

Human Rights Due Diligence

The Company has established its human rights due diligence procedures with reference to the “HRDD Operational Manual” published on the Taiwan Business and Human Rights Portal by the Department of Investment Promotion, Ministry of Economic Affairs. Through the identification and assessment of human rights risks, the Company designs management mechanisms for mitigation and remedial measures, implements improvements and follow-up actions, and thereby effectively reduces the impacts of human rights risks.

Human Rights Due Diligence Procedures

1. Purpose

To ensure effective management of human rights risks involving stakeholders such as employees, customers, suppliers (contractors), the Company implements its Human Rights Policy through risk identification, response, and monitoring mechanisms.

2. Scope

This procedure applies to human rights issues involving all Company employees, customers, suppliers, and other relevant stakeholders.

3. Responsibilities and Authorities

3.1 EHS: Responsible for risk management and oversight of human rights issues related to a safe working environment, workplace violence, workload, and physical and mental health.

3.2 Human Resources: Responsible for risk management, oversight, and investigation of human rights issues related to forced labor, child labor, discrimination, equality, and communication channels.

4. Implementation Steps

4.1 Identification and Assessment: Identify adverse human rights impacts in operations and the supply chain.

4.2 Cessation and Prevention: Take risk mitigation and remedial measures for adverse human rights impacts.

4.3 Tracking: Track implementation status and effectiveness.

4.4 Communication: Information disclosure

Implementation of Mitigation and Remedial Measures

To mitigate human rights risks and provide effective remediation mechanisms, the Company implemented the following measures in 2025:

- Establish diverse communication and grievance channels: Internally, the Company provides an employee grievance hotline and email address (hr@eyecenter.com.tw), regularly holds quarterly labor-management meetings, and conducts interviews with new employees upon completion of probation and with departing employees. Externally, a “Stakeholder Section” is available on the Company website, providing dedicated contact platforms for investors, customers, suppliers, communities, and other stakeholders.
- Transparent and open feedback mechanism: The “Stakeholder Section” on the Company website provides communication and grievance channels for various stakeholder groups, ensuring that diverse views are heard and addressed.

(Company Website [Stakeholder Section] https://www.uvb.com.tw/contact/contact_a04/)

5. Human Rights Due Diligence Process and Implementation Status

Human Rights Stakeholder Group	Material Human Rights Issue	Identified Risk Source	Management Mechanisms for Mitigation and Remediation	Audit/Monitoring Frequency	2025 Implementation Status (Assessment Completed)
Employees	Safe Working Environment	• Work-related Injuries • Occupational Safety and Health	1. Responsible units conduct regular self-inspections to maintain workplace safety and health conditions; the EHS department conducts unscheduled spot checks at workplaces in various locations (stores/offices). 2. Provide occupational safety communications to all employees via email. 3. Occupational safety and health education and training.	Monthly, annually As needed	1. Workplace safety inspections: Fire safety contractors and architects conduct annual fire safety inspections and filings, as well as inspections and filings for building fire-prevention, evacuation facilities, and equipment safety. 2. Occupational safety communications: Occupational safety information was shared monthly in 2025, for a total of 12 communications. 3. Occupational safety and health education and training: In March 2025, occupational safety and health training was provided to store personnel, totaling 40 participant attendances. New employees received legally required occupational safety and health training upon onboarding; in 2025, 103 participants completed 8.5 hours each, totaling 875.5 training hours.

	Prohibition of Forced Labor and Child Labor	• Excessive Working Hours • Illegal Employment	1. Publish the Human Rights Policy on the Company website, prohibiting forced labor and child labor. 2. Configure the attendance system to prevent unlawful scheduling and address excessive working hours. 3. Review employees' insurance enrollment details (date of birth) to ensure that no child labor is employed.	Ongoing Monthly, annually	1. Monthly self-inspections found no unlawful scheduling, with excessive working hours addressed. 2. A review of 122 new hires in 2025 found no cases of illegal employment.
	Eliminate Unlawful Discrimination and Ensure Equal Employment Opportunities	Unequal treatment in recruitment and promotion processes	1. Publish the Human Rights Policy on the Company website to ensure equal opportunities. 2. Establish relevant management policies and procedures, including the "Work Rules," to promote gender equality.	Ongoing	1. In 2025, women accounted for 54% of employees and 49% of managers, with no significant gender disparity. 2. In 2025, the average monthly salary of female managers differed from the overall average monthly salary by 4.57%, while the average monthly salary of female non-managerial employees differed from the overall average by 4.54%. No significant gender disparity was observed in average monthly salaries for either managerial or non-managerial positions. 3. In 2025, average training hours were 21.02 hours for female employees and 17.87 hours for male employees.

