

**Grape King Bio Ltd.**  
**Codes of Ethical Conduct**  
(Translation)

**Article 1 Purpose of Code**

Grape King Bio looks forward to maintaining growth performance and providing superior products. The Company maintains its properties, rights and interests and image in compliance with the local laws, industry regulations and general ethical standards, by effectively preventing unlawful and immoral behaviors from occurring. We aim to achieve the operations in line with the principles of corporate governance, and to promote sustainable operation and development of the Company. The “Codes of Ethical Conduct” is established for compliance.

**Article 2 Scope of the Code**

These Codes apply to all Directors, Managers and Employees of the Company.

**Article 3 Authority**

1. Formulation unit: These Codes are written and revised by the “Human Resources Department”.
2. Approval by: These Codes, and any amendments to them, shall be submitted to the General Manager for review, and shall become effective after being approved by the Board of Directors.

**Article 4 Definition**

None.

## **Article 5 Content of the Code**

### **1. Behavioral requirements and attitude principles:**

The Directors, Managers and all Employees of the Company shall uphold a conscientious and responsible, proactive and dedicated attitude when performing their duties. They should abandon individualism and value team spirit. All parties are expected to strictly abide by the principle of honesty and integrity, “Honesty” meaning being truthful with no deception and “integrity” meaning fairness, justice and uprightness.

### **2. Withdrawal of interests and minimizing incentives to pursue personal gain**

- (1) Directors, Managers and all Employees of the Company shall remove themselves from conflicts of interest related to their positions, and must not engage in any business, investment or activity that may affect the interests of the Company or conflict with the interests of the Company. Nor allow themselves, their spouse or relatives within the second degree of kinship receive unjust interests in any way.
- (2) When the impartiality and objectivity of any person is questioned due to specific interests or kinship, all personnel must inform their supervisor of authority, the supervisor of the audit department, or report directly through the reporting mechanism. When anyone is aware of a transaction or relationship that may cause a conflict of interest, he or she may report it in accordance with the Company’s Procedures of Whistle-blowing and Complaints to avoid damage to the Company’s rights and interests.
- (3) Conflicts of interest may cause the Company’s reputation to be questioned. Therefore, Directors, Managers and all Employees

will be responsible for pursuing the best interests of the Company to avoid conflicts of interest.

- (4) If the conflict of interest involves Directors or Managers, it will be submitted to the Company's Board of Directors for review. If it involves employees only, it will be reviewed in accordance with the Company's internal rules and regulations.
- (5) The appointment of new personnel shall be handled through the Company's normal recruitment procedures, and the rights of individual positions shall not be used to affect the Company's personnel recruitment standards. Relevant personnel with kinship relatives shall not be appointed in the same department with direct assessment relationship.
- (6) Directors, Managers and all Employees of the Company will not engage in any business, investment or activity that may affect or conflict with the interests of the Company, whether actively or passively, directly or indirectly, including but not limited to the following matters:
  - I. Convey the Company's interests or resources to oneself or relatives and friends through the exercise of personal duties.
  - II. Oneself or assist others to invest in or help competitors related to the Company's business.
  - III. Engage in matters that conflict with the interests of the Company through third parties (such as relatives and friends, agents or other representatives).
  - IV. Recommendations, sales or intermediate introductions do not belong to the goods or services provided by the Company.
- (7) Directors, Managers and all Employees of the Company shall not engage in the following:

- I. Obtaining personal gain through the use of Company properties, information or the exercise of personal duties.
  - II. Compete with the Company. When the Company has profit opportunities, Directors, Managers and all Employees of the Company shall give priority to increasing the justifiable and legitimate interests that the Company can obtain.
  - III. Damage the interests of the Company in order to obtain personal interests.
3. Confidentiality commitment and ownership of rights
- (1) The Company's Directors, Managers and all employees shall not disclose or divulge the Company's tangible or intangible business secrets that they have learned due to personal duties in any form to third parties without the written consent of the Company. "Business secrets" indicate all data or information related to business, research and development, finance, engineering, technology, management, personnel, and production owned, held or known by the Company, whether or not it has economic value, including but not limited to business plans, production and sales plans, materials, products under development, computer programs, operation blueprints, raw materials and formulas, manufacturing procedures, manufacturing technologies, customer information, distributor and supplier information, financial information, personnel salary information, contract documents, employees' inventions and creations that patents are not yet received, business secrets owned by a third party learned by the Company according to the authorization contract, and other information marked by the Company as extremely confidential, confidential, blind or similar meaning words.

