

Grape King Bio Ltd.

Procedures of Whistle-blowing and Complaints

Article 1 Purpose of adoption

In order to effectively monitor and prevent fraud and unlawful acts, and to provide another channel for internal and external personnel to express opinions to prevent illegal and immoral violations of government laws and Company regulations. "Procedures of Whistle-blowing and Complaints" is adopted to strengthen corporate governance.

Article 2 Scope of application

These Procedures apply to any Director, Manager, Employee, and other external personnel such as counterparty with commercial dealings or stakeholders.

Article 3 Responsibilities

(1) Reports received via e-mail or telephone:

1. Whistle-blowing reports shall be summarized and handled by Audit Office.
2. Complaint reports shall be summarized and handled by HR.

(2) Reports received via mail or website:

Reports shall be summarized and handled by the designated department in the Company, i.e.: Investors are handled by the Investor Relations; consumers are handled by the customer service department; suppliers are handled by the audit office, etc.

(3) All whistleblowing allegations and complaints shall be summarized and reported to the general manager for verification. The case can only be closed after the General Manager's approval.

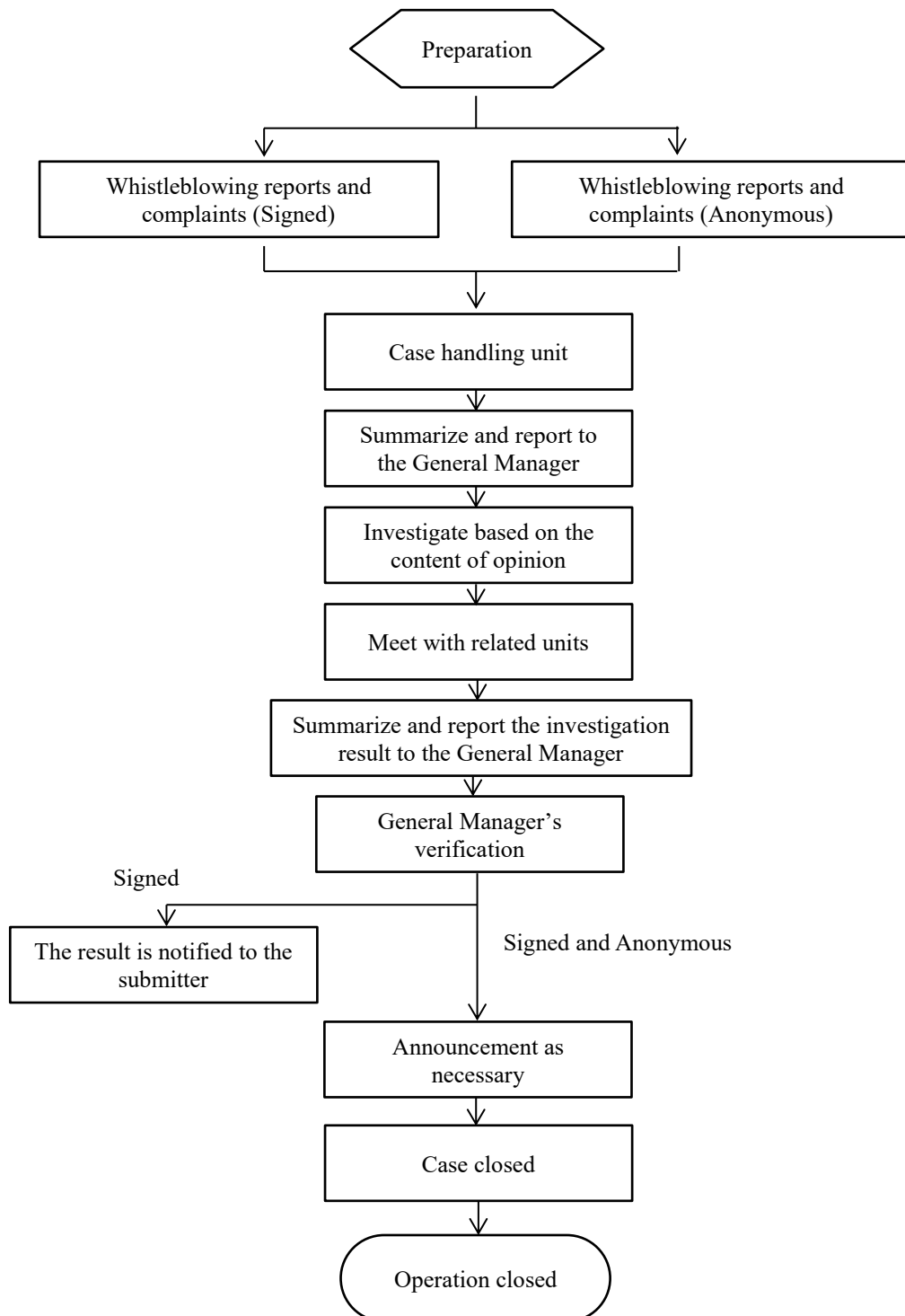
Article 4 Definition

- (1) Whistle-blowing: Means any reports raised regarding illegal, immoral or violation of Company norms.
- (2) Report raised against various unreasonable and unfair situations of one's own rights and interests.
- (3) Channels for whistle-blowing and complaints: Means the various forms of communication used for whistle-blowing and complaints.