Human Rights Stakeholder Group	Material Human Rights Issue	Identified Risk Source	Management Mechanisms for Mitigation and Remediation	Audit/Monitoring Frequency	2025 Implementation Status (Assessment Completed)
Employees	Eliminate Workplace Violence, Harassment, and Intimidation and Treat Employees with Dignity	• Workplace Violence • Sexual Harassment	1. Establish and implement, in accordance with law, management policies and procedures including the “Work Rules,” “Measures for Prevention of Sexual Harassment in the Workplace, Complaints and Disciplinary Actions,” “Procedures for Sexual Harassment Prevention, Complaints, Investigation and Handling,” and “Prevention Plan for Unlawful Infringement in the Performance of Duties.” 2. Communicate the “Statement Prohibiting Workplace Violence.” 3. Conduct in-service training on the “Prevention of Workplace Sexual Harassment and Other Unlawful Infringements.” 4. Complete the “Workplace Unlawful Infringement Self-Inspection Checklist.”	Monthly, annually	1. In 2025, the “Statement Prohibiting Workplace Violence” was communicated quarterly (2/5, 5/5, 8/5, and 11/5), reaching 433 participant attendances. 2. Education and training on the “Prevention of Workplace Sexual Harassment and Other Unlawful Infringements” was provided to 342 participant attendances. 3. The “Workplace Unlawful Infringement Self-Inspection Checklist” was completed once in 2025.
	Promote Employee Physical and Mental Health and Work-Life Balance	Poor employee physical and mental health	1. Provide employee health examinations. 2. Employee physical and mental wellness activities: Hold birthday celebrations, provide subsidies for departmental employee trips, and organize	Monthly, quarterly, annually	1. Employee health examinations were held in 2025, with 210 participant attendances. 2. Monthly birthday celebrations were held in 2025, for a total of 12 events. 3. In 2025, employee travel subsidies were provided to a total of xx eligible employees. 4. Discounted employee purchase programs were

	Establish Diverse Communication and Grievance Mechanisms to Protect Stakeholder Rights and Interests	Lack of effective communication and grievance channels	1. Hold regular labor-management meetings. 2. Set up a [Stakeholder Communication] section on the Company website.	1. Quarterly 2.–3. Ongoing	1. Labor-management meetings were held quarterly in 2025 (3/26, 6/27, 9/25, and 12/19), establishing communication channels and employee grievance mechanisms to promote harmonious labor-management relations. 2. Communication status and grievance channels for eight stakeholder categories in 2025 were disclosed in the [Stakeholder Communication]
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Human Rights Stakeholder Group	Material Human Rights Issue	Identified Risk Source	Management Mechanisms for Mitigation and Remediation	Audit/Monitoring Frequency	2025 Implementation Status (Assessment Completed)
Suppliers Contractors	Safe Working Environment	• Work-related Injuries • Occupational Safety and Health	1. Establish the “Supplier Sustainable Development Management Guidelines” to promote environmental protection, occupational safety and health, and labor and human rights, thereby implementing sustainable supply chain management. 2. Require contractors to conduct self-inspections of the working environment before, during, and after operations. 3. The EHS department conducts unscheduled spot checks of contractors’ workplaces.	Regular communication or assessment Operational inspections	1. A supplier meeting was held on January 3, 2025, including occupational safety and health education and training and ESG sustainability communications for suppliers. 2. For renovation contractors, requirements were established in accordance with labor safety, health, environmental protection, and other applicable laws and regulations and incorporated into contractor agreements. During operations, unscheduled inspections were conducted to verify compliance, with results recorded in construction meetings. No material violations occurred in 2025.
	Prohibition of Forced Labor and Child Labor	• Excessive Working Hours • Illegal Employment	1. Suppliers are required to comply with the “Supplier Sustainable Development Management Guidelines,” including compliance with labor laws and regulations (covering child labor, working conditions, compensation, occupational health and safety, etc.) and the protection of an equal, non-discriminatory employment environment and fundamental human rights. 2. Supplier sustainable development assessments include criteria such as no employment of child labor, compliance with statutory	Regular communication or assessment Ongoing	1. A “Supplier Sustainability Declaration” is in place to communicate sustainability requirements to suppliers. In 2025, communication was completed with 80 domestic and overseas suppliers, reaching a communication coverage rate (purchase amount from suppliers receiving the communication as a percentage of total purchase amount) of 97.3%. 2. No cases of illegal employment occurred in 2025.