- (2) Directors, Managers and all employees of the Company shall not copy, imitate, use, reproduce or other methods to violate any third party's patent rights, copyrights, trademark ownership, other intellectual property rights or divulge the business secrets of others.
- (3) Directors, Managers and all employees of the Company shall not use the undisclosed information they learned to engage in insider trading, and shall not disclose it to others, so as to prevent others from using this information to conduct insider trading. The Company's financial and business transaction information are the Company's business secrets, but also inside information; without the Company's prior written consent, it shall not be published to avoid affecting the interests of shareholders.
- (4) Directors, Managers and all employees of the Company, without the written consent of the Company, shall not modify, alter or damage the computer programs of the Company in any way, including but not limited to the programs purchased or obtained by the Company in any form, the computer program designed by the Company's internal personnel and delivered to the Company for use; and it is not allowed to view, copy or damage other personnel's data without the written consent or written instruction of the Company.
- (5) Matters not covered in the confidentiality commitment shall be interpreted and handled in accordance with the Company's business secret protection policy.
- (6) The confidentiality obligations borne by the Directors, Managers and all employees of the Company will not be terminated due to the termination of various contracts or cooperative relations with

the Company.

- (7) All technologies, inventions or creations related to the Company's business learned or received due to personal duties, including but not limited to concepts, ideas, improvements, creations, research, inventions, process technologies, designs, and related patent rights and the right of applying for a patent are owned by the Company and is regarded as the property of the Company, and if it can be recorded or registered, it shall be done so as the Company's property.
- (8) Although not related to personal duties, all technologies, inventions or creations received or completed by using the Company's resources, equipment or experience, including but not limited to concepts, ideas, improvements, creations, research, inventions, process technologies, designs, and related patent rights and the right of applying for a patent are owned by the Company. The Company has the right to implement or utilize the technology and regard it as the Company's property, and if it can be recorded or registered, it shall be done so as the Company's property.
- (9) All works related to the Company's business that are created or completed by using the Company's resources, equipment or experience, the moral rights and copyrights are owned by the Company. Without the written consent of the Company, no one may publish any publication or work related to the Company's business or products.
- (10) All trademark ownerships or other intellectual property rights related to the Company's business that are designed or completed by using Company's resources, equipment or experience, the

moral rights and copyrights are owned by the Company.

#### 4. Business activities and transactions

- (1) Directors, Managers and all employees of the Company shall treat the Company's customers, suppliers, competitors and employees fairly, and shall not make false statements or other unfair transaction means on material matters by manipulating, concealing, or abusing the information learned from personal positions in order to obtain unjust interest.
- (2) Directors, Managers and all employees of the Company shall not request, offering, deliver or accept any form of gift, entertainment, kickback, bribe or other unjust interest for the interests of individual, company or a third party when performing personal duties. The limitation is not applicable if such gifts or entertainment are permitted by social etiquette and convention or Company regulations.
- (3) In response to general social etiquette, business activities with the Company's customers, suppliers or other third parties shall comply with the following principles:
  - I. Cash shall not be accepted. If it is a non-cash gift, the single market price shall not be exceeding NT\$2,000, and non-cash gifts from the same source in the same year is limited to a total value of NT\$5,000.
  - II. Based on normal social etiquette and the establishment of good business relations, after submitted for the written consent of the Company, appropriate gifts can be given to third parties in the name of the Company. Appropriate gifts are promotional items, souvenirs or gifts suitable for local customs.
  - III. In response to business-related needs, inviting a third party or

accepting an invitation from a third party to participate in specific business activities, company visits, etc., the activity fees and relevant details shall be clearly specified before the activity, and clearly reported to the responsible supervisor for knowledge.

- IV. Anyone who accepts a gift from a third party shall report it to the responsible supervisor in detail and know that if the behavior is inappropriate or inconsistent with business practices, the gift shall be returned to the third party.
- V. When there is any doubt about accepting gifts or any other valuable gifts from a third party, it shall be consulted to the competent authority in advance to avoid disputes.
- VI. All personnel shall strictly abide by the aforementioned principles unless they are specially approved and adjusted by the general manager.

5. Information disclosure and resource utilization:

- (1) Disclose the Company's operating transactions and financial position in a complete, fair, accurate, timely and accessible manner.
- (2) Avoid disclosure errors in financial statements and related information.
- (3) Not knowingly make or cause others to make materially misleading, incomplete or false statements.
- (4) It is strictly forbidden for anyone to force, manipulate, mislead or deceive, directly or indirectly, the auditors who influence the Company.
- (5) Any operation-related information, such as account books, invoices, funds and properties, etc., shall be recorded in detail,

and relevant supporting information shall be retained for future reference.

