

# Appendix

**Table 1. Collaborating Associations**

Association	Form of Participation
The Institute of Internal Auditors, R.O.C.	Chief Auditor Yi Chun Lee is a member
Taiwan Quality Food Association (TQF)	Grape King Bio is an association member
Taiwan Niu-Chang-Chih Industry Association	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
International Life Sciences Institute Taiwan (ILSI Taiwan)	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Association for Taiwan-Japan Cooperation on Industrial Technology (TJCIT)	Grape King Bio is an association member
Chinese Association for Industrial Technology Advancement	
NCHU GRAS/Food Grade Heterologous Protein Production Platform	
Taiwan Association for Lactic Acid Bacteria	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as Chairman
Taiwan Importers & Exporters Chamber of Commerce	Grape King Bio is an association member
Chinese Excellent Management Association (CEMA)	
Taiwan Bio Industry Organization (TBIO)	Grape King Bio is an association member
Institute for Biotechnology and Medicine Industry	Grape King Bio is an association member
Taiwan Functional Food Industry Association	Grape King Bio is an association member/Chairman Tseng serves as executive director
Taiwan Association for Food Science and Technology	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as a member of the Food Safety Advisory Committee
Taiwan-Japan Business Exchange Association	Grape King Bio is an association member
Health Food Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Food Industry Intelligent Automation Association Taiwan	Grape King Bio is an association member
International Life Sciences Institute Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Botanical Drug Development Consortium	Grape King Bio is an association member
Taiwan Halal Integrity Development Association	Grape King Bio is an association member
Taiwan Association for Traditional and Complementary Medicine (TATCM)	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as executive director
Taiwan Medical Association of Human Nutrition	Grape King Bio is an association member
Taiwan City Nurses Association	Hsin-Yu Hsu is a member. According to the regulations of the Nursing Personnel Act, nurses are required to join nurses associations when practicing in various regions
Taiwan Testing and Quality Assurance Society (TTQAS)	Grape King Bio is an association member/Vice Division Director Sheng-Chieh Hsu serves as director
Taiwan Parenteral Drug Association	Grape King Bio is an association member
Chinese Non-Store Retailer Association	Grape King Bio is an association member
Taiwan City Industrial Association	Grape King Bio is an association member
Taiwan Pharmaceutical Manufacturers Association	Grape King Bio is an association member
Taiwan Science Park Association of Science and Industry	Longtan Factory is an association member
Taiwan Institute of Directors	Grape King Bio is an association member/Chairman Tseng serves as director
Center for Corporate Sustainability	Grape King Bio is an association member
The Third Wednesday Club	Grape King Bio is an association member
Taiwan Pharmacist Association	Grape King Bio is an association member
Taiwan Tourism Factory Advancement Association	Grape King Bio is an association member/Grape King Bio serves as the fourth association executive director
Agricultural Chemical Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Taiwan Association for Food Protection	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as executive director
Mycological Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen is an association member
Chinese National Association of Industry & Commerce, Taiwan	Grape King Bio is an association member
Information Systems Audit and Control Association (ISACA)	Grape King Bio is an association member/Chung-Chi Hung is an association member
Biotechnology and Biochemical Engineering Society of Taiwan	Grape King Bio is an association member/Deputy General Manager Jin-Chu Chen serves as director
Development Center for Biotechnology	Grape King Bio is an association member
Research Center for Biotechnology and Medicine Policy	Grape King Bio is an association 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, and our Deputy General Manager is a director of 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.

**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 deviations, size, weight, thickness, burst strength, leak tests	Appearance, color deviations, weight
Chemical characteristics	Specific gravity, pH levels, moisture content, ash content, acid value, sugar content	pH levels, moisture content, sugar content
Microbiological tests	Aerobic plate count, coliform levels, <i>Staphylococcus aureus</i> , mold and yeast, <i>Candida albicans</i> , <i>Listeria monocytogenes</i>	Aerobic plate count, coliform levels, mold and yeast
Heavy metal tests	Arsenic, lead, cadmium, mercury, copper, antimony, tin	
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, aflatoxin, citrinin	
Water quality tests	pH levels, turbidity, electrical conductivity, total hardness, chloride, aerobic plate count, coliform levels	