		working-hour requirements, and minimum wage standards.		
Eliminate Workplace Violence, Harassment, and Intimidation and Treat Employees with Dignity	• Workplace Violence • Sexual Harassment	Conduct contractor audits to review worksite safety conditions and identify risks of workplace violence and harassment.	Operational inspections	Construction work was conducted at five sites in 2025. On-site observations identified no incidents of workplace violence or harassment.
Establish Diverse Communication and Grievance Mechanisms to Protect Stakeholder Rights and Interests	Lack of effective communication and grievance channels	Set up a [Stakeholder Communication] section on the Company website. Provide contractors with grievance channels at supplier meetings.	Ongoing	1. Communication status and grievance channels for eight stakeholder categories (including suppliers) in 2025 were disclosed in the [Stakeholder Communication] section of the Company website. 2. No related grievances were received in 2025.

Human Rights Stakeholder Group	Material Human Rights Issue	Identified Risk Source	Management Mechanisms for Mitigation and Remediation	Audit/Monitoring Frequency	2025 Implementation Status (Assessment Completed)
Customers	Health and Safety	- Product Defects - Lack of grievance channels	1. Establish a “Product Safety Monitoring” system covering product development, evaluation, assessment, and quality management, and establish the “Vendor Management Procedures,” “Product Request, Procurement and Acceptance Procedures,” “Adverse Reaction Reporting Procedures for Pharmaceuticals and Consumables,” and “Recall Mechanism and Handling Procedures” to enhance the safety and quality of products and services. 2. Establish the “Customer Service Handling Procedures” to effectively manage customer inquiries and complaints, and provide a customer service hotline and contact email on the Company website.	Ongoing	1. Establish the “Consumer Rights Protection Policy” to institutionalize the management and protection of customer health and safety in products and services, customer privacy, marketing and labeling management, and consumer complaint handling. 2. Establish a [Customer Health and Safety] section on the Company website to provide consumers with inquiry and complaint channels and procedures. 3. Response timeline: Acknowledgment and progress updates are provided within three business days, and formal responses regarding handling results and improvement measures are provided by email or telephone within 10 days. All cases were properly handled and retained on file.

	Privacy	Personal Data Breach	1. Comply with the Personal Data Protection Act, establish the “Privacy Protection Policy,” and formulate the “Personal Data Protection Management Guidelines” and the “Personal Data File Security Maintenance Plan and Methods for Handling Personal Data after Business Termination.” 2. Implement the ISO/IEC 27001 international information security management standard and obtain third-party certification to strengthen incident response capabilities and safeguard the confidentiality, integrity, availability, and legal compliance of information and communications, as well as customers’ personal data.	Ongoing Annually	1. Training on the “Personal Data Protection Act,” “Trade Secrets Act,” and “Information Security Awareness” was incorporated into onboarding training for new employees. As of 2025, training was completed by 103 participant attendances for the Personal Data Protection Act, 92 for the Trade Secrets Act, and 91 for Information Security Awareness. 2. Designated management personnel are responsible for planning, establishing, revising, and implementing matters related to personal data security maintenance and data handling after business termination. An implementation budget of approximately NT\$200,000 was allocated in 2025. 3. The current ISO/IEC 27001:2022 certificate is valid from August 22, 2025 to October 31, 2026.
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