Gold medal at the 2025 (9th) International Invention & Innovation Expo in Shanghai

Awards



Technologies & Patents

- "Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction" was awarded a Gold medal at the 2025 (9th) International Invention & Innovation Expo in Shanghai
- "Use of Hericium erinaceus mycelia active substance for repairing optic nerve" was awarded a Gold medal at the 2025 (9th) International Invention & Innovation Expo in Shanghai
- "Antrodia cinnamomea mycelia ferments for improving nonalcoholic steatohepatitis, preparation methods and use thereof" was awarded a Gold medal at the 2025 (9th) International Invention & Innovation Expo in Shanghai
- "Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction" was awarded 1 Gold and 1 Special medal at the 2025 Silicon Valley International Invention Festival
- "Use of Phellinus linteus for preparing compositions for improving sarcopenia" was awarded a Silver medal at the 2025 Silicon Valley International Invention Festival
- "Use of Pediococcus acidilactici GKA4 in renal protection" was awarded 1 Gold and 1 Special medal at the 2025 World Invention and Innovation Contest in Korea (WIC)
- "Composition for inhibiting peri-implantitis and use thereof" was awarded a Gold medal at the 2025 World Invention and Innovation Contest in Korea (WIC)
- "Use of Clostridium butyricum GKB7 for manufacturing composition of improving osteoarthritis and degenerative joint disease" was awarded a Gold medal at the 2025 International Innovation and Invention Competition (IIIC)
- "Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction" was awarded a Gold medal at the 2025 International Innovation and Invention Competition (IIIC)
- "An active substance for the treatment of dementia, its preparation methods, pharmaceutical combination comprising thereof, and the preparation methods of the pharmaceutical combination" was awarded a Gold medal at the 2025 International Innovation and Invention Competition (IIIC)
- "Antrodia cinnamomea mycelia ferments for improving nonalcoholic steatohepatitis, preparation methods and use thereof" was awarded a Gold medal at the 2025 International Innovation and Invention Competition (IIIC)
- "Use of Clostridium butyricum GKB7 for manufacturing composition of improving osteoarthritis and degenerative joint disease" was awarded a Gold medal at the 2025 Hong Kong International Invention and Design Competition (IIDC)
- "Lactobacillus plantarum, fermented product, method of manufacturing the same, composition including the same and its use for manufacturing composition of enhancing sperm quality under a heat stress" was awarded a Gold medal at the 2025 Hong Kong International Invention and Design Competition (IIDC)



Products

- [Grape King Bio] "Hericium erinaceus Mycelium Powder" won the Bronze medal in the 2025 Taipei Biotech Awards-Innovation Award, Applied Biotechnology Category
- [Grape King Bio] "Probiotics King EX400" won the Best Innovative Product Award at the 2025 Asian Conference on Lactic Acid Bacteria (ACLAB) from the Taiwan Association for Lactic Acid Bacteria



Individual

- Chin-Chu Chen, the General Manager, was honored with the "Innovation Elite Award" at the 9th National Industrial Innovation Awards by the Ministry of Economic Affairs.
- Andrew Tseng, the Chairman, received the Outstanding Sustainability Professional Award at the 2025 (18th) Taiwan Corporate Sustainability Awards



ESG Management Structure: ESG Committee



Chief Sustainability Officer,
General Manager's Office
Duncan Aitken

Grape King Bio strives to become a sustainable leader in Taiwan's biotechnology industry. We not only maintain our mission to be 'A health expert for the entire family' and ensure public health, but also hope to exert a positive influence on the economy, environment, and society by incorporating sustainability in our routine business decisions.

To enhance sustainability performance, the "ESG Steering Committee" was established in November 2025. Committee members are appointed by resolution of the Board of Directors and are required to possess professional expertise and competence in corporate sustainability. At least one director serves on the Committee to provide oversight. In accordance with our "ESG Steering Committee Charter," the Committee supervises and drives sustainability-related initiatives, ensuring that sustainable development and ESG principles are deeply embedded into our corporate culture. On December 1, 2025, a meeting was convened to report on the progress of sustainability initiatives in 2025 and to propose recommendations for future development.

To fully incorporate the core concepts of environmental, social, and corporate governance (ESG) into our business philosophy and culture, we reconfigured our cross-departmental "ESG Committee" in accordance with emerging sustainability issues to promote specific ESG actions through interdepartmental collaborations and internal management mechanisms.

The ESG Committee was established under the CEO's office. Our Chairman and CEO serves as the highest authority of the Committee and senior executives serve as committee members. Representatives from other units (Finance Division, R&D Division, Manufacturing Division, Supply Chain Division, Sales and Marketing Division, Administration Division, Industrial Safety Department, Human Resource Department, and Foreign Investor Relations) also serve as committee members. The ESG Committee convenes periodically to organize and implement annual ESG plans. Apart from holding quarterly meetings with all units and related teams, committee members also convene ESG target discussion meetings twice a year to report on ESG implementation results and plans. Implementation results and areas for improvement are periodically submitted to our chairman and Board for review.

In 2025, the Committee convened 2 meetings, with agenda items encompassing (1) trends in Climate-Related Financial Disclosures (TCFD); (2) the impact assessment of materiality topics for the sustainability report and TCFD questionnaires; (3) the implementation status of the current year's sustainability target by each implementation team; (4) insights on integrating sustainability with business strategies to create long-term corporate value; (5) an introduction to Internal Carbon Pricing (ICP); and, along with adjustments to the targets for the upcoming year. The implementation status of our sustainable development initiatives for 2025 was reported to the Board of Directors on January 23, 2026. The report outlined six axes for sustainability under the framework of Technology, Health, and Hope based on our core corporate culture, and provided a summary of the 2025 performance across environmental, social, and governance categories.

Board of Directors Highest Governance Body for Sustainable Development

ESG Steering Committee

Chairperson: Chairman

Members: 2 top managers

Meeting Frequency: Once per year

Tasks: Review and formulate our ESG vision and strategies under the leadership of the Chairman; collaborate with the Sustainable and ESG Committee to drive related initiatives and create sustainable value

ESG Committee

Chairperson: CEO

Members: Management representatives appointed by relevant functional organizations

Meeting Frequency: Twice per year

Tasks:

- Identify material issues and formulate action plans
- Supervise interdepartmental communication and coordinate resource integration
- Track achievements across various sustainability issues
- Cultivate sustainability literacy and deepen ESG culture

- Ethical Governance
- Product Liability
- Innovation and R&D
- Happy Workplace
- Social Prosperity
- Green Environment

Sustainability Performance for 2025

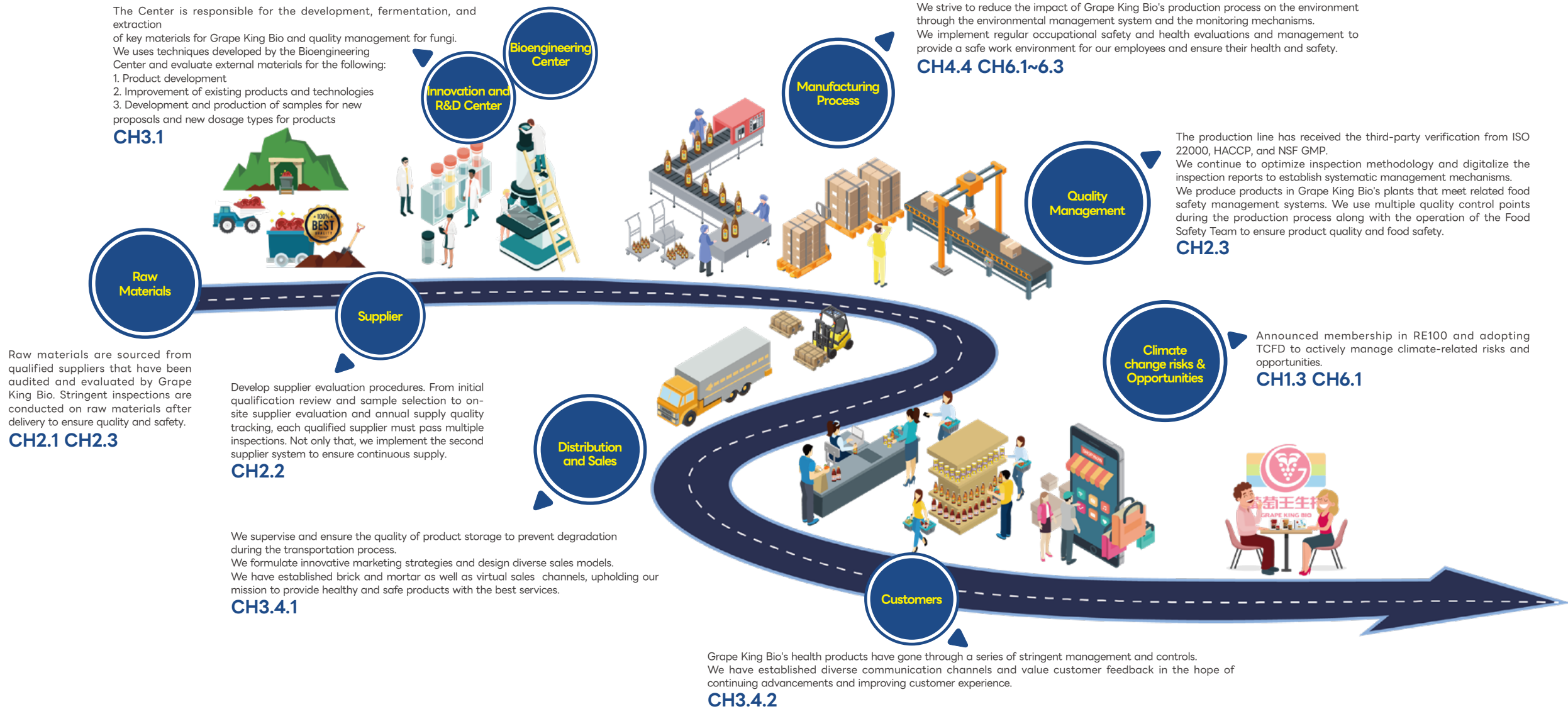
The United Nations Sustainable Development Goals (SDGs)	Corresponding to Specific Goals of the United Nations SDGs	Summary of Grape King Bio's Contributions	2025 Sustainability Performance
SDG 3 Good Health and Well-being	3.d strengthening the capacity of all countries, particularly developing countries, for early warning, risk reduction, and management of national and global health risks.	Active development of functional materials to meet societal needs, along with the provision of comprehensive health examinations, maternal health protection measures, and safe work environments for labor health	<p>Researched on functional materials in response to the aging population, declining birth rates, and the continuous growth of the population engaging in sports.</p> <p>Arranged free annual health examinations for all employees, planned comprehensive labor health programs and built friendly workplace environments and sports facilities to create a sustainable and healthy corporate culture.</p> <p>"Procedures for Protection of Maternal Health" and "Special Health Hazard Operations" have been established to implement workplace environment monitoring for our operational staff and to carry out special health check-ups.</p> <p>Grape King Bio focused on groups that require special attention, such as infants, pregnant women, and breastfeeding mothers. Our product development team first confirmed requirements related to raw materials, dosage forms, and functions, then included relevant warnings on product labels.</p>
SDG 4 Quality Education	4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational, and tertiary education, including university.	Elimination of discrimination and provision of equal employment opportunities	<p>The percentage of female directors reached 36%.</p> <p>The proportion of male to female employees was 1:1.</p> <p>Carried out various procedures related to hazard identification and evaluation, suitable work arrangements, management by risk levels, and continued follow-up to ensure the physical and mental health as well as employment equality of our female employees, based on the protection of female workers.</p>
SDG 6 Clean Water and Sanitation	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity.	Active water conservation to enhance resource use efficiency	In 2025, the total volume of RO recycled water at the Pingzhen, Zhongli, and Longtan factories reached 16,770 tons.
SDG 7 Affordable and Clean Energy	7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.	Investment in renewable energy equipment	Installed a 180 kW solar PV system for on-site self-use to reduce non-renewable electricity usage and carbon emissions.

The United Nations Sustainable Development Goals (SDGs)	Corresponding to Specific Goals of the United Nations SDGs	Summary of Grape King Bio's Contributions	2025 Sustainability Performance
SDG 8 Decent Work and Economic Growth	<p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.</p>	<p>Diverse talent training and recruitment channels provided</p>	<p>As of 2025, a total of 153 interns have participated in our Seed Talent Program (STP) and worked on 26 projects.</p> <p>Over the past three years, we have cooperated with colleges and universities, and our factories have hosted 93 visits for 3,463 people.</p> <p>Built our "Talent Pool" in 2024 to drive 33 milestone low-carbon revenue projects.</p> <p>A total of 954 employees participated in Grape King Bio's occupational safety education and training in 2025, totaling 2,302 hours.</p> <p>Participated in the Talent Quality-management System (TTQS) verification plan implemented by the Ministry of Labor Workforce Development Agency and received a silver TTQS award.</p> <p>Provided job opportunities for individuals with Down Syndrome from the Chensenmei Social Welfare Foundation, which is located near our company and also adjusted work tasks for disabled colleagues placed in unsuitable positions.</p>
	<p>8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p>	<p>Provision of safe work environments</p>	<p>No major occupational accidents from 2014 to 2025. Our prevention measures for occupational accidents surpass those of our peers.</p>
SDG 9 Industry, Innovation, and Infrastructure	<p>9.5 Enhance scientific research in all countries, upgrade the technological capabilities of industrial sectors in all countries, particularly developing countries. Including encouraging innovation and substantially increasing the number of research and development workers per million people and public and private research and development spending by 2030.</p>	<p>Investment in innovation and R&D</p>	<p>Published 20 journal papers, 32 conference papers, and 29 oral presentations at conferences in 2025.</p> <p>Developed 266 products in 2025.</p> <p>Our Biotech Research Institute applied for 31 patents in 2025 and received approval for 21.</p> <p>There are around 25 industry-academia collaboration projects between our Biotech Research Institute and the Ministry of Science and Technology, the Council of Agriculture, the Ministry of Education, and various colleges and universities.</p>

The United Nations Sustainable Development Goals (SDGs)	Corresponding to Specific Goals of the United Nations SDGs	Summary of Grape King Bio's Contributions	2025 Sustainability Performance
SDG 11 Sustainable Cities and Communities	11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.	Investment in resources for improving air quality and noise control	A total of NT\$1,934,503 was invested in expenses for sponsorships and environmental improvement activities in 2025, demonstrating our ongoing commitment to minimizing the impact on neighboring communities around factories.
	11.a Support positive economic, social, and environmental links between urban, peri-urban, and rural areas by strengthening national and regional development planning.	Participation in support of social welfare activities	Grape King Bio invested a total of 1,296 volunteers and 652 service hours in social participation in 2025.
SDG 12 Responsible Consumption and Production	12.2 By 2030, achieve the sustainable management and efficient use of natural resources.	Sustainable product packaging planning	Grape King Bio has long been committed to using lightweight packaging made from environmentally friendly materials that help to reduce environmental damage, resulting in a 29% reduction in plastic usage for PET bottles.
	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	Continuous enhancement of product circularity and reuse	Enhanced the reusability value of plant residues and reused plant residues (waste code R-0201), with 2,595.47 metric tons cleared in 2025. (Longtan Factory)
			Enhanced the reusability value of sludge and reused food sludge (waste code R-0902), with 244.74 metric tons cleared in 2025. (Zhongli Factory and Longtan Factory)
			Enhanced the reusability value of waste plastics and reused waste plastics (waste code R-0201), with 47.137 metric tons cleared in 2025. (Pingzhen Factory)
Enhanced the reusability value of waste cooking oil and reused waste cooking oil (waste code R-1702), with 0.4 metric tons cleared in 2025. (Pingzhen Factory)			
SDG 13 Climate Action	13.3 Improve education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.	Science Based Targets initiative (SBTi) target setting and climate-related risks and opportunities identification according to the TCFD framework	Successfully got approval from Science Based Targets initiative (SBTi). Finalized the renewable energy procurement strategy blueprint.
SDG 15 Life on Land	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	Formulation of the Biodiversity and No Gross Deforestation Commitment	Grape King Bio has established the Biodiversity and No Gross Deforestation Commitment with the goal of achieving No Net Loss and Net Positive Impact on biodiversity, halting all deforestation (No Gross Deforestation), and compensating for any forest loss through reforestation (No Net Deforestation) across all operating sites by 2050.
	15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.	Soil and water conservation promotion and biodiversity preservation	Grape King Bio collaborated with the Northern Region Water Resources Branch of the Water Resources Agency under the Ministry of Economic Affairs and farmers to subscribe to farmland utilizing rationalized fertilization. This initiative not only reduces soil degradation and preserves biodiversity but also conserves water resources.
SDG 16 Peace, Justice, and Strong Institutions	16.5 Substantially reduce corruption and bribery in all their forms.	Implementation of ethical management policies and active prevention of unethical conduct	No incidents involving corruption, bribery, conflicts of interest, money laundering, or insider trading occurred in 2025.
	16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels.	Hosting labor-management meetings to incorporate employee representative opinions	Labor-management representatives were invited to hold four labor-management meetings, encompassing 100% of all employees in 2025. A total of 11 proposals relating to our company's operations and human resources matters were discussed.

Value Chain

We examined our sustainable management developments from a value chain perspective, reviewing the influence and impacts of our value chain, and identifying stages that need to be strengthened. In future, we hope to expand the scope of our value chain analysis, work to create value, and reduce negative impacts. Our value chain is shown in the following figure:





GRAPE KING BIO

Stakeholder Communication and Analysis of Material Topics



Stakeholder Communication and Analysis of Material Topics

To better understand the perspectives, needs, and expectations of stakeholders regarding our sustainable development and to establish effective communication channels, Grape King Bio identified the stakeholders engaged this year based on routine interactions across our respective departments. Our scope of communication did not extend to other subsidiaries.

Each unit integrates these material topics into annual plans and routine business management along with the previously identified issues of concern, and periodically evaluates implementation performance to facilitate continuous improvement.

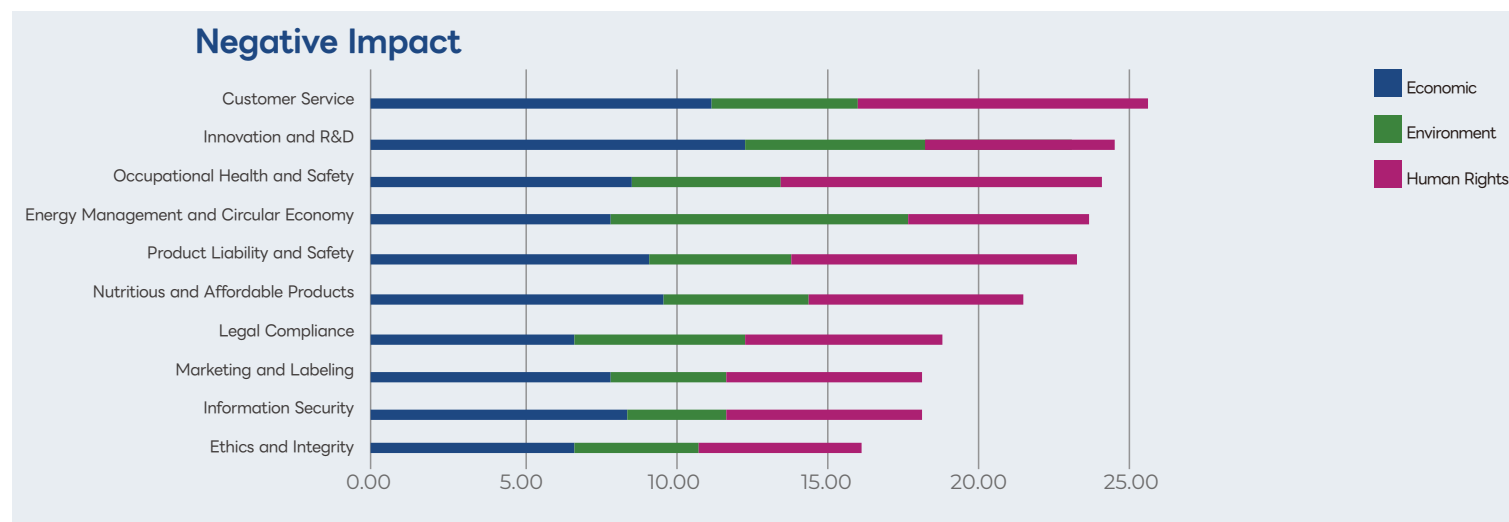
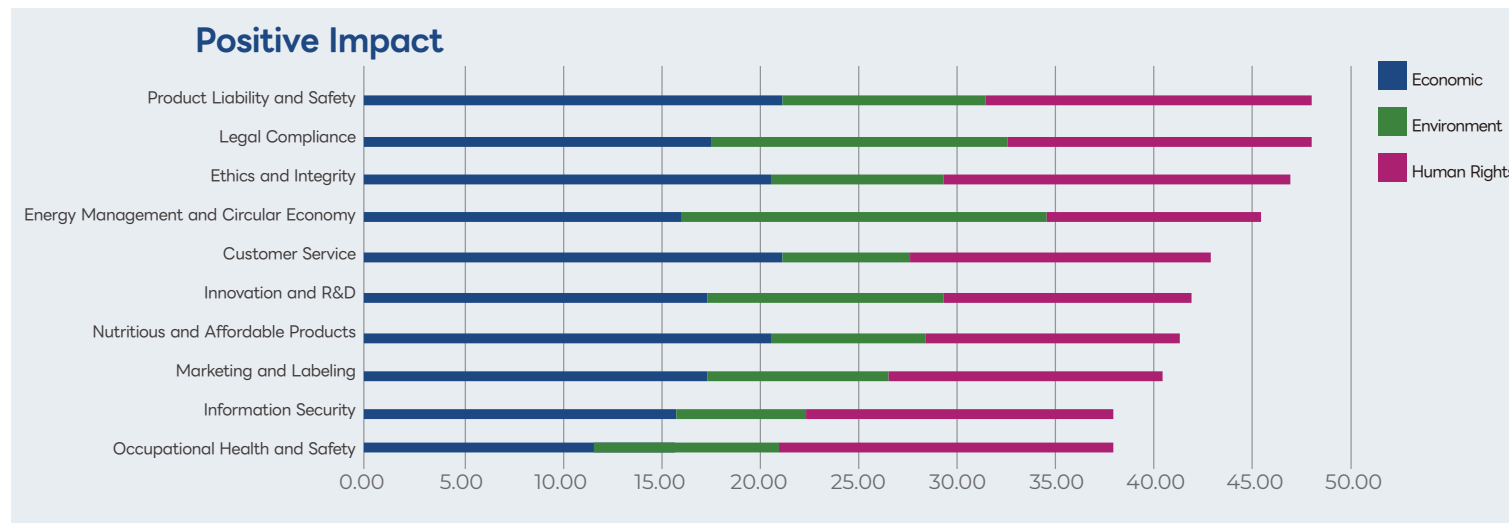


Impact Assessments of Material Topics

The Sustainability Strategy Working Group updated the 2025 surveys on sustainable issues of concern to include a total of 22 sustainability topics by referencing international sustainability trends and issues prioritized by industry peers. We analyzed these topics through internal and external stakeholder surveys based on their level of concern to identify 10 material topics.

For the 10 identified material topics, we further assessed the actual and potential positive and negative impacts of each topic on the economy, environment, and people (including human rights) by 18 senior executives. The table below lists our 10 material topics, along with their assessment and ranking results of the positive and negative impacts of each topic on the environment, economy, and people (including human rights).

Rank	ESG Metrics	Material Topic
1	Governance (G)	Product Liability and Safety
2	Governance (G)	Legal Compliance
3	Governance (G)	Customer Service
4	Environment (E)	Energy Management and Circular Economy
5	Governance (G)	Innovation and R&D
6	Governance (G)	Ethics and Integrity
7	Social (S)	Nutritious and Affordable Products
8	Governance (G)	Marketing and Labeling
9	Governance (G)	Information Security
10	Social (S)	Occupational Health and Safety



Explanation of Significant Changes in Annual Material Topics

Reclassified as a Material Topic	
Energy Management and Circular Economy	In response to climate change and environmental sustainability, external stakeholders place great importance on how the company adapts and mitigates related impacts. We continue to invest in measures that form a key component of our sustainable development.
Nutritious and Affordable Products	In response to consumer and market trends, we are committed to providing health supplements that are accessible to the public at affordable prices.
Marketing and Labeling	As customers depend on accurate labeling and responsible marketing across the biotechnology and food sectors, we advance healthier living by enhancing the transparency of our product and nutritional information to meet stakeholder expectation.
Information Security	With the rapid advancement of technology and the increasing frequency of data breaches, information security and the protection of customer privacy have become key areas of corporate management. Beyond safeguarding internal information systems, we also ensure the right to privacy of our customers, making this an issue of shared concern both internally and externally.



Impacts of Material Topics and Corporate Responses

Material Topics	Topic Boundaries			Description of Impacts	Grape King Bio Policies and Commitments	Specific Actions	Effective Indicators	Corresponding Sections
	Up-stream	Grape King Bio	Down-stream					
Product Liability and Safety	✓	✓	✓	High-quality and safe products enhance consumer trust and elevate brand value, while ensuring product safety protects customers and consumers from exposure to hazardous substances.	Food safety policies	<ul style="list-style-type: none"> ● Continue to optimize testing methods ● Maintain laboratory accreditation systems ● Continue to maintain quality system certifications ● Continue to promote activities associated with food safety culture 	<ul style="list-style-type: none"> ● Quality targets for all product lines ● Number of product recalls caused by concerns over food sanitation and safety ● Proportion of food safety management costs to net revenues 	2.2 Food Safety and Responsibility
Legal Compliance		✓	✓	We continuously enhance transparency and implement legal compliance across all levels of our operations and product services, generating positive impacts on the market economy and people (human rights).	<ul style="list-style-type: none"> ● Code of Ethical Conduct ● Copy review process ● Standard operating procedures for waste management 	<ul style="list-style-type: none"> ● Established handling process for legal cases ● Established copy review procedures ● Updated violations information list for advertisement copy ● Hosted training sessions for advertisement copy ● Established standard operating ● Procedures for waste management 	Annual legal compliance status	1.5 Legal Compliance
Customer Service		✓	✓	We actively listen to customer feedback and deliver timely, high-quality services to enhance customer and consumer satisfaction, foster enduring partnerships, and drive positive economic impacts.	By providing attentive service, professional expertise, and establishing a customer-oriented approach that prioritizes meeting customer needs and resolving their issues, Grape King Bio creates a satisfying and recommendable consumer experience. This is achieved through the implementation of a comprehensive system that values both customer satisfaction and problem solving.	<ul style="list-style-type: none"> ● Conduct customer interviews and telephone satisfaction surveys ● Provide ongoing training for staff ● Establish a comprehensive database of customer inquiries and questions ● Implement a hotline management system 	Customer satisfaction survey results	3.3 Customer service
Energy Management and Circular Economy		✓		We optimize the efficiency of energy, material, and water use; prioritize waste management; promote clean energy; and reduce air pollution, thereby mitigating climate change and generating positive environmental impacts.	<ul style="list-style-type: none"> ● Environmental, health, safety, and energy policies ● In response to global warming and climate change, we continue to advance energy management, process water management, and energy consumption reduction. Concurrently, we are committed to enhancing resource utilization efficiency, reducing wastewater discharge and waste generation, and improving the recycling rates of reclaimed water and waste. We pledge to achieve 15% renewable energy usage by 2030 and 100% by 2035, advancing toward a circular economy and net-zero emissions. Through these efforts, we aim to mitigate the impacts of climate change and achieve our environmental sustainability management goals. 	<ul style="list-style-type: none"> ● Continuously implement optimization measures for energy conservation and carbon reduction ● Enhance waste recycling and reuse rates while developing new recycling applications ● Establish water purification systems to increase the water recovery rate, and conduct regular maintenance and repair of drainage systems, including wastewater pipelines 	<ul style="list-style-type: none"> ● Electricity savings and carbon emission reductions ● Total volume of recycled water ● Resource recycling rate ● Obtained ISO 14001 certification 	6.2 Management of Greenhouse Gas Emissions 6.3 Management of Energy Resources 6.4 Management of Water Resources 6.5 Waste Management
Innovation and R&D		✓		New products and technologies help us expand our market presence. Additionally, promoting the development of environmentally friendly products can reduce our reliance on natural resources and minimize pollutant emissions, thereby enhancing the health and safety of people (human rights).	We strive to ensure product safety and legal compliance while developing products for appropriate target groups.	<ul style="list-style-type: none"> ● Published journal papers ● Continuously advance R&D and file patent applications 	<ul style="list-style-type: none"> ● Number of patents applied ● Research and production of novel function materials 	3.1 Innovation Management and Patents

Impacts of Material Topics and Corporate Responses

Material Topics	Topic Boundaries			Description of Impacts	Grape King Bio Policies and Commitments	Specific Actions	Effective Indicators	Corresponding Sections
	Up-stream	Grape King Bio	Down-stream					
Ethics and Integrity	✓	✓	✓	We cultivate a corporate culture of integrity and uphold sound business operations to earn the trust of clients and suppliers, thereby generating positive impacts on the market economy.	<ul style="list-style-type: none"> ● Code of Ethical Conduct ● Ethical Corporate Management Best Practice Principles ● Procedures for Ethical Management and Guidelines for Conduct ● The Programs to Forestall Unethical Conduct ● Procedures of Whistle-blowing and Complaints 	Established internal/external reporting and grievance hotline	Number of handled reports	1.2 Corporate Integrity and Business Ethics
Nutritious and Affordable Products	✓	✓	✓	We proactively develop products that deliver excellent nutritional value to customers and consumers at affordable market prices, thereby generating positive impacts on people (human rights).	In response to customer needs and market trends, we create distinctive Grape King Bio functional materials or formulations by combining our core competencies with outside research and innovation units. This approach aims to provide the public with health supplements at affordable prices, thereby enhancing the health and well-being of the population.	Continuously develop products aimed at current health needs of local consumers	Number of newly developed health products	2.3 Sustainable Products
Marketing and Labeling	✓	✓	✓	Through responsible product labeling, we clearly disclose ingredient sources and nutritional information, and uses only legally compliant and safe materials. These practices help enhance customer understanding of food and nutritional products.	<ul style="list-style-type: none"> ● Grape King Bio Responsible Marketing Policy ● We commit to the public as "a health expert for the entire family," promoting our products according to strict guidelines, particularly in ethical marketing, advertising, and sales practices. 	A cross-departmental review mechanism ensures that all departments jointly assess compliance with relevant labeling requirements.	Number of advertising penalties	2.2 Food Safety and Responsibility
Information Security		✓	✓	We implement robust information security measures and prioritize the protection of customer and consumer privacy, effectively mitigating the risks of operational disruption and personal data breaches, thus enhancing our corporate social responsibility.	By continuously maintaining and advancing our ISO 27001 Information Security Management System (ISMS) and leveraging standardized control processes, we comprehensively bolster our organizational defense-in-depth and information governance capacity, thereby safeguarding the security of critical information assets.	<ul style="list-style-type: none"> ● Obtained ISO 27001 certification ● Conduct information security training and awareness programs ● Comply with relevant information security laws and regulations ● Perform business continuity exercises 	<ul style="list-style-type: none"> ● Number of information security training sessions conducted ● Number of information security training sessions conducted 	3.3.4 Information Security and Customer Privacy Protection
Occupational Health and Safety		✓		We implement health promotion initiatives and provide a friendly, healthy workplace environment to prevent occupational accidents, thereby safeguarding the physical and mental well-being of our employees.	<ul style="list-style-type: none"> ● Grape King Bio's Human Rights Policy ● Environmental, health, and safety policies ● By providing attentive service, professional expertise, and a well-established system that equally prioritizes meeting customer needs and resolving their issues, we create a satisfying and recommendable consumer experience. 	<ul style="list-style-type: none"> ● Regularly hold occupational safety committee meetings every quarter ● Conduct annual risk and opportunity assessments for environmental health and safety and develop countermeasures accordingly ● Provide occupational safety education and training 	<ul style="list-style-type: none"> ● Number of occupational accidents ● Record of hazard-free work hours 	4.5 Occupational Safety

Frequency and Channels for Stakeholder Communication

	Main Topics of Concern	Communication Channels	Communication Frequency	Communication Performance for 2025	Our Responses and Actions (Please refer to corresponding sections)
Shareholders/Investors	<ul style="list-style-type: none"> ● Energy Management and Circular Economy ● Climate change adaptation ● Waste Management ● Water Resource ● Customer Service ● Nutritious and Affordable Products 	Convened shareholders general meeting	Once each year	<ul style="list-style-type: none"> ● Convened 1 regular shareholders meeting ● Invited to participate in 4 investor conferences ● Published quarterly financial reports for 2025, annual report for 2024, and sustainability report for 2024 ● Released 34 Chinese and English material information disclosures ● Released 12 sets of unaudited consolidated revenue data (one for each month) 	1.4 Financial Performance 2.2 Food Safety and Responsibility 3.1 Innovation Management and Patents 3.3 Customer Service 6.1 Task Force on Climate-Related Financial Disclosures (TCFD) 6.3 Management of Energy Resources 6.5 Waste Management
		Investor conferences	Irregular		
		Participated in conferences and face-to-face communication meetings hosted by investment institutes	Irregular		
		Responded to investor and analyst questions via phone, email, and our mailbox for external communication; we also periodically collected suggestions and feedback	Irregular		
		Annual release of financial statements, annual reports, and sustainability reports	Once each year		
		Released important information disclosures on MOPS and published all corporate news on official website	Irregular		
Clients	<ul style="list-style-type: none"> ● Information Security ● Customer Service ● Innovation and R&D ● Product Liability and Safety ● Ethics and Integrity ● Packaging Lifecycle Management 	Service hotline for product queries	Daily	<ul style="list-style-type: none"> ● Dedicated customer service hotline received 8,104 product and order queries ● Official website and mailbox for external communications responded to 4,692 customers ● Online messaging system responded to approximately 13,363 customers ● Conducted 2,294 telephone interviews 	1.2 Corporate Integrity and Business Ethics 2.2 Food Safety and Responsibility 2.3 Sustainable Products 3.1 Innovation Management and Patents 3.3 Customer Service
		Service hotline for outsourcing queries	Daily		
		Official website and mailbox for external communications	Daily		
		Customer satisfaction surveys	Once each year		
		Official online shop	Daily		
		Telephone interviews	Daily		
		Dedicated service hotline and point of contact	Daily		
Suppliers	<ul style="list-style-type: none"> ● Supply Chain Management ● Product Liability and Safety ● Legal Compliance ● Marketing and Labeling ● Ethics and Integrity ● Corporate Governance and Transparency 	Procurement unit hotline	Daily	Conducted on-site audits on 61 suppliers	1.2 Corporate Integrity and Business Ethics 1.5 Legal Compliance 2.1 Sustainable Supply Chain 2.2 Food Safety and Responsibility
		Official website and mailbox for external communications	1-2 times per month		
		Public bidding and opinion exchange and interview meetings	Daily		
		On-site supplier audits and guidance	2-3 times per month		
		Questionnaires, phone, fax, and email	Daily		

For more information, please also refer to the Stakeholder Relations section on the Grape King Bio website: <https://www.grapeking.com.tw/stakeholder/62591ad4df427>

Frequency and Channels for Stakeholder Communication

	Main Topics of Concern	Communication Channels	Communication Frequency	Communication Performance for 2025	Our Responses and Actions
Employees	<ul style="list-style-type: none"> ● Employee Compensation and Benefits ● Product Liability and Safety ● Occupational Health and Safety ● Human Rights ● Legal Compliance ● Ethics and Integrity 	Periodic labor-management meetings	Once per quarter	<ul style="list-style-type: none"> ● Hosted a total of 4 labor-management meetings ● Conducted a total of 8 care meetings for foreign migrant workers ● Our mailbox for grievances received 0 complaint ● Ratio of employees undergoing annual performance audits reached 100% ● Total number of training hours for the year was 10,304 hours ● Total number of personnel who underwent training during the year was 5,036 people 	1.5 Legal Compliance 2.2 Food Safety and Responsibility 4.1 Human Rights 4.4 Employee Compensation, Benefits, and Health 4.5 Occupational Safety
		Company announcements	Irregular		
		Internal website	Irregular		
		Human resource unit	Irregular		
		Employee suggestion box; reports and grievance mailbox	Irregular		
		Publication of relevant regulations on internal company website	Updated non-periodically		
Government	<ul style="list-style-type: none"> ● Customer Service ● Marketing and Labeling ● Information Security ● Product Liability and Safety ● Legal Compliance ● Innovation and R&D ● Ethics and Integrity ● Energy Management and Circular Economy ● Management of Water Resources ● Biodiversity ● Nutritious and affordable products 	<ul style="list-style-type: none"> ● Exchange of official correspondences ● Meetings (for example seminars or public hearings) 	Irregular	Received and sent 1,804 official correspondences	1.2 Corporate Integrity and Business Ethics 1.5 Legal Compliance 2.2 Food Safety and Responsibility 3.1 Innovation Management and Patents 3.3 Customer Service CH6 Green Environment (whole chapter)
Neighboring Communities	<ul style="list-style-type: none"> ● Management of Water Resources ● Social Engagement ● Waste Management ● Nutritious and Affordable Products ● Human Rights ● Packaging Lifecycle Management 	<ul style="list-style-type: none"> ● Community activities ● Point of contact with heads of boroughs and neighborhoods 	Irregular	Hosted 6 community exchange activities	2.3 Sustainable Products CH5 Social Prosperity (whole chapter) 6.1 Task Force on Climate-Related Financial Disclosures (TCFD) 6.3 Management of Energy Resources 6.4 Management of Water Resources 6.5 Waste Management

For more information, please also refer to the Stakeholder Relations section on the Grape King Bio website: <https://www.grapeking.com.tw/stakeholder/62591ad4df427>

Frequency and Channels for Stakeholder Communication

	Main Topics of Concern	Communication Channels	Communication Frequency	Communication Performance for 2025	Our Responses and Actions
Media	<ul style="list-style-type: none"> ● Ethics and Integrity ● Nutritious and Affordable Products ● Legal Compliance ● Innovation and R&D ● Supply Chain Management ● Marketing and Labeling 	<ul style="list-style-type: none"> ● Press conferences ● Themed interviews ● Press releases ● Public relations companies 	Irregular	<ul style="list-style-type: none"> ● Nine themed interviews ● Published 21 press releases ● Held regular monthly meetings 12 times 	1.2 Corporate Integrity and Business Ethics 1.5 Legal Compliance 2.1 Sustainable Supply Chain 2.2 Food Safety and Responsibility 2.3 Sustainable Products 3.1 Innovation Management and Patents
Academia	<ul style="list-style-type: none"> ● Innovation and R&D ● Product Liability and Safety ● Legal Compliance ● Marketing and Labeling ● Nutritious and Affordable Products ● Occupational Health and Safety ● Social Engagement 	Industry-academia cooperation activities and meetings	Irregular	<ul style="list-style-type: none"> ● Collaborated with 32 domestic colleges ● A total of 61 students participated in industry-academia cooperation projects 	1.2 Corporate Integrity and Business Ethics 1.5 Legal Compliance 2.2 Food Safety and Responsibility 3.1 Innovation Management and Patents 4.5 Occupational Safety
		Intern training and exchanges	Summer and winter vacations and during semesters at irregular intervals		
		Keynote lectures and conferences	Irregular		
Non-Profit Organizations	<ul style="list-style-type: none"> ● Social Engagement ● Legal Compliance ● Ethics and Integrity ● Corporate Governance and Transparency ● Information Security ● Product Liability and Safety ● Customer Service 	<ul style="list-style-type: none"> ● Volunteer activities ● Official website ● Official fan page ● Dedicated service unit 	Irregular	Involved 1,292 people in community investments	1.2 Corporate Integrity and Business Ethics 1.5 Legal Compliance 2.2 Food Safety and Responsibility 3.3 Customer Service CH5 Social Prosperity (whole chapter)

For more information, please also refer to the Stakeholder Relations section on the Grape King Bio website: <https://www.grapeking.com.tw/stakeholder/62591ad4df427>





GRAPE KING BIO



CH1 Ethical Governance

Sustainability Targets | 1.1 Corporate Governance and Transparency | 1.2 Corporate Integrity and Business Ethics
1.3 Risk Management | 1.4 Financial Performance | 1.5 Legal Compliance

Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Corporate Governance
Progress achieved in 2025	<ul style="list-style-type: none"> ● Corporate Governance Evaluation In the 2025 (12th) Corporate Governance Evaluation, there were 8 new indicators and 3 revised indicators. The existing scores were maintained. ● Established the "ESG Steering Committee" and the "Risk Management Committee" to continuously strengthen Board functions and enhance sustainable development performance and risk management.
Short-term Targets for 2026-2027	<ul style="list-style-type: none"> ● In 2026, the evaluation has been transformed ESG Evaluation, comprising three major aspects: Environmental (E), Social (S), and Governance (G). A total of 17 indicators were added and revised. The weighting of the environmental and social aspects increased compared to previous years. We will continue to pursue improvement and strengthen our competitiveness in sustainable development.
Mid-term Targets for 2028-2029	<ul style="list-style-type: none"> ● Refer to external ESG Evaluations to enhance transparency of information disclosures relating to corporate governance.
Long-term Targets for 2030 and beyond	<ul style="list-style-type: none"> ● Ensure more than 50% of members for all corporate committees are experts. ● Continue to enhance corporate governance and sustainability issues.
Corresponding SDGs	 



1.1 Corporate Governance and Transparency

Chief Financial
Officer & Corporate
Governance Officer
Nick Hung



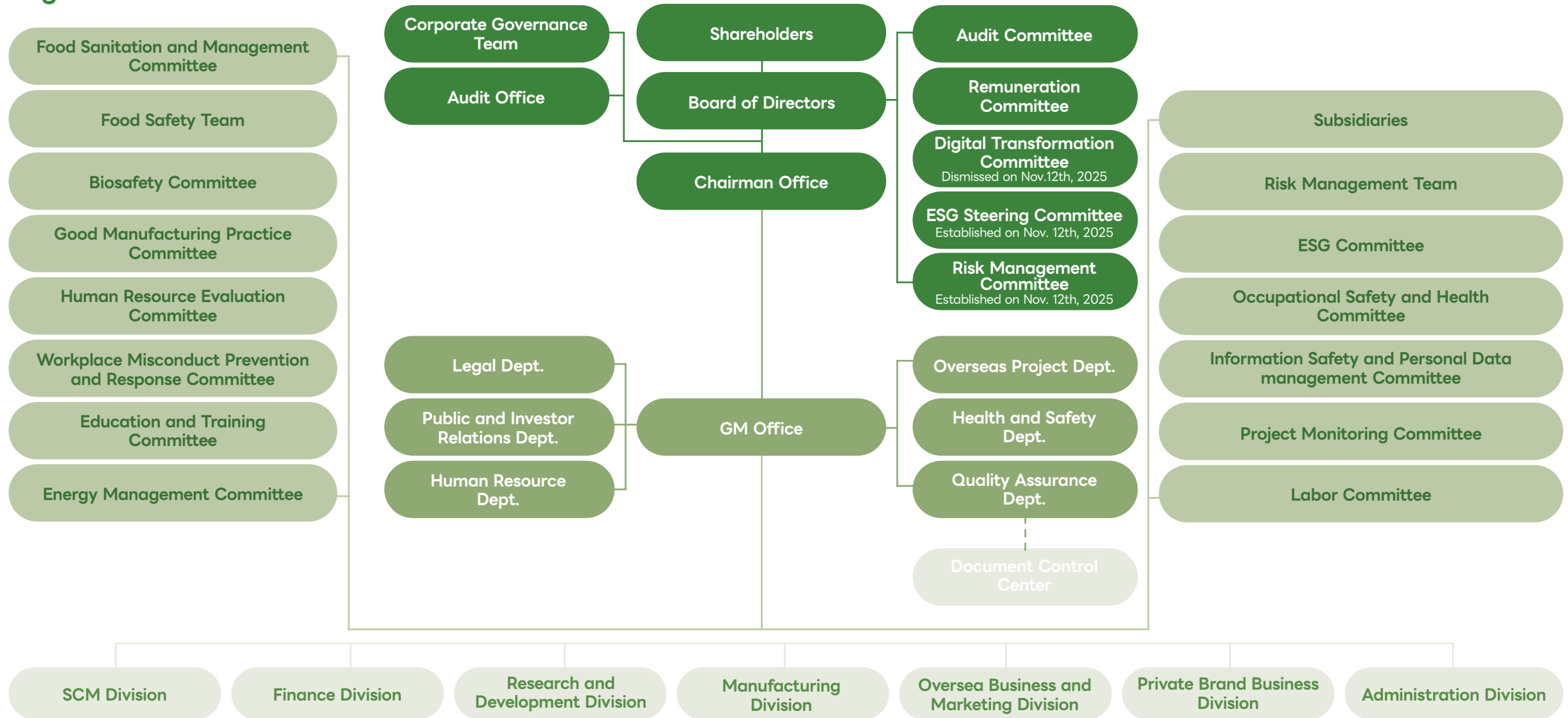
Grape King Bio firmly believes that sound corporate governance and strict adherence to related regulations can ensure sustainable operations and establish a brand that wins enduring trust from the public.

Corporate Governance Units and Operations

The Board of Directors is the highest governance unit of the company. We have established 11 directors in accordance with our Articles of Incorporation. Our directors carry out their duties according to the authority thereof and make decisions on our business policies and other important matters. Our CFO serves as the company's Corporate Governance Officer and works with a Corporate Governance Team to manage corporate governance matters, track and provide timely information to shareholders, provide directors and supervisors with necessary information for business needs, organize board and shareholders meetings, and conduct other corporate governance matters.



Organizational structure



Grape King Bio has formulated comprehensive corporate governance rules and regulations (please refer to the section on corporate governance regulations and supervisory mechanisms) to ensure sound corporate governance and continued improvement of operational quality according to the following four axes

1. Strengthen board functions
2. Emphasis on shareholder interests and stakeholder rights
3. Implementation of internal controls and internal audit systems
4. Strengthen information disclosures and transparency

Axis I. Strengthen Board Functions

Board Operations

The nomination and selection of all directors adheres to Article 20 of our Articles of Incorporation. We adopt a candidate nomination system. For the director elections held in 2024, we disclosed detailed review standards and operational procedures for nominating candidates in accordance with relevant regulations and enabled electronic voting to promote shareholder participation. A total of 11 directors (including 4 independent directors and 4 female directors) were elected.

The 21st Board will serve from May 30, 2024 to May 29, 2027. Three functional committees, the "Audit Committee", "Remuneration Committee", and "Digital Transformation Committee" have been established under the Board. In November 2025, the "ESG Steering Committee" and the "Risk Management Committee" were established to strengthen Board functions and enhance sustainable development performance and risk management. At the same time, the "Digital Transformation Committee" was dissolved upon completion of its phased mission.

The Board of the Company guides corporate strategies, supervises executive managers, is responsible to the Company and shareholders, and adheres to all legal regulations, the Articles of Incorporation, and all corporate governance operations to ensure that it can exercise Board responsibilities. Board members are required to possess the knowledge, capabilities, industrial decision-making, and management abilities to carry out their duties and to achieve Board functions and aims. The term of each Board lasts for three years, and Board meetings are held at least once every quarter. A total of 5 meetings were convened in 2025, with an average attendance rate of 95%. The average in-person attendance rate of the independent directors at Board meetings was also 95% (please refer to II. Corporate Governance Report in our 2025 Annual Report for further information).

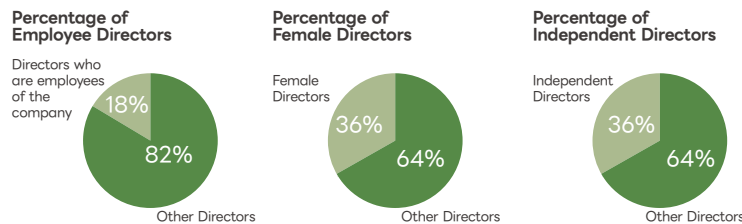
Board Diversity

Our company's "Corporate Governance Best Practice Principles" stipulate a policy on diversity. It specifies that the composition of the Board of Directors should be diverse. Except for directors concurrently serving as company executives, who should not exceed one-third of the Board seats, appropriate diversity policies should be formulated based on the operation, business model, and development needs of the Company. This should include, but not be limited to, diversity in basic characteristics and values (such as gender, age, nationality, and culture) and professional knowledge and skills (such as legal, accounting, industry expertise, finance, marketing, or technology, as well as industry experience), and we have established the following diversity targets:

- Gender diversity: The number of seats for each gender should exceed 33%. A total of 4 female directors (including two independent directors) were elected for the current year.
- Domain diversity: Encompasses the four core domains of business management, leadership and decision-making, industrial knowledge, financial accounting, and law.

The Company's Board members are diversified. The current 11 directors have educational backgrounds that encompass Ph.D. degrees in business management and mechanical engineering, as well as master's degrees in marketing management, law, social studies, and other domains. In accordance with the Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies, all directors completed at least 6 hours of continuing education in 2025, as required. In addition, we regularly plan and arrange sustainability-related training programs for directors. These programs cover domestic and international laws and policy trends related to sustainability, digital transformation, and analysis of sustainability risk management strategies, with the aim of enhancing Board's decision-making and oversight functions on sustainability-related issues. For the specific management objectives and achievements of this year's diversity policy, as well as the professional backgrounds of the Board members, please refer to II. Corporate Governance Report in our 2025 Annual Report.

Directors who are employees of the Company account for 18%, the four female directors account for 36%, and the four independent directors account for 36%. Of the four independent directors, three have served for less than three years and one has served between three to six years, with no consecutive terms exceeding nine years (three terms). The average age of all directors is 57.2 years. Five directors are aged between 61 to 70 years, five are aged between 51 to 60 years, and one is aged between 41 to 50 years; encompassing a wide age range.



Conflicts of Interest Management

As part of their due diligence, the Board has formulated the "Rules of Procedure for Board of Directors Meetings" and stipulated an obligation to avoid conflicts of interest in Article 15 in accordance with the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" to ensure sound and comprehensive governance. We periodically purchase "director and officer (D&O) liability insurance" for our directors to reduce and disperse the risk of major damages to the Company or shareholders resulting from director error or negligence.

Grape King Bio conducts annual assessments of CPA independence and CPA competence using the Audit Quality Indicators (AQIs) annually; assessment results are submitted to the Board for approval. Our independent directors, internal audit managers, and CPAs meet periodically to ensure that our independent directors can fully exercise their functions and responsibilities, as well as gain a better understanding of financial statements, finances, and business conditions.

Functional Committees

The Board established three functional committees, the "Audit Committee", "Remuneration Committee", and "Digital Transformation Committee". In November 2025, the "ESG Steering Committee" and the "Risk Management Committee" were established to continuously strengthen Board functions and enhance sustainable development performance and risk management; meanwhile, the "Digital Transformation Committee" was dissolved upon completion of its phased mission. These committees assist the Board in carrying out its supervisory and guidance duties, convene meetings in accordance with Board-approved organizational charters, exercise legal rights relating to reviews and discussions of relevant proposals, and submit conclusions and suggestions to the Board for approval.



Audit Committee Operations

Grape King Bio established the Audit Committee. Committee members encompass all independent directors, one of whom specializes in finance. The main responsibilities of the Committee include assisting the Board in effectively executing and supervising compliance with the Company Act, Securities and Exchange Act, and other related regulations, assisting the Board with enhancing and overseeing the quality of financial statements, CPA independence and competence, internal controls and risk management. The Committee convenes at least once every quarter, and a total of 5 meetings were convened in 2025, with attendance rates of 95%.

For more information on relevant proposals, please refer to our corporate website:
<https://www.grapeking.com.tw/investor/6258d7e9f0f6d/auditcommittee>



Remuneration Committee Operations

We have established a Remuneration Committee composed of three independent directors to strengthen corporate governance and build sound compensation systems for directors and managerial officers. The Remuneration Committee faithfully performs its duties with the care of a good administrator and is responsible for formulating and periodically reviewing director and managerial officers performance evaluations; assessing remuneration policies, systems, standards and structures; and submitting suggestions to the Board for discussion. The Committee convenes at least twice a year, and a total of 3 meetings were convened in 2025, with attendance rates of 100%.

For more information on relevant proposals, please refer to our corporate website:
<https://www.grapeking.com.tw/investor/6258d7e9f0f6d/6258d97648f63>



Digital Transformation Committee Operations

Grape King Bio established a Digital Transformation Committee to integrate digital technologies into operational strategies, optimize corporate efficiency and processes, and enhance corporate performance and profits. The Committee is composed of three directors (including two independent directors). Committee responsibilities include :

I. Reviewing the strategies, plans, and implementation results of the digital transformation implementation team, and submitting suggestions to the Board or implementation teams; II. Reviewing major expenditures for digital transformation in accordance with the Company's Procedures for Acquisition or Disposal of Assets.

The Committee convenes at least once every half year, and a total of 2 meetings were convened in 2025 to report on the progress of digital transformation projects.

Grape King Bio focuses on digital transformation, gradually improving operational workflows, reducing process time, leveraging system support to enhance operational efficiency and further strengthen decision-making quality through data integration.

Grape King Bio introduced new ERP system to reevaluate and modify the operation workflows. Furthermore, the implementation of a BPM system facilitates digitalization of workflows, reduces time costs of internal communication, and enhances data accuracy, integrity, as well as availability. The "Digital Transformation Committee" has completed its mission and was dissolved in November 2025.



ESG Steering Committee Operations

Grape King Bio established the ESG Steering Committee in November 2025 to implement our sustainable development goals and strengthen sustainability governance. The first-term Committee is composed of one director and two senior executives. Committee responsibilities include: I. formulating, promoting, and enhancing our sustainability policies, annual plans, and strategic initiatives; II. reviewing, monitoring, and amending the implementation status and performance of sustainability initiatives; III. overseeing sustainability-related information disclosures and reviewing the sustainability report; and IV. supervising the execution of matters under our Sustainable Development Best Practice Principles and other sustainability-related tasks resolved by the Board.

The Committee convenes at least once every year, and a total of 1 meeting was convened in 2025 to report on the progress of sustainability initiatives for the year and to recommend sharing ESG 2.0-related information with relevant personnel in preparation for the transition to ESG 2.0.

Risk Management Committee Operations

Grape King Bio established the Risk Management Committee in November 2025 to strengthen risk assessment and enhance management functions. The first-term Committee consists of one director, three independent directors, and one senior executive. Committee responsibilities include: I. reviewing risk management policies, procedures, and frameworks, and regularly evaluating their applicability and implementation effectiveness; II. ensuring that the risk management mechanism is capable of adequately addressing material risks faced by Grape King Bio and is integrated into daily business operations; III. approving risk control priorities and risk levels; IV. reviewing the implementation status of risk management, proposing necessary improvement suggestions, and designating personnel to report to the Board on a regular basis (at least once a year); V. reviewing the overall implementation of information security for the preceding year, with the Chief Information Security Officer reporting directly to the Board; and VI. executing risk management decisions approved by the Board.

The Committee convenes at least once per year. Established in November 2025, the committee is set to begin its scheduled meetings in 2026.

Evaluations of Board Performance

To implement corporate governance and enhance the effectiveness of the Board of Directors and its functional committees, the Board established the "Regulations for the Performance Evaluation of the Board and Functional Committees." These Rules stipulate that the Board and each functional committee shall conduct internal performance evaluations at least once a year. The evaluation results and suggestions shall be submitted to the Board and may also serve as a reference in the selection or nomination of directors for the next term.

In 2025, performance evaluations were conducted for the Board, individual directors, the Remuneration Committee, the Audit Committee, and the Digital Transformation Committee. The ESG Steering Committee and the Risk Management Committee, both established in November 2025, are scheduled to commence performance evaluations in 2026.

The corporate governance team is responsible for coordinating the internal self-assessments of overall Board, the Board of Directors, Remuneration Committee, Audit Committee, and Digital Transformation Committee. Director self-evaluations are compiled by corporate governance team and evaluations are conducted using internal questionnaires.

The results of these performance evaluations are reported to the Board of Directors. These findings serve as a strategic reference for Directors and committee members to further enhance the quality of decision-making. Furthermore, the results are utilized as a key criterion for the nomination of Directors and the selection of members for the respective committees. For more information on the "Regulations for the Performance Evaluation of the Board and Functional Committees," please refer to Important Regulations section on the Grape King Bio corporate website.

Results of Board performance evaluations for 2025 were as follows :

Overall Board performance received an average score of 4.55 out of 5.

Remuneration Committee performance received an average score of 4.47 out of 5.

Audit Committee performance received an average score of 4.36 out of 5.

Digital Transformation Committee performance received an average score of 4.28 out of 5.

Directors and the corporate governance team did not put forward any other suggestions in 2025.

Performance evaluation results for the Board, individual directors, and functional committees for 2025 were all "Excellent." Evaluation content and results were reported to the Board on January 23, 2026.

For more information on relevant proposals, please refer to our corporate website: <https://www.grapeking.com.tw/investor/governance/major-policies>



Axis II. Emphasis on shareholder interests and stakeholder rights

Grape King Bio has established a spokesperson, acting spokesperson, shareholder services, and legal personnel who are responsible for handling shareholder suggestions or disputes, as well as dedicated personnel who keep track of directors and major shareholders who hold more than 5% of shares, and report shareholdings each month. We have established regulations and internal controls for our subsidiaries and thoroughly implement risk controls. We have formulated the "Code of Ethical Conduct," which explicitly prohibits insiders and employees from using undisclosed market information to buy and sell securities. We also organize training for insiders and all employees at least once a year. Insiders and employees are prohibited from engaging in insider trading using undisclosed information to safeguard shareholder interests.

We have implemented a shareholder e-voting system to facilitate shareholder mobility, make voting more convenient, ensure that shareholders are not restricted by time or place limitations placed by shareholders meetings, and provide diverse shareholder channels for voting on proposals. The results of all votes on proposals are disclosed in our meeting minutes. Our shareholders are allowed to fully exercise their rights to enhance our corporate governance performance.

In 2025, we were invited to participate in 4 (domestic and overseas) investor conferences which spanned a period of more than 3 months. Two of them provided audiovisual link information. We did not voluntarily initiate any investor conferences this year.

We have also established specific investor relations personnel as well as a "Contact Us" mailbox on our website, a customer service hotline, an internal "employee mailbox," and a "stakeholders" section on our website which provides a communication channel for shareholders/investors, customers, and suppliers. Dedicated personnel are responsible for responding to issues of stakeholder concern.

Axis III. Implementation of internal controls and audit systems

Grape King Bio adheres to the Financial Supervisory Commission's "Regulations Governing Establishment of Internal Control Systems by Public Companies" in considering overall corporate operations and activities, establishing internal control systems, and designing and executing internal control systems that have been approved by the Board. In accordance with law, we have established an audit office which assists the Board and our managers in inspecting and reviewing deficiencies in internal control systems, measuring operational performance and efficiency, and providing appropriate suggestions for improvement to ensure reasonable operational performance and efficiency, reliability of financial reporting, and compliance with related regulations.

The audit office formulates annual audit plans based on risk assessments and legal compliance, which are submitted to the Audit Committee for discussion and approval.

We review procedures for handling risks from unethical conduct in combination with procurement and payment cycles, as well as sales and collection cycles to ensure that all dedicated units are adhering to the regulations of the Ethical Corporate Management Best Practice Principles. Our internal audit officer also attends Board meetings and reports on implementations of internal audits.

The audit office formulates annual audit plans based on risk assessments and legal regulations.

Audit reports must be reviewed by independent directors.

Our internal audit officer is required to attend board meetings and report on implementations of internal audits.

Since 2024, we have integrated sustainability information management into our internal control systems and formulated the "Rules for Sustainability Information Management" in response to the Financial Supervisory Commission's requirements to "strengthen the management of sustainability information for TWSE/TPEx listed companies". These measures ensure robust internal controls over transactions and information generated from sustainability initiatives within the organization, enhancing the reliability of sustainability reporting. Additionally, we have included sustainability information management as a key audit item in our annual audit plan. Related audit operations have been executed since 2025, with no material anomalies identified.

Axis IV. Strengthen information disclosures and transparency

We have established Chinese and English websites which disclose financial, business, and corporate governance information such as our "Ethical Corporate Management Best Practice Principles," "Corporate Governance Best Practice Principles," "Procedures of Whistle-blowing and Complaints," and "Sustainable Development Best Practice Principles."

