

2024

Universal Vision Biotechnology

ESG REPORT

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A Message from the Chairperson

**The Great Learning lies in pursuing the highest good —
Pioneering excellence in medical technology, delivering customer delight and lifelong value.**

UVB established the “e-Universal” brand, which is dedicated to promoting high-quality optometry services, providing brand licensing and consulting services to partner clinics, and directly operating Universal Optical retail stores. Our core business includes the introduction, leasing, and maintenance of ophthalmic instruments and equipment; procurement and sales of drugs and consumables; market analysis and planning of store expansions; integration of IT hardware and software; brand marketing; and administrative affairs.

In recent years, we have continued to introduce cutting-edge ophthalmic technologies and equipment, including femtosecond laser-assisted cataract surgery and the SMILE (small incision lenticule extraction) Pro laser for myopia correction. In 2024, we further adopted the upgraded SMILE Pro 2.0, which features AI-powered tracking capabilities and new low-glare intraocular lenses. We also support our partner clinics by enhancing the training and application of these technologies, thereby improving surgical efficiency and service quality. These efforts enable partner clinics to offer more advanced medical care and a diversified range of options, enhancing our brand reputation through positive feedback.

Universal Optical focuses on customer eye health through the concept of “medical optometry and scientific eyewear prescription.” By establishing service points in local communities and commercial areas, and combining medical expertise with a one-stop business model, we provide comprehensive and professional eyewear services and high-quality products, earning trust and support from our customers for many years. In 2024, Universal Optical was given the “Gold Service Award Certification” by the Taiwan Chain Stores and Franchise Association (TCFA), and its Sanchong Xinlin Store and Chiayi Cuiyang Store were honored with the 11th “TCFA Service Angel Award.”

With a commitment to holistic care and clearer sight for all, UVB’s lutein supplements were jointly developed with teams of biotechnology and food science experts. It features customized formulations for seniors, adults, and school-age children, using carefully selected raw materials and rigorous quality control processes. Over the years, the products have earned numerous domestic and international accolades, including the Symbol of National Quality (SNQ), the National Biotechnology and Medical Care Quality Award, the Taiwan Excellent Product Gold Award, the iTQi Superior Taste Award, and the Monde Selection Gold Award – underscoring our dedication to high quality and healthcare. In 2024, we launched a new lutein supplement – Jinrunming – (Vision Gold Dewy Lutein) with an “SOS Enhanced” formula, designed to quickly respond to the demands of today’s digital lifestyle and provide comprehensive relief for dry, tired eyes.

UVB is committed to corporate growth and sustainable development, integrating ESG (Environmental, Social, and Governance) into our business strategies to enhance service quality and corporate value. In 2024, we once again ranked in the top 5% of TPEx listed companies in the Corporate Governance Evaluation for the third time in a row. Our MSCI ESG Rating was upgraded from “A” to “AA,” and we received the “Bronze Award for Corporate Sustainability Reporting” and the “Taiwan’s Excellent Sustainable Companies Award” at the 17th Taiwan Corporate Sustainability Awards (TCSA). Additionally, we were recognized by the Ministry of Finance as an “Outstanding Business Entities for Using Uniform Invoices” in 2024, and received the “TPEx Key Partner Award” from the Taipei Exchange, reflecting our commitment to ethical management and exceptional performance.

We closely monitor the industry environment, regulatory changes, and macroeconomic trends to minimize the environmental impact of our operations. In 2024, we continued to strengthen our information and communications security by providing training courses on information security, the Personal Data Protection Act and the Trade Secrets Act. We appointed dedicated information security supervisors and specialists – who have obtained the iPAS Information Security Engineer certification and the ISO/IEC 27001:2022 Information Security Management System certification – thereby elevating our overall capabilities in information security management. In terms of environmental sustainability, we proactively embrace government environmental policies and collaborate with our supply chain partners to promote ESG-focused procurement, even though we initially operate with a relatively low carbon footprint. By prioritizing eco-labeled products and investing annually in energy-saving equipment, we have steadily driven both greenhouse gas emissions and emissions intensity downward. We will continue to strengthen our information security and environmental strategies, implement sustainability-focused measures, and work with stakeholders to build a better future.

We recognize the responsibility and mission that businesses bear toward society, and are committed to contributing to social well-being. Beyond pursuing profit, companies must also consider long-term social sustainability and take on greater social responsibility. In 2024, UVB actively engaged in public welfare initiatives such as vision screening services, dedicated resources to charitable donations such as eyeglasses, prioritized talent development through industry–academia collaborations and cooperative education programs, promoted employee health through physical examinations and company-sponsored trips, and supported workplace diversity, gender equality, and the development of local culture. These efforts reflect UVB’s commitment to engaging with local communities and enhancing brand management while delivering high-quality services that meet public needs for vision health and foster a strong sense of belonging and alignment among employees.

ESG is a core value at our company. By integrating sustainable development with our business strategy, we implement corporate governance and fulfill our social responsibilities – preserving the environment for future generations and creating shared sustainability-based values. Looking ahead, UVB will continue to expand our distribution channels and platforms in the hopes that everyone can “See Clear, See Comfort, See the Future.” We remain committed to that vision by leveraging advances in biotechnology and eye health industry trends to become Taiwan’s beacon in the vision-biotech sector.

Chairperson
Universal Vision Biotechnology Co., Ltd.



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Editorial Guidelines

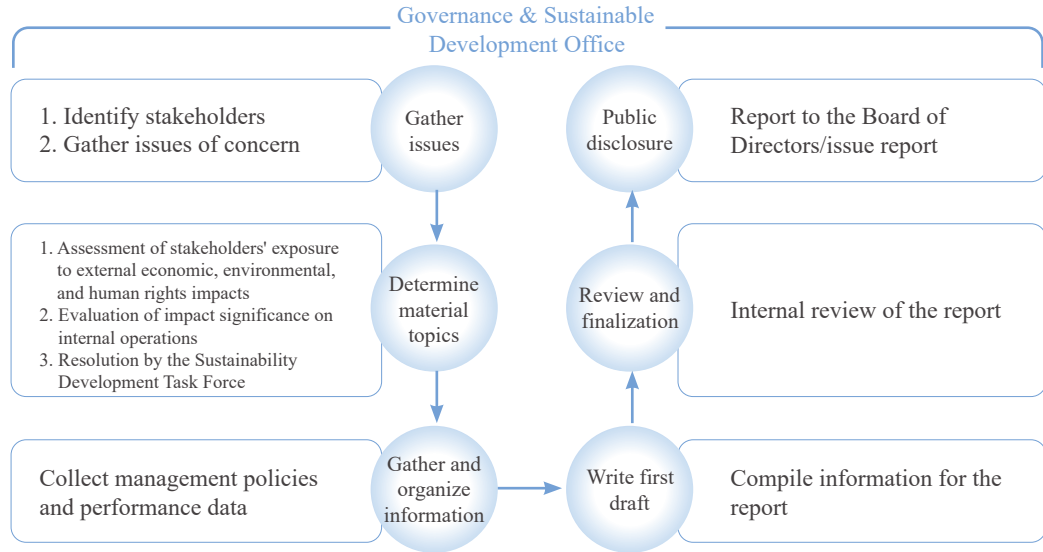
Universal Vision Biotechnology Co., Ltd. (hereinafter referred to as “UVB” or “the Company”) has published a Corporate Sustainability Report (hereinafter referred to as “the report”) annually since 2021. The period covered by the report is from January 1, 2024, to December 31, 2024. Any activities spanning different years will be indicated separately in the content of the report. To provide a comprehensive disclosure of UVB’s sustainability performance and to present the results of our engagement with stakeholders, the report was prepared by referencing the latest GRI Standards (2021), the Sustainability Accounting Standards Board (SASB) Standards, the Task Force on Climate-related Financial Disclosures (TCFD), and the regulations outlined by the relevant government authorities for compiling and submitting sustainability reports for publicly listed companies. This report aims to inform stakeholders about the Company’s strategies and activities in economic, environmental, and social aspects in a responsible manner, demonstrating our commitment to corporate social responsibility and sustainable development.

Description of the Report’s Compilation and Review

The report’s data and figures were collected by the Governance & Sustainable Development Office, which is under the direct supervision of the Board of Directors. Each team gathered information on domestic and international economic, environmental, and social sustainability issues, and used various channels to learn about stakeholders’ concerns. The process of engagement and analysis helped them identify material topics related to the Company, and management policies and performance data were collected according to each topic. The compiled information was reviewed and confirmed by the Governance & Sustainable Development Office, approved by the Chairperson and General Manager, and then approved by the Board of Directors on August 13, 2025 for disclosure to stakeholders through public channels. The scope of the report primarily covers UVB’s operations in Taiwan, including its headquarters in Nangang and all branches and stores across Taiwan. The financial data is consistent with the consolidated revenue data disclosed in the UVB’s Annual Report, with financial statements audited and certified by Deloitte Taiwan in accordance with the International Financial Reporting Standards (IFRS) and presented in thousands of New Taiwan dollars (NTD). Environmental and social data were compiled by the respective responsible departments and verified by department heads. To enhance the quality of disclosures in the report, GREAT Certification Ltd. was commissioned to verify the information in accordance with the AA1000 Assurance Standard v3, Type 1 Moderate Assurance. The report was confirmed to meet the requirements of the 2021 version of the GRI Standards, and the assurance statement is provided in the appendix.

- For any questions or suggestions regarding this report, please feel free to contact us.

Process of Compiling and Releasing the Report



Publication Date and Period

The report’s publication dates are as follows:

| | | |
|---|--|---|
| Publication date of previous report: August 2024 | Publication date of current report: August 2025 | Scheduled publication date of next report: August 2026 |
|---|--|---|

Restatements of information

There were no significant organizational changes or changes in the reporting period or scope that required restatements of information for the 2024 report.

Contact Information

As a part of our effort to go paperless to support environmental protection and fulfill our corporate social responsibility, this report is available in Traditional Chinese and English on the Company’s website for all to read. The report can be downloaded from UVB’s official website at https://www.uvb.com.tw/investor/investor_a05 (PDF version).



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Annual Sustainability Performance

| Aspect | SDGs | Sustainability Performance |
|-------------------------------------|---|---|
| <div>Environmental Protection</div> | <div><div>7 AFFORDABLE AND CLEAN ENERGY</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div><div>13 CLIMATE ACTION</div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div>17 PARTNERSHIPS FOR THE GOALS</div></div> | <ul style="list-style-type: none">Greenhouse gas inventory: Achieved the annual target of a 5% reduction in emission intensity through three years of self-management.Greenhouse gas reduction: As of the end of 2024, total Scope 1 and Scope 2 greenhouse gas emissions decreased by 29.01% compared to the base year of 2020.<ul style="list-style-type: none">Energy-efficient equipment investment: NT\$7,444,000 was invested in energy-efficient air conditioning systems during store renovations in 2024.Circular economy: Total product waste in 2024 decreased by 82.4% compared to 2023.Energy conservation and carbon reduction advocacy: Internally – All employees are engaged in energy-saving initiatives; we also promote carpooling and video conferencing, and have established a paperless electronic working environment. Externally – ESG advocacy rate for suppliers was 97%, with ESG-based procurement accounting for 84%. |
| <div>Social Responsibility</div> | <div><div>3 GOOD HEALTH AND WELL-BEING</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>4 QUALITY EDUCATION</div><div>10 REDUCED INEQUALITIES</div><div>15 LIFE ON LAND</div><div>17 PARTNERSHIPS FOR THE GOALS</div></div> | <ul style="list-style-type: none">Safe and healthy workplace: Occupational safety training, fire drills, health promotion programs, and the promotion of workplace diversity and equality. In 2024, the total number of work hours was 653,384. There were zero cases of occupational accidents; a total of 205 employees received annual physical examinations.Female employees account for 53% of all employees.In 2024, the average training hours were 23.19 for female employees and 20.28 for male employees.Employee well-being and empowerment: Comprehensive compensation and benefits, fair performance evaluations, and empowerment programs.Social welfare services: Vision care services were provided to 4,842 individuals in Taiwan and over 325,000 individuals in Mainland China; 131 pairs of eyeglasses were donated to underprivileged students; 187 participants took part in industry-academic cooperative training programs.We supported domestic cultural development through sponsorship and collaboration in 14 initiatives, including arts and cultural events, audiovisual production, and creative industries, with a total contribution of NT\$7.37 million. |
| <div>Corporate Governance</div> | <div><div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div><div>17 PARTNERSHIPS FOR THE GOALS</div></div> | <ul style="list-style-type: none">Corporate Governance Evaluation: Ranked in the top 5% of TWSE/TPEX listed companies in the 9th, 10th, and 11th Corporate Governance Evaluations.Taiwan Corporate Sustainability Awards (TCSA): Bronze Award for Corporate Sustainability Reporting – Service Industry Category 1, and Taiwan’s Excellent Sustainable Companies Award in the Premier Sustainability Performance Award category at the 17th Taiwan Corporate Sustainability Awards (TCSA) in 2024.International ESG ratings: Received an AA rating in the 2024 MSCI ESG Ratings.Corporate governance implementation: In 2024, our information security personnel obtained iPAS Information Security Engineer – Entry-Level Certification and ISO/IEC 27001:2022 Information Security Management System (ISMS) Lead Auditor Certification; risk management mechanisms were enhanced; and transparency in the linkage between Board/executive performance evaluations and compensation was achieved; Board performance evaluations were conducted by a professional independent institution, the Taiwan Corporate Governance Association. |

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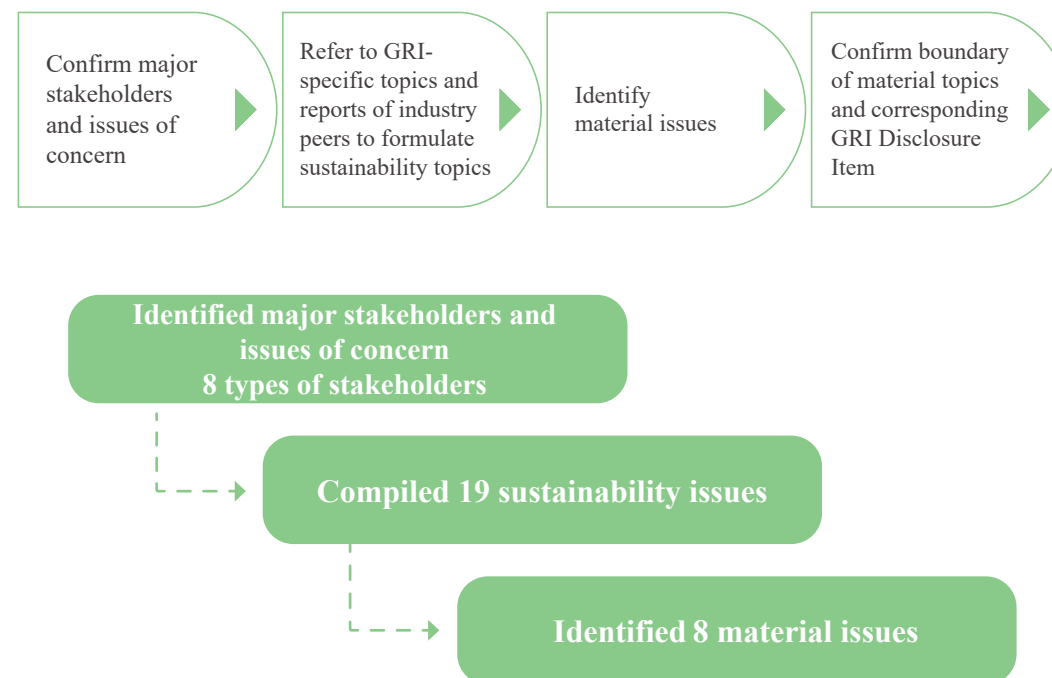
Stakeholder Engagement



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Stakeholder Engagement



Recent international trends suggest that companies should also consider environmental protection, labor rights, product safety, and other factors in the provision of products and services to facilitate sustainable development in addition to pursuing their own profits. As a global citizen, UVB is committed to leveraging its influence in the industry to promote corporate sustainability in ESG (Environmental, Social, and Governance) and to fulfill its corporate social responsibility, ensuring that ESG is not just a slogan but an integral part of our corporate culture.