**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	11 items: pH levels, residual chlorine, total hardness, total solids, electrical conductivity, oxidizable substances, chloride, sulfates, ammonia, 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	10 items: pH levels, turbidity, total hardness, total solids, electrical conductivity, oxidizable substances, sulfates, ammonia, aerobic plate count, coliform levels
		Sampling site 6	10 items: pH levels, turbidity, total solids, electrical conductivity, oxidizable substances, chlorine, sulfates, ammonia, aerobic plate count, <i>Escherichia coli</i>
		Sampling site 7	3 items: Total organic carbon, aerobic plate count, coliform levels
		Pure water (Usage sites 1-6)	One inspection every two weeks
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 Environmental Protection Administration	

Water for foods-Internal inspection items		
Internal Inspection	Inspection Frequency	Inspection Items
Raw water (Sampling site 1)	One inspection every two weeks	9 items: pH levels, turbidity, residual chlorine, total hardness, total solids, electrical conductivity, chloride, aerobic plate count, Escherichia coli
Water quality system site (Sampling sites 2-7)	One inspection every two weeks	Sampling site 2 Turbidity
		Sampling site 3 Residual chlorine
		Sampling site 4 Residual chlorine
		Sampling site 5 7 items: pH levels, turbidity, total hardness, total solids, electrical conductivity, aerobic plate count, Escherichia coli
Pure water (Usage sites 1-6)	One inspection every two weeks	13 items: Appearance, pH levels, residual chlorine, turbidity, total dissolved solids, total hardness, chloride, nitrate nitrogen, nitrite nitrogen, ammonia nitrogen, aerobic plate count, Escherichia coli, 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, ISO22000 & HACCP food safety management system, FSSC22000 food safety management system, National Sanitation Foundation Good Manufacturing Practice (NSF GMP), Halal certification, Health Food Control Act, food industry registry platform, and regulations issued by the TFDA.

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

System Classification	Certification System	Pingzhen Headquarters	Zhongli Factory	Grape King Biotech Research Institute (Longtan Branch)
EMS	ISO 14001:2015	Yes	No	No
	ISO 50001:2018	Yes	No	No
OHSMS	ISO 45001:2018	Yes	No	No
	CNS 45001:2018	Yes	No	No
QMS	FSSC 22000 <sup>Note1</sup>	Yes	No	No
	ISO 22000:2018 <sup>Note5</sup>	Yes	Yes	Yes
	HACCP <sup>Note2</sup>	Yes	Yes	Yes
	PIC/S GMP	No	Yes	No
	GDP	Yes	Yes	No
	NSF GMP	Yes	No	No
	TQF <sup>Note3</sup>	Yes	No	No
	Halal <sup>Note4</sup>	Yes	Yes	Yes
ISO/IEC 7025:2017	Yes	Yes	No	

Note 1: The latest version (Version 5) was obtained

Note 2: Commissioned verification by SGS

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

Note 4: Our Pingzhen Factory obtained 6 product certifications, and our Zhongli and Longtan factories obtained raw material certifications.

**Sustainability Reporting Indicators Mandated by the Taiwan Stock Exchange(TWSE) - Food Industry**

No.	Requirement	Corresponding Sections	Page No.	Remarks
1.	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	2.3 Food Safety	61	
2.	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	1.5 Legal Compliance 2.3 Food Safety	52 66	
3.	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	3.3 Sustainable Products and Services	80	
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.	2.3 Food Safety	63	
5.	The number and percentage of suppliers audited, and the audit items and results.	2.2 Supply Chain Management	60	
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.	2.3 Food Safety	66	
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.	2.3 Food Safety	61	
8.	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy	Sustainability Accounting Standards Board (SASB) Index	138	
9.	Total water withdrawal and total water consumption	6.2 Management of Water Resources	128	
10.	Weight of sold products and number of production facilities	Sustainability Accounting Standards Board (SASB) Index	140	



# Global Reporting Initiative (GRI) Standards Index

## General Disclosures

Grape King Bio follows GRI to publish this report. The report covers performance in economic, social and environmental aspects in 2022 (from January 1 to December 31, 2022)