For more information on Grape King Bio corporate governance regulations, please refer to <https://www.grapeking.com.tw/investor/governance/major-policies>



We have established dedicated personnel who are responsible for collecting and disclosing information and have implemented a spokesperson system in accordance with regulations.

When participating in investor conferences, we disclose information on the "Market Observation Post System" in advance and place the presentations on our corporate website so that our stakeholders can gain a timely understanding of Grape King Bio operations.

Investor conference section: <https://www.grapeking.com.tw/investor/conference>



Remuneration Policy for CEO

Remuneration policies for the Board, our highest governance unit, are disclosed every year in our shareholders meeting annual reports (For more information, please refer to II. Corporate Governance Report in our 2025 Annual Report). In terms of senior management, we have designed a specific remuneration system for our CEO, which integrates KPIs (Key Performance Indicators) and short-to-medium term incentive systems that are used to determine salary levels for the CEO after review and confirmation by the Remuneration Committee. Bonus compensation is tied to the our operational goals and is categorized into:

1. Financial Objectives: including annual operating profit margin, annual revenue achievement rate, and other related indicators; and
2. Non-Financial Objectives: consisting of KPI targets derived from the Company's annual operational goals, including execution performance and the design of forward-looking objectives

The KPIs for 2025 include financial and sustainability metrics such as continuous sales growth, achieving new low-carbon revenue milestones, strengthening food safety, breaking through bottlenecks to increase output value, practicing sustainable values, and optimizing production efficiency to improve gross margin.

Fixed and variable remuneration	The current remuneration structure for our CEO includes both fixed and variable salary elements. Our remuneration policies are mainly performance-oriented, so all fixed salaries are designed using the results of our salary surveys and are implemented according to the guidelines on PR45-50 (PR refers to Percentile Rank). Variable remuneration is based on assessments of annual KPIs, achievement of production indicators, and EPS performance.
Signing bonuses or recruitment bonuses	We currently have no signing bonuses or recruitment bonuses.
Severance pay	Severance payments are implemented in accordance with legal regulations.
Clawback policy	Short-term and mid-term strategic target bonuses for the CEO come with a clawback provision. Paid bonuses that do not meet relevant criteria are subject to clawbacks.
Retirement benefits	All of our retirement benefits are implemented in accordance with legal regulations.
ESG links	The remuneration of the CEO is linked to sustainability-related KPIs. Governance aspects include initiatives such as the ISO 37001 Anti-Bribery Management System; environmental aspects encompass systems such as the ISO 14064 Greenhouse Gas Inventory. For additional climate-related indicators, please refer to Section 6.1 Grape King Bio Climate Actions Under the Task Force on Climate-Related Financial Disclosures — Governance.

In 2025, the ratio of the annual total remuneration of the CEO to the median annual total compensation of all other employees is 7.14 times and the ratio of the percentage increase in annual total compensation is 0.54%.

Process to Determine Remuneration

Remuneration Committee meetings are chaired and attended by our independent directors. Meetings are held periodically to discuss remuneration distributions plans for directors and executives.

Apart from periodic reviews regarding the appropriateness of corporate salary structures and policies, our human resources units also review and fully discuss remuneration policies based on requests made by our Remuneration Committee and independent directors. Implementations of related projects may also be outsourced to external consultancy companies. Stakeholders are excluded from selection procedures for external consultants.



1.2 Corporate Integrity and Business Ethics

Management Approach	Key issue-Corporate integrity and ethics	
Policies	The ethical policies approved by the Board strengthen our corporate culture of ethical management and create an operating environment for sustainable development.	
Commitments	We implement ethical management policies and actively prevent unethical conduct, including offering and acceptance of bribes, providing illegal political donations, improper charitable donations or sponsorships, offering or acceptance of improper benefits, infringing upon trade secrets, engaging in unfair competitive practices, and direct or indirect damages to the interests, health, and safety of consumers or other stakeholders.	
Targets	Short-term	Implement and promote various Grape King Bio codes of conduct
	Mid-term	Ensure appropriateness and effectiveness of internal controls to deepen Grape King Bio's business ethics and integrity
	Long-term	The Board of Directors continuously oversees the effective implementation of integrity in operations to establish a business that embodies ethical conduct and integrity
Responsibilities	<p>Corporate Governance Team:</p> <ol style="list-style-type: none"> Serves as our dedicated ethical management unit, which is responsible for promoting ethical management within the corporation, regularly reports implementations to the Board, and works with the audit office to execute internal controls to ensure effective implementation of various regulations. Serve as the dedicated corporate governance unit, which is responsible for proposing suggestions related to corporate governance to the Board or CEO for reference, assisting matters related to the Board and shareholders meetings according to law, and reporting ethical management implementation to the Board each year to protect shareholder interests and to strengthen Board functions. 	
Resources	<ol style="list-style-type: none"> Promotion of internal awareness for all employees through our internal website, employee mailbox, bulletin boards, training, and exams (for section managers and above, as well as sales personnel) Establishment of an annual audit plan and implementation of "Procedures of Whistle-blowing and Complaints" Supplier promotions through warnings on purchase orders and supplier policy promotion surveys 	
Specific performance	<ul style="list-style-type: none"> ✓ In 2025, we continued to undergo external audits by BSI and successfully passed the effectiveness assessment of the system's operations, thereby obtaining our ISO 37001 Anti-Bribery Management System certification for three consecutive years with zero non-conformities. (We are the eighth company in Taiwan and the first in the biotechnology sector to achieve this.) ✓ The Board of Directors passed the "Anti-Corruption and Anti-Bribery Policy", aiming to foster a corporate culture of ethical management through the implementation of this policy. In 2025, a total of 863 employee training sessions related to ISO 37001 anti-bribery topics were conducted, amounting to a total of 741 hours. ✓ All employees sign the "Employee Integrity Commitment Letter". In 2025, training was conducted for personnel on the list of medium to high-risk positions, promoting policies related to anti-corruption and anti-bribery, with a total of 277 participants. ✓ We communicate topics related to ethical management, prevention of insider trading, and material internal information to directors and all employees regularly. ✓ Our directors participated in courses on ethical management. The total number of participants was 24 and the total training hours were 72 hours. ✓ Administered tests related to ethical management, prevention of insider trading, and material internal information to section managers and above, as well as sales personnel. A total of 125 people took the tests and 100% received a passing grade (80 points and above.) ✓ Our directors attended ethical management relevant courses (including courses on TIPS basic awareness, intellectual property compliance training for corporate governance, ISO 37001 anti-bribery and anti-corruption, patent examination, ethical reasoning, information security awareness, and ISO-related courses). The total number of participants was 3,522 and the total training hours were 5,971 hours. ✓ New employees are required to attend classes related to the Code of Ethical Conduct and anti-corruption when reporting for work, and have to take post-training tests. A total of 99 participants took the tests in 2025. ✓ In 2025, we did not receive any reports or complaints relating to ethical management. ✓ No instances involving corruption, bribery, conflicts of interest, money laundering, insider trading, or any similar misconduct occurred. Neither were any personnel penalized for bribery or corruption nor were there any ongoing lawsuits or settlements related to such matters. 	

1.2.1 Ethical Management and Moral Conduct

Grape King Bio attaches great importance to ethical integrity and takes a zero tolerance attitude toward corruption and bribery. Grape King Bio established the "Corporate Governance Best Practice Principles" and appointed the chief financial officer to serve as the corporate governance officer.

Grape King Bio adheres to the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," and "The Programs to Forestall Unethical Conduct." Our corporate governance team keeps track of competent authority regulations, adding and revising codes of conduct and operational procedures related to competent authority and ethical management where appropriate to establish an ethical corporate culture and enable sound developments. Grape King Bio also implements ethical management through internal training and external agreements signed by suppliers.

Upon onboarding, employees are required to attend classes related to the Code of Ethical Conduct and anti-corruption, covering topics such as ethics, trade secrets, regulations, and procedures, as well as whistleblowing policies. Following the training, they must pass an assessment and sign a labor contract, which includes pledges of integrity and confidentiality, thereby clearly communicating the obligations expected of employees. Furthermore, all our directors and managerial officers have signed the "Statement of Compliance with Ethical Management Policies." We also organize training and tests related to the Ethical Corporate Management Best Practice Principles for our directors and employees each year to reinforce the promotion of integrity in business practices.

Grape King Bio implemented the ISO 37001 Anti-Bribery Management System, requiring all employees, business partners, directors, and managerial officers to adhere to the principles of integrity in conducting their duties. They are expected to comply with anti-corruption and anti-bribery policies and regulations. All employees are required to sign the "Employee Integrity Commitment Letter," and continuous optimization for integrity management is emphasized.

All Grape King Bio employees from the highest-level managers to entry-level staff operate in accordance with our ethical management principles. Statistics on corruption-related incidents in the last three years are as follows:

Number of violations of the Fair Trade Act related incidents, including corruption, bribery, conflicts of interest, money laundering, or insider trading:

Year	2023	2024	2025
Number of incidents	0	0	0

Ethical Corporate Management Best Practice Principles

We established the "Ethical Corporate Management Best Practice Principles" and revised the "The programs to forestall unethical conduct" to stipulate: establishment of risk assessment mechanisms for unethical behaviors, inclusion of requirements to abide by ethical management policies in employment contracts, details related to formulation of ethical management policies and implementation processes, resources and personnel of concurrent ethical management units, frequency of reports to the Board by concurrent ethical management units, formulation of audit plans based on risk assessments of unethical behavior, subsequent actions following investigation of reported grievances, and facilitation of anonymous reports.

Our Code of Ethical Conduct as well as our reporting and complaint system have been publicized to all employees through our corporate website and internal announcements. We also organize annual tests and require new employees to take tests as part of their anti-corruption training. During the training of new employees, anti-corruption courses are included, and all employees are required to pass the test. In 2025, a total of 99 employees passed the test. Our audit plans include audits for unethical behaviors and risky operations to ensure that responsible units are implementing our Ethical Corporate Management Best Practice Principles.

Supplier Ethical Management

Grape King Bio implements contracts for business activities in a fair and ethical manner and strictly abides by relevant laws, regulations, and contract terms. We also comply with our "Code of Ethical Conduct", "Supplier Code of Conduct" and "Supplier Integrity Commitment Letter" to evaluate the ethical records of our transaction partners. To ensure compliance with anti-corruption regulations, all contracts signed with transaction partners include clauses related to ethical behaviors, prohibiting any bribery, corruption, extortion, and other inappropriate business activities.

Suppliers are required to comply with the "Grape King Bio Supplier Code of Conduct." We hope that we, along with suppliers in our supply chain and our downstream suppliers, can jointly bear social, environmental, and ethical responsibilities. Contractors are required to provide "Contractor Guarantee of Compliance with Environment, Health, and Safety Regulations" and abide by environmental health and safety requirements.

Code of Ethical Conduct

All business practices should adhere to our "Code of Ethical Conduct," "Regulations Governing Trade Secrets," and "Regulations Governing Gift Giving and Receiving." All classified business and technical information of our company and clients must be kept confidential to maintain our corporate reputation, uphold moral values, and retain public order. Our Ethical Code of Conduct contains the following stipulations:

- Do not accept bribes and gifts
- Do not harm the rights and interests of the company
- Do not maliciously boycott company policies
- Do not disclose trade secrets
- Do not steal company property or public funds
- Do not seek personal gain by abusing one's position
- Do not become involved in abnormal relationships with business-related third parties or other members of staff
- Do not spread false statements
- Do not commit any form of discrimination, sexual harassment, intimidation, threat, theft, corruption, dereliction of duty, or other illegal acts

For more information, please refer to our Code of Ethical Conduct.
<https://www.grapeking.com.tw/investor/governance/major-policies/V6wEpnXbQGdz/111.pdf>



The programs to forestall unethical conduct

In order to implement ethical management policies, build our corporate culture around ethical management, improve our business environments for sustainable development, and actively prevent unethical behaviors, Grape King Bio regularly evaluates the following business activities with higher risks of unethical behaviors in accordance with Article 7 of the "Ethical Corporate Management Best Practice Principles":

- Offering and acceptance of bribes.
- Illegal political donations.
- Improper charitable donations or sponsorship.
- Offering or acceptance of unreasonable gifts or hospitality, or other improper benefits.
- Infringement of intellectual property rights.
- Engaging in unfair competitive practices.
- Damage to stakeholders caused by products and services.



We implement the Board participation and supervision, departmental division of functions, comprehensive and effective internal control structures, and public reporting mechanisms. Our audit office conducts internal audits in accordance with our corporate regulations, and non-compliances are reported to the Audit Committee and the Board. The audit office assists the Audit Committee and the Board in confirming implementations of matters related to anti-corruption, ethical management, and moral values. Our assessment results for 2025 are low risk.

1.2.2 Avoiding Conflicts of Interest and Anti-Corruption

All personnel of our company should avoid conflicts between personal interests and the interests of the company. We also strengthen constraints on external business partners and have established a diverse reporting and complaint system to allow external stakeholders to report and file complaints regarding improper conduct.

The "Ethical Corporate Management Best Practice Principles" and "Corporate Governance Best Practice Principles" include clauses related to conflicts of interest, requiring our directors, managerial officers, and all employees to prevent conflicts of interest and avoid obtaining improper benefits. Our directors and managerial officers have issued letters of commitment declaring that they will adhere to the "Ethical Corporate Management Best Practice Principles" and the "Anti-Corruption and Anti-Bribery Policy," and will avoid conflicts of interest. Both the "Rules of Procedure for Board of Directors Meetings" and the "Audit Committee Organizational Charter" include provisions regarding the avoidance of conflicts of interest for directors, ensuring that potential conflicts are mitigated.

Internal Anti-Corruption Measures

1. Employees (Including managerial officers) and Board of Directors:

(1) New employees are required to take anti-corruption courses and tests on the day of onboarding to verify their awareness of anti-corruption matters. All employees also participate in regular education and training. Labor contracts signed upon onboarding contain relevant clauses for ethical behaviors and anti-corruption prevention. In order to enhance business ethics knowledge among all colleagues, we arranged for all personnel to attend courses and awareness programs themed around "ethics and morals." Our goal is for all employees to participate in training. In 2025, the training participation rate for all staff reached 100%, thus demonstrating our core values centered around ethics and integrity.

(2) We have formulated regulations governing the acceptance of gifts and gratuities, which stipulate that all employees are prohibited from accepting business gratuities that are clearly excessive in value or frequency under customary market or business practices, including improper meals and entertainment, kickbacks, bribes, and hospitality. All accepted gratuities, regardless of value, should be reported to responsible supervisors.

(3) All employees have a responsibility to report improper behaviors that constitute ethical violations through appropriate channels. Our reporting and complaint channels include internal suggestion boxes, reporting and complaint hotlines, as well as feedback channels via email or our website. We ensure that employees are protected from unfair retaliation or mistreatment when reporting issues or participating in investigations.

(4) We received zero complaints and reports (including anonymous reports) related to ethical management in 2025.

(5) All employees are required to sign an "Employee Integrity Commitment Letter." We disseminate knowledge related to ethical management, reporting and complaint procedures, and our Code of Ethical Conduct to all employees from time to time; organize quizzes; publicize precautions our employees should be aware of when carrying out their duties; strengthen anti-corruption awareness, prevention measures, and implementations; and work to manage and prevent unethical behaviors from occurring.

(6) Each year, the Company distributed an educational letter to all employees and managerial officers, focusing on "Business Integrity, Insider Trading Prevention and Regulations for Handling Material Inside Information" at least once. This included discussions on the importance of integrity, insider trading guidelines, legal responsibilities, and material information regulations. In 2025, 125 individuals comprising executives and relevant staff completed training and achieved a 100% pass rate (the passing score is 80). Additionally, directors participated in an integrity training course annually, with all directors completing the course in 2025.

2. Business partners:

(1) Before establishing business relations with distributors, suppliers, and other business parties, we first assess the legality and reasonableness of said business behaviors and check whether our transaction targets violated any ethical business practices or engaged in bribery or corruption in the past. When engaging in business activities, we expressly refuse direct or indirect provision, promise, request, or acceptance of any improper benefits in any form or name, and will cease transactions immediately upon discovering unethical behaviors, and they are required to sign an "Supplier Integrity Commitment Letter", which includes provisions related to integrity in business operations.

(2) Our distributor contracts contain clear and reasonable stipulations of payment terms, and prohibit bribery, commission fees, kickbacks, gifts, and other matters involving improper benefits.

(3) When making purchases, we require suppliers to strictly comply with the "Supplier Code of Conduct", incorporate warnings label into purchase orders and require the signing of Integrity Commitments to reinforce trade secrets protection and anti-corruption policies. Suppliers that violate these policies are punished and removed from our supplier lists.

(4) No corruption incidents or violations of ethical management were incurred by our distributors or suppliers in 2025, and no corruption incident was incurred in which we terminate or discontinue agreements with business partners due to corruption-related

legal violations.

3. Anti-corruption and ethical management risk assessments:

(1) Our corporate governance team conducts annual evaluations of business activities that involve high-risk unethical behaviors to ensure that our current internal regulations can effectively reduce corruption and ethical management risks. We have also formulated the program to forestall unethical conduct. Our evaluations for 2025 covered 100% of Grape King Bio's nine operating sites and determined our risk levels to be low; evaluation results were submitted to internal audit units to serve as a reference for formulating audit plans.

(2) Political donations can only be made in accordance with Political Donations Act and after the approval of company's "Verification Authority Form". Additionally, all donations are obtained with legal certificates and recorded in the accounting books for verification. The Company has no internal accounts or secret accounts. In 2025, political donations were NT\$ 0 and accounting for 0% of revenue.

(3) Grape King Bio established the "Anti-Corruption and Anti-Bribery Promotion Task Force," led by the Legal Department, responsible for overseeing the promotion, planning, and consulting across departments. They also evaluate system effectiveness, and reports to the Board of Directors at least once every six months.

Our company has implemented ISO 37001 and has conducted a total of 10 training sessions internally (including 2 sessions on operational process risk assessment, 2 sessions on employee position risk assessment, 2 sessions on internal audits, and 4 sessions for personnel in medium to high-risk positions). Participants were designated from 31 departments to serve on the promotion team. Our company intranet provides basic training videos, operational processes, and employee risk assessment form training videos for staff to reference at any time. Each employee is required to sign "Employee Code of Ethical Conduct," and directors must provide a "Statement of Compliance with Ethical Management Policies." Externally, we disclose our anti-corruption and anti-bribery policies in both Chinese and English version on our official website and announce these policies on the supplier platform. We also regularly conduct due diligence on suppliers to ensure that business partners understand the corporate culture of the group.

A total of procedural document revisions were completed in 2025, including 1 management system manual, 4 procedures, and 6 forms.

4. Board oversight:

(1) Our corporate governance team regularly reports on anti-corruption and ethical management implementations to the Board. Implementations and promotions for 2025 were reported to the Board on January 23, 2026, to help the Board monitor corporate implementations related to anti-corruption, ethical management, and moral values. Our corporate governance team conducts annual reviews of related regulations to determine whether additions or revisions are necessary; these changes are implemented following approval by the Board.

(2) According to Article 10 of the "Corporate Governance Best Practice Principles," insiders who become aware of the contents of the Company's financial reports or relevant results, including but not limited to directors, are prohibited from trading shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.

(3) We have established an internal audit unit with dedicated auditors under the Board of Directors. The Internal Audit Officer holds a CISA (Certified Information Systems Auditor) credential. The internal audit office conducts internal control audits in accordance with company regulations, reporting any identified non-compliance issues to the Audit Committee and the Board of Directors. It also assists both bodies in confirming the implementation of matters related to anti-corruption, ethical management, and moral values.

For more information, please refer to II, Corporate Governance Report, of the 2025 Annual Report.

External Anti-Corruption Measures

In terms of supply chain management, if we discover personnel who accept improper benefits such as kickbacks during transactions and do not voluntarily report the same, suppliers involved in anti-corruption incidents will be penalized and removed from our supplier list. For serious violations, legal action will be brought against the employees and suppliers in question, who shall be jointly responsible for any penalties incurred under the Criminal Code of the Republic of China. We also add warnings on external purchase orders to strengthen dissemination of our human rights, environmental, and business ethics policies:

1. For suppliers with ongoing transactions, those classified as significant suppliers of Grape King Bio are based on procurement amounts, where the raw material transaction amount accounts for 80% of the total annual raw material procurement amount, and project suppliers (namely, non-raw material suppliers) with continuous transaction amounts exceeding NT\$ 1 million for two consecutive years.

A policy promotion questionnaire was sent to a total of 244 existing raw material suppliers, with 244 suppliers responding, resulting in a response rate of 100%.

- Regarding the promotion of trade secrets policies, the awareness rate is statistically recorded at 100%.
- Regarding the promotion of anti-corruption policies, the awareness rate is statistically recorded at nearly 95.59%.

For suppliers who are unclear about Grape King Bio's policies, individual promotions will be conducted to uphold the core value of supply chain integrity and build a consensus against corruption.

2. We also announce and promote our trade secrets and anti-corruption policies through our supplier intelligent management platform to strengthen trade secrets protection and anti corruption policies. No incidents of anti-corruption occurred in 2025. We have established a dedicated mailbox and hotline for anti-corruption to provide suppliers with a means to immediately report Grape King Bio employees who violate procurement guidelines, thereby ensuring protection of supplier interests.


Grievance Reporting and Whistleblower System

We have established "Procedures of Whistle-blowing and Complaints" allowing both internal and external stakeholders (including suppliers and customers) to anonymously report grievances through dedicated mailboxes and hotlines. This system addresses issues such as bullying, discrimination, harassment, bribery (including gifts, kickbacks, entertainment), and corruption (including embezzlement, fraud, money laundering, insider trading), providing a mechanism for timely feedback to ensure the protection of stakeholder interests. To accommodate the needs of our foreign colleagues, we have also posted translations of relevant information on our bulletin board to enhance the effectiveness of awareness and communication.

Numbers of Whistleblowing and Complaint Cases in 2025:

	2025
Whistleblowing Cases (including corruption, bribery, fraud, money laundering, insider trading, and conflicts of interest)	0
Complaint Cases (including bullying, discrimination, and harassment)	0

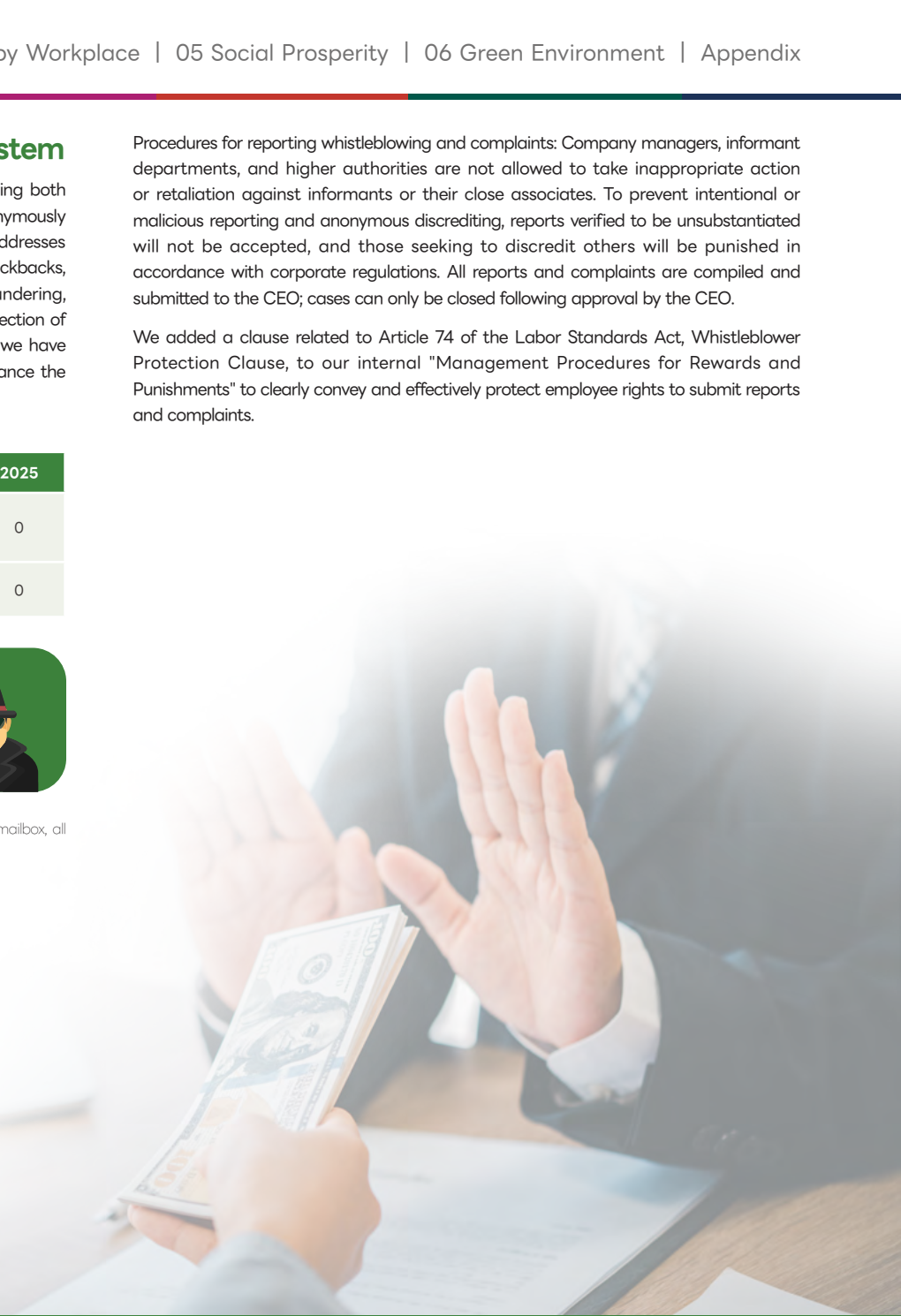
Hotline for whistleblowing: (03)4572121 #1999
 Mailbox for whistleblowing: companyopinion@grapeking.com.tw
 Hotline for reporting complaints: (03)4572121 #1995
 Mailbox for reporting complaints: employeeopinion@grapeking.com.tw



Note: Regardless of whether a report is submitted through the whistleblowing or complaints mailbox, all submissions will be sent to the department supervisor.

Procedures for reporting whistleblowing and complaints: Company managers, informant departments, and higher authorities are not allowed to take inappropriate action or retaliation against informants or their close associates. To prevent intentional or malicious reporting and anonymous discrediting, reports verified to be unsubstantiated will not be accepted, and those seeking to discredit others will be punished in accordance with corporate regulations. All reports and complaints are compiled and submitted to the CEO; cases can only be closed following approval by the CEO.

We added a clause related to Article 74 of the Labor Standards Act, Whistleblower Protection Clause, to our internal "Management Procedures for Rewards and Punishments" to clearly convey and effectively protect employee rights to submit reports and complaints.



1.3 Risk Management

Chief Legal Officer,
Legal Department
Ping-Chun, Tsui



Grape King Bio strictly complies with the laws and regulations of all markets in which we operate and responds to the requirements of competent authorities with the utmost diligence to ensure the smooth operation of our business activities.

1. Risk Governance Framework

Grape King Bio has established a risk management mechanism, with the Board of Directors serving as the highest management and decision-making body. In January 2021, the Board approved the "Risk Management Policies and Procedures" based on the corporate operational strategies and industry environment. Under the framework of the "Risk Management Policies and Procedures," management at all levels and employees jointly participate in and conduct regular risk assessments, risk identification, and risk handling activities to identify potential risks that may affect the business. Multiple international standards have been adopted as management tools to effectively implement risk management. Through audits and verifications in accordance with standard international risk management frameworks, we have obtained certifications for Food Safety Management (ISO 22000), Anti-bribery Management (ISO 37001), Information Security Management (ISO 27001), Environmental Management (ISO 14001), Occupational Health and Safety Management (ISO 45001), Energy Management (ISO 50001), Talent Quality-management System (TTQS), and Taiwan Intellectual Property Management System (TIPS).

To further optimize our risk management mechanism, the Board approved amendments to the "Risk Management Policies and Procedures" and formulated the "Risk Management Committee Charter" on November 12, 2025. The Risk Management Committee was established under the Board, convened, and chaired by an independent director. As a functional committee of the Board, it assists the Board in overseeing the operations and effectiveness of the overall risk management system.

The Risk Management Committee is responsible for reviewing our Risk Management Policies and Procedures, as well as the overall implementation of risk management and information security, and for designating personnel to report to the Board on a regular basis (at least once a year). Additionally, a Risk Management Team has been established under the Risk Management Committee as the unit responsible for promoting and executing our risk management initiatives, including the planning, implementation, and supervision of risk management-related affairs.

Concurrently, we clearly define the roles and responsibilities of each level in risk management in accordance with the Three Lines of Defense principle: The first line of defense consists of each business unit, which is responsible for the identification, analysis, assessment, response, and monitoring of risks within its respective units. The second line of defense consists of the risk management unit, primarily including the Risk Management Committee and the Risk Management Team described above, which is responsible for formulating risk management policies, procedures, and frameworks, and for monitoring and supporting the risk management process. The third line of defense is the Audit Office, which conducts internal audits independently and objectively to review the effectiveness of the first and second lines of defense and reports the results to the Board.

2. Major Risk Categories

To implement the risk management mechanism effectively, we conduct annual risk assessments, where each unit lists risks based on their likelihood and impact. The results are compiled into a "Risk Management Implementation Report" that is regularly submitted to the Board to ensure effective execution of risk control mechanisms. Considering the characteristics of the food biotechnology industry and the operational environment, the six major risk categories were identified and reported to the Board on November 12, 2025, as follows:

Risk projects	Accordingly	Risk projects	Accordingly
Financial risks	Risks arising from domestic and international macroeconomic conditions, industry changes, and other factors that may affect the corporate finances and operations, such as interest rates, foreign exchange, and credit risks.	Strategic risks	Risks related to business strategies, such as legal compliance, integrity management, product development and launch, as well as marketing and market risks.
Food safety risks	Risks arising from food safety issues during the company's R&D, manufacturing, processing, storage, transportation, or sales processes, which may harm consumer health or raise concerns, thereby resulting in negative impacts and losses for the company.	Climate change-related risks	Physical risks arising from extreme climate change and natural disasters that may damage factories or disrupt supply chains, as well as transition risks associated with carbon reduction policies, carbon fees, and energy price adjustments, which may lead to increased costs, financial pressures, and challenges in transitioning to a low-carbon economy.
Operational risks	Risks affecting the company's normal operations, including business continuity management, information security, customer rights, trade secrets, environmental health and safety, and talent recruitment and training.	Other risks	Risks not included in the above categories, including other emerging risks.

3. Risk Assessment Framework

Under our risk assessment framework, inherent risk is evaluated based on two dimensions: "likelihood of occurrence" and "degree of impact."

The level of "① likelihood of occurrence" is categorized into three grades, 1 to 3, ranging from low to high.

Level	Likelihood Score	Definition
High	3	Occurred within the past year, or shows clear warning signs and is likely to occur in the near term.
Medium	2	Occurs occasionally but with a noticeable probability; the likelihood can be reduced through control measures
Low	1	Has occurred very rarely or not at all in the past, and has an extremely low likelihood of occurring in the short term.

The "② level of impact" is likewise divided into three grades, 1 to 3, ranging from low to high.

Level	Likelihood Score	Definition
High	3	Causes severe impacts on financial performance and operations.
Medium	2	Impact is manageable but requires management intervention.
Low	1	Causes only a minor impact.

A "③ risk score" is calculated by multiplying these two dimensions, and risks are categorized into three levels based on the table below:

③ Risk Level Scoring Criteria

③ Risk Score = ① Likelihood Score × ② Impact Score	Risk Level	Risk Level Score
6-9	High	3
3-5	Medium	2
1-2	Low	1

Risk Matrix

Likelihood	1	2	3	Impact
3	Medium	High	High	
2	Low	Medium	High	
1	Low	Low	Medium	

Next, we take into account the "degree of control" over the risk to determine its "residual risk level". The "degree of control" is classified into Levels 1, 2, and 3, from low to high. This is then multiplied by the previously assessed risk level of Low (1), Medium (2), or High (3) to obtain the residual risk score. Finally, residual risks are classified into three levels based on the residual risk score, as shown in the table below.

Residual Risk Level Table

Risk Level	Risk Score	Description	Control Strategy
High (3)	6-9	Requires priority management; may cause a material impact on operations.	Implement immediate corrective measures, closely monitor, and report to senior managers.
Medium (2)	3-5	Requires management and follow-up to prevent the issue from escalating.	Develop improvement plans and conduct regular follow-up.
Low (1)	1-2	Impact is manageable.	Incorporate into routine management.



4. Risk Management Operations

Our relevant responsible units conduct routine management of each risk based on their functional expertise. Through a comprehensive risk management mechanism, these risks are consolidated and regularly reviewed to ensure that material risks can be promptly identified and appropriately addressed. Our key response measures for each risk category in 2025 are summarized in the table below

Risk Item	Response Measures
Financial risk	I. Interest rate risks: Our company's interest rate risks stem mainly from changes in interest rates on bank loans. In 2025, our interest payments on bank loans accounted for 0.0001% of net profits before tax. Interest rate changes in 2025 had no significant impacts. II. Exchange rate risks: Exchange rate risks mainly encompass business receivables and payables in foreign currency. At present, we mainly focus on transactions and raw material purchases in local markets, and have few exports or imports, so impacts of exchange rate risks are relatively small. III. Credit risks: Credit risks mainly stem from inability to recover receivables. Grape King Bio categorizes clients according to financial conditions, past transactions, internal ratings and accounts receivable aging reports; where appropriate, collateral is collected to reduce credit risks from receivables.
Food safety risks	I. Food safety risks: Building upon our food safety management system, we have established the relevant management framework in accordance with ISO 22000 to implement food safety practices across the following aspects. Through the mechanisms of the Food Safety Team and relevant committees, we regularly review internal and external food safety risk issues and management effectiveness to ensure compliance with the latest regulatory requirements and meet stakeholders' expectations regarding food safety. (1) Compliance with laws and regulations: We review raw materials and food additives in accordance with food safety regulations and internal control policies to ensure full legal compliance. Raw materials are inspected and undergo quality control processes after entering factories. The expiration dates and batch number of materials are controlled during the warehousing stage to prevent the use of expired or non-conforming materials and to ensure that process materials meet food safety and quality requirements. (2) Reduce external risks: We establish basic information and related quality records for suppliers and manufacturers and manage them through a system to serve as a reference for procurement and supplier management. In the event of a food safety incident, we can use the search function on our systems to quickly trace relevant batches and supply sources, enabling us to immediately clarify the situation and take necessary response measures. (3) Enhance internal management: We are establishing a comprehensive recordkeeping and management system for key information such as product manufacturing dates, expiry dates, production quality, and product inspections. This system enables the traceability of quality information for all raw materials used in each product, thereby strengthening internal controls and enhancing the efficiency of abnormal incident investigation and resolution. (4) Ensure food safety: We continue to strengthen three main axes based on the food safety management system: (I) hygiene regulations and training; (II) product tracking and management; and (III) product quality and inspections. Systematic management and regular reviews ensure the effective control of food safety risks. II. Procurement risks: To strengthen the management of raw materials, Grape King Bio implements a supplier evaluation and classification management system. All raw material suppliers must comply with the following specifications and undergo regular evaluations: (1) Raw materials suppliers must be legally registered in the government food manufacturer registry system. (2) Raw materials must be approved by our R&D and relevant departments. (3) Raw materials suppliers must provide comprehensive product information for analysis as well as comparison, and packaging and labels cannot be altered or replaced. (4) Raw materials imported from foreign countries must be equipped with licenses and imported in their original packaging. (5) Raw materials must be stored in accordance with regulations, and relevant licenses must be procured. (6) Evaluation procedures must be reimplemented upon the revision of relevant information for raw materials.

Risk Item	Response Measures
Food safety risks	<p>III. Supply chain risks: We track raw material traceability and have established supplier evaluation procedures that span from initial qualification reviews and sample selection to on-site supplier evaluations and annual quality tracking of supplied goods. We not only inspect raw materials but also compile basic information and relevant quality records for suppliers and manufacturers to serve as a reference when making purchases. We implement a two-supplier policy to ensure that we can make timely adjustments if supply becomes unstable and to guarantee smooth delivery of supplies.</p> <p>IV. R&D and technology/innovation management: To address the needs of product and raw material innovation, we continue to strengthen R&D process management and technology validation mechanisms, and establish technical evaluation and risk review procedures for products and raw materials. These measures ensure that new product development and material introduction comply with quality, safety, and regulatory requirements, thereby reducing R&D failure and post-launch quality issues.</p>
Operational risks	<p>I. Business continuity management (BCM): We progressively implement business continuity management mechanisms by identifying critical operational processes and resources, and establishing risk assessment and response guidelines for operational disruptions. This approach enhances our response and recovery capabilities in the event of unexpected incidents, such as supply disruptions, system failures, or major incidents.</p> <p>II. Cybersecurity risk management: We have established information security policies and continue to maintain the validity of our ISO/IEC 27001:2013 certification. In 2025, no information security incidents occurred. (Please refer to 3.3.4 Information Security and Customer Privacy Protection)</p> <p>III. Customer rights risks: (1) We established an "Information Security and Personal Information Committee" and developed standard operating procedures (SOP) for major personal information incidents. We conducted a comprehensive review of information security measures and performed a thorough inventory of all information security processes for virtual channels that come into contact with customer personal information. We have implemented ISO 27701 for personal information inventory and risk assessment and continue to maintain the validity of our ISO/IEC 27001:2013 certification. (2) Comprehensive standard operating procedures targeted to food safety, quality control, and other issues relating to consumer interests have been established. We also conduct thorough reviews of individual cases and retrain our customer service staff accordingly to strengthen responses to abnormal events.</p> <p>IV. Risks related to trade secrets, patent rights and trademarks: In terms of trade secrets, we have established a trade secret classification and management mechanism and have strengthened our employee awareness of and compliance with trade secret protection through internal regulations and advocacy programs. This approach mitigates the risk of trade secret leaks, thereby safeguarding our key intangible assets and competitive advantage. With respect to patent and trademark rights, our chief legal officer coordinates intellectual property management. Through coordination with relevant functions, including legal, marketing, administration, human resources, information, and audit, intellectual property management mechanisms have been established to prevent unauthorized entities from infringing upon our patent and trademark rights. We have formulated relevant internal management plans and obtained the "Taiwan Intellectual Property Management System (TIPS) A-Class" certification in 2023. We also continue to maintain an inventory of patents and trademark rights, as well as monitor and respond to infringement risks, so as to reduce the impact of infringement disputes on business operations and corporate reputation.</p> <p>V. Occupational Health and Safety Risks: We implemented specific projects for material environmental issues and occupational health and safety management risks. Grape King Bio adopts the following six strategies: (1) Reduce hazard risks, (2) Implement environmental protection, (3) Fulfill compliance obligations, (4) Improve sustainable cycles, (5) Promote full employee participation, (6) Build friendly workplace environments (Please refer to 4.5 Occupational Safety for details).</p>

Risk Item	Response Measures
Operational risks	<p>VI. Talent recruitment and training risks To promote the flow of talent within our organization, we provide multiple channels for development (such as overseas job opportunities, opportunities to execute critical projects, training, and a variety of other opportunities and platforms) while respecting the career development plans of our employees and the business needs of our company. We encourage our employees to realize their potential, learn new knowledge and skills, develop a broader outlook, and build connections by giving them cross-cultural and cross-domain learning opportunities. Apart from deployments due to organizational needs, employees can also apply for transfers in accordance with our recruitment and selection procedures. Following full communication and confirmation of employee willingness, transfers take effect upon approval by responsible supervisors. During their first three months, new employees have exclusive mentors who help them adapt to corporate environments and duties.</p> <p>VII. Human Rights Risks: Respecting human rights is a fundamental value of Grape King Bio. The company's actions regarding "Human Rights Risk Assessment and Management" are detailed in the section "4.1 Human Rights."</p>
Strategic risks	<p>I. Legal compliance risks: We have established the Legal Department and audit office to ensure the implementation of legal compliance and internal control systems, and our independent directors and Audit Committee are responsible for enhancing the Board effectiveness and implementing supervisory actions. We have also established clear and appropriate processes in all departments, including regular tracking of regulatory updates, implementations of self-assessments, education and training, and audits.</p> <p>II. Business Ethics: We have implemented the ISO 37001 anti-bribery management system, established the "Code of Ethical Conduct" and published the "Procedures for Investigation of Whistleblower Programmes" to regulate and appropriately handle whistleblower programmes. Implemented actions include the following: (1) Formulated the Code of Ethical Conduct and Procedures of Whistleblowing and Complaints. (2) Periodically collect stakeholder feedback and provide an anti-corruption hotline and complaint mailbox. (3) New employees are required to take anti-corruption courses and tests to verify their awareness of anti-corruption matters. (4) In terms of supply chain management, if we discover personnel who accept improper benefits such as kickbacks during transactions and do not voluntarily report the same, suppliers involved in corruption incidents will be penalized and removed from our supplier list. For serious violations, legal action will be brought against the employees and suppliers in question, who shall be jointly responsible for any penalties incurred under the Criminal Code of the Republic of China, with no leniency.</p> <p>III. Product development and launch risks - Internal: Product designs face risks of discrepancy or failure during on-site batch production trial runs. We used the following methods to reduce risks stemming from this problem: (1) Purchased testing equipment (for example texture analyzers) and established a product parameter database to confirm product parameters. (2) Conducted medium-scale trial runs in our laboratory to confirm product formulations, filling properties and applicability prior to on-site batch production trial runs. - External (sales related): After products are launched, we take the following actions in collaboration with our sales units to reduce risks of poor sales performance and product recalls: (1) Our sales units conduct comprehensive market surveys prior to product development to better understand market trends and consumer habits. (2) Our sales units continuously track market conditions upon product launches to understand changes in product trends and develop strategies for future product development.</p>

Strategic risks	<p>IV. Marketing and market risks: For image monitoring, we conduct round-the-clock monitoring of all media news and social media opinions, and compile monthly reports. In the event of news that may negatively impact the company's image, the handling process is as follows: Assess risk levels → Convene related units → Formulate Q&As → Draft unified responses → Continue monitoring. We first assess the risks posed by the news, convene related units to clarify the details of the incident, establish basic Q&As to address the public's inquiries, and issue unified statements to avoid confusion from ambiguous information. Following this, we continue to monitor related information.</p> <p>V. Advertisement risks: To prevent potential negative impacts from advertising materials, the following explains our advertising copy review mechanism: Our Legal Department collaborated with our IT Department to establish the "Review of Advertising Copy" section on the Enterprise Information Portal (EIP). This section not only provides internal training videos related to advertising copy but also includes the "Advertising Copy Violations List," which contains information such as penalized entities, product names, violation details, and penalty amounts based on advertising infractions issued by administrative authorities. The Legal Department regularly updates this database, allowing all units to stay informed about the latest standards for inappropriate words and phrases identified by administrative authorities when creating or reviewing advertising copy, thereby significantly reducing the risk of legal violations. Additionally, the BPM system includes the "OA011 Advertising Copy Review Request Form" to address issues related to the previous email-based review process and to expedite the review process across all units. This system displays feedback from all reviewing units to avoid significant discrepancies in the appropriate phrasing proposed by each unit. The advertising review requesting unit then revise the advertising copy by integrating the input from all reviewing parties.</p>
Climate Change related risks	<p>(Please refer to 6.1 Task Force on Climate-Related Financial Disclosures (TCFD) section for more information)</p>
Other risks	<p>We address external risks like geopolitics and pandemics through systematic risk inventory and impact assessments. Depending on the situation, we activate appropriate contingency measures to mitigate disruptions and ensure operational continuity.</p>

Additionally, our Audit Office formulates an annual audit plan for our overall operational processes based on risk assessment results. To ensure the effective implementation of the overall risk management mechanism, the office reports audit findings, suggestions, and follow-up improvements to the Audit Committee and the Board on a quarterly basis. In 2025, no material internal control deficiencies were identified in any quarter.

The year 2025 marked an important milestone in optimizing our risk management system. We successfully established the Risk Management Committee, adjusted the relevant organizational structure, and formulated a company-level risk classification framework and risk rating principles as a common basis for all units to conduct risk inventories and assessments. Looking ahead, we will continue to deepen our risk assessment and tracking procedures through the annual risk management cycle. By strengthening the depth of our management and oversight mechanisms for major risks, we aim to enhance the integration of risk management with corporate strategy, operational decision-making, and sustainability goals, thereby supporting long-term stability and sustainable growth.

1.4 Financial Performance

Grape King Bio builds upon sustainable and steady developments and emphasizes integration with stakeholders. Due to the efforts of all employees, Grape King Bio has won the recognition and confidence of stakeholders. We achieved stable consolidated revenues and profits over the past three years. In 2025, consolidated revenue reached NT\$10,251,607 thousand dollars, with an earnings per share (EPS) of NT\$8.22. The Company continues to reward shareholders through a stable dividend policy. Beginning in 2025, dividends are distributed on a semi-annual basis, enabling shareholders to share in the Company's operating results more promptly.

Consolidated financial information for the past three years are as follows:

Consolidated financial information for 2025

Unit: Thousand NTD

Item	Basic Elements	2023	2024	2025
Direct Economic Value Generated	Revenue*	10,635,464	11,160,005	10,251,607
Distributed Economic Value	Operating costs*	2,099,450	2,502,450	2,554,797
	Employee salaries and benefits* (Note 1)	1,262,422	1,217,010	1,165,281
	Payment made to investors*(Note 2) (Dividends of the current year)	1,022,148	1,022,148	1,022,148
	Payments made to the government* (Note 3)	469,813	1,232,997	72,995
	Community investment (Note 4)	19,778	20,521	21,386
Retained Economic Value (Generated-Distributed)* (Note 5)		2,141,511	2,171,153	1,860,935

Note 1: Including bonuses, pensions, payments deducted from salaries on behalf of employees, and other personnel costs.

Note 2: This refers to the actual amount of dividends paid to shareholders.

Note 3: Paid income tax.

Note 4: Expenditures for donations to government institutions as well as other associations and community charity expenses. The amount includes the expenses of Tseng Shui Chao Welfare Charitable Foundation.

Note 5: Profits after tax for the current year.

Note 6: The financial statements for the year 2025 have been audited and certified by Deloitte.

Item	2023	2024	2025
Net profit after tax (thousand NTD)	2,141,511	2,171,153	1,860,935
Consolidated net profit margins	20.14%	19.45%	18.15%
R&D investment (thousand NTD)	289,545	291,906	274,655
Return on shareholder equity	18.81%	18.54%	15.60%
Distribution ratio for cash dividends	70.36%	70.55%	72.99%
Earnings per share(NTD)	9.81	9.78	8.22

Note: This refers to the cash dividend payout ratio of Grape King Bio.

Tax Policies

Grape King Bio specifically established the "Tax Policy" and related tax management responsibilities, approved by the Board of Directors, to effectively implement tax governance in response to international trends, adhering to tax regulations, and ensuring corporate sustainable development. The Board of Directors is the highest authority for tax policies, responsible for approving tax policies to ensure their effective implementation.

I. Legal Compliance

Adhere to the tax laws and regulations of the respective countries where each operational site is located, timely settle tax obligations, and fulfill the social responsibility of taxpayers.

II. Avoidance of Inappropriate Tax Planning

Carefully evaluate various investment structures and transaction models to align with economic substance and legitimate business purposes, refraining from engaging in improper tax arrangements.

III. Related Party Transactions

Adhere to the transfer pricing regulations published by the Organization for Economic Co-operation and Development (OECD) to ensure that related party transactions comply with standard practices and transfer pricing legal requirements.

IV. Tax Risk Assessment

Consider tax implications for significant transaction decisions and day-to-day operational activities. Prudently evaluate and apply various tax regulations, tax incentives, and agreements for tax planning in compliance with regulations.

V. Information Transparency

Comply with relevant regulations and guidelines for tax disclosure, and regularly disclose tax information through public channels to ensure tax transparency.

VI. Relationship with Tax Authorities

Establish a relationship of mutual respect and good interaction with tax authorities based on the principles of mutual trust and legal compliance.

VII. Competency Development

Tax dedicated personnel should continuously enhance their professional competence through education, training, specialized research, or participation in tax seminars.

The income tax expenses for the past three years are as follows:

Our company and its subsidiaries adhere to local regulations when paying various taxes annually. Given that over 90 percent of the group's overall profits are derived from Taiwan, the effective tax rate for both our company and its subsidiaries (as reflected in the consolidated financial statements of the group) closely approximates Taiwan's statutory tax rate of 20%

Unit: Thousand NTD

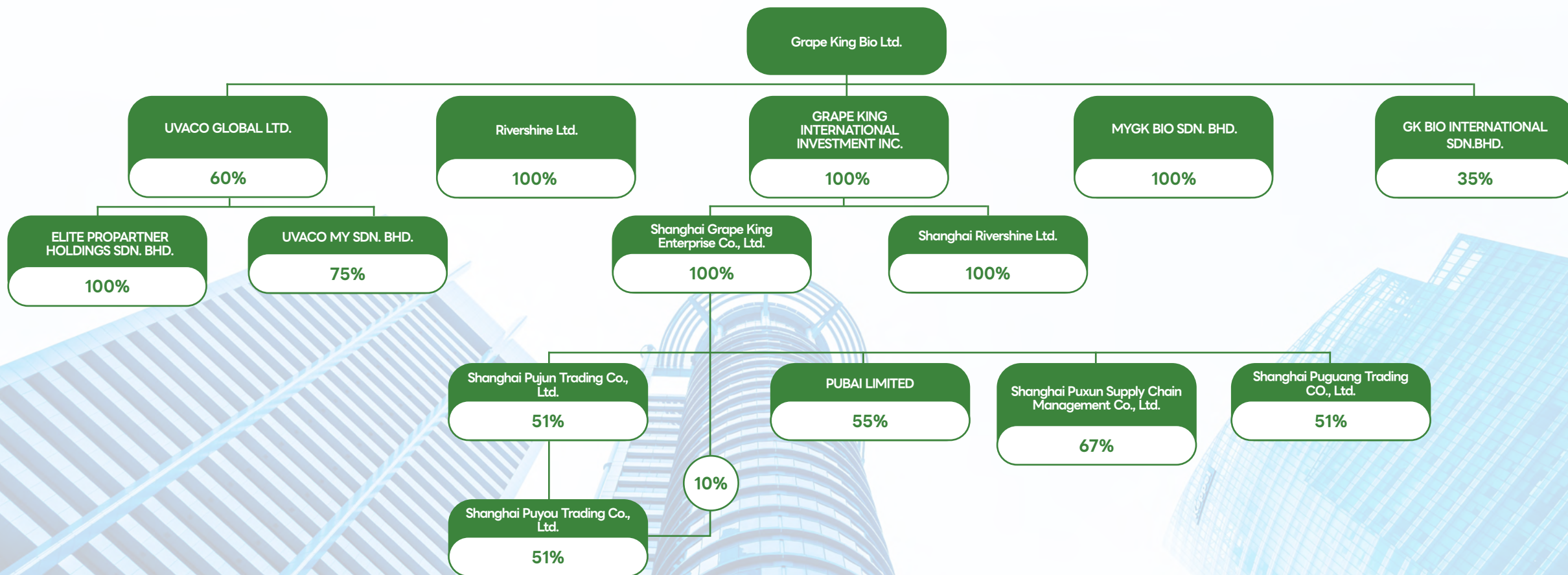
Item	2023	2024	2025
Net profit before tax	2,660,620	2,673,305	2,297,700
Income tax expense	519,109	502,152	436,765
Effective tax rate%	19.51%	18.78%	19.01%



Subsidiaries and Affiliates

Grape King Bio and its subsidiaries are mainly engaged in the manufacturing and sales of beverages and health foods. Our comprehensive industry value chain encompasses upstream development of key raw materials (such as lactic acid bacteria, Ganoderma, and Antrodia cinnamomea mycelium); midstream formulations and packaging; to downstream sales through private channels and brand stores, as well as domestic and overseas ODM services.

In terms of operational models, Grape King Bio uses diverse distribution and multi-level marketing channels to promote high-quality products to a wider range of users and to achieve our corporate mission of being "Live Healthy, Think Grape King." Of our NT\$10,251,607 thousand dollars revenues in 2025, NT\$7,876,067 thousand dollars were sourced from multi-level marketing channels.



1.5 Legal Compliance

Management Approach	Key issue—Legal compliance	
Policies	Grape King Bio reviews all company operating procedures based on the highest standards available and implements corporate governance and food safety standards through third-party verification at irregular intervals. We constantly pay attention to the latest legal trends and adjust our actions accordingly.	
Commitments	"Ethics and integrity" are our commitment to society. We maintain a good corporate image, ensure smooth business activities, and reduce our violation risks to avoid affecting normal operations.	
Targets	Short-term	Implement legal compliance control system and reduce risk of legal violations. We incorporated third-party verifications to ensure compliance with national standards.
	Mid-term	Promote relevant laws and regulations and help relevant personnel understand legal requirements.
	Long-term	Continue to conduct in-depth understanding of other national laws and regulations to perform risk control according to company size and business needs.
Responsibilities	Cooperative entities: Quality Assurance Department—Food safety incidents Marketing Division—Media events Business Unit—Consumers and channels Human Resource Department—Labor-management disputes	
Resources	<ol style="list-style-type: none"> 1. Collaborated with the IT Department to establish the "trade secrets registration system." 2. Organized education and training on legal compliance or awareness based on company's needs. 3. Established a working group to implement the Taiwan Intellectual Property Management System (TIPS) and participate in the certification process. 4. Conducted annual personal data inventory and risk assessment tasks. 	
Specific performance	<ol style="list-style-type: none"> 1. Renewed the Taiwan Intellectual Property Management System (TIPS) A-Class Certification in 2024, with the certificate remaining valid through the end of 2026. 2. Conducted training sessions related to the overview of intellectual property rights, the introduction to the corporate intellectual property regulations, the Trademark Act, as well as the introduction to personal information and corporate confidentiality systems. 3. Conducted an inventory and risk assessment of critical and substantial personal data stored across a total of 8 units. 	

All documents related to legal disputes are managed by our Legal Department, which works with all departments to establish clear and appropriate regulations, regularly update regulations, conduct self-assessments of implementations, audit training and execute other action plans. We actively implement our Code of Ethical Conduct. The employment contract signed by employees of the company upon joining Grape King Bio has stipulated ethical conduct, the prevention of anti-corruption behaviors and the prohibition of actions that may be detrimental to the company. These provisions are reiterated on employee termination forms. Apart from employment contracts, all our employees are also required to sign a confidentiality contract to reinforce the importance of trade secrets and ensure that our employees understand their obligations. Additionally, our colleagues in the Legal Department continued to attend legal compliance courses. In line with our business and management needs, the Legal Department also organized various compliance training programs for internal employees. These included a training session on "Introduction to Intellectual Property Rights and Corporate Intellectual Property Regulations" for new employees; a course on "Basic Intellectual Property Education" for TIPS-responsible units; a course on "Proper Use and Legal Protection of Trademarks" for the marketing planning, product planning, OEM as well as overseas business, virtual channel, and physical channel departments; and a training session on "Introduction to Personal Information and Corporate Confidentiality Systems" for the direct sales and finished goods logistics units. In terms of intellectual property rights, our Legal Department conducts routine searches, analyses, defenses, registrations and applications, maintenance, management, and strategic positioning of domestic and foreign trademarks and patents, as well as periodic internal dissemination meetings or training sessions on trade secrets. To maintain our Taiwan Intellectual Property Management System (TIPS) A-Class certification renewed in 2024 and ensure effective intellectual property management, we not only provided routine training sessions to responsible units but also reviewed and supplemented the procedures and forms related to intellectual property. A total of 11 procedural documents were amended, followed by the completion of internal audits and corrective actions for intellectual property management. Externally, we require our sales and marketing personnel to provide image sources, patent information, and trademark authorization basis when submitting copies for review to prevent infringement upon others' intellectual property rights and portrait rights. We formulated the "Trademark Management Procedures" to govern corporate trademark management. These Procedures were revised to align with trademark usage review practices, approved and released by our document control center on September 8, 2025. Trademark management includes the following:

- Before submitting applications: Requesting units should submit an application, followed by the Legal Department providing suggestions after performing searches and analyses to ensure compliance with trademark identification standards. For raw material trademarks, our Biotech Research Institute, Legal

Department, marketing planning section, and product planning section engage in interdepartmental communication before proceeding with the application.

- When submitting applications:

(1) Domestic trademarks: Our electronic application system enables the Legal Department to submit applications for Taiwanese trademarks directly to the Intellectual Property Office. In 2025, our Legal Department submitted a total of 8 trademark applications. Subsequent payments, corrections, and certificate collection procedures are also handled by the Legal Department, which greatly reduced service fees paid to commissioned firms.

(2) Overseas trademarks: Applications, payments, corrections, and certificate collection procedures are all handled by commissioned firms.

- After submitting applications: Apart from the management of established lists, we incorporated trademark usage status in our databases to ensure that such use is for marketing purposes as prescribed under the Trademark Act. We also collect and inventory evidence of trademark use to prevent revocation of trademark on the grounds of non-use for a continuous period of three years by a third party. Following the implementation of TIPS, we implemented the filling out and record-keeping of relevant forms for procedures prior to trademark authorization applications and infringement reporting. Additionally, to enhance the review process for trademark usage, we incorporated an intellectual property review column into our "Design Requirement Form" for corporate designs, with our Legal Department responsible for overseeing the review. This initiative aims to mitigate the risk of trademark infringement and to protect the company's trademark rights. For protection of personal data and privacy rights, we have formulated and published the "Personal Data Protection Policy," and used the EIP system to communicate these policies to all employees. We also update our corporate website, Health and Vitality Power Center, and the privacy rights policies on our Grape King online store according to the changes in the laws and regulations. The "[Contact Us](#)" page on our website includes categories related to privacy rights policies so we can properly handle the concerns of our consumers or website users. For departments handling substantial and sensitive personal data, we have conducted a comprehensive inventory and risk assessment of personal data annually, developed risk management plans for high-risk personal data files based on the assessment results, and implemented relevant improvement measures to enhance personal data protection. In terms of responsible product labeling and advertising, we conduct reviews to determine whether they violate food regulations through internal system forms, aiming to implement active improvements and achieve zero violations. For notices issued by health authorities, the Legal Department is responsible for gathering relevant information, drafting a statement of opinion, requiring responsible units to revise or replace any content suspected of regulatory violations, and then evaluating whether to file an appeal or administrative litigation or propose improvement measures based on the authorities' administrative

rulings. If the authorities request a hearing, this is attended by members of our Legal Department and personnel from the relevant responsible units. For other regulatory-related documents, the respective departments determine whether it is necessary to request the Legal Department to file an appeal. Each incident is discussed during management meetings to identify required follow-up improvements, which are then consolidated into a final closing report. We gradually promoted awareness of legal concepts. As of the end of 2025, we incurred one violation of the Labor Insurance Act, one violation of the Labor Pension Act, one violation of the Regulations for the Occupational Safety and Health Equipment and Measures, and one violation of the Air Pollution Control Act, but incurred no major penalties from administrative authorities exceeding NT\$1 million.

Handling process for legal cases:



Legal Compliance Status in 2025

Category	Number of Incidents	Amount of Fine(NT\$)	Legal Basis	Violation Details in 2025	Subsequent Improvements
Human Rights	1	57,024	In violation of Paragraph 2, Article 14 of the Labor Insurance Act	Failure to accurately report workers' insured salaries.	We review all employee salaries and report their monthly insured salaries and monthly pension contribution wages by the statutory adjustment deadlines (the end of February and August annually) in compliance with the law.
	1	5,000	In violation of Paragraph 2, Article 15 of the Labor Pension Act	Failure to report and adjust workers' monthly contribution wages of labor pension in accordance with regulations.	
Occupational Safety	1	100,000	In violation of Paragraph 1, Article 6 of the Occupational Safety and Health Act	Failure to install protective equipment (such as shields, fences, or interlocked safety doors) for pinch hazards on the material feeders of the automated capsule lines.	1. Emergency stop devices were added next to the mobile platform in January 2025, and transparent acrylic barriers were installed in the operating area in March of the same year. 2. In January 2025, interlocking safety light curtains were installed on the platform, and warning signs were posted prohibiting personnel from entering the operating area while the machine is in operation.
Air Pollution Control	1	100,000	In violation of Paragraph 3, Article 22 of the Air Pollution Control Act and Article 3 of the Regulations of Regular Analysis on Its Own or by Commission and Reporting Management for Stationary Pollution Sources	Failure to conduct periodic inspections and reporting for stationary pollution sources.	The inspection was completed on April 7, 2025, and the inspection report was submitted on April 21, 2025.