- (4) Signed whistle-blowing reports and complaints: Means when a report or complaint is submitted, the name of the person reported (real name) is used.
- (5) Anonymous whistleblowing reports and complaints: Means when a report or complaint is submitted, the name of the person reported (real name) is not used.

Article 5 Content

(1) Flowchart of whistle-blowing and complaints:



(2) Descriptions of whistle-blowing and complaints:

1. Channels for whistle-blowing and complaints:

In order to ensure smooth and diverse channels for whistle-blowing reports and complaints, the Company has established internal and external members and partners for feedback. The channels that can be used are as follows:

A. Direct line for whistleblowing reports and complaints:

(a) Whistle-blowing: (03)4572121 #1999.

(b) Complaints: (03) 4572121 #1995.

B. E-mail mailbox:

(a) Whistle-blowing: companyopinion@grapeking.com.tw.

(b) Complaints: employeeopinion@grapeking.com.tw.

(c) Regardless of reports or complaints mailbox, the recipient is set to the department supervisor of the responsible department.

C. Mail or website.

2. Response and handling of whistleblowing reports and complaints:

A. When submitting reports, the person may write or e-mail in any format they choose. The report must describe the person, event, time, place, and object as clearly as possible, so as to facilitate the processing efficiency and achieve the satisfaction of the feedback.

B. Considering the personal factors of the respondent, the opinions on the response are divided into two types: "signed" and "anonymous". The difference in handling is explained as follows:

(a) Signed cases: After receiving a letter or email or phone call using a real name, the case handling department shall summarize it in the record sheet, and submit it to the General Manager for verification. After being verified by the General Manager, the department shall follow the instructions, and handle it prudently according to the precautions of the confidentiality statement. The processing result after the submission, including the original manuscript, will be handed over to the parties in person by the supervisor.

(b) Anonymous cases: When receiving a letter, email or phone call with no-name or fake name it is classified as an anonymous case. In principle, the handling of anonymous cases is done by scrutinizing its legitimacy to

ensure it is a valid complaint and then submitted to the General Manager for review. However, due to the anonymous method, the real name of the person who submitted the opinion cannot be known, the case handling process and results will not be able to inform to the reporting person.

Whether or not to announce the outcome of the complaint will depend on the findings of the investigation.

(3) Principles and confidentiality statements of whistle-blowing reports and complaints:

1. Description of the processing:

Once any report is submitted, the department handling the case shall immediately report to the General Manager so that he knows the content of the accusation. The content shall present the original report and complaint information, and must not be modified or deleted without authorization to ensure that the report and complaint content is true and complete.

2. Description of the handling:

After a report is submitted for verification by the General Manager, if relevant the relevant department need to make improvements, the original submission shall not be countersigned directly, but re-organize it into another document (keywords, relevant units, names, etc. may be speculated accordingly the submitter shall be deleted) and then handle it to ensure that the processing method is confidential and complete.

3. Description of the response

Once any report is submitted, it should be properly handled, and the case handling department will inform the parties of the handling results in person, not through a third unit or a third party. The reply and results shall be kept confidential and direct.

4. Description of the handling position

The position of the case handling department shall be independent, fair and impartial. If the content of the submission is related to the case handling department another impartial individual shall be designated by the General Manager to undertake objectivity and impartiality the submission and response.

5. Description of the safety protection:

A. After investigation, if there is any disclosure of the content of a report and complaint, the Company will take disciplinary action in accordance with the relevant regulations.

- B. From the receipt of the reporting to the closing of the case, the investigating personnel shall strictly abide to confidentiality, and will not disclose details without the permission of the Company first.
 - C. The Company's management, the whistle-blower's department and his/her supervising departments shall not impose inappropriate measures on the whistle-blower or his/her close associates due to the whistleblowing.
 - D. If a report involves violations of government laws and regulations, in addition to immediately reporting it to the General Manager, it will also be handed over to the relevant government law enforcement agencies for investigation, and pursue civil and criminal liabilities.
6. Description of requesting remedy:
- If a whistle-blower or the informed party suffers inappropriate measures due to the whistle-blowing report, they may present the reasons and relevant evidence, and request remedy in accordance with the procedures of complaint process.
- (4) Regulations of rewards and penalties:
- 1. Rewards: In order to encourage whistle-blowers to report issues, once evidence has been verified the individual the rewards given are as follows:
 - A. External personnel: The Company decides the gift of thanks based on the reported incident.
 - B. Internal employees: Rewarded in accordance with the Company's regulations.
 - 2. Penalties: In order to prevent anyone from deliberately or maliciously reporting and smearing others anonymously, after verification, a report submitted by any whistle-blower without specific evidence provided will not be accepted. If anyone who smears others is found, he/she will be punished in accordance with the relevant regulations of the Company.
- (5) Enforcement procedures:
- These Procedures, and any amendments hereto, shall be submitted to the General Manager for verification and become effective after being approved by the Board of Directors.

Article 6 Reference document:

- (1) Codes of Ethical Conduct **【C-000-HR003-000-000】** .

Article 7 Attachment:

None.