1.1 Identification of Stakeholders

Stakeholders are groups that affect or are affected by the Company. To communicate with stakeholders in a timely manner, a two-way communication mechanism is adopted to understand stakeholder concerns on sustainability issues and integrate them into the Company's sustainability strategy. With an open and transparent approach, our Governance & Sustainable Development Office follows the five principles of the AA1000 Stakeholder Engagement Standard (SES) – dependency, responsibility, influence, diverse perspectives, and tension – to identify eight major stakeholder groups: shareholders and investors, employees, customers, suppliers, government agencies, communities and nonprofit organizations, media outlets, and banks.

1.2 Issues of Concern for Stakeholders

Through routine operational activities, the concerns raised through communications between various departments and major stakeholders are compiled by the Governance & Sustainable Development Office, which also references specific topics from the 2021 edition of the GRI Standards and the SASB indicators to assess the actual and potential positive and negative impacts related to economic, environmental, and human rights issues. A total of 19 sustainability issues have been identified, and they cover economic, environmental, and social aspects, ensuring that the sustainability information disclosed by UVB on E (Environmental), S (Social), and G (Governance) aspects meets stakeholder expectations.



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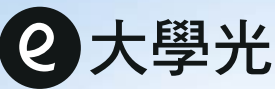
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Based on the Company’s actual operations in 2024, sustainability issues were assessed at Sustainability Task Force meetings to identify whether they posed a negative impact (risk) or a positive impact (opportunity) for the Company. The results are listed below:

| Sustainability Issues | Positive Impact | Negative Impact | Actual/Potential | Description |
|-------------------------------------|-----------------|-----------------|------------------|--|
| Regulatory Compliance | √ | | Actual | There were no violations of the law in 2024, with the Company continuously monitoring and making timely responses, constituting a positive actual impact. |
| Cyber security | √ | | Actual | There were no major cybersecurity incidents in 2024, with the Company having established a cyber security policy and continuously investing in strengthening cybersecurity, constituting a positive impact. |
| Product safety and responsibility | √ | | Actual | All products passed quality and third-party laboratory testing, with no product safety incidents on the customer end or major customer complaints, constituting a positive actual impact. |
| Customer service | √ | | Actual | Customer repeat visit rate in 2024 have met our target, constituting a positive actual impact. |
| Risk management | √ | | Actual | We continued to implement TCFD climate risk and opportunity management, with risk management policies and procedures in place and relevant internal and external risks under constant monitoring, constituting a positive actual impact. |
| Business Ethics | √ | | Actual | We implemented ethics and integrity-related training with no incidents of business ethics violations or related complaints, constituting a positive actual impact. |
| Financial Performance | √ | | Actual | Revenue continued to grow in 2024 and met the Company’s expectations, constituting a positive actual impact. |
| Education and Training | √ | | Actual | We have a comprehensive education and training system, with annual training plans completed on schedule, constituting a positive actual impact. |
| Labor–management relations | √ | | Actual | We have a comprehensive benefits system, and personnel changes in 2024 met the Company’s requirements, constituting a positive actual impact. |
| Occupational Health and Safety | √ | | Actual | There were zero incidents of major occupational injuries in 2024, with ongoing training and health promotion activities to meet employee needs, constituting a positive actual impact. |
| Waste management | √ | | Actual | The Company has produced no hazardous industrial waste, and we have implemented effective management of office waste as well as paperless operations, constituting a positive actual impact. |
| Supply Chain Sustainability | √ | | Actual | We align with the needs of international suppliers to implement sustainable development, and have planned a sustainable supply chain development process, constituting a positive actual impact. |
| Local Communities | √ | | Actual | We continue to invest in public welfare activities to fulfill our social responsibilities, constituting a positive actual impact. |
| Procurement Practices | √ | | Actual | Local suppliers are prioritized for equipment and project procurement, constituting a positive actual impact. |
| Human rights policy | √ | | Actual | No reports or complaints of human rights violations or suspected violations were received in 2024. |
| Energy Management | | √ | Potential | Energy costs are increasing annually, and future carbon pricing requirements are expected to further increase operational costs, constituting a potential negative impact. |
| Water Resource Management | √ | | Actual | Water usage in the office has a small impact, constituting a positive actual impact. |
| Financial Impacts of Climate Change | √ | | Actual | Climate risk management has been implemented in accordance with the TCFD guidelines, with relevant risks under constant monitoring, constituting a positive actual impact. |
| Greenhouse gas emissions | | √ | Potential | The government’s imposition of carbon fees in 2026 may increase the Company’s operational costs, constituting a potential negative impact. |



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The Company fulfills its corporate social responsibility by pursuing sustainable operations and profitability based on principles of integrity, placing great importance on environmental, social, and governance issues. We seek to learn about the reasonable expectations and needs of our stakeholders through appropriate communications with them, along with major corporate social responsibility issues they are concerned about, incorporating them as a reference for formulating the Company’s future management approaches and operational activities. The following outlines the Company’s communications with various stakeholders in 2024, which was reported to the Board of Directors on May 14, 2025.

Stakeholder Communication Effectiveness

| Stakeholders | Issues of Concern | Communication Channels, Response Methods, and Frequency | 2024 Achievements in Stakeholder Communications | Contact Point |
|----------------------------|---|---|--|---|
| Shareholders and Investors | Financial Performance Risk management Business Ethics Financial Impacts of Climate Change | <ul style="list-style-type: none">Established an investor relations contact point to facilitate two-way communicationAnnounce important information on the Market Observation Post System, including corporate governance, significant business developments, operational performance and other information that are of interest to shareholders and investorsHold a shareholders’ meeting and publish an annual report each yearHold at least two investors’ meetings each year.Participate in domestic and international forums by invitation sporadicallyHost visits from domestic and foreign institutional investors sporadically | <ul style="list-style-type: none">30 announcements of material information in both Chinese and EnglishOrganized 8 domestic and foreign investors’ meetingsInvited to participate in 5 domestic and international forums (2 domestic, 3 foreign sell-side brokers)Hosted 60 meetings with domestic and international institutional investors | Investor Relations ir@eyecenter.com.tw |
| Employees | Education and Training Labor–management relations Occupational Health and Safety Human rights policy | <ul style="list-style-type: none">Internal email notifications: Sporadic announcements on various employee benefits (physical examinations, travel, meal coupons, etc.), information from the Welfare Committee, and education and training courses.Performance reviews and interviews (once every six months)Regularly conduct corporate governance communication, and coordinate labor–management relations and collaborationsLabor–management meetings: Held every three months | <ul style="list-style-type: none">At least 2 department gatherings annually and a monthly company-wide birthday celebrationMarriage and bereavement subsidies, injury and illness condolence payments, and bonuses for the three major holidays in Taiwan.Employee discounts twice a year (July and December 2024)Annual employee physical examinations (September 23–24, 2024) with a total of 205 participantsOngoing training (executed according to plan), with a combined total of 8,639 training hours (7,455 hours by the parent company)Performance reviews and interviews twice a year (June and November)A total of 4 labor–management meetings held in 2024 (March 27, June 27, September 25, December 20)No labor disputes occurred in 2024 | Human Resources Department hr@eyecenter.com.tw |

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| Stakeholders | Issues of Concern | Communication Channels, Response Methods, and Frequency | 2024 Achievements in Stakeholder Communications | Contact Point |
|--------------|--|--|---|---|
| Customers | Product safety and responsibility Customer service Financial Performance Local Communities Human rights policy | <ul style="list-style-type: none">• Technical consultation service at least once a month• Service quality recommendations at least once a month• Professional training courses at least once a month• Medical regulatory consultation as needed• Maintenance of partner clinics’ space and equipment as needed• Supply of consumables and drug sales per customer orders via phone, email, etc.• Provide diverse communication channels for customers: Free 0800 hotline, fan page messaging, and suggestion box• Regularly check on customer usage and establish a customer care mechanism• Conduct customer satisfaction surveys on a sporadic basis.• Regularly update promotions and product information on the official website and social media• Comprehensive optometry and service SOP with random checks to maintain high service quality• Provide comprehensive post-sales service and return/exchange mechanisms for customers.  | <ul style="list-style-type: none">• Monthly service quality coaching, communication, discussions, and recommendations for improvement:<ul style="list-style-type: none">• Laser procedure consultation seminars for optometrists• 3 SMILE consultation seminars• 25 SMILE group discussion sessions• 10 Laser Blended Vision (LBV) optometry seminars• 50 online meetings• Technical seminars for ophthalmic nurse practitioners:<ul style="list-style-type: none">• 7 in-service technical and theoretical training sessions for nursing professionals across Taiwan• 12 Clinic manager business seminars• 12 Head nurse meetings focused on healthcare quality• 31 business meetings and professional training sessions held irregularly across clinics• Clinical professional development forums for ophthalmologists:<ul style="list-style-type: none">• 4 large-scale conferences• 2 online meetings• 97 individual training sessions, including: 3 theoretical equipment briefings, 68 wet lab practice sessions, 26 clinical internship sessions); regular maintenance records and unscheduled service call records were kept• Manage sales orders, shipping, and post-sale consultations• Total of 39,598 Facebook followers• Total of 21,974 LINE friends• Average score of 76.5 in the 2024 mystery shopper survey• 86% customer satisfaction repeat visit rate in 2024 | Operations Management Department alvin.lo@eyecenter.com.tw Marketing Division service@eyecenter.com.tw |

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|------------------------|--|---|--|---|
| Suppliers | Risk management Business Ethics Financial Performance Occupational Health and Safety Supply Chain Sustainability Procurement Practices Human rights policy | <ul style="list-style-type: none">Conduct supplier briefings to facilitate two-way communication as needed by business.Hold visual presentation meetings for tendering bids through open biddingRequire suppliers to implement occupational safety concepts and practicesConduct supplier sustainable development (ESG) promotion annuallySporadic quarterly interviews with suppliersWeekly communication via phone, email, or LINECompany and product official websitesSporadic visits to each other’s companies and meetingsEmail correspondence and regular meetings (in-person, phone, video)Established procurement department contact point | <ul style="list-style-type: none">Required all suppliers to attend occupational health and safety manager coursesOccupational safety clauses are stipulated in construction contractsHeld a suppliers’ conference on January 19, 2024, to communicate the year’s key objectives and promote the Company’s vision, occupational health and safety, and supplier sustainability practicesConducted a supplier sustainability advocacy event in August 2024, with 80 participating suppliers, accounting for 97% of the previous year’s total procurement amountESG procurement amount for optometry goods, medical consumables and instruments accounted for 84% of total procurement for the year in 2024Discuss whether there are any new products replacing old ones and strategic alliancesDiscuss any issues with existing work interfacesRegular and irregular meetingsSupplier contacts and communicationBilateral collaboration planning meetingsKept key communication records with suppliers, including meeting minutes and other documents and emails | Medical Equipment & Supplies Department melissa.wang@eyecenter.com.tw Store Construction Department tzujung.chu@eyecenter.com.tw Merchandising Department cch.chen@eyecenter.com.tw |
| Regulatory authorities | Regulatory Compliance Cyber Security Business Ethics Risk management Human rights policy Greenhouse gas emissions Energy Management Water Resource Management Waste management | <ul style="list-style-type: none">Sporadic communication via official documents/emails/phone callsCooperate with regulatory authorities on monitoring and inspection processesPromotion of regulations and related systemsSporadic participation in advocacy meetings held by regulatory authoritiesEstablished framework for cyber security risk managementEstablished risk management organizational structure and scopeConducted GHG inventory and various energy usage inventories | <ul style="list-style-type: none">Establish good relationships with regulatory authoritiesDisclosed information within the deadline on the Market Observation Post SystemAttended at least 4 policy advocacy meetings hosted by the Taipei ExchangeAdopted the ISO/IEC 27001 Information Security Management System, and obtained third-party verification in August 2023; appointed information security supervisors and personnel; in 2024, the Company continued to support the professional development of the information security team, including obtaining relevant certifications.Formulated the “Risk Management Policy and Procedures” under the supervision of the Audit Committee and had it approved by the Board of Directors on August 10, 2023; the risk assessment and corresponding mitigation measures for the year were reported to the Board on November 13, 2024.Quarterly reports to the Board of Directors on the GHG inventory schedule; conducted GHG inventory and statistics on electricity consumption, water consumption and waste in 2024 | Finance & Accounting Division cindy.sun@eyecenter.com.tw Information System & Equipment Division mike.hu@eyecenter.com.tw Governance & Sustainable Development Office sophia.lien@eyecenter.com.tw |

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|-------------------------------|---|---|---|--|
| Communities/ social groups | Regulatory Compliance Local Communities Human rights policy | <ul style="list-style-type: none">Actively participated in public welfare activities organized by various civil organizationsOrganized community care seminars and health promotion activitiesFulfilled corporate social responsibility to give back to society | <ul style="list-style-type: none">82 community outreach events focused on eye health across Taiwan, providing services to 3,476 Number of participantsFor children’s vision care, we organized vision care activities and educational seminars at 17 kindergartens and elementary schools, totaling 22 sessions and reaching 1,346 participants. Additionally, we hosted one public vision health awareness event, which had 20 participants.2 blood drives at Neihu Technology Park (February and July 2024)1 Earth Day charity marathon, with 56 participants (April 2024) | Marketing Division service@eyecenter.com.tw |
| Media | Corporate Image Social Welfare | <ul style="list-style-type: none">Annual press conferences: 3–6 sessionsAnnual special interviews: 5–8 sessionsPress releases published at sporadic intervalsPR hotline and email for real-time media interviews and inquiries | <ul style="list-style-type: none">Press conferences: 4 sessionsMedia coverage: A total of 97 features, including coverage from Nextapple News, Sanlih Entertainment Television, EBC News, ETtoday, and others.Video/audio interviews: 15 times (CommonHealth Magazine, 57 Health Class, Health 2.0, etc.)Radio interviews: 10 times (BCC, News98, Voice of South Taiwan, UFO Radio, and IC975, etc.)Outdoor advertising: 14 locations (bus ads, billboards, video walls, taxi ads, etc.)Offline events: A total of 25 events (marketing lectures at the National Chengchi University, general education courses at National Taiwan University of Arts, EMBA programs at National Taiwan University and National Taiwan University of Science and Technology, campus tours, health seminars, blood drives at Neihu Technology Park, etc.) | Marketing Division service@eyecenter.com.tw |
| Banks | Regulatory Compliance Financial Performance Business Ethics Risk management Financial Impacts of Climate Change | <ul style="list-style-type: none">Visits to banksCommunication by phoneConduct risk assessments of ESG issues based on the materiality principleAssess potential risks and opportunities of climate change for the Company | <ul style="list-style-type: none">Sporadic visits and communication by phoneQuarterly financial information website announcementsEstablish relevant risk management policies or strategies based on the assessed risks, and create a risk management section on the Company’s website.Adopt the TCFD framework released by the FSB to identify potential physical and transition risks, develop mitigation and adaptation measures, and establish a TCFD Climate Disclosure section on the Company website. | Finance & Accounting Division cindy.sun@eyecenter.com.tw Governance & Sustainable Development Office sophia.lien@eyecenter.com.tw |

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1.3 Identification of Material Issues