GRAPE KING BIO

CH2 Product Liability

[Sustainability Targets](#) | [2.1 Sustainable Supply Chain](#) | [2.2 Food Safety and Responsibility](#) | [2.3 Sustainable Products](#)



Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Sustainable Supply Chain Management	Product Liability	Food Safety
Progress achieved in 2025	<ol style="list-style-type: none"> 1. Significant supplier sustainability self-assessment survey response rate: 100%. 2. Developed a diversified raw material sourcing plan with 57 items, exceeding the annual target of 50 items. 3. Maintained a 100% annual evaluation rate (incoming inspection). 4. SIMP supplier intelligent management platform online rate: 93.93%. 	<ol style="list-style-type: none"> 1. Developed several dietary supplements for maintaining body shape and fiber supplementation. 2. Developed 3 new functional jelly products and leisure beverages. 3. Major products have completed the use of plastic-free paper materials and recyclable packaging, in line with the sustainable plastic reduction policy. 4. Proposed products targeting the different needs of cats and dogs. 5. Implemented the development of eco-friendly plastic bottles, with ongoing testing and information evaluation. 6. Planned to expand the use of flexible board printing packaging, FSC-compliant packaging, and 3 types of digitally printed aluminum foil. 	<ol style="list-style-type: none"> 1. FSSC 22000, ISO 22000, and HACCP system certification renewal has been completed in 2024. 2. The new soft capsule and jelly production lines have completed FSSC 22000, ISO 22000, HACCP, and NSF GMP certification as planned in 2024, as well as the completion of GMP certification for health and nutrition supplements and secondary quality control certification.
Short-term Targets for 2026-2027	<ol style="list-style-type: none"> 1. Sustainability risk assessment: Target the recovery rate of significant supplier sustainability self-assessment questionnaires reach 96% (by 2026) and 98% (by 2027). 2. Strengthen Zero supply shortages by keeping stocked target of the supply chain: It is expected to complete 300 (by 2026) and 350 (by 2027) multi-source solutions of materials (based year 2020) 3. Implement a comprehensive supplier evaluation system: 100% of suppliers in Tier-1 conduct annual regular evaluation. 4. Continuously promote an intelligent multi-communication platform for suppliers, and make the online rate of suppliers reach 94%(by 2026) and 95%(by 2027). 	<ol style="list-style-type: none"> 1. Plan to develop 2-4 products for prevention and mitigation of various health problems faced by the public as part of our mission to safeguard public health. 2. Plan to develop 1-2 functional snack foods to align with the growing trend of leisure-oriented health food products. 3. Plan to optimize sustainable products that use plastic-free paper, recyclable materials, and raw materials, along with formulation designs that adhere to the spirit of the SDGs, embedding sustainability at the core of product development. 4. Evaluate or replace current materials with more environmentally friendly materials such as FSC certified paper and vegetable-based inks for printing. 5. Implement plastic reduction actions such as removing plastic liners from products, replacing plastic straws with feasible alternatives for PKL products, using lightweight PET bottles, and eliminating plastic fillings from capsule products. 6. Our strategies to reduce the environmental impact of packaging across the company are as follows. <ol style="list-style-type: none"> (1) Evaluation of aluminum-free foil alternatives to reduce the use of non-environmentally friendly materials. (2) Evaluation of plastic-free sealing solutions to minimize plastic consumption. (3) Evaluation of environmentally friendly desiccants to reduce plastic usage. (4) Evaluation of solvent-free aluminum foil technologies to mitigate environmental impacts associated with solvent use. 	<ol style="list-style-type: none"> 1. Complete the TGA GMP certification audit and improvement assessment for the Pingzhen Factory. 2. Update the TQF food safety system certification for the Pingzhen Factory to encompass both the TQF QM (Quality Management) and TQF FF (Functional Food) certifications. 3. Expand the scope of the Level 2 Quality Control certification for the Pingzhen Factory to include the food additive manufacturing category.
Mid-term Targets for 2028-2029	<ol style="list-style-type: none"> 1. Sustainability risk assessment: Target the recovery rate of significant supplier sustainability self-assessment questionnaires reach 99% to 99.5%. 2. Strengthen Zero supply shortages by keeping stocked target of the supply chain: It is expected to complete 400 to 450 multi-source solutions of materials (based on the year 2020). 3. Implement a comprehensive supplier evaluation system: Maintain 100% of suppliers in Tier-1 that conduct annual regular evaluation. 4. Continuously promote an intelligent multi-communication platform for suppliers, and make the online rate of suppliers reach 96% to 97%. 	<ol style="list-style-type: none"> 1. According to a survey by the National Development Council, Taiwan is expected to become a super-aged society by 2025. We strive to help the elderly enjoy lifestyles of health and sustainability every day by developing products targeting common diseases among them, such as Alzheimer's disease, Parkinson's disease, or sarcopenia. 2. Address health issues caused by the gap between haves and have-nots by designing affordable health supplements to enable people to maintain their health at an economical price. 3. Evaluate the recyclability of aluminum foil, which is a material extensively used by our company, and additionally assess 100% paper-based packaging materials for stick packs and powder sachet packs. 4. Plan product packaging reduction by eliminating outer boxes for capsule products. 5. Increase the proportion of recycled materials used in packaging. <ol style="list-style-type: none"> (1) Increase the use of environmentally friendly materials in products. (2) Enhance environmental sustainability by utilizing materials that feature lower carbon footprints, renewable sources, natural rubber, and reduced thickness. 	<ol style="list-style-type: none"> 1. Optimize the allocation of internal and external inspection resources to optimize inspection procedures and enhance inspection efficiency. 2. Maintain customer emotional relationship by consistently meeting customer requirements in food safety and quality management, creating mutual benefits.
Long-term Targets for 2030 and beyond	<ol style="list-style-type: none"> 1. Sustainability risk assessment: Target the recovery rate of significant supplier sustainability self-assessment questionnaires reach 100%. 2. Strengthen Zero supply shortages by keeping stocked target of the supply chain: It is expected to complete 500 multi-source solutions of materials (based on the year 2020). 3. Implement a comprehensive supplier evaluation system: Maintain 100% of suppliers in Tier-1 that conduct annual regular evaluation. 4. Continuously promote an intelligent multi-communication platform for suppliers, and make the online rate of suppliers reach 98%. 	<ol style="list-style-type: none"> 1. Plastic packaging does not decompose easily, which can lead to accumulation of plastic waste. We plan to replace current HDPE packaging materials with biodegradable packing materials to reduce usage of plastic containers. 2. Continuously develop products aimed at current health needs of local consumers. 	<ol style="list-style-type: none"> 1. Continue to improve and refine food safety, quality verification system, and inspection center in line with international standards and the latest verification standards. 2. Continuously stabilize product quality and provide consumers with higher quality and healthier products to improve Grape King Bio's brand image.
Corresponding SDGs		  	  

Director of Manufacturing Division and General Manager of UVACO subsidiary
Mei-Ching Tseng



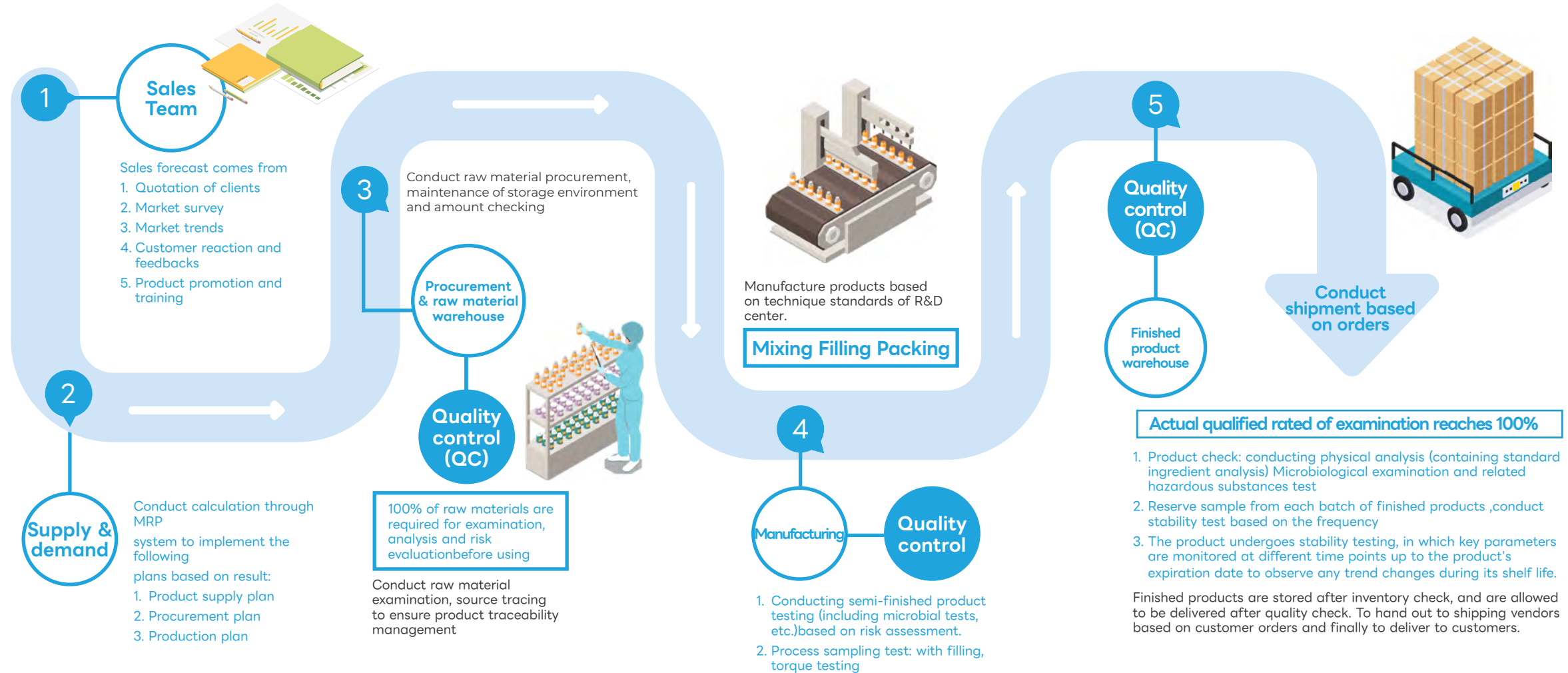
Grape King Bio and UVACO prioritize and emphasize customer health and safety. We will continue to improve our food production systems to bring the best products to the public.

Management Approach	Key issue-Product liability and safety	
Policies	Continuous innovation, pursuit of outstanding quality, implementation of social responsibilities, and ensuring customer satisfaction	
Commitments	Commit to providing consumers with healthy and high-quality products that embody our mission of "A health expert for the entire family."	
Targets	Short-term	<ul style="list-style-type: none"> ● Continue to strengthen source management and complete traceability management for all products. ● Continuously promote food safety culture activities in accordance with international FSSC 22000 specifications. ● Establish a cGMP system at Zhongli Factory. ● Ensure that the software at Pingzhen Factory adheres to the requirements of the Australian TGA GMP system.
	Mid-term	<ul style="list-style-type: none"> ● Integrate external inspections to optimize inspection procedures and improve inspection efficiency. ● Ensure that the hardware at Pingzhen Factory adheres to the requirements of the Australian TGA GMP system. ● Establish an intelligent exception handling system and digital exception/customer complaint database to improve quality and processing efficiency.
	Long-term	<ul style="list-style-type: none"> ● Continue to improve and refine food safety, quality verification system, and inspection center in line with international standards and the latest verification standards. ● Continuously stabilize product quality and provide consumers with higher-quality and healthier products to improve Grape King Bio's brand image.
Responsibilities	External responsibilities: Taiwan Food and Drug Administration (TFDA) Internal responsibilities: Food Safety Team, maintenance of various food safety management systems, maintenance of HACCP product plans, sanitation management procedures, and processing procedures for quality issues.	

Management Approach	Key issue-Product liability and safety
Resources	<ul style="list-style-type: none"> ● Systems: Extended TAF laboratory ISO 22000:2018 certification (accreditation no. 3388) to include fungi product line in addition to existing lactic acid product line. ● Equipment: Laminar flow cabinets, muffle furnaces, deformation depth gauges, microwave digestion pressure vessels, and laboratory renovation projects.
Specific performance	Passed 14 microbiological and chemical capability tests



Mass Production Product Maintenance Value Chain



Production lines are certified with ISO 22000 · HACCP · NSF, GMP and FSSC 22000 standard through third-party verification.

In 2025, Grape King Bio invested NT\$24,054,872 in food safety management fees.

Quality Assurance (QA)

The control unit is in charge of the food safety management system in Grape King Bio:

Based on ISO22000 manufacturing process , raw material exception analysis and customer complaint management, risk evaluation and analysis of production line and supply chain, to ensure suppliers and raw materials are in compliant with both legal and Grape King Bio's requirements for safety of ingredients.



Act Governing Food Safety and Sanitation and other laws and regulations
ISO22000, FSSC22000, NSF GMP, TQF, and ISO/IEC17025 TAF certified laboratories

Safety
Safety Management Hazard Analysis and Critical Control Points (HACCP)

Health
Health Management Good Hygiene Practice (GHP)



When a recall occurs due to food hygiene and safety concerns, it may be reported on the news, and leave a bad impression on consumers. Therefore, Grape King Bio's product liability target to "incur zero product recalls due to concerns over product hygiene and safety in 2025." We hope to ensure food safety through rigorous control of all phases from procurement to sales, and 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.

In 2025, Grape King Bio invested NT\$ 24,054,872 (0.23% of net revenues in 2025) in food safety management expense, including inspection fees, human resources, testing materials, equipment depreciation, certification fees, and other expenses. Management fees and expense ratios for each item are shown as follows:

Unit: Thousand NTD

Item	Expense (NTD)	Ratio
Human Resources	11,690,389	48.6%
Equipment	5,411,336	22.5%
Consumables	4,137,864	17.2%
External inspections and verifications	2,433,087	10.1%
Miscellaneous	382,196	1.6%
Total	24,054,872	



2.1 Sustainable Supply Chain

Supply Chain Director
Ryan Chou



Our supply chain focuses on controlling material quality, sustainability, and health at the source, and we fulfill our commitment to customers through rigorous supplier evaluations and audits.

We revised our "Grape King Bio Supplier Code of Conduct" (please refer to the [LINK](#) for more information) and gradually required all suppliers to sign the Supplier Code of Conduct by adopting the following methods:

- (1) Official promotions and announcements
- (2) New suppliers are required to sign the Supplier Code of Conduct when signing contracts
- (3) Suppliers are required to sign the Supplier Code of Conduct when renewing contracts

We maintain product quality by ensuring that our values align with those of our suppliers.


We use our "Supplier Management Platform" to disseminate the Anti-Corruption and Anti-Bribery Policy to our suppliers. Suppliers are required to inform, monitor, and ensure that no corrupt or bribery-related activities occur within their business operations. Additionally, if a supplier becomes aware of any potential violations of this policy, we provide the following [anonymous channels](#) for reporting complaints:

Furthermore, we regularly manage and evaluate our suppliers, implementing a tiered approach based on their categories, which include (1) new suppliers, (2) existing suppliers, and (3) engineering contractors.

2.1.1 Procurement Strategy

Procurement Regulations

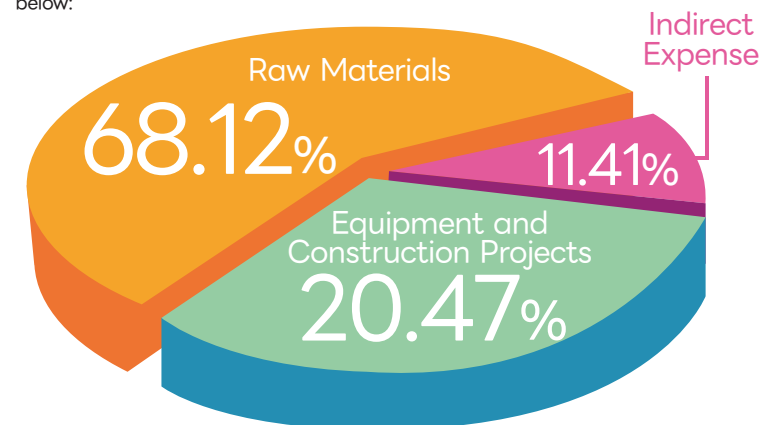
Procurement of all raw materials at Grape King Bio is required to comply with corporate procurement procedures committed to local procurement. We have established the following criteria to strengthen control of raw materials:

-  (1) Raw materials suppliers must be legally registered in the government food manufacturer registry system.
-  (2) Raw materials suppliers must be tested and approved by our R&D and relevant departments.
-  (3) Raw materials suppliers must provide comprehensive product information for analysis and comparison, and packaging and labels cannot be altered or replaced.
-  (4) Raw materials imported from foreign countries must be equipped with licenses and imported in their original packaging.
-  (5) Raw materials must be stored in accordance with regulations and relevant licenses must be procured.
-  (6) Evaluation procedures must be reimplemented upon the revision of relevant electronic information for raw materials.

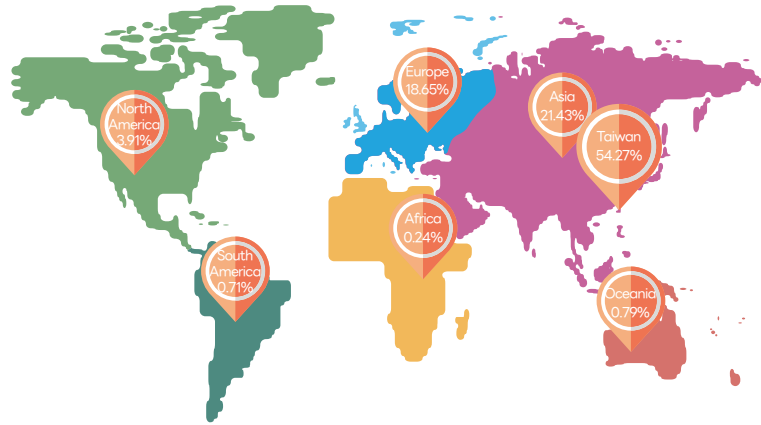
Local and Sustainable Procurement

Grape King Bio prioritizes suppliers who are committed to development and procurement of green products, emphasize food safety and environmental protection, and protect labor rights. Additionally, in consideration of delivery costs and environmental issues, we strive to procure materials from domestic suppliers to reduce environmental impacts from the transportation processing order to reduce greenhouse gas emissions. In 2025, the local procurement ratio of raw materials of Shanghai Grape King Bio reaches 99%^(Note1). During the evaluation of equipment requisitions, a 'Significant Energy Use (SEU) Equipment Evaluation Form' is completed for various vendors to verify the types of energy used and energy consumption levels. The proportion of sustainable procurement accounted for 2.55% of total procurement spending, including materials such as SIG aluminum foil and FSC-certified products.

The distribution ratios of Grape King Bio's purchase amounts for 2025 are shown below:



We have enjoyed mutual growth alongside our supplier partners and are working together to expand the social responsibility benefits in our supply chain and operate our businesses responsibly. Our suppliers provide us with high-quality raw materials and help us jointly establish the Grape King Bio value and supply chain. Our map of raw material procurement sources^(Note1) for 2025 is shown below (local procurement ratio was 54.27%):



Note1: Local suppliers are defined as suppliers that engage in direct transactions with Grape King Bio and its subsidiaries, and whose registered place of business is in the same country or region as the operating locations of Grape King Bio and its subsidiaries.



Zero Supply Shortages

To maintain operations of Grape King Bio enterprises, we established preventive measures in advance and prioritized stability of supply chains. We first established internal demand, supply, and inventory management procedures, after which we assessed and verified which suppliers were located in areas exposed to epidemic risks, supplier inventory conditions, and the land, sea, and air transportation capabilities of our logistics providers. We also confirm our suppliers are able to provide timely deliveries, maintain supplier relationships built on mutual trust, and actively seek out alternatives and second or third suppliers to disperse our procurement risks and ensure flexibility.

Many supply chains successfully overcame the challenges brought about by the pandemic, but as all countries are gradually opening their borders and ushering in the post-pandemic era, we are still faced with a number of challenges, including prolonged supplier delivery times, increases in delivery costs, and transnational supply shortages, which have caused raw material costs to rise. Rising costs of order fulfillment, changing consumer demands, and increased returns and discarded products have all added to the challenges of effective inventory management. These factors, coupled with increasingly strict regulations, have heightened demand for enhanced quality, and quality issues have in turn raised supply risks. Therefore, the ability to obtain qualified raw materials has now become more important than shortening delivery times. To fulfill increasingly complex consumer expectations, supply chains still need to overcome the aforementioned difficulties and various customer-related challenges.

Grape King Bio established four main strategies to prevent supply shortages in 2025, including inspecting the delivery dates at source, deploying advanced procurement strategies, finding alternative sources, and developing diversified solutions. Targets for 2025:

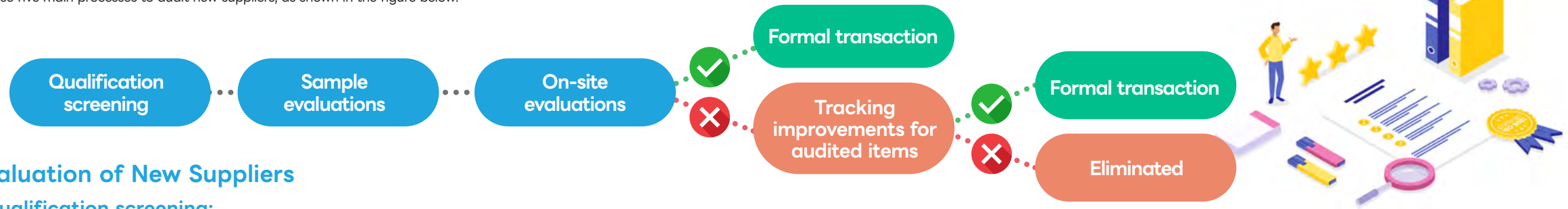
- (1) Target client order completion rate of 99%; actual achievement: 99.87%
- (2) Zero supply shortages at UVACO; actual achievement: no supply shortages.
- (3) Maintain 50 raw material reserve items; actual achievement: 57 items.
- (4) Target recovery rate of 95% for sustainability self-assessment surveys from significant suppliers; actual achievement: 100%.
- (5) Target SIMP system launch progress rate: 93%; actual achievement: 93.93%.

To enhance supplier collaboration and management alignment, and to promote sustainable product safety in response to the government's "Five-Point Food Safety Reform 2.0." Grape King Bio plans to produce online communication videos for suppliers in 2025. The videos will be tailored by supplier category and cover regulatory compliance, risk management, and quality and hygiene control, along with satisfaction surveys and feedback collection.



2.1.2 Audits of New Suppliers

We use five main processes to audit new suppliers, as shown in the figure below.



Evaluation of New Suppliers

1. Qualification screening:

We evaluate suppliers from multiple perspectives, including legality, compliance with factory sample specifications, quality management, and emphasis on food safety. Suppliers must submit relevant documents for evaluation, including business and factory registration certificates, as well as system certifications such as ISO 22000, ISO 9001, or HACCP. These documents are used to assess the soundness of the supplier's systems and plans.

2. Sample evaluations:

Suppliers are required to provide product samples for inspection by our quality control unit to ensure product quality and safety.

3. On-site evaluations:

Before entering into formal transactions with new suppliers, Grape King Bio conducts on-site evaluations through an interdepartmental team comprising procurement, quality control, manufacturing, and quality assurance personnel.

Our evaluation team conducts irregular audits and reviews on raw material suppliers, who are required to provide relevant documents such as factory management and control documentation, production history, analysis of product hazards or Certificates of Analysis (COA), and other information. We also conduct actual inspections of production and operation areas to evaluate ESG-related criteria such as renewable energy usage, occupational safety and health audits and training (including the most recent fire inspection records and fire drill attendance logs), occupational safety and health management procedures, business continuity planning (e.g., backup power supply in case of outages), status of mechanical equipment, quality and designs, raw material management, process control, finished product management, corrective actions for abnormalities, and customer complaint handling. In 2025, we conducted on-site evaluations of 18 new suppliers.

The results of new supplier evaluations conducted by Grape King Bio for 2025 are shown in the following table:

2025	Number of Suppliers Meeting the Evaluation Grade (by level)		Number of Suppliers Meeting the ESG Evaluation Grade (by level)	
Raw Materials	A	2	A	2
	B	1	B	1
	C	0	C	0
Other Materials	A	5	A	4
	B	3	B	3
	C	0	C	1
Outsourcing	A	5	A	2
	B	2	B	1
	C	0	Temporarily excluded from evaluations	4
Total	18		18	

Grape King Bio only works with suppliers who meet our on-site evaluation criteria. Those who fail to meet the minimum requirements will be provide suggested improvements and required to take corrective actions. For detailed information, please refer to the Tracking improvements for audited items.

4. Tracking improvements for audited items:

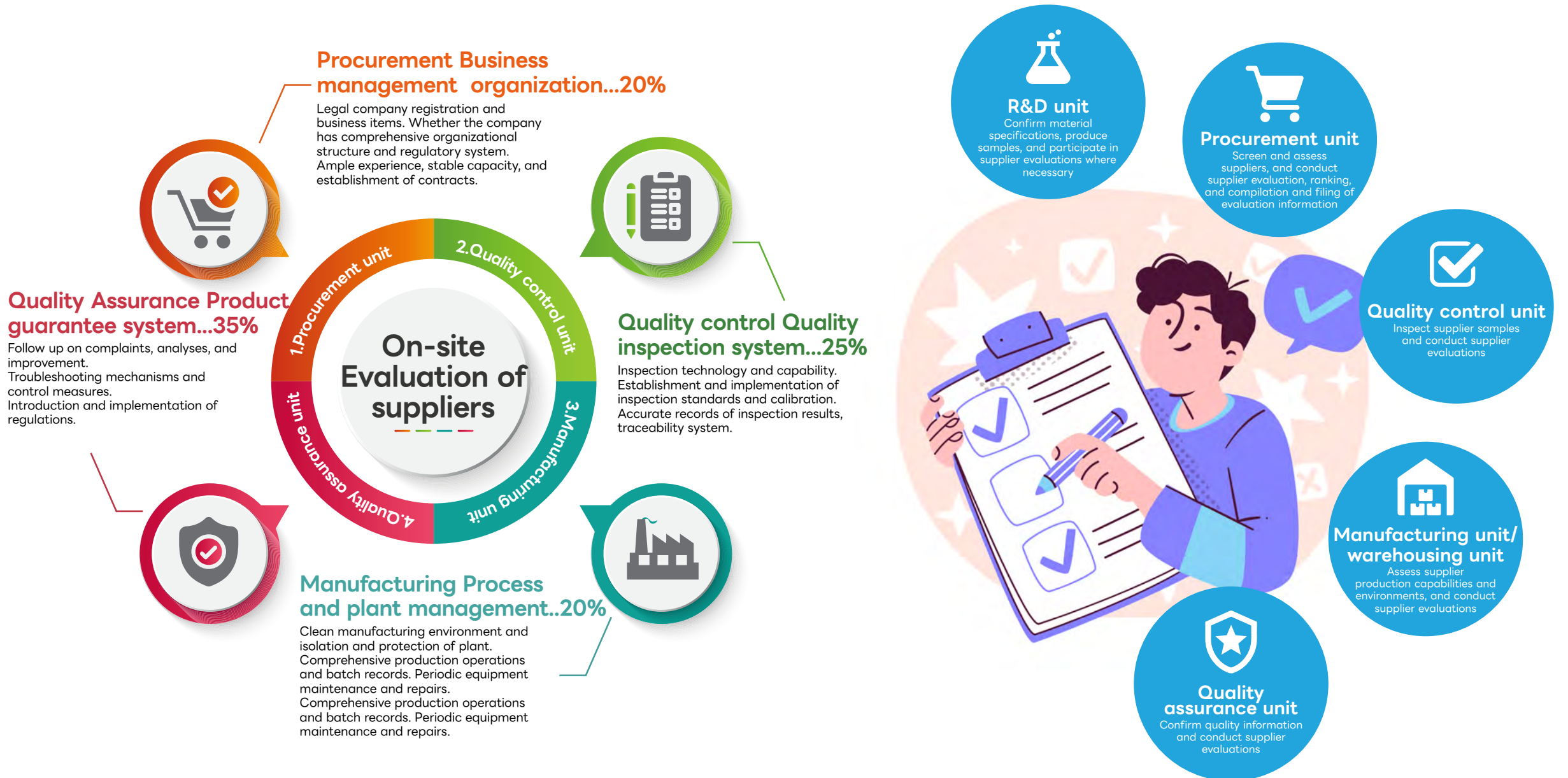
After conducting on-site evaluations, we ask suppliers to respond to and discuss our suggested improvements before conducting a second review of overall evaluation results and responses. We halt collaborations with suppliers who have major deficiencies or incompetencies until improvements are implemented.

After the new supplier has completed the initial on-site evaluation and become an existing supplier of Grape King Bio, we continue to conduct on-site evaluations at existing suppliers from time to time to ensure that the supplier maintains its internal quality management system, as well as other systems including environmental hygiene, food safety are effectively implemented, which is to prevent slackness and encourage continuous improvement among suppliers.

5. At the time of contract signing:

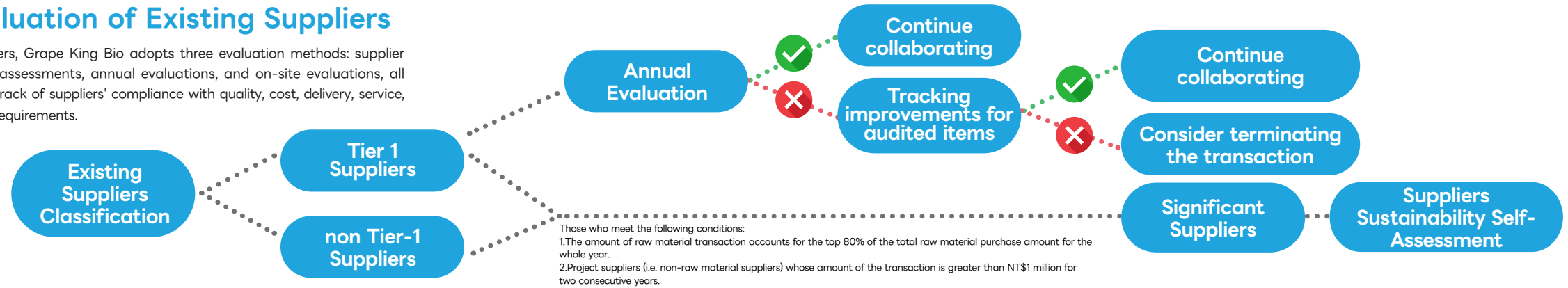
New suppliers are required to sign our "Supplier Code of Conduct" and "Supplier Integrity Commitment Letter" to ensure that they uphold sustainability commitments throughout their operations and production processes.

Supplier evaluation team duties and responsibilities



2.1.3 Evaluation of Existing Suppliers

For existing suppliers, Grape King Bio adopts three evaluation methods: supplier sustainability self-assessments, annual evaluations, and on-site evaluations, all aimed at keeping track of suppliers' compliance with quality, cost, delivery, service, and sustainability requirements.



1. Supplier Screening

Our suppliers are categorized into raw material suppliers, outsourcing vendors, and project suppliers. Supplier screening is carried out based on various business aspects such as "whether the supplier directly transacts with our company" and "procurement amount," as shown in the following table:

Supplier Screening	2023	2024	2025
1.1 Total number of Tier-1 suppliers	220	220	225
1.2 Total number of significant suppliers in Tier-1	49	52	53
1.3 % of total spend on significant suppliers in Tier-1	56.5%	55.5%	65.97%
1.4 Total number of significant suppliers in non Tier-1	29	31	34
1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	78	83	87

- Tier-1 suppliers:** Tier-1 suppliers are raw material suppliers who directly provide raw materials and other materials to our company with whom we had transactions in the previous year, and supplier evaluations are conducted every year.
- Significant suppliers:** We define significant suppliers as those whose raw material transaction amounts make up the top 80% of the total raw material procurement amount for the year, and project suppliers (namely, non-raw material suppliers) with transaction amounts more than NT\$ 1 million for two consecutive years.
- Non Tier-1 Significant suppliers:** Refers to significant suppliers other than the Tier-1 significant suppliers.

Supplier Sustainability Self-Assessment

Our significant suppliers are required to complete a sustainability self-assessment questionnaire annually, which includes 39 questions covering areas such as labor and human rights, health and safety, environmental protection, code of ethics, and management systems.

Supplier Sustainability Self-Assessment Questionnaire Scoring Criteria for 2025

Aspect	Number of Questions	Percentage (%)	ESG Metrics	Description
Labor and Human Rights	7	18%	Social	Issues such as prohibition of discrimination, forced labor, child labor and inhumane treatment; respect for the right to freedom of association; and continuous improvement in addressing labor and human rights deficiencies are covered.
Health and safety	11	28%	Social	Issues such as safe operations, emergency response, work-related injury management, hazard control, equipment safety, clean facilities, safe dormitories, zero accidents, corrective actions, and ISO 45001 certification are included.
Environmental protection	11	28%	Environmental	Issues such as recording greenhouse gas emissions, environmental permits, resource conservation, hazardous materials management, waste disposal, air emission control, wastewater treatment, zero environmental violations, corrective actions, and ISO 14001 certification are encompassed.
Code of ethics	3	8%	Governance	Issues including zero tolerance for bribery, prohibition of improper benefits, and the establishment of whistleblowing procedures are covered.
Management systems	7	18%	Governance	Issues such as information disclosure, intellectual property protection, use of sustainable raw materials, personal data protection, environmental and social responsibility policies, policy communication, and the Supplier Code of Conduct are included.

In 2025, we distributed self-assessment questionnaires to 87 of our significant suppliers, achieving a 100% response rate.

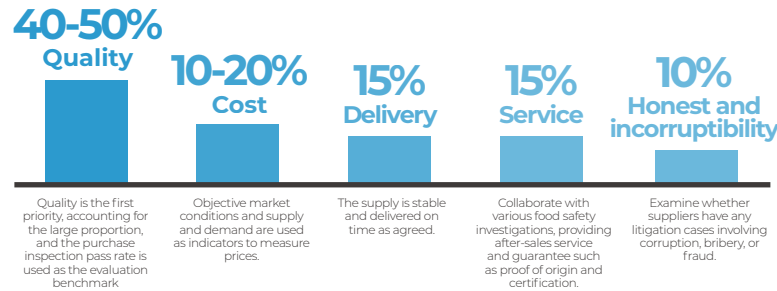
Results of Supplier Sustainability Self-Assessment for 2025

Total number of sustainability self-assessment completion for suppliers	87
Percentage of sustainability self-assessment completion for significant suppliers	100%



2. Annual Evaluations

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), evaluations and scoring are based on anti-corruption and anti-bribery considerations which are incorporated in response to ISO 37001 in 2025. These aspects are also used as a basis for risk management. Companies that scored above 81 were deemed to be Class A (excellent) suppliers, those that scored between 65-80 were deemed to be Class B (qualified) suppliers, and those that scored less than 65 were deemed to be Class C (unqualified) suppliers. We prioritize on-site visits to existing suppliers that have had major abnormalities in quality and significant suppliers of raw materials. Of our 144 evaluation items, 21 are ESG-related evaluation items.



In 2025, we audited 214 raw material suppliers and achieved an audit ratio of 100%. The results of our rigorous evaluations revealed that 195 suppliers were Class A suppliers, 18 Class B suppliers, and 1 Class C supplier. A total of 213 high-quality suppliers qualified to continue working with Grape King Bio. The results of supplier audits conducted by Grape King Bio for the past three years are shown in the following table:

Year	2023	2024	2025	
			Grape King Bio	Shanghai Grape King
Total number of suppliers	220	218	214	209
Audited suppliers	220	218	214	104
Audit ratio	100%	100%	100%	70%
Class A	214	201	195	137
Class B	6	17	18	8
Class C	0	0	1	1
ESG Audit pass rate	100%	100%	100%	100%

*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.
 * Notes on figures for 2025: If a vendor simultaneously supplied raw materials, other materials, and outsourced services, they were evaluated separately due to the differences in vendor attributes.

We will cease procurement from unqualified suppliers, provide assistance in the form of consultation and counseling, and set clear goals and timelines for improvement so that suppliers can improve their current conditions and meet Grape King Bio expectations. These evaluation cycles and counseling mechanisms facilitate early detection of potential problems as we work with our suppliers to continually improve and refine relevant issues.

3. On-site Evaluations

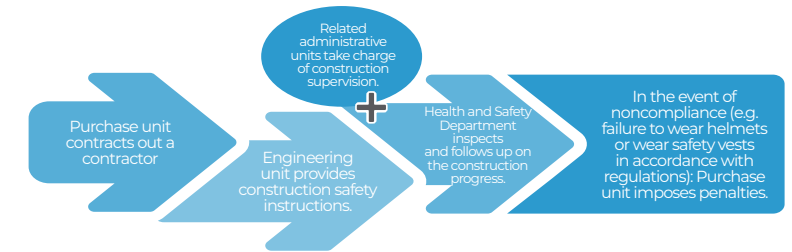
Our evaluation team conducts irregular audits and reviews on raw material suppliers, who are required to provide relevant documents such as factory management and control documentation, production history, analysis of product hazards or Certificates of Analysis (COA), and other information. We also conduct actual inspections of production and operation areas to evaluate ESG-related criteria such as renewable energy usage, occupational safety and health audits and training (including the most recent fire inspection records and fire drill attendance logs), occupational safety and health management procedures, business continuity planning (e.g., backup power supply in case of outages), status of mechanical equipment, quality and designs, raw material management, process control, finished product management, corrective actions for abnormalities, and customer complaint handling.

We conducted on-site evaluations of 43 existing suppliers in 2025. One other material supplier failed to pass our on-site evaluations and was therefore disqualified from collaboration. The results of supplier evaluation conducted for 2025 are shown in the following table:

Supplier Types	2025	Number of Suppliers Meeting the Evaluation Grade (by level)		Number of Suppliers Meeting the ESG Evaluation Grade (by level)	
		A	B	A	B
Raw Materials		20	4	19	4
			0	1	
		11	2	8	3
Other Materials		3	1	2	3
			2	1	
		0	0	Temporarily excluded from evaluations	2
	Total	43		43	

2.1.4 Engineering Contractor Management

Grape King Bio adheres to government procurement regulations when selecting contractors through procurement evaluation, price comparison, or price negotiation procedures in an open and fair manner. We prioritize collaborations with domestic suppliers. When selecting contractors, we prioritize purchases of products and equipment with energy labels, water labels, and energy-saving properties. We first consider our needs in terms of specifications and functions, then assess transaction risks (including whether companies are legally registered and details of payment conditions) before commencing collaborations.



We have designed "Hazard Prevention Notices" for our contractors and implement a strategy that combines counseling, auditing, and dissemination as we actively work to provide safety management guidance to our contractors, strengthen promotion of work safety measures, and enhance worker awareness of labor safety prior to construction work within our factories to ensure that we maintain safety protections and labor safety in workplace environments. We evaluate contractor performance annually. The results are reported to the Occupational Safety and Health Committee and provided to the purchase units as a reference for contracting decisions. Excellent contractors are publicly recognized and prioritized for future collaboration, while those that fail to pass our evaluations are disqualified.

2.2 Food Safety and Responsibility

Director of R&D
Division
Sheng-Chieh Hsu



Our food safety management system strictly manages achievement of quality objectives for all production lines to ensure that our products adhere to or even exceed regulatory requirements

Deputy Director
of Quality Control
Department and
Inspection Center
Shu-Xing Yeh



Product Liability Policies and Commitments

Grape King Bio commits to not using hazardous substances, with the well-being of the public as its cornerstone. Protection of public health is a foundation of Grape King Bio operations. We consider product liability as one of the most important operational and production components, which is why we have set rigorous quality and sanitation standards for all stages of production. We have formulated four major food safety policies: "Continue innovation, pursue excellent quality, implement social responsibilities, and ensure customer satisfaction." We hope to develop more high-quality products that adhere to factory-mandated annual quality targets. We also organize non-periodic charitable activities that give back to society, bring warmth to the public, and build customer confidence in Grape King Bio products.

Responsible Marketing Policy

Grape King Bio upholds a responsible marketing approach. Our goal is to promote healthy lifestyles through clear labeling and responsible marketing, transparently conveying our product and nutrition information, and promoting our products according to strict guidelines, especially in the practices of marketing ethics, advertising, and sales. Our responsible marketing policy includes:

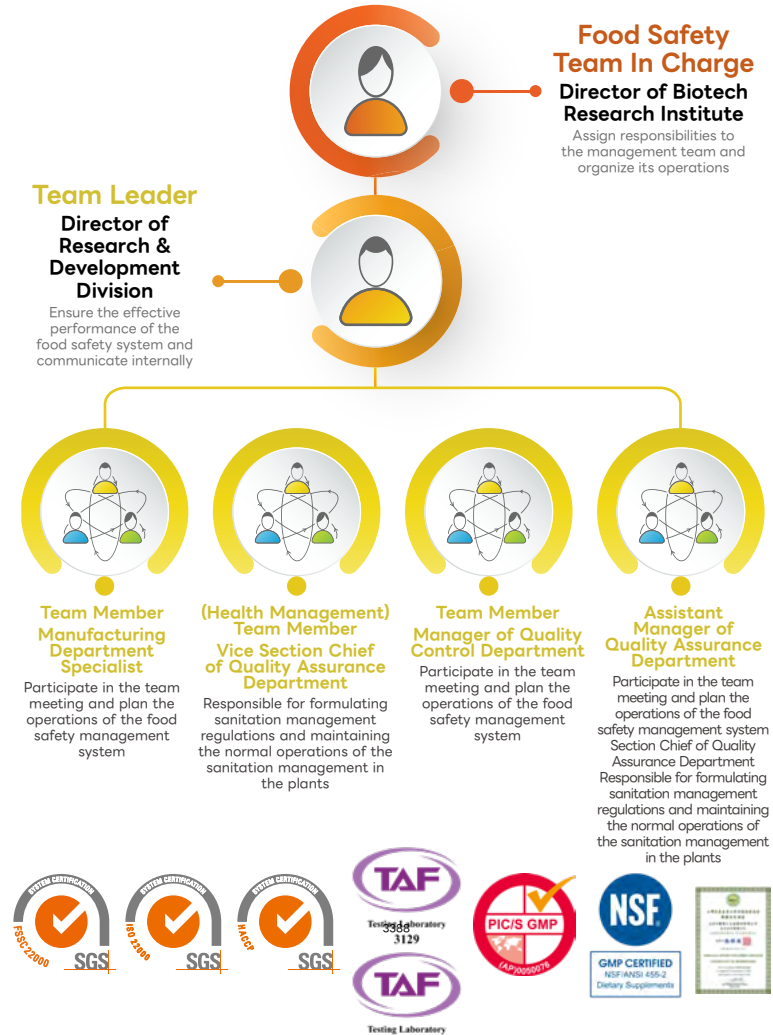
- Providing accurate and balanced information about products/services
- Refraining from exaggerating statements about environmental and social impacts
- Safeguarding the vulnerable group (such as children) in the market
- Avoiding the dissemination of false information about competitor products/services



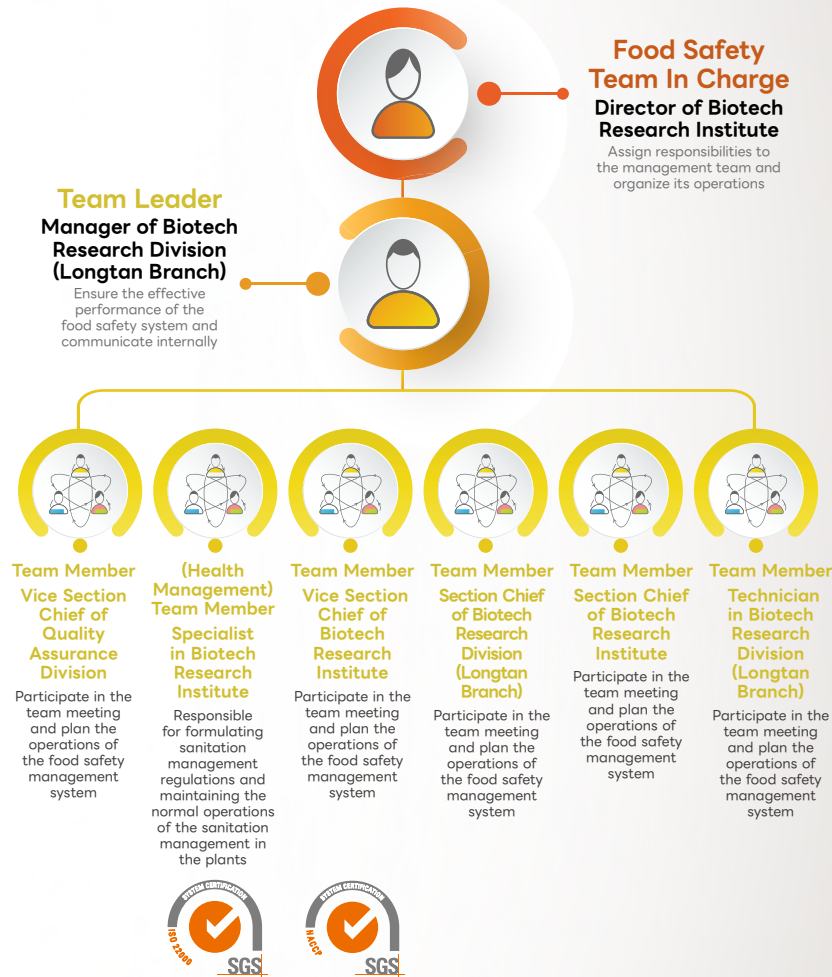
2.2.1 Systemic Food Safety Protections

1. Food Safety Management Organizations

The highest food safety management authority at Grape King Bio is our Chairman Andrew Tseng, and the director of our manufacturing division serves as the leader of our food safety team. Our organizational structure for food safety management is shown in the following figure:



The organizational structure at our Longtan Branch is shown below:

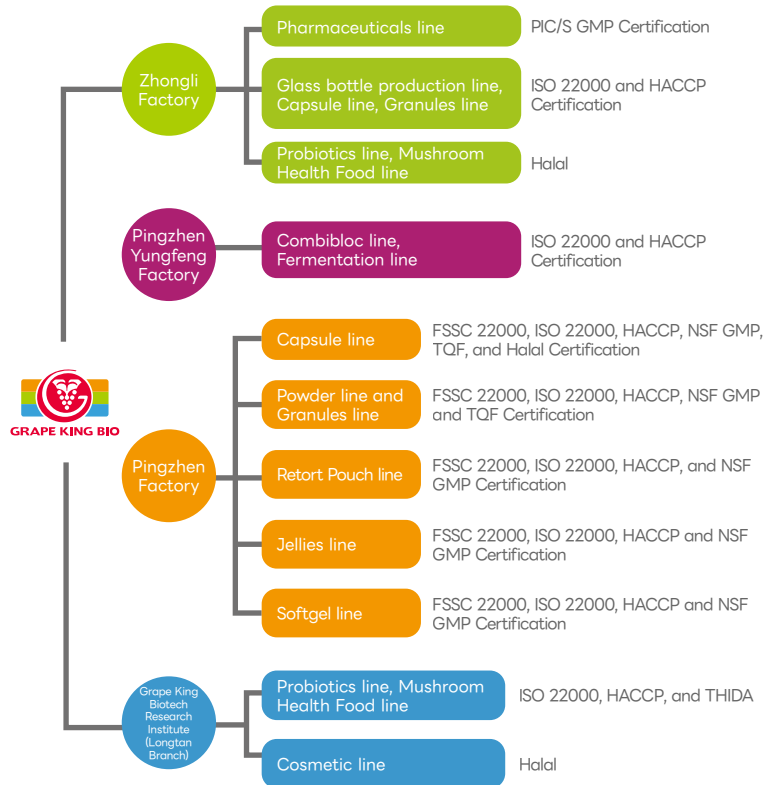


Our food safety management system requires relevant units to conduct timely reviews of target achievement rates every year. We convene one management review meeting each year. In 2025, we discussed a number of issues relating to achievement of production line quality targets, product recall simulations, adjustments in management systems, documentation updates, promotion of regulations, review of internal and external audits, sanitation monitoring results, and analysis on customer complaints; we also formulated relevant targets for the following year. In terms of food safety audits, dedicated personnel conduct monthly sanitation compliance inspections on production lines, and project teams conduct annual self-internal audits to inspect regulatory compliance of food safety management systems and PIC/S GMP and GDP compliance of pharmaceuticals.



2. System Implementations and Certifications

Grape King Bio received a pharmaceutical manufacturing license from the Ministry of Health and Welfare in October 2014. Management of raw materials starts from the manufacturing stage. Our pharmaceutical production lines have obtained PIC/S GMP certification, and our food production lines have obtained TQF certification, ISO 22000 and FSSC 22000 Version 6.0 food safety management certifications, NSF GMP certification, and Halal certification. Additionally, Grape King Bio has established an ISO/IEC 17025 TAF certified lab that ensures the stability of our manufacturing processes and maintains our quality management systems (QMS). Current systems implemented at Grape King Bio factories are shown in the following figure:



Pingzhen Factory, Zhongli Factory, Yungfeng Factory, and Longtan Branch have received ISO 22000, HACCP management system certifications; and our Pingzhen Factory has received FSSC 22000 Version 6.0, TQF and NSF GMP certifications. Together, these four factories contain production lines for 10 dosage forms. All

follow-up inspections of production lines were completed in 2025, achieving an inspection accomplishment rate of 100%. Furthermore, 100% of our products are produced by certified production lines, providing another guarantee of product quality.

3. Guidelines for Food Safety Labeling to Protect Vulnerable Groups

Grape King Bio rigorously controls the safety of produced foods. For groups that require special attention, such as infants, pregnant women, and breastfeeding mothers, our product development team first confirms requirements related to raw materials, dosage forms, and functions, then includes relevant warnings on product labels.

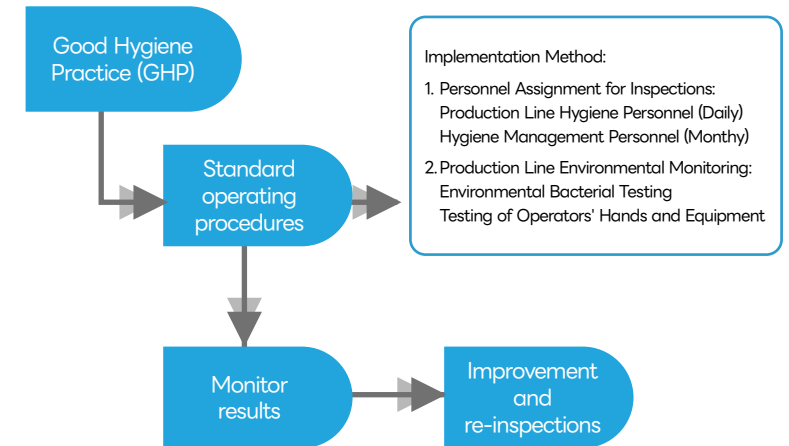
- (1) Usage of raw materials: If public government websites carry a warning for a raw material, we will include the same on product labels. For example, our factories use *Antrodia cinnamomea*, and legal regulations require products which use this ingredient to carry the following warning: "Infants, pregnant women, and breastfeeding mothers intending to consume this product should consult a physician or healthcare professional."
- (2) Dosage forms: Products meant for children or other specific users (such as gummy candies or jellies) will carry safety warnings.
- (3) Functional requirements: Products are labeled as appropriate (for example, vegetarian, vegan, or lacto-vegetarian) after verification of formulations.

2.2.2 Food Safety Training

Grape King Bio's internal food safety training implementations adhere to government regulations. We also organize external training for employees to strengthen internal food health and safety measures. Additionally, we continue to disseminate knowledge of related regulations to entry-level employees through internal lecturers, our Quality Department promotes concepts related to sanitation, and hygiene management personnel from our manufacturing units receive training. We promote self-evaluation mechanisms and continue to make improvements and enhance quality.

1. Personnel Training and Inspections Aligned with Sanitation Regulations

- (1) Based on GHP (Regulations on Good Hygiene Practice for Food)
Grape King Bio adheres to the "Regulations on Good Hygiene Practice for Food" and we provide training for new food personnel to ensure that they comply with sanitation and quality management requirements during production procedures. Our employees undergo annual food safety and sanitation training to strengthen their awareness of sanitation concepts, understanding of requirements, and voluntary hygiene management.



- (2) Sanitation Inspections by Designated Personnel
Our Manufacturing Division designates hygiene management personnel to each production line to conduct daily sanitation inspections, while hygiene managers conduct monthly inspections.
- (3) Monitoring of Production Line Environments:
We conduct periodic settle plate tests, as well as inspections of operator hands, machinery, and equipment. If our inspections reveal non-compliance items, we carry out immediate improvements and re-inspections to achieve an overall inspection compliance rate of 100% (including improvements). The results of annual inspections are analyzed and discussed during quality and sanitation meetings to facilitate improvements year over year so that we can continue to enhance product quality.
- (4) Water quality inspections:
We conduct periodic water quality inspections at on-site water supply points to ensure compliance with regulations for water used in product and equipment cleaning.

2. Annual Food Safety Training Performance

- (1) Systemic Training
Grape King Bio completed the training of first-line operators at Zhongli Factory, Yungfeng Factory and Pingzhen Factory in 2025. Our training covered basic GHP concepts and strengthened personnel understanding of food safety management systems to ensure that all products meet sanitation, safety, and quality requirements. In 2025, the total training hours amounted to 4,661 hours, with 642 participants.

	Regulated Personnel	Routine Training	Implementation at Factories
Food Handling Personnel	New recruited food handling personnel	Production and manufacturing; management of quality systems; sanitary regulations; and documentation control	New employees are required to complete training and are tested on quality systems, sanitary regulations, and documentation control. Managers in production and manufacturing units also provide training to new employees and test them on their knowledge. Training accomplishment rates were 100%.
	Current food personnel	Food safety; hygiene and quality management	All production line operators at Zhongli Factory, Yungfeng Factory and Pingzhen Factory completed food safety, sanitation management, and quality management training in 2025. Training accomplishment rates were 100%.
Food Safety Control Team	Dedicated hygiene management personnel for food manufacturing factories	8 hours of retraining every year	All hygiene management personnel at Zhongli Factory, Pingzhen Factory, Yungfeng Factory and Longtan Branch completed 8 hours of retraining in 2025. Training accomplishment rates were 100%.
	Food safety control system team members	12 hours of retraining every 3 years	All team members completed the required 12 hours of retraining every 3 years in 2025.

(2) Training for Hygiene Management Personnel

Our Zhongli Factory, Yungfeng Factory, Pingzhen Factory, and Longtan Branch each have one dedicated hygiene management person; all management personnel completed 8 hours of training in 2025.

(3) Organizational Food Safety Training

Grape King Bio actively participates in food safety activities organized by industry associations. We are a member of several food-related associations, including the Taiwan Quality Food Association, Taiwan Association for Food Science and Technology, and Taiwan Functional Food Industry Association, and our senior managers serve as directors for multiple associations. We continue to strengthen industrial food safety by working with various corporate organizations and by supporting and using association-formulated safety guidelines for processed foods and drinks. We also participate in industrial initiatives as part of our emphasis on food safety.

2.2.3 Product Quality and Safety Inspections

1. Inspection Center

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. 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.

In 2025, the certified laboratories at Zhongli Factory and Pingzhen Factory successfully passed their annual audits. During the internal audit process, all technical aspects, including the quality system, equipment calibration, testing procedures, and document control, were found to be in compliance with TAF requirements. Through the continuous strengthening of internal audit mechanisms, implementation of personnel training, and participation in third-party proficiency testing and interlaboratory comparisons, we effectively mitigate operational risks. These efforts enabled our laboratories to maintain technical competence and data quality, ensuring that test results remain credible and capable of supporting both corporate decision-making and external requirements.

In 2025, the Zhongli Factory's certified laboratory (Certification No. 3129) added one certified test item: total lactic acid bacteria count. There are a total of 7 certified items, including 5 in the biological field and 2 in the chemical field, across both the Zhongli Factory and Pingzhen Factory.

2. Inspections of Raw Materials

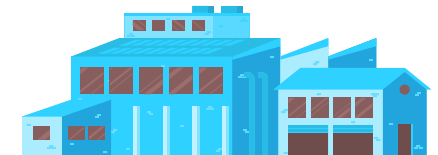
Inspection Processes for Incoming Raw Materials

We own two internationally accredited laboratories which strictly review inspection reports submitted by suppliers and we have also added a number of inspection items relating to food safety. For incoming materials that fail to meet our inspection standards, we request returns and refunds from our suppliers, reinspect new materials, and also urge our suppliers to propose corrective actions for preventing re-occurrence.



Inspection Items and Frequencies

Our current inspection items include tests for residues of 410 pesticides, 9 plasticizers, 5 microbes, 4 heavy metals and Aflatoxin etc. We also adhere to the new law (microbiological tests for food) promulgated to evaluate product risks and have also established inspection frequencies for Staphylococcus aureus, Salmonella, and Listeria monocytogenes. Our inspection program exceeds government requirements and we conduct batch-by-batch inspections. We implement risk assessments following multiple batch inspections to adjust inspection frequencies, reduce equipment wear, and achieve a better balance between quality and inspection costs.



Inspections of foods sold at our Tourist Factory

(1) Product inspection frequencies:

- Drinks:
 - 1-1 Cold drinks: Bimonthly inspections.
 - 1-2 Hot drinks: Quarterly inspections.
- Ice cubes: Monthly inspections.
- Ice products: Biweekly inspections from July to September, and monthly inspections for the rest of the year.
- Cooked foods: Quarterly inspections.

(2) Equipment test frequencies:

- Coffee machines: Quarterly inspections.
- Ice makers: Biweekly inspections from June to September, and monthly inspections for the rest of the year.

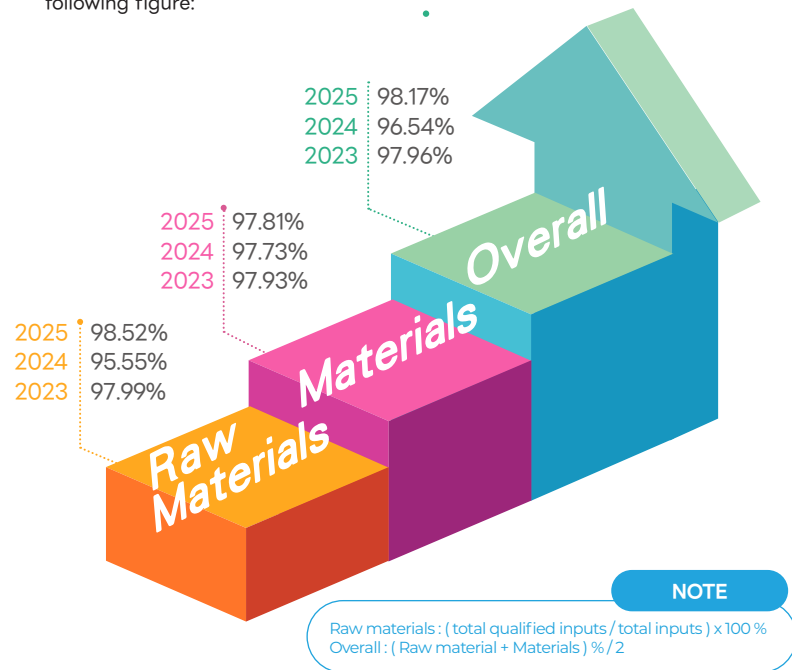
Inspection items for food safety at Grape King Bio include the following categories:

Microbiological hazard inspections	Total Aerobic Plate Count, E.coli, Coliform, Enterobacteriaceae, Staphylococcus aureus, Salmonella, Mold & Yeast Count, Listeria monocytogenes, Pseudomonas aeruginosa, Pathogenic Escherichia coli, Bile tolerant gram-negative bacteria
Chemical hazard inspections	Phthalates, Heavy Metals, Total Aflatoxin, Ochratoxin A, patulin, 410 Pesticide Residue, Sulfur Dioxide, Deoxynivalenol and derivatives, and Ethylene Oxide, etc.
Physical hazard inspections	Appearance, Flavor taste, Particle size, Foreign material, Moisture and Water Activity inspections

Inspection Results

Approval criteria for raw materials at Grape King Bio are more stringent than government regulations. This allows us to provide the strictest safeguards for our consumers. If our inspections of incoming materials reveal raw materials that fail to comply with our factory quality criteria, we will conduct reviews of said raw materials in accordance with laws and regulations.