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks
GRI 1: Foundation 2021				
GRI 2: General Disclosures 2021				
<b>1. The organization and its reporting practices</b>				
2-1	Organizational details	About this Report	3	
2-2	Entities included in the organization's sustainability reporting	About this Report	3	
2-3	Reporting period, frequency and contact point	About this Report	3	
2-4	Restatements of information	No changes in mergers or acquisitions, reporting periods, nature of business, and measurement methods	3	
2-5	External assurance	About this Report Appendix-Independent Assurance Opinion Statement	3/143	
<b>2. Activities and workers</b>				
2-6	Activities, value chain and other business relationships	Introduction to Grape King Bio	10-11	
2-7	Employees	4.1 Talent Recruitment and Structure	91	
2-8	Workers who are not employees	4.3.3 Care for Employees-Risk Assessments and Mitigation Measures for Human Rights Issues	97	
<b>3. Governance</b>				
2-9	Governance structure and composition	2021 Annual Report 2022 Annual Report 1.1 Corporate Governance and Transparency	31	Since Grape King Bio's 2022 ESG report was published before the 2022 annual report, information regarding the company's governance structure and composition can be referred to in the 2021 annual report for now.
2-10	Nomination and selection of the highest governance body	1.1 Corporate Governance and Transparency	32	
2-11	Chair of the highest governance body	Introduction to Grape King Bio — ESG Management Structure: Sustainability and ESG Committee 1.1 Corporate Governance and Transparency	13 32	
2-12	Role of the highest governance body in overseeing the management of impacts	Introduction to Grape King Bio-ESG Management Structure: Sustainability and ESG Committee	13	
2-13	Delegation of responsibility for managing impacts	Introduction to Grape King Bio-ESG Management Structure: Sustainability and ESG Committee	13	

2-14	Role of the highest governance body in sustainability reporting	Introduction to Grape King Bio-ESG Management Structure: Sustainability and ESG Committee Stakeholder Communication and Analysis of Material Themes	13 19	
2-15	Conflicts of interest	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	32/37	
2-16	Communication of critical concerns	1.1 Corporate Governance and Transparency 1.2 Corporate Integrity and Business Ethics	32 39	
2-17	Collective knowledge of the highest governance body	1.1 Corporate Governance and Transparency	34	
2-18	Evaluation of the performance of the highest governance body	1.1 Corporate Governance and Transparency	34	
2-19	Remuneration policies	1.1 Corporate Governance and Transparency	35	
2-20	Process to determine remuneration	1.1 Corporate Governance and Transparency	35	
2-21	Annual total compensation ratio	1.1 Corporate Governance and Transparency 4.3.1 Remuneration and Bonuses	35 96	
<b>4. Strategy, policies and practices</b>				
2-22	Statement on sustainable development strategy	A Message from the Chairman Sustainability Strategy: Goals and Commitments	4 7	
2-23	Policy commitments	4.1 Talent Recruitment and Structure-Grape King Bio Human Rights Policy 4.3.3 Care for Employees-Assessment and Management of Human Rights Risks	89 98	
2-24	Embedding policy commitments	4.3.3 Care for Employees-Risk Assessments and Mitigation Measures for Human Rights Issues	98-99	
2-25	Processes to remediate negative impacts	4.5.1 Multiple Communication Channels	107	
2-26	Mechanisms for seeking advice and raising concerns	4.5.1 Multiple Communication Channels	107	
2-27	Compliance with laws and regulations	1.5 Legal Compliance	50-52	
2-28	Membership associations	Table 1. Collaborating Associations	133	
<b>5. Stakeholder engagement</b>				
2-29	Approach to stakeholder engagement	Stakeholder Communication and Analysis of Material Themes	19	
2-30	Collective bargaining agreements	4.5.1 Multiple Communication Channels	107	
<b>GRI 3: Material Topics 2021</b>				
3-1	Process to determine material topics	Stakeholder Communication and Analysis of Material Themes	19	
3-2	List of material topics	Stakeholder Communication and Analysis of Material Themes	21	
3-3	Management of material topics	Impacts of Material Themes and Corporate Responses	22-23	

## Disclosure of 9 Key Issues

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks	
1.Product Liability and Safety					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3		CH2 Product Liability	55	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.5 Legal Compliance	52	
2.Talent Attraction and Retention					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3		4.2 Talent Cultivation and Performance Appraisals	93	
GRI 401: Employment 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016	401-1	New employee hires and employee turnover Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Talent Recruitment and Structure	92	
	401-2		4.2 Talent Cultivation and Performance Appraisals	95	
	404-1 405-2	Average hours of training per year per employee Ratio of basic salary and remuneration of women to men	4.3 Employee Compensation, Benefits, and Health	96	
3.Legal Compliance					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3		1.5 Legal Compliance	50	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	6.2 Management of Water Resources 1.5 Legal Compliance	128 52	
4.Ethics and Integrity					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3		1.2 Corporate Integrity and Business Ethics	35	

GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	35	No incidents of corruption occurred in 2022
5.Corporate Governance and Transparency					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3		1.1 Corporate Governance and Transparency	30	
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	1.1 Corporate Governance and Transparency	31	
6.Customer Service					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3				
GRI 418:Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4.2 Listening to Customer Opinions	85	
			3.4.3 Protection of Customer Privacy and Rights	86	
7.Occupational Health and Safety					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3				
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	4.4.1 Safe and Hygienic Work Environments	104	
			4.4.2 Evaluation of Occupational Safety Risks	106	
8.Information Security Management					
GRI 3	3-1	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22	
	3-2 3-3				

GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4.2 Listening to Customer Opinions	85					
			3.4.3 Protection of Customer Privacy and Rights	86					
9. Labor rights									
GRI 3	3-1 3-2 3-3	Process to determine material topics List of material topics Management of material topics	Stakeholder Communication and Analysis of Key Issues	22					
				GRI 2: General Disclosures 2021	2-23 2-24	Policy commitments Embedding policy commitments	4.1 Talent Recruitment and Structure	89	
							4.3.3 Care for Employees	98	
Other issues (Assurance has been received on these items)									
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	6.1.2 Energy Usage	127					
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	6.1.2 Energy Usage	127					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.2.2 Employee Training and Development	95					



## General Disclosures

GRI Standard	Disclosure Item	Corresponding Sections	Page No.	Remarks	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	2.1.1 Procurement Strategy	57	
	205-1	Operations assessed for risks related to corruption	1.2 Corporate Integrity and Business Ethics	36	
GRI 205: Anti-Corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	1.2 Corporate Integrity and Business Ethics	38	
	205-3	Confirmed incidents of corruption and actions taken	1.2 Corporate Integrity and Business Ethics	36	
	GRI 302: Energy 2016	302-1	Energy consumption within the organization	6.1.2 Energy Usage	127
302-3		Energy intensity	6.1.2 Energy Usage	127	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	6.2 Management of Water Resources	128	
	303-4	Water discharge	6.2 Management of Water Resources	128	
	303-5	Water consumption	6.2 Management of Water Resources	128	
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	6.3 Waste Management	131	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Talent Recruitment and Structure	90	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Talent Recruitment and Structure	90	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.3 Care for Employees	99	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	5.2.2 Community Care	115	



## Sustainability Accounting Standards Board (SASB) Index

### Household Personal Products and Processed Foods

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value
Environmental	Water Management	CG-HP-140a.1	Total water withdrawn	Cubic meters(m <sup>3</sup> )	338,110
			Total water consumed	Cubic meters(m <sup>3</sup> )	65,700
			Percentage of each in regions with High or Extremely High Baseline Water Stress	Percentage (%)	0%
		FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	0
	CG-HP-140a.2	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. This year, we continued to increase recovery volumes of RO concentrate discharge to enhance water-saving rates, effectively lowering water usage volumes, wastewater discharge volumes, and environmental impacts.	
	Energy Management	FB-PF-130a.1	Total energy consumed	GJ	184,186
			Percentage grid electricity	Percentage (%)	62.86%
Percentage renewable			Percentage (%)	0.61%	
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	Pro-Partner products Shin Yue Kang and Di Kang contained some regulated EU REACH substances. Total revenues of related products in 2022 amounted to NT\$283,733,000.
		CG-HP-250a.2	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	Reporting currency	Grape King Bio does not have any products which contain substances on the California DTSC Candidate Chemicals List.
		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.
		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.
	Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	The three production lines (capsule, powder and granule, and sterilized soft bag lines) at Pingzhen Factory are all FSSC 22000 certified in accordance with the Global Food Safety Initiative (GFSI). Food safety inspections revealed no major food safety violations in 2022.
		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 284 Tier 1 food suppliers in 2022. We conduct annual evaluations on our raw material suppliers to confirm that they have obtained international food safety certifications including HACCP, ISO22000, ISO 14001, and OHSAS 18001. In future, we will include other international GFSI food certification systems in our evaluations.
		FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	Number, Percentage (%)	0
		FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tons (t)	One product recall incident occurred in 2022. For more information, please refer to "2.3.3 Product Quality and Safety Inspections 4. Product Safety Assurance."
	Health & Nutrition	FB-PF-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	Grape King Bio and Pro-Partner defines products with health and nutrition attributes as those with Ministry of Health and Welfare Health Food Certification. Total sales revenues for 2022 amounted to NT\$1,882,988,000.
		FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Qualitative analysis	Relevant products possess manufacturing process quality control certifications and various experimental or scientific verifications, and we have also submitted applications to the Ministry of Health and Welfare. Products can only receive MOHW certification following a review by the Ministry of Health and Welfare Health Food Review Committee to confirm safety and efficacy. Consumers can check certification details on MOHW websites, or refer to the product certification information on our website.

Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value					
Social Capital	Product Labeling & Marketing	FB-PF-270a.1	(1) Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Percentage (%)	1%					
		FB-PF-270a.4	(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 2022, all Grape King Bio and Pro-Partner products were non-genetically modified products, and total revenues were NT\$9,831,090,000.					
		FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Number	2					
		FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Reporting currency	NT\$200,000					
Business Models and Innovation	Packaging Lifecycle Management	CG-HP-410a.1 FB-PF-410a.1	(1) Total weight of packaging,	Metric tons (t)	4,350.67					
			(2) percentage made from recycled and/or renewable materials,	Ratio	In 2022, 55.04% of our products used packaging made from 2,394.83 tons of eco-friendly materials.					
			and (3) percentage that is recyclable, reusable, and/or compostable	Ratio	In 2022, 63.83% of our products used packaging made from 2,777.18 tons of recyclable and reusable materials.					
	Environmental & Social Impacts of Palm Oil Supply Chain	CG-HP-410a.2 FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Qualitative analysis	Relevant products within the Group: 1.All Grape King Bio products with aluminum foil packaging (which account for 30.98% of Pro-Partner revenues) use 100% green paper pulp materials made from FSCTM (Forest Stewardship Council) certified wood materials, ensuring that our paper materials come from legitimate and well-managed forest sources that avoid shifting cultivation and deforestation. 2. Many Grape King Bio products have adopted recyclable plastic bottles and we work with recycling plants to maintain our spirit of sustainability. 3. We continue to actively discuss the feasibility of using recycled packaging materials with our suppliers to gradually increase the sustainability ratios of our packaging materials.					
					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 FB-PF-430a.2	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.	
									Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate



Category	Disclosed Theme	Code	Accounting Metric	Measurement Unit	Value
Business Models and Innovation	Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by cost	According to analysis of global baseline water stress regions from the World Resources Institute, Grape King Bio uses two key ingredients sourced from high baseline water stress regions. We will continue to be attentive of supply conditions and formulate corresponding countermeasures.
		FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Qualitative analysis	In 2022, we distributed ESG self-evaluation questionnaires to 80 of our key suppliers. All suppliers achieved a qualification rate of 100% on ESG evaluation items.
Operational Indicators		CG-HP-000.A FB-PF-000.A	Units of products sold and total weight of products sold	Metric tons (t)	Total sales volumes for 2022 were 7,864,746 units. Total weight of products sold for 2022 was 17,178.66 tons.
		CG-HP-000.B FB-PF-000.B	Number of manufacturing facilities	Number of factories	3 <sup>Note1</sup>

Note 1: Only includes factories in Taiwan and does not include our factories in Shanghai.



## ISO26000 Index

Core Subject	Issue	Corresponding Sections	Page No.	Remarks	
Organizational governance	The system by which an organization makes and implements decisions in pursuit of its objectives	1.1 Corporate Governance and Transparency	30		
Human rights	Due diligence	4.1 Talent Recruitment and Structure	89		
	Human rights risk situations	4.1 Talent Recruitment and Structure	89		
	Avoidance of complicity-direct, beneficial and silent complicity	1.2 Corporate Integrity and Business Ethics	36		
	Resolving grievances	4.5 Employee Communication	107		
	Discrimination and vulnerable groups	1.2 Corporate Integrity and Business Ethics 4.1 Talent Recruitment and Structure	36 89		
	Civil and political rights	4.5 Employee Communication	107		
	Economic, social and cultural rights	4.3 Employee Compensation, Benefits, and Health	96		
	Fundamental principles and rights at work	4.3 Employee Compensation, Benefits, and Health	96		
	Labour practices	Employment and employment relationships	4.1 Talent Recruitment and Structure	89	
		Conditions of work and social protection	4.4.1 Safe and Hygienic Work Environments	104	
Social dialogue		Stakeholder Communication and Analysis of Key Issues	19		
Health and safety at work		4.3.4 Health and Safety Management	100		
Human development and training in the workplace		4.3 Employee Compensation, Benefits, and Health	96		