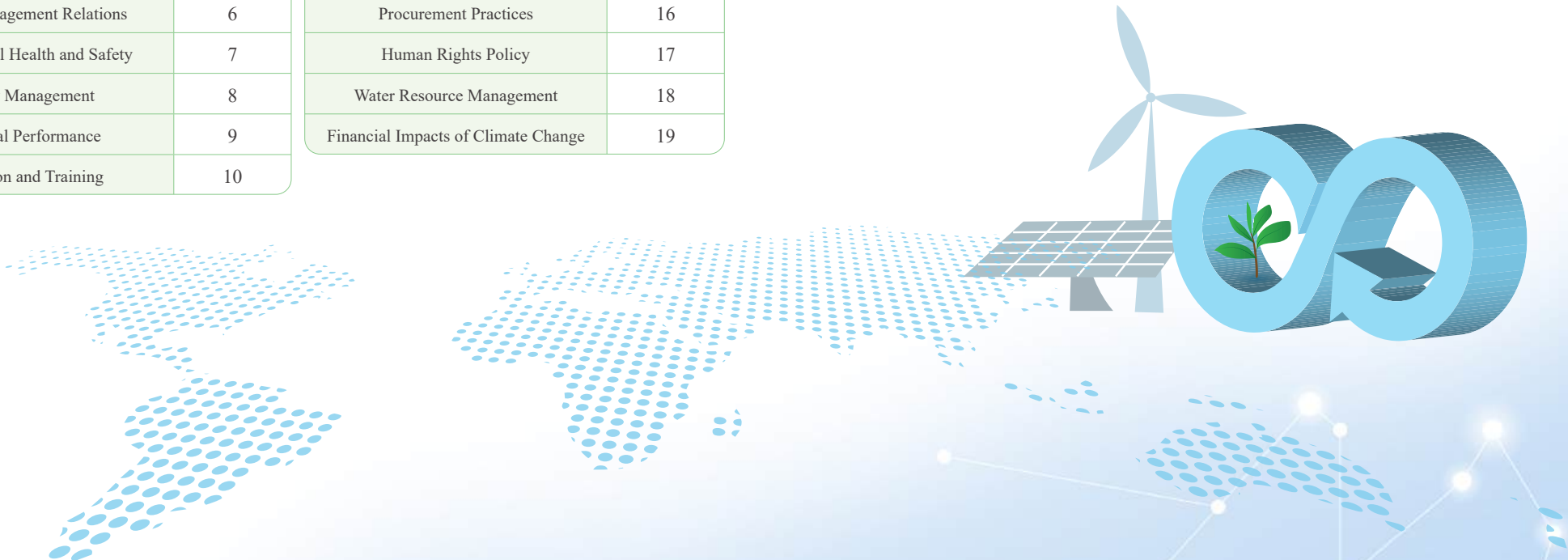
The Governance & Sustainable Development Office at UVB assessed 19 sustainability topics. The stakeholder impact survey was based on the results of the 2022 online stakeholder survey. Internal operational impacts were evaluated at the Sustainability Task Force meeting held on January 6, 2025, considering both positive and negative impacts, as well as potential and actual effects. Based on a comprehensive discussion of the impacts on stakeholders and internal operational risks, the Company identified eight material topics for 2024 across environmental, social, and economic dimensions. These priority topics are addressed in this report, with corresponding management approaches and related disclosures included.

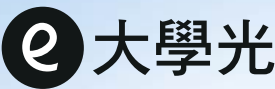
Note: Our stakeholder impact survey is conducted once every three years, while the internal operational impact assessment is conducted annually.

| Sustainability Issues | Ranking | Sustainability Issues | Ranking |
|-----------------------------------|---------|-------------------------------------|---------|
| Regulatory Compliance | 1 | Local Communities | 11 |
| Cyber Security | 2 | Business Ethics | 12 |
| Customer Service | 3 | Waste Management | 13 |
| Product Safety and Responsibility | 4 | Supply Chain Sustainability | 14 |
| Greenhouse Gas Emissions | 5 | Risk Management | 15 |
| Labor–Management Relations | 6 | Procurement Practices | 16 |
| Occupational Health and Safety | 7 | Human Rights Policy | 17 |
| Energy Management | 8 | Water Resource Management | 18 |
| Financial Performance | 9 | Financial Impacts of Climate Change | 19 |
| Education and Training | 10 | | |

Changes in Material Topics

| Changes in Material Topics | | |
|-----------------------------------|-----------------------------------|----------------------------------|
| 2023 | 2024 | Changes in 2024 Compared to 2023 |
| Regulatory Compliance | Regulatory Compliance | — |
| Cyber Security | Cyber Security | — |
| Product Safety and Responsibility | Customer Service | ▲ 2 |
| Greenhouse Gas Emissions | Product Safety and Responsibility | ▼ 1 |
| Customer Service | Greenhouse Gas Emissions | ▼ 1 |
| Energy Management | Labor–Management Relations | ▲ 1 |
| Labor–Management Relations | Occupational Health and Safety | ▲ 1 |
| Occupational Health and Safety | Energy Management | ▼ 2 |





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| Aspect | Material Topics | Importance to UVB and Positive/ Negative Impacts | Internal Boundary | External Boundary | | | | | | Corresponding GRI Standard | Report Disclosure |
|----------------------------------|--|---|----------------------|----------------------------|-----------|-----------|---------------------------|------------------------------|-------|---|--|
| | | | Company | Shareholders/ Investors | Suppliers | Customers | Regulatory Authorities | Community Groups Media | Banks | | |
| Environmental | Energy Management Greenhouse Gas Emissions | As UVB’s operations continue to grow, the Company has implemented internal energy-saving and carbon reduction measures to prevent a proportional increase in total greenhouse gas emissions, ensuring compliance with stakeholder expectations. Due to the government’s imposition of carbon fees starting in 2026, the Company faces a medium- to long-term potential negative impact. | ● | | | ● | ● | ● | ● | 302: Energy 2016 (302-1, 302-3) 305: Emissions 2016 (305-1, 305-2) | 4.1 Energy Management 4.2 Greenhouse Gas Emissions |
| Society | Customer Service | UVB is committed to meeting customer expectations for services and products through a comprehensive service network and a dedicated technical service team. In 2024, the Company received acclaim from customers, resulting in a positive and tangible impact. | ● | | ● | | | | | UVB’s Self-Defined Material Topics | 2.3 Quality Management |
| | Product Safety and Responsibility | The implementation of a quality management system and third-party testing ensured product safety. There were no reported product safety incidents in 2024, constituting a positive and actual impact. | ● | | ● | | | | | 416-1, 416-2 | 2.3 Quality Management |
| Environment/ Society, Economy | Regulatory Compliance | Regulatory compliance is the cornerstone of UVB’s sustainable operations, and is central to building mutual trust with investors, customers, employees, and regulatory authorities. In 2024, there were zero major legal violations, constituting a positive and actual impact. | ● | ● | | ● | ● | | ● | 2-27 | 3.3 Regulatory Compliance |

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| | | | Company | Shareholders/ Investors | Suppliers | Customers | Regulatory Authorities | Community Groups Media | Banks | | |
| Corporate Governance | Cyber Security | UVB considers service, R&D, and confidentiality of customer data to be vital to its operations. Through cyber security management mechanisms, employees are made aware of cyber security risks and conduct various controls to prevent data breaches. In 2024, the Company continued its investment in cyber security projects, resulting in zero major cyber security incidents, constituting a positive and actual impact. | ● | ● | | ● | ● | | ● | UVB's Self-Defined Material Topics | 3.4 Cyber Security |
| Society | Labor-Management Relations | We offer a competitive compensation system, professional training, and comprehensive employee benefits to attract outstanding talents, reduce turnover, and ensure talent sustainability, which constitutes a positive and actual impact. | ● | | | ● | ● | | | 401-1 – 401-3 | 5.2 Talent Attraction, Retention, and Development |
| | Occupational Health and Safety | The Company strictly requires all employees and contractors to comply with occupational safety standards to create a workplace with zero occupational disasters, ensuring worker safety and health. Providing a secure working environment is fundamental to our operations, and constitutes a positive and actual impact. | ● | | | ● | ● | | | 403-1 – 403-10 | 5.4 Healthy and Safe Work Environmen |

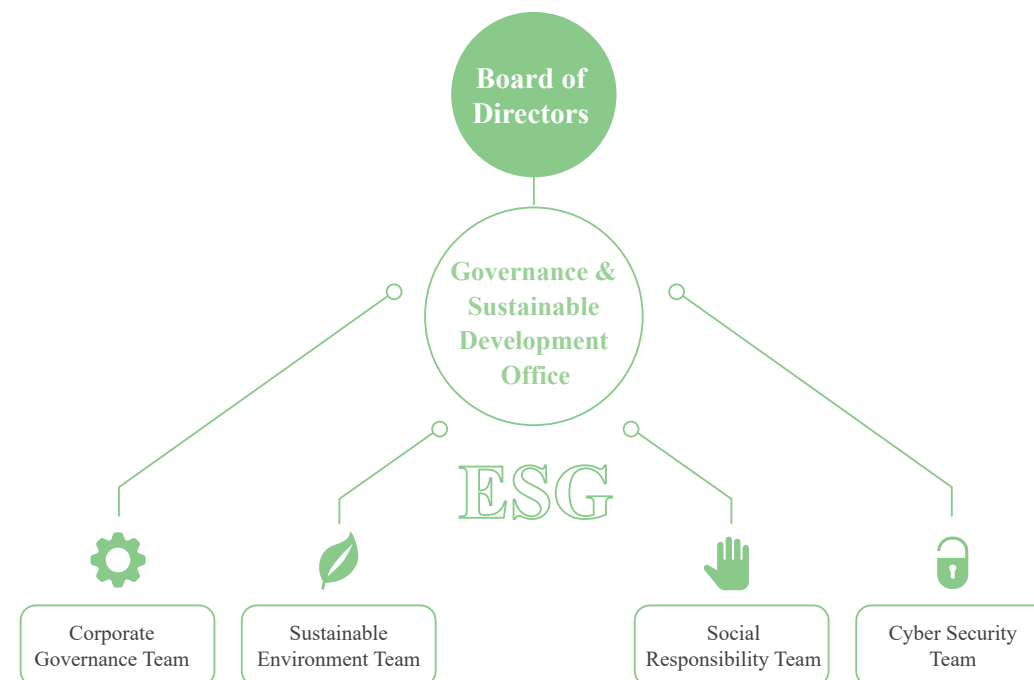
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1.4 Promotion of Corporate Governance and Sustainable Development

To fulfill our corporate social responsibility; promote economic, environmental, and social progress; achieve our sustainable development goals; and ensure that all employees of UVB understand the Company's commitment to corporate social responsibility, the Board of Directors approved the "Corporate Governance Practice Principles" and the "Sustainable Development Practice Principles." A Governance & Sustainable Development Office (hereinafter referred to as the "ESG Office") was established and an ESG manager was appointed. The ESG Office consists of four functional teams, each responsible for environmental sustainability, social responsibility, corporate governance, and information and communication security. Through regular communication channels, the ESG Office teams engage with relevant stakeholders to understand their expectations and requirements of the Company. They hold meetings in which each team discusses and consolidates cross-departmental insights to appropriately respond to stakeholder needs.

To ensure effective implementation of sustainability, regular meetings will be held to report on the annual goals and performance of each team. The rolling review process will be used to confirm the achievement of annual targets, and the final results will be reported to the Board of Directors. Progress in sustainable development in 2024 was reported to the Board of Directors on May 14, 2025.



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Sustainable Development Policy

Universal Vision is guided by its core values of “Respect, Excellence, Sharing/Safety, Professionalism, Effectiveness, Compassion, and Trust.” We focus on the development of ophthalmology and optometry products and providing high-quality services. In addition to earning our customers’ trust and maximizing profits, we are dedicated to activities that demonstrate corporate social responsibility in the fields of labor rights, ethics, environmental protection, and social engagement.



**Environmental
Aspect**

1. Commit to energy conservation and carbon reduction to lower environmental impact, mitigate climate change, and maintain ecological balance.
2. Promote resource reuse and the development of a circular economy.
3. Continuously improve the working environment and low-carbon services to reduce pollutant emissions.
4. Work with supply chain partners to promote green procurement.



**Social
Aspect**

1. Respect human rights, and emphasize equal opportunities, diversity, and labor rights.
2. Provide and maintain a healthy and safe working environment.
3. Ensure a safe and dignified working environment throughout the supply chain, and promote sustainability with supply chain partners.
4. Engage in public welfare activities and implement social care.



**Company
Governance
Aspect**

1. Emphasize economic, environmental, and social governance of the Company, and pursue corporate sustainability.
2. Comply with laws and regulations, respond to international initiatives, and adhere to international standards.
3. Uphold integrity in operations, and refuse to take part in actions such as unjust enrichment, corruption, and bribery.
4. Foster mutual trust and communication with stakeholders, and enhance information transparency and balanced disclosure.
5. Implement an information and communication security system to enhance cybersecurity and personal data protection.
6. Introduce an intellectual property management system to enhance the value of intellectual property and establish a foundation for sustainable development.

Expert Ophthalmology and Optometry Specialists

- Introduced the latest SMILE Pro 2.0 femtosecond laser system for myopia correction.
- Developed an exclusive “i-Precision smart fitting technique,” featuring a 21- step refraction procedure and an enhanced customer e-experience environment.
- Optometrists and ophthalmologists from partner clinics combine their expertise and skill to build an eye health platform and ecosystem.

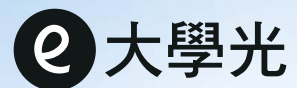
Public Welfare Service in Vision Care

- Our people-centered philosophy drives us to expand local services.
- We collaborate with partner clinics to provide community outreach.
- We support disadvantaged groups, and donate glasses.
- We work to create a happy workplace that brings together talents in ophthalmology.



Communication with All Generations

- Our cross-generational team of eye health specialists helps to safeguard the vision health of individuals of all ages
- We provide a comprehensive range of vertically integrated vision health products and services.
- We have a scalable and replicable chain business model.



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16.6 Develop effective, accountable, and transparent institutions at all levels.

Company Goals

- Implements corporate governance to achieve outstanding results
- Products and services are fully compliant with regulatory requirements

Achievements and Goal Fulfillment

- Corporate Governance Evaluation: Ranked in the top 5% of TWSE/TPEX listed companies in the 9th, 10th, and 11th Corporate Governance Evaluations.
- Taiwan Corporate Sustainability Awards (TCSA): Bronze Award for Corporate Sustainability Reporting – Service Industry Category 1, and Taiwan’s Excellent Sustainable Companies Award in the Premier Sustainability Performance Award category at the 17th Taiwan Corporate Sustainability Awards (TCSA) in 2024.
- International ESG ratings: Received an AA rating in the 2024 MSCI ESG Ratings.
- No incidents of violations of product and service safety regulations



17.16 Strengthen partnerships and enhance collaborations for sustainable development by mobilizing and sharing knowledge, expertise, technology, and financial support to help achieve sustainable development goals.

Company Goals

- Customer satisfaction repeat visit rate over 70%
- Actively participates in external associations

Achievements and Goal Fulfillment

- Customer satisfaction repeat visit rate of 86% in 2024
- Membership in 23 external associations



3.8 Ensure access to high-quality essential healthcare services and to safe, effective, quality, and affordable essential medicines for all.

Company Goals

- Trusted experts in eye care

Achievements and Goal Fulfillment

- Helped partner clinics obtain accreditation by the Joint Commission International (JCI) five times in a row



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Taiwan’s leading vision care brand as well as your total solution
provider of lifelong eye health and beauty.