Our inspection results for raw materials for the past 3 years are shown in the following figure:



Grape King Bio strictly controls the quality of products, using precision instruments to carry out a number of inspections, including physical and chemical properties, hygiene standards, food safety issues related inspections, in 2025 we performed the following product inspection results:

Item	Raw Material				Other Material
	Purchased raw materials	Biotechnology ferments	Manufacturing processing (premix)	Manufacturing processing (semi-finished products)	
Number of inspection pieces	2,499	1,554	172	2,692	3,241
Number of qualified pieces	2,462	1,529	171	2,688	3,167
Number of unqualified pieces	37	25	1	4	74

Note: Raw materials and other materials tests cover microbiological, chemical and physical hazard testing.

3. Quality Inspections and Targets

Quality is the foundation of all products, and only products with safe and dependable quality will be trusted by consumers. Grape King Bio has established specific quality targets for continued follow-up and management to ensure stable quality and to protect customer interests. The following table shows the target achievements that have all been met in 2025:

Factory	Item	Targets	Achievement Status
Zhongli Factory	Defective labeling rate for large glass bottles	Below 0.60%	0.18%
	Defective filling rate for capsules	Below 0.25%	0.05%
	Defective packaging rate for granule formulations	Below 1.80%	1.72%
Pingzhen Factory	Defective filling rate for capsules	Below 0.30%	0.05%
	Defective packaging rate for granule formulations	Below 1.80%	1.57%
	Defective packaging rate for powder formulations	Below 1.80%	1.47%
	Defective filling rate for retort pouch line	Below 1.80%	0.88%
Yungfeng Factory	Defective sealing rate for combibloc packaging	0.0020%	0.00011%
	Fermentation line batch failure rate	Below 4.0%	0%
Longtan Branch	Annual tank failure rate	Below 3.0%	0.03%
	Defective packaging fill rate	Below 0.5%	0%

4. Assurance of Product Safety

Grape King Bio continually monitors potential quality changes that may occur during product sales periods to ensure that we provide excellent products held to the highest standards. We work to prevent possible hazards to human safety, health, the environment, and our products. We constantly and rigorously verify and audit product functionality, consumption methods, manufacturing processes, final product forms, and intake volumes to ensure product quality and safety. We strive to achieve full customer satisfaction both now and in the future.

Grape King Bio provides capsule, powder, granule, glass bottle, combibloc, retort pouch (Aseptic filling packaging), soft capsules and jelly products. All products have to pass through multiple checks at the raw material, semi-finished product, end product, and packaging and labeling stages, and products can only be delivered after we have ensured that they are error-free. We aim to lower our potential risks of product recalls to zero. We also increase product inspection quantities, items, and frequencies (including bottle labels and printed adhesive seams for boxed products) for clients with stricter packaging requirements. Current certification systems adopted by Grape King Bio include ISO 22000, FSSC 22000, NSF GMP, and TQF standards. System regulations also contain requirements relating to product safety, such as physical hazards (sieving, metal detection, X-ray inspections, and others). The costs incurred due to recalls and the recall expenses for the year 2025 are both NT\$ 0. Grape King Bio aims to meet the goal of "zero recalls due to quality or sanitary concerns in each year" by maintaining the effectiveness of the overall quality system through collaboration between the quality management unit and cross-functional teams.

In 2025, Grape King Bio had no violations of product and service health, safety, or labeling regulations. The number of product lines recalled is zero, and both the number of product removals and the total weight of products removed are zero in 2025.

	2023	2024	2025
Number of product lines recalled	0	0	0
Recall Expenses	0	0	0



2.2.4 Tracking and Compliance Management

Management Approach	Key issue- Responsible Marketing and Labeling	
Policies	<ol style="list-style-type: none"> Maintenance of a youthful, international, and sustainably managed brand image. We have established the "Grape King Bio Responsible Marketing Policy", committing to the use of accurate labeling and responsible marketing to promote healthy lifestyles and transparently communicate product and nutritional information. 	
Commitments	We commit to the public as "a health expert for the entire family," promoting our products according to strict guidelines, particularly in ethical marketing, advertising, and sales practices.	
Targets	Short-term	Keep striving to be "a health expert for the entire family" by providing the public with healthy and safe products and consistently promoting our image.
	Mid-term	Establish a promotional policy and brand image focused on responsible advertising, sales, and accountability labeling in response to the ESG trend.
	Long-term	
Responsibilities	External responsible authorities: local health bureaus and the Taiwan Food and Drug Administration.	
Resources	Internal communications and collaborations: We utilize a cross-departmental review mechanism. The Innovation and R&D Center, Business Units, Quality Assurance Department, Product Planning Section, and Marketing Planning Department jointly review product labeling compliance and repeatedly proofread. Meanwhile, the Legal Department and Digital Development Department provide self-training resources for responsible personnel, including marketing staff.	
Specific performance	In 2025, zero advertising penalties occurred.	

1. Food Tracking and Tracing System

In response to government policies requiring food manufacturers to establish food tracking and tracing systems, we log product information to the government ftracebook system every month. This not only strengthens our self-management but also makes it easy to quickly and completely track products in the event of a food safety incident.

2. Food Business Registration Platform

We support the "Food business registration platform" established by the government and work to register our products within the mandated time periods in accordance with regulations, thus ensuring that the government and consumers can obtain clear information from Grape King Bio. Our registered information is shown in the table below:

Food Manufacturer Registry Information			
Registration Category	Food Manufacturer Registration Number	Registered Name	Registered Address
Company/ Business Registration	H-11880517-00000-6	Grape King Bio Ltd.	No. 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City
Factory/ Manufacturing Site	H-11880517-00003-9	Grape King Bio Ltd. Pingzhen Jinling Factory	No. 402, Sec. 2, Jinling Rd., Beixing Vil., Pingzhen Dist., Taoyuan City
Catering Business	H-11880517-00006-2	Grape King Bio Ltd. Tourist Factory	No. 402, Sec. 2, Jinling Rd., Pingzhen Dist., Taoyuan City
Retail Business	H-11880517-00004-0	Grape King Bio Ltd.	No. 402, Sec. 2, Jinling Rd., Beixing Vil., Pingzhen Dist., Taoyuan City
Retail Business	H-11880517-00002-8	Grape King Bio Ltd.	No. 60, Sec. 3, Longgang Rd., Zhongli Dist., Taoyuan City
Factory/ Manufacturing Site	H-11880517-00001-7	Grape King Bio Ltd.	No. 60, Sec. 3, Longgang Rd., Zhenxing Vil., Zhongli Dist., Taoyuan City
Factory/ Manufacturing Site	H-11880517-00007-3	Grape King Bio Ltd. Longtan Factory	Hsinchu Science Park No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City
Company/ Business Registration	H-128113878-00000-3	Grape King Bio Ltd. Longtan Branch	No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City
Factory/ Manufacturing Site	H-128113878-00001-4	Grape King Bio Ltd. Longtan Branch	No. 68, Longyuan 1st Rd., Longtan Dist., Taoyuan City
Factory/ Manufacturing Site	H-11880517-00011-8	Grape King Bio Ltd. Yungfeng Factory	No. 8, Gongye 1st Road, Yongfeng Village, Pingzhen District, Taoyuan City

3. Internal Tracing Management Mechanisms

Tracing raw materials

All raw materials used at Grape King Bio are subject to batch number management, enabling immediate traceability to their sources. We conduct two simulation drills each year (once every six months) to ensure the effectiveness of our track-and-trace system.

Our factories conduct at least two recall simulation drills each year in accordance with the "Finished Product Recall and Disposal Procedures." The manager or head of our food safety team is responsible for convening related units to participate in drills. Recall procedures are based on different recall classes, and we retain records for all drills. We completed four drills during April, June, November and December of 2025, each of which was participated by 6-10 personnel.

Grape King Bio tracks items listed on the EU REACH Substances of Very High Concern (SVHC). Of the 240 listed items, only "acrylamide" is produced when raw materials are processed at high temperatures, and this is strictly inspected and controlled by Grape King Bio in accordance with the "Reference Guidelines for Acrylamide Levels in Foods" of the Food and Drug Administration. Annual sales revenues for related products were NT\$84,019 thousand dollars.

Systemic internal traceability management

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.



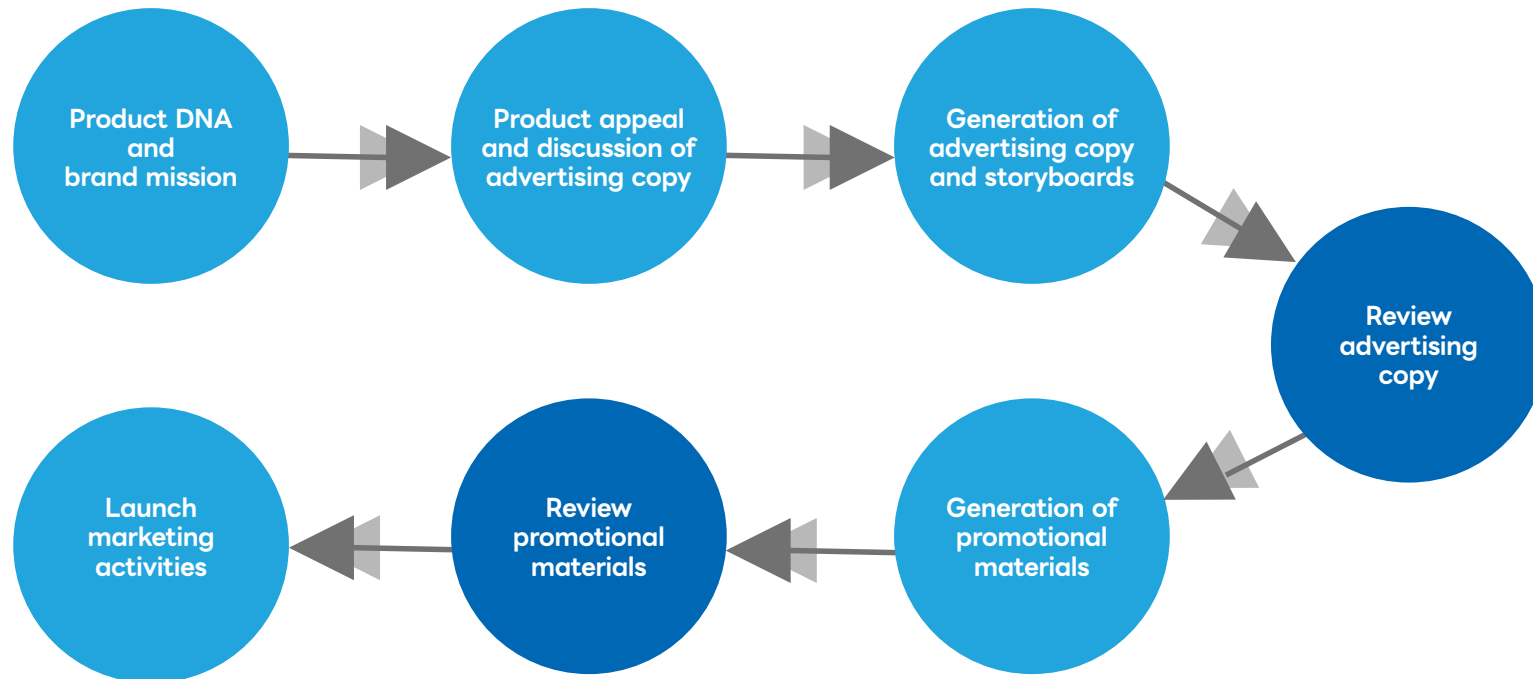
4. Management of Product Advertising and Marketing

Upholding the philosophy of "A health expert for the entire family," Grape King Bio deeply values the hard-earned trust of our consumers. We have established the "Grape King Bio Responsible Marketing Policy," dedicating ourselves to fostering healthy lifestyles through accurate labeling and responsible marketing while transparently conveying product and nutritional information. Our product promotions strictly adhere to rigorous guidelines, with a specific focus on ethical marketing, advertising, and sales practices. To ensure consumers experience our integrity and dedication, we have established internal management procedures tailored to meet their needs and minimize the risk of legal violations.

We strictly abide by the Act Governing Food Safety and Sanitation and the Health Food Control Act. Our product review processes are carried out using different procedures at different stages.

- Product labeling review stage : Joint review of labeling compliance, which includes proofreading of drafts and confirmed content to reduce errors and maintain the positive images of our products. Internal reviews of product labels are jointly conducted by related units using the BPM system. The Innovation and R&D Center, Business Unit/Division, Quality Assurance Department, Product Planning Section, Biotech Research Institute, and Legal Department periodically review the legal compliance of product labels and proofread drafts and confirmed content to reduce errors and maintain the positive images of our products.
- Advertising copy review stage : Joint review of related advertisements and advertising copy to ensure compliance with "Regulations Governing of Criteria for the Label, Promotion and Advertisement of Foods and Food Products Identified as False, Exaggerated, Misleading or Having Medical Efficacy" to reduce the number of violation incidents.

We work to demonstrate our sincerity and attentiveness in our advertisements. We have established an internal management process to handle consumer needs and reduce the possibility of legal violations. All copies on advertisements, websites, or promotional materials is 100% reviewed by the Innovation and R&D Center, Business Unit/Division, Quality Assurance Department, Product Planning Section, and Marketing Planning Department; these units also provide suggestions on ad content. Finally, before the materials are launched, the Legal Department conducts a review of acceptable wording according to government standards to reduce the risk of legal violations.



Grape King Bio Product Packaging Labeling Management and Examples

Grape King Bio's product packaging labels adhere to regulatory requirements, and we continue to review and update our regulations as needed. Our regulations encompass complete labeling of general raw materials and food additives, nutritional labeling on food packaging, allergen labeling, genetically modified food labeling, fungal product labeling, health food labeling, and warning messages to provide our consumers with necessary awareness and information when purchasing products.

- 1 Fungal product labeling—clearly specifying the parts used, scientific names and cultivation methods of fungi
- 2 Complete labeling of general raw materials and food additives
- 3 Nutrition facts labelling
- 4 Health food labelling
- 5 Allergen labeling
- 6 Warning messages and consumption precautions



2.3 Sustainable Products

Management Approach	Key issue- Responsible Marketing and Labeling	
Policies	We combine core capabilities, external research, and innovation units to develop unique Grape King Bio functional materials or formulations in response to consumer demands and market trends. This approach aims to provide the public with health supplements at affordable prices, thereby enhancing the health and well-being of the population.	
Commitments	Commitment to ensuring product safety, quality, and regulatory compliance.	
Targets	Short-term	<ul style="list-style-type: none"> ● Focus on high-perceived functional benefits such as gastrointestinal health, metabolic regulation, and sleep and stress support in response to rapidly evolving market demands, and incorporate quantifiable indicators and consumer-friendly claims to accelerate commercialization and sales conversion. ● Concentrate on the mass production development and scientific validation of Taiwanese AKK isolated strains to capitalize on growing overseas demand for next-generation probiotics (NGP), particularly in the early-stage Asian market. ● Plan to develop 2-4 products for prevention and mitigation of various health problems faced by the public as part of our mission to safeguard public health.
	Mid-term	<ul style="list-style-type: none"> ● According to a survey by the National Development Council, Taiwan is expected to become a super-aged society by 2025. We strive to help the elderly enjoy lifestyles of health and sustainability every day by developing products targeting common diseases among them, such as Alzheimer's disease, Parkinson's disease, or sarcopenia. ● Address health issues caused by the gap between haves and have-nots by designing affordable health supplements to enable people to maintain their health at an economical price. ● Prioritize systemic health benefits, such as the gut-metabolism-immunity and muscle and body composition management, and establish market differentiation through clinical trials and global regulatory compliance to support cross-category product applications and international expansion.
	Long-term	Continuously develop products aimed at current health needs of local consumers.
Responsibilities	External responsible authorities: Taiwan Food and Drug Administration, Taoyuan Department of Public Health	
Resources	In 2025, our Biotech Research Institute newly hired 1 employee with a graduate degree; the Innovation and Research Center newly hired 5 employees with a graduate degree.	
Specific performance	<p>Developed and planned several new health products at affordable prices to help the public prevent and mitigate health-related issues. Awards:</p> <ol style="list-style-type: none"> 1. Honored with the Outstanding Company of the Year at the Taiwan BIO Awards from the Taiwan Bio Industry Organization. 2. Kang Er Dong Pro & Prebiotics was honored with the Innovation of the Year at the Taiwan BIO Awards from the Taiwan Bio Industry Organization. 3. Grape King Hericium erinaceus mycelium powder won Innovation Award (Applied Biotechnology Group), Taipei Biotech Awards Bronze Award. 4. Probiotics King Flagship EX400 won TALAB Innovative Product Award - Superior Award. 5. Functional Lactobacillus Plantarum GKM3® won the 21st National Innovation Award - Enterprise Innovation Category. 6. Hericium Erinaceus mycelium powder was awarded a Bronze medal of National Biotechnology and Medical Care Quality Award - Nutritional Health Food Category/Special Functional Health Ingredients Group. 7. Continued to extend the efficacy of key materials such as Lactic acid bacteria, Fungal alternative protein material, Hericium Erinaceus, Hirsutella sinensis, and others. 	

Grape King Bio continues contributing to society and the environment through product development. We hope that every one of our products can be provided to the market at affordable prices to bring nutritional value to our consumers. We also continue to improve our product packaging. At present many of our products use lightweight packaging materials to reduce resource consumption. Currently, we have implemented a bottle recycling program for more than 30 products. Recycled bottles are transferred to waste treatment companies for decomposition into pellets for further use. We hope that development of sustainable products can help Grape King Bio shoulder its brand responsibilities and provide better products to our consumers.

Grape King Bio is committed to animal-friendly testing policies and we strive to reduce our number of animal experiments. At present, the majority of our experiments are conducted through cell testing for the purpose of obtaining reliable data, and we work to avoid testing on live animals within the scope of regulatory compliance to reduce the discomfort and pain suffered by animals. We hope that these actions enable us to co-exist with the earth as well as reduce emotional burdens for animal lovers when buying our products.

Additionally, we care about the health of vulnerable groups and have established a Tourist Factory in Taoyuan to give back to the community and the public. We provide affordable products so that those in need can purchase Grape King Bio health products at economical prices.



2.3.1 Product Nutrition

The nutrients contained in Grape King Bio products have all been designed according to product positioning and customer requirements. The following are some examples of our most popular products:

Product	Comebest Range	PowerBOMB Energy Drink	Probiotics King (Granule)	Sliim Probiotics King	Deluxe Antrodia King	Marigold Lutein Powder	Kombucha
Product Image							
Target Customers	Blue-collar workers, white-collar workers	Students, white-collar workers	All age groups	Weight loss group	Liver protection, blood pressure regulation group	Students, Office workers	Student group, office workers
Nutrients	Inositol, taurine, caffeine, B vitamins, amino acids, minerals	Taurine, caffeine, inositol, Vitamin C, B vitamins	Probiotics, prebiotics, pineapple enzyme	GKM probiotics	Antrodia camphorata mycelium	Aristotelia chilensis extract, marigold extract, freeze-dried lactic acid bacteria, red algae extract	Kombucha fermentation liquid, pineapple enzyme, lactic acid bacteria fermentation filtrate
Effects	Boosts energy, nutrient supplementation	Boosts energy, nutrient supplementation	Promote bowel regularity and boost metabolism	Not easy to form body fat	Liver protection, blood pressure regulation	Eye care for bright, comfortable, vision	Promote bowel regularity and boost metabolism

Grape King Bio has taken into account the health conditions of the product user. This year, we completed the development of sugar-reduced beverages by optimizing formulations to lower sugar content while maintaining both flavor and functionality. Products like the Kombucha Double Fiber Drink and the Marigold Lutein Essence Jelly have been optimized and upgraded with a low-sugar formula. Looking ahead to next year, we plan to further develop sugar-free beverage products and concurrently evaluate the feasibility of sweetener-free formulations. This initiative aims to address the market demand for beverage options with "lower burden and fewer additives," aligning with the growing health awareness among the public. For the "low-sodium/reduced-sodium" issue that is frequently highlighted in public health discussions, such concerns primarily arise from the health risks associated with the high sodium content commonly found in processed foods or ready-to-eat products.

Our products are functional health foods, and their formulation design is centered on active ingredients and nutritional supplementation. Sodium is not added during the production process for seasoning or preservation purposes; therefore, our products inherently do not involve issues related to high sodium intake.

By contrast, we focus our R&D resources on health issues that are more closely aligned with the nature of health foods, such as gut health, sleep management, nutrient supplementation, and overall physiological function regulation. From the source, formulations are designed to be streamlined, necessary, and compliant with safety and regulatory requirements. This product strategy is based on an assessment of differences in product categories and their substantive health impacts, aiming to respond to consumer needs in a more appropriate and effective manner.

Furthermore, in line with the current international trend toward the snackification of health food, we are developing various types of snacks, drinks, and brewing bags enriched with functional ingredients. The aim is to provide health support while people are enjoying snacks. Products currently under development include functional jellies, functional gummies, and other functional snacks.

2.3.2 Green Product Packaging Design

Grape King Bio has long been committed to using lightweight packaging made with environmentally friendly materials that help to reduce environmental damage.

1. FSC Paper Materials

Super Sliim Turmeric Complex Max, UVACO foil package series of products and OEM T6 products have used Forest Stewardship Council (FSC™) certified green pulp for packaging production. The FSC-certified products mentioned above account for 33% of the total procurement value of all paper and aluminum foil packaging products purchased by Grape King Bio Ltd. This ensures that the paper source comes from legally and correctly managed forests, thus avoiding over-deforestation. Our pulp usage reduced by approximately 15%.

2. Soy Ink Printing

Super Sliim Turmeric Complex Max uses soy ink printing, which reduces fossil fuel consumption, volatile organic compound (VOCs) emissions and air pollution. Soy is a renewable plant resource. Planting soy helps maintain carbon balance and protects the soil. Soy has excellent biodegradability, can quickly decompose in the natural environment, and reduces pollution to soil and water sources, and reduces pressure on landfills.

3. Plastic Reduction Action

Evaluations are being made for PET bottle lightweighting to decrease plastic use. The plan is to reduce plastic by 29% per bottle. We have reduced the use of disposable plastics in Grape King capsule products. Plastic bottle consumption decreased by approximately 20% compared to the previous year, effectively lowering resource consumption and environmental impact.

4. Development of Eco-Friendly Alternative Packaging to Aluminum Foil

In response to the limitations of conventional aluminum foil packaging in terms of recyclability and environmental impact, we have invested in the development of a new eco-friendly alternative packaging material. By eliminating the aluminum foil layer and replacing it with high-polymer materials to achieve the required functionality, we are able to maintain barrier performance and product stability. This approach avoids the use of organic solvents, thereby reducing the risk of residual organic substances and enhancing both packaging safety and environmental friendliness.

5. Introduction of Eco-Friendly Desiccants

In terms of auxiliary packaging materials, we have promoted the development and adoption of eco-friendly desiccants, replacing traditional chemical desiccants with natural bentonite. While maintaining the necessary moisture-absorption efficacy, this initiative enhances the natural composition and ease of disposal of the materials, reduces potential impacts on the environment and end users, and strengthens the overall sustainability performance of the packaging system.

6. Development of Plastic-Free Sealing Labels

We have also advanced the design and application of plastic-free sealing labels. Through material selection and structural adjustments, plastic-related components have been eliminated. Without compromising packaging integrity, ease of use, or quality stability, this initiative tangibly supports our plastic reduction efforts and aligns with the growing trend toward eco-friendly and sustainable packaging.

Percentage of Plastic Packaging by Weight in 2025

	Indicators	Metrics	2025
A.	Total weight of all plastic packaging	tonnes	44.68
B.	Percentage of recyclable plastic packaging	% of the total weight	0.00045%
C.	Percentage of compostable plastic packaging	% of the total weight	0%
D.	Percentage of recycled content within the plastic packaging	% of the total weight	0%

Percentage of Packaging Materials by Weight in 2025

Packaging Materials	Total purchased weight (metrics tonnes)	Recycled Material percentage (% of total purchased weight)	Certified Material percentage (% of total purchased weight)
Wood/Paper fiber packing	2,338.49	0%	0%
Metal (e.g. aluminum or steel) packaging	11.54	0%	0%
Glass packaging	0.15	0%	0%

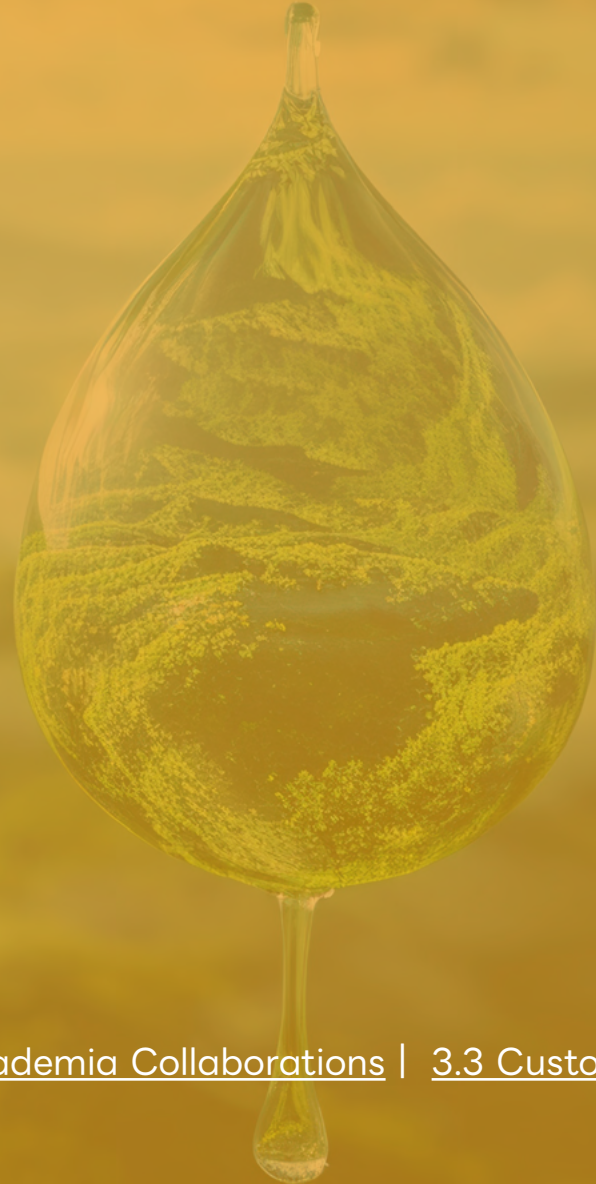




GRAPE KING BIO

CH3 Innovation and R&D

[Sustainability Targets](#) | [3.1 Innovation Management and Patents](#) | [3.2 Industry-Academia Collaborations](#) | [3.3 Customer Service](#)



Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Material innovation and product nutrition	Customer Services	Brand Marketing
Progress achieved in 2025	<ol style="list-style-type: none"> Annual publication number: 21 > 20 Annual number of patent applications: 31 > 20; number of patent applications: 21 > 20 	<ol style="list-style-type: none"> Telephone customer service satisfaction rate is higher than 95% The new comprehensive customer database (CDP) has been built, imported and enabled in 2024. GKB Go-Health introduced ESG circular boxes 	<ol style="list-style-type: none"> All own-brand marketing plans were completed as scheduled. Complete the first phase of internal ESG core value promotion. Complete the ESG image video, which will be used in subsequent community and VIP visits.
Short-term Targets for 2026-2027	<ol style="list-style-type: none"> Focus on high-perceived functional benefits such as gastrointestinal health, metabolic regulation, and sleep and stress support in response to rapidly evolving market demands, and incorporate quantifiable indicators and consumer-friendly claims to accelerate commercialization and sales conversion. Concentrate on the mass production development and scientific validation of Taiwanese AKK isolated strains to capitalize on growing overseas demand for next-generation probiotics (NGP), particularly in the early-stage Asian market. The Bioengineering Center and Innovation Research Center are expected to submit over 25 patent applications in 2026 related to material functionality applications and corresponding product development strategies. 	<ol style="list-style-type: none"> Elevate employee professional competencies by conducting product refresher training courses led by professional nutritionists to enhance product expertise and by requiring our customer service staff to participate in training organized by professional institutes each year and obtain related certificates. Establish the database for customer frequently asked questions and complaint-handling procedures to ensure that issues are resolved promptly and accurately, thereby improving service efficiency and customer satisfaction. Ensure seamless and high-quality service workflows by continuously tracking customer satisfaction indicators, focusing on key issues for feedback-driven improvements and effectiveness reviews, with the core objective of achieving "Complete Satisfaction." Advance digital services and sustainability by leveraging the Customer Data Platform (CDP) for data analysis and management while actively implementing ESG strategies to promote sustainable growth. 	<ol style="list-style-type: none"> Keep striving to be "A health expert for the entire family" by providing the public with healthy and safe products, and consistently promoting our image. Continue to strengthen awareness of health food and energy drinks for younger groups. Brand Refresh Plan: packaging upgrade, online store upgrade. Clearly demonstrating our ESG commitment
Mid-term Targets for 2028-2029	<ol style="list-style-type: none"> Prioritize systemic health benefits, such as gut-metabolism-immunity and muscle and body composition management, and establish market differentiation through clinical trials and global regulatory compliance to support cross-category product applications and international expansion. Establish specifications for new plant-based medicines and conduct preclinical animal trials in support of Phase II clinical trials, gradually strengthening our ability to become a sophisticated API manufacturer. Analyze current major health trends and form cross-industry alliances where necessary to design products for specific groups and health needs Develop formulations and products that adhere to environmental protection and sustainability concepts. 	<ol style="list-style-type: none"> Continually conduct product refresher training courses led by professional nutritionists to enhance product expertise. Continuously optimize a database of frequently asked questions related to customer quality to ensure consistency and enhance customer trust in our quality. Optimize data integration and analysis to enhance customer service response efficiency and create an intelligent service experience, while implementing ESG strategies to achieve sustainable development goals. 	<ol style="list-style-type: none"> Strengthen mechanisms related to an OEM brand and use relevant promotion materials to expand our reach into international markets beginning with ODM/OEM services. We may also expand into other markets using our own private label brands. Establish a promotional policy and brand image focused on responsible advertising, sales, and accountability labeling in response to the ESG trend.
Long-term Targets for 2030 and beyond	<ol style="list-style-type: none"> Focus on mechanism-oriented functionalities such as healthy aging, cellular energy, and precision gut regulation, and integrate biomarkers as efficacy validation indicators to develop high-barrier functional ingredients and extend their applications to beauty and skincare, ultimately building long-term, science-based brand value. Continue to track food and health industry trends, and form cross-industry alliances with local companies where necessary to develop formulations and products with unique features that comply with the needs of specific groups while adhering to environmental protection and sustainability concepts. 	<p>The customer service team adopts a proactive service strategy to deliver professional and comprehensive support that covers the ordering system, product explanations, health knowledge sharing, and lifestyle recommendations. This approach not only "solves problems" but further "creates value," significantly enhancing the brand's professionalism and customer-centric image.</p>	<p>Form alliances with overseas and local brands, or further strengthen our corporate advantages through acquisitions as we work to become an international brand.</p>
Corresponding SDGs	 		

3.1 Innovation Management and Patents

General manager
of Biotech Research
Institute
Jin-Chu Chen



Material R&D at our Biotech Research Institute incorporates cutting-edge technologies and collaborations with experts. Our products have achieved successes both at home and overseas, and we hope to enhance the health of the public.

Director of Biotech
Research Institute
Yen-Lien Chen



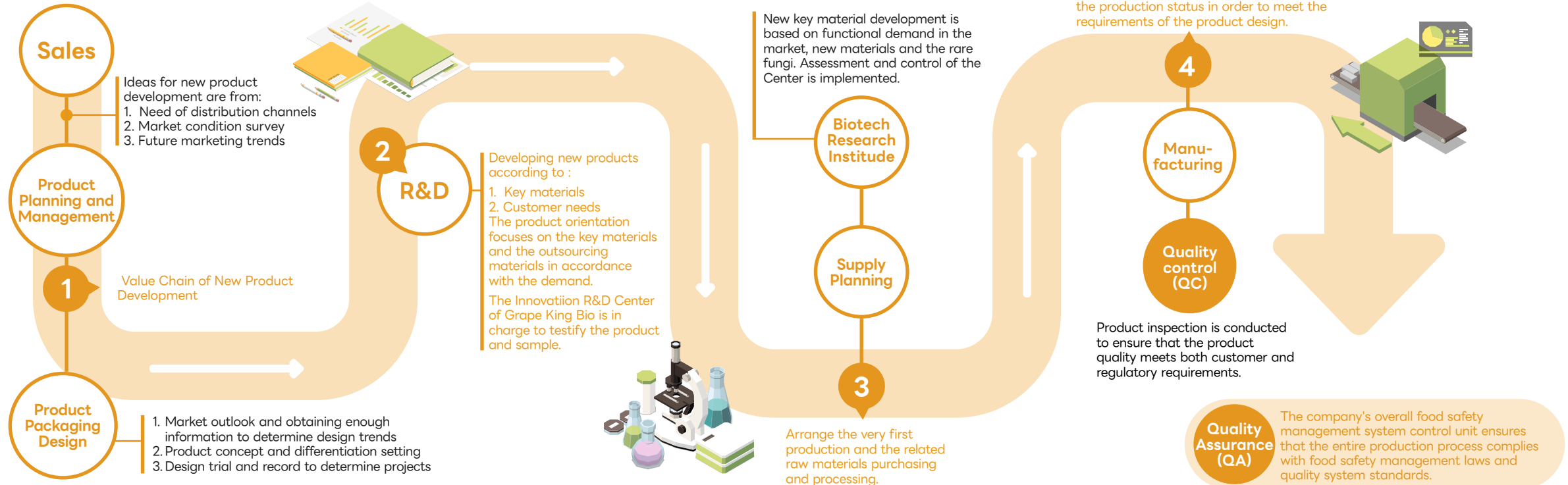
Grape King Bio's fungal fermentation technology serves as an industrial benchmark. We will continue to develop new technologies to meet the future needs of society.

Vice Director of
Innovation and
Research Center
Ya-Ling Liu



Product Innovation and Sustainability

Innovation and R&D Key issues : Innovation and R&D



Management Approach	Key issue-Innovation and R&D	
Policies	Combine core capabilities, external research, and innovation units to develop unique Grape King Bio functional materials or formulations in response to consumer demands and market trends.	
Commitments	We strive to ensure product safety and legal compliance while developing products for appropriate target groups.	
Targets	Short-term	<ul style="list-style-type: none"> ● Focus on high-perceived functional benefits such as gastrointestinal health, metabolic regulation, and sleep and stress support in response to rapidly evolving market demands, and incorporate quantifiable indicators and consumer-friendly claims to accelerate commercialization and sales conversion. ● Concentrate on the mass production development and scientific validation of Taiwanese AKK isolated strains to capitalize on growing overseas demand for next-generation probiotics (NGP), particularly in the early-stage Asian market. ● The Bioengineering Center and Innovation Research Center are expected to submit over 25 patent applications in 2026 related to material functionality applications and corresponding product development strategies.
	Mid-term	<ul style="list-style-type: none"> ● Prioritize systemic health benefits, such as gut-metabolism-immunity and muscle and body composition management, and establish market differentiation through clinical trials and global regulatory compliance to support cross-category product applications and international expansion. ● Establish specifications for new plant-based medicines and conduct preclinical animal trials in support of Phase II clinical trials, gradually strengthening our ability to become a sophisticated API manufacturer. ● Analyze current major health trends and form cross-industry alliances where necessary to design products for specific groups and health needs ● Develop formulations and products that adhere to environmental protection and sustainability concepts.
	Long-term	<ul style="list-style-type: none"> ● Focus on mechanism-oriented functionalities such as healthy aging, cellular energy, and precision gut regulation, and integrate biomarkers as efficacy validation indicators to develop high-barrier functional ingredients and extend their applications to beauty and skincare, ultimately building long-term, science-based brand value. ● Continue to track food and health industry trends, and form cross-industry alliances with local companies where necessary to develop formulations and products with unique features that comply with the needs of specific groups while adhering to environmental protection and sustainability concepts.
Responsibilities	External responsible unit: Food and Drug Administration of the Ministry of Health and Welfare, Department of Health of Taoyuan City Government	
Resources	<ul style="list-style-type: none"> ● In 2025, our IBiotech Research Institute newly hired 1 employee with a Master's degree. ● In 2025, our Innovation and Research Center recruited 5 new members with a Master's degree. 	

Management Approach	Key issue-Innovation and R&D	
Specific performance	<ul style="list-style-type: none"> ✓ Received 24 gold medals, 3 silver medals, 1 bronze medal and 10 special awards at the International Invention Awards ✓ Received "Outstanding Innovation Award" at the 9th National Industrial Innovation Awards by the Ministry of Economic Affairs. ✓ Honored with the "Innovation Elite Award" at the 9th National Industrial Innovation Awards by the Ministry of Economic Affairs. ✓ Received National Sustainable Development Award ✓ Honored with the Outstanding Company of the Year at the Taiwan BIO Awards from the Taiwan Bio Industry Organization. ✓ 【KNR Probiotic Balls Granules】 Awarded the Outstanding Biotechnology Industry – Annual Innovation Award by the Taiwan Bio Industry Development Association. ✓ 【Hericium erinaceus Mycelium Powder】 Recipient of the Innovation Technology Award (Bronze Medal) in the Applied Biotechnology Category at the Taipei Biotechnology Awards. ✓ 【Probiotic King Flagship EX400】 Awarded the Outstanding Innovation Product – Excellence Award by the Lactic Acid Bacteria Association. ✓ 【Functional Lactobacillus plantarum GKM3®】 Winner of the 21st National Innovation Award – Enterprise Innovation Category ✓ 【Lion's Mane Mycelium Fermented Liquid Powder】 Awarded the Bronze Prize at the National Biotechnology and Medical Quality Awards, Nutritional Health Food Category / Special Functional Health Ingredient Group. ✓ Continued to extend the efficacy of key materials such as Lactic acid bacteria, Fungal alternative protein material, Hericium erinaceus, Hirsutella sinensis, and others 	

Continued development and innovation is an important component of sustainable management. Grape King Bio is committed to innovation and development of different products and services, and we continue to invest our resources and efforts. Development and applications at our Biotech Research Institute and Innovation and Research Center are conducted in tandem with domestic and foreign institutes. We developed a variety of products and components to attract collaboration with other associations and have submitted applications for multiple patents, showcasing our great achievements. Grape King Bio invested NT\$274,655 thousand dollars in innovation and R&D in 2025.

Innovative Research and Development Information	Unit	2023	2024	2025
R&D Expense	NT\$ Thousand	289,545	291,906	274,655
R&D Full-time employees	Full-time employees	123	147	144
Percentage of R&D Expense to Sales	Percentage	3%	3%	3%

R&D Award Highlights for 2025

Invention awards received in 2025			
	Event	Patents	Award
1	International Invention Fair of the Middle East	Antrodia cinnamomea mycelia ferments for improving nonalcoholic steatohepatitis, preparation methods and use thereof	Gold medal
2		Complex probiotic composition for improving exercise performance of subject with low intrinsic aerobic exercise capacity and use thereof	Silver medal / special award
3	Russian Archimedes International Invention Exhibition	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Gold medal / special award
4		Lactobacillus plantarum, fermented product, method of manufacturing the same, composition including the same and its use for manufacturing composition of enhancing sperm quality under a heat stress	Gold medal
5	Malaysia Technology Expo	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Silver medal / special award
6		Lactobacillus fermentum GKF3, composition comprising the strain and method for improving psychotaxia using the same	Gold medal / special award
7	International Invention, Innovation & Technology Exhibition (ITEX) in Malaysia	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Gold medal/ special award
8		External composition for wound healing containing lactobacillus fermentation product and method for promoting wound healing using the same	Gold medal
9	European Exhibition of Creativity and Innovation	Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Gold medal / special award
10		Lactobacillus plantarum, fermented product, method of manufacturing the same, composition including the same and its use for manufacturing composition of enhancing sperm quality under a heat stress	Gold medal / special award
11	World Genius Convention and Education Expo in Tokyo	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Gold medal
12		Method for improving sarcopenia by using phellinus linteus	Gold medal / special award

13	Geneva International Exhibition of Inventions	Use of Hericium erinaceus mycelia active substance for preventing or curing retinopathy	Gold medal / special award
14		Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Bronze medal / special award
15	International Invention & Innovation Expo in Shanghai	Use of Hericium erinaceus mycelia active substance for repairing optic nerve	Gold medal
16		A Lactobacillus plantarum, composition, culturing method and use of elimination of body fat, reduction of hepatomegaly and/or anti-inflammatory	Gold medal
17		Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Gold medal
18	World Invention and Innovation Contest in Korea (WiC)	Antrodia cinnamomea mycelia ferments for improving nonalcoholic steatohepatitis, preparation methods and use thereof	Gold medal
19		Use of pediococcus acidilactici GKA4 in preparation of composition for preventing or treating renal dysfunction	Gold medal / special award
20		Composition for inhibiting peri-implantitis and use thereof	Gold medal
21	International Innovation and Invention Competition (IIIC)	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Gold medal
22		Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Gold medal
23		An active substance for the treatment of dementia, its preparation methods, pharmaceutical combination comprising thereof, and the preparation methods of the pharmaceutical combination	Gold medal
24	Silicon Valley International Invention Festival	Antrodia cinnamomea mycelia ferments for improving nonalcoholic steatohepatitis, preparation methods and use thereof	Gold medal
25		Use of Phellinus linteus for preparing composition of improving sarcopenia	Silver medal / special award
26		Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Gold medal
27	Hong Kong International Invention and Design Competition (IIDC)	Use of Clostridium butyricum GKB7 for the manufacture of composition subjecting to subject for treating osteoarthritis and degenerative joint disease	Gold medal
28		Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Gold medal

Note: More details about awards, please refer to Awards paragraph.

3.1.1 Sustained Growth of Material Development Capabilities

1. Grape King Biotech Research Institute (Longtan Branch)

Our Bioengineering Center was established in 1991 and was upgraded to a "Biotech Research Institute" in 2019 with an investment of NT\$1.6 billion. The Biotech Research Institute is responsible for developing materials and product production. In terms of R&D, the Biotech Research Institute is responsible for developing and applying our self-developed materials (key components) and actively collaborates with domestic academic and research institutes to develop products, verify product efficacy, and improve processes so as to establish core technologies for our company.

Our domestic and overseas collaboration projects and patents obtained in 2025 include:

- There are around 25 industry-academia collaboration projects with the Ministry of Science and Technology, the Council of Agriculture, the Ministry of Education, and various colleges and universities, bringing the total to 250 projects.
- We currently hold 245 patents; we applied for 31 patents in 2025 and received approval for 21.

Patents received in 2025

	Title of Patent	Country	Patent number
1	Granular structure with active compound of organic acids and method for preparing the same	Taiwan	I868553
2	Use of Lactobacillus fermentum GKF3 in manufacturing wound external composition for facilitating skin wound healing and anti-oxidation	Taiwan	I869314
3	Complex probiotic composition and its use for improving athletic performance in individuals with congenital poor aerobic fitness	Japan	7619998
4	Use of Lactobacillus fermentum GKF3 for preparing oral composition of reducing tobacco addiction	Singapore	10202114093Y
5	Preparation and application of Phellinus Linteus composition for improving Irisin and brown adipose cell production	Singapore	10202114090U
6	Use of Cordyceps cicadae mycelium active substance for treating maculopathy	Singapore	10202202454Q
7	Use of Hericium erinaceus mycelium active substance for preventing or curing retinopathy	Singapore	10202202449T
8	Anti-fatigue composition containing Lactobacillus	Japan	7656681

9	Use of <i>Pediococcus acidilactici</i> GKA4 in preparation of composition for preventing or treating renal dysfunction	Malaysia	MY-207529-A
10	Use of <i>Lactobacillus</i> for preventing and alleviating NSAID-Induced gastric ulcer	Taiwan	I878748
11	Composition of <i>Pediococcus pentosaceus</i> GKP4 and its use for glycemic control	Taiwan	I879630
12	Use of <i>Lactobacillus johnsonii</i> for alleviating hyperoxia-induced lung injury	Taiwan	I881616
13	Compositions for preventing and/or improving lung tissue lesions, inflammation or pulmonary fibrosis and the uses thereof	Taiwan	I882636
14	Short-hyphae mycelium, method of manufacturing the same and composition including the same	Taiwan	I886840
15	Food composition and processed food including mycoprotein	Taiwan	I890360
16	An active substance of <i>Lactobacillus plantarum</i> GKM3, a composition comprising thereof and its use for promoting longevity	United States	Certification in Progress
17	Composition comprising extract of <i>Phellinus linteus</i> GKPI for enhancing exercise performance and reducing exercise-induced fatigue	Japan	Certification in Progress
18	Use of <i>Lactobacillus casei</i> GKC1 for preparing oral composition for reducing serum endotoxin level	Taiwan	I902553
19	Use of fermentation supernatant of lactic acid bacteria for preparing oral composition of increasing muscle amount	Taiwan	I905471
20	Anti-fatigue lactic acid bacteria composition and use thereof	Australia	Certification in Progress
21	Probiotics for reducing lactic acid accumulation	United States	Certification in Progress

Brand-new fermentation production lines were established in the Grape King Bio Park in 2024. Grape King Bio currently has six 1-ton, one 2-ton, one 3-ton, five 5-ton, one 10-ton, two 15-ton, six 20-ton, six 40-ton, and one 50-ton large-scale fermentation tanks as well as over eighty 100-liter small-scale fermentation tanks. The fermentation capacity over the whole Group has reached 506 tons, the largest capacity seen in the domestic health food manufacturing industry. We implemented automated freeze-drying processes to reduce pollution rates and maintain stable quality. Our downstream production equipment include membrane coating machines, freeze-drying machines, centrifuge machines, low temperature continuous flow drying machines, and filter press machines, which make raw materials for health foods used by Grape King Bio, UVACO, our Shanghai company, and other OEM manufacturers.

Our Biotech Research Institute has extensive experience in fungal fermentation and the largest organizational fermentation production capacity (506 tons) in Taiwan. We combined several dozen patented production technologies with exclusive materials and procured raw materials to develop unique formulations. Apart from classic products such as Ganoderma King, Antrodia King, and Probiotic King, we also developed new products such as Kombucha Double Fiber Drink, Bio Marigold Lutein Extract Jelly, Sliim Turmeric Complex EX, PowerBOMB Energy Drink, which are popular with the public.

Additionally, many of our developed products have received acclaim, including the Grape King Bio LGG Probiotics, Ganoderma King, Antrodia King, Proteck Stomaker, Ling Zhi Anti-Allergy, Golden Comebest Energy Drink, Sliim Probiotics King EX and Combest Energy Drink; these eight products have received health food permits.

2. Development and Patenting of Key Materials

Developing ingredients for health and beauty products is one of the main focuses of the R&D team at Grape King Bio. We have developed the following materials:

Cordyceps cicadae mycelium	→	Protect renal functions and prevents dry eye syndrome
Hericium erinaceus mycelium	→	Rich in Erinacine A, which can trigger the generation of nerve growth factor (NGF) in glial cells
Tiger milk mushroom (<i>Lignosus rhinoceros</i>), Malaysia's national treasure	→	Prevent asthma
Lepista nuda mycelium	→	Produces antioxidant Ergothionione

Grape King Bio continues to conduct analyses and tests regarding the efficacy of our developed materials:

- Screening of lactic acid bacteria strains for muscle gain and fat loss, aging delay, antiviral effects, fertility function improvement, addiction reduction, and depression prevention.
- Analysis of *Cordyceps cicadae* mechanisms for reducing intraocular pressure, fighting kidney damage, and alleviating allergy effects.
- Analysis and research of *Hericium erinaceus* properties for the prevention of premenstrual syndrome, neural damage regeneration, anti-inflammation functions, improvement of depression and sleep, prevention of degenerative joint diseases, and protection against brain ischemia
- Application and Promotion of Fungal Alternative Protein Materials
- Clinical Trials on osteoarthritis with *Clostridium butyricum* Material

In 2026, we researched and upgraded four major technologies, applied new technologies to R&D of new formulations, and developed different product formulations to meet various customer demands, including:

- 1 Soft capsules
- 2 Jellies
- 3 Super mixer granulation (SMG)
- 4 Fluid bed granulation

Our Biotech Research Institute also accepts OEM and ODM requests, including work on:

- 1 Fungi materials (such as Ganoderma lucidum, Agaricus blazei, Antrodia cinnamomea, Cordyceps sinensis, Coriolus versicolor, and others)
- 2 Probiotics (such as cocci, bacilli, bifidobacterium, saccharomyces, and clostridium)
- 3 Other edible microbes, enzymes, and metabolites

Note: For more information on our patents, please refer to our company website: <https://www.grapeking.com.tw/rd/patent-paper/patent>

3.1.2 Product Development and Customized Services

Along with the rise of civilization diseases, low birth rates, and other social trends, demographic structures are gradually moving to middle-aged and aged societies. Consumers are becoming more health aware, and pay more attention to food characteristics and health impacts. Therefore, nutritional content and functionality have also become relatively more important. Grape King Bio established Innovation and Research Center (IRC) and Biotech Research Institute (Longtan Factory) in 2016, gathering elites from product development, product planning, material development, quality control, and Quality Assurance Departments. The IRC uses specialized fermentation technologies developed by the Biotech Research Center and assesses differentiated ingredients and raw materials from external sources to develop unique formulations in hopes of developing delicious and functional health foods so that customers can replenish nutrients and consume ingredients with specific functions by eating health foods.

Additionally, the Grape King online store has established a customer service center which compiles consumer feedback through phone or email, big data analysis, and information from market research companies. We also receive information on market needs through our marketing channels and distributors. For example, for products currently in development, we identify appropriate product types, specifications, and marketing strategies through actual market information provided by distributors, so that our products can better align with market needs.

IRC internal R&D team and responsibilities

1. Development of brand and OEM products	4. Research on dosage forms and new technologies	7. Formulation of specifications for raw materials and finished products
2. Development of analytical methods	5. Application for health food certifications and SNQ (Symbol of National Quality) certifications	8. Product maintenance and raw material inventory management
3. Production trial runs for new products	6. Product efficacy trials (animal and human trials are outsourced) and stability trials	

1. Development of Physical Products

We launched our "new dosage form development" services in 2017. Development of new dosage forms is not limited to the production machines currently in factories, and largely include: the dropping pill category, the jelly (gel) category, the soft capsule category, the tablet (double-layer and chewable) category, and the household goods (shampoo and soap) category. Our R&D team utilizes the fermentation technologies at our Biotech Research Institute to satisfy the demands of different customer groups and nutritional needs as "A health expert for the entire family." Our products can be divided into 8 main categories. We developed a total of 266 products in 2025.

Product	Chinese Herbal Range	Health Maintenance Range	Female Beauty Range	Energy Drink Range	Special Health Care	Pet Foods	Jellies	External-use Products
Description	We use Chinese herbal formulations and our professional capabilities in fungal fermentation to develop comprehensive maintenance products for our consumers.	These products maintain normal physiological functions and help to satisfy the requirements of different age groups and nutritional needs, such as for gastrointestinal systems, bones and joints, vision, and cardiovascular health, which are all popular needs. Our lactic acid products are also suitable for customers of all ages.	All women naturally strive to be beautiful, and how to simply and quickly obtain necessary nutrients as part of a busy lifestyle is an issue that concerns all female consumers.	"Drink up ComeBest!" is a classic advertising slogan at Grape King Bio. This range of energy drinks can help to replenish energy and comes in multiple flavors.	Dietary imbalances are a part of modern lifestyles. Many people consume high-calorie foods but still feel hungry. We therefore provide nutrients that cater to customer needs, such as increasing satiety.	Grape King Bio is adapting to the vast pet market and has developed pet health, beauty, and health food products to take good care of these cuddly pets.	In response to the trend of leisure-oriented health food products, we developed functional health products in the form of convenient and enjoyable jellies, which are popular among consumers and suitable for all ages.	To meet diverse consumer preferences in the market and promote product diversification, external use products have been developed to expand the consumer base.
Product Examples	Imperial Cloud Mushroom Capsule Lion's Mane Mushroom Formula Capsules Dual Mushroom Capsules	Probiotic Powder Sachets B Complex Vitamin Tablets Fish Oil Soft Capsules	NAD Anti Aging Capsules Collagen Powder Whitening & Antioxidant Capsules	Crystal Radiance Lutein Drink Esophagus Soothing Beverage Herbal Respiratory Vitality Drink Detox & Drainage Drink	Prostate Health Capsules Sleep, Immunity & Metabolism Formula Weight Management Powder Sachets Eye Health Capsules	Probiotics for Cats' Eye & Nasal Health Probiotics for Cats and Dogs	Detox & Metabolism Support Jelly Collagen Jelly Calcium & Magnesium Jelly Kombucha Jelly Eye Health Jelly	Probiotic Dishware Cleanser Barrier Protection Serum Gentle Makeup Remover Milk
New products developed in 2025	11	85	19	51	78	3	15	4

In 2025, Grape King Bio not only conducted routine product development processes, but also developed products along two main focuses:

- ① **Technical improvements for existing products**
- ② **Proposals for new products and development of samples for new dosage forms**

In 2025, we proposed new products to maintain the momentum from the previous year, with the Innovation Research Center collaborating with the Marketing and Planning Department on product conceptualization and development. This integration allowed products to address both marketability and efficacy, catering better to the diverse needs of modern customers.

Our product developments are customized for client needs. If clients wish to develop products aligned with market needs, we fully collaborate with them on design and production. We currently do not prohibit use of GMO materials in our products, but select specific materials if requested to do so by our clients. With regard to documentation and certification, we provide raw material supplier inspection documents to prove that we use no GMO raw materials.

2. Cross-Industry Collaborations

We formed a strategic partnership with the Uni-President Group and expanded our domestic and overseas channels, officially bringing our healthy snack foods to the mass market. We utilized Uni-President's expertise in FMCG foods to refine our food safety structures and systems.

3. Online Channels

Our direct sales online platform, 'Go-Health,' provided contact-free shopping opportunities due to the pandemic. In future, we plan to provide comprehensive and professional health suggestions, gradually strengthen our relationship with our members, and work to become an all-round health care expert.

Online Service Performance over the Past Four Years	Unit	2023	2024	2025
Percentage of Online Sales to Total Revenue	TWD(%)	71%	70%	69%

4. Customized Formulation Designs and OEM Services

Apart from developing our own products, our product development team provides comprehensive ODM/OEM services and can customize products and formulations to fit client requirements. We can provide tailored and innovative formulations in a wide range of dosage forms and supply customized and innovative products to our clients. Apart from domestic channels, we have also begun to actively develop overseas markets in recent years. Our ODM/OEM services provide a variety of product formulations and packaging, including glass bottles, PKL combibloc/aluminum drinks packaging, aluminum packaging (flake, powder, and granule), capsules, and pouches (liquid formulations and jelly drinks).

5. Professional Consulting Services

Our R&D team provide professional guidance on raw materials and products based on client market plans and product needs. We also provide our clients with timely after-sales consulting service such as guidance on product health and nutritional information and guidance on relevant documentation for client health food products.

3.1.3 Digital Transformation PLM R&D Management Platform

In 2025, Grape King Bio fully implemented the Product Lifecycle Management (PLM) system to support high-quality "one-stop integrated services" and strengthen R&D governance. By integrating the BPM, SAP, and electronic approval workflows, we established a single source of truth for R&D data and enabled real-time cross-departmental collaboration. Empowered by digital transformation, we enhanced both R&D responsiveness and quality resilience. The average processing time for product quotations was reduced from 2.4 days to 1.5 days, representing a 37.5% improvement in efficiency. Additionally, the formula-to-BOM (Bill of Materials) conversion process was automated through one-click generation, reducing processing time by approximately 50% and lowering the risk of manual data entry errors, thereby ensuring a high level of development accuracy. The system also maintains a digital knowledge base of 615 formulations to support the dissemination of R&D expertise. By replacing paper-based operations with 100% electronic approval workflows, we expect to save approximately 3,800 sheets of paper annually, demonstrating our commitment to green R&D and sustainable governance.

Intelligent Operations: Integration of AI, BI, and RPA Systems

To further strengthen corporate resilience and drive data-informed decision-making, Grape King Bio actively advanced a multidimensional system integration initiative in 2025. In terms of data governance, we focused on the implementation of Business Intelligence (BI) systems to enhance decision quality through real-time data analysis and improve organizational agility. Concurrently, Robotic Process Automation (RPA) was introduced to optimize standardized workflows across administrative and production functions, while Artificial Intelligence (AI) applications were adopted to promote intelligent cross-departmental collaboration and progressively improve overall operational efficiency. Looking ahead to the medium to long term, we plan to establish a dedicated AI database aimed at building an intelligence-driven digital transformation engine. This initiative is expected to continuously accelerate R&D innovation and strengthen our competitive advantage in the next generation of industry development.

Smart Manufacturing: Integrated Applications of MES and AIoT

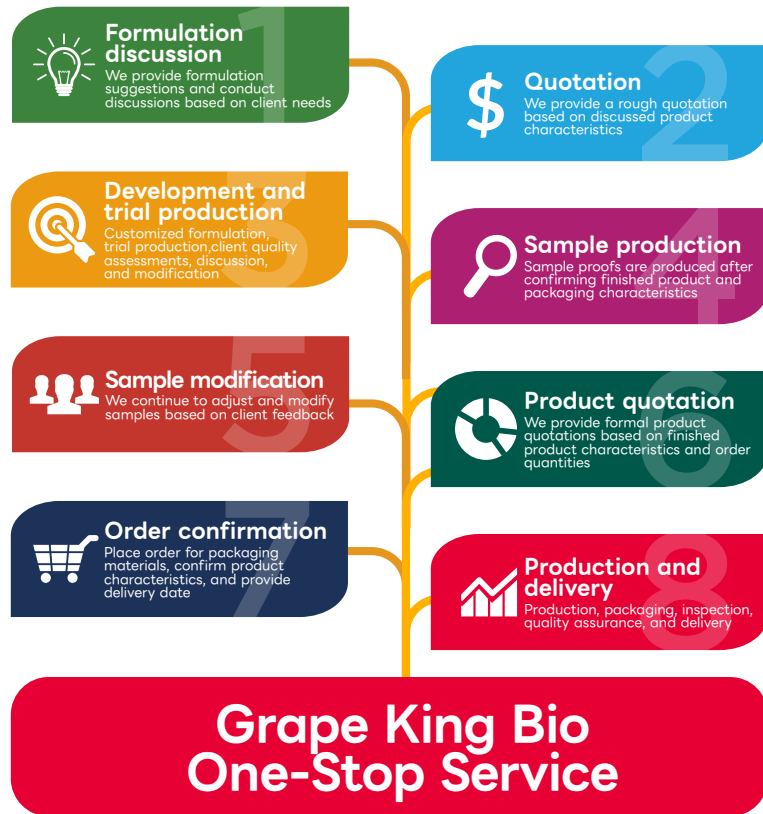
To deepen production governance and enhance manufacturing performance, Grape King Bio officially implemented the Manufacturing Execution System (MES) in 2025 and completed our seamless integration with the ERP system, enabling the digitalization and real-time monitoring of production information across factories. Through digital transformation, we successfully connected 173 pieces of equipment across three factories and the supply chain, increasing the overall equipment connectivity rate to 85% and establishing a solid data management foundation for future AI-driven predictive maintenance. In terms of quality management and operating performance, the deployment of MES visualization modules increased process data visibility by 27%, enabling management to monitor production line dynamics in real time and improve decision-making efficiency. At the same time, the introduction of Automated Optical Inspection (AOI) technology has reduced the risk of manual misjudgment, resulting in an average increase in product yield of approximately 3.8%. In addition, through the integrated monitoring of IoT and MES systems and the digitalization of downtime tracking, equipment utilization across our two targeted production lines increased by 36%, effectively optimizing production efficiency and reducing idle time.