- (6) Directors, Managers and all employees of the Company shall properly protect the Company's resources and ensure that they can be effectively and legally used for official purposes, so as to maximize the efficiency of the Company's resources. "Resources" indicates the tangible and intangible assets of the Company, including but not limited to business equipment, business secrets, intellectual property rights, etc.
- (7) Without the special permission of the Company, it is not allowed to use the Company's resources for purposes that are not related to the Company's operations.

6. Legal compliance and social responsibilities:

- (1) Directors, Managers and all employees of the Company shall strictly comply with the relevant laws and regulations of the government, the Company, the industry, environmental protection, safety and sanitation.
- (2) All staff of the Company shall fully understand the Company's general spiritual indicator of "technology, health and hope" and the determination to practice "corporate social responsibilities", accept relevant education and training arranged by the Company, and cooperate with the implementation of the Company's policies in the three major areas of economy, society and environment.

7. Reporting unlawful matters and service ethics:

- (1) Through various publicity channels, such as holding education and training, posting messages on the Company's internal website, issuing announcements, etc., the Company occasionally reinforces the necessity of compliance of the Codes of Ethical

Conduct, and ensures that all personnel are aware of it through tests.

- (2) If a member of the Company is found to have violated these Codes, the whistleblower can submit a letter in accordance with the “Procedures of Whistle-blowing and Complaints”, and provide sufficient information so that the Company can properly handle the follow-up matters.
- (3) For colleagues and related personnel who report unlawful matters or participate in the investigation process, the Company will protect them from unfair retaliation and treatment, and the process of handling reported cases will also be conducted in a confidential manner.
- (4) If any Directors, Managers and employees of the Company violate these Codes, they will be investigated for civil and criminal responsibility in accordance with government laws and regulations and relevant Company regulations.
- (5) In order to maintain the Company’s work discipline, all members of the Company shall comply with the following service rules:
  - I. All employees of the Company shall be prudent in words and manners, honest and diligent, strive to be practical in daily handling tasks and matters assigned by superiors, do their best, and shall not be avoiding, shirking or delaying without reason, and shall abandon prejudice, and cooperate to develop the business for the best interests of the Company.
  - II. The employees of the Company shall obey orders, be dedicated and responsible, be devoted to their duties, respect each other, and work together to maintain good customs and public order. Unit supervisors shall respect the personality of

their employees, devote themselves to lead and command to improve their skills and work efficiency, and take the lead in performing their duties.

- III. All employees shall obey the command of their superiors. If they have different opinions, they shall make a polite statement orally or in writing, but they shall still comply with the reasonable decision made by their superiors.
  - IV. All employees are not allowed to leave their work stations without authorization, and are not allowed to stay or chat in other units except for official business.
  - V. All employees shall keep clean and tidy, and pay attention to maintaining hygiene and safety in the Company at all times.
  - VI. All employees shall take good care of public property and shall not arbitrarily waste, damage, privately use or change it.
  - VII. Employees are not allowed to take part-time jobs, in particular, they are not allowed to operate or concurrently operate the same nature or conflicts with the Company's business, except with the permission of the top executive.
- (6) All members of the Company shall undertake to comply with the following norms of professional conduct:
- I. Do not accept bribes and gifts.
  - II. Do not prejudice the rights and interests of the Company.
  - III. Do not maliciously boycott the Company's policies.
  - IV. Do not disclose the Company's business secrets.
  - V. Do not steal the Company's property or public funds.
  - VI. Do not take advantage of duties for personal gain.
  - VII. Do not involve in abnormal relationships with a third party related to the business or the Company's colleagues.

VIII. Do not spread false statements.

IX. Do not engage in any form of discrimination, sexual harassment, intimidation, threats, theft, corruption, malfeasance and other unlawful acts.

8. Disclosure methods and enforcement procedures:

(1) The Company shall disclose the established Codes of Ethical Conduct, and any amendments to them, through public channels such as annual report, prospectus, Company website, or MOPS.

(2) These Codes of Ethical Conduct, and any amendments to them, are submitted to the general manager for review, and will become effective after being approved by the Board of Directors.

#### **Article 6 Reference**

1. Procedures of Whistle-blowing and Complaints.

#### **Article 7 Attachment**

None.