Founded in 1994 by ophthalmologists Dr. Pi-Jung Lin and Dr. Shu-Fang Ou, Universal Vision Biotechnology (UVB) was listed on the Taipei Exchange in 2004 under stock code 3218, becoming a cross-strait biotechnology company specializing in vision care. UVB established the “e-Universal” brand to integrate world-class ophthalmic equipment and technology, collaborate with brand-authorized partner clinics, and combine these with its directly operated optical retail channels, creating a vertically integrated model that leads the industry in delivering comprehensive eye health products and services. In 2012, UVB expanded into Mainland China, with operations centered in the East China region, offering consumers comprehensive one-stop eye care solutions.

| | |
|------------------------------|---|
| Company Name | Universal Vision Biotechnology Co., Ltd. |
| Market | TPEX Listed Company |
| Industry | Biotechnology and Medical Care |
| Stock Code | 3218 |
| Core Businesses | Sales of vision care products, brand licensing, and consulting services; provision of comprehensive back-end support to partner clinics, including the introduction, leasing, and maintenance of ophthalmic equipment, sales of pharmaceuticals and consumables, commercial district assessments, clinic planning and interior design, as well as administrative and general affairs services. |
| Chairperson | Ou Shu-Fang |
| General Manager | 4F, No. 3-1, Yuanqu Street, Nangang District, Taipei City (Building G, Nangang Software Park) |
| Address | NTD 847,249,000 (as of December 31, 2024) |
| Capital | NTD 4,228,302,000; comprising technical and medical services (55.8%), product sales (23.5%), medical consumables (13.7%), and others (7%). |
| Consolidated Revenue in 2024 | 586 employees (consolidates total number of employees at subsidiaries, with 343 employees covered under the scope of this report) |
| Number of Employees in 2024 | Taipei Nangang office and regional branches and stores |
| Operational Locations | Various eyewear and lenses, contact lens solutions, and eye care-related UVB lutein products |
| Key Products and Services | Provision of equipment leasing, maintenance, and technical services to partner clinics; supply of ophthalmic pharmaceuticals, medical supplies, and consumables to partner clinics; assistance to partner ophthalmology centers by planning business spaces and offering administrative support services; provision of technologies and services for cataract and dry eye diagnostic and treatment equipment. |



The Company’s Milestones in the Past Five Years

2021

- Jin'ai'erming Lutein Supplement upgraded to a fully vegan version and received the Symbol of National Quality (SNQ)
- Established Gongshu branch of Hangzhou Universal Eye Center.
- Established Myopia Control Center for Teenagers of Ningbo Universal Eye Center.

2022

- Helped partner clinics obtain accreditation by the Joint Commission International (JCI) five times in a row
- Received Superior Taste Award by iTQi, International Taste & Quality Institute, for Universal lutein supplements.
- Introduced the first SMILE PRO femtosecond laser surgery instrument, the upgrade of SMILE, ahead of Asia Pacific into Taiwan.
- Introduced “Presbyond” MEL90 excimer laser instrument for presbyopia.

2023

- Received SNQ again for Universal lutein supplements.
- Ranked Top 5% in the 2022 Corporate Governance Evaluation among TPEX listed companies.
- Scored A in the MSCI ESG Ratings for the first time.
- Awarded Taiwan Best-in-Class 100 Awards 2023 by the Taiwan Institute of Directors and the Corporate Development Research Center.
- Awarded Outstanding Awards of Taiwan Companies in the Mainland China.

2024

- Established self-owned“Hangzhou Gongshu Universal Eye Center”.
- Ranked in the top 5% of TPEX listed companies in both the 9th and 10th Corporate Governance Evaluations
- Received an AA rating in the 2024 MSCI ESG Ratings
- Awarded “Golden Service Certification” by Taiwan Chain Stores and Franchise Association.
- Received Gold Award by Monde Selection for Universal lutein supplements.
- Selected by the National Taxation Bureau of Taipei, Ministry of Finance, as an “Outstanding Business Entities for Using Uniform Invoices” in 2024
- Received the “TPEX Key Partner Award” from the Taipei Exchange
- The 17th Taiwan Corporate Sustainability Awards (TCSA): Bronze Award for Corporate Sustainability Reporting – Service Industry Category 1, and Taiwan’s Excellent Sustainable Companies Award in the Premier Sustainability Performance Award category.

2025

- Ranked in the top 5% of TPEX listed companies in the 9th, 10th, and 11th Corporate Governance Evaluations.

For other key milestones, please refer to our official website: https://www.uvb.com.tw/about/about_a04/

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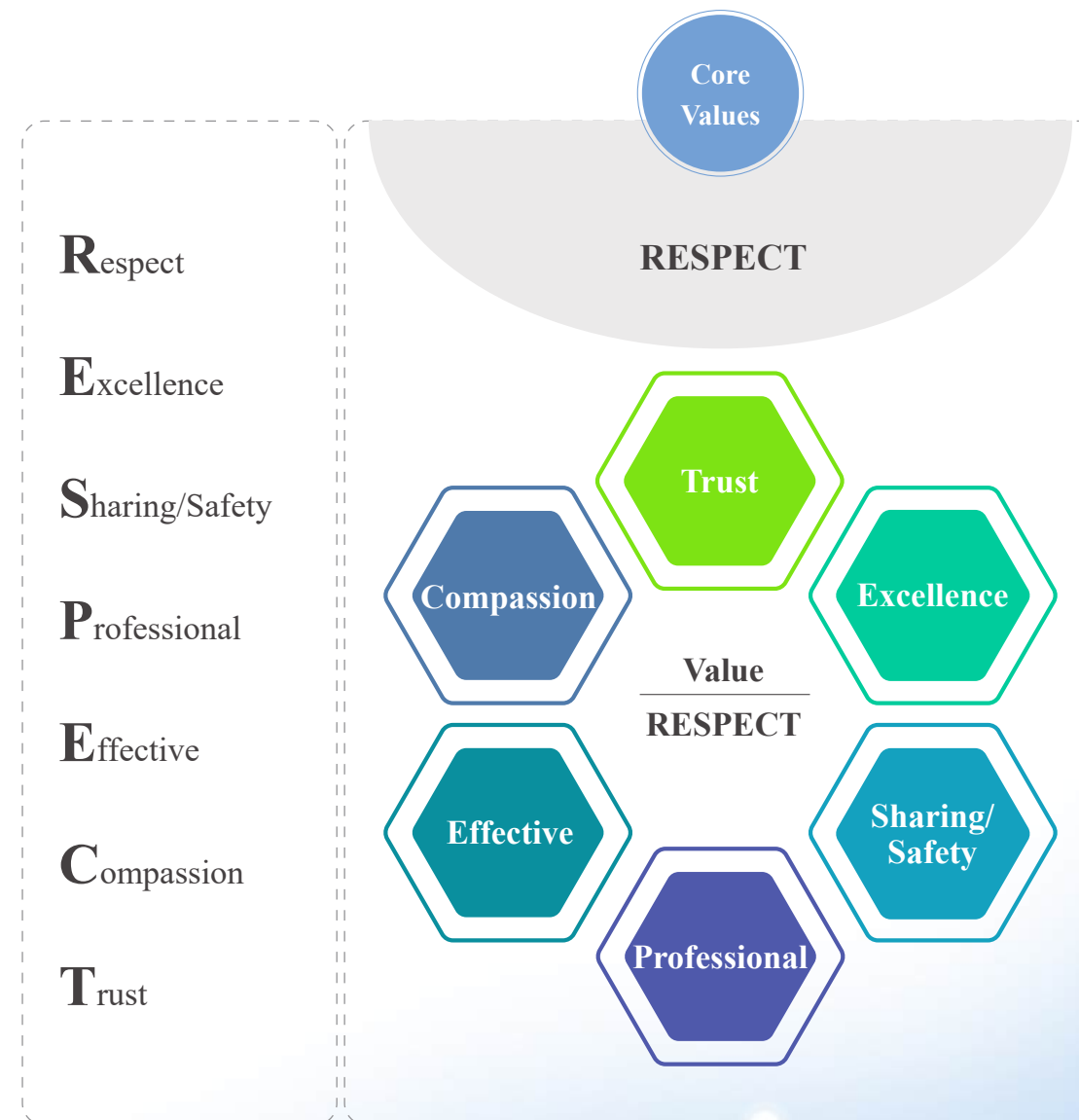
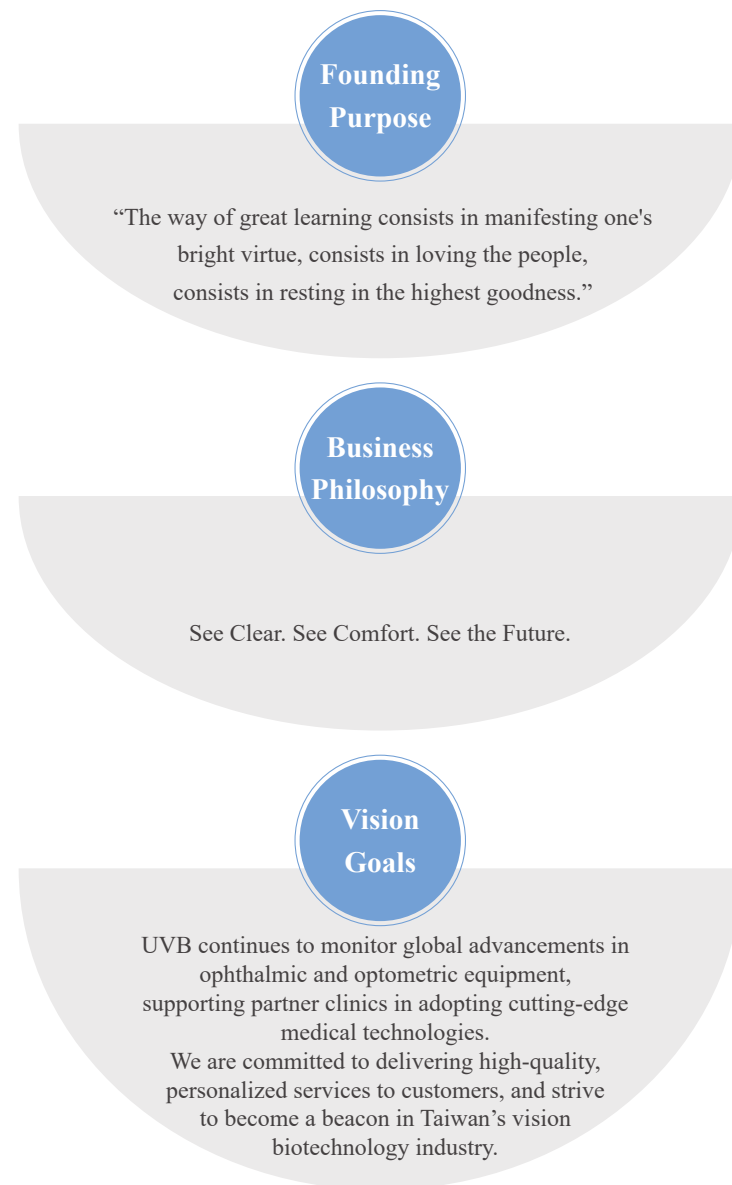
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2.2 Technology and R&D

The technical level, and R&D of the business

- In 1997, the first excimer laser refractive surgery device was imported from VISX Inc. (USA), initiating research and development into laser vision correction technology.
- The core technology was primarily developed in-house through long-term cultivation of research and development personnel and dedicated project-based research. UVB has also maintained close technical collaborations with academic institutions and government research agencies.
- We continue to develop and introduce new medical equipment and technologies, deploying them in partner clinics for clinical treatment and application.

Successfully developed technologies or products

- **Excimer laser technology:**
Combines advanced wavefront aberration technology with High Order interface software to develop customized data for individual eyes, integrated with an eye positioning tracking system for personalized laser refractive surgery applications.
- **SMILE (small-incision lenticule extraction) laser for myopia correction:**
In 2019, we introduced the SMILE laser system. In 2022, we adopted the brand-new, next-generation SMILE Pro system. In 2024, we upgraded to SMILE Pro 2.0, which incorporates a surgical platform connected to measurement data, iris image capture for automated astigmatism alignment, and AI-powered laser parameter optimization. These advancements enable seamless automation from preoperative measurement and alignment to the surgical procedure itself, delivering even greater precision in vision correction.
- **Phacoemulsification technology for cataract removal and AI-guided femtosecond laser technology for presbyopia and cataract removal:**
Our small-incision phacoemulsification probe has received US patent approval, improving cataract surgery techniques. We have introduced femtosecond laser systems enhanced with 3D optical coherence tomography (OCT) for precise targeting during cataract surgery. These systems integrate high-resolution image-guided navigation, enabling real-time synchronization with the femtosecond laser platform. This ensures accurate corneal incisions, astigmatic axis alignment, and intraocular lens centration, significantly enhancing surgical safety, accuracy, and treatment quality.
- **AI cloud-based retinal vision care system:**
Developed in collaboration with ITRI and Leosys to address the shortage of medical resources in remote areas, receiving a grant from the Industrial Development Administration of the Ministry of Economic Affairs.

New treatment devices for dry eye:

High demand for treatment exists among contact lens wearers, the middle-aged, and the elderly. Continued care post-laser and cataract surgery is also needed. Dry eye treatment procedures and equipment were gradually introduced to partner clinics starting in 2022, with initial results observed in 2024.

UVB's lutein supplements:

UVB's lutein supplements were designed by a professional biotech team, and we worked with leading domestic teams from formulation to ingredient selection, development, and production. Products include microcapsules and crispy gummy formulations, which are rarely seen in the Taiwanese market:

- Microcapsules: Layer-by-layer encapsulation of plant extracts and protective layers to prevent destruction by stomach acid, ensuring nutrient absorption in the digestive tract. Formulas are based on research from the U.S. National Institutes of Health (NIH) and reports from domestic and international experts, suitable for maintaining eye health among the local population.
- Crispy gummies: Made at low temperatures to preserve nutrients with no added preservatives, using sugar's properties to maintain ingredient integrity and ensure health.
- Hydration and clarity: In 2024, we launched the brand-new UVB Jinrunning lutein supplement (Vision Gold Dewy Lutein). Its formula is entirely plant-based, and features the "SOS Enhanced" system that precisely controls delivery, an innovation designed to quickly respond to the demands of today's digital lifestyle and provide comprehensive relief for dry, tired eyes.



Microcapsule

Notice 特殊微粒

微膠囊具有1.5-2微米的小顆粒，結構完整，能避免胃酸破壞，確保營養成分完整吸收，提高吸收率。

獨特包膜技術，使核心營養成分能完整吸收，避免胃酸破壞，確保營養成分完整吸收，提高吸收率。

微膠囊能完整吸收，避免胃酸破壞，確保營養成分完整吸收，提高吸收率。

Crispy Gummy

Notice 脆皮軟糖

補充葉黃素也可以開心又甜蜜

照顧學童 標準包裝

採用特製技術，確保營養成分能完整吸收，避免胃酸破壞，確保營養成分完整吸收，提高吸收率。

多國中低溫(4-8°C)製成，以多次交聯結構，不會變硬，美味適口。

美國專利 FloraGLO® 葉黃素

美國專利 ZeaONE® 天然玉米黃素

金三明 大學 UVB 葉黃素 SOS Enhanced

有助維持暗處視力的維生素A

美國專利 MaquiBright®

領導品牌 Antareal® 天然蝦紅素

Vision Gold Dewy Lutein

Future Development

- Collaborate with domestic academic institutions to develop biotech and optometry-related hardware and software.
- Continue research on laser refractive surgery, cataract medicine and optometry to make breakthroughs.
- Continue to invest in the development and application of SMILE technology to increase market share.

New product (service) items planned to be developed

- 1 Introduction of advanced laser equipment and provision of consulting services on applications.
- 2 Expansion of partner ophthalmology clinics and optometry centers.
- 3 Development of integrated ophthalmology software interfaces and digitized workflow systems for partner clinics.
- 4 R&D of ophthalmic surgical instruments and materials used in optometry products.
- 5 Development and sales of nutritional supplements for vision health.
- 6 Expansion of the University Optical retail chain.
- 7 Sales of eyeglasses, contact lenses, and related peripheral products.
- 8 Collaboration with partner clinics to expand myopia correction products and services for school-age children.