Industrial Co-Prosperity: Smart and Low-Carbon Transformation through the "Large Enterprises Supporting SMEs" Program

Grape King Bio actively supports national sustainable development policies and leverages our industry leadership through the "Large Enterprises Supporting SMEs" program to guide supply chain partners in advancing both digital and low-carbon upgrades. This program has successfully assisted our partners in establishing IoT-based equipment connectivity and visualization monitoring mechanisms, effectively accelerating feedback and response efficiency across the supply chain. In terms of low-carbon management, we have established a plant management platform at our Pingzhen Factory and introduced monitoring and analysis modules for electricity, water, and gas consumption. This not only enhances the transparency of energy use but also lays the foundation for energy efficiency management, supporting subsequent AI-enabled predictive energy-saving applications and carbon inventory mechanisms. By combining indicator verification support from Tamkang University and technical integration by Chroma ATE Inc., the program has built a smart manufacturing platform with in-house development capabilities. This demonstrates our achievements in integrating industry-academia resources to co-create a model for industrial digital transformation.

One-Stop Service Platform

Grape King Bio has established a one-stop service OEM platform which provides integrated services from importing of upstream patented raw materials, cross-category production lines, and back-end packaging of finished products. We provide OEM services for many products such as health foods, beauty drinks, functional drinks, and PKL aluminum foil-packaged beverages.



3.2 Industry-Academia Collaborations

We work closely with schools. In terms of professional technologies, we have a long development history and advanced technologies, making us a key target for industry-academia collaborations. We continue to build connections and work on projects with schools, participate in various speeches and academic presentations, and also provide product testing services.

Over the past three years, our factories have hosted 93 visits for 3,463 people. We hope our efforts can bridge industrial-academic technological gaps, develop innovative technologies, and cultivate key talents for the future.

1. Invested in industry-academia research collaborations, working with colleges and universities

Grape King Bio actively promotes industry-academia collaborations and links new products with professional research of professors from universities and colleges around Taiwan so as to enhance our R&D momentum, verify product efficacy, speed industrial upgrading, and accelerate commercialization and marketization of university research.

Grape King Bio, in collaboration with the Food Industry Research and Development Institute, has achieved a key breakthrough in Taiwan's next-generation probiotics (NGP) research and development. We successfully isolated a strain of Akkermansia muciniphila (AKK), commonly known as the "skinny bacterium," from the gut microbiota of healthy Taiwanese adults. By overcoming major technical bottlenecks in fermentation, we officially completed our mass production plan using a 5-ton large-scale fermentation tank.

AKK has attracted global attention for its efficacies in metabolic regulation, alleviation of gut inflammation, and mucosal repair. However, due to its "obligate anaerobic" nature, scaling up production has long been one of the most significant challenges for the industry. The success of 5-ton-scale mass production signifies that Taiwan has established a complete supply chain spanning strain screening, precision fermentation, and large-scale production. Going forward, the technology is expected to be translated into high-value health products for metabolic regulation and weight management support.

2. Obtained biotech industry projects

Grape King Bio has made great contributions in furthering development of the national biotechnology industry. The Executive Yuan Ministry of Economic Affairs guides the industry by accepting applications for several large-scale projects each year. Over the past ten years, Grape King Bio has applied for and completed a total of 11 projects, working with many science and technology colleges to jointly develop many new products and conduct efficacy tests. Total investments amounted to NT\$146 million, and our projects have yielded fruitful results. In addition to supporting the Ministry of Education's talent training programs, we also provide internship opportunities and industry teachers who lecture and serve as visiting directors for various schools. We review various projects for the Ministry of Science and Technology, were invited to present speeches and serve as an evaluation committee member for the Ministry of Economic Affairs, actively supporting these governmental institutes and promoting industry-academia-government exchanges and collaborations.

3. Academic speeches and academic works

The R&D Department at Grape King Bio has been invited to speak at industrial, government, and academic institutes. We have provided lectures at more than 100 college departments to share and exchange our more than 20 years of experiences relating to biotechnology and industry development. Over the past three years, we were invited to present 130 lectures at colleges and universities, participated in oral examinations of more than 100 graduate and doctoral dissertations, participated in curriculum planning or departmental development of more than 10 university departments, and evaluated more than 10 university departments. We also publish our research results in journals or at conferences. In 2025, we published 20 journal papers, 32 conference papers, and 29 oral presentation.

In 2025, our colleagues were invited to deliver presentations at numerous major domestic and international conferences. These included the Taiwan Microbiota Consortium, the 15th Asian Conference on Lactic Acid Bacteria, the International Conference of Biotechnology and Biochemical Engineering Society of Taiwan, the Taiwan-Thailand Industrial Collaboration Summit, the Taiwan-Indonesia Industrial Collaboration Forum, the Taiwan-Japan Health Food Supply Chain Cooperation Business Meeting, the Thailand Plant Extract Innovation Seminar, the TQF Taiwan Food Industry Business Delegation to Japan, Food Development Exhibition in Japan, and ENFF in Belgium. During these events, we presented our latest R&D achievements in functional fermentation materials, such as mycoprotein and next-generation probiotics. These presentations received strong interest and positive feedback from academic researchers and global buyers alike.

4. Provided product testing services

We are renowned for our fermentation technologies, and have 89 fermentation tanks in our factories. Apart from supplying key raw materials, we also provide fermentation testing and commercial production platform services to external academic and industrial institutes, which enable us to study different microorganisms, strengthen our research, and build our expertise while assessing appropriate materials for technological transfers. We work with more than 20 college departments, accelerate industry-academia collaborations, and speed industrialization and mass production of academic achievements to enhance our international competitiveness.



3.3 Customer Service

General manager of Business Division and Shanghai subsidiary
Yuan-Tsung Lin



Customer service is an important element for building good relationships with customers. We listen to customer feedback and take action to improve our products and services.

Management Approach	Key issue-Customer service	
Policies	As our customer numbers continue to grow, we strengthen the effectiveness of customer relationship management through data analysis, system support, and personnel training. By accurately identifying customer needs, we deliver personalized, professional health services. This approach elevates the quality of customer engagement and builds brand trust, ultimately reinforcing customer loyalty and satisfaction.	
Commitments	Deliver a highly satisfactory and recommendable customer service experience by centering on attentive service and standardized resolution protocols, while prioritizing trust-building, relationship management, and effective issue resolution.	
Targets	Short-term	<ol style="list-style-type: none"> 1. Conduct product refresher training courses led by professional nutritionists to enhance product expertise, and require our customer service staff to participate in training organized by professional institutes each year and obtain related certificates. 2. Establish a database for frequently asked customer questions and complaint handling procedures to ensure issues are resolved promptly and accurately, thereby improving service efficiency and customer satisfaction. 3. Ensure smooth and high quality service processes by regularly reviewing customer complaint cases. Continuously optimize procedures to reduce the complaint rate, with the core objective of increasing the level of "complete satisfaction." 4. Optimize Customer Data Platform (CDP) analytics and implement ESG strategies to advance sustainable development.
	Mid-term	<ol style="list-style-type: none"> 1. Continuously provide retraining for personnel to enhance product expertise. Apply the acquired knowledge to optimize actual customer service response processes and communication scripts, thereby improving overall service quality and customer satisfaction. 2. Continuously optimize the database of frequently asked questions related to customer service quality to ensure consistency and further enhance customer trust in product and service quality. 3. Optimize data integration and analysis to improve customer service efficiency, create an intelligent service experience, and deeply implement ESG strategies to advance sustainable development goals.
	Long-term	The customer service team adopts a proactive service strategy to deliver professional and comprehensive support that covers the ordering system, product explanations, health knowledge sharing, and lifestyle recommendations. This approach not only "solves problems" but further "creates value," significantly enhancing the brand's professionalism and customer-centric image.
Responsibilities	Related internal collaboration units: Legal Department, Quality Assurance Department, Marketing Section, and Finished Products Section.	
Resources	Allocated human resources to cultivate customer service expertise (including external customer service training courses and internal product refresher courses) and leveraged our CDP system as the core tool for customer and service quality management. Our systems comprehensively record customer journeys, customer contacts, and service quality indicators, integrating AI-driven analysis and optimization mechanisms to enhance customer service experiences and satisfaction.	
Specific performance	<ul style="list-style-type: none"> ● Leveraged CDP analytics to track customer interaction histories while continuously updating customer frequently asked questions and complaint-handling standard operating procedures to ensure timely and accurate information. These efforts effectively improved resolution efficiency and built customer trust, ultimately driving brand repurchase rates. ● Service quality has remained stable, and customer complaints declined by more than 60% between 2022 and 2025, demonstrating the effectiveness of our improvement measures. Through issue tracking and feedback mechanisms, the complaint rate has been effectively reduced. Our service processes have now entered a stable optimization phase in which service quality will continue to be strengthened to enhance the overall customer experience. ● All customer service staff have completed internal product refresher training and obtained certificates from external customer service programs to further enhance their expertise. ● We implemented and promoted recycled boxes in the Grape King online store, with usage reaching 9.2% in 2025; our subsidiary, UVACO also supported the circular cardboard box initiative by recovering 640 boxes and donating 150 boxes, totaling 790 boxes. These efforts have effectively raised consumer awareness and engagement in eco-friendly packaging, further reinforcing their alignment with our brand's sustainability philosophy and ESG initiatives. 	

3.3.1 Innovative Marketing Strategies

In 2025, amid global uncertainties and the impacts of extreme climate events, the overall consumer market faced unprecedented challenges. In this era of uncertainty, consumers seek not merely health but also a sense of "stability" and "peace of mind." Backed by our robust foundation in R&D technology and key raw materials, Grape King Bio's flagship products have continued to demonstrate resilient performance. Looking ahead, we remain committed to leveraging innovative thinking and cutting-edge technology to co-create a healthier lifestyle for all.

1.Showcasing Classic Brands through Trending New Products

In 2025, our classic brand Comebest series continued to strengthen the market presence of its trending new product, "Comebest 200P EX Drink." By appointing the iconic duo Power Station as our new brand ambassadors, we leveraged their strong local appeal to promote this innovative offering, driving a 14% growth in sales. Additionally, PowerBOMB continued to deepen its market penetration among the under-30 student segment. According to the latest statistics from the Reddoor Invoice Database, consumers aged 18 to 25 accounted for the highest share of sales for this product, demonstrating outstanding results in brand rejuvenation.

2.Deepening Market Presence to Reinforce Leadership

Grape King Bio's "Probiotics King EX400," endorsed by table tennis legend Chuang Chih-Yuan, is positioned as a "champion-caliber probiotic" featuring an industry-leading guarantee of 40 billion live probiotics throughout its shelf life. Supported by scientific validation and multiple patented invention awards, the product highlights six flagship benefits: defense, digestion, regularity, regulation, cognitive support, and tolerance. This highly popular offering drove a remarkable 35.8% growth for our probiotic brand. By the end of 2025, the product was further designated as the official brand of the 2025 Asian Conference on Lactic Acid Bacteria (ACLAB15) and was recognized as one of the most-loved family brands of 2025 by Future Parenting magazine, reflecting strong consumer recognition. Additionally, our star product, "Antrodia King," approved as a health food with two certified functions - liver protection and blood pressure regulation - also delivered solid performance, achieving 12.6% growth through its combination of multiple patents and proven efficacy.

3.Data-Driven Strategies for Effectiveness Enhancement: Customer Data Platform (CDP), Sales, and Media Data

In 2025, we began to systematize data management in marketing by integrating our Customer Data Platform (CDP) with key databases across product development markets (including invoice and voice-of-customer data), media placement, and core channels. Through real-time reporting analytics, customer journey mapping, membership segmentation, and 360-degree customer profiling, we significantly improved the efficiency of our product analysis and strategic adjustments. This data-driven approach has yielded impressive results for our flagship products.

Supported by sales campaigns, these efforts generated 80% new customers and nearly doubled the repurchase rate among existing customers, enabling more precise and effective communication. Going forward, we will continue to scale these data capabilities to maximize future business synergies.

4.Content Development for Brand Sustainability (ESG: Innovation, Integrity, Altruism)

Grape King Bio has long been committed to ESG practices. In 2025, we further internally promoted our new core values this year - "Innovation, Integrity, Altruism" - in alignment with our longstanding vision of "Technology, Health, and Hope." Through internal engagement activities and our brand Instagram channel, we sought to enhance public understanding of our ESG efforts. We also began introducing a health content section on our official online store, with the aim of delivering more professional health knowledge to the public. Through these efforts, we continue to put our core objectives into practice and advance our mission of serving as "a health expert for the entire family."

5.Big data-powered transformation for precision decision-making

By implementing a Customer Data Platform (CDP), we have successfully established a comprehensive member database and implemented membership segmentation, enabling more precise and effective communication. Through the 360-degree customer profile analysis within the system, we can instantly understand customer needs and provide personalized services, thereby enhancing customer satisfaction and improving brand management efficiency. By leveraging the CDP system for in-depth monitoring of the member journeys, we have achieved significant results in improving customer acquisition quality. Although we maintained a more conservative approach to new member acquisition in 2025 amid rising customer acquisition costs in the market, the conversion rate of new members into actual consumers, or the New Member Purchase Rate, remained at a consistently high level, with approximately 80% of newly acquired members successfully converted into revenue-contributing customers. This result not only validates our precision in targeting high-quality audiences but also demonstrates that the CDP system has generated tangible benefits through automated communications and segmented audience management, effectively enhancing overall marketing return on investment.

	2024	2025
Number of New Members	14,595	11,740
Number of New Members with Purchases for the Period	11,465	9,038
New Member Purchase Rate	79%	77%
Number of Existing Customers with Purchases for the Period	10,125	8,921
Existing Customer Repurchase Rate	6%	5%

Notes :
 1.Number of New Members with Purchases for the Period = Number of Members whose first purchase was made during the reporting period
 2.New Member Purchase Rate = Number of members whose first purchase was made during the reporting period ÷ Total number of members acquired during the reporting period
 3.Number of Existing Customers with Purchases for the Period = Number of Customers with prior purchase records who placed orders during the past year.
 4.Existing Customer Repurchase Rate = Number of existing customers with purchases for the period ÷ Total cumulative number of members as of the end of the previous year.

Grape King Bio helps customers build a better future using our core mission of "Technology, Health, Hope" Our customer service management targets were divided into two main categories:

1.Establish a customer-oriented business philosophy : Centered on customer management, we are transitioning from a single-transaction focus to cultivating long-term relationships. Customer needs, purchasing behaviors, and potential consumption preferences are all important resources. Hence, we systematically collect and integrate relevant data across the various points of contact between consumers and the brand to build a comprehensive foundation for customer management. We also continually use customer satisfaction indicators to guide our operational reviews and optimization. Through quantitative analysis and qualitative interviews, we gather valuable customer feedback to drive strategic adjustments, thereby strengthening our overall service quality and the effectiveness of our customer relationship management.

2.Accelerate customer service innovations : We adopt a customer-centric service philosophy that not only focuses on customer satisfaction and loyalty enhancement but also delivers timely responses to market trends and diverse customer needs. Through multiple communication channels, such as the official LINE groups, Facebook fan page, and Instagram, we provide real-time online responses and continuously optimize the customer interaction experience. By integrating innovative service features, we create a more convenient service environment, further strengthening real-time interactions and cultivating long-term customer relationships.

Investment highlights for 2025:



As our member base continues to grow and consumption patterns evolve, we continue to enhance customer satisfaction across four aspects, including product training hosted by internal trainers and external professional training programs to elevate the professionalism and service quality of our customer service personnel. We also established standard operating procedures and a frequently asked question database in response to customer complaints, which enabled us to effectively categorize customer complaints and optimize response guidelines related to common issues, thereby reducing the number of complaints that escalated to serious problems and enhancing the professionalism of frontline customer service personnel. In 2025, customer satisfaction surveys were conducted online via SMS. A total of 13,762 surveys were successfully distributed, with 1,465 valid responses collected, representing a response rate of 10.6%. The results showed that 99% of respondents were either very satisfied or satisfied with the overall service. For dissatisfied customers, proactive follow-up calls were conducted to better understand areas for improvement. The number of customer complaints continued to decline in 2025, decreasing by 19.8% compared to 2024. Over the past four years, we have achieved an overall reduction of approximately 60%. This steady downward trend indicates that our improvement measures and complaint-handling mechanisms have proven effective and stable. We will continue to evaluate the effectiveness of our strategies and identify potential bottlenecks to further strengthen long-term service quality and customer satisfaction. Furthermore, we leverage our Customer Data Platform (CDP), integrating 360-degree customer data and relevant interest information to enhance understanding of customers and provide more comprehensive customer service.

Results of Customer Satisfaction Surveys

Category	2023	2024	2025
Total Positive Feedback	99.0%	100%	99.9%
Very Satisfied	72%	93%	73.1%
Satisfied	27%	7%	25.9%
Acceptable	1%	0%	0.9%
Not Satisfied	0%	0%	0.1%
Very Dissatisfied	0%	0%	0%

Note 1: In 2025, customer service satisfaction surveys were conducted online. A total of 13,762 customers were invited to participate, and 1,465 valid responses were received, resulting in a response rate of approximately 10.6%.

We conducted a comprehensive review of our 2025 service optimization effectiveness through an in-depth feedback mechanism. Survey results showed that 98.3% of respondents recognized improvements in the purchasing process or service experience, with 79.9% reporting these improvements as "significant." This data indicates that our investments in optimizing the consumer journey and digital processes have resonated positively with actual customer experiences. In addition, high-quality service experiences were successfully translated into long-term brand value, with 98.0% of consumers expressing willingness to repurchase or recommend our brand to friends and family. Among them, 75.4% indicated they were "very willing" to do so. This indicator not only demonstrates market trust in our brand value, but also serves as tangible evidence of the effectiveness of our customer relationship management efforts.

3.3.2 Customer Service Processes

Customer service handling processes at Grape King Bio is categorized as either general queries or customer complaints. We have established dedicated units to support the handling of customer service processes, ensuring that customer feedback can be delivered and resolved in a timely and comprehensive manner.

1.General queries : We provide product consultation services to offer immediate response to consumer queries.

2.Customer complaints : Customer complaints tend to be complex and require professional handling expertise as well as communication and verification of information between departments. In 2022, Grape King Bio adopted a policy to provide progress reports within 4 hours and resolve complaint cases within 24 hours. For complaints involving tests or other complex services, responses are provided at an agreed-upon time. This process ensures that customer complaints can be handled in a timely manner.

Our digital channels include email, Facebook messages, and LINE@ messages. Other responses were provided through general calls

Responsible Unit	Consumer calls	Consumer service center	Sales & Marketing Division	Quality assurance/R&D	Responsible unit	Sales/finances	Distribution center
Responsible personnel		Customer service hotline personnel Professional nutritionists	Product managers Channel managers Channel personnel	Quality assurance contact Quality assurance inspector Quality assurance section chief	Reviewer Unit manager	Unit personnel	Unit personnel
Handling unit	Product queries Activity queries Product orders	Accept customer calls Record basic consumer information	Product ordering procedures			Invoice creation	Shipping
Items	Complaints and grievances	Accept preliminary customer calls Record basic consumer information Register complaints Provide immediate resolutions to customer complaints					
		Composition problems Appeals are filed when issues cannot be resolved	Accept notifications Customer complaint system processes	Receipt Quality inspections for customer complaints Confirm inspection details and resolutions	Tracking of sample quality Tracking of complaints	Returns and refunds Discounts	Tallying/receipts and returns
Conclude cases	Respond to consumers Close cases	Respond to customer service personnel	Investigation of administrative documents Verification form for quality abnormalities Investigation reports Respond to manager of business department	Review incident context Formulate countermeasures Track improvements Confirm countermeasures Implementation results	Notify unit personnel Notify sales units to rescind invoices	Notify unit personnel at the first instance after receiving returned products	

In 2025, the number of customer complaints continued to decrease. The primary complaints included issues related to logistics and delivery, as well as the gifts, and the remaining customer calls and online inquiries mostly related to queries regarding product use. This year, we continued to uphold our customer-first principles and maintain smooth communications using a professional and positive attitude to handle customer feedback to ensure that customer complaints can be effectively resolved. We also conduct comprehensive reviews of manufacturing and quality control processes based on customer-reported issues to reduce the recurrence of similar issues.

Year	2023	2024	2025
Number of Customer Complaints	104	86	69
Decrease from Previous Year	69	18	17
Annual Decrease Rate	Decrease 39.9%	Decrease 17.3%	Decrease 19.8%

Note: The annual reduction percentage is calculated based on the number of customer complaints in the previous year.

In terms of personal data protection, we consistently upgrade our security measures. This year, no customer complaints arose from the use of personal data. When customers requested that their personal data no longer be used, frontline customer service personnel followed the established standard operating procedures to update the relevant records in real time and integrate them into the Customer Data Platform (CDP), thereby promptly discontinuing the use of such personal data and effectively reducing the risk of related complaints. No incidents related to violations of consumer rights occurred in 2025. We remain committed to safeguarding consumer rights and fulfilling our ESG social responsibilities through incident reporting, investigation, continuous improvement, internal monitoring, and transparent communication.

3.3.3 Listening to Customer Opinions

Grape King Bio's short-to-medium term service policies are as follows:

1. Strengthen customer service professionalism: Enhance skill-based training for customer service personnel and promote professional certification programs to ensure continuous improvement and consistency in service quality.
2. Optimize customer interaction processes: Review all points of contact, including by establishing standard procedures for categorizing customer complaints and a database of common customer complaints. We have implemented satisfaction surveys and an AI-driven CDP system to integrate customer data across channels for the analysis, tracking, and management of interaction records. This data integration and marketing automation not only improves our marketing efficiency but also enables personalized communication. Consequently, we can accurately identify consumer needs, deliver timely solutions, and capitalize on engagement opportunities to optimize the overall customer experience.
3. Establish a professional customer management system: We aim to build a customer management framework centered on "customer value" through data analytics and a professional nutrition team. Given that our customers may utilize multiple online and offline channels, understanding channel characteristics and common problems can further enhance service quality.
4. Enhance social engagement and the shopping experience: Social media remains a vital channel in consumers' daily lives. We actively boost the interactivity and appeal of emerging social media platforms to increase consumer participation and shopping flexibility, thereby further improving customer satisfaction.



Service Highlights: UVACO Leads the Direct Selling Industry with Highly Professional, Efficient, and High Satisfaction Products and Services

UVACO leads the direct selling industry by delivering high professionalism, high efficiency, and high customer satisfaction through its products and services.

Upholding the business philosophy of "providing the best products" and "making them accessible to more people," UVACO is committed not only to offering high-quality health supplements—from basic wellness to diversified health needs, including 41 health food products and 11 external-use products—but also to continuously enhancing customer care and service quality as a core pillar of corporate sustainability.

From product research and development to customer service, UVACO listens attentively to every need, ensuring that each customer receives the most attentive and appropriate care. Promoting health and wellness has become a key part of UVACO's sustainability mission. Each year, UVACO organizes nationwide educational seminars led by instructors from Grape King Bio, sharing the latest product advantages and research findings with UVACO distributors and consumers alike. In 2025, a total of 98 seminars were successfully held, attracting nearly 30,000 participants, helping more people understand UVACO's product philosophy and health concepts, and integrating wellness into everyday life.

Guided by a customer-centric approach, UVACO continuously optimizes the customer experience to ensure timely, warm, and attentive service. By simplifying IVR processes, offering diversified consultation channels, and providing one-on-one personalized consultations, UVACO enables both distributors and consumers to access information more quickly and efficiently. These efforts ensure that every customer receives professional policy explanations as well as comprehensive health information and product recommendations.

The customer service center has established standardized service performance indicators and exceeded expectations in 2025:

- ✓ 98.8% call answer rate, ensuring every call is handled with care
- ✓ 95.9% calls answered within 30 seconds, significantly reducing customer wait times
- ✓ 97.6% first-call resolution rate, providing fast and comprehensive solutions
- ✓ 100% case closure rate within 24 hours for email inquiries, ensuring prompt and professional handling of every issue

In 2025, a total of 57 customer complaint cases were handled, accounting for 0.13% of total cases. Each case was resolved through a meticulous and responsible process, with close attention to customer needs and the delivery of appropriate solutions, thereby enhancing customer loyalty.

UVACO's customer service team is known for its warm and dedicated service. These consistent efforts earned UVACO the Gold Award at the Taiwan Customer Service Center Evaluation for two consecutive years (2023–2024), demonstrating the company's strong commitment to customer service excellence. UVACO will continue to improve service quality and further enhance customer satisfaction by delivering even more comprehensive and high-quality service experiences.



3.3.4 Information Security and Customer Privacy Protection

Division director of Management Division
Du-Sheng Wang



"We will incorporate information security management mechanisms into the operating procedures of all departments and appropriately manage intellectual products generated by employees as well as confidential corporate information to establish a solid foundation for growth at Grape King Bio."

Management Approach	Key issue—Customer service	
Policies	<ol style="list-style-type: none"> Maintain the validity of the ISO 27001 Information Security Management System certification. Continuously strengthen employees' information security awareness. Comply with relevant information security laws and regulations (such as the Guidelines for Cyber Security Control of TWSE/TPEX Listed Companies). 	
Commitments	By continuously maintaining and advancing our ISO 27001 Information Security Management System (ISMS) and leveraging standardized control processes, we comprehensively bolster our organizational defense-in-depth and information governance capacity, thereby safeguarding the security of critical information assets.	
Targets	Short-term	<ol style="list-style-type: none"> Continue to implement and maintain the ISO 27001 Information Security Management System. Conduct information security training and awareness programs to strengthen employees' information security awareness. Implement a business continuity plan. Improve system log visibility to accelerate incident response.
	Mid-term	<ol style="list-style-type: none"> Integrate information security resources to protect the corporate trade secrets and assets. Plan a "Zero Trust" security architecture in response to evolving cybersecurity trends.
	Long-term	Establish a predictive defense system that incorporates visualization technologies to provide early warning of potential threats.

Responsibilities	The Information Security and Personal Data Protection Committee is responsible for: Formulating information security management policies, promoting information security initiatives, conducting information security education and training, establishing a risk management framework, implementing risk management practices, developing emergency response and recovery measures for security incidents, tracking improvement items and corrective and preventive actions identified through internal and external information security audits, analyzing the frequency of information security incidents based on incident records and proposing improvement measures, and consolidating applicable information security laws and regulations.
Resources	The Information Security Management Working Group comprises 2 dedicated members. Total spending on information security-related certifications, authorizations, and equipment investment in 2025 amounted to NT\$12.8 million.
Specific performance	<ol style="list-style-type: none"> Successfully passed the ISO 27001 transition audit. We will continue to maintain and execute the ISMS requirements to secure external validation in 2026. Regularly conducted information security awareness campaigns, phishing email simulation drills, and internal training programs to strengthen employees' relevant awareness and knowledge. Executed recovery drills at multiple levels, including the system, data, and physical layers, and conducted a business continuity exercise for our official website by activating services on a backup server and simulating the relevant recovery procedures in 2025. These diverse scenario drills effectively ensured the protection of our trade secrets and assets. Deployed the Splunk analytics platform to aggregate relevant logs across various systems, enabling real-time, visualized detection and response to information security anomalies.

Grape King Bio protects customers' personal data and safeguards their rights with the highest standards. In 2025, our ISO/IEC 27001 Information Security Management System certification remained valid, and we successfully completed the transition to the ISO/IEC 27001:2022 standard. We have established an Information Security and Personal Information Management Committee. Our Chairman serves as the highest authority for the Committee, and senior executives from each department serve as committee members.

We have also established the following information security policies:

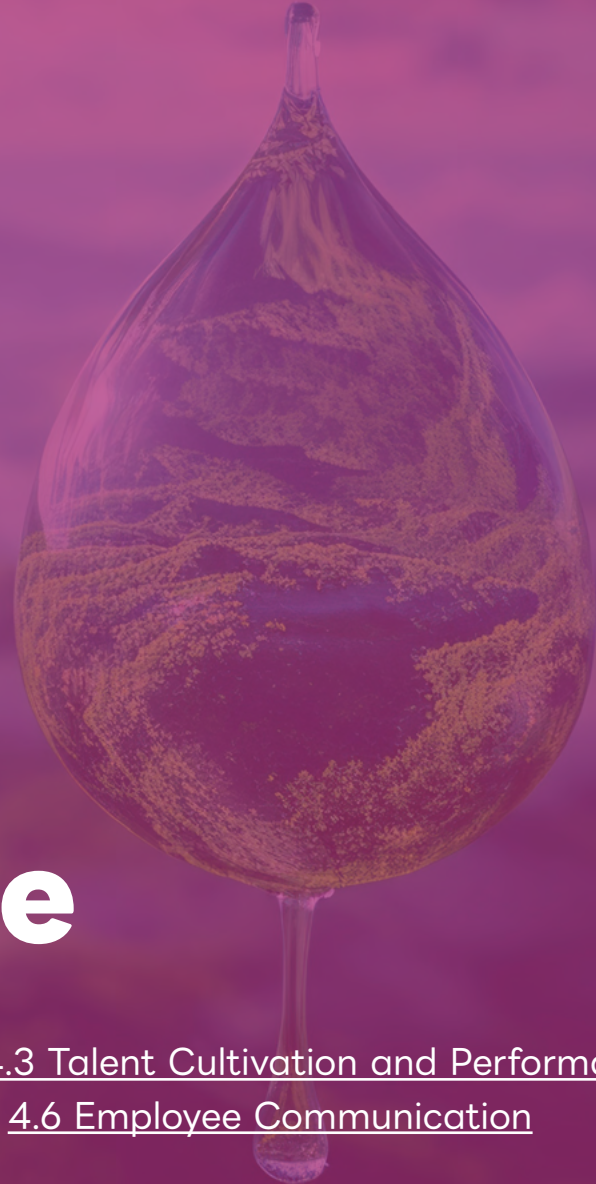
1	Information security is a key factor for achieving our operational targets. We need to maintain high levels of information security to ensure the confidentiality, integrity, and accessibility.
2	We strive to maintain consistency of information security measures in our operating environments while also balancing account security and information sharing.
3	Our information security management regulations are required to comply with governmental information security laws, regulations, and policy requirements.
4	All information procedures must ensure the security of corporate information to prevent leakage or loss of sensitive and confidential information.
5	We protect our information assets (including software, hardware, network communication facilities, and databases) and adopt appropriate backup and recovery facilities and procedures to prevent damage to information assets that could be caused by unauthorized actions or negligence. We also conduct periodic backup and recovery drills.
6	We have adopted appropriate information security management measures for all of our projects to ensure that related information is well-protected.
7	We conduct regular information security training to strengthen promotion of related policies.

Information Security Incident Classification

Incident Level	Degree of Impact	Incident Classification Definition	Reporting Period	Reporting Levels
Level 3	Major	<p>One of the following conditions applies:</p> <ul style="list-style-type: none"> ● A major/emergency incident involving significant impact on privacy rights, or the breach of confidential or sensitive information of official affairs. ● A major/emergency incident involving serious alteration of core business system or data. ● A general security incident involving impact on core business operation or interruption of system, which cannot be recovered within the target recovery time. 	24/7	Chairman, supervisors of executive units of the Information Security and Personal Data Management Committee, supervisors of dedicated units
Level 2	Notable	<p>One of the following conditions applies:</p> <ul style="list-style-type: none"> ● A major/emergency incident not involving significant impact on privacy rights, or the breach of confidential or sensitive information of core business. ● A major/emergency incident involving minor alteration of core business system or data. ● A general security incident involving impact on core business operation or interruption of system, which can be recovered within the target recovery time. 	24/7	Supervisors of executive units of the Information Security and Personal Data Management Committee, supervisors of dedicated units
Level 1	Minor	<p>One of the following conditions applies:</p> <ul style="list-style-type: none"> ● A major/emergency incident involving only breach of non-core business information. ● A major/emergency incident involving only alteration of non-core business system or data. ● A general security incident involving only impact on or temporary interruption of non-core business operation. 	24/7	Supervisors of dedicated units

No complaints concerning breaches of customer privacy and losses of customer data occurred in 2025. Other protection measures include the following:




1. Permission for use of personal information for our Grape King online store was upgraded so that all customers have to agree to relevant permissions before we can use their personal information. We use the most rigorous means to ensure that our customers can agree to and understand the regulations for subsequent use of personal information.
2. We prohibit our internal personnel from attaching files containing personal information to emails and instead apply restrictions on file access so that only authorized personnel can access folders containing personal information so as to strictly control the flow of personal information within our company.
3. We periodically change account information and passwords to improve login and access security.
4. Regularly send "IT Insights" emails to all employees to continuously promote information security concepts and strengthen advocacy to enhance employees' information security awareness.
5. All new system implementations require comprehensive vendor audits related to information security compliance and vulnerability/penetration testing to ensure that vulnerabilities with medium to high risk are remediated and approved, thereby enforcing a rigorous system launch review process.
6. We actively participate in cybersecurity intelligence networks to obtain timely information on major vulnerabilities and respond rapidly through protective mechanisms, thus establishing a comprehensive threat intelligence monitoring framework.
7. At least one comprehensive vulnerability scan is conducted annually, followed by re-scanning and verification after remediation is completed.
8. Official website patches are regularly updated and included in the business continuity plan for verification to ensure data confidentiality, integrity, and availability.
9. Regular ISMS international standard training is provided, and employees who click on phishing emails during social engineering exercises receive targeted monthly training to enhance overall information security awareness. In 2025, total information security training hours reached 102 person-hours.



CH4 Happy Workplace

Sustainability Targets | 4.1 Human Rights | 4.2 Talent Recruitment and Structure | 4.3 Talent Cultivation and Performance Appraisals | 4.4 Employee Compensation, Benefits, and Health Care | 4.5 Occupational Safety | 4.6 Employee Communication

Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Human Capital Development	Employee Care, Remuneration, and Benefits	Industrial Safety Management	Employee Diversity
Progress achieved in 2025	<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 as an "Occupational Safety and Health Excellent Unit" (Longtan Factory), "Outstanding Enterprise in "Proactive Evaluation for Disclosing Occupational Health and Safety Performance in the Corporate Sustainability Report," and Outstanding Corporate Partner in support of major events organized by the Taoyuan City Government. 	<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 2026-2027	<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." <ul style="list-style-type: none"> ● Ongoing training for all employees ● Development and implementation of online systems ● Planning of qualification coverage for occupational safety and health supervisors in each unit ● Conducting occupational safety and health project inspections ● Implementing a work safety climate indicator satisfaction survey ● Organizing occupational safety and health campaigns and competitions Participate in the selection of outstanding occupational safety and health personnel and units Apply for workforce sustainability awards Participate in the selection of outstanding workplace awards 	<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 2028-2029	<ol style="list-style-type: none"> Establish GKB Learning University (GKBLU) 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 2030 and beyond	<ol style="list-style-type: none"> Establish GKB Learning University (GKBLU) 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 for SMEs in Taiwan Advance and participate in the Occupational Safety Five-Star Awards: Company Benchmark Award and Occupational Health Special Award. Create a work-life-balanced workplace that allows employees to balance family life, physical health, 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 】

Enhancing Management's Sustainability Strategy and Governance Capabilities Through Workshops

To address the rapidly changing external environment and the growing demands of corporate sustainability, Grape King Bio continues to enhance the strategic perspective and governance capabilities of its senior management. The company regards executive education and training as a critical investment in organizational development. In 2025, Grape King Bio planned and conducted an Innovation and Strategy Alignment Workshop for its senior management team to support the company's medium- and long-term strategic development and organizational resilience.

The 2025 training program was designed with a focus on responding to external environmental changes, addressing key topics such as market trends, regulatory requirements, ESG developments, technological advancement, and shifts in the talent structure. The program supported the core management team in jointly identifying risks and opportunities. In addition, the training integrated the company's current and future strategic priorities—including new market expansion, digital transformation, organizational restructuring, talent review, and cross-functional collaboration. Through in-depth dialogue, the program promoted a shared understanding and alignment among senior executives regarding the company's annual objectives and execution priorities.

The total investment in this senior management training program amounted to approximately NT 500 thousand dollars, primarily allocated to professional facilitation, program design, and workshop execution. The expected outcomes of the training included:

1. Reviewing and assessing the company's current strengths, challenges, and key resources
2. Enhancing cross-functional integration and the development of a shared management language to improve decision-making consistency
3. Re-evaluating innovation opportunities from customer, market, and technology perspectives
4. Formulating preliminary strategic directions for the next three to five years and an action roadmap for the following year
5. Strengthening collaboration and action commitments among the senior management team.

Grape King Bio will continue to strengthen the overall capabilities of its Board of Directors and management team in strategic governance, risk management, and sustainability-focused decision-making, ensuring that the company can respond to stakeholder expectations with greater foresight and a more systematic approach amid environmental and industry transformation.



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.

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 and international human rights guidelines, which are overseen by the Chairman, CEO and the Board of Directors of Grape King Bio. (See the [Human Rights Policy](#) for the public link)

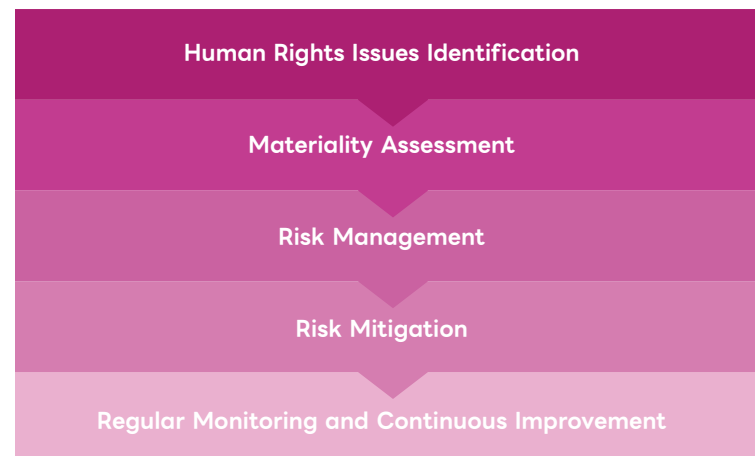
We do not employ child labor and commit to never hiring Child Labor under the age of 16. Our employees are fully protected by labor contracts. Employment conditions for all employees were set freely following agreement by both parties. We do not force or coerce unwilling personnel to perform labor. In 2025, there were no instances of workplace discrimination, and zero 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 our Human Resources Department conducts 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%.

Human rights management for suppliers is overseen by the Procurement Department, in accordance with the "Grape King Bio Supplier Code of Conduct" (for more details, please see 2.1 Sustainable Supply Chain.) We expect our suppliers and business partners to comply with these principles and require them to establish relevant internal policies. Through annual internal audits and supplier audits, we identify and prevent human rights risks faced by employees within the company and across our supply chain.

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 2025, with the next evaluation scheduled for 2027:

Human Rights Issues	Probability of Occurrence	Degree of Impact	Level of Impact
Basic living environment	2.9	1.1	3.3
Personal freedom and safety	2.8	1.0	2.8
Protection of working and labor conditions	2.3	1.1	2.4
Work-life balance	1.9	1.1	2.1
Non-discrimination	2.1	1.1	2.4
Handling workplace violence	2.6	1.1	2.8
Diversity and inclusivity	2.0	1.1	2.1
Freedom of speech and expression	2.1	1.0	2.1
Freedom of assembly and association	2.0	1.1	2.1
Occupational health and safety	2.4	1.0	2.4
Children's rights and interests	2.6	1.0	2.6
Forced labor	2.2	1.1	2.4
Information security and privacy protection	2.9	1.1	3.1

- 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 Conduct"	* Regularly conduct evaluations based on the level of suppliers * Initiate surveys for new business opportunities
			Protection of Working and Labor Conditions		
			Work-Life Balance		
			Freedom of Speech and Expression		
			Freedom of Assembly and Association		
			Occupational Health and Safety		
		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		
Occupational Health and Safety	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				
	Information Security and Privacy Protection				
	Information Security and Privacy Protection				
	Information Security and Privacy Protection				
	Information Security and Privacy Protection				
	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 Safety 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 requiring compliance with the "Grape King Bio Supplier Code of Conduct"	* Regularly conduct evaluations based on the level of suppliers * Initiate surveys for new business opportunities
			Protection of Working and Labor Conditions		
			Freedom of Speech and Expression		
		Freedom of Association and Collective Bargaining	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				
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.
			Protection of Working and Labor Conditions		
			Work-Life Balance		
		Freedom of Association and Collective Bargaining	Freedom of Speech and Expression		
			Freedom of Assembly and Association		
			Occupational Health and Safety		

Value Chain	Type	Human Rights Theme	Issues of Concern	Risk Management and Mitigation Measures	Audit/Supervision Frequency
Midstream	D: Employees from M&As and joint ventures C: Employees	Diversity, Integration and Employment	Non-discrimination	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.	*At least once a year *For new employees from M&As and joint ventures, investigations are initiated in conjunction with new business opportunities.
			Handling Workplace Violence	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 Workplace Violence of Rights when Performing Duties" is established and the Committee for Handling Unlawful Infringement in the Execution of Duties is implemented to prevent workplace violence, discrimination and harassment/sexual harassment through advocacy, courses and procedures.	
			Diversity and Inclusion	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.	
		Freedom of Association and Collective Bargaining	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.		
		Occupational Health and Safety	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.		
		Occupational Health and Safety	15. Host quarterly care meetings for our multinational employees, with the assistance of professional interpreters, to guarantee clear communication and ensure their ideas are accurately expressed.		
		Forced Labor and Child Labor	16. Implement ISO/IEC 27001, the Information Security and Personal Information Management Committee regularly reviews and promotes information security protection and personal data protection.		
		Working Hours, Wages and Benefits	17. Promote internal and external audits of information security, and report the results to the committee.		
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 service, 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		
	F: Community Residents	Community and Stakeholder Participation	Basic Living Environment	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
		Freedom of Association and Collective Bargaining	Freedom of Speech and Expression		

Reduction of Workplace Human Rights Risks

Any routine grievances received are investigated fairly, and the rights and privacy of both the victim and the reporter 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 2025, to strengthen organizational communication and listening mechanisms, EAPs specialists conducted 90 onboarding interviews and care sessions and held 8 quarterly briefings for foreign employees. On-the-job interviews were conducted as needed, and approximately 56 exit interviews were held to gather employee feedback and concerns.

Community Risks and Opportunities

In 2025, 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 regulations, these residents hoped that Grape King Bio could go beyond legal requirements.	In response to expectations from residents near the Zhongli Factory that Grape King Bio could go beyond legal requirements, we voluntarily conduct annual boundary noise monitoring and perform weekly off-site inspections around the factory to proactively identify issues and implement improvements.	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

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 standards, 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.

Committee for the Handling of Unlawful Infringements During the Performance of Duties

To safeguard the health and well-being of all employees, effectively prevent employees from suffering physical or mental harm caused by unlawful acts committed by employers, supervisors, colleagues, service recipients, or other third parties in the workplace while performing their duties, and ensure a zero-violence workplace, we have formulated the "Procedures for Prevention Plan of Workplace Violence in the Execution of Duties" in accordance with the Ministry of Labor's "Guidelines for Prevention of Workplace Violence While Performing Duties." In 2025, no cases of workplace violence were reported.

Under these procedures, we have established the "Committee for the Handling of Unlawful Infringements During the Performance of Duties," which oversees two specialized teams based on functional responsibilities: the "Workplace Violence Investigation Team" and the "Workplace Violence Prevention Team."

The Committee for the Handling of Unlawful Infringements During the Performance of Duties: Responsible for implementing controls to prevent workplace violence and for handling workplace violence incidents. Its members must be familiar with the response methods and procedures for incidents and promptly report them to the police when necessary to address emergencies. Response measures are implemented on a case-by-case basis, and the committee may adopt either a standing structure or an ad hoc structure formed according to the factory to which the parties involved belong.

Workplace Violence Investigation Team: When the Workplace Violence Prevention Team receives complaints or reports of suspected workplace violence incidents, the Committee for the Handling of Unlawful Infringements During the Performance of Duties assigns and establishes the Workplace Violence Investigation Team to conduct mediation or investigation.

Workplace Violence Prevention Team: Responsible for receiving complaints or reports of suspected workplace violence incidents and convenes quarterly meetings.

Regarding the procedures for preventing workplace violence 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 workplace violence 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 2025

In 2025, through our human rights due diligence process, Grape King Bio identified three violations related to working hours, wages and benefits, as well as occupational safety and health issues. Details of the investigation procedures and compensation measures are disclosed in 1.5 Legal Compliance.

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. We incorporate 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 2025, 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).

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 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 CEO makes final decisions on internal rotations. The number of successful internal rotation in 2025 accounted for 2.1% of all recruits across the Group. We openly promote internal rotations for our employees and adopt rigorous procedures to ensure mutual protection for employees and the Company.

3. Internal referrals

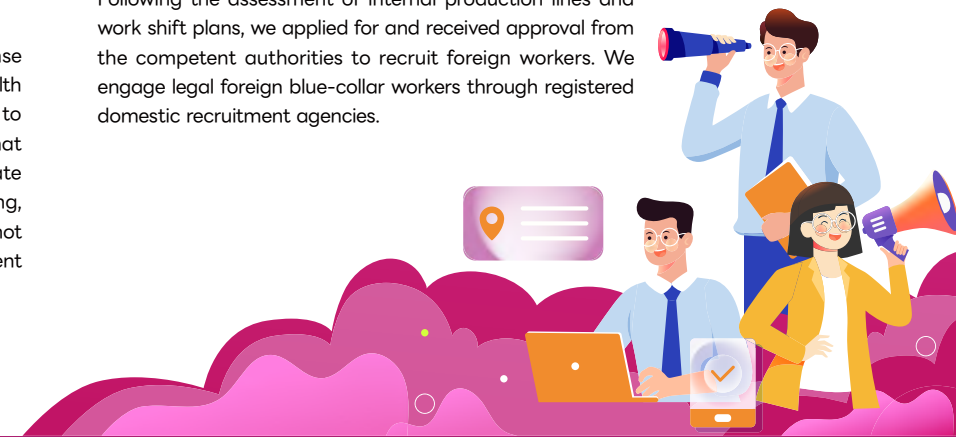
Encourage employees to make referrals and implement a fair and consistent recruitment and selection process to effectively leverage the benefits of employee recommendations.

4. Active recruitment of talent

We encourage our HR personnel to actively seek 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.



Workforce Breakdown in 2025

Item	Employee Type	Grape King Bio, Ltd.				UVACO GLOBAL 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	14	2.4%	4	0.7%	2	1.5%	2	1.5%	6	3.6%	1	0.6%	22	2.5%	7	0.8%
	Middle Management Supervisors and Above	14	2.4%	13	2.2%	1	0.8%	7	5.3%	15	9.1%	9	5.5%	30	3.4%	29	3.3%
	Entry-Level Management Department Heads and Above	42	7.1%	30	5.1%	4	3.0%	12	9.0%	16	9.7%	13	7.9%	62	7.0%	55	6.2%
	Other Personnel	224	37.7%	252	42.4%	39	29.3%	66	49.6%	50	30.3%	55	33.3%	313	35.0%	373	41.8%
Employment Type	Permanent employees (Full-time)	287	48.4%	296	49.9%	41	30.8%	78	58.6%	85	51.5%	77	46.7%	413	46.4%	451	50.6%
	Temporary employees (Part-time)	7	1.2%	3	0.5%	5	3.8%	9	6.8%	2	1.2%	1	0.6%	14	1.5%	13	1.5%
Contracts Type	Full-time employees	287	48.4%	296	49.9%	41	30.8%	78	58.6%	85	51.5%	77	46.7%	413	46.4%	451	50.6%
	Part-time Employees (Short-term Contract Staff)	0	0.0%	0	0.0%	0	0.0%	1	0.8%	2	1.2%	1	0.6%	2	0.2%	2	0.2%
	Non-guaranteed hours employees (Student Workers)	7	1.2%	3	0.5%	5	3.8%	8	6.0%	0	0.0%	0	0.0%	12	1.3%	11	1.3%
Nationality	Taiwanese	251	42.3%	262	44.2%	44	33.1%	85	63.9%	4	2.4%	7	4.2%	299	33.6%	354	39.7%
	Chinese	0	0.0%	0	0.0%	0	0.0%	0	0.0%	83	50.4%	71	43.0%	83	9.3%	71	8.0%
	British	1	0.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	0.1%	0	0.0%
	Vietnamese	42	7.1%	37	6.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	42	4.7%	37	4.2%
	Others	0	0.0%	0	0.0%	2	1.5%	2	1.5%	0	0.0%	0	0.0%	2	0.2%	2	0.2%

Note:

1. Permanent employees/full-time employees refer to individuals formally employed by the company under labor contracts.
2. Part-time employees include short-term contract staff, long-term temporary workers, and one-year consultants.
3. Non-guaranteed hour employees include student workers.

4. Non-employee workers refer to individuals not directly employed by Grape King, including interns, security personnel, cleaners, and kitchen staff. In 2025, there are 44 individuals in total.
5. The scope in Taiwan includes Grape King Bio, UVACO GLOBAL LTD. and Rivershine Ltd.; The scope in China includes Shanghai Grape King Enterprise Corp.
6. In 2025, the total number of employees showed no significant change compared to the previous year.

Indicators	2025
Proportion of female employees	52.1%
Proportion of female employees in management positions	44.4%
Proportion of female employees in junior management positions	47.0%
Proportion of female employees in senior management positions	24.1%
Proportion of female employees in STEM positions	66.4%

Nationality	2025 Proportion of the total workforce	2025 Proportion of management personnel
Taiwanese	73.3%	69.3%
Chinese	17.3%	29.3%
British	0.1%	0.4%
Vietnamese	8.9%	0.0%
Others	0.4%	1.0%
Total	100.0%	100.0%

At Grape King Bio, our ratio of male to female employees has long been around 1:1. In 2025, the male to female ratio of all employees was 47.9%:52.1%, 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 2025 are as follows:

	Previous interns	Veterans	Internal recruitment and rotation	Internal referral	Active recruitment of talent	Recruitment websites
Total	1	0	3	10	9	120

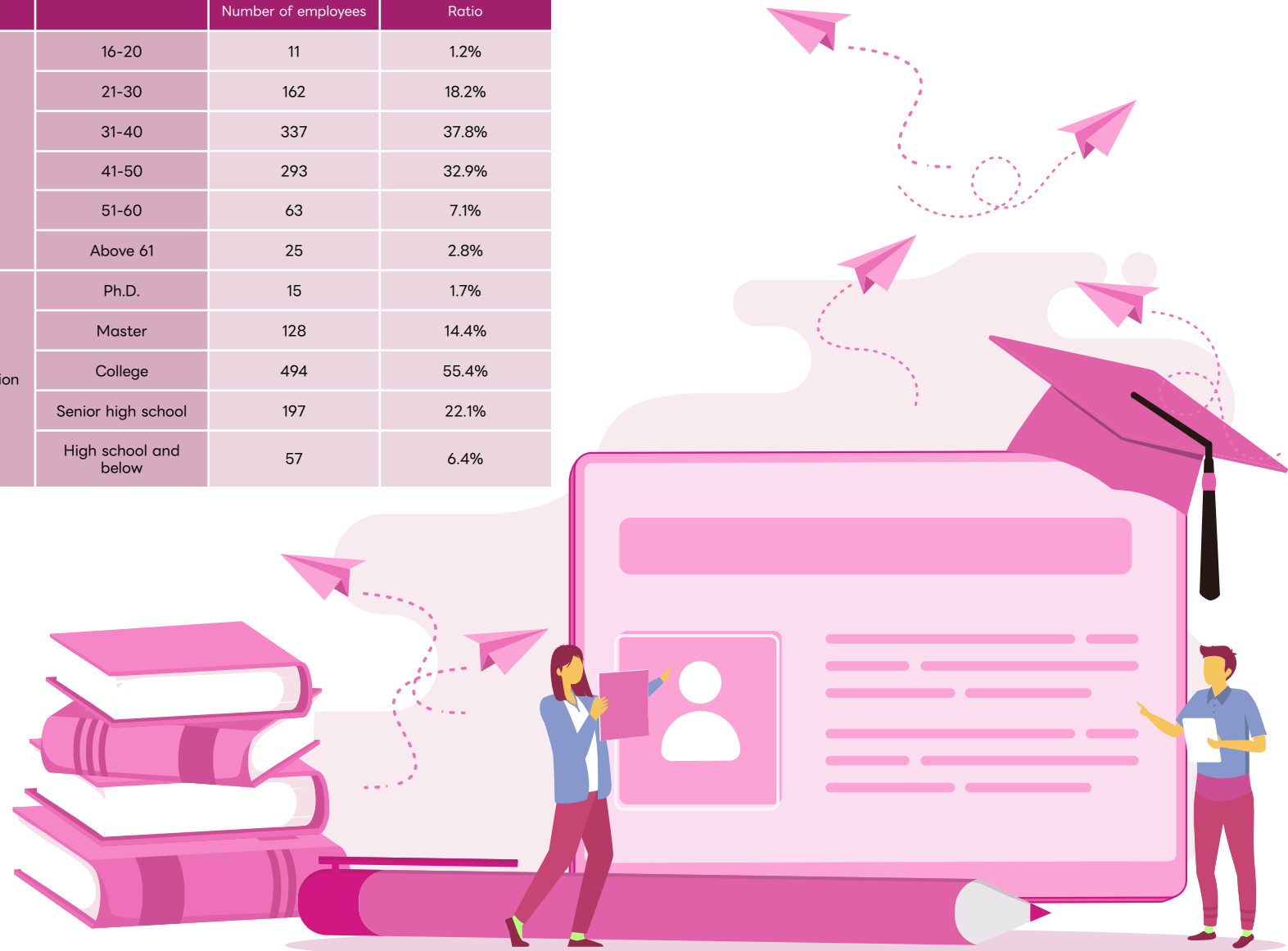
To protect the rights and interests of all groups, Grape King Bio has established the Protection of Rights of Persons with Disabilities Act and the Indigenous Peoples Employment Rights Protection Act. Our external recruitment offers positions for indigenous groups and persons with disabilities, as well 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 2025, we employed the following number of disabled and indigenous employees:

Year		Total
Total Employees		891
Indigenous Employees	Number of employees	6
	Ratio	0.7%
Disabled Employees	Number of employees	5
	Ratio	0.6%
	Number of Supervisors	0

Workforce Breakdown: Age and Education Levels in 2025

Item	Employee Type	Total	
		Number of employees	Ratio
Age	16-20	11	1.2%
	21-30	162	18.2%
	31-40	337	37.8%
	41-50	293	32.9%
	51-60	63	7.1%
	Above 61	25	2.8%
Education	Ph.D.	15	1.7%
	Master	128	14.4%
	College	494	55.4%
	Senior high school	197	22.1%
	High school and below	57	6.4%



Number and Gender Ratio of New Employees in 2025

Gender Ratio of New Employees	Male		Female	
	Number of employees	Ratio	Number of employees	Ratio
Age				
16-20	9	6.3%	0	0.0%
21-30	22	15.4%	29	20.3%
31-40	19	13.3%	22	15.4%
41-50	8	5.6%	9	6.3%
51-60	6	4.2%	8	5.6%
above 61	8	5.6%	3	2.1%
Total	72	50.3%	71	49.7%



Number and Gender Ratio of Departed Employees in 2024 & 2025

1. Age distribution of departed employees

Gender Ratio of Departed Employees	2024				2025			
	Male		Female		Male		Female	
	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Age								
16-20	0	0.00%	0	0.00%	1	0.11%	0	0.00%
21-30	34	3.94%	32	3.70%	23	2.58%	15	1.68%
31-40	29	3.36%	39	4.51%	27	3.03%	21	2.36%
41-50	28	3.24%	27	3.13%	12	1.35%	11	1.23%
51-60	3	0.35%	8	0.93%	7	0.79%	14	1.57%
above 61	1	0.11%	2	0.23%	9	1.01%	3	0.34%
Total	95	11.00%	108	12.50%	79	8.87%	64	7.18%

Note1: Percentage of departed employees (%) = Number of departed employees in each period ÷ Total number of employees at the end of the year

2. Gender ratio of departed employees

Gender	2024				2025			
	Male		Female		Male		Female	
	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Departed employees	95	47%	108	53%	79	55%	64	45%

Note1: Gender ratio of departed employees (%) = Number of departed employees by gender ÷ Total number of departed employees

Ratios of New Hires and Turnover Rates in 2024 & 2025

Item/Year	2024	2025	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
Ratio of new hires	23.15%	16.05%	
Turnover rate	23.50%	16.05%	
Voluntary turnover rate	14.58%	15.04%	

Our turnover rate in 2025 was 16.05%, representing a decline of 7.45 percentage points from 23.50% in 2024. The overall scale of employee turnover has significantly narrowed, indicating an enhancement in organizational stability. Our new hire rate also declined to 16.05%, demonstrating that we have transitioned from a phase of expansion and adjustment into a stage of stabilization and optimization.

However, our voluntary turnover rate increased slightly from 14.58% to 15.04%, indicating that a certain level of employee-initiated mobility remains. We will continue to monitor turnover composition and the retention of core talent. The analysis of the departed employees' structure as below:

1. Age Structure: Departures mainly occur among employees aged 21 to 40, reflecting early- to mid-career mobility. This group is more sensitive to pay growth, promotion clarity, and development opportunities. This represents a common and generally healthy level of workforce mobility across most organizations. However, a consistently high level may weaken the mid-level talent pipeline.

2. Gender Structure: Male departures exceed female departures, in line with the industry characteristics and higher male workforce representation. No gender-specific attrition risks are identified.

3. Middle-aged and Senior Workforce: Attrition among employees aged above 50 remains stable, likely supported by delayed retirement, re-employment, and senior retention programs, helping preserve organizational experience and institutional knowledge.

Follow-up Improvement and Enhancement Measures for Workforce Structure

To maintain a healthy turnover rate and enhance talent stability, we are actively advancing a comprehensive set of optimization strategies, with management focused on three core objectives: "retention of mid-career employees, stabilization of key talent, and enhancement of internal development."

In terms of talent development, we established a "Talent Pool" since 2024. Through the design of 3-to-5-year career roadmaps and the promotion of dual career tracks for professional and managerial advancement, we aim to increase the proportion of internal promotions and provide mid-career employees with a clear growth vision and broader opportunities for development.

To ensure market competitiveness in compensation, we have also established a rigorous review mechanism that includes annual salary benchmarking, targeted adjustments for high-turnover positions, performance-linked salary increases, and project-based retention bonuses, thereby strengthening the talent foundation from a financial perspective.

Beyond institutional safeguards, we are also committed to optimizing the workplace experience. By strengthening "Cross-generational Leadership" training for managers, we cultivate managerial leadership skills from the source. Additionally, exit interview data is analyzed to establish a database of

turnover drivers, enabling more precise and data-driven management. To support an age-friendly workplace and knowledge transfer, we continue to implement rehiring and flexible working hour policies and have established a senior employee mentor system to ensure that professional technical skills and management experience are circulated and passed down within the organization.

Looking ahead, we aim to maintain our overall turnover rate within a healthy range of 15% to 18% and keep the voluntary turnover rate below 15%. By continuing to strengthen internal development mechanisms, we will further optimize our talent strategy and lay a solid foundation for long-term operations and competitive advantage.

4.3 Talent Cultivation and Performance Appraisals

[Column] GKB Learning College

Grape King Bio established a "Talent Pool" and remains committed to promoting a competency-oriented talent development strategy 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 2025, the talent participating in this project, following performance and suitability assessments, helped advance 33 of our low-carbon revenue milestone projects and generated tangible results for the company. We continue 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.

In 2025, to advance a new milestone in low-carbon revenue growth, Grape King Bio delivered a total of 31 low-carbon operations projects under its talent development programs, covering revenue growth, capacity expansion, scrap reduction, process optimization, and cross-functional collaboration.

A forward-looking talent development initiative was implemented, cultivating 40 high-potential employees mentored by 10 senior executives. Through Action Learning, participants strengthen strategic thinking and project management capabilities.