Core Subject	Issue	Corresponding Sections	Page No.	Remarks
The environment	Prevention of pollution	CH6 Green Environment-Environmental Management	124	
	Sustainable resource use	6.2 Management of Water Resources 6.3 Waste Management	128 131	
	Climate change mitigation and adaptation	1.3 Risk Management-Climate Change Risks CH6 Green Environment-Environmental Management	42 124	
	Protection of the environment, biodiversity and restoration of natural habitats	CH6 Green Environment-Environmental Management	124	
Fair operating practices	Anti-corruption	1.2.2 Avoiding Conflicts of Interest and Anti-Corruption	38	
	Responsible political involvement	Appendix Table 1	133	
	Fair competition	1.2.1 Ethical Management and Moral Conduct	36	
	Promoting social responsibility in the value chain	Value Chain	17	
	Respect for property rights	1.5 Legal Compliance	50	
Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices	2.3.3 Product Quality and Safety Inspections-Product Marketing and Promotion Management	64	
	Protecting consumers' health and safety	2.3 Food Safety	61	
	Sustainable consumption	3.3 Sustainable Products and Services	79	
	Consumer service, support, and complaint and dispute resolution	3.4.1 Customer Service Processes and Innovations in Marketing Strategies	84	
	Consumer data protection and privacy	3.4.3 Protection of Customer Privacy and Rights	86	
	Access to essential services	3.4 Customer Service	82	
	Education and awareness	3.4.2 Listening to Customer Opinions	85	




Core Subject	Issue	Corresponding Sections	Page No.	Remarks
Community involvement and development	Community involvement	5.2 Community Development	114	
	Education and culture	5.1 Academic Participation	113	
	Employment creation and skills development	5.1.2 Talent Cultivation Program	113	
	Technology development and access	3.1 Innovation Management and Patents	71	
	Health	5.3 Care for the Disadvantaged	116	
	Social investment	CH5 Social Prosperity	109	

## United Nations Global Compact Comparison Chart

Category	Ten Principles	Corresponding Sections	Page No.	Remarks
Human rights	Businesses should support and respect the protection of internationally proclaimed human rights; and	4.1 Talent Recruitment and Structure	89	
	make sure that they are not complicit in human rights abuses	2.2 Supply Chain Management	58	
Labour	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	4.5 Employee Communication	107	
	the elimination of all forms of forced and compulsory labour;	1.2 Corporate Integrity and Business Ethics 4.4 Occupational Safety	36 103	
	the effective abolition of child labour; and	1.2 Corporate Integrity and Business Ethics	36	
	the elimination of discrimination in respect of employment and occupation.	1.2 Corporate Integrity and Business Ethics 4.1 Talent Recruitment and Structure	36 89	
Environment	Businesses should support a precautionary approach to environmental challenges;	CH6 Green Environment	121	
	undertake initiatives to promote greater environmental responsibility; and	6.1 Management of Energy Resources and Greenhouse Gases 6.2 Management of Water Resources 6.3 Waste Management	126 128 131	
	Encourage the development and diffusion of environmentally friendly technologies	3.3 Sustainable Products and Services	79	
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	38	



## Independent Assurance Opinion Statement



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**INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT**

The Board of Directors and Stockholders  
 Grape King Bio Inc.

We have performed a limited assurance engagement on the selected subject matter information (see Appendix) in the Sustainability Report ("the Report") of Grape King Bio Inc. ("the Company") for the year ended December 31, 2022.

**Responsibilities of Management for the Report**

Management is responsible for the preparation of the Report in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies and Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Report that are free from material misstatement.