Advanced cataract surgery equipment

Ultra-minimally
invasive ultrasonic
phacoemulsification
(Centurion)



Smart positioning image
navigation system
(VERION)



Femtosecond laser surgery for presbyopia
and cataract removal

(Ziemer)
FEMTO LDV Z8



(LenSx)



High-resolution 3D stereoscopic image-
guided microsurgery
(ARTEVO 800)



New treatment device for dry eye

Thermal pulsation therapy device,
LipiFlow



Intense Pulsed Light (IPL) therapy device,
Lumenis M22



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2.3 Quality Management

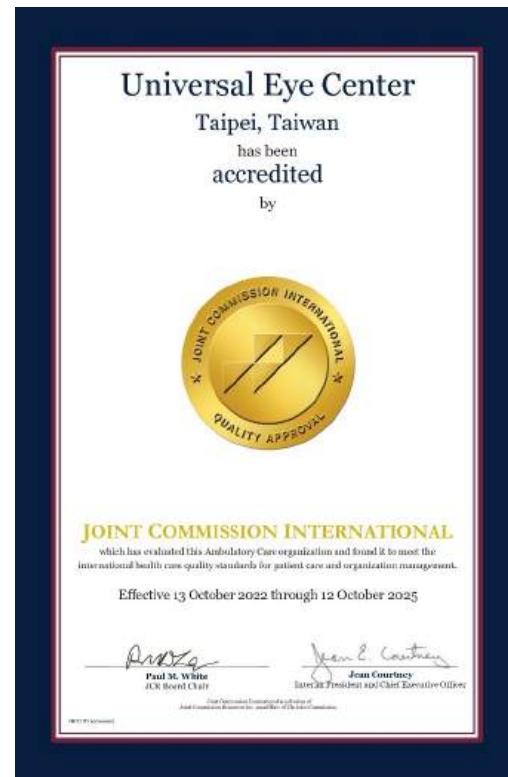
| Material Topics | Product safety and responsibility/customer service | | |
|---|---|---|--|
| Corporate Governance | <ul style="list-style-type: none">UVB is committed to promoting high-quality vision care and continuously supports partner clinics in obtaining various national and international certifications, such as the Symbol of National Quality (SNQ), ISO 9000 and JCI accreditation, to deliver the best ophthalmic care to the public and enhance vision health for all.Universal Optical focuses on customer eye health through the concept of “medical optometry and scientific eyewear -prescription.” By establishing service points in local communities and commercial areas, we provide innovative integrated services to local residents, combining medical expertise with a one-stop business model. We offer comprehensive and professional eyewear services and high-quality products, earning trust and support from our customers for many years. | | |
| Goals | <ul style="list-style-type: none">Overall average score from mystery shoppers ≥ 70 | <ul style="list-style-type: none">Customer satisfaction and return rate in 2024 ≥ 70% | <ul style="list-style-type: none">Number of product safety violations: 0 |
| Resources invested and concrete results | <ul style="list-style-type: none">We upgraded our SMILE Pro femtosecond laser system to SMILE Pro 2.0, incorporating a surgical platform connected to measurement data, iris image capture for automated astigmatism alignment, and AI-powered laser parameter optimization. These advancements enable seamless automation from preoperative measurement and alignment to the surgical procedure itself, delivering even greater precision in vision correction.Universal Optical’s i-Precision Intelligent Prescription has a unique combination of using a fully automatic comprehensive autorefractor and a “21-step medical-grade refraction and scientific eyewear prescription” process. We have also introduced a new “i.Com mobile Digital Positioning Device” from Germany, pushing eyewear fitting technology toward Industry 4.0 standards, providing precise refraction and an even more customized, comfortable eyewear experience.Attract ophthalmology clinics that are interested in brand-authorized partnership, expand marketing channels, and increase market share.Eyewear channels committed to customer relationship management and implementing targeted marketing to maximize sales opportunities.Establish and strengthen procurement and distribution systems for pharmaceuticals and consumables.Implement customer service handling procedures. | | |
| The department responsible/ complaint mechanism | <ul style="list-style-type: none">Marketing Division: service@eyecenter.com.tw | | |
| Evaluation Mechanism | <ul style="list-style-type: none">In 2024, UVB’s Jinbaoming lutein supplement won the Monde Selection Gold Award.In 2023, UVB’s Jin’ai’erming lutein supplement received the Symbol of National Quality.Assisted a partner clinic – Universal Eye Clinic-Xinnan – in achieving Joint Commission International (JCI) accreditation in 2022, making it the only clinic in Taiwan to achieve JCI accreditation five times in a row. (2010, 2013, 2016, 2019, and 2022)Universal Optical received the 2024 Gold Service Award and the 11th “Service Angel Award” from the Taiwan Chain Stores and Franchise Association (TCFA) (awarded to the Sanchong Xinlin Store and the Chiayi Cuiyang Store) | <ul style="list-style-type: none">Universal Optical received the “National Excellent Store Manager Award” – the highest recognition as a benchmark for frontline excellence in Taiwan’s chain service industry – in 2024 from the Taiwan Chain Store and Franchise Association (TCFA). (awarded to the Hualien Store and the Penghu Store).In 2023, Universal Optical’s Taipei Neihu Store received the 77th Taipei City “Merchant Festival Excellent Store Award.”Average score of 76.5 in the 2024 mystery shopper survey.86% customer satisfaction repeat visit rate in 2024.0 violations of product safety regulations in 2024. | |

Our brand-authorized partner clinic – Universal Eye Center – is an eye care expert you can trust.

UVB is a consistent leader in the vision biotechnology sector, helping brand-authorized partner clinics continuously uphold high standards. Since 2005, our partner clinic has been certified as a “High-Quality Myopia Laser Center” with a Symbol of National Quality and has passed the annual audits ever since. In 2014, it was certified as a Symbol of National Quality in the Biotechnology/Biotech Services category for presbyopia and myopia laser treatments, and it received the National Biotechnology and Medical Care Quality Award with high praise from the evaluation committee.

In addition, we assisted a partner clinic – Universal Eye Clinic-Xinnan – in achieving Joint Commission International (JCI) accreditation in 2022, making it the only clinic in Taiwan to achieve JCI accreditation five times in a row (2010, 2013, 2016, 2019, 2022).

Achieved JCI accreditation in 2022



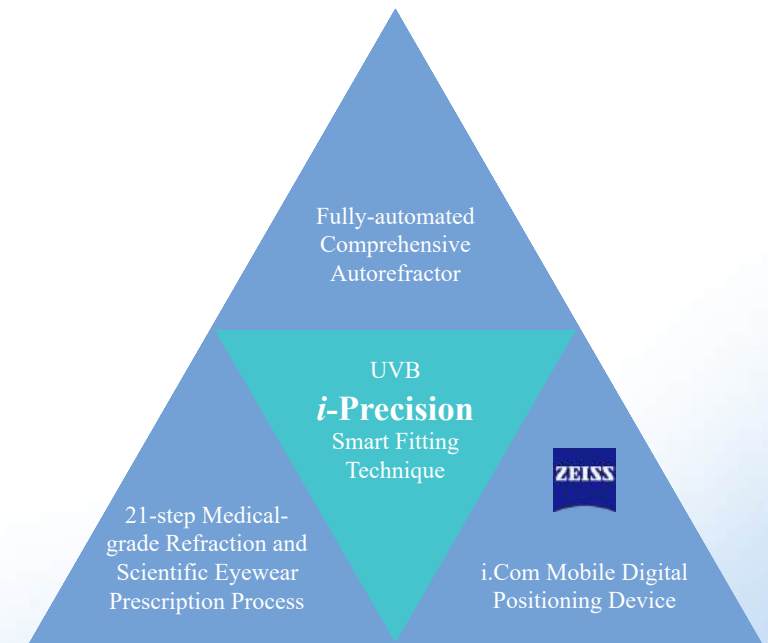
Introduced the new generation of SMILE Pro VM800 femtosecond laser equipment for myopia treatment



Universal Optical – See Clear, See Comfort, See the Future

Universal Optical focuses on customer eye health through the concept of “medical-grade refraction and scientific eyewear fitting.” By establishing service points in local communities and commercial areas, 32 directly operated stores in Taiwan provide innovative integrated services to local residents, combining medical expertise with a one-stop business model, we provide comprehensive and professional eyewear services and high-quality products, earning trust and support from our customers for many years.

Universal Optical ensures strict product quality control through a dual-expert approach involving ophthalmologists from partner clinics and optometrists. Universal Optical’s i-Precision smart fitting technique has a unique combination of using a fully automatic comprehensive autorefractor and a “21-step medical-grade refraction and scientific eyewear fitting” process. We have also introduced a new “i.Com mobile Digital Positioning Device” from Germany, pushing eyewear fitting technology toward Industry 4.0 standards, providing precise refraction and an even more customized, comfortable eyewear experience.





21 Steps of Medical Based Measures

21道醫學驗光

- 由專業眼科醫師輔導，進行高精密度醫學驗光流程
- 兼顧雙眼視覺平衡及清晰度的驗光科學



1.光圖卡問診
了解基本資料、用眼習慣、需求、眼病使和原眼鏡配戴情況



2.眼外觀檢測
裂隙燈眼外觀檢查是否充血、發紅、異常



3.驗度儀檢測
取得原眼鏡的視力度數



4.電腦驗光檢測
了解眼睛屈光度數及角膜弧度數值



5.瞳孔距離檢測
檢測雙眼之間的距離



6.裸視視力檢測
取得未矯正的視力值



7.原眼鏡視力檢測
戴鏡檢測取得過去矯正視力資訊



8.阿爾士勒式檢測
戴鏡檢測視網膜中央視野狀況



9.遮蓋檢測
了解雙眼對齊或偏移狀態



10.利眼測試
了解慣用眼評估找到最舒適用眼方式



11.像差檢測
以驗光數據基礎逐漸增加減度數測出最佳視力



12.針孔檢測
區分可以用鏡片矯正的視力和不能矯正的視力



13.交叉圓柱鏡檢測
精準確認散光度數與角度



14.紅線視力檢測
確認影像有正確落在視網膜上



15.視覺平衡檢測
合併驗光法進行雙眼視覺平衡



16.衛氏抑制檢測
檢查是否存在單眼抑制、複視



17.光學鏡驗檢測
確認眼位偏移矯正量



18.十字柵欄檢測
檢測是否有看近調節問題



19.近點調節檢測
戴適矯正度數試鏡架確認調節幅度



20.近用加入度檢測
試鏡架確認看近明視範圍及度數



21.3D智能定位
檢測鏡架與眼位、瞳孔距離、傾斜角、彎度等定位

UVB Health Supplements

UVB upholds its commitment to providing high-quality products to consumers by working with biotechnology and food science teams in the field of biotech products to jointly develop nutritional supplements suitable for the whole family to enjoy healthily and without burden, aspiring to be a lifelong health partner for consumers. The first products to be recommended is UVB's lutein supplements, which currently include Jinbaoming, Jinjingming, Jin'ai'erming, and Jinrunning – each recognized for their superior quality!



Designed for the Needs of All Age Groups

UVB's lutein supplements feature diverse ingredients that have undergone strict quality control, and were formulated to meet the nutritional needs of different age groups, helping to regulate the physiological functions of seniors, adults, and schoolchildren alike.



Received European and American Patents/Food Certifications

Uses ingredients supplied by a renowned brand that is produced by CHEMI, a leading global supplier of phospholipids based in Italy, and has 19 European and American process and purification technology patents. Additionally, the selenium yeast component has received Kosher food certification from the Jewish Council, and the marigold lutein holds two patents in the US and Japan, ensuring food safety.



Passed Inspection, Safe to Consume

The formula, raw material selection, and process quality control of UVB's lutein supplements are all strictly monitored, with over 700 food safety tests conducted by an independent third-party inspection agency, all of which were successfully passed to ensure that consumers can have peace of mind.



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Product Accolades

★ In 2024, UVB's Jinbaoming lutein supplement won the Monde Selection Gold Award. ★



★ In 2023, UVB's Jin'ai'er'ming lutein supplement was awarded the Symbol of National Quality (SNQ). ★



★ In 2022, UVB's Jinbaoming lutein supplement was awarded the iTQi Superior Taste Award. ★



Customer Health and Safety Policy

The Company places a high priority on customer health and safety. In addition to establishing a comprehensive customer service framework, we have formulated a Customer Health and Safety Policy, which serves as the highest guiding principle for the Company’s implementation of customer health and safety management efforts.

| Policy | Description and specific measures |
|--|--|
| Quality Assurance | Partner clinics: Promote high-quality vision car, assist partner clinics in obtaining international certifications such as SNQ, ISO 9000, and JCI. Universal Optical: Centered on the principle of “medical-grade refraction and scientific eyewear fitting,” we primarily offer ophthalmologist-recommended products. Nutritional supplements: Work with teams of biotechnology and food science experts to develop nutritional supplements that support health without burdening the body. All service categories adhere to relevant domestic and international regulations and management systems (e.g. GDP, ISO, GMP) to ensure product and service quality and safety. |
| Product and Service Safety | Partner clinics: Provide leasing and maintenance of medical instruments, and support procurement of pharmaceuticals and consumables to ensure compliant operation of all equipment. Universal Optical: Implement stringent quality control for lenses and frames, and offer professional optometric fitting services for vision correction. Nutritional supplements: Ingredients are tested and certified by third-parties (e.g. SGS) to ensure ingredient safety and transparent labeling. |
| Customer Health Support and Education | Partner clinics: Offer education and training to medical teams through our e-UVB platform, enhancing their professional capabilities. Universal Optical: Host regular vision care seminars to promote good habits related to vision. Nutritional supplements: Provide nutrition consultations and product usage guidelines to increase consumers’ health awareness. |
| Risk Management and Continuous Improvement | Partner clinics: Implement safety monitoring systems for equipment and consumables, with real-time alerts for any abnormalities. Universal Optical: Conduct regular calibration checks on refraction equipment to ensure accuracy in vision correction. Nutritional supplements: Monitor market feedback and proactively update product formulations in line with the latest scientific research. |
| Innovation and Sustainable Development | Partner clinics: Integrate IT hardware and software systems to optimize clinical efficiency and protect patient data. Universal Optical: Leverage core expertise in combining aesthetics and fashion with vision correction services. Develop niche specialty products, such as multifocal lenses for presbyopia and custom corrective lenses. Nutritional supplements: Develop eco-friendly packaging to help reduce carbon footprint. |
| Stakeholder Communication | Establish diverse communication and grievance channels, including customer service hotlines, official website forms, partner clinic contacts, and in-store real-time reporting. Organize regular community vision screenings and health education seminars to fulfill the Company’s corporate social responsibility. Make disclosures through the annual sustainability report. |



In 2024, the Company did not incur any financial losses from lawsuits related to product safety.

Product Safety Monitoring

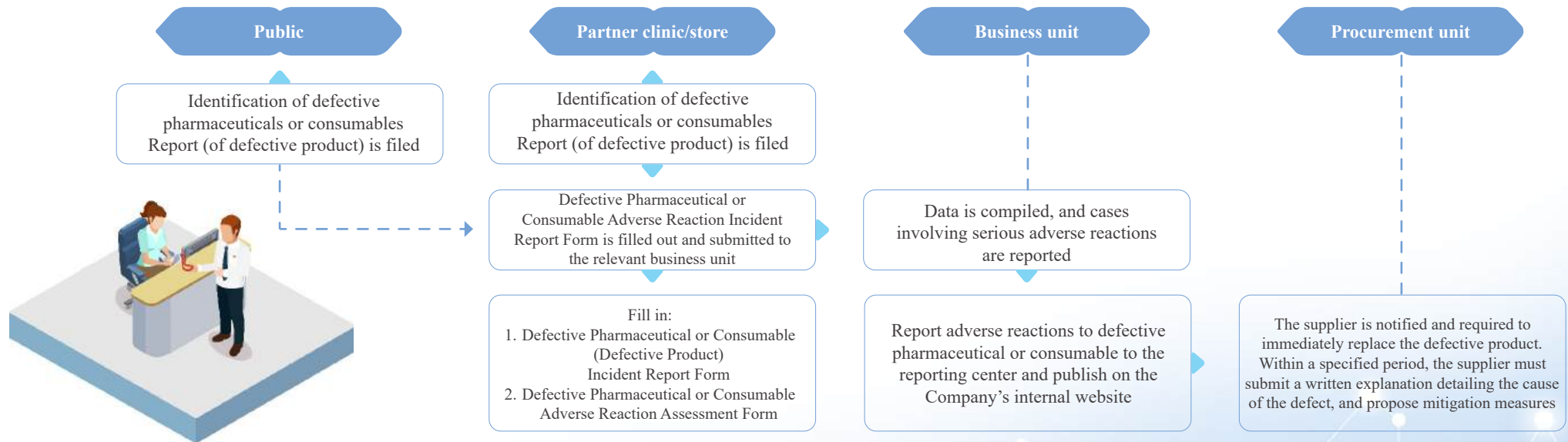
UVB has established a product safety monitoring system to enhance the safety and quality of products and services by formulating internal standards and adhering to external regulations for product development, evaluation, assessment, and quality management. Led by the Ophthalmology Business Division and the Optometry Business Division, procurement, acceptance, R&D, business, clinical, and information units coordinate closely to ensure proper handling processes and precautions are in place when there are safety concerns or recalls involving pharmaceuticals, consumables, instruments, or equipment. Partner clinics and customers can report defective products through the Company’s sales personnel, customer service hotline, or dedicated email.