These efforts drove over 50% growth in OEM revenue while maintaining steady improvements in capacity efficiency under high-load operating conditions. Overall capacity utilization increased by 8 percentage points, effectively supporting business growth.

Despite significant gains in both revenue and capacity, the Company successfully reduced carbon emissions per million in revenue by 16.8% for Grape King Bio, outperforming the annual target of 18.3%.

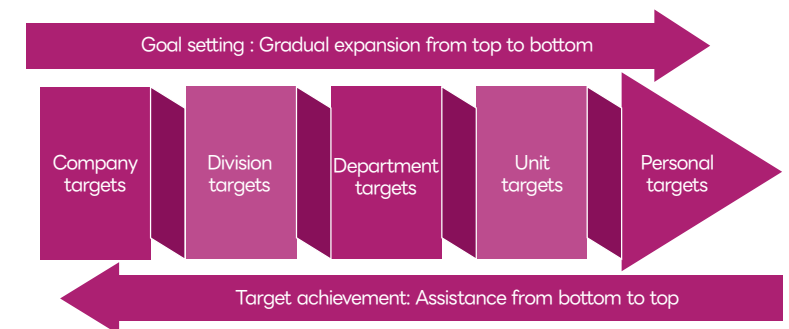
Grape King Bio places high emphasis on the career development of employees. We facilitate internal talent rotation by providing overseas job opportunities, opportunities to execute critical projects, training, and a variety of other opportunities and platforms, encouraging our employees to realize their 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

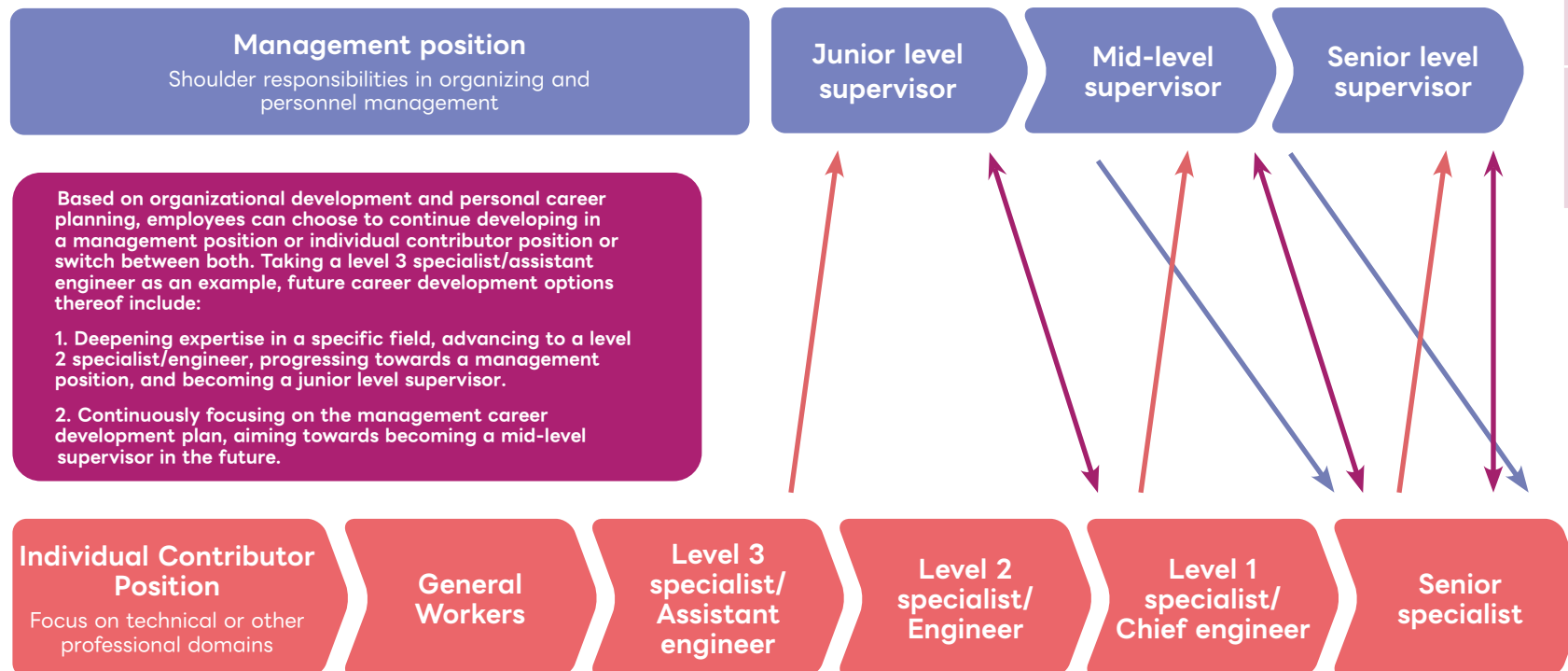
Our employees fall into two main categories: management talent and professional talent. Employees with different talents undergo different types of training under our dual-training program. This enables all of our employees to implement what they have learned. Our dual promotion channels encourage diversified 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 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 2025 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	47	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	556	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 2025

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:

Item	2025
Total training expenses (Thousand NTD)	3,300,918
Total training hours	22,297.5
Total number of training participants	5,489
Training penetration rate (%)	96%

Human Capital Return on Investment (HC ROI)

Item	2023	2024	2025
a) Total Revenue	10,635,464	11,160,005	10,251,607
b) Total Operating Expenses	6,036,873	6,157,698	5,555,822
c) Total Employee-related Expenses	1,262,422	1,217,010	1,165,281
HC ROI $(\frac{a - (b - c)}{c})$	4.64	5.11	5.03

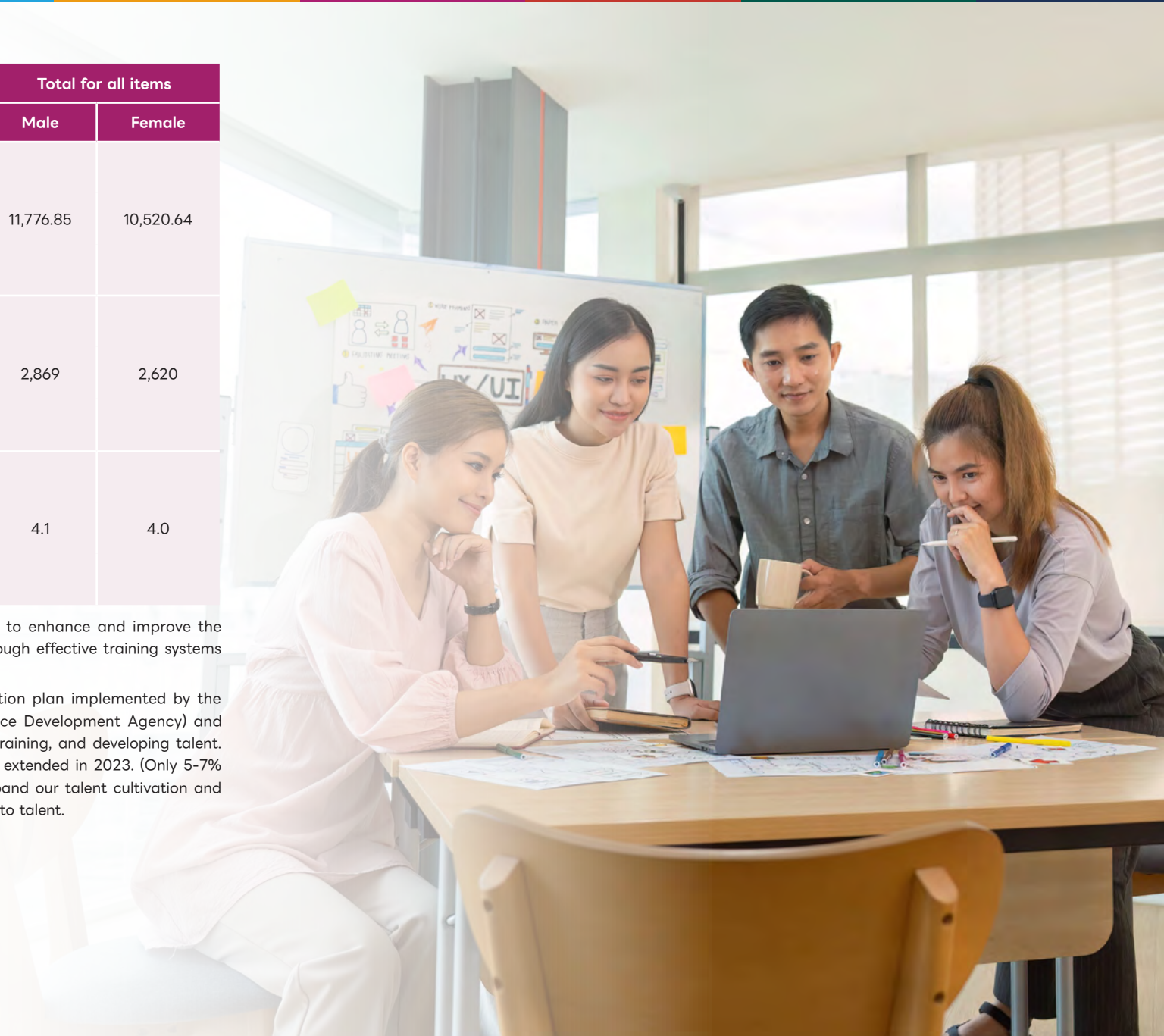


Training Statistics by Position and Gender in 2025

Item	Employee Type	Subtotal in each Employee Type		Total for all items	
		Male	Female	Male	Female
Total training hours	Executives (managers and above)	1,619.03	1,094.93	11,776.85	10,520.64
	Production line workers	3,979.5	4,188.25		
	Other employees	6,178.32	5,237.46		
Total number of training participants	Executives (managers and above)	889	661	2,869	2,620
	Production line workers	1509	1,579		
	Other employees	471	380		
Average training hours	Executives (managers and above)	1.8	1.7	4.1	4.0
	Production line workers	2.6	2.7		
	Other employees	13.1	13.8		

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

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 2025, 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	2023	2024	2025
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		
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 2025

Employee Level	Gender Average Pay Ratio
Executive level (base salary only)	100:108
Executive level (base salary + other cash incentives)	100:67
Management level (base salary only)	100:110
Management level (base salary + other cash incentives)	100:97
Non-management level (base salary only)	100:102

Note:
 1. Gender Average Pay Ratio=Female employees' average pays by level ÷ Male employees' average pays by level
 2. Average remuneration for male and female employees is calculated using the female average as the baseline (represented as 100%).
 3. The executive and managerial levels include management at the manager level and above.

Note: The Company's non-management level employees salary ratios information can be searched at M.O.P.S (Market Observation Post System) ("Corporate ESG-related information/ Employee benefits and salary statistics-related information/ Non-management level employees salary information"(<https://mops.twse.com.tw/mops/#/web/t100sb15>))

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, etc.), organizing trips, signing contracts with collaborating stores, and arranging year-end banquet activities. In 2025, we will organize group activities, domestic and overseas travel subsidies for employees, and year-end banquet activities. Employee welfare expenditures in 2025 are projected to amount to NT\$13,452 thousand dollars.



[Above-Statutory Paid Leave Benefits]
SDG 3 Good Health and Well-being, SDG 8 Decent Work and Economic Growth

Employees are entitled to "fully paid birthday leave," and rehired retirees are granted paid honorary leave. To appreciate employees' contributions and encourage them to share meaningful moments with family and friends, employees may take one working day off within their "birthday month." This arrangement provides greater flexibility for personal scheduling, enabling employees to pursue career development while also maintaining quality of life and work-life balance.

[Employee Care and Activities]

We provide diverse employee care measures, including on-site massage services, an employee gym, regular physical examinations, travel accident insurance, company trips, and festive bonuses for the Dragon Boat Festival, Mid-Autumn Festival, and birthdays. These initiatives help employees maintain positive physical and mental well-being while sustaining high work performance.

[Family Care and Marriage and Parenthood-Friendly Support]

We have designed a diverse subsidy framework to provide practical support for employees at important stages of life, including marriage and childbirth allowances. We further offer benefits that include scholarships for employee children, employee scholarships, dependent insurance, and discounts for dependents, helping reduce the burdens of family care and education, enabling employees to commit to their career development while fulfilling family responsibilities.

Additionally, the Company also partners with nearby contracted childcare centers to help employees' children access convenient daycare services, enabling employees to balance childcare responsibilities while remaining fully engaged at work. In 2025, nine employees received marriage gifts totaling NT\$180,000, and 11 employees received childbirth grants totaling NT\$42,000.

[Forward-looking Support for Reproductive Autonomy: Oocyte Cryopreservation Subsidy Program]
SDG 5 Gender Equality; SDG 17 Partnerships for the Goals (Addressing Low Birth Rate); Diversity, Equity, and Inclusion (DEI)

Considering that female employees may face reproductive choices during critical career stages, we provide subsidies to alleviate related psychological and financial burdens. Egg Freezing Nutrition Allowance: For employees undergoing egg freezing treatments, a nutrition subsidy of NT\$3,000 in the same year is provided to demonstrate our genuine care for their physical health during the

treatment process. Egg Freezing Storage Subsidy: To support long-term fertility planning, a subsidy of NT\$3,000 is provided for egg storage fees in the third year, mitigating the ongoing expenses associated with maintaining reproductive options.

[Retirement Benefits System]

We have formulated employee retirement plans that comply with the Labor Standards Act and 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.

[Benefits and Adaptation Measures for Migrant Workers]

Migrant workers are eligible to participate in our employee benefits and activities in accordance with applicable regulations, including Employee Welfare Committee activities, Family Day, year-end banquet events, and company trips, to promote their interaction and integration with local employees. We also extend benefits such as birthday leave to them and provide return flight tickets upon contract expiration as stipulated, assisting migrant workers in securely completing their career plans and return arrangements.

In consideration of cultural differences, our corporate catering periodically offers meals from the migrant workers' home countries to accommodate dietary habits and cultural needs, thereby enhancing their life adaptation and sense of belonging.

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 pays 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	2023	2024	2025
Number of paternity leave applicants	7	10	7
Number of maternity leave applicants	15	14	7
Number of employees on unpaid parental leave	6	10	9
Rate of returning from parental leave (Reinstatement rate)	38%	33%	85%
Rate of retention following unpaid parental leave (Retention rate)	88%	33%	60%

Note:
 1. 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
 2. 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

Age-Friendly Workplace and Employment Support

In support of government policies encouraging the employment of middle-aged and elderly individuals, Grape King Bio has formulated and implemented employment and management guidelines for middle-aged and senior employees. Through measures such as preferential retirement plans, group insurance, regular health checkups, hospitalization allowances, and funeral condolence payments, we care for the health, safety, and dignity of employees in the mid-to-late stages of their careers.

We also recognize the long-term contributions of senior employees through recognition mechanisms such as model employee awards, fostering an inclusive, multi-generational workplace culture.

Care and Support for Migrant Workers

Grape King Bio upholds the principles of respect for diversity and inclusion, and regards migrant workers as essential members of our workforce. Through a dual approach of structured management and people-centered care, we are committed to creating a safe, friendly, and inclusive working environment with a strong sense of belonging. Across aspects such as benefits, training, and communication mechanisms, we comply with applicable laws and regulations while exceeding baseline requirements to ensure that migrant workers receive adequate support in both their work and daily lives.

In terms of training and capability development, our migrant workers receive comprehensive OJT (On-the-Job Training) before onboarding and throughout their employment to ensure familiarity with work procedures and safety requirements. For specific position needs, we also sponsor migrant workers to attend external professional forklift training programs and obtain relevant certifications, thereby enhancing professional skills and operational safety. Internal training courses related to Diversity, Equity, and Inclusion (DEI), road traffic safety, and basic language learning are also provided to support migrant workers in improving communication capabilities and adapting to daily life.

Regarding communication and governance mechanisms, we regularly hold care meetings for migrant workers, which serve as an essential platform for them to express their opinions, voice their needs, and engage in two-way communication.

Through this structured dialogue mechanism, we ensure that the rights and voices of migrant workers are addressed in a timely manner, while continuously optimizing management and support measures and strengthening mutual trust between labor and management.

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



Grape King Bio continues to apply the PDCA (Plan–Do–Check–Act) cycle to advance comprehensive health management and health promotion initiatives, ensuring the physical and mental well-being of employees, their families, contractors, and local community residents. Guided by a philosophy of sharing and mutual prosperity, the Company aims to establish a win-win-win milestone for the organization, employees, and society, while fulfilling its corporate social responsibility.

The Company is committed to providing all employees with a safe and healthy working environment. The health management implementation 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: Going beyond legal requirements, we provide free annual physical examinations and health checks for personnel working on specific processes that exceed statutory requirements, then analyze the results of these examinations to categorize employee health levels for better management. We also arrange for professional specialists to provide one-on-one consultations and evaluations 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.

Digital health management system: In 2025, we officially launched our health management system and "Health Bee" digital assistant, comprehensively upgrading workplace health services. The system automatically aggregates data to execute case management, health risk classification, and health follow-ups. Through this intelligent platform, we have established direct channels for medical and nursing consultations to promote a positive interactive loop between occupational health professionals and employees, thereby enhancing the overall effectiveness of health management.

Special operation health management: In 2025, there were 16 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. In 2025, we conducted health risk assessments and established health risk maps at our Zhongli Factory and Yungfeng Factory. All 22 operational areas were assessed as planned, achieving a 100% completion rate for both health risk assessments and health risk map development. We supported each unit in implementing corrective action plans and related hazard prevention training. Following the assessments, the identified health risks for each unit were formally announced, and clearly marked on health risk maps and displayed in each operational area to remind personnel of specific health risk levels and the requirement to properly wear personal protective equipment, thereby achieving our hazard prevention objectives.

3. For pregnant employees and other vulnerable groups, including persons with disabilities, middle-aged and older employees, and migrant workers, we implement health protection measures based on individual assessments. Furthermore, job redesigns and suitable workplace accommodations are tailored and facilitated to meet their specific needs.

In collaboration with unit supervisors, we hold quarterly care meetings for foreign employees, supported by interpreter services provided by labor agencies, to communicate occupational health and safety management requirements. Bilingual work manuals have also been developed to ensure foreign employees' understanding and correct execution of production line operating procedures, thereby improving their health and safety awareness and preventing occupational diseases.

We proactively seek to understand the comprehensive daily living and recreational needs of foreign employees and communicate with them as needed so they can work with peace of mind, live with confidence, integrate culturally, and pursue career development.

4. We have set up health management centers 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. Service channels: 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. We engage a psychiatrist to provide on-site services once per month, with each session lasting three hours. In 2025, a total of 63 employees identified on the medium-to-high health risk list were arranged to receive one-on-one evaluation interviews with the psychiatrist, with ongoing irregular follow-ups.

2. Stress relief health seminars and activities: "Terrarium Moss Ball Gardening DIY Course" and "Succulent Plant DIY Course": Through horticultural activities, the healing power of plants is used to bring physical and mental benefits to participants. We invited a horticultural therapist to prepare a variety of plants and gardening materials for hands-on activities. During the design and planting process, participants engaged with soil and experienced the vitality of flowers and plants, while gaining a sense of achievement and satisfaction from completing their own handmade works. These activities were designed to relieve stress and provide benefits such as emotional soothing, mental restoration, social interaction, fine motor skills development, concentration training, and improved mental health. Accordingly, we organized these courses to promote holistic health and provide appropriate stress-relief channels.

In 2025, a total of 2 sessions were held, including at Pingzhen Factory and Zhongli Factory, with a total of 70 participants. Overall satisfaction rate: >98%.

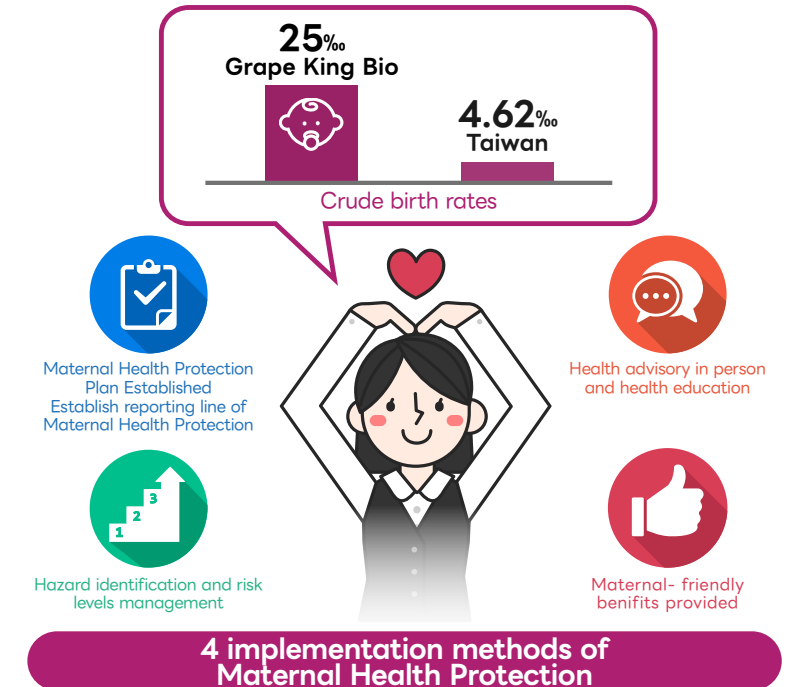
3. Procedures to Prevent Illegal Infringement of Rights when Performing Duties: To protect all employees from unlawful physical or psychological harm while performing their duties and to prevent related physical and mental health issues, we have specially produced "Care Cards," established a "Reporting Section," and continuously updated and promoted relevant announcements and information on the Stalking and Harassment Prevention Act.

4. Employee Assistance Programs (EAP) Performance: We collaborate with professional psychological counselors to provide each employee with six free counseling sessions per year.

Over the past three years, a total of 116 counseling sessions were provided, amounting to 121.5 service hours.

According to annual statistics, the top three counseling topics were emotional stress (69%), workplace relationships (37%), and family relationships (26%). The issues for which employees sought assistance were primarily concentrated on workplace communication and sense of achievement (approximately 40%) and personal stress management (approximately 35%), with the remainder comprising life support services such as family and legal consultations.

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 124 maternal health service users, with an overall satisfaction rate exceeding 90%. In 2025, Grape King Bio's birth rate reached 25‰, which is 5.4 times the average in Taiwan (the crude birth rate in Taiwan for 2025 is 4.62‰). Grape King Bio cultivates a worry-free environment where employees can seamlessly balance work and family life through four aspects: dedicated care, accessible childcare through contracted preschools, flexible working hours, and an inclusive culture. In alignment with government policies, we help build a supportive childcare safety net and reinforce childbirth as a life choice worthy of support.

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:

I.Hiring of Professional Personnel for On-Site Services: International Board Certified Lactation Consultants (IBCLC) and occupational specialists provide nearby consultation services.

II.Personalized Congratulatory Cards from the Chairman: Enhancing the sense of happiness among pregnant and postpartum employees.

III.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.

IV.Diverse Maternal Health Protection Measures.

1.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.

2.Providing a Warm, Comfortable, and Friendly Breastfeeding Environment and Related Benefits:

- (1) Breastfeeding rooms are set up in each factory area.
- (2) 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.
- (3) Pregnant employees are provided with the option to apply for maternal health care parking spaces (including motorcycle and car parking).
- (4) A friendly maternal restroom environment is established, with the installation of sit-down toilets and handrails to enhance safety and comfort for pregnant employees.
- (5) Subsidies for adult vaccinations (HPV, shingles, pneumococcal, and hepatitis A/B): Employees and their family members are eligible for subsidies.

(6) Maternity incentives for employees of childbearing age are provided to encourage childbirth, including: (1) Egg Freezing Nutrition Allowance: a subsidy of NT\$3,000 in the year the employee undergoes the egg-freezing procedure, and (2) Egg Freezing Storage Subsidy: a subsidy of NT\$3,000 for egg storage fees in the third year.

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. The annual quarterly comparison shows an upward trend in the full-score rate, with 2025 increasing by 44.6% compared to 2024. The response rate in 2025 also increased by 31.7% compared to 2024.

2.CPR + AED Education and Training: To enhance the first aid knowledge and skills of all employees, Pingzhen Factory, Zhongli Factory, and Longtan Branch completed a total of eight CPR+AED training sessions in 2025, with an overall satisfaction rate of 98.68%. The effectiveness of the training was demonstrated by the pre- and post-test assessments, with average scores rising from 69.56 in the pre-test to 93.10 in the post-test, reflecting a significant improvement of 23.54 scores. Across the three factories, 77.89% of employees (370 individuals in total) completed the CPR+AED training, and all three sites obtained the AED Safe Location renewal certifications.

3.Exercise Points: Through an exercise points incentive program, employees are encouraged to participate in health promotion activities through the provision of both individual and team rewards. This initiative aims to foster healthy lifestyles, motivate employees to develop regular exercise habits, enhance overall health awareness, and achieve health promotion goals. To date, the program has attracted 88 participants, with a total of 33 prizes prepared. A lucky draw is scheduled to be completed in late December.

In 2025, the number of participants increased by 19% compared to 2024, while total accumulated exercise time rose by 113% to 94,217 minutes, indicating a significant improvement in both employee engagement and self-initiated physical activity.

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. In 2025, a total of 143 people participated, with an overall satisfaction rate of "very satisfied" at 94.3%. Additionally, 91.4% of participants indicated that this activity effectively motivated them to exercise. The total accumulated walking steps reached 945,907, covering a cumulative

distance of 756.7 kilometers, with a total calorie expenditure of 37,800 calories, resulting in a reduction of 151 kg CO2e emissions.

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 2025, a total of 75,750 c.c. of blood was donated.

6.Overall Effectiveness of Health Services in 2025:

✓ Nurse Hsin-Yu Hsu received the "Meritorious Award for Outstanding Occupational Health Service Personnel" from the Occupational Safety and Health Administration of the Ministry of Labor

✓ Nurse Hsin-Yu Hsu received the "Meritorious Award for Outstanding Occupational Health Service Personnel" from the Taoyuan Labor Inspection Office

✓ Received "Pandemic Prevention Gold Award" for ten consecutive years

✓ Our headquarters in Pingzhen Factory and Longtan Branch were awarded the "Badge of Accredited Healthy Workplace" from the Ministry of Health and Welfare Health Promotion Administration

✓ Our Pingzhen Factory, Zhongli Factory, and Longtan Branch were awarded the "AED Safe Location Certification" by the Taoyuan Department of Public Health

Unit: NTD

Grape King Bio employee care expenditures in 2025	
On-site doctors	360,500
Fitness classes	186,900
Annual health checks and vaccines	866,500
Lectures and courses	60,152
Medical supplies	190,946
Other (activities and miscellaneous expenses)	957,464
Total	2,622,462

4.5 Occupational Safety

Industrial Safety
Department
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	Implementing the "Safety for All, Health for All" initiative. 1. Ongoing training for all employees 2. Development and implementation of online systems 3. Planning of qualification coverage for occupational safety and health supervisors in each unit 4. Conducting occupational safety and health project inspections 5. Implementing a work safety climate indicator satisfaction survey 6. Organizing occupational safety and health campaigns and competitions
	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 the "Occupational Safety and Health Excellent Unit" by the Hsinchu Science Park Bureau in 2025 2. Recognized as the "Occupational Safety and Health Outstanding Personnel" by the Ministry of Labor and the Taoyuan City Government in 2025 3. Recognized as Outstanding Corporate Partner in support of major events organized by the Taoyuan City Government in 2025 4. Received Pandemic Prevention Gold Award from the Taiwan Immunization Vision and Strategy (TIVS) Influenza Prevention Alliance in 2025 5. Recognized as "Outstanding Enterprise in Proactive Evaluation" for Disclosing Occupational Health and Safety Performance in the Corporate Sustainability Report in 2025 6. Received NT\$75,768 subsidy to redesign jobs for middle-aged and aged people 7. Received NT\$112,213 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 Bio 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, we actively supported occupational safety and health (OSH) initiatives, strengthened members' OSH capabilities, and engaged in workplace safety public-interest activities.

In 2025, the Company again served as a core member of the Taoyuan City Labor Inspection Office's Safety and Health Family for the fourth consecutive year, implementing sustainability self-assessments and support-based improvement mechanisms.

In 2025, Grape King Bio invited 99 suppliers within our supply chain to participate in online occupational health and safety training courses, tests, and surveys. A total of 53 suppliers (54%) were included in the counseling records. In addition, 68 suppliers (67%) conducted Occupational Safety and Health (OSH) sustainability performance self-assessments. 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 2025

Items/ Year	Gender	2022	2023	2024	2025
Number of deaths = Number of deaths as a result of occupational injuries	Male	0	0	0	0
	Female	0	0	0	0
	Total	0	0	0	0
Number of injured personnel = Number of individuals unable to work as a result of occupational injuries	Male	3	3	1	3
	Female	0	2	1	1
	Total	3	5	2	4
Frequency Rate (FR) : Number of disabling injuries per one million total hours worked =Number of injuries (A rest period of more than 8 hours is required to be considered valid)/ 1,000,000 hours worked	Male	3.02	2.63	0.92	2.12
	Female	0.00	1.75	0.92	0.71
	Total	3.02	4.38	1.85	2.82
Disabling Injury Severity Rate (SR) : Number of lost workdays due to disabling injuries per one million total hours worked =Number of lost workdays/ 1,000,000 hours worked	Male	13.00	56.00	7.38	4.90
	Female	0.00	2.62	4.61	107.30
	Total	13.00	58.60	12.00	112.20
Lost-time Injury Rate (LTIR) =Number of injuries/ 200,000 hours worked	Male	0.60	0.50	0.18	0.42
	Female	0.00	0.35	0.18	0.14
	Total	0.60	0.85	0.37	0.56

Items/ Year	Gender	2022	2023	2024	2025
Recordable Injury Rate (%) = Number of recordable occupational injuries (including occupational diseases)/ 200,000 hours worked	Male	0.60	0.50	0.18	0.00
	Female	0.00	0.35	0.18	0.14
	Total	0.60	0.85	0.37	0.14
Absence rate (AR)(%) =Total absence days / Total work hours×100%	Male	0.010	0.04	0.006	0.004
	Female	0.000	0.002	0.004	0.085
	Total	0.010	0.042	0.01	0.09

Statistics on supplier and contractor work-related injuries for 2025

Lost time injury frequency rate (LTIFR) =Number of injuries / 1,000,000 hours worked	2022	2023	2024	2025
	0	0	0	0

Grape King Bio incurred a total of 4 work-related accidents in 2025, primarily involving pinch injuries. Injured colleagues took 159 days of leave for these work-related injuries. The disabling injury severity rates compared with industry peers are approximately 48%, 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 2025

Food and feed manufacturing industry	Beverage manufacturing industry	Pharmaceutical and medical chemicals manufacturing industry	Grape King Bio
232	44	37	112 ^{note}

Disabling injury severity rate = (Total days lost to injury x 106) / Total work hours
Source: Ministry of Labor's average industrial frequency-severity indicator indexes for 2022-2024
Note: The disabling injury severity rate increased significantly compared to 2024. The main reason was that one employee suffered an arm fracture in a workplace accident and, after surgery, required an extended recovery period because of difficulties commuting to and from work, which led to a sudden surge in total lost workdays. In response, Grape King Bio has conducted a comprehensive safety inspection of all relevant equipment and isolated potential hazard points to prevent similar incidents.

1. 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.

2. Establishing a Safety Culture:

(1) **Senior Management Engagement and Organizational Promotion:** We promote a healthy workforce through concrete declarations, strategies, and actions driven by our senior management. This includes the organizational operation for advancing workforce health, as well as cross-functional collaboration among the Occupational Health and Safety Committee, the Sustainability Committee, and other cross-departmental mechanisms. Since 2024, our chairman has led the launch of the "Safety for All" initiative.



(2) **Company-wide Participation:** To encourage full participation and elevate safety awareness, we launched the "Safety Always" personalized slogan campaign. These slogans are displayed on the IIP platform as ongoing reminders of the importance of safety, helping to embed a strong safety culture across the organization.



(3) **Promotion of the Occupational Safety and Health Management System:** Since 2019, we have promoted and established occupational safety and health management systems that exceed legal requirements, including the ISO 45001 Occupational Health and Safety Management System and the Taiwan Occupational Safety and Health Management System (TOSHMS).



(4) Hazard Labeling, Warning Signs, and Occupational Health and Safety Communication Information.



(5) **Management of Hazardous Chemicals:** We formulated chemical standards and storage protocols, enhanced chemical storage tank safety through practical improvement cases, and established an emergency shower equipment map.



(6) **Safety for All Initiatives:** We design specialized occupational safety courses for different positions to ensure that each employee receives safety knowledge and skills required for their specific operational duties. Senior managers attend safety management courses, while production line and laboratory personnel receive education and training on chemical handling, anti-pinch protection for equipment, and electrical safety.

The Health and Safety Department also regularly participates in quarterly care meetings for foreign employees to advocate for fire prevention, electrical safety, traffic safety, and earthquake disaster preparedness, thereby strengthening safety and disaster prevention awareness among foreign employees and enhancing overall safety awareness. A total of 954 employees participated in occupational safety education and training in 2025, totaling 2,302 hours.



(7) **Safety and Health Proposal System: Safe Workplace Initiative:** To enhance workplace safety, we have implemented an "Improvement Proposal Competition" that motivates employees to submit improvement suggestions based on issues identified in their daily work. Whether focused on workflow optimization or upgrades to safety equipment, employees are encouraged to apply quality improvement tools and ISO 45001 management practices to advance workplace safety improvements.

Our chairman also personally oversees the condition of operational equipment. Through this active leadership engagement, employees not only witness tangible improvement outcomes but also deeply recognize our firm commitment to workplace safety, rendering our occupational safety initiatives more concrete and highly effective.



4.5.2 Evaluation of Occupational Safety Risks

I. Environment and safety assessments

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.

Items		2023	2024	2025
Completed/Reviewed Risk Assessments(Percentage % = Number of completed assessments ÷ Number of required assessments × 100%)	Completed Risk Assessments	724	674	677
	Percentage (%)	100%	100%	100%
Number of potential OSH risks reduced	Number of reduced risks	25	16	16
	Number of eliminations or substitutions	0	1	1
	Number of engineering controls	4	1	2
	Number of administrative controls	24	15	15
	Number of Personal Protective Equipment (PPE) measures	18	13	13
	Number of other risks to the OSH management system reduced	Number of cases	28	35
Number of OSH opportunities improved	Number of cases	53	51	51

Items		2023	2024	2025
Number of other opportunities for the OSH management system improved	Number of cases	49	48	53
	Number of management programs completed or target plans achieved	14	14	15
	Total budget (ten thousand)	49	65	360

II. Sanitation and health assessments

1. Prevention and Management of Human-induced Hazards

To provide our employees with good work environments, help them maintain their health, 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.

A human-induced hazard assessment conducted in the laboratory revealed that the laboratory tables and chairs did not adequately meet ergonomic requirements. Prolonged sitting and standing during laboratory work had resulted in shoulder and neck discomfort. The improvement measure is to adjust the height of laboratory chairs to meet ergonomic standards. The responsible unit has already allocated the relevant budget, and the improvement plan is scheduled to be implemented in 2026.



2. First Aid and Emergency Response Facilities

Going beyond regulatory requirements, our factories are currently staffed with dedicated nurses to provide immediate emergency trauma care. We have established Health Management Centers across all factories, equipped with Automated External Defibrillators (AED) and other essential emergency equipment. In addition, we have deployed first aid personnel exceeding legal requirements, serving as the core responders for on-site accident and injury management.

3. Prevention of Workplace Violence

- ✓ We annually screen for medium-to-high psychological risks using the "Mood Thermometer," and arrange occupational physician evaluations for identified cases.
- ✓ An dedicated online reporting system has been established. Each employee is provided with a "Emotional Support Card" (in Chinese and Vietnamese).
- ✓ The Workplace Violence Team has been established and convenes quarterly to review and discuss relevant matters.

<p>Structure of the Workplace Violence Handling Team</p>	<p>Workplace Violence Handling Team Expansion of Team Members</p>
<p>Promotion of Employee Grievance Procedures</p>	<p>Electronic Announcement of Employee Grievance Channels</p>
<p>Emotional Support Cards (Chinese and Vietnamese versions)</p>	<p>Promotion of the Reporting Section (via email and the Chinese and Vietnamese reporting section)</p>

4. The Establishing of a Comprehensive Health Management Center

The Center serves not only as a health management hub, but also as a resource to help employees resolve workplace issues, enhance their sense of safety and well-being, and cultivate a supportive work environment.

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) Internal suggestion box
- (2) Reporting and complaint hotline for internal and external personnel
 - (a) Reporting hotline: (03)457-2121#1999
 - (b) Complaint hotline: (03)457-2121#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

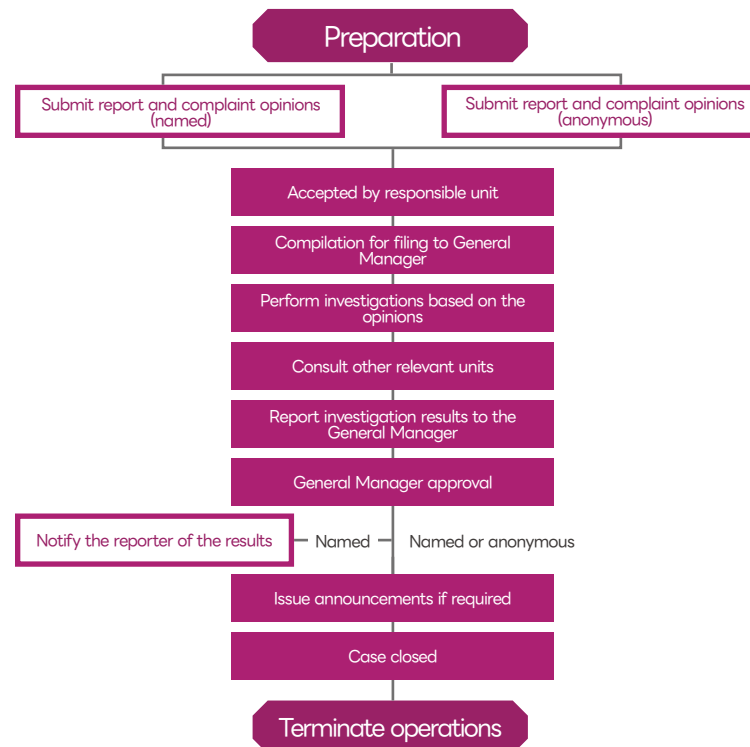
2. Incentive systems:

- (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 CEO; cases can only be closed following approval by the general manager. Zero grievance was reported in 2025.

Grievance handling regulations and procedures



4. Periodic labor-management meetings

In 2025, 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 11 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 2025, discussions and negotiations were conducted on proposal topics such as explanations of newly added national holidays by the competent authority, planning and scheduling of employee activities, and vector control measures for factories. 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, "GK 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 2025, we have published 14 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

Grape King Bio distributes questionnaires to survey annually. Topics include 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 2025, our employee survey was transformed from a "satisfaction survey" into an "engagement survey" to place greater emphasis on "employee commitment and action." The satisfaction survey score reached 78.3, representing an 8.2% increase in overall performance compared to the previous year. In 2025, the engagement score reached 87.6, indicating a clear improvement in employees' alignment with organizational goals, work engagement, and willingness to continuously contribute. For five consecutive years, "corporate image and reputation" and "ethics and integrity" have been rated by employees as the most highly valued and recognized indicators. These results also demonstrate that the core value of ethical management is deeply rooted and actively practiced by all employees at Grape King Bio.

Based on the survey results, our continuous improvement initiatives and strategic directions for 2026 are outlined below: We will continue to value employee feedback and use it as an important reference for advancing organizational governance and talent development.

In response to the issues of highest concern to our employees, we will focus on the comprehensive optimization of human resources systems and the enhancement of organizational operational efficiency in 2026. This includes progressively enhancing the review mechanisms for remuneration and benefits to ensure fairness and consistency, as well as reassessing workforce allocation and development frameworks to help employees better understand their growth paths across different career stages.

Additionally, we will continue to optimize internal management systems and cross-functional collaboration processes. Through better system integration and enhanced communication mechanisms, we aim to enhance the synergy and transparency of organizational operations.

Through a steady and progressive approach, we strive to balance organizational development with employee expectations and foster a workplace with sustainable competitiveness.

Results of the employee satisfaction survey				
Year	2023	2024	2025	
All	69.8	72.4	78.3	
Male	70.1	70.5	81.1	
Female	69.5	72.8	74.4	
Overall participation rate	70.2%	90.3%	79.8%	

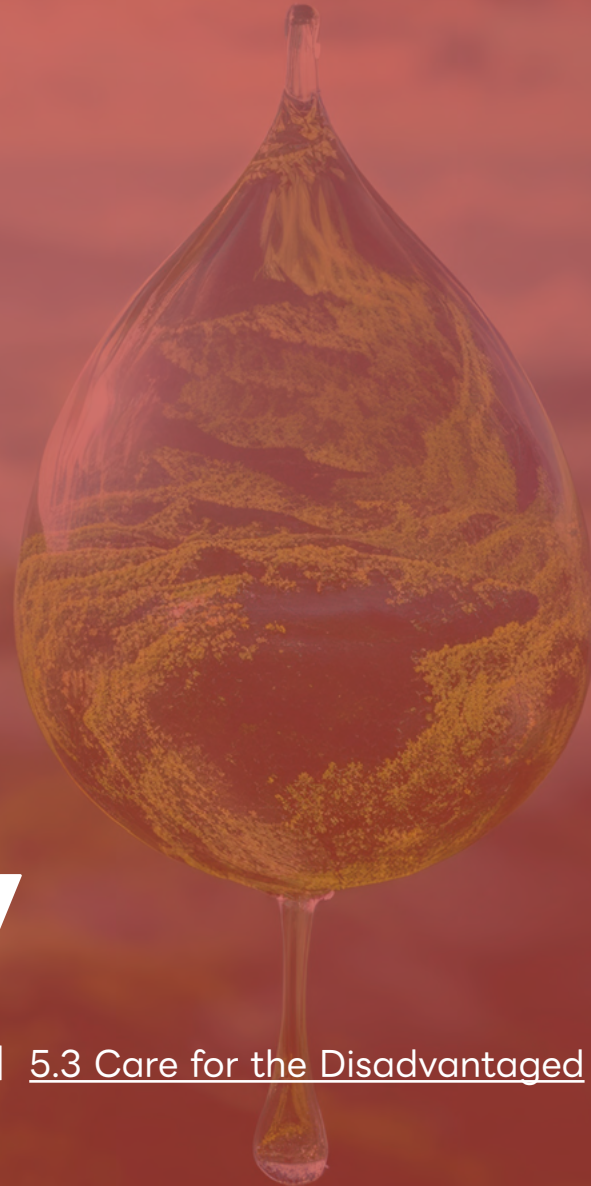







GRAPE KING BIO

CH5 Social Prosperity

[Sustainability Targets](#) | [5.1 Academic Participation](#) | [5.2 Community Development](#) | [5.3 Care for the Disadvantaged](#) | [5.4 Companionship and Assistance](#) | [5.5 Care for the Elderly](#)



Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Care for Children	Food for the Disadvantaged Program	Expand Social Influence
Progress achieved in 2025	In 2025, we completed a campus needs assessment for underprivileged children and conducted donations, contributing a total of NT\$1.63 million to 14 schools	For the 2025 underprivileged meal program, we donated to three organizations, serving a cumulative total of 18,680 individuals	<ol style="list-style-type: none"> In 2025, we collaborated with three associations on social participation projects related to our core business We have confirmed the outcomes of all projects under each theme, including the resources invested and the number of beneficiaries
Short-term Targets for 2026-2027	Donate at least NT\$1.40 million to schools for care of disadvantaged children	Benefit at least 15,000 people under the Food for the Disadvantaged program	<ol style="list-style-type: none"> Increase industry-related community investments plans Focus on social aspects
Mid-term Targets for 2028-2029	Donate at least NT\$1.5 million to schools for care of disadvantaged children annually	Benefit at least 16,000 people under the Food for the Disadvantaged program	<ol style="list-style-type: none"> Utilize our own technologies/expertise to develop long-term solutions to important issues (health, poverty, education, and so on) Communicate benefits to stakeholders of social projects
Long-term Targets for 2030 and beyond	Donate at least NT\$1.5 million to schools for care of disadvantaged children annually	Benefit at least 16,000 people under the Food for the Disadvantaged program	<ol style="list-style-type: none"> Calculate social impacts of social projects Strengthen specific community investments projects based on the results of social impact assessments
Corresponding SDGs			

Social Inclusion

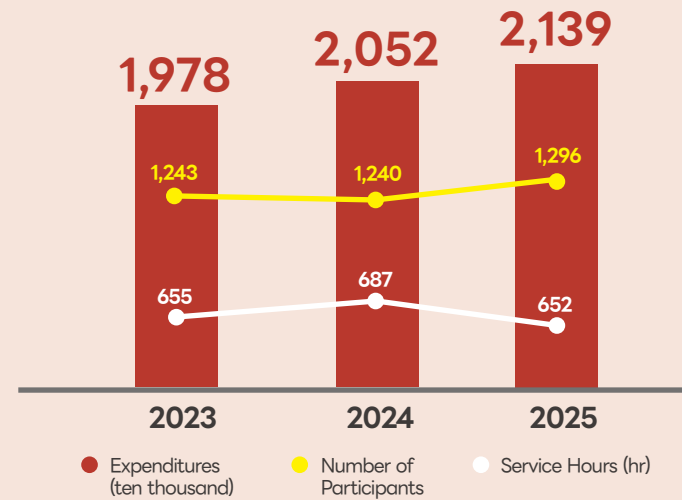
Community investments at Grape King Bio fall into five focus areas that form the cornerstone of our fulfillment of corporate social responsibilities.

Our philosophy for community investments: "Local investment, social contributions, and building social influence."

1. Academic participation and strengthen competitiveness of future key talents
2. Community development and provide local support and care
3. Care for the disadvantaged and provide resources and counseling
4. Providing companionship and assistance to individuals targeted for self-reliance to enhance their daily living.
5. Care for the elderly and emphasize needs of senior citizens

We are committed to providing financial aid and learning resources to disadvantaged groups in society, and work to utilize our advanced bioscience technologies in continued research, development, and creation of products that will benefit society. We also plan to host and participate in various charitable activities to raise employee awareness of and involvement in social welfare. Grape King Bio community investments for the past three years are shown in the following table:

Grape King Bio Community Investments



Note 1: Includes expenditures for donations to government institutions, other clubs, and communities.

Note 2: Includes expenses from the Tseng Shui Chao Welfare Charitable Foundation.

Grape King Bio Employee Participation

Grape King Bio is active in community investments and formed the Grape Volunteer Team in 2013, gathering like-minded employees to participate in volunteer activities. Volunteer activities were hosted during work hours and our senior managers led our colleagues in performing volunteer tasks. A total of 1,296 volunteers and 652 service hours were invested in community investment projects in 2025.

Focus	Academic Participation	Community Development	Care for the Disadvantaged	Companionship and Assistance	Care for the Elderly
Targets	Disadvantaged schoolchildren and adolescents	Neighboring communities around factories	Disadvantaged groups	Individuals striving for independence Women and children suffering from trauma Physically or mentally disabled individuals	The elderly
Assistance Provided	<ul style="list-style-type: none"> ● Financial support ● Community sponsorships ● Scholarships 	<ul style="list-style-type: none"> ● Long-term provision of local services ● Support for schools and other institutes ● Long-term care from volunteer teams 	<ul style="list-style-type: none"> ● Material and financial donations ● Meal support and rural companionship 	<ul style="list-style-type: none"> ● Companionship and respite services ● Independent living projects 	<ul style="list-style-type: none"> ● Care for the needs of elders and provide warm companionship ● Enrich life activities
Social Influence	Enhance local children's right to education	Promote mutual growth by providing assistance to local neighboring communities	Reduce inequality of social resources	Improve living standards for disadvantaged groups	Improve the health and wellbeing of the elderly



5.1 Academic Participation

5.1.1 Student Internships and Exchanges

We actively provide field trip opportunities to colleges and universities, and internships for winter/summer vacations and during semesters. A total of 178 students have interned at our factories over the past three years. In support of the Ministry of Education's 2025 "Interdisciplinary Talent Cultivation Program for the Precision Health Industry," and to effectively bridge the practical gap between academia and industry, we specially offered internship opportunities this year to welcome three outstanding Indonesian students from the Bachelor Program of Biotechnology and Food Nutrition at National Taiwan University for in-depth summer internships at our Longtan Factory. During the internship, the Indonesian students demonstrated a high degree of professional competence and workplace discipline. To implement internationalized mentorship, we specifically assigned three colleagues with fluent English proficiency to serve as mentors and provide one-on-one practical instruction, ensuring that the students could overcome language barriers and acquire solid professional knowledge.

In 2025, Shanghai Grape King Bio Enterprise Corp. also launched its summer "Youth Cultivation and Exchange Program," aiming to provide development opportunities for young people from Taiwan and further broaden their international perspectives. Through a one-month practical training, diverse positions such as marketing and administrative reserves were offered, helping students integrate into the food industry in advance. In 2025, the program successfully attracted outstanding students from Chung Yuan Christian University, Fu Jen Catholic University, and other institutions. This program not only enhanced students' professional competencies, but also assisted young students in developing a global mindset within a cross-cultural environment.

Our investment in industry-academia collaboration ensures the transfer of valuable industry knowledge to young talents while strengthening our intangible brand assets. Through practical observation, we can identify and recruit excellent new employees, continuously injecting growth momentum into the precision health industry. Currently, 15 of our previous interns have become full-time employees following graduation. The number of interns at Grape King Bio factories over the past three years are shown below:

Year	2023	2024	2025
Winter Vacation	20	16	16
Summer Vacation	35	24	36
During Semesters	10	12	9



5.1.2 Seed Talent Program (STP)

Grape King Bio emphasizes talent cultivation. Our Seed Talent Program (STP) provides young college and university students with opportunities to directly work on industrial projects while strengthening industrial-academic links. Our chairman personally guides Grape King Bio colleagues in leading students through all project stages from proposal to implementation, enabling them to gain practical experiences beyond academic textbooks. This program was initiated in 2014. As of 2025, a total of 153 interns have participated in this program and worked on 25 projects.

Each batch of student teams is given different topics that they work on from activity planning, design, production, and execution so that they can fully understand each implementation process and develop problem-solving capabilities.

5.1.3 Academic Sponsorships to Support Education for Schoolchildren

Ren'ai Foundation

Starting from 2007, Grape King Bio made it our mission to care for local schoolchildren. We donate to the emergency relief funds of elementary and middle schools (Long Xing Junior High School, Pingzhen Junior High School, Zhongli Junior High School, Lung Gang Elementary School, Beishi Elementary School, and others) each year, and have donated a total of NT\$7,200,000 as of year-end 2025. We are committed to supporting the education of underprivileged students, ensuring that their academic development is not hindered by external circumstances, thereby actively fulfilling our care for disadvantaged youth. From 2022 to 2025, a special Campus Development Program was launched, providing support to a total of 14 rural schools, with cumulative donations amounting to NT\$3.75 million.

Grape King Bio Scholarships

We encourage talented youth from disadvantaged families to continue their

studies and help to alleviate their worries. Grape King Bio scholarships for junior high and high school students were established in 2014 to support hardworking students. As of year-end 2025, we have sponsored a total of 68 young students from 17 high schools, donating a total of NT\$3,000,000 to help disadvantaged students continue to work hard on their studies. In the future, we hope to expand our scholarships so that we can also help college students and ensure that talent cultivation is not limited by external factors as part of our contribution to society.

Educational Subsidy Program for Underprivileged Students at Public Senior High Schools

Through donations to the Twilight Elite Development Association R.O.C., we aim to support disadvantaged students at public senior high schools during a crucial stage of their education, helping them gain admission to their universities of choice and secure future employment, ultimately improving their family circumstances. As of 2025, a total of 39 students had been supported, with cumulative donations reaching NT\$600,000.

Sponsorships of School Clubs to Encourage Diversified Development of Schoolchildren

Talent cultivation is not limited to academic studies, and we also attach great importance to student participation in school clubs. We encourage diversified development of schoolchildren and work to expand the scope of sports and arts activities. We supported 12 schools from 2013 to 2025, donating a total of NT\$7,445,000.

"Mini Grape Camp" Workplace Experiences

Grape King Bio has hosted a number of parent-child workplace experience activities and organized the first "Mini Grape Camp" during the summer vacation of 2020. This creative "Mini Grape Camp" event allowed the children of our employees to better understand Grape King Bio's culture and environment. On the day of this event, we not only introduced Grape King Bio, but also let these children dress in cleanroom suits and experience air showers so they could appreciate their parents' working conditions. At noon, we invited these children to our employee canteen to taste the catered meals, following which there was a visit to our Tourist Factory, a scavenger hunt which communicated health concepts, and DIY chocolate and ice-cream activities. Our Chairman presented certificates to the children who finished the scavenger hunt, and also took a group photo to commemorate the event.

Grape King Bio attaches great importance to the children of our employees and will continue to host "Mini Grape Camps" in the future to bring happiness to these children. We continued to host the Mini Grape Camp in 2025 for a total of 109 attendees.

5.1.4 International Cultural Support and Exchange

Focus on Southeast Asia for Cultural Connections

● Promotion of Sepak Takraw

Sepak takraw is a traditional sport that originated in Southeast Asia. To strengthen cultural ties with Southeast Asia, we have sponsored our energy drinks to the Chinese Taipei Sepak Takraw Federation since 2020, continuously supporting the promotion of the sport. As of 2025, this initiative has served a total of 4,680 participants.

● Vietnamese Cultural Day

To deepen understanding of traditional Vietnamese culture and demonstrate care for Vietnamese migrant workers, we sponsored the 8th Vietnamese Cultural Day in 2025, organized by the Vietnamese Student Association of National Central University. The event introduced the traditional cultural values of Vietnam to both Taiwan and the international communities, connected the communities of Vietnamese students and workers residing in Taiwan, and further strengthened support from enterprises and partners concerned with the Vietnamese student community in Taiwan.

5.2 Community Development

5.2.1 Grape Volunteer Team

To promote social welfare, Grape King Bio formed the Grape Volunteer Team in 2013, gathering like-minded employees to participate in volunteer activities. Volunteer activities were hosted during work hours, and we provide flexible compensatory time for employees who are willing to participate in volunteer activities outside of working hours. Grape King Bio managers personally led the Grape Volunteer Team in performing volunteer tasks.

Social volunteers

■ Andrew Charity Association - volunteers for food boxes packaging

In collaboration with this association, Grape King Bio's Chairman led the UVACO volunteers to assist in sorting and packing food and resource boxes to feed disadvantaged children. We also invited one supplier to participate together. Since 2018, we have continuously participated in this volunteering activity for 7 years, totaling 10 sessions, with colleagues contributing 367 hours of service.

■ Double Bliss Welfare and Charity Foundation - volunteers for Senior Sports Meet

This year, our volunteers participated in the Senior Sports Meet organized by the Double Bliss Welfare And Charity Foundation, which combined sports and fun activities. This event aimed to assess the physical and cognitive training effectiveness of seniors through the participation of those with dementia accompanied by our volunteers. Since 2023, a total of 15 volunteers have contributed 45 hours of service.

■ Chin Jen Institute for the Disabled - volunteers for outdoor activity companionship

In 2023, the Grape Volunteer Team once again led colleagues to participate in outdoor activities for individuals with Down Syndrome. This year, our volunteer team accompanied 30 individuals with Down Syndrome on a day trip to visit the aquarium and experience the mysteries of the ocean world. This event aimed to provide opportunities for disabled people to experience a variety of leisure activities. Since 2013, we have continuously hosted this volunteering activity for 13 years, totaling 24 sessions, and supporting a total of 768 individuals from 5 social welfare organizations, with colleagues contributing 2,550 hours of service.



Environmental Volunteers

■ Canvassing Event in the Community

The Grape Volunteer Team has organized an annual canvassing event since 2018, but we temporarily suspended this event due to the pandemic in recent years. In 2023, we hosted once again the canvassing of areas around our factories to fulfill our corporate social responsibilities. We have continuously held this event for 6 years, totaling 7 sessions, with 645 colleagues contributing 1,224 hours of service.

■ Taiwan Environmental Information Association - Alibang Wetlands Maintenance Volunteer Activity

This year, our Chairman led colleagues to participate in activities aimed at understanding Taiwan's natural ecology, eliminating exotic species, protecting and establishing low-altitude forests, promoting biodiversity, and demonstrating our commitment to "protecting biodiversity and natural habitats." Since 2023, a total of 61 volunteers have contributed 183 hours of service.

■ Collaborative Beach Cleanup with Suppliers

Grape King Bio's volunteers, along with our 11 suppliers, joined our first beach cleanup event at Houcuo Harbor in Taoyuan and worked together to remove marine debris from the beach. Since 2023, a total of 123 volunteers have contributed 246 hours of service, clearing 472 kilograms of waste.



5.2.2 Community Care

Promotion of Public Health Education Collaboration

Grape King Bio and the Taiwan Sustainable Health Welfare Association are closely aligned in their shared mission to promote health and well-being development at both the domestic and international levels, facilitate the formulation of public health and environmental education policies, and strengthen efforts in drug abuse prevention and treatment. Since 2023, we have supported the Association's related initiatives through financial sponsorship and product donations, thereby extending our social impact. As of 2025, cumulative cash donations amounted to NT\$200,000, while donated products benefited a total of 600 people.

Involvement of Local Communities

In 2025, guided by our core value of "co-prosperity with the neighborhood," we translated corporate responsibility into local support through a wide range of community-based initiatives. During traditional festivals, we conveyed warmth and goodwill by distributing Dragon Boat Festival and Mid-Autumn Festival gifts and sponsoring local dinner parties. We also actively integrated resources by lending our sites to the community for physical examinations, calling upon employees and local residents to participate in charitable blood donations, and offering additional incentives to encourage public participation. Our annual routine events, including "Community Cleanup" and "Joint Walking" were successfully completed with enthusiastic participation from both employees and residents, and received highly positive feedback from the community.

To strengthen factory safety and disaster resilience, our Zhongli Factory held a joint fire drill with the "Second Squadron of the Taoyuan Fire Department" and specially invited the local village chief to observe the exercise in person, thereby establishing a transparent disaster-response communication mechanism and enhancing neighborhood confidence in factory safety management. Our Pingzhen Factory also collaborated with the Pingzhen Post Office to organize a large-scale seminar on prevalent fraud schemes, helping employees and residents build fraud prevention awareness and further expanding our positive contribution to social stability.

In 2025, the Taiwan Lantern Festival was grandly held in Zhongli, Taoyuan. In recognition of the long standing dedication and hard work of police officers from the Zhongli and Pingzhen Precincts in supporting festival operations and maintaining public safety, our company specially sponsored beverage supplies as a tangible expression of appreciation, paying tribute to these local heroes who safeguard the community.

Mother's Day pop-up charity event

Through Mother's Day gift initiatives, we conveyed the spirit of philanthropy and invited employees to donate charity cakes, ensuring that underprivileged families could also enjoy a heartwarming holiday. From 2019 to 2025, a total of 9 recipient organizations have been served, benefiting a cumulative total of 5,738 individuals.

"Save the Earth with A Low-Carbon Diet" World Earth Day Activity

Starting in 2017, Grape King Bio began hosting "Save the Earth with A Low-Carbon Diet" activities at all factories. We began promoting concepts relating to low-carbon diets and environmental protection to our employees beforehand, and low-carbon lunches were served on World Earth Day and World Food Day. We also worked with "Ruth Society for Disability Services" on these days to source organic vegetables grown by individuals with Down syndrome. In 2025, a total of 1,041 participants attended from the entire factory across 2 events. As of 2025, over the course of 7 consecutive years, a total of 13 events have been held, with a cumulative attendance of 5,931 participants.

Faith for Animals (High-intensity stray sterilization project)

Starting in 2020, we began working with Faith for Animals to carry out a high-intensity sterilization project on stray dogs in Taoyuan City, which we hoped to help to sterilize stray female dogs, reduce problems caused by stray dogs, greatly lower social costs, and prevent countless animals from suffering. We achieved our goal of sterilizing more than 80% of stray female dogs in Taoyuan City. As of 2025, provided such services for over 2,100 times.