**Auditors' Responsibilities for the Limited Assurance Engagement Performed on the Report**

We planned and conducted our work on the selected subject matter information (see Appendix) in the Report in accordance with the Statements of 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 to issue a limited assurance report on the preparation, with no material misstatement in all material respects, of the Report. The nature, timing and extent of procedures performed in a limited assurance engagement are different from and more limited than a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We applied professional judgment in the planning and conduct 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:

- Obtaining and reading the Report.
- Inquiring management and personnel involved in the preparation of the Report to understand the policies and procedures for the preparation of the Report.
- Inquiring the personnel responsible for the preparation of the Report to understand the process, controls, and information systems in the preparation of the selected subject matter information.
- Analyzing and examining, on a test basis, the documents and records supporting the selected subject matter information.

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**Inherent Limitations**

The subject information included non-financial information, which was under 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 Controls**

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 contains integrity, objectivity, professional competence and due care, confidentiality and professional behavior as the fundamental principles. In addition, the firm applies Statement of Quality Management Standard No. 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China and, accordingly, requires to design and implement quality management system, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

**Conclusion**

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected subject matter information in the Report is, in all material respects, not prepared in accordance with the above-mentioned reporting criteria.

**Other Matters**

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance report is Han-Ni Fang.

Deloitte & Touche  
 Taipei, Taiwan  
 Republic of China

April 14, 2023

*Notice to Readers*

*For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of selected 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 selected subject matter information shall prevail.*

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## Independent Assurance Opinion Statement

APPENDIX

SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

[Listed companies within the food industry and those prescribed under Subparagraph 2, Paragraph 1, Article 2]

- Assurance Subject Matter: Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Table 1-1

• Descriptions of Indicators

No.	Descriptions of Indicators	Corresponding Section	Applicable Criteria
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	2.3 Food Safety	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 in Pingzhen factory, Zhongli factory and Longtan branch.
2.	The types and number of violations, number of product recalls, and total weight of recalled products related to applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws	1.5 Legal Compliance 2.3 Food Safety	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 in Pingzhen factory, Zhongli factory and Longtan branch.
3.	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards	3.3 Sustainable Products and Services	The percentage of green paper pulp material certified by the Forest Stewardship Council (FSC™) used in the production of the aluminium foil packing in Pro-Partner Co., Ltd.
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	2.3 Food Safety	The percentage of products manufactured by Pingzhen factory, Zhongli factory and Longtan branch certified by an independent third party according to internationally recognized food safety management system standards.
5.	The number and percentage of suppliers audited, and the audit items and results	2.2 Supply Chain Management	The number and percentage of suppliers audited, and the audit items and results in Pingzhen factory, Zhongli factory and Longtan branch.

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No.	Descriptions of Indicators	Corresponding Section	Applicable Criteria
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	2.3 Food Safety	The products produced by the six food production lines in Pingzhen Jiling factory and Zhongli Longgang factory that can be traced and tracked and the percentage of all products involved.
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	2.3 Food Safety	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 in Pingzhen factory, Zhongli factory and Longtan branch.
8.	Total energy consumption, percentage of purchased electricity, and usage rates of renewable energy	Sustainability Accounting Standards Board (SASB) Index	The total energy consumption, percentage of purchased electricity, and usage rates of renewable energy in Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd.
9.	Total water withdrawal and total water consumption	6.2 Management of Water Resources	The total water withdrawal of Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd. And the total water consumption of Pingzhen factory, Zhongli factory and Longtan branch.
10.	Weight of sold products and number of production facilities	Sustainability Accounting Standards Board (SASB) Index	The weight of sold products and number of production facilities in Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd.

[GRI Standards]

- Assurance Subject Matter: GRI Standards

• Descriptions of Indicators

GRI Standards No.	Descriptions of Indicators	Corresponding Section	Applicable Criteria
GRI 305-1:2016	Direct (Scope 1) GHG emissions	6.1.2 Energy Usage	Direct (Scope 1) GHG emissions of Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd.
GRI 305-2:2016	Energy indirect (Scope 2) GHG emissions	6.1.2 Energy Usage	Energy indirect (Scope 2) GHG emissions of Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd.
GRI 404-1:2016	Average hours of training per year per employee	4.2.2 Employee Training and Development	The average training hours received by Grape King Bio Inc., Pro-Partner Co., Ltd. and Rivershine Co. Ltd. employees based on gender and employee category (manager level and above, production line personnel, and others).

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