UVB regularly obtains Good Distribution Practice (GDP) licenses for Western medicine and medical devices. Our rigorous quality management practices cover the entire lifecycle of pharmaceuticals and medical devices to ensure the integrity of quality and packaging during storage and transportation. During the procurement process, various supplier management strategies are adopted based on the nature of the product and market conditions. Depending on specific procurement needs, suppliers may be required to provide relevant certifications, such as ISO 9001 (Quality Management), ISO 13485 (Medical Device Quality Management), ISO 22000 or HACCP (Food Safety Management), GMP (Good Manufacturing Practice for pharmaceutical facilities), third-party verification by SGS, and licenses for the sale of pharmaceuticals and medical devices issued by the Ministry of Health and Welfare of Taiwan.

In 2024, UVB had no product safety issues that required reporting according to law.

| Internal Control System | Regulatory Compliance |
|---|---|
| <ul style="list-style-type: none"> Adverse Reaction Reporting Procedures for Pharmaceuticals and Consumables Product Recall Mechanism and Handling Procedures Vendor Management Procedures Product Sampling and Inspection Procedures | <ul style="list-style-type: none"> Good Distribution Practice (GDP) for Western Medicine Medical Devices Act Quality Management System for Medical Devices Good Distribution Practice (GDP) for Medical Devices Act Governing Food Safety and Sanitation Pharmaceutical Affairs Act and related regulations |

Reporting and Handling Procedure for Adverse Reactions to Pharmaceuticals and Consumables



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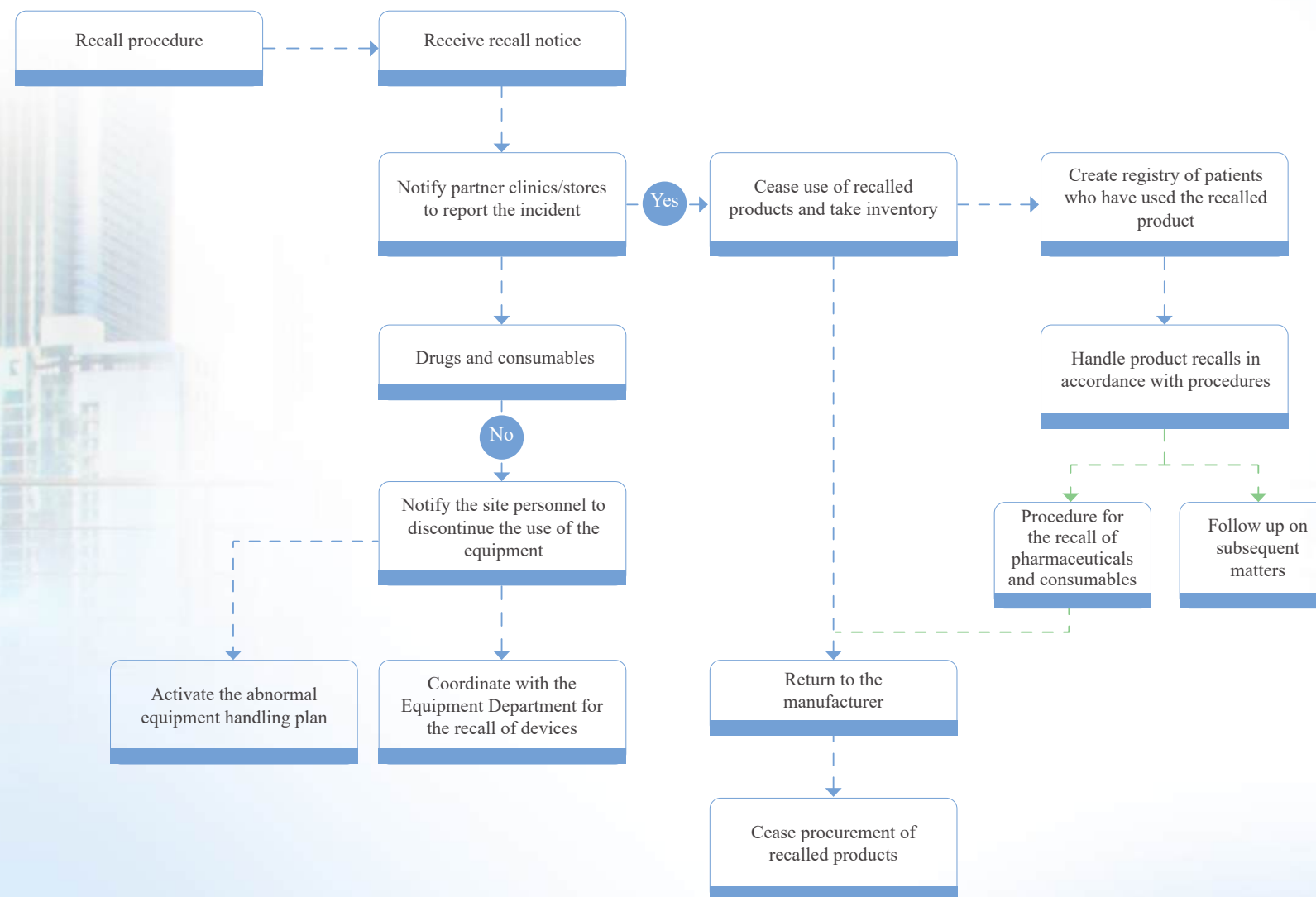
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Recall Mechanism and Handling Procedures



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Sales and Customer Relations

UVB has a clear market position; its sales of pharmaceuticals and consumables are focused on brand-authorized partner clinics and directly operated eyewear stores, targeting partner ophthalmology clinic channels (B2B) and eyewear store customers (B2C). The Company’s procurement and sales of products, including their names, packaging, inserts, and labeling, comply with the Regulations for Registration of Medicinal Products. A dedicated unit is in place to collect and analyze domestic and international medical device and pharmaceutical regulations, as well as to manage the application, amendment, renewal, and quality inspection certification processes for medical device and pharmaceutical sales licenses.

UVB engages in strategic collaborations in procurement to secure the most competitive supply chain value. The Company’s suppliers include many internationally renowned manufacturers of pharmaceuticals, consumables, and medical equipment, ensuring that customers receive high-quality products that meet international standards.

UVB formulated a “Media Procurement Procedure” to promote the Company’s product information and brand image; all marketing and advertising activities comply with the Pharmaceutical Affairs Act, Medical Care Act, and the Act Governing Food Safety and Sanitation. All sales personnel undergo thorough training before promoting products to provide professional information to partner clinics and customers of optometry services, ensuring positive interactions.

In 2024, there were no incidents of product or service information, labeling, or marketing communications violating relevant regulations that resulted in fines or warnings from regulatory authorities.

Customer Rights and Privacy

The purpose of privacy management is to ensure that data subjects have faith in UVB’s privacy policy statements and privacy protection mechanisms, thereby enhancing the Company’s fulfillment of its corporate social responsibilities. UVB provides open and transparent privacy policy information, and allows customers to have autonomy over whether to share their private data. We aim to strengthen awareness of privacy management and ultimately foster a positive relationship with customers and other data collectors of UVB on privacy.

Privacy Management Practices

The protection of customer privacy is one of the primary targets of UVB’s information and communication security management. The Company complies with Taiwan’s Personal Data Protection Act and has established a Privacy Protection Policy, along with the Personal Data Protection Management Guidelines and the Information and Communication Security Management Procedures. We provide channels for customers to contact us and to request inquiries, access, corrections, cessation of collection, or deletion of their data.

UVB strictly adheres to customer contracts and confidentiality commitments. All customer-related information, documents, and data deemed to be trade secrets are uploaded to an internal system for strict control and management, only accessible online via login with a username and password.

UVB has incorporated courses on the Personal Data Protection Act and information security awareness into the onboarding training for new employees. As of 2024, a total of 75 participants have completed the training.

In 2024, UVB did not receive any complaints regarding privacy violations.

The Company has formulated the Customer Service Handling Procedures to effectively manage customer inquiries and complaints. A customer service hotline and email have been set up on the Company’s website to provide channels for consumer inquiries or complaints; all cases have been properly handled and archived. An 0800 toll-free hotline has been set up to enable us to respond to general public inquiries directly. We strictly comply with the Personal Data Protection Act to protect the rights of both parties.

In 2024, there were no significant impacts on the Company’s finances or operations from reported incidents, nor were there any complaints from customers or regulatory authorities regarding violations of the Personal Data Protection Act, such as data breaches or the loss or theft of customer data.

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2.4 Competitive Advantage

Innovative business model

The Company's business model lies in an innovative business philosophy in the biotechnology industry, focusing on the integration of the upstream and the downstream. The Company provides comprehensive services by integrating upstream suppliers of instruments, pharmaceutical consumables, and optical products, and integrating downstream channels. Due to the characteristics of the industry, competitors face high thresholds for entering this market. The Company's business model of professionally integrating the upstream and the downstream, along with its formulation of product and service strategies in accordance with consumers' vision needs, provide a comprehensive and complete set of solutions for cooperative clinics, making it the only company with both channels and integrated technical service capabilities.

e-Universal's channels and branding

UVB offers its authorized "e-Universal" brand to partner ophthalmology clinics. This includes a comprehensive hardware and software platform – such as interface software, femtosecond excimer lasers, and ocular wavefront aberrometers – as well as standardized distribution and sales of ophthalmic pharmaceuticals and consumables. Support extends to location selection and interior design for new practices. These services are integrated with UVB's optical dispensing and retail storefronts, enabling the comprehensive replication of optimal medical environments and standardized methodology. It allows the cooperative clinics to have a uniform professional image and quality. Through jointly marketing the professional brand "e-Universal" by the cooperative clinics in the north, central and south, as well as the number and functions of instruments owned and the years of clinical experience in laser correction accumulated by cooperative clinics, they are even the advantages that other competitors can hardly catch up on.

Perfect professional after-sales service

For the medical instruments, laser eye surgery equipment leasing and technical services, contact lenses, pharmaceutical consumables, etc. provided to cooperative clinics, the Company stipulates in the cooperation contract with cooperative clinics the provision of instrument maintenance and consulting services. In addition, the Company has medical engineering and technical personnel to provide the most timely technical consultation and maintenance, so that cooperative clinics can maintain normal operation.

Standardized module replication

The Company has signed cooperation contracts with 29 ophthalmic clinics in Taiwan. The Company provides various equipment, facilities, and authorization of the brand "e-Universal" required by ophthalmologists to operate a clinic in the form of standardized modules. With the professional judgment and prescription made by doctors, the business of ophthalmology clinics can be rapidly expanded.

National Quality Standards

UVB assisted partner clinics in achieving recognition as a "High-Quality Ophthalmic Laser Vision Correction Center" and obtaining the Symbol of National Quality and the National Biotechnology Quality Award for presbyopia and myopia laser treatments.

- In 2020, UVB's three lutein supplements won the National Jade Mountain Quality Award.
- In 2022, Jinbaoming Lutein Supplement was awarded the "Superior Taste Award" by the International Taste Institute (iTQi)
- In 2023, the Jin'ai'erming lutein supplement received the Symbol of National Quality (SNQ).
- In 2024, the Jinbaoming lutein supplement received the Monde Selection Gold Award.

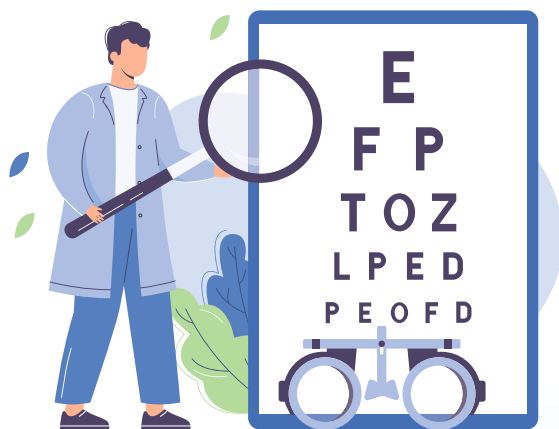
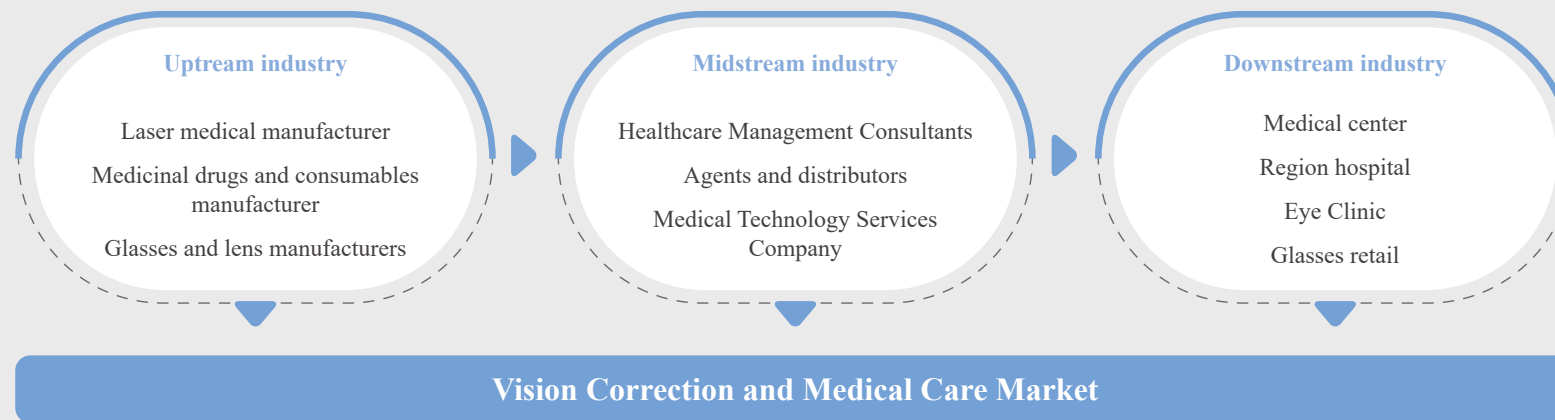
Hire professionals

At present, the Company's employees who have a college degree or above account for 80% or more of the Company's entire employees. It also has a team of professional consultant physicians, administrative management professional managers, marketing and public relations professionals, financial and accounting professionals, and retains prominent personages in the academic and financial circles to serve as independent directors so as to guide and supervise the operation of the Company's finance and business. The optometry service personnel in the store are all highly professionally trained talents who have obtained the optician (optical technician) license, as well as the licenses related to the store service and lens production.

2.5 Vision Care Industry Chain

For traditional laser medical instruments, medicinal drugs and consumables, and optical glasses companies, the products they sell are often resold to hospitals, ophthalmology centers, optical shops, and others across the country through agents and distributors. The process of selling such products often end up with the mere form of purchase and sale and leasing, without being able to create added value for downstream clients; In recent years, the business model of medical management consulting companies and medical technology service companies has emerged. With the Company's own expertise in medical treatment for vision, it can provide users and clients with more professional technology and recommendations in the process of delivering or trading products. In addition, through the outcome of product integration and marketing, it can create more added value for downstream clients. Therefore, the effect of integrating merchandise through professional medical management consulting companies will bring more business opportunities to the industry.