In 2025, the Association and our subsidiary, UVACO, jointly organized the "From Stray to Stay - 101 Possibilities to End Animal Homelessness" traveling exhibition, which ran for two months and invited employees and the public to pay greater attention to the issue of stray animals.



Other local community items in 2025 were as follows:

1. Sponsored physical examinations

Provided site, manpower, material support, and electricity for physical examinations of Zhenxing Village residents near the Zhongli Factory.

2. Blood drives

We have hosted blood drives since 2018. Borough heads of regions near our Zhongli Factory and Pingzhen Factory were invited to help us promote these events. As of 2025, we have cumulatively hosted 23 events attended by 1,476 employees and local residents, collecting 2,100 bags of blood.

3. Online charity stalls

We invited local social welfare organizations in Taoyuan to set up online stalls on our website. A total of 3 organizations were invited to our 3 events, including World Peace Association, Renyou Sanatorium, Taipei Autism Children Social Welfare Foundation.

4. Spreading love in the community

Grape King Bio began purchasing handmade Moon Festival gift boxes from bakeries run by disabled people starting in 2018. We have now worked with 8 associations for disabled people resulting in a total procurement of 1,430 boxes. In 2025, we purchased 140 gift boxes from the Taipei Autism Children Social Welfare Foundation and gave these out to neighboring communities.

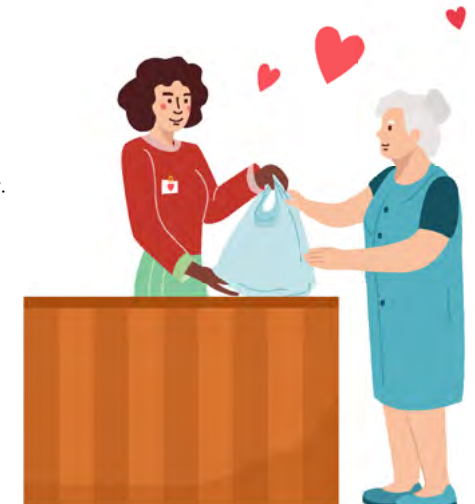
In 2025, our expenses for sponsorships and environmental improvement activities came to NT\$1,934,503. Our investment items and expenditures over the past three years were as follows:

Unit: New Taiwan Dollars

	Item	2023	2024	2025
Sponsorships	Dragon Boat Festival Gifts	538,929	557,802	556,341
	Moon Festival Gifts	546,618	558,501	554,307
	Various Activities	226,605	263,391	401,519
Zhongli Factory	Zhenxing Village-Moon Festival Cash Gifts	100,000	100,000	100,000
	Zhenxing Village-Community Safety	200,000	200,000	200,000
Pingzhen Factory	Beixing Village-Moon Festival Cash Gifts	100,000	100,000	100,000
Subtotal		1,671,559	1,779,694	1,912,167
Environmental Improvements		707,700	852,690	22,336
Total		2,419,852	2,632,384	1,934,503

Local Community Sponsorship and Environmental Improvement Initiatives

1. Each factory shares festival gifts with nearby communities during the Dragon Boat Festival and Mid-Autumn Festival.
2. Sponsored Moon Festival dinner parties in Longxing, Longde, Zhenxing, and Beixing villages in Taoyuan City.
3. Community cleanup activities in Beixing, Zhenxing, and villages in Taoyuan City.
4. Provision of beverages to support police officers on duty during the Taiwan Taoyuan Lantern Festival.
5. Sponsorship of beverages for sports activities organized by the Pingzhen Precinct.
6. Provision of venues for events organized by the Pingzhen Post Office and local police departments.
7. Provision of venue and beverages for the Zhongli Fire Department's joint drill and training activities.
8. Improvement initiatives and engineering projects to address neighborhood nuisance complaints at Pingzhen Factory.



5.3 Care for the Disadvantaged

5.3.1 Food Assistance

Meal Packages

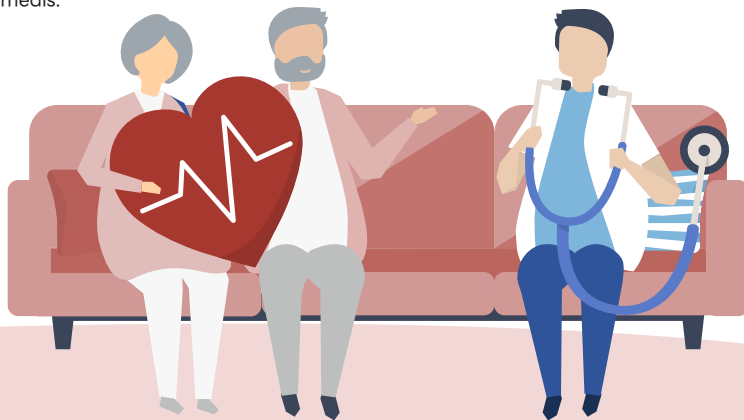
Starting in 2017, Grape King Bio began working with Andrew Charity Association to make regular donations of foods and other resources. As of 2025, we have donated a total of 4,400 food and resource boxes, helped 4,400 families, and assisted 17,600 people.

Winter and Summer Vacation Meal Coupons

Schools are closed during winter and summer vacations, and therefore no school lunches are provided. Starting in 2018, Grape King Bio began working with the World Peace Association, providing donations to set up meal services for disadvantaged children during the winter and summer vacations, enabling them to redeem food coupons for regular meals so that they would not go hungry. As of 2025, we have supported 646 students and provided 27,880 instances of service.

Charity Breakfast Program

Starting in 2020, we began supplying nutritious daily breakfasts to disadvantaged children and youth living in rural areas of Tainan City by donating NT\$50 each day to purchase their breakfasts, providing them with breakfasts during the semester, weekends, and summer and winter vacations so they could maintain their strength for learning, enhance their learning capabilities, and increase their future competitiveness. In 2025, we made donations to 32 disadvantaged children in 3 schools and supplied 11,680 meals. As of 2025, we have assisted 161 disadvantaged children and supplied 58,765 meals.



5.3.2 Medical and Healthcare Assistance

Grape King Bio collaborated with various units in 2025 to provide medical care-related assistance as follows:

Medical Resources Subsidies

Grape King Bio worked with the Huizhong Medical Relief Foundation to provide medical subsidies to disadvantaged patients at the Taipei Veterans General Hospital Taitung Branch so they could enjoy equal opportunities for healthcare even though they were unable to pay their medical expenses. As of 2025, we have assisted 158 people.

Breast Cancer Patient Subsidy

We aim to assist economically disadvantaged breast cancer patients in gaining equal access to healthcare. Since 2021, Grape King Bio has donated to the Taiwan Clinical Oncology Research Foundation for "Breast Prostheses and Brassiere Assistance" and "Assistance Specific Fund" projects. As of 2025, we have assisted a total of 145 individuals.

Annual program for epidermolysis bullosa patients

Starting in 2019, we began supporting Dystrophic Epidermolysis Bullosa Research Association Taiwan, collecting medical items required by patients with moderate to severe epidermolysis bullosa and providing home care services for patients with severe epidermolysis bullosa to reduce the burdens on their families. As of 2025, we have assisted 2,566 people.

Family Caregiver Support

The Taiwan Association of Family Caregivers is dedicated to supporting family caregivers through innovative programs. Grape King Bio has made donations since 2019. As of 2025, our contributions have benefited a total of 300 individuals.

Disaster Relief for the Matai'an Creek Barrier Lake in Hualien

Typhoon Ragasa caused severe damage in the mountainous areas of Hualien, leading to an overflow from the barrier lake in Matai'an Creek and flooding in nearby townships, with Guangfu Township particularly hard hit. In fulfillment of our social responsibility and to help affected communities overcome this challenge, Grape King Bio donated NT\$500,000 to the Taiwan Foundation for Disaster Relief to support post-disaster reconstruction and recovery efforts. Additionally, through the Mustard Seed Mission, we donated 1,300 bottles of our energy drinks to the disaster frontlines to support "shovel supermen" (disaster relief volunteers).

5.3.3 Learning Support for Rural Regions

Reindeer Island Tour

Starting in 2016, Grape King Bio began collecting Christmas boxes for disadvantaged schoolchildren in rural schools through the "Reindeer Island Tour" project to provide mental support for these children and promote moral education while spreading warmth and happiness. We also funded facilities required by rural schools to fill resource shortages. As of 2025, we have donated Christmas boxes to 1,680 people, and purchased facilities and equipment for 30 rural schools.

Christmas Wish project

Starting in 2017, Grape King Bio began hosting a series of Christmas events for children, seniors, disabled people, and women, to help beneficiaries of different institutes experience warmth and enjoy this festival. We hope that these events can bring more people together to care for disadvantaged groups and expand our social influence. As of 2025, we have assisted 107 organizations and more than 7,000 people, and donated a total of NT\$8.08 million.

Experiential Activities and Wishlists for Disadvantaged Schoolchildren

When providing support to local schoolchildren, Grape King Bio discovered that many disadvantaged schoolchildren came from families who could not afford to pay school fees and were unable to give these children normal childhoods. Therefore, we began organizing "Mini Grape One-Day Tour" experiential activities starting in 2014, enabling schoolchildren to experience diverse lifestyles, build their confidence, and cultivate gratitude and care for others. These activities enhanced parent-child interactions and gave the children hope for the future. We also began organizing "Wishlist" activities starting in 2016 to fulfill the wishes of these disadvantaged schoolchildren, bringing them hope for the future and helping to provide them with daily necessities. As of 2025, we have assisted 732 people.

Ti-Hwei Children's Home

Ti-Hwei Children's Home is a private orphanage located in Tianmu (Taipei) which attaches great importance to sports education and believes that children should learn by doing and reflecting. They host outdoor adventure camps every year during the summer vacations to help their residents learn independence. Grape King Bio began supporting these experiential camps in 2015. Each year, our colleagues serve as corporate volunteers and participate in these activities alongside the children. As of 2025, we have assisted 122 people, invested 813 volunteer service hours, and donated NT\$3,830,000.

5.4 Companionship and Assistance

5.4.1 Care and Independence for Disabled People

Companion Care and Respite Services

Grape King Bio hosted a series of "Companionship & Respite" activities starting in 2013 and provided volunteer companions for individuals with Down Syndrome. This not only provided opportunities for positive social interactions, but also helped institute caregivers. As of 2025, we have continuously hosted this volunteering activity for 13 years, totaling 24 sessions and supporting a total of 768 individuals from 5 social welfare organizations, with 2,550 hours of voluntary service.

Items related to assistance for disabled people in 2025 were as follows:

Monetary Donations for Patients with Down Syndrome

Canaan Disability Home cares for severely disabled patients from disadvantaged families. Starting in 2017, Grape King Bio helped these patients with Down Syndrome plant gardens and participate in green healing classes by planting fruit trees. These patients weeded, plowed

soil, applied fertilizer, and achieved green healing by caring for their farms. They also sold the Yuherbau litchis and used the proceeds thereof as monetary donations for severely disabled individuals to purchase daily necessities. As of 2025, we have assisted a total of 324 individuals.

Hope Farm - Assistance for Children with Developmental Delay

Starting in 2018, Grape King Bio donated organic fertilizers to the Hope Farm of Ruth Society for Disability Services for six consecutive years, aimed at providing vocational training in vegetable cultivation for children with developmental delay. This donation helps them acquire valuable expertise, ensures the stability of vegetable production at the Hope Farm, facilitates the supply of vegetables to their organization and potentially enables external sales. As of 2025, we have assisted a total of 968 individuals.

Arts promotion for disabled people

Starting in 2020, Grape King Bio began making donations to the Arts Promotion Association for the Disabled R.O.C. to support accessible arts and provide diversified employment opportunities for disabled people. As of 2025, we have assisted a total of 578 individuals.

Assistive Devices

Starting in 2020, Grape King Bio worked with the Eden Social Welfare Foundation to purchase assistive devices for disabled people. We aim to provide support to those with disabilities in vocational, psychological, leisure, and other aspects and help them achieve autonomy and self-reliance based on the concept of independent living. As of 2025, we have assisted a total of 12,307 individuals.

Life Skills Training and Diversified Support Services

Since 2018, Grape King Bio has donated to Taoyuan City organizations such as the Renyou Sanatorium, the Happiness Social Welfare Foundation, and the Baby Development Center to improve the living conditions of individuals with Down Syndrome, with the hope of enabling disabled individuals to care for themselves and alleviate barriers. As of 2025, we have assisted a total of 108,944 individuals.

5.4.2 Self-Reliance for Women

Care and Assistance for Abused Women

In recent years, the topics of sexual assault and domestic violence have received increasing attention. Grape King Bio worked with the Taipei Women's Rescue Foundation, Garden of Hope Foundation, and Modern Women's Foundation to provide assistance and support by hosting lectures related to law and psychological support. We have also hosted long-term companionship workshops to help abused women become self-reliant. Starting from 2022, we supported the Garden of Hope Foundation and helped women realize their strengths and support each other through annual returns to their parental homes. These activities helped the women understand that they were not alone, established a support system, and encouraged them to build brighter futures. From 2018 to 2025, a total of 1,619 service instances were provided.



5.5 Care for the Elderly

5.5.1 Care for Seniors

Starting in 2018, Grape King Bio assisted the Hondao Senior Citizen's Welfare Foundation in extending their safety net to provide care for the hungry and malnourished. We also delivered meals for elderly people living in 11 administrative districts in Taichung City who were underprivileged, lived alone, or had mobility issues. As of 2025, we have assisted 141 elders and supplied 16,474 meals.

Grape King Bio also continues to support the Hondao Senior Citizen's Welfare Foundation in promoting sports activities for elders and encouraging seniors to exercise. We formed a baseball league platform and formulated competition rules for elders, giving them a chance to leave their homes and step into baseball stadiums. We began hosting baseball tournaments for seniors starting in 2019, and our colleagues also formed teams to play against these seniors. As of 2025, we have hosted 6 games, assisted 217 people, and invested 298 service hours.



5.5.2 Companionship for Lunar New Year

Grape King Bio provides care to disabled, demented, and dependent seniors. We have continued to care for disadvantaged seniors living alone since 2016. Our volunteers care for and visit these seniors, personally delivered Lunar New Year meals, and assisted the Huashan Social Welfare Foundation in organizing a year-end banquet so that these seniors could feel our love and care on the eve of Lunar New Year. As of 2025, we have assisted 4,008 people, and made cumulative donations of NT\$4.71 million.

Starting in 2019, Grape King Bio launched "Happy Charity Boxes" containing worship items for Ghost Festival. We have also worked with Huashan Social Welfare Foundation to assist elders living alone in communities around our Pingzhen and Zhongli factories, providing meal assistance to elders living in Jinling Road and Longgang District to prevent them from going hungry. As of 2025, we have assisted 210 people.

In 2025, Grape King Bio worked with different organizations on the following senior care program:

Senior Health Program

Since 2021, Grape King Bio has been working with the Double Bliss Welfare and Charity Foundation to provide gym training for frail and demented seniors in the community, helping them fend off or delay the development of disabilities or dementia. We maintain a ratio of 3:1 for seniors and youth coaches while providing in-depth health and nutrition information that can effectively help prevent disabilities and delay dementia.

In 2023, the foundation further hosted the Senior Sports Meet, which combined sports and fun activities. Our volunteers accompanied seniors with dementia to participate in this event to assess their physical and cognitive training effectiveness. As of 2025, we have assisted a total of 3,216 individuals.










GRAPE KING BIO



CH6 Green Environment

Sustainability Targets | 6.1 Task Force on Climate-Related Financial Disclosures (TCFD) | 6.2 Management of Greenhouse Gas Emissions | 6.3 Management of Energy Resources | 6.4 Management of Water Resources | 6.5 Waste Management | 6.6 Biodiversity

Sustainability Targets

Short-, Medium-, and Long-Term Goals and Current-Year Achievement Status	Energy and Process Water Management	Wastewater Management	Management of Toxic Substances and Waste
Progress achieved in 2025	<ol style="list-style-type: none"> The electricity savings reached 736,558 kWh, resulting in a reduction of carbon emissions by 349,128 kg CO₂e, with an average electricity savings of 2.3% for the three factories compared to the 2024 electricity consumption. The Longtan Factory generated 188,919 kWh of solar power, reducing carbon emissions by 89,547 kg CO₂e. The Pingzhen Factory accumulated a total of 1,201,000 kWh of green energy supply. The Zhongli Factory successfully completed the Ministry of Economic Affairs' Energy Saving Project Subsidy Program on schedule, achieving an overall energy saving rate of 39.5%, exceeding the target of 33.2%. 	<ol style="list-style-type: none"> In 2025, 100% of wastewater met regulatory discharge standards, with an average Chemical Oxygen Demand (COD) that is 30% better than the standard. Wastewater discharge: The Zhongli Factory reduced discharge by 16,522 tons, a decrease of 11%. The Pingzhen Factory increased discharge by 162 tons, an increase of 1%. The Longtan Factory reduced discharge by 716 tons, a decrease of 1%. Improve wastewater pipelines and catch basins at our Zhongli Factory to enhance emergency response capacity. Replace the roots blowers with air bearing blowers at our Pingzhen Factory to optimize equipment energy efficiency and reduce carbon emissions. Install fine screening conveyor equipment at our Yungfeng Factory to improve personnel operational efficiency. 	<ol style="list-style-type: none"> In 2025, eleven waste disposal factories have been audited and are operating legally (annual target: at least 8 per year). Enhancing the value of sludge reuse: Food sludge has been repurposed as R-0902, reducing environmental burden, with 244.74 metric tons cleared in 2025. Increasing the resource recovery rate: We have identified a recycling channel for waste plastic (R-0201) and are currently executing the cleanup, with 47.14 metric tons cleared in 2025. Increased the recycling rate of resources and reused plant residues (waste code R-0120), with 2595.47 metric tons cleared in 2025. Enhanced the reusability value of waste cooking oil and reused waste cooking oil (waste code R-1702), with 0.4 metric tons cleared in 2025.
Short-term targets for 2026-2027	<ol style="list-style-type: none"> Continue to promote energy conservation and set targets for a total energy saving of 462,657 kWh and a carbon reduction of 228,552 kg CO₂e (1.5%) for our four factories based on the 2023 reference year. Transfer solar power to our Pingzhen Factory, and target to transfer 1,500,000 kWh in 2026. Complete the evaluation of green power suppliers and the execution of contracts for 2027 to 2030. Longtan Factory install pipelines for the recovery and reuse of activated carbon backwash wastewater from the water purification system. Longtan Factory participates in the selection for the Energy Conservation Benchmarking Award. 	<ol style="list-style-type: none"> Ensure all wastewater is legally discharged and the quality of water discharge exceeds average Chemical Oxygen Demand (COD) standards by 35%. Reduce the average amount of water discharge by more than 2%. Implement the following measures: <ol style="list-style-type: none"> repair the rainwater and wastewater pipelines at the Zhongli Factory to improve system availability; conduct inspection, maintenance, and repair of the contact aeration tank at the Pingzhen Factory to enhance wastewater treatment efficiency; and carry out preventive maintenance on the MBR wastewater systems at the Longtan Factory and Yongfeng Factory to improve system availability. 	<ol style="list-style-type: none"> Conduct at least 8 audits of waste disposal and reuse vendors per year. Enhance the reusability value of sludge and reuse food sludge (waste code R-0902) to reduce environmental impacts. Enhance the reusability value of waste plastics and reuse waste plastics (waste code R-0201) to reduce environmental impacts. Enhanced the reusability value of plant residues and reused plant residues (waste code R-0201), to reduce the impact on environment.
Mid-term targets for 2028-2029	<ol style="list-style-type: none"> Continue to promote energy conservation and set targets for total energy saving of 462,657 kWh and a carbon reduction of 228,552 kg CO₂e (1.5%) for our four factories based on the 2023 reference year. Increase total tap water usage at all four factories by no more than 3% compared to 2023. Plan to upgrade the air handling units at our Pingzhen Factory by replacing traditional belt-driven fans with EC fans to reduce electricity consumption. Gradually increase renewable energy consumption to achieve a target of over 7%, and transfer green power across all four factories. 	<ol style="list-style-type: none"> Ensure all wastewater is legally discharged and the quality of water discharge exceeds average Chemical Oxygen Demand (COD) standards by 40%. Reduce the average amount of water discharge by more than 3% Actively obtain ISO 14001 and other environmental management system certifications (Pingzhen Factory and Longtan Factory are certified; plan to obtain ISO 14001 at our Yungfeng Factory). Continue to plan reclaimed water recovery solutions for each factory. 	<ol style="list-style-type: none"> All waste disposal vendors hold legal licenses. Reduce waste and target domestic waste reduction at all factories by 1-3%. Actively obtain ISO 14001 and other environmental management system certifications.
Long-term targets for 2030 and beyond	<ol style="list-style-type: none"> Continue to promote energy conservation and set targets for a total energy saving of 462,657 kWh and a carbon reduction of 228,552 kg CO₂e (1.5%) for our four factories based on the 2023 reference year. Gradually increase renewable energy consumption and achieve a target of 15% of total renewable energy consumption across all four factories. Increase total tap water usage at all four factories by no more than 5% compared to 2030. Evaluate new energy-saving measures by optimizing or replacing aging, energy-intensive equipment to reduce electricity consumption. 	<ol style="list-style-type: none"> Ensure all wastewater is legally discharged and the quality of water discharge exceeds average Chemical Oxygen Demand (COD) standards by 40%. Continue to reduce the average amount of water discharge by more than 4%. Achieve company-wide environmental protection targets and become an environmentally friendly enterprise. Obtain awards related to environmental protection. 	<ol style="list-style-type: none"> Achieve company-wide environmental protection targets and become an environmentally friendly enterprise. Obtain awards related to environmental protection.
Corresponding SDGs		 	 



Director of Manufacturing Division
Yi-Ru Hu

Grape King Bio strives to co-exist with nature. Our manufacturing processes incorporate energy-saving, carbon-reduction, water-saving, and waste-reduction concepts into all stages of product life cycle to minimize environmental impacts.

Management Approach	Key Issue - Energy Management and Circular Economy	
Policies	We have established environmental, health, safety and energy policies to: Fulfill compliance obligations and reduce hazard risks. Support low-carbon energy and improve energy efficiency. Promote full employee participation and improve sustainable cycles.	
Commitments	In response to global warming and climate change, we continue to advance energy management, process water management, and energy consumption reduction. Concurrently, we are committed to enhancing resource utilization efficiency, reducing wastewater discharge and waste generation, and improving the recycling rates of reclaimed water and waste. We pledge to achieve 15% renewable energy usage by 2030 and 100% by 2035, advancing toward a circular economy and net-zero emissions. Through these efforts, we aim to mitigate the impacts of climate change and achieve our environmental sustainability management goals.	
Targets	Short-term	<p>Energy Management: Continue promoting energy-saving and carbon-reduction optimization measures and implementing RE100 short-term targets through ongoing collaboration with green power suppliers.</p> <p>Wastewater Management: Install pipelines for the recovery and reuse of activated carbon backwash wastewater from the water purification system to increase the water recovery rate, and conduct regular maintenance and repair of drainage systems to improve wastewater treatment efficiency.</p> <p>Waste Management: Continue enhancing waste recycling and reuse rates to reduce environmental burden, and increase the number of vendor audits to improve overall management efficiency and reduce the rate of non-compliance.</p>
	Mid-term	<p>Energy Management:</p> <ol style="list-style-type: none"> 1. Continuously implement optimization measures for energy conservation and carbon reduction 2. Plan to upgrade the air handling units at our Pingzhen Factory by replacing traditional belt-driven fans with EC fans to reduce electricity consumption. 3. Gradually increase renewable energy consumption to achieve a target of over 7%. <p>Wastewater Management:</p> <ol style="list-style-type: none"> 1. Ensure all wastewater is legally discharged and the quality of water discharge exceeds average Chemical Oxygen Demand (COD) standards by 40%. 2. Reduce the average amount of water discharge by more than 3%. 3. Actively obtain ISO 14001 and other environmental management system certifications. 4. Continue to plan reclaimed water recovery solutions for each factory. <p>Waste Management:</p> <ol style="list-style-type: none"> 1. All waste disposal vendors hold legal licenses. 2. Reduce waste and target domestic waste reduction at all factories by 1-3%. 3. Actively obtain ISO 14001 and other environmental management system certifications.
	Long-term	<p>Energy Management:</p> <ol style="list-style-type: none"> 1. Continue advancing energy conservation targets and evaluate new energy-saving measures to optimize or replace aging, energy-intensive equipment. 2. Gradually increase renewable energy consumption. <p>Wastewater and Waste Management:</p> <ol style="list-style-type: none"> 1. Ensure all wastewater is legally discharged and the quality of water discharge exceeds average Chemical Oxygen Demand (COD) standards by 40%. 2. Continue to reduce the average amount of water discharge by more than 4%. 3. Achieve company-wide environmental protection targets and become an environmentally friendly enterprise. 4. Obtain awards related to environmental protection.

Responsibilities	<p>Internal communication and collaboration: Guided by the short-, medium-, and long-term goals set by the ESG Steering Committee, we utilize the "PDCA cycle" to plan annual energy-saving targets under the ISO 50001 Energy Management System. Energy management personnel at each factory convene relevant units to collect and review equipment energy consumption data, identify major energy-use factors, and jointly discuss and formulate electricity-saving action plans for implementation. External energy-saving information is also shared irregularly to support internal communication. Our environment, health, safety, and energy policies are signed by the highest-level executive, the Chairman. The Environmental Protection Administration provides education and training, while each unit proposes environmental protection management plans and internal audit operations. Management review meetings are regularly convened by the environmental management representative, and external audits and inspections are conducted by third-party organizations to ensure the effective operation of the environmental protection management system.</p>
Resources	The Plant Engineering Department and Environmental Protection Administration are staffed by 18 personnel.
Specific Performance	<p>1. The electricity-saving initiatives across our four factories achieved an energy saving of 736,558 kWh, equivalent to a reduction of approximately 349,128 kg of carbon emissions, with an average electricity-saving rate of 2.3%. 2. Successfully obtained the ISO 50001 Energy Management System certification at our Longtan Factory. 3. Replaced the roots blowers with air bearing blowers at our Pingzhen Factory, saving 185,449 kWh of electricity annually and reducing carbon emissions by 87.9 CO₂e. This initiative also secured a low-carbon technology subsidy of NT\$280,000 from the Taoyuan City Government. 4. Ensured all wastewater is legally discharged and the quality of water discharge exceeded average Chemical Oxygen Demand (COD) standards by 30% in 2025. 5. Installed an MBR effluent recovery system at our Longtan Factory, recovering a total of 898 tons of water between May and December 2025. 6. In 2025, eleven waste disposal vendors have been audited and are operating legally, achieving the annual target of at least 8 audits.</p> <p>Circular Economy Results for 2025:</p> <p>1. Food sludge (waste code R-0902) has been reused, reducing environmental burden, with 244.74 metric tons cleared. 2. Waste plastics (waste code R-0201) have been recycled and reused, reducing environmental burden, with 47.137 metric tons cleared. 3. Plant residues (waste code R-0120) have been reused, reducing environmental burden, with 2595.47 metric tons cleared. 4. Waste cooking oil (waste code R-1702) has Pingzhen Factory won Finalist been reused, reducing environmental burden, with 0.4 metric tons cleared. 5. Lactic acid bacteria fermentation filtrate was developed for reuse, totaling 9.352 metric tons. 6. Plastic bottles were reused for the HDPE particle recycling, totaling 0.23 metric tons.</p> <p>Awards for 2025: Zhongli Factory received the Energy Conservation Benchmarking Silver Award from the Ministry of Economic Affairs Energy Administration. Pingzhen Factory won the Finalist Award at the National Enterprise Environmental Protection Award in 2025. Colleague Chen Shih-Yan at the Longtan Factory received the Exemplary Environmental Dedicated Personnel and Technicians Award from the Ministry of Environment in 2025. Longtan Factory received the SGS ISO PLUS Awards for Excellence in Environmental Management System Performance in 2024 and 2025. Longtan Factory received the National Sustainable Development Award in 2025.</p>

6.1 Task Force on Climate-Related Financial Disclosures (TCFD)

Since 2020, we have adopted the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations issued by the Financial Stability Board (FSB), as the primary framework for climate issue management and information disclosure. Under this framework, we systematically identify climate change-related transition risks, physical risks, and related opportunities, and assess their potential impacts on our short-, medium-, and long-term operations and financial performance. The results of these assessments have been integrated into our strategic planning and risk management processes. In 2021, we are the first company in the Taiwan Health Care industry to officially sign on as a TCFD Supporter, demonstrating our concrete commitment to incorporating climate-related risks and opportunities into our corporate governance and decision-making mechanisms. In response to international climate policy trends and investor expectations for transparent decarbonization pathways, we initiated the target-setting process for a 1.5°C-aligned target under the Science Based Targets initiative (SBTi) in 2023 and successfully passed the target review in 2024, thereby establishing a greenhouse gas reduction pathway consistent with global climate goals.

Recognizing that climate change could materially affect corporate operations, finances, and long-term development, we aim to improve the comparability and quality of sustainability-related information. Moving forward, we will progressively strengthen climate scenario analysis, financial impact quantification, and internal management mechanisms to disclose climate-related risks and opportunities in accordance with the IFRS S2 Climate-Related Disclosures issued by the International Sustainability Standards Board (ISSB). Currently, the reporting entity is Grape King Bio; where certain disclosures cover Group subsidiaries, additional notes will be provided. In compliance with the Regulations Governing Information to be Published in Annual Reports of Public Companies and sustainability disclosure standards endorsed by competent authorities, we are dedicated to elevating the completeness and reliability of our climate-related disclosures, thereby providing stakeholders with critical references for their economic decision-making.

1. Governance

We stay highly attentive to our climate change risks and opportunities to ensure that we fulfill our responsibilities to society, the environment, and all our stakeholders. To ensure that the Board of Directors possesses adequate climate-related expertise and capabilities to effectively oversee climate-related risks and opportunities, we regularly plan and arrange relevant training programs for directors. These programs cover sustainable development and climate change trends, climate-related risk management, green and low-carbon technology development, as well as domestic and international climate-related laws and policy updates. Through these efforts, we seek to enhance the quality of the Board's decision-making quality and oversight effectiveness on climate-related matters and to support the formulation and implementation of our sustainability and climate strategies.

1. Board of Directors: The ESG Steering Committee reports to the Board on the implementation of climate-related strategies and their status of target achievement each year. In 2025, the Board reviewed the implementation results of climate-related plans for the previous year, the progress of targets set for the current year, and implementation strategies for climate-related risks and opportunities.
2. ESG Steering Committee: The Committee convenes one guidance meeting annually and reports implementation results to the Board. Additionally, the ESG Committee reports quarterly to the Steering Committee on implementation results and work plans related to climate strategies. In 2025, the ESG Committee reviewed sustainability issues related to climate-related risks and opportunities, which were subsequently reported to the ESG Steering Committee for future reference.
3. Risk Management Committee: Climate change-related risks have been incorporated into the Company's risk management framework and are identified as one of the six major risk categories (please refer to Section 1.3 Risk Management for details). The Risk Management Committee is responsible for reviewing risk management policies, procedures, and overall implementation, overseeing the Group's overall operational risks, and regularly reviewing the risk assessment results and mitigation measures proposed by the Risk Management Task Force. The Committee reports to the Board of Directors at least once a year.



Our remuneration policy has incorporated the management of climate-related risks and opportunities into the performance evaluation mechanism for senior managers. As part of the annual performance evaluation, a portion of senior managers' remuneration is adjusted based on their performance in advancing climate-related targets, including the Scope 1 to Scope 3 greenhouse gas reduction, energy efficiency improvements, the proportion of renewable energy use, and the fulfillment of other sustainable development indicators. The Remuneration Committee is responsible for reviewing and validating the alignment between remuneration and climate-related performance indicators, making compensation recommendations based on the actual level of achievement of each indicator, and submitting such recommendations to the Board for approval. The Remuneration Committee also regularly reviews the overall remuneration policy to ensure that the remuneration framework effectively addresses climate change risks and capitalizes on climate-related opportunities. Specific items include:

Title	Percentage of Performance link	Climate Strategy Content
Chairman and General Manager	30%	1. Low-carbon revenue milestone: Achieve carbon emissions per unit of revenue for Grape King Bio below 18.3 tCO ₂ e. 2. Promote increased renewable energy use at our factories in Taiwan. 3. Continuously update and obtain sustainability-related system certifications.
Senior Managerial Officer	10-40%	1. Advance 33 key sustainability projects, implement a strategic and visionary talent cultivation, and achieve carbon emissions per unit of revenue for Grape King Bio below 18.3 tCO ₂ e. 2. Build low-carbon factories and increase renewable energy use at our factories in Taiwan to 4%. 3. Continuously update and obtain sustainability-related system certifications.(ISO 14001 \ ISO 14064 \ ISO 50001 \ ISO 45001 \ ISO 27001 \ ISO 37001)

2. Strategies

To mitigate the impacts of climate change on the company, the ESG Committee coordinated and convened senior managers from each unit to conduct cross-functional communication in 2025. This comprehensive management process includes issue collection, management participation, risk assessment, risk identification, response strategy development, metrics and target setting, and continuous improvement. In identifying climate-related risks and opportunities, we consolidated domestic and international climate change issues and industry trends, and further assessed the impacts of climate-related risks and opportunities on our business model and value chain, enabling primary users to fully understand the potential impacts of these risks on the company.

During the identification process, we classify the time horizons for the possible occurrence of climate-related risks and opportunities into the short term (1-3 years), medium term (3-5 years), and long term (more than 5 years).

Timeline	Definition
Short-term	1-3 years (2026-2028)
Mid-term	3-5 years (2029-2030)
Long-term	More than 5 years (2031-2050)

Climate-Related Risk and Opportunity Analysis

We initially identified 12 potential climate-related risks, including 8 transition risks and 4 physical risks, along with 5 actionable climate-related opportunities. Department heads were invited to conduct questionnaire-based scoring based on the likelihood of occurrence and the degree of financial impact, and the results were used to develop a climate risk and opportunity matrix. We then held a climate risk and opportunity identification meeting, where internal responsible units and external experts jointly identified the material climate-related risks and opportunities that require focus. Based on discussions of possible development scenarios, we formulated response strategies and action plans, and established management targets and checkpoints to closely monitor timelines and progress, thereby mitigating potential financial impacts arising from climate-related risks.

Risk/Opportunity	Item	Impacts on the Business Model and Value Chain	Value Chain Impact			Time Horizon		
			Upstream Suppliers	The Company	Downstream Brand Customers	Short-term	Mid-term	Long-term
Transition risks - Policy and Legal	Increased carbon taxes/ fees on greenhouse gas emissions	Increased operating costs: The imposition of carbon fees will directly increase manufacturing-related operating expenses (OpEx), compressing product gross margins.	V	V	V	V	V	V
Transition risks - Policy and Legal	Increased use of renewable energy	Higher capital expenditures: Installing solar power generation systems and increasing the budget for renewable energy procurement to comply with RE100 and SBTi requirements.	V	V		V	V	V
Transition risks - Policy and Legal	Mandates on and regulation of existing products and services	Increased R&D and packaging costs: In response to regulations on "Excessive Product Packaging Restrictions", packaging must be redesigned to be lightweight or recyclable. Products are also required to undergo external carbon verification to obtain environmental labels, increasing compliance costs.		V				V
Transition risks - Technology	Substitution of existing products with low-carbon options	Market competition pressure: If competitors take the lead in launching "zero-carbon" or "carbon-neutral" health drinks/capsules, our existing products may face the risk of losing market share, necessitating accelerated product carbon neutrality certification.	V	V		V	V	V
Transition risks - Technology	R&D and investment in low-carbon technology transition	Equipment replacement costs: Early retirement of outdated boilers or inefficient chillers and the introduction of high-efficiency variable frequency equipment and heat recovery systems will increase depreciation expenses and investment amounts in the short term.	V	V		V	V	V
Transition risks - Market	Changing customer behavior	Revenue volatility risk: Younger generations and direct-selling members are increasingly prioritizing ESG. If the brand's environmental image is poor, it may affect members' willingness to promote products and the purchasing decisions of end consumers.	V	V	V	V	V	V
Transition risks - Market	Increased cost of raw materials	Supply chain instability: Extreme weather events affect the yield of upstream crops, such as cane sugar and certain herbal ingredients, leading to procurement cost volatility and impacting inventory management and production scheduling.	V	V	V	V	V	V
Transition risks - Reputation	Stakeholder concern	Impacts on financing and share price: Foreign investors and ESG funds, particularly those incorporate MSCI ESG Rating or Sustainalytics ESG Risk Rating into their investment methodology, strictly scrutinize ESG performance. Failure to meet targets could result in capital withdrawal or higher green financing costs, thereby affecting corporate valuation.		V	V	V	V	V
Physical risks - Acute	Typhoons or flooding caused by heavy rainfall	Logistics and production disruption: Although the plants are located on relatively elevated ground, intense rainfall may still disrupt surrounding logistics and distribution, affecting the timely pickup of goods by UVACO members or e-commerce shipments, resulting in short-term revenue deferrals.	V	V	V	V	V	V
Physical risks - Acute	Water shortages caused by El Niño	Capacity constraint risk: Biological fermentation processes and cleaning equipment require substantial amounts of clean water. Water rationing may necessitate additional costs for water procurement (such as tanker supply), and reduced production loads in severe cases, resulting in opportunity costs.	V	V	V	V	V	V

Risk/ Opportunity	Item	Impacts on the Business Model and Value Chain	Value Chain Impact			Time Horizon		
			Upstream Suppliers	The Company	Downstream Brand Customers	Short-term	Mid-term	Long-term
Physical risks - Chronic	Rising mean temperatures/ long-term water scarcity	Higher energy costs: Fermentation tanks require strict temperature control and cooling. Rising mean temperatures will increase the load on air conditioning and chillers, thereby driving up electricity costs.	V	V		V	V	V
Physical risks - Chronic	Rising sea levels	International logistics costs: Although inland plants are not directly exposed to inundation risk, sea level rise may affect port operations for imports and exports, resulting in shipping delays and higher freight costs for exports to Southeast Asian markets or imported raw materials.	V	V			V	V
Climate opportunities - Resource usage efficiency	Use of more efficient production	Improved gross margin: By introducing smart manufacturing and high-density fermentation technologies, energy consumption per unit of output is reduced, which will lower unit manufacturing costs in the long run and enhance competitiveness.		V		V	V	V
Climate opportunities - Resource usage efficiency	Recycling and reuse	Waste valorization: Post-fermentation waste, such as residual by-products, can be converted into fertilizer or bioenergy, reducing waste disposal costs and potentially creating new revenue streams through the circular economy.		V		V	V	V
Climate opportunities - Products and Services	Development or expansion of sustainable health products	Revenue growth driver: The development of "plant-based" or "sustainably packaged" product lines can attract green consumers and support premium pricing for products carrying environmental labels.		V		V	V	V
Climate opportunities - Products and Services	Access to new markets	Expansion of export footprint: Outstanding ESG performance and carbon disclosure data facilitate access to highly regulated European and U.S. markets, or qualify us as an approved ODM/OEM supplier for major international brands.		V		V	V	V
Climate opportunities - Resilience	Energy substitution/ diversification	Business continuity assurance: Deployment of energy storage systems and diversified power sources can maintain fermentation tank operations during grid instability or power outages (preventing strain loss), ensuring asset protection and uninterrupted production.		V		V	V	V

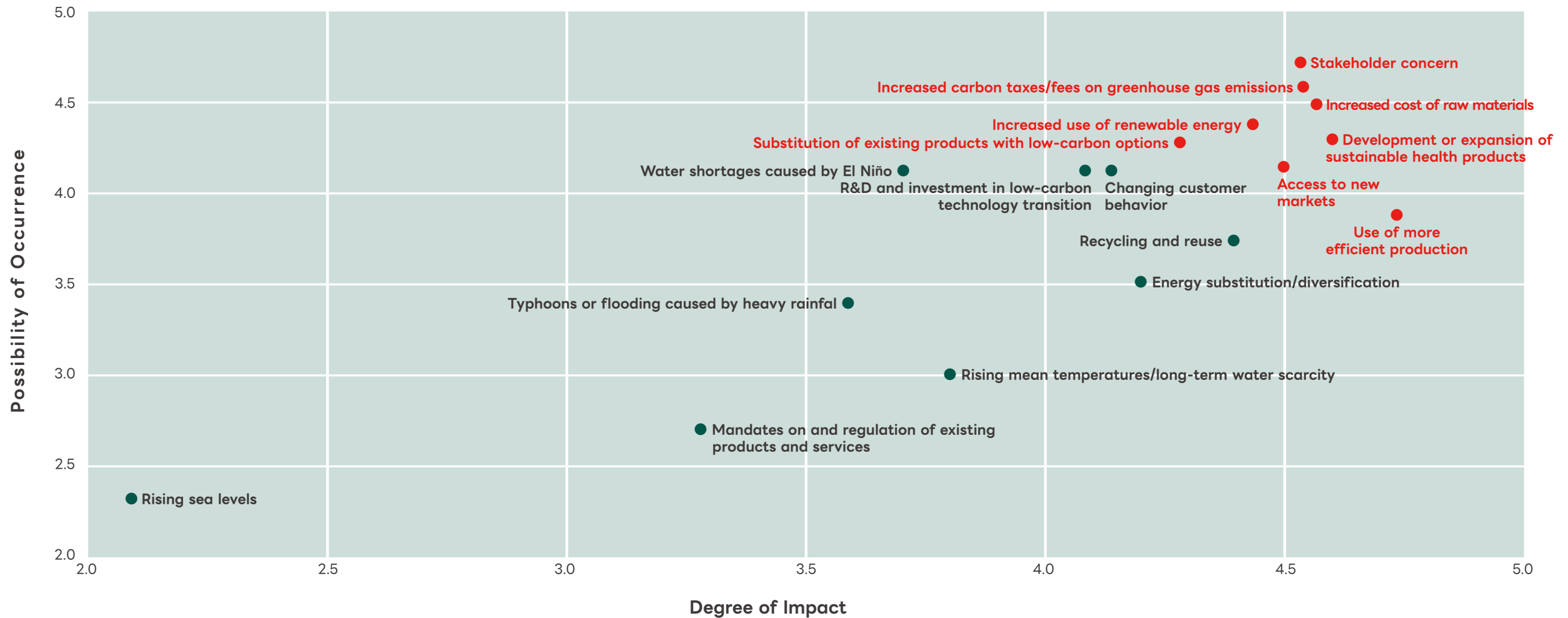
By assessing the likelihood of occurrence and financial impact scores for the above climate-related risks and opportunities, we further calculated risk/opportunity values using Euclidean distance and developed the risk and opportunity matrix shown below. Through joint discussions among our responsible departments and external experts, we identified 7 transition risks, 1 physical risk, and 3 climate opportunities prioritized as high and medium risk, analyzed their potential financial impacts, and formulated corresponding response strategies.

Risk/ Opportunity	Category	Item	Risk/ Opportunity Value
Transition risks	Policy and Legal	Increased carbon taxes/ fees on greenhouse gas emissions	6.43
	Policy and Legal	Increased use of renewable energy	6.22
	Technology	Substitution of existing products with low-carbon options	6.08
	Technology	R&D and investment in low-carbon technology transition	5.83
	Market	Changing customer behavior	5.87
	Market	Increased cost of raw materials	6.47
	Reputation	Stakeholder concern	6.51
Physical risks	Acute	Water shortages caused by El Niño	5.56
Climate opportunities	Resource usage efficiency	Use of more efficient production	6.11
	Products and Services	Development or expansion of sustainable health products	6.34
	Products and Services	Access to new markets	6.09
High risk		Risk/Opportunity Value >=6	
Medium risk		5<= Risk/Opportunity Value <6	

2025 climate change risks and opportunities matrix

Short-term	1-3 years
Mid-term	3-5 years
Long-term	More than 5 years

Climate Risk and Opportunity Matrix



Analysis of Potential Financial Impacts and Response Measures for Climate-Related Risks and Opportunities

We have formulated comprehensive climate-related strategies to address eight material climate risks and opportunities with high risk/opportunity scores (greater than 6), in response to the impacts of climate change and taking into account potential policy and regulatory changes. This strategy covers investment in low-carbon technologies, enhancement of energy efficiency, and adjustments to operating models to reduce compliance risks and ensure operational resilience.

Risk/ Opportunity	Category	Material Risk Issues	Potential Financial Impact	Key Response Measures
Transition risks	Policy and Legal	Increased carbon taxes/ fees on greenhouse gas emissions	Carbon pricing on greenhouse gas emissions in Taiwan increases manufacturing-related operating expenses, compressing product gross margins.	<ul style="list-style-type: none"> Conduct annual greenhouse gas inventories in accordance with ISO 14064-1 and obtain third-party verification. Implement ISO 50001 to integrate energy monitoring and carbon reduction efforts across all departments. Install a 180 kW solar PV system for on-site self-use to reduce non-renewable electricity usage and carbon emissions Join the international initiative RE100 and commit to achieving 5% renewable energy use by 2026, 15% by 2030, and 100% by 2035.
	Policy and Legal	Increased use of renewable energy	<ul style="list-style-type: none"> Capital expenditure for investment in green power equipment. Increased operating costs from renewable energy procurement. 	
	Technology	Substitution of existing products with low-carbon options	R&D costs associated with the use of low-carbon packaging materials.	Invest resources in the development of products using low-carbon packaging.
	Market	R&D and investment in low-carbon technology transition	Climate change affects raw material costs.	Introduce raw material carbon management and evaluate the feasibility of procuring lower-carbon materials.
	Reputation	Concerns from stakeholders	Poor sustainability performance may adversely affect share price.	Continue to improve performance in international sustainability ratings and recruit sustainability professionals.
Climate opportunities	Resource usage efficiency	Use of more efficient production	By introducing smart manufacturing, energy consumption per unit of output is reduced, which will lower unit manufacturing costs in the long run and enhance competitiveness.	Promote energy-saving and electricity-conservation measures to reduce the cost impacts of rising electricity prices and future carbon fee imposition.
	Products and Services	Development or expansion of sustainable health products	<ul style="list-style-type: none"> The development of "plant-based" or "sustainably packaged" product lines can attract green consumers and support premium pricing for products with environmental labels. Outstanding ESG performance and carbon disclosure data facilitate access to highly regulated European and U.S. markets or qualify us as an approved ODM/OEM supplier for major international brands. 	Develop health products aimed at preventing health issues arising from climate change impacts.
	Products and Services	Access to new markets		

Climate Change Scenario Assumptions

We have developed scenario settings based on physical risks, transition risks, and climate opportunities. As climate-related risks and opportunities may affect future strategy and financial planning, the following scenario analysis has been adopted to assess the resilience of our climate strategy.

Climate-Related Risk Type	Scenarios for Evaluating Risks and Strategies	Scenario Description
Transition risks	International Energy Agency (IEA) ¹ 1. Stated Policies Scenario (STEPS) (2.5°C) 2. Net Zero Emissions (NZE) Scenario (1.5°C)	<p>The "Stated Policies Scenario" reflects the energy and climate measures actually implemented by countries worldwide to date, as well as specific policy measures currently under development. Under this scenario, nearly all "net growth in energy demand" through 2050 is met by low-emission sources, while annual emissions remain broadly at current levels. By 2100, the global mean temperature is projected to rise to 2.6°C and continue increasing thereafter.</p> <p>The "Net Zero Emissions" 1.5°C scenario aims to reduce carbon dioxide emissions by nearly 60% by 2050 compared to 2013, with emissions continuing to decline after 2050 until net zero is achieved.</p>
Physical risks	Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), adapted from the Sixth Assessment Report (AR6) SSP3-7.0 and SSP5-8.5 scenarios ² Climate Change Summary 2024: Taoyuan City	<ul style="list-style-type: none"> Scenario simulations were conducted using Taiwan climate data based on the AR6 downscaled framework. Under the 2° C warming scenario (SSP3-7.0), sea level rise around Taiwan is estimated at 0.5 meters. Under the 4° C warming scenario (SSP5-8.5), sea level rise around Taiwan is estimated at 1.2 meters. The maximum number of consecutive dry days per year in Taoyuan City ranges from 20.8 to 23 days.

¹ Reference : World Energy Outlook 2025

² Reference : Scientific Highlights from the IPCC Sixth Assessment Report on "Impacts, Adaptation, and Vulnerability" and the Updated Report on Climate Change Impact Assessment in Taiwan

Under the 2°C warming scenario (SSP3-7.0), sea level rise around Taiwan is estimated at 0.5 meters and none of our factories in Taiwan are located within inundation zones. Under the 4°C warming scenario (SSP5-8.5), sea level rise around Taiwan is estimated at 1.2 meters, and none of our factories in Taiwan are located within inundation zones.

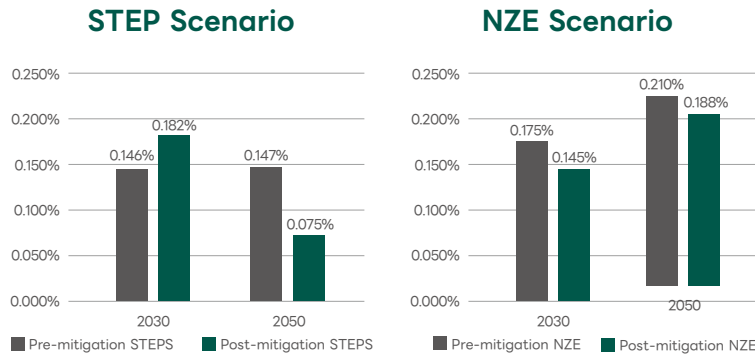
Furthermore, regarding the risk of water shortages potentially caused by the annual maximum number of consecutive dry days, such risk is no longer considered likely to occur following the implementation of dredging projects at the Shihmen Reservoir and the interconnection and dispatch of water resources between the Shihmen Reservoir and Feitsui Reservoir through projects such as the "North-to-South Water Transfer" and the "Reservoir Interconnection Project."

The financial impacts of transition risks mainly stem from increased carbon fees driven by legal risks, higher raw material costs caused by market risks, and investment costs required for decarbonization measures resulting from technology risks. However, actively advancing the low-carbon transition can improve corporate energy efficiency and reduce energy costs, thereby generating positive benefits in mitigating impacts on revenue.

Different carbon pricing mechanisms will affect the extent to which a company is exposed to carbon price impacts. Grape King Bio therefore conducted a separate regulatory carbon pricing impact analysis for transition risks. By selecting two climate scenarios, STEPS and NZE, we evaluated the potential financial impacts of carbon pricing under two strategies: "Business as Usual (BAU)" and "Proactive Carbon Reduction Management." The analysis results show that the financial impact under the NZE scenario will be higher than those under the STEPS scenario. If proactive carbon reduction management measures are adopted, the financial impacts caused by carbon pricing can be reduced, as explained below:

Unit: Financial Impact as a Percentage of Revenue (%)

Transition scenario	2030	2050
Pre-mitigation STEPS	0.146%	0.147%
Post-mitigation STEPS	0.182%	0.075%
Pre-mitigation NZE	0.175%	0.210%
Post-mitigation NZE	0.145%	0.188%

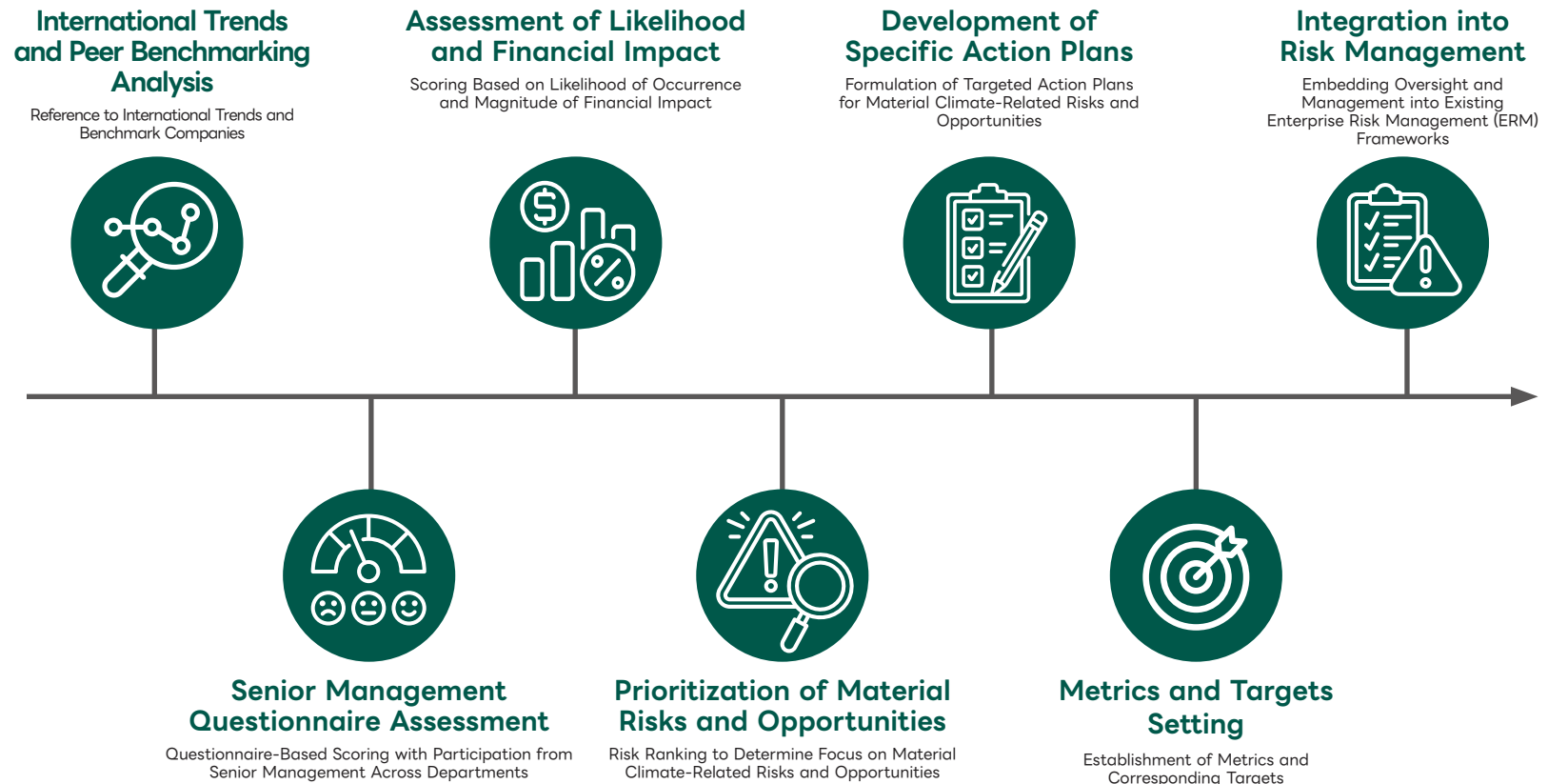


3. Risk management

To mitigate the impacts of climate change on the company, the ESG Committee coordinated and convened senior managers from each unit to conduct cross-functional communication in 2025, and designed the "Climate Change Risk and Opportunity Management Process" with reference to the TCFD framework. This comprehensive management process includes issue collection, management participation, risk assessment, risk identification, response strategy development, and management tracking. By consolidating domestic and international climate change issues alongside industry trends, we determined the applicable disclosure topics to identify the climate-related risks and opportunities relevant to the Group. To identify the material climate-related risks and opportunities that require focus, we discussed possible development scenarios, formulated response strategies and action plans, and established management targets and checkpoints to closely monitor timelines and progress, thereby mitigating potential financial impacts arising from climate-related risks.

In the future, we will identify climate change-related risks and opportunities once every two years, and may make rolling annual adjustments to risk and opportunity items if any temporary material climate issues arise. The procedures adopted for the management pathway, identification, and assessment of risks and opportunities are outlined as follows:

Climate Change Risk and Opportunity Management Roadmap



4. Metrics and Targets

The purpose of our climate-related financial disclosures in the metrics and targets pillar is to enable the primary users of general-purpose financial reports to understand our performance in climate-related risks and opportunities, the climate-related targets we have set, and our progress toward any targets required by laws and regulations. In accordance with IFRS S2, we disclose information relevant to the cross-industry metric categories, including seven categories: greenhouse gas (GHG) emissions, climate-related transition risks, climate-related physical risks, climate-related opportunities, capital allocation, internal carbon prices, and remuneration, as described below.

1. Climate-related metrics relating to greenhouse gas :

Please refer to 6.2 Management of Greenhouse Gas Emissions

2. Climate-related transition risks

Information regarding our key operating activities vulnerable to climate-related transition risks is as follows:

Our major procured food raw materials, including soy milk, cane sugar, and Chinese herbal ingredients, may in the future be affected by climate change or by export controls in sourcing regions, resulting in reduced output, supply shortages, or supplier replacement risks. Going forward, we will continue to monitor the impacts of climate change on procurement costs and actively seek alternative, sustainably certified food raw materials. The ratio of related procurement costs to revenue is expected to decrease from 0.575% in the short term to 0.47%.

For carbon fees and renewable energy procurement costs arising from legal risks, we are able to effectively reduce the financial impacts of carbon fees under both the STEPS and NZE scenarios through effective energy inventories and monitoring, supplemented by response measures such as the phased replacement of old, energy-intensive equipment and the procurement of green electricity.

3. Climate-related physical risks

We do not have assets or business activities vulnerable to climate-related physical risks.

4. Climate-related opportunities

Our business activities associated with climate-related opportunities include the R&D of health products aimed at preventing health issues caused by climate change impacts. The estimated R&D expenditure to be invested ranges from NT\$8 million to NT\$15 million, which is expected to support steady growth in both internal Group revenue and external OEM sales.

5. Capital allocation

Relevant information on the capital expenditure allocated to our climate-related risks and opportunities is described below:

Apart from the provisional annual electricity-saving target of 1.5% at our factories, we also plan to progressively replace energy-efficient air compressors and new liquid filling machines from 2026 to 2028. The total investment is approximately NT\$88.43 million, with an estimated carbon reduction of 60.6 tCO₂e.

6. Internal Carbon Pricing

The Company has not yet established or implemented an internal carbon pricing mechanism. In the future, the Company will take into consideration domestic and international carbon market prices, greenhouse gas-related regulations, and the Company's internal carbon reduction costs when formulating such a price. The internal carbon price will serve as a reference for carbon reduction management and planning.

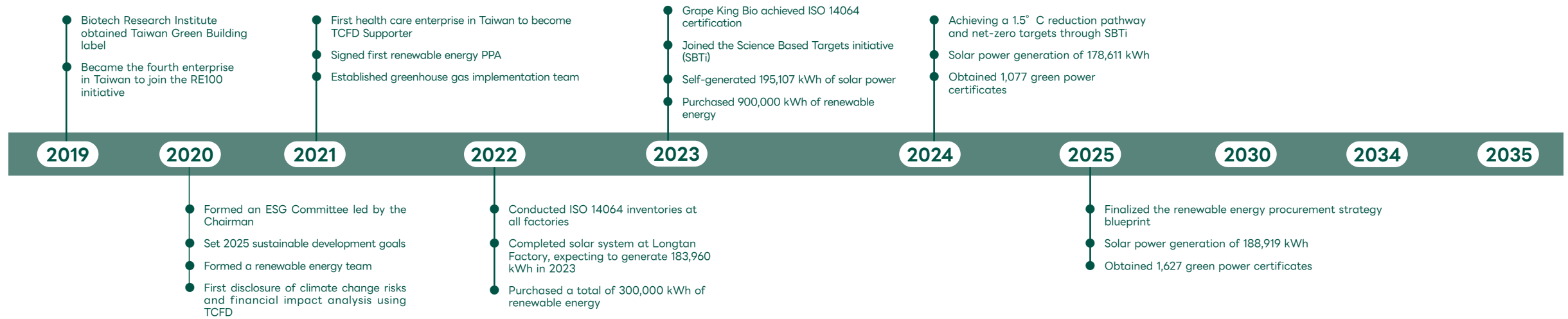
7. Remuneration

In the Group's annual performance evaluation, the remuneration of senior executives is linked to their performance in advancing climate related goals and strategies. This includes the establishment of specific carbon reduction targets and sustainability performance indicators, with executive remuneration adjusted based on the level of achievement of these indicators. Based on the evaluation results and their impact on operations, the Remuneration Committee proposes incentive and compensation recommendations, which are then reviewed and approved by the Board of Directors. The Remuneration Committee also conducts regular reviews of remuneration policies to ensure alignment with the Group's strategies for managing climate related risks and opportunities. For further details, please refer to Section 6.1 Climate Related Financial Disclosures (TCFD), I. Governance.