Supply chain integrating the upstream, midstream, and downstream sectors of the industry



2.6 Participation in External Associations

The vision care market is characterized by high regulatory oversight, intense competition, and significant uncertainty. In addition to focusing on its core businesses, UVB actively participates in external associations to stay abreast of the latest industry trends and regulatory changes, while also fostering positive interactions with industry peers.

The following is a list of associations UVB participated in for the year 2024.

| Affiliated Association | Role |
|--|---|
| National Association of Small and Medium Enterprises, Republic of China | Chairperson Shu-Fang Ou served as Vice President |
| Taipei NeiHu Technology Park Development Association | Chairperson Shu-Fang Ou served as Vice President |
| Taiwan Outstanding Entrepreneurs Association | Chairperson Shu-Fang Ou served as President |
| National Award of Outstanding SMEs Fellowship Committee | Chairperson Shu-Fang Ou served as President of the Northern Region |
| Global Federation of Chinese Business Women, Chinese Chairwomen Chapter | Chairperson Shu-Fang Ou served as Executive Supervisor of the Chinese Chairwomen Chapter of the Global Federation of Chinese Business Women |
| Outstanding Women’s Fellowship | Chairperson Shu-Fang Ou served as Advising President |
| National Taiwan University Association for Industry Academia Development | Chairperson Shu-Fang Ou served as Director |
| Taiwan Global Healthcare Association | Director Pi-Jung Lin served as Director |
| Taiwan Listed Companies Association | Member |
| Institute for Biotechnology and Medicine Industry | Member |
| Council for Industrial & Commercial Development | Member |
| National Innovation and Entrepreneurship Association, Republic of China | Member |

| Affiliated Association | Role |
|--|--------|
| Monte Jade Science & Technology Association of Taiwan | Member |
| Taiwan Mergers & Acquisitions and Private Equity Council | Member |
| Taiwan Women on Boards Association | Member |
| Taiwan Chain Stores and Franchise Association | Member |
| Taipei Optical Association | Member |
| Corporate Operating and Sustainability Development Association | Member |
| Chinese Life Technological Law Society | Member |
| Taiwan Taifu Society | Member |
| The Institute of Internal Auditors-Chinese Taiwan | Member |
| Computer Audit Association | Member |
| Information Service Industry Association of R.O.C. | Member |

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2.7 Awards and Honors



UVB was among the top 5% in the 9th, 10th and 11th Corporate Governance Evaluation of TWSE/TPEX Listed Companies



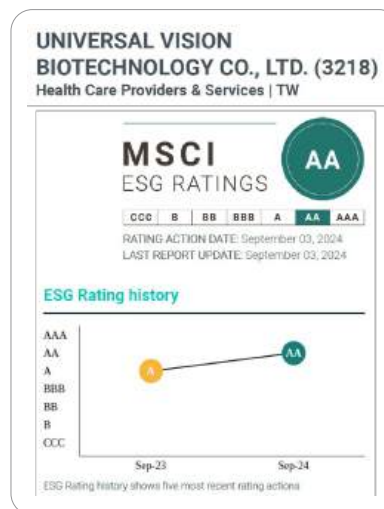
In April 2025, the Taiwan Stock Exchange and the Taipei Exchange announced the results of the 11th Corporate Governance Evaluation. UVB was honored with the highest distinction of being ranked in the top 5% of TPEX listed companies for three consecutive years, and was ranked in the top 10% of the combined rankings of non-financial, non-electronics TWSE/TPEX listed companies with a market capitalization of over NT\$10 billion.



UVB upgraded to an AA Rating in MSCI ESG Ratings



UVB has been honored with an AA rating in the 2024 MSCI ESG Ratings. The MSCI Indexes by Morgan Stanley Capital International is highly regarded by global investment managers, and its ESG Ratings have become a key basis for investment decisions by major institutions around the globe.



UVB recognized at the 17th Taiwan Corporate Sustainability Awards (TCSA)



In 2024, UVB participated in the 17th Taiwan Corporate Sustainability Awards (TCSA) for the first time.

- Bronze Award for Corporate Sustainability Reporting – Service Industry Category 1
- Taiwan’s Excellent Sustainable Companies Award in the Premier Sustainability Performance Award category



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★ Shu-Fang Ou, Chairperson of UVB, was named
among the Top 30 Female CEOs in 2023 by
★ Harvard Business Review.

UVB performed well in the areas of finance, ESG and leadership. Of the Top 30 among 225 female CEOs of publicly listed companies. Shu-Fang Ou, Chairperson of UVB, was selected as the second-highest-ranked CEO among OTC companies.



★ In 2023, UVB awarded the “Taiwan
Best-in-Class 100 Award” by foreign
★ investors.

UVB excelled in the areas of market performance, fundamentals, and sustainability, ranking second among the five listed biotech and pharmaceutical companies. It is not only recognized as one of the most promising companies for sustainable development into the next generation but also one of the Top 100 Companies that are watched and invested in by foreign investment institutions, serving as a model for publicly listed companies in Taiwan.



★ In 2023, UVB was awarded the 1st Excellence
★ in Corporate Philanthropy Award

Through various community activities, caring for the disadvantaged, development of talent, employee benefits, advocating workplace diversity and gender equality and supporting domestic cultural development, we have strengthened local services and enhanced brand management, connecting with the public’s vision health needs while fostering employee identity and cohesion at the same time. In 2023, we also received the 1st Excellence in Corporate Philanthropy Award, recognizing our efforts to contribute to public welfare. In addition to profitability, we are committed to social sustainability and assuming greater social responsibility.



★ Shu-Fang Ou, Chairperson of UVB, was awarded
the “Hua Kuang Award” as one of the top ten
★ outstanding Chinese businesswomen by the
Global Federation of Chinese Business Women.

In 2022, during the 9th Global Top Ten Outstanding Chinese Business Women “Huaguang Award,” Shu-Fang Ou, Chairperson of UVB, stood out among 43 distinguished female entrepreneurs worldwide. Her achievements are based on an innovative business model for a vision care platform, her altruistic spirit demonstrated through a long-term commitment to social services, continuous improvement in corporate governance, promotion of environmental sustainability, and expansion into international markets, making her deserving of the title of role model for female entrepreneurs.



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UVB’s Universal lutein supplements were awarded
★ the Symbol of National Quality and the National ★
Biotechnology Quality Award

UVB’s Universal lutein supplements has been highly recognized by experts for its raw materials, formulation, professional technology, and quality control, and received the Symbol of National Quality, the National Brand Yushan Award, the Taiwan Excellent Product Gold Award, and the Grand National Biotechnology Award. UVB’s Jinbaoming lutein supplement has won the iTQi Superior Taste Award and the Monde Selection Gold Award, while its Jinjingming lutein supplement was given with the National Biotechnology and Medical Care Quality Award, often referred to as the Oscars of the biotech field. All products have consistently won major awards, demonstrating the trustworthiness of their quality.



| | |
|------|---|
| 2024 | Jinbaoming Lutein Supplement won the Monde Selection Gold Award. |
| 2023 | Jin'ai'erming Lutein Supplement received the Symbol of National Quality |
| 2022 | Jinbaoming Lutein Supplement was awarded the “Superior Taste Award” by the International Taste Institute (iTQi) |
| 2021 | Jin'ai'erming Lutein Supplement upgraded to a fully vegan version and received the Symbol of National Quality |
| 2020 | Universal lutein supplements – Jinjingming, Jin'ai'erming and Jinbaoming – won “Best Product” and “First Prize in Best Product” at the National Brand Yushan Award. |
| 2019 | Jinbaoming’s upgrade received the Symbol of National Quality |
| 2019 | Universal lutein supplements – Jinjingming, Jin'ai'erming and Jinbaoming – won the Taiwan Excellent Product Gold Award and the Grand National Biotechnology Award. |
| 2014 | Jinjingming received the National Biotechnology and Medical Care Quality Award. |
| 2014 | Universal lutein supplements – Jinjingming, Jin'ai'erming and Jinbaoming – were awarded the Symbol of National Quality |

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Merchant Festival Excellent Store and Service Angel Award



| | |
|------|---|
| 2024 | Universal Optical was given the “Gold Service Award Certification” by the Taiwan Chain Stores and Franchise Association (TCFA), and its Sanchong Xinlin Store and Chiayi Cuiyang Store were honored with the 11th “TCFA Service Angel Award.” |
| 2024 | Universal Optical’s Hualien Store and Penghu Store received the “National Excellent Store Manager Award” – the highest recognition as a benchmark for frontline excellence in Taiwan’s chain service industry – in 2024 from the Taiwan Chain Store and Franchise Association (TCFA). |
| 2023 | Universal Optical’s Taipei Neihsu Store received the 77th Taipei City “Merchant Festival Excellent Store Award.” |
| 2023 | Universal Optical’s Taipei Xinnan Store, Taipei Neihsu Store, Taoyuan Zhongli Store, and Pingtung Chaozhou Store were given the 26th “National Excellent Store Manager Recognition and Outstanding Store Manager Award” by the Taiwan Chain Store and Franchise Association (TCFA). |
| 2022 | Universal Optical’s Taipei Zhanqian Store and Xinzhuang Xintai Store received the 76th Taipei City and New Taipei City “Merchant Festival Excellent Store Award.” |
| 2022 | Universal Optical’s Taoyuan Longtan Zhanqian Store and Pingtung Chaozhou Store received the 9th Service Angel Award from the Taiwan Chain Stores and Franchise Association. |



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Ethical Governance

| Sustainability performance | SDGs | Company Goals | Achievements and Goal Fulfillment |
|----------------------------|--|---|---|
| | <div><div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div><div></div></div><div>16.6 Develop effective, accountable, and transparent institutions at all levels</div></div> | <ul style="list-style-type: none">Implemented performance evaluationsHold Board meetings at least quarterlyRank in the top 5% of TPEx listed companies in the Corporate Governance EvaluationZero major violations of the lawImplement information security | <ul style="list-style-type: none">The Board and functional committees have established and implemented performance evaluations, and an external evaluation of the Board’s performance has been completed.Held 7 Board meetings in 2024UVB continued to rank in the top 5% of TPEx listed companies in the 11th Corporate Governance EvaluationIn 2024, no major violations of corporate governance, business accounting, environmental protection, labor rights, occupational safety, product safety, product labeling or marketing, or customer privacy regulations.Continued implementation of the ISO/IEC 27001 Information Security Management System |
| | <div><div><div>4</div><div>QUALITY EDUCATION</div><div></div></div><div>4.7 Ensure everyone acquires the knowledge necessary to promote sustainable development</div></div> <div><div><div>12</div><div>RESPONSIBLE CONSUMPTION AND PRODUCTION</div><div></div></div><div>12.8 Ensure everyone has relevant information and awareness on sustainable development</div></div> | <ul style="list-style-type: none">Enhanced the sustainability awareness of Board members | <ul style="list-style-type: none">In 2024, directors received 66 hours of training, all of which were courses related to governance and sustainable development. |
| | <div><div><div>16</div><div>PEACE, JUSTICE AND STRONG INSTITUTIONS</div><div></div></div><div>16.5 Reduce all forms of corruption</div></div> | <ul style="list-style-type: none">Zero violations of the lawConduct annual training on integrity management | <ul style="list-style-type: none">386 participants in integrity management promotions and 74 participants in related training sessions in 2023Zero major violations of the law |

Robust corporate governance involves the sound operations of the Board of Directors and effective risk management, which help mitigate operational risks, enhance overall competitiveness, and create brand value; building a culture of integrity and accountability, strictly adhering to laws to ensure integrity management, and providing a well-functioning governance framework ensures healthy corporate growth as well as protection of the rights of investors and other stakeholders.



3.1 Governance Practices

UVB places great importance on corporate governance, strives for sustainable growth and integrity management, and continuously strengthens its governance framework. We are committed to transparency and having an effective internal control system to protect stakeholders' interests.

- The Board of Directors has adopted and implemented the Corporate Governance Practice Principles to enhance business performance and achieve sustainable operation targets through a sound management mechanism. The Board of Directors is the highest governance body, and its members all exercise due diligence, formulating the Company's management policies, reviewing financial performance, and ensuring compliance with various laws and regulations.
- The Shareholders' Meeting, composed of all shareholders, makes decisions on major company matters and regularly receives reports from the Board of Directors, serving as the Company's highest decision-making body.
- To enhance corporate governance and strengthen the Company's competitiveness, the Board has established the Audit Committee, the Compensation Committee, and the Nominating Committee to ensure the sound operation of the Board. An independent Audit Office has also been established under the Board, conducting regular audits and reporting the results to the Audit Committee and the Board.
- The Company's financial statements are regularly audited by an accounting firm, and all legally required disclosures are made accurately and promptly. Designated personnel is responsible for disclosing Company information, and a spokesperson system is in place to ensure timely and appropriate disclosure of important information, providing shareholders and stakeholders with relevant financial and business information. In 2024, in addition to holding quarterly investors' meetings, the Company also responded to investor inquiries on an ad hoc basis.

To ensure transparency in sustainable governance, UVB has voluntarily compiled a corporate sustainability report since 2022, and publishes it on the Company's website and the Market Observation Post System. In April 2025, the results of the 11th Corporate Governance Evaluation were announced, and UVB once again ranked in the top 5% of TPEx listed companies. UVB will continue to strengthen corporate governance and implement sustainable operations to maintain its position in the top 5% in the Corporate Governance Evaluation.

Governance Structure

UVB is committed to building a robust corporate governance framework to ensure sustainable business operations. Thus, the Company has established a Board of Directors, a Compensation Committee, an Audit Committee, and a Nominating Committee, ensuring that various procedures function as checks and balances. Their operations are conducted following the Board Meeting Guidelines, the Compensation Committee Charter, the Audit Committee Charter, and the Nominating Committee Charter.

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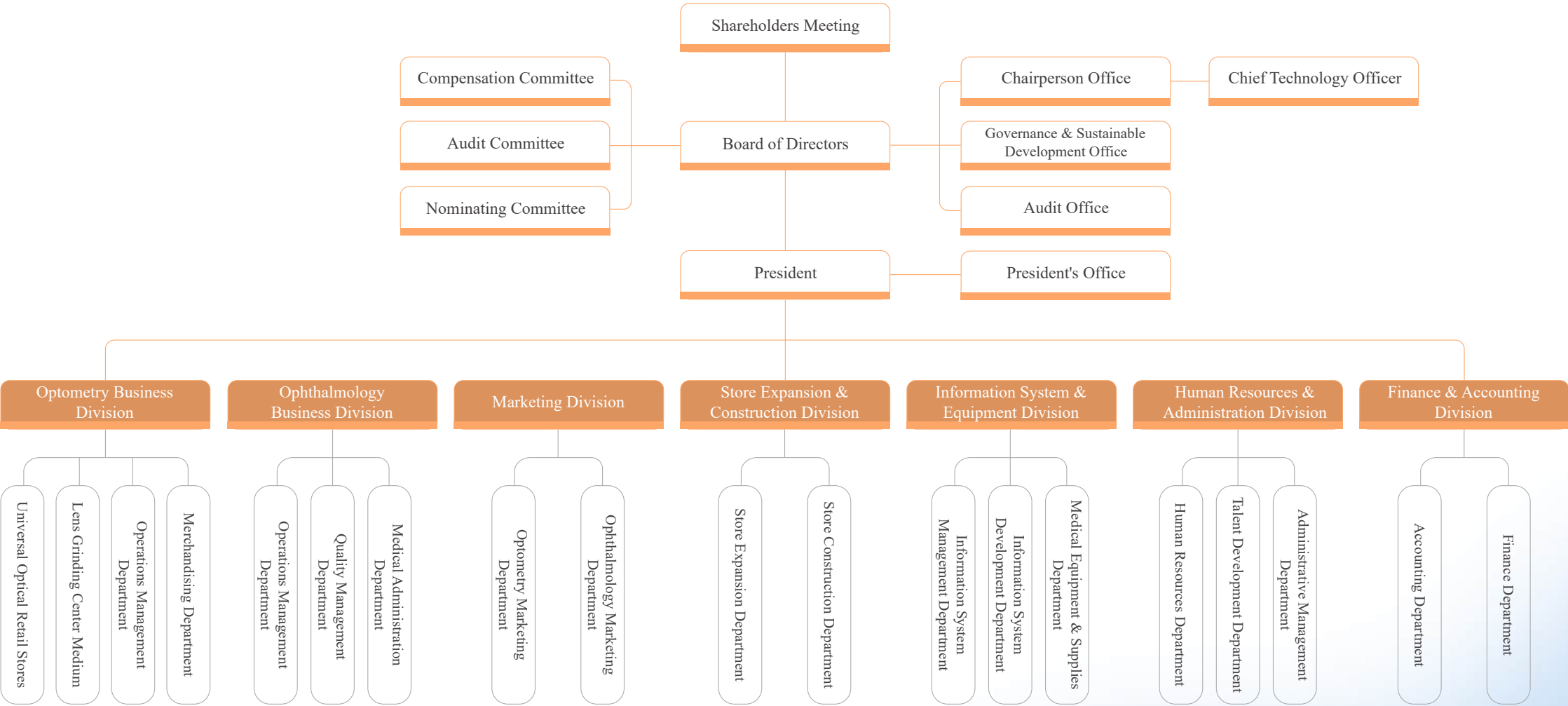
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Corporate Governance Organization



Note: The Chairperson and the General Manager of the Company are different individuals.