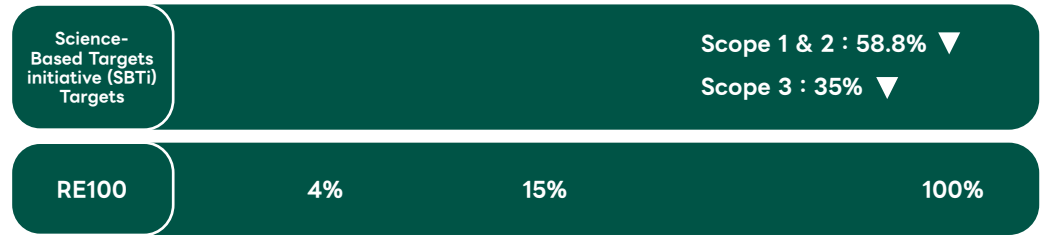
Information on targets set by the entity for managing climate-related risks or opportunities

Grape King Bio is a company with many food manufacturing factories. Therefore, energy usage, greenhouse gas emissions, water consumption, and waste management are all indicators that have direct impacts on operations (For detailed historical data and related management measures, please refer to 6.2 Management of Greenhouse Gas Emissions, 6.3 Management of Energy Resources, 6.4 Management of Water Resources, and 6.5 Waste Management.). Please refer to the following image for information on our timeline of climate change responses, future plans, and targets:



Grape King Bio climate change timeline

"As a leader in Taiwan's biotech healthcare industry, Grape King Bio has a responsibility to fulfill environmental commitments. In the future, we will continue to work towards the Science Based Targets Initiative (SBTi) 1.5°C and Net Zero targets."



Grape King Bio Science-Based Targets initiative (SBTi) Targets

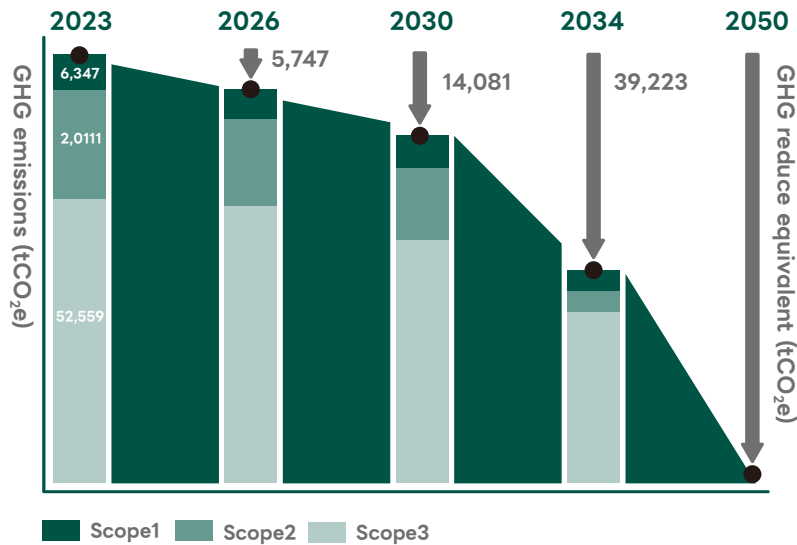
In 2024, Grape King Bio established targets aligned with the 1.5° C reduction pathway based on the Net-Zero Standard released by the Science Based Targets initiative (SBTi) at the end of 2021, officially receiving SBTi recognition in the same year, successfully passing the review of our Science-Based Targets.

Near-Term Targets	Grape King Bio sets the climate target consistent with limiting temperature rise to 1.5°C, with 2023 as the base year. It aims to achieve an absolute reduction of 58.8% in scope 1 and scope 2 emissions by 2034, and an absolute reduction of 35% in scope 3 emissions (including purchased goods and services, fuel- and energy-related activities, upstream transportation and distribution, downstream transportation and distribution, and end-of-life treatment of sold products) by 2034.
Net-Zero Targets	Grape King Bio commits to achieving net-zero emissions by 2050, with 2023 as the base year. We aim to achieve an absolute reduction of 90% in scope 1, scope 2, and scope 3 emissions by 2050.

Note: 100% of Grape King Bio Ltd. is included in the Near-Term targets and Net-Zero targets.

● Achievement status in 2025: Alternative energy initiatives were advanced by procuring renewable energy to replace high-emission energy sources. Since 2021, green power (solar) purchase agreements have been signed with a renewable-energy-based electricity retailing enterprise, with the wheeling of green power to the Headquarters commencing in June 2022. By 2025, cumulative green power consumption reached 3 million kWh. The renewable energy usage ratio reached 4.28% and is projected to reach 5% by 2026 and 15% by 2030. Energy reduction actions are executed by continuously promoting energy conservation and carbon reduction measures based on the PDCA operating mode, enhancing energy management intensity, and establishing specific electricity-saving targets.

Grape King Bio Carbon Reduction Roadmap



Energy Management Reduction Targets and Achievement Status

- **Reduction Targets:** (1) Set annual targets for electricity savings of 1.5% at our factories under the PDCA energy management system framework in 2025. Compared to the electricity consumption of 32,155,100 kWh in 2024, the target for electricity savings is set at 482,326 kWh. For the medium-to-long term (2026-2028), the target is to achieve an electricity saving rate of over 1.5% across all four factories. (2) Joined the international initiative RE100 in 2019 and committed to achieving a renewable energy rate of 15% by 2030 and 100% by 2035, in accordance with the RE100 policies.
- **Achievement status:** (1) We implemented a total of 31 energy-saving measures in 2025, achieving an average energy saving rate of 2.3% and total electricity savings of 736,558 kWh. This effort reduced carbon emissions by approximately 340,000 kg of CO₂e, successfully meeting the targets set in our action plans. (2) To progressively achieve our renewable energy targets, we purchased green power and installed solar photovoltaic systems for self-consumption. In 2023, Pingzhen Factory signed a green power purchase agreement for 3.6 million kWh from 2024 to 2026 with a renewable-energy-based electricity retailing enterprise. In 2025, the wheeling of 1,201,000 kWh of green power was completed, equivalent to a reduction of 569,274 kg of CO₂ emissions. Additionally, the Longtan Factory invested NT\$8 million to install a 180 kW solar PV system; in 2025, the system generated 188,919 kWh of electricity, reducing carbon emissions by 89,547 kg. Furthermore, the Zhongli Factory completed the

wheeling of 240,000 kWh of small-scale green power from the Taiwan Power Company. Moving forward, we will continue to seek other diversified sources of renewable energy. (3) Longtan Factory was included in the extended certification scope of ISO 50001 (Energy Management System).

- **Related Certification:** Obtained ISO 50001 (Energy Management System) certification. Validity period: October 8, 2025 to October 8, 2028.

6.2 Management of Greenhouse Gas Emissions

Our absolute gross greenhouse gas emissions generated during the reporting period, expressed in metric tons of carbon dioxide equivalent (tCO₂e), are shown below:

Scope 1, Scope 2, and Scope 3 Greenhouse Gas Emissions Disclosed for 2025

Metric	Emission Item	Total Emissions (tCO ₂ e) (Voluntary)
Scope 1		6,562.1762
Scope 2	Location-based	18,590.8163
	Market-based	17,907.7823
Scope 3	Category 1 : Purchased goods and services	14,277.3613
	Category 3 : Fuel- and energy-related emissions (not included in scope 1 or scope 2)	4,819.2072
	Category 5 : Waste generated in operations	552.2632
	Scope 3 Subtotal	19,648.8317
總計		44,118.7902

- Note:
1. Since 2021, Grape King Bio has conducted voluntary GHG inventories in accordance with "ISO 14064-1:2018" and the "Greenhouse Gas Protocol (GHG Protocol)." Relevant factors were taken from the "Greenhouse Gas Emission Factors" announced by the Ministry of Environment.
 2. The Global Warming Potential (GWP) adopts the factors of the Sixth Assessment Report (AR6) of Intergovernmental Panel on Climate Change (IPCC).
 3. Grape King Bio introduced ISO 14064-1:2018 inventories for the first time in 2022. Due to changes in organizational boundaries in 2023, the base year has been set as 2023.
 4. Inventory boundaries include all subsidiaries within the Group in 2025.

Analysis of Scope 1, Scope 2, and Scope 3 Greenhouse Gas Emissions

Item (Unit: tons CO ₂ e)	2023			2024			2025 (Voluntary)		
	Grape King Bio Ltd.	UVACO GLOBAL LTD.	Total	Grape King Bio Ltd.	Subsidiaries	Total	Grape King Bio Ltd.	Subsidiaries	Total
By company									
Scope 1	6,184.3812	63.6897	6,248.0709	6,546.9894	189.6295	6,736.6189	6,444.3541	117.8221	6,562.1762
Scope 2	15,425.4568	969.0220	16,394.4788	14,897.7098	2,947.9149	17,845.6247	15,139.9968	2,767.7855	17,907.7823
Total	21,609.8380	1,032.7117	22,642.5497	21,444.6992	3,137.5444	24,582.2436	21,584.3509	2,885.6076	24,469.9585
Greenhouse gas emissions per unit of revenue (tons CO ₂ e / per million NTD)	2.1			2.2			2.4		

- Note:
1. Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., and Rivershine Ltd. in 2023; Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., Rivershine Ltd., and Shanghai Grape King Enterprise Corp. in 2024.
 2. Inventory boundaries include all subsidiaries within the Group in 2025.

Scope 3 emission (Unit: tons CO ₂ e)	2023	2024	2025 (Voluntary)
Category 4 Indirect greenhouse gas emissions from products used by the organization.			
Purchased goods and services	17,182.4308	15,269.2663	14,277.3613
Fuel- and energy-related emissions (not included in scope 1 or scope 2)	4,242.3611	4,303.1046	4,819.2072
Waste generated in operations	92.6555	381.0524	552.2632
Total	21,517.4474	19,953.4233	19,648.8317

Note:
 1. Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., and Rivershine Ltd. in 2023; Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., Ltd., Rivershine Ltd., and Shanghai Grape King Enterprise Corp. in 2024.
 2. Inventory boundaries include all subsidiaries within the Group in 2025.

Scope 1, Scope 2, and Scope 3 greenhouse gas emissions were measured in accordance with the methodology specified in ISO 14064-1:2018. Among the total greenhouse gas emissions disclosed in the table above, Scope 1 and Scope 2 emissions have been verified by a verification body in accordance with ISO 14064-3:2019, with a reasonable assurance opinion issued.

We have adopted the operational control method for emissions calculation to ensure the accuracy and consistency of reported data. Greenhouse gas emissions were quantified using the emission factor method. Emission factor values for the Taiwan region are based on the "Greenhouse Gas Emission Factors" released by the Ministry of Environment. The Global Warming Potential (GWP) values used for all factories and headquarters are cited from the IPCC Sixth Assessment Report (AR6). For 2025 data relating to factories in Taiwan, both Scope 1 and Scope 2 calculations are based on the 2024 electricity emission factor of 0.474 kgCO₂e/kWh published by the Ministry of Environment. Scope 3 emissions in Taiwan have been inventoried since 2022 and have also passed third-party verification.

After obtaining verification of our ISO 14064 greenhouse gas inventory system in the second half of 2026, we will release the details of the final greenhouse gas emission figures for Grape King Bio. on our website (Green Environment: Energy and greenhouse gas management). Please refer to our corporate website for more information.



Our Carbon Reduction Actions

Scope	Carbon Reduction Strategy	Specific Actions
Scope 1 & 2	<ul style="list-style-type: none"> ● Energy Transition ● Improvement in energy usage efficiency 	<ul style="list-style-type: none"> ● Grape King Bio has implemented a Manufacturing Execution System (MES) as part of the factory's digital transformation. Through visualization charts of the energy management system, we can monitor real-time energy consumption, carbon emissions, and water usage across both office spaces and production processes. ● Grape King Bio actively enhances energy usage efficiency in our production operations. In 2025, we continued to engage all production units in refining energy-saving and carbon-reduction initiatives. These initiatives included replacing roots blowers with air bearing blowers at our Pingzhen Factory, installing an MBR effluent recovery system, installing fine screen conveyor equipment at our Yungfeng Factory, and promoting the resource reuse of manufacturing waste such as plant-based residues.
	Renewable energy use	<ul style="list-style-type: none"> ● Generated 188,919 kWh of total electricity and reduced 89,547 kg CO₂e of carbon emissions by solar photovoltaic system at Longtan Factory in 2025. ● Accumulated 1,441,000 kWh of solar power purchased and wheeled to Pingzhen Factory by the end of 2025.
	Internal carbon pricing	We have not yet established or implemented an internal carbon pricing mechanism. In the future, we will formulate this price with reference to domestic and international carbon market prices, greenhouse gas-related regulations, and our internal decarbonization costs. This formulated price will subsequently serve as a reference for our carbon reduction management and planning.
Scope 3	Raw Materials	We are committed to promoting a local procurement strategy to minimize the carbon footprint generated during the transportation of raw materials. Taiwan-based Grape King Bio sourced 54.27% of raw materials locally, while Shanghai Grape King Enterprise Corp. in mainland China achieved a local procurement rate of 99% in 2025.
	Packaging	<ul style="list-style-type: none"> ● Starting in September 2024, our Grape King online store channels began using recycled boxes that can be returned to designated locations managed by partnered cleaning services after use, where they will be cleaned and reused. Compared to traditional cartons, each use of a recycled box can reduce carbon emissions by approximately 0.38 kg. In 2025, a total of 2,311 recycled boxes were used, resulting in a carbon emission reduction of 878 kg. ● UVACO's circular cardboard box initiative processed a total of 790 boxes in 2025, comprising 640 recycled boxes and 150 donated recycled boxes.

6.3 Management of Energy Resources

Grape King Bio explicitly stipulated our obligation to implement environmental protection in the Environmental, Health, Safety and Energy Policy. Grape King Bio adheres to the ISO 14001 environmental management system and adopts the PDCA methodology for continued implementation of key environmental protection and management tasks. Our Pingzhen headquarters has already obtained ISO 14001 environmental management system certification.

RE100: Working with Global Enterprises to Achieve 100% Renewable Energy

"Grape King Bio is committed to RE100 targets and will continue to improve energy efficiency and use of renewable energies to generate value from waste, create positive environmental impacts, and maximize benefits from energy consumption."

Grape King Bio joined the international RE100 renewable energy initiative in 2019, committing to the first stage of 15% renewable energy usage by 2030 and the second stage of 100% renewable energy usage by 2035.

The main energy sources used at Grape King Bio are electric power and natural gas. Electricity is mostly used to power common systems and production equipment, while natural gas is used for boiler fuel within factories.



6.3.1 Energy Usage

Total natural gas, electric power, diesel, and gasoline energy usage for the past three years is shown in the following table:

Item (Unit: MWh)	2023	2024	2025			
			Taiwan	China and Malaysia	total	
Direct energy use	Natural Gas Energy Consumption	19,931	25,256	20,003	4,664	24,667
	Diesel Energy Consumption	83	75	101	0	101
	Gasoline Energy Consumption	198	202	206	0	206
Indirect energy use	Electric Power Consumption	33,114	36,787	33,998	2,412	36,410
	Purchasing of Renewable Energy (Power Purchase Agreement, PPA)	600	900	1,441	0	1,441
	Renewable energy from Self-generation and Self-consumption (Solar Photovoltaic, PV)	195	179	189	0	189
Total energy consumption	54,121	63,399	55,938	7,076	63,014	

Notes:
 1. Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., and Rivershine Ltd. in 2023; inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., Rivershine Ltd., and Shanghai Grape King Enterprise Corp. in 2024.
 2. Inventory boundaries include all subsidiaries within the Group in 2025.
 3. Taiwan region includes Grape King Bio, UVACO GLOBAL LTD., and Rivershine Co. Ltd.
 4. Mainland China and Malaysia region includes the Group's other subsidiaries.

Energy Intensity

Production weight was used as a basis for calculating our energy intensity levels. Our energy intensity levels for the past three years are shown below.

Item	Unit	2023	2024	2025
Total energy consumption	GJ	194,777	228,171	226,782
Energy intensity	GJ/ million NTD in revenue	18.3	20.45	22.12

Notes:
 1. Inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., and Rivershine Ltd. in 2023; inventory boundaries include Grape King Bio, UVACO GLOBAL LTD., Rivershine Ltd., and Shanghai Grape King Enterprise Corp. in 2024.
 2. Inventory boundaries include all subsidiaries within the Group in 2025.

6.3.2 Energy Management Measures

Guided by our ESG governance guidelines, Grape King Bio actively plans and advances energy reduction optimization measures and low-carbon energy transition initiatives. In October 2025, we completed the re-evaluation of the ISO 50001 Energy Management System. By continuously adhering to the PDCA energy management system, we have set an energy-saving target of 1.5% for all three factories in 2025. Through equipment efficiency optimization, we seek to reduce energy intensity, while utilizing energy performance indicator baseline tools to survey the electricity usage of key energy-consuming equipment and areas within our factories, and tracking and managing overall power consumption. Additionally, we have developed internal training programs, conducted internal audits and management reviews, and regularly updated documentation regarding internal and external risk issues. In line with our decarbonization pathway and energy transition targets, we will increase the proportion of renewable energy use year by year, thoroughly implementing our Environment, Safety, Health, and Energy Policy.



Selected electricity-saving measures in 2025 are listed below:

Factory	Measures
Pingzhen Factory	(1) Replace 100 HP roots blowers with air bearing blowers in wastewater plants, saving 123,633 kWh. (2) Optimized the frequency reduction scheduling of air handling units (AHU), saving 46,485 kWh. (3) Optimized operational scheduling of air handling units (AHU), saving 16,801 kWh. (4) Adjusted operational scheduling of dry air handling units (DAH), saving 28,600 kWh. (5) Adjusted the operating hours of oil-water separators, saving 4,105 kWh.
Zhongli Factory	(1) Replaced the chillers in the raw material warehouse, saving 91,990 kWh. (2) Replaced the air conditioning units in the Quality Assurance office, saving 8,081 kWh. (3) Adjusted the brine chiller to a "one duty, one standby" operating mode, saving 188,494 kWh.
Longtan Factory	(1) Adjusted the outlet pressure of the pure water supply motor on production lines, saving 16,598 kWh. (2) Adjusted the supply and return water pressure differential of PCW pumps, saving 8,332 kWh. (3) Adjusted the end-of-line pressure of the pumps for 400RT chillers, saving 7,841 kWh. (4) Adjusted the supply air outlet pressure of the MAU-A501 make-up air unit (MAU) on the 5th-floor laboratory (160 Pa → 100 Pa), saving 39,487 kWh.. (5) Adjusted the pressure load/unload range of the low-pressure fixed-frequency air compressors, saving 40,186 kWh.

We convene EHS and Energy Management Committee meetings hosted by our chairman every quarter to report on implementation status, project progress, internal and external issues, and follow-up items relating to ISO 14001/ISO 50001 systems.

Environmental Management Plans for Grape King Bio Biotech Research Institute (Longtan Branch)

Our Biotech Research Institute regularly repairs and maintains all our environmental protection equipment to ensure they operate normally. We installed gas collection devices in our production areas and linked these to our gas processing equipment to improve environmental air quality. Our carbon reduction highlight is the flash steam heat recovery and reuse project at our Longtan Factory. Its operational efficiency statistics in 2025 are as follows:

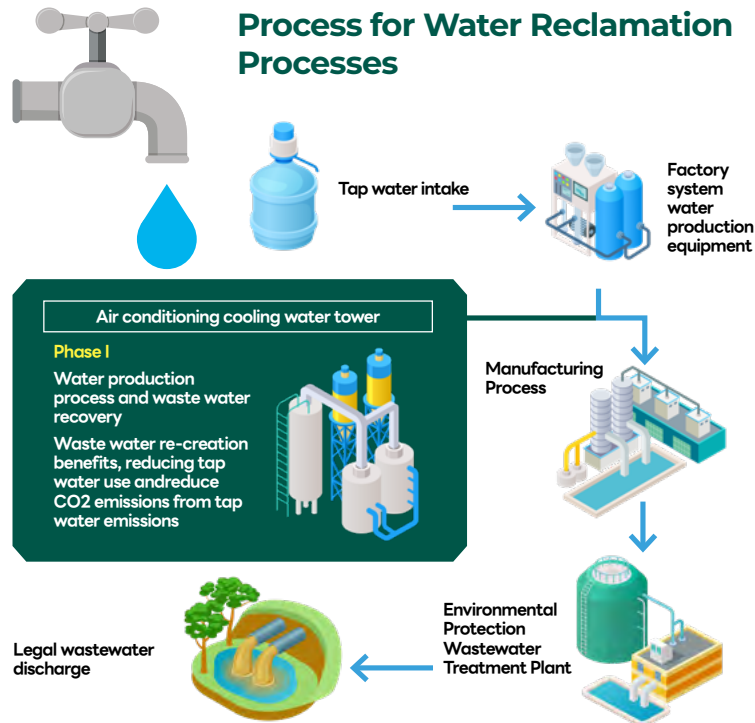
- (1) The energy saved by condensate water and flash steam recovery amounted to NT\$366,857.
- (2) The system reduced cumulative carbon emissions by 45 tCO₂e.

Our Biotech Research Institute has passed Green Building label evaluations. To enhance overall production capacity and maximize resource usage rates, we continue to implement environmental management facilities such as heating, ventilation and air conditioning (HVAC) designs, steam condensate recovery equipment, boiler economizers, and so on.

6.4 Management of Water Resources

To avoid wasting water resources while improving energy efficiency, Grape King Bio has developed a "Process Water Recirculation System" based on a circular economy framework. By making simple adjustments to existing equipment and systems, we are able to recycle and reuse high-concentration process water generated during the production process, which was originally discharged to wastewater plants. This initiative reduces wasted water resources and wastewater volumes. Our manufacturing department manages this system, and we monitor our water management goals quarterly through the ESG Committee. We expect the total water consumption from our four factories to decrease by more than 5% in 2030 compared to 2022. As of 2025, we have saved a total of 16,770 tons of process water, accumulating to 82,857 tons of water saved since 2021.

Additionally, as a food manufacturer, Grape King Bio places high importance on the control and management of water quality inspection and wastewater discharge. We are also evaluating the introduction of water-saving manufacturing equipment and the expansion of wastewater treatment facilities. By increasing our water recovery rate, we can effectively reduce water usage and wastewater discharge, thereby reducing our impact on the environment.



Year		2023		2024			2025			
Category		Manufacturing sites (Note 4)	Office sites	Manufacturing sites in Taiwan (Note 4)	Office sites in Taiwan (Note 5)	China	Manufacturing sites in Taiwan (Note 5)	Office sites in Taiwan (Note 5)	Manufacturing sites in China and Malaysia (Note 6)	Office sites in China and Malaysia (Note 6)
Water withdrawal (million liters) (Note 1)	Groundwater withdrawal (million liters)	122.16	0	105.10	0	0	117.76	0.00	0.00	0.00
	Water from third party-municipal potable water withdrawal (million liters)	218.82	14.2	213.64	17.78	44.54	195.85	15.76	42.00	0.07
	Total water withdrawal (million liters)	355.18		336.52			329.37		42.07	
Water discharge (million liters) (Note 2)		238.55	NA (Note4)	232.81	NA (Note4)	18.73	234.88	NA (Note4)	12.28	NA (Note4)
Water consumption (million liters) (Note 3)		102.43		85.93		25.81	78.73		29.72	
Water use intensity (million liters/million NTD in revenue)		0.033		0.034			0.036			
Wastewater disposal intensity (million liters/million NTD in revenue)		0.022		0.023			0.024			

Note:
 1.All water was freshwater, sourced from ground water and third party- municipal potable water, and was not taken from any other sources. All water was taken from Taiwan, not from water-stressed sites.
 2.All discharged water is freshwater. After the sewage treatment, it will be discharged into the sanitary sewer.
 3.Water consumption = Water withdrawal - Water discharge
 4.Because the amount of water discharge of office sites could not be calculated, the amount of water discharge only included Grape King Bio (Pingzhen Factory, Zhongli Factory, Longtan Branch, and Yungfeng Factory) and Shanghai Grape King Enterprise Corp.
 5.The Taiwan region includes Grape King Bio, UVACO GLOBAL LTD., and Rivershine Ltd.
 6.China and Malaysia region includes the Group's other subsidiaries.
 7.Due to the use of recycled water (such as rainwater and domestic water) solely for irrigation of landscaping, it does not re-enter the production process, and therefore, no data is disclosed.

6.4.1 Production and Related Inspections for Process Water

The pure water used in manufacturing processes at Grape King Bio passes through multiple stages to remove impurities and hazardous substances. We continually inspect and monitor water quality to ensure compliance with standards of raw materials used for health food manufacturing.

Pure water production process

- (1) Impurities are removed by quartz filter machines
- (2) Activated carbon is used to neutralize residual chlorine and absorb dissolved organic substances
- (3) Water softener machines are used to filter out calcium and magnesium ions
- (4) Finally, reverse osmosis and UV sterilizers are used to remove heavy metals, bacteria, hazardous substances, and dead bacteria to meet the requirements for pure water.

In 2025, Grape King Bio invested NT\$ 570,000 in outsourced water quality inspections. Grape King Bio not only conducts internal monitoring procedures but also commit external institutes to conduct periodic water quality inspections. Quality assurance specialists periodically collect water samples and perform multiple inspection procedures under relevant regulations (please refer to Appendix Table 3. Water Quality Inspection Items at all Grape King Bio Factories for more information).

6.4.2 Wastewater Discharge Management

To expand green benefits, Grape King Bio adheres to the 3R principles (reduce, recycle, reuse) to further optimize waste classification processes while also working to create additional value from waste sludge. Grape King Bio has formulated comprehensive operational procedures for management of wastewater disposal. All discharged wastewater must pass through specific processing procedures. Water quality is inspected periodically to ensure compliance with governmental regulations.

We implemented the following wastewater management measures:

1. Production EHS requirements:

For water pollution prevention and control management, in addition to complying with laws and regulations, it is also oriented towards water-saving planning and management.

- (1) To strengthen wastewater management, we voluntarily conduct water quality inspections at our wastewater treatment plants at frequencies exceeding legal requirements, ensuring that the quality of our discharged water adheres to environmental regulations.
- (2) Water-saving improvements for process water: Installed new machinery and equipment with water-saving designs that can be used during planned periods to reduce the amount of water consumption and wastewater discharge.
- (3) Reusing reclaimed water: Our Pingzhen and Longtan factories are respectively equipped with 690-ton and 400-ton rainwater storage tanks for water for non-process and non-contact personnel use.

2. Preventive maintenance procedures:

As part of our aim to become an eco-friendly company, we not only replace old equipment and pipelines from time to time, but also implement preventive maintenance procedures and regular internal water quality inspections to ensure that our discharged water adheres to relevant standards.

3. Upgrades to wastewater treatment equipment:

- (1) We voluntarily conduct irregular sampling and testing of the water quality discharged by our treatment vendors. A total of two sampling tests were carried out in 2025, and all test results complied with applicable standards.
- (2) Zhongli factory: Preventive maintenance was proactively performed twice a year on the wastewater manholes to strengthen the operational reliability of the wastewater system.
- (3) Pingzhen factory: The aeration blowers in biological aerobic tanks were replaced with air bearing blowers to reduce energy consumption and improve wastewater treatment efficiency. This project received a subsidy of NT\$280,000 from the Taoyuan City Low-Carbon Technology Industry Subsidy Program.
- (4) Longtan Factory: We continued to enhance circular recycling of water resources and accumulated 82,857 tons of ROR recycled water in our three factories as of 2025, reducing carbon emissions by 12,919 kg CO₂e. MBR effluent recovery systems were installed to recycle wastewater discharge for reuse in scrubbers. From May to December 2025, approximately 898 tons of water were recovered.
- (5) Process wastewater which has undergone chemical treatment and biological decomposition processes can only be discharged when water quality adheres to legal standards. Additionally, hazardous industrial waste is collectively stored and managed before periodic disposal and treatment by government-approved vendors.



Wastewater Quality Inspections: Inspection Items for Discharged Water

Zhongli Factory							
Inspection Items	Standard Range	2023 (First half)	2023 (Second half)	2024 (First half)	2024 (Second half)	2025 (First half)	2025 (Second half)
pH value	6~9	7.4	8.1	7.8	7.8	7.4	7.6
COD (Chemical oxygen demand)	<100mg/l	42.7	17.2	39.7	29.2	27.9	64.9
BOD (Biochemical oxygen demand)	<30mg/l	2.4	1	4.2	17.3	1.8	23.1
True color	<400ADMI	46	<25	45	34	26	68
SS (Suspended solids)	<30mg/l	13.1	5.3	10	8.7	20.9	26.5
Water temperature	<38°C (May to September) <35°C (October to April)	29.1	26.2	31.6	26.7	29.2	24.8
Free available residual chlorine	<2.0mg/l	0.05	0.03	ND	0.06	0.04	0.03
Coliform levels	<200,000 CFU/100 ml	85,000	45,000	30,000	58,000	26,000	36,000

Pingzhen Factory							
Inspection Items	Standard Range	2023 (First half)	2023 (Second half)	2024 (First half)	2024 (Second half)	2025 (First half)	2025 (Second half)
pH value	6~9	7.9	8.2	8.0	7.9	7.8	6.9
COD (Chemical oxygen demand)	<100mg/l	16.4	14.3	6.2	15.4	11	15.3
BOD (Biochemical oxygen demand)	<30mg/l	4.4	1.1	4.1	7.1	1.6	3.5
True color	<400ADMI	---	---	---	---	---	---
SS (Suspended solids)	<30mg/l	9.9	2.6	1.7	3.8	7.5	7
Water temperature	<38°C (May to September) <35°C (October to April)	31.5	27.2	31.3	26.5	30.8	21.2
Oil levels	<10mg/l	<5	<5	4.2	2.6	0.2	<0.5
Coliform levels	<200,000 CFU/100 ml	16,000	<10	59,000	52,000	<10	1800

Yungfeng Factory							
Inspection Items	Standard Range	2023 (First half)	2023 (Second half)	2024 (First half)	2024 (Second half)	2025 (First half)	2025 (Second half)
pH value	6~9	-	-	8.7	8.4	7	8.3
COD (Chemical oxygen demand)	<100mg/l	-	-	16.0	18.4	10.2	13.4
BOD (Biochemical oxygen demand)	<30mg/l	-	-	<1.0	<1.0	<1.0	1.0
True color	<400ADMI	-	-	---	---	---	---
SS (Suspended solids)	<30mg/l	-	-	4.2	19.9	3.9	2.8
Water temperature	<38°C (May to September) <35°C (October to April)	-	-	28.7	28.3	28.0	24.2
Oil levels	<10mg/l	-	-	<0.4	<0.4	<0.4	<0.4
Coliform levels	<200,000 CFU/100 ml	-	-	2,900	85	520	160

Longtan Factory							
Inspection Items	Standard Range	2023 (First half)	2023 (Second half)	2024 (First half)	2024 (Second half)	2025 (First half)	2025 (Second half)
pH value	6~9	8.3	8.2	8.2	8.3	8.2	8.5
COD (Chemical oxygen demand)	<100mg/l	13.6	ND	13.5	15.9	47.2	16.3
BOD (Biochemical oxygen demand)	<30mg/l	<1	<1	<1	3.2	7.3	1.7
True color	<400ADMI	<25	<25	58	27	51	<25
SS (Suspended solids)	<30mg/l	2.7	<1.25	<1.25	10.1	21.6	1.9
Water temperature	<38°C (May to September) <35°C (October to April)	27.5	24.7	26.1	21.8	26.1	26.3
Oil levels	<10mg/l	<0.5	0.5	0.6	1.1	1.5	<0.5
Coliform levels	<200,000 CFU/100 ml	-	-	-	-	-	-

6.5 Waste Management

Grape King Bio conducts waste classification, collection, storage, management, and disposal to effectively manage industrial waste and other types of waste. Disposal, handling, and reuse of waste materials are conducted per environmental laws and regulations.

Other relevant management measures included:

1. In accordance with environmental laws and regulations, our factories have formulated industrial waste disposal plans and implemented waste management procedures in accordance with law.
2. In accordance with ISO 14001 environmental management system requirements, our factories have established waste management operational standards and implement waste management procedures in accordance with our management regulations.
3. We have signed waste disposal and treatment contracts with authorized public and private waste disposal and treatment companies to handle relevant procedures.
4. In accordance with laws and regulations, waste disposal and treatment processes are filed online, and tracking and confirmation of final processing statuses are implemented within required time limits.
5. Our environmental management personnel conduct irregular on-site inspections of waste treatment companies to ensure that waste disposal and treatment processes adhere to relevant regulations. We have completed 11 audits of waste treatment and reuse vendors in 2025, including Kunsheng Livestock Farm, Jian Changru Livestock Farm, Ta-Yuan Cogen Co., Ltd., Revivegen Co., Ltd., Huaguan Environmental Protection Co., Ltd., Ximei Environmental Technology Co., Ltd., Dafon Environmental, Jack Sustainable Resources Ltd., Hua yi Environmental Protection CO., LTD., Tseng Ming Group Environmental Engineering Inc., and Long Ho Co., Ltd.



Waste disposal amounts for Grape King Bio from 2023 to 2025 were as follows:

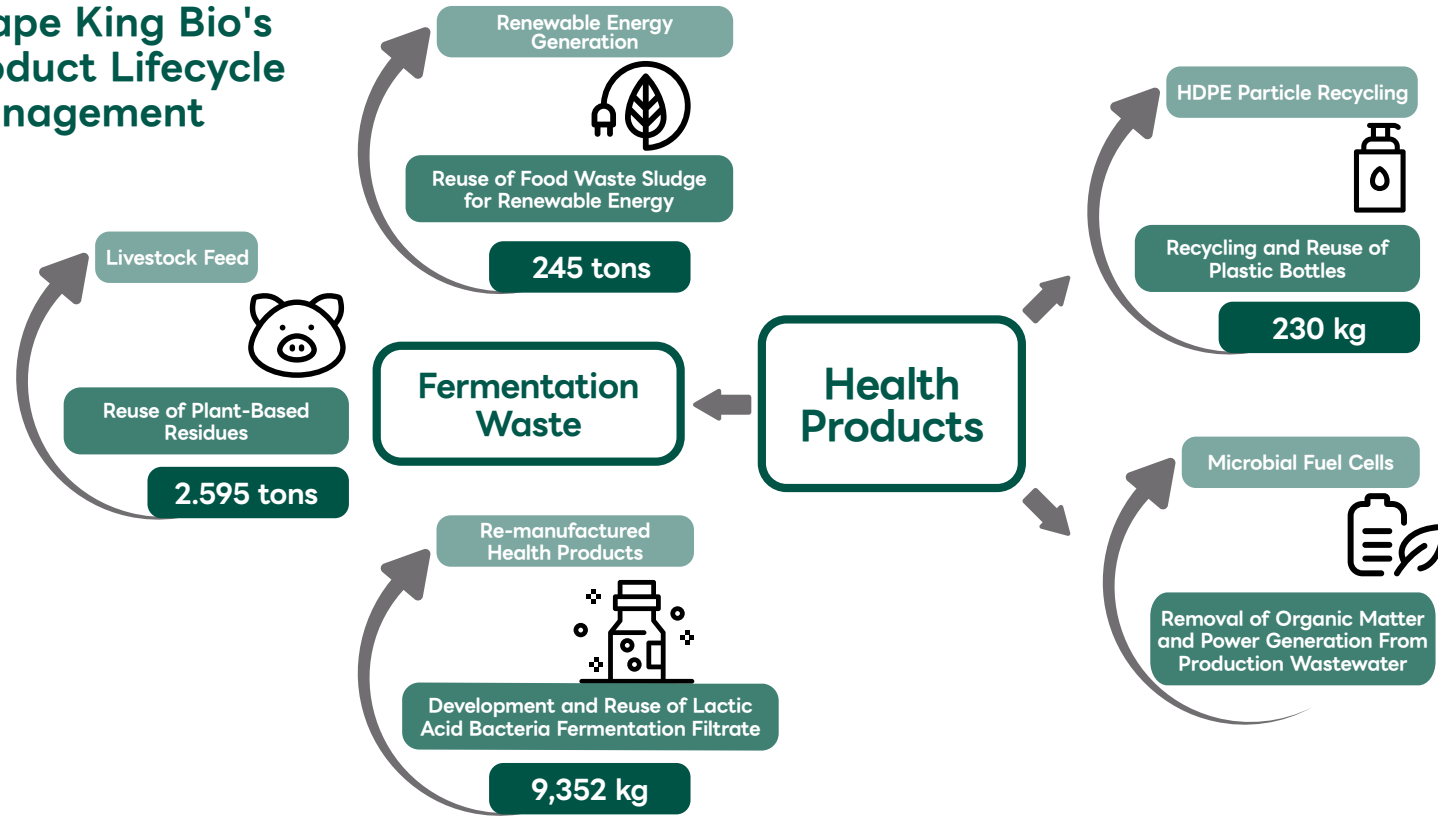
Types and disposal method Unit (ton)		2023	2024	2025		
				Taiwan	China	Total
Non-Hazardous Waste	Reuse and recycling	3,256.91	2,781.21	2,887.75	25.19	2912.94
	Incineration	124.38	187.84	166.32	64.440	231.50
	Landfill disposal	0	0	0	0	0
	Other disposal methods (physical treatment)	14.19	29.19	23.79	0	23.76
	Other disposal methods (thermal treatment)	29.93	36.70	15.51	0	15.51
	Total	3,425.41	3,034.94	3,093.37	89.63	3,183.00
Hazardous Waste	Reuse and recycling	4.49	5.54	0	0.26	0.26
	Incineration	0	0	3.61	0.46	4.07
	Landfill disposal	0	0	0	0	0
	Other disposal methods	0	0	0	0	0
	Total	4.49	5.54	3.61	0.72	4.33
Recyclable		93.23	146.75	163.24	0.00	163.24

Compared to 2024, there was no significant rise in the non-hazardous waste generated in 2025; the volume of recyclable waste grew substantially through strengthened waste sorting and internal awareness campaigns, resulting in a 10% increase in the recycling rate.

Grape King Bio Environmental Program Investments in 2025 (NTD):

Items	Total amounts
Air pollution management costs	431,074
Wastewater management costs	40,378,611
Waste management costs	7,146,008
Noise management costs	0
Total	47,955,693

Grape King Bio's Product Lifecycle Management



Wastewater Reuse

Grape King Bio collaborated with academic experts to develop microbial fuel cells using liquid waste generated at our factories. This approach helps remove organic matter while generating bioenergy, thereby achieving the dual benefits of liquid waste treatment and electricity recovery. Currently, the capacity of the microbial fuel cell module has been increased from 140ml to 700ml, demonstrating stable operation with proven power generation and COD (Chemical Oxygen Demand) degradation capabilities. Future phases will transition from batch to continuous flow processes to enhance power generation efficiency and system stability. By putting sustainability and circular economy principles into practice, the project promotes technological innovation and the development of green energy. This project was awarded the "2025 Subsidy Program for Innovation and R&D in Wastewater Treatment Technologies" by the Ministry of Environment and was presented at the Water Environmental Engineering Technology Seminar during the 37th Annual Conference of the Chinese Institute of Environmental Engineering and various specialized seminars.

Circular Reuse of Plant Residues

Grape King Bio repurposes plant residues generated during the manufacturing process as a nutrient-rich feed source for livestock farms. These residues help boost the immunity and breeding survival rates of pigs while reducing their demand for drinking water, thereby lowering overall tap water consumption. Over the past three years, our Longtan Factory has maintained a plant residue reuse rate of over 99%, simultaneously reducing wastewater generation by 2,595 tons. This approach yields multiple environmental benefits, substantially lowering our in-house wastewater treatment costs and sludge output.

Sludge Reuse

In collaboration with external enterprises, Grape King Bio delivers sludge generated from production processes to specialized operators for treatment. By closely monitoring clearance volumes, we processed 245 tons of food processing sludge in 2025. This initiative not only effectively reduced waste volume but also converted these materials into valuable energy resources by using them as auxiliary fuel for power generation. This practice diverts waste from landfills, supplies renewable energy, reduces our reliance on fossil fuels, and ultimately lowers environmental burdens while enhancing resource circularity.

Resource Reuse

Enhanced the reusability value of waste plastics and reused waste plastics (waste code R-0201), with 47.137 metric tons cleared in 2025. (Pingzhen Factory)
Enhanced the reusability value of waste cooking oil and reused waste cooking oil (waste code R-1702), with 0.4 metric tons cleared in 2025. (Pingzhen Factory)

"Bottles of Love"

Under the CSR charity event, our Environmental Protection Administration collected and temporarily stored 230 kgs of recycled bottles, which are sent to vendors for processing into reusable plastic pellets in 2025, supporting recycling and reuse as part of our environmental protection initiative. (Pingzhen Factory)



Environmental Awards and Social Initiatives Highlights

1. Environmental and Social Initiatives: Highlighted in the ESG Environmental Sustainability Feature Series by Global Views Magazine.
2. Environmental and Social Initiatives: Attended the Green Factory Establishment Demonstration Meeting hosted by the Taiwan Industry Service Foundation.
3. Environmental and Social Initiatives: Attended the Practical Sharing Session on Net-Zero Carbon Emissions at Chaoyang University of Technology.
4. Environmental and Social Initiatives: Participated in the Visit Program for Outstanding Carbon Reduction Enterprises by the Taoyuan City Government.
5. Environmental and Social Initiatives: Participated in the Green Factory Label Workshop by the Industrial Development Administration, Ministry of Economic Affairs.
6. Environmental and Social Initiatives: Highlighted in the ESG Environmental Sustainability Feature Series by CommonWealth Magazine.
7. Environmental Awards: Received the National Enterprise Environmental Protection Award - Finalist Award (Pingzhen Factory).
8. Environmental Awards: Received the Exemplary Environmental Dedicated Personnel and Technicians Award from the Ministry of Environment (Longtan Factory - Chen Shih-Yan).
9. Environmental Awards: Received the SGS ISO PLUS Awards for Excellence in Environmental Management System Performance (Longtan Factory, for two consecutive years).
10. Environmental Awards: Received National Sustainable Development Award (Longtan Factory).



6.5.1 Prevention of Air Pollution

Grape King Bio has installed and maintained air pollution prevention equipment to enhance and improve environmental protection. All our factories implement regular maintenance procedures for our equipment to ensure that they operate normally.

Results of Air Pollution Inspections at Zhongli Factory

Inspection Items	Standard Range (2022)	Boiler (E001)			
		2022	2023	2024	2025
Particulate contaminants	<30mg/Nm ³	—	No inspection required.	3	No inspection required.
Sulfur oxides	<150ppm	—		—	
Nitrogen oxides	<100ppm	26		25.5	
Inspection Items	Standard Range (2022)	Boiler (E002)			
		2022	2023	2024	2025
Particulate contaminants	<30mg/Nm ³	—	No inspection required.	2.7	No inspection required.
Sulfur oxides	<150ppm	—		—	
Nitrogen oxides	<100ppm	67		43.2	

Note: In 2023, the factory was exempt from testing due to the previous two consecutive tests showing concentrations below the emission standards by 50%. According to the "Regulations for the Management of Monitoring and Reporting of Stationary Air Pollution Sources," the testing frequency can be adjusted from annually to biennially. As a result, the biennial inspection was conducted in 2024, and no inspection was required in 2025.

Results of Air Pollution Inspections at Yungfeng Factory

Inspection Items	Standard Range (2022)	Boiler (E001)			
		2022	2023	2024	2025
Particulate contaminants	<30mg/Nm ³	—	—	ND<0.1	No inspection required.
Sulfur oxides	<150ppm	—	—	—	
Nitrogen oxides	<100ppm	—	—	33.8	

Results of Air Pollution Inspections at Longtan Factory

Inspection Items	Standard Range (2022)	Boiler (E001)			
		2022	2023	2024	2025
Nitrogen oxides	<100ppm	43	34	37	34
Particulate contaminants	<30mg/Nm ³	No inspection required.	No inspection required.	No inspection required.	No inspection required.

Note: At present, all boilers at Grape King Bio use natural gas as fuel. We conduct inspections according to regulations, with regular inspections of nitrogen oxide emissions each year, and measurements of particulate contaminants taken in the years when permits are being renewed.









6.6 Biodiversity

Biodiversity is a critical factor for the health, stability, and prosperity of ecosystems. It refers to the richness of biological species in a specific region, ecosystem, or the entire planet, encompassing species diversity, genetic diversity, and ecosystem diversity. To support biodiversity, Grape King Bio has established a Biodiversity and No-Deforestation Commitment, with the goal of achieving No Net Loss and a Net Positive Impact on biodiversity. Based on the Company's operational characteristics, key stakeholder concerns, and regulatory developments, Grape King Bio will prudently assess and plan specific implementation directions and timelines. These efforts will be progressively aligned with the 2030 Action Targets of the Kunming-Montreal Global Biodiversity Framework, with implementation progress disclosed periodically to continuously enhance biodiversity management and information transparency.

The Company is committed to halting all deforestation (No Gross Deforestation), and compensating for any forest loss through reforestation (No Net Deforestation) across all operating sites by 2050. Our goal is to mitigate environmental impacts across our own operations and our entire value chain, including suppliers and partners. We strictly avoid conducting operational activities in or near areas of global or national biodiversity importance. In addition to proactively assessing the potential impacts of our operations on biodiversity, we mandate rigorous environmental impact assessments prior to the construction of plants in protected areas. Please refer to [\[Link\]](#) for more details.

We also actively participate in and support various projects aimed at protecting and restoring ecosystems, as well as raising public awareness of the importance of this issue. In 2025, our projects were conducted as follows:

SDGs	Issue	Collaborating Unit	Project Name	Description	Total Input
 	Clean water	Northern Region Water Resources Branch of the Water Resources Agency under the Ministry of Economic Affairs	Subscription of farmland utilizing rationalized fertilization	Grape King Bio collaborated with the Northern Region Water Resources Branch of the Water Resources Agency under the Ministry of Economic Affairs and farmers to subscribe to farmland utilizing rationalized fertilization. This initiative not only reduces soil degradation and preserves biodiversity but also conserves water resources. The Oldham bamboo shoots produced by farmers not only serve as our company's lunch and catered meals for colleagues but also benefit children in orphanages, individuals with Down Syndrome and solitary seniors, which achieves multiple positive outcomes at once. A total of 11 hectares of organic farmland were promoted to implement optimized fertilization practices in 2025.	NT\$200,000 starting from 2023
	Biodiversity	Taiwan People's Food Bank Association	Restoration program for Taiwan oil millet	The program is based on food and agriculture education and strives to integrate local knowledge and professional education. By teaching about the restoration of the "Taiwan oil millet," we enabled children to participate in growing "future foods" while also gaining an understanding of the history and culture of their ancestors, so they could become a protector of sustainable climate goals and take actions corresponding to SDG 13 "Climate Action." We plan to establish exhibition rooms on campuses all over Taiwan as well as a demonstration area of around 20 ping for food and agriculture education, where we will arrange professional teachers to promote the Taiwan oil millet, invite tribe elders to participate in farming activities, promote local education by cultivating and training teachers, and finally disseminate these concepts domestically and internationally in hopes of restoring growth of the Taiwan oil millet both at home and overseas as it is a super crop which can adapt to climate change and regions lacking arable land. In 2025, one demonstration field for oil millet restoration was established in the Wutai Tribal Village of Wutai Township, covering an area of 1 fen (approximately 293 ping).	NT\$2,000,000 starting from 2022
	Ocean conservation	Taiwan Cetacean Society	Cetacean stranding rescue van program	The Taiwan Cetacean Society initiated the establishment of a Marine Wildlife Medical Rehabilitation Station in northern Taiwan to address the shortage of medical resources for marine wildlife. To support marine wildlife protection, Grape King Bio donated funds to the Society, enabling timely rescue and rehabilitation of stranded whales, dolphins, and sea turtles. The donation also helped establish holding pools, medical rooms, and autopsy facilities, allowing the training of more marine veterinarians and improving the overall quality of marine wildlife care in northern Taiwan. Grape King Bio adopted one 3.5-ton and one 2-ton rescue pool, aiming to support more sea turtle rescues. The company also promoted the Society's mission internally by offering beachside rescue training and education to its employees. Employees were also invited to join naming and blessing activities, with the hope that more "GK Little Turtles" would be successfully rescued and one day return to the ocean to live freely.	NT\$1,600,000 starting from 2022
	Biodiversity	WildOne Wildlife Conservation Association	Wild animal rescue support program	Grape King Bio has donated medical expenses required for wild animals, including fruits and vegetables, feed, live bait, nutritional supplements, materials for surgery and care, animal medications, autopsies, pathological examinations, and materials to enrich the environments of veterinarian hospital cages to enhance the immediate medical resources used by wild animals in the eastern region and increase the number of rescued wild animals. We have rescued 2,000 wild animals over the past four years.	NT\$3,200,000 starting from 2020
	Biodiversity	Taiwan Environmental Information Association	Commitment to a sustainable Earth	Through habitat management, Grape King Bio protects and establishes freshwater pond wetlands and low-elevation forests to promote biodiversity. By integrating local resources, we promote nature-based environmental education and foster strong community engagement. Additionally, we aim to promote our environmental education program and build an environmental learning center for all, which participates in environmental education classes in elementary schools, designs teaching activities, exchanges educational resources, and trains volunteer guides to strengthen environmental education and cultivate relevant sensibilities. Protected under an environmental trust, formerly abandoned orchards have been transformed into thriving secondary forests that now serve as habitat for 500 species of plants and animals. The area also contains three ecological hotspots, and three new ecological tour routes have been completed.	NT\$1,200,000 starting from 2022

【 Column 1 】

Sustainable Co-Prosperity: Grape King Bio Partners with Huayuan Elementary School to Revitalize Tetrapanax Culture



Grape King Bio has long been committed to corporate social responsibility and sustainable development, actively investing resources to support the preservation and transmission of local culture. To deepen this commitment, the company launched a cultural revitalization program focused on Tetrapanax (*Tetrapanax papyrifer*), fully supporting the implementation of the "Prosperity through Tetrapanax" program, a school-based curriculum and cultural initiative at Huayuan Elementary School in Wufeng Township, Hsinchu County since 2024.

The collaboration between Huayuan Elementary School and Grape King Bio centers on revitalizing the valuable Tetrapanax culture. Tetrapanax, a native plant species in Taiwan, once flourished across Huayuan Village, which was named after its widespread blossoms. Its pith was historically used as a natural papermaking material and exported to Europe and the United States during the Japanese colonial and post-war periods. However, with the rise of plastic products in the 1950s, this labor-intensive industry gradually declined. Upon learning of this heritage, our chairman sought to leverage Grape King Bio's resources to help preserve traditional Tetrapanax craftsmanship, ensuring the initiative provides long-term, sustainable support for the local culture.

The "Prosperity through Tetrapanax" program integrates external resources with local community assets and consists of two main pillars:

1. Tetrapanax Cultural Carnival: An annual event combining the school anniversary sports day with cultural exhibitions, attracting approximately 150 participants. Activities include Tetrapanax art exhibitions, hands-on workshops, and guidance from tribal elders and cultural health stations on traditional craftsmanship. The event promotes sustainable forest ecosystem management and supports the preservation of Atayal cultural heritage.
2. Outdoor Education and Urban-Rural Exchange: The school has transformed its original "Atayal Traditional Mountain Ecology Field Study Program" into the "Prosperity through Tetrapanax: Urban-Rural Exchange and Cultural Promotion Program". Guided by the philosophy of "learning beyond the classroom and engaging with nature", the program trains students to serve as docents introducing Tetrapanax applications, its cultural context, and tribal ecology. Through cultural exchanges and collaborative learning with schools outside the region, the program fosters interaction between urban and indigenous students, cultivating environmental awareness, cultural respect, and social responsibility. Implementation of this program is planned for 2026. Through continued sponsorship, Grape King Bio not only encourages students to appreciate nature and conserve resources but also helps them develop a strong sense of cultural identity and pride as members of the Atayal community. By integrating corporate resources with educational outreach, the company ensures the preservation of Tetrapanax culture while advancing a sustainable vision of educational inheritance and community co-prosperity.



【 Column 2 】

Grape King Bio Partners with Shei-Pa National Park to Protect Taiwan's Iconic Butterfly



In an era of increasing global focus on climate change and biodiversity, the role of corporations extends beyond economic contributions to encompass proactive environmental stewardship. Grape King Bio has long been committed to advancing sustainable development and implementing ESG principles. The company has formally signed a "Memorandum of Understanding on Habitat Restoration for the Agehana maraho in Taiwan" with the Shei-Pa National Park Headquarters under the National Park Service, Ministry of the Interior, to jointly protect this endangered and national-treasure species.

This collaboration aligns with Shei-Pa National Park's initiative, "Join Conservation for Reviving Butterfly Habitats", and represents a concrete commitment to safeguarding Taiwan's natural assets. To address conservation needs, Grape King Bio is partnering in the "Agehana Maraho Habitat Restoration Project" proposed by Shei-Pa National Park.

The project includes a planned donation of NT\$500,000 to support habitat restoration efforts. Key contributions include:

- Identification of suitable afforestation areas to serve as restoration sites
- Planting of *Sassafras randaiense* (host plant for larvae) and nectar plants (primary food source for adult butterflies)
- Support for soil preparation, planting, cultivation, and ongoing maintenance
- Promotion of local community participation, including land-sharing mechanisms in the Bilan Tribe

Restoration sites will cover potential areas within Shei-Pa National Park, including:

- Areas surrounding the Guanwu Salamander Ecological Center
- Along the Yunwu Trail
- Wuling Farm
- Bilan Tribe

This collaboration with Shei-Pa National Park marks a significant milestone in Grape King Bio's advancement into the field of biodiversity conservation. Beyond financial support, the company aspires to act as both a driver and a connector of conservation initiatives, channeling corporate resources into meaningful environmental protection efforts.





GRAPE KING BIO

Appendix

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



Table 1. Collaborating Associations

Public Affairs Governance

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

List of Industry Association Participation for 2025

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

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

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

Total contributions and other spending for 2025

Unit: NTD

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

Public Contributions and Engagement

Unit: NTD

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

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

Table 2. Inspection Items at all Grape King Bio Factories

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

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

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

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

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

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

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

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

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

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

Table 6. Sustainable Economic Activities by Grape King Bio

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

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

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

ESG Sustainability Performance Metrics

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

Global Reporting Initiative (GRI) Standards Index

General Disclosures

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

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

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

Disclosure of 10 Material Topics

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

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

General Disclosures

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

Sustainability Accounting Standards Board (SASB) Index

Household Personal Products and Processed Foods

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

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

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

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

ISO26000 Index

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

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

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

United Nations Global Compact Comparison Chart

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

Sustainability Reporting Indicators – Food Industry

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

Climate-related Information Index for TWSE/TPEX Listed

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

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

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

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

1-1-1 Greenhouse Gas Inventory Information

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

1-1-2 Greenhouse Gas Assurance Information

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

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

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

2. Information Related to IFRS S2

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

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

Independent Assurance Opinion Statement



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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Grape King Bio Inc.

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

Subject Matter Information and Applicable Criteria

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

Responsibilities of Management

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

Auditors' Responsibilities

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

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

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

Inherent Limitations

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

Independence and Quality Control

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

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

Conclusion

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

Other Matters

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

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

Deloitte & Touche
Taipei, Taiwan
Republic of China

May 8, 2026

Notice to Readers

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

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-Specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports
1.	100% of our products have undergone food hygiene, food safety, and quality management procedures that encompass control of operating personnel, locations, facility hygiene, and quality assurance systems.	CH2 Product Liability	The evaluation and improvement procedures regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.1
2.	In 2025, Grape King Bio had no violations of product and service health, safety, or labeling regulations. The number of product lines recalled is zero, and both the number of product removals and the total weight of products removed are zero in 2025.	2.2.3 Product Quality and Safety Inspection	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.2
3.			SASB FB-PF 250 a.4 (1) Number of recalls issued and (2) total amount of food product recalled	N/A
4.	FSC Paper Material: Super Slim Tumeric Complex Max, UVACO foil package series of products and OEM 16 products have used Forest Stewardship Council (FSC™) certified green pulp for packaging production. The FSC-certified products mentioned above account for 33% of the total procurement value of all paper and aluminum foil packaging products purchased by Grape King Bio Ltd.	2.3.2 Green Product Packaging Design	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.3
5.	Pingzhen Factory, Zhongli Factory, Yangjing Factory, and Longtan Branch have received ISO 22000, HACCP management system certifications; and our Pingzhen Factory has received FSSC 22000 Version 6.0, TQF and NSF GMP certifications. Together, these four factories contain production lines for 10 dosage forms. All follow-up inspections of production lines were completed in 2025, achieving an inspection accomplishment rate of 100%. Furthermore, 100% of our products are produced by certified production lines, providing another guarantee of product quality.	2.2.1 Systemic Food Safety Protections	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.4

Independent Assurance Opinion Statement

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

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8.	<p>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.</p> <p>Inspection items for food safety at Grape King Bio include the following categories:</p> <ul style="list-style-type: none"> Microbiological hazard inspections: Total Aerobic Plate Count, E.coli, Coliform, Enterobacteriaceae, Staphylococcus aureus, Salmonella, Mold & Yeast Count, Listeria monocytogenes, Pseudomonas aeruginosa, Pathogenic Escherichia coli, Bile tolerant gram-negative bacteria Chemical hazard inspections: Phthalates, Heavy Metals, Total Aflatoxin, Ochratoxin A, parathion, 410 Pesticide Residue, Sulfur dioxide, Deoxyketone and derivatives, and Ethylene oxide Physical hazard inspections: Appearance, Flavor taste, Particle size, Foreign material, Moisture, Water Activity <p>The following product inspection results:</p> <table border="1"> <thead> <tr> <th rowspan="2">Item</th> <th colspan="4">Raw Material</th> <th rowspan="2">Other Material</th> </tr> <tr> <th>Purchased Raw Materials</th> <th>Bio-technology Ferments</th> <th>Manufacturing Processing (Powders)</th> <th>Manufacturing Processing (Semi-finished Products)</th> </tr> </thead> <tbody> <tr> <td>Number of inspection pieces</td> <td>2,499</td> <td>1,554</td> <td>172</td> <td>2,692</td> <td>3,241</td> </tr> <tr> <td>Number of qualified pieces</td> <td>2,462</td> <td>1,529</td> <td>171</td> <td>2,688</td> <td>3,167</td> </tr> <tr> <td>Number of unqualified pieces</td> <td>37</td> <td>25</td> <td>1</td> <td>4</td> <td>74</td> </tr> </tbody> </table> <p>Note: Raw materials and other materials tests cover microbiological, chemical and physical hazard testing.</p> <p>In 2025, Grape King Bio invested NT\$24,054,872 (0.23% of net revenues in 2025) in food safety management fees, including inspection fees, human resources, testing materials, equipment depreciation, certification fees, and other expenses.</p>	Item	Raw Material				Other Material	Purchased Raw Materials	Bio-technology Ferments	Manufacturing Processing (Powders)	Manufacturing Processing (Semi-finished Products)	Number of inspection pieces	2,499	1,554	172	2,692	3,241	Number of qualified pieces	2,462	1,529	171	2,688	3,167	Number of unqualified pieces	37	25	1	4	74	CH2 Product Liability	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.7
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10.			SASB FB-PT-130A.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	N/A																												

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12.	<ul style="list-style-type: none"> Total weight of products sold for 2025 was 12,576.82 tons. The above aggregate data includes only products of Grape King Bio and UVACO GLOBAL LTD, and excludes OEM raw materials, promotional giveaways, and the weight of shipping cartons. The number of manufacturing facilities totals four in Taiwan, including Grape King Bio's Zhongli Factory, Pingzhen Factory, Longtan Factory, and Yungfeng Factory. 	Sustainability Accounting Standards Board (SASB) Index	Weight of sold products and number of production facilities.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1, No.10																						
13.			SASB FB-PT-000.A, B Weight of products sold, Number of production facilities	N/A																						



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