3.1.1 Board of Directors

The Board of Directors is responsible for formulating the Company’s business strategy, and accountable to shareholders and other stakeholders. Directors are expected to execute their duties faithfully, exercise due diligence, and utilize their authority prudently. The execution of Company business and various governance operations and arrangements, unless otherwise mandated by law or corporate articles to be decided by the Shareholders’ Meeting, are decided by the Board.

To enhance the independence and diversity of the Board and strengthen its strategic guidance function, UVB requires the selection of directors (including independent directors) to be carried out through nominations in accordance with the Rules of Election of Directors and the Corporate Governance Practice Principles. When nominating and selecting Board members, the Company obtains a written declaration, work history, and a kinship chart from each director (including independent directors) beforehand to verify the independence of the directors, their spouses, and relatives within the third degree of kinship in relation to the Company. Additionally, all independent directors meet the qualifications stipulated by the Financial Supervisory Commission’s Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and Article 14-2 of the Securities and Exchange Act. Independent directors have already been granted the authority to fully participate in decision-making and to express opinions according to Article 14-3 of the Securities and Exchange Act, allowing them to independently execute their duties.

To provide the Board of Directors with a sound operational system and a robust oversight function while ensuring the independence of independent directors in performing their duties, UVB has stipulated the scope of responsibilities for independent directors and provides them with the necessary resources to exercise their authority. The UVB Board has formulated the Board Meeting Rules of Procedure and the Independent Directors’ Duties to ensure compliance. Directors also adhere to a high degree of self-discipline in implementing recusals of conflict of interest. If a director or the legal entity they represent has a conflict of interest in a matter discussed at a Board meeting, they must disclose the content of the conflict during the meeting. If there is a potential threat to the Company’s interests, they are prohibited from participating in discussions or voting, and must recuse themselves and cannot act as a proxy for other directors in voting. In 2024, there were three instances where Board members recused themselves to avoid conflicts of interest and could not participate in voting. For details on specific conflict-of-interest recusals, please refer to the Company’s 2024 Annual Report, page 26.

The Company has established the Rules for Performance Evaluation of the Board of Directors, covering the entire Board, individual Board members, and functional committees. An annual self-evaluation is conducted in accordance with the procedures and evaluation indicators outlined in the rules. The performance evaluation indicators are formulated based on the Company’s operational and development needs, and submitted to the Compensation Committee for review and recommendations. The results of the 2024 Board performance evaluation were satisfactory. External performance evaluations are conducted every three years. The most recent evaluation of the Board’s performance was carried out in July 2023 by the Taiwan Corporate Governance Association. The institution and the experts involved are independent and have no business dealings with the Company. Through guidance from and exchanges with evaluators, the Company has received a professional and objective evaluation, along with recommendations. The next external performance evaluation is scheduled for 2026. The status of internal performance evaluations for 2024 was reported to the Board of Directors on March 6, 2025.

Diversity of the Board of Directors

1. **Board member diversification policy:** The Company formulated the “Corporate Governance Practice Principles,” which incorporate considerations about Board diversity. In accordance with this policy, no more than one-third of the Board seats may be held by individuals who concurrently serve as company executives. Additionally, UVB has developed a diversity policy tailored to its operational model and development needs. This policy covers, but is not limited to, the following two key aspects:

(1) Fundamental attributes and values:

Gender, age, nationality, cultural background, etc.

(2) Professional knowledge and skills:

Professional background (such as law, accounting, industry expertise, finance, marketing, or technology), professional skills, industry experience, etc.



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The members of the Board of Directors possess the necessary knowledge, skills, and competencies required to perform their duties. In order to achieve the ideal goals of corporate governance, Board members must have the following relevant knowledge, skills, and literacy required to perform their duties:

- 1

Operational decision-making skills.
- 2

Accounting and financial analysis skills.
- 3

Business management skills.
- 4

Crisis management skills.
- 5

Industry knowledge.
- 6

Global market insight.
- 7

Leadership skills.
- 8

Decision-making skills.
- 9

Risk management knowledge and skills.

2. **Diversity of Board members and target:** Currently, the Board consists of nine members, including five directors and four independent directors. Independent directors account for four out of nine seats (44%), meeting the Company’s set target. In terms of gender representation, seven members (78%) are male and two members (22%) are female. Going forward, UVB will continue to increase female representation on the Board, with the goal of having women comprise at least one-third of all Board members. For details on diversity status, please refer to the Company’s 2024 Annual Report, pages 13–14.

Independence of the Board of Directors

1. **Structure of the Board:** UVB has established a director nomination system to ensure that the selection process for all Board members is open and impartial. This process complies with the Company’s Articles of Incorporation, the “Rules of Election of Directors,” the “Corporate Governance Practice Principles,” the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies,” and Article 14-2 of the Securities and Exchange Act.

The current Board of Directors consists of nine members: four independent directors (44%) and five non-independent directors (56%). Among the non-independent directors, two are spouses (22% of the Board), which does not exceed half of the total Board seats. One non-independent director also serves as an employee (11%). Thus, Board composition is in compliance with Article 26-3, Paragraph 3 of the Securities and Exchange Act.

1. **Independence of the Board:** The Board of Directors is responsible for guiding the Company’s strategies, overseeing management, and being accountable to both the Company and its shareholders. All corporate governance operations and arrangements should ensure that the Board exercises its authority in accordance with legal requirements, the Company’s Articles of Incorporation, and resolutions passed by shareholders. The Company emphasizes the functions of independent operation and transparency of the Board of Directors. Directors and independent directors are all independent individuals and independently exercise their due powers. All the 4 independent directors serve as members of the Audit Committee in accordance with the law, reviewing the management and control of the Company’s existing or potential risks, and accordingly supervising the fair representation of the Company’s financial statements and the effective implementation of internal controls.

The Board is required by law to meet at least once per quarter. In 2024, the Board convened seven times, with a 100% attendance rate. Details on meetings and attendance are available in the 2024 Annual Report (pp. 23–25). The Company has formulated Insider Trading Rules as the basis for handling and disclosing significant information. The Company also periodically reviews these rules to ensure compliance with current laws and management requirements. Regular training on the prevention of insider trading is conducted monthly for directors and quarterly for managers and employees.

In 2024, the Company did not experience any significant negative impacts, and there were no reports or incidents involving directors.

| Diversity Statistics of Governance Members | | Number of participants | Percentage |
|--|------------------------|------------------------|------------|
| Gender | Male | 7 | 78% |
| | Female | 2 | 22% |
| Age | 51–60 | 2 | 22% |
| | 61–70 | 6 | 67% |
| | 71–75 | 1 | 11% |
| Education level | University (and above) | 9 | 100% |
| | Other | 0 | 0% |

Self-evaluation of the Board of Directors’ performance

According to UVB’s Rules for Performance Evaluation of Board of the Directors, the performance evaluations of the Board, Board members, and each functional committee for the previous year are completed in the first quarter of each year.

- 1. The evaluation is conducted by the meeting unit using questionnaires. The evaluation results are compiled into a report based on the evaluation content and submitted to the Board of Directors.
- 2. The report on the results of the evaluation was presented to the Board of Directors on March 5, 2025. The 2024 evaluation metrics and results are as follows:
 - (1) Items in the Board’s self-assessment of its performance includes: level of participation in the Company’s operations, the Board’s decision-making quality, composition and structure of the Board, selection and further education of directors, and internal control. The assessment results were satisfactory, indicating that the Board’s overall operations are sound.
 - (2) Items in the Board members’ self-assessment includes: understanding of the Company and awareness of responsibilities, level of participation in the Company’s operations, internal relationship management and communication, professional expertise and further education of the director, and internal control. The assessment results indicate that the efficiency and effectiveness of the directors’ work are satisfactory.
 - (3) Items in the functional committees’ self-assessment of their performance includes: level of participation in the Company’s operations, awareness of the duties of the Audit Committee and the Compensation Committee, improvement of the decision-making quality of the Audit Committee and the Compensation Committee, functional committee composition and member selection, and internal control. The assessment results indicate that the functional committees’ operations are sound.
- 3. The results of the Board’s performance evaluation serve as a reference for the selection or nomination of directors; individual director performance evaluation results are used as a reference for determining their respective compensation.



External evaluation of Board of Directors’ performance

To further enhance the effectiveness of the Board’s operations, UVB specifies in the Rules for Performance Evaluation of Board of Directors that an external independent professional organization or a team of external experts must conduct an evaluation at least once every three years. In July 2023, the Company engaged the Taiwan Corporate Governance Association, an independent corporate governance assessment institution, to conduct a Board performance evaluation. The external evaluation is conducted by a professional organization using questionnaires and on-site interviews to assess the performance of the Board. Through counseling and communication with evaluators, professional and objective evaluation results and recommendations were obtained. These results serve as a reference for continuous improvements in the Board’s capabilities and the quality of governance.

Note: The maximum score for internal performance evaluation is 5.

| Internal Self-Evaluation of Performance | | External performance evaluations |
|--|--|----------------------------------|
| Board of Directors’ Performance: 4.99 | | |
| Board Members’ Performance: 5 | | |
| Audit Committee’s Performance: 5 | | |
| Compensation Committee’s Performance: 4.99 | | |

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Link Between Executive Compensation and ESG Performance

| Status of Implementation in 2024 | Targets (2025–2029) |
|---|---|
| <ul style="list-style-type: none">For 2024, the performance targets for General Manager Kenneth Lu and Corporate Governance Officer Sophia Lien of the Governance & Sustainable Development Office included sustainability performance indicators. These were linked to variable compensation to be paid in 2025, including year-end bonuses and employee compensation. (Please see the official website for implementation details)On March 13, 2024, the Board approved the total amount of employee compensation for 2023. The combined employee compensation for the two aforementioned senior executives, along with the Director of the Finance & Accounting Division, increased by approximately 27% compared to the previous year. | <div></div> <p>The scope of linking compensation to sustainability performance has been expanded to include division-level executives.</p> |

Goals and Implementation of Measures to Enhance the Board’s Functions in the Current Year and Recent Years

- UVB established the Compensation Committee, the Audit Committee, and the Nomination Committee on October 17, 2011; June 14, 2018; and June 23, 2022, respectively. The Company has also developed relevant organizational guidelines to support the Board of Directors in fulfilling its oversight responsibilities.
- As of the date of publication of the 2024 annual report, all proposals required by the Company Act and the Securities and Exchange Act to be approved by the Audit Committee prior to submission to the Board of Directors were duly reviewed and approved by the Audit Committee, then submitted to the Board for resolution and execution in accordance with the law.
- Likewise, all proposals required by the “Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange” to be approved by the Compensation Committee prior to submission to the Board of Directors were duly reviewed and approved by the Compensation Committee and then submitted to the Board for resolution and execution in accordance with the law.
- The Company has formulated and implemented the Rules of Procedure for Board of Directors Meetings in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.
- The Company has established the Rules for Performance Evaluation of Board of Directors in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and regularly conducts performance evaluations for the Board of Directors and functional committees.

- To support directors in fulfilling their duties and enhance overall Board effectiveness, UVB has formulated the “Procedures for Responding to Requests from Directors” in accordance with the “Taipei Exchange Directions for Compliance Requirements for the Appointment and Exercise of Powers of the Boards of Directors of TPEX Listed Companies,” and actively follows these procedures.
- The Company also formulated a “Code of Ethical Conduct,” based on the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies, to ensure that all directors act in accordance with ethical standards and established guidelines.
- During the term of office, the directors of the current term continued to participate in the further education courses on the topic of corporate governance organized by the institutions designated by the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies”.

Continuing education for Board members

UVB actively promotes compliance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies among its directors, encouraging them to complete at least 6 hours of annual training on topics related to corporate governance, such as finance, risk management, operations, business, legal affairs, accounting and sustainability, or courses on internal control systems and financial reporting accountability. The Company continues to arrange education and training for directors and employees on sustainable management, corporate governance, regulatory compliance, risk control, anti-money laundering, and counter-terrorist financing. The Company’s directors have participated in corporate governance training courses in accordance with the “Guidelines for Further Training of Directors and Supervisors of Listed Companies” issued by the Taiwan Stock Exchange Corporation. In 2024, directors of the Company received 66 hours of further training. Information on the further education of the Company’s directors is disclosed in the Corporate Governance section of the Market Observation Post System (MOPS).

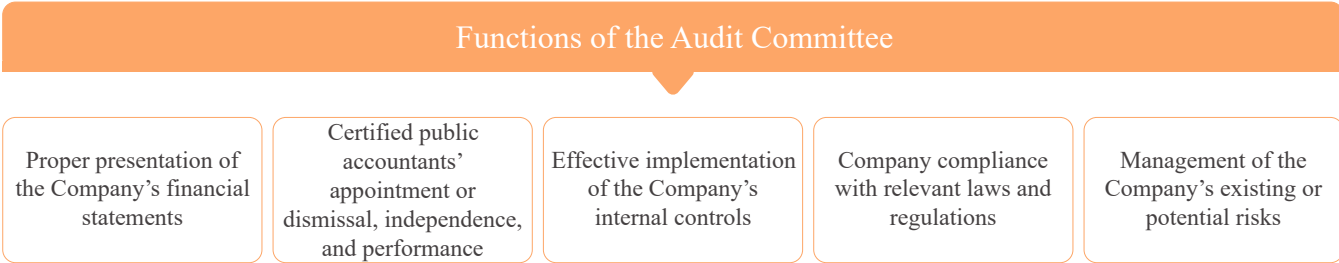
<https://mopsov.twse.com.tw/mops/web/t100sb07> (enter the Company code 3218 to search).



3.1.2 Functional Committees

To enhance its supervisory functions and strengthen management capabilities, the Board of Directors established the Audit Committee, Compensation Committee, and Nominating Committee. Except in instances that they are required by law to act independently, these committees are accountable to the Board and submit their proposals for Board resolutions.

Audit Committee

The Audit Committee assists the Board of Directors in overseeing the quality of the Company’s accounting, auditing, financial reporting processes, and financial controls, and submits the evaluation results to the Board for discussion. UVB’s Board of Directors approved the Audit Committee Charter and established an Audit Committee composed entirely of independent directors, with one serving as the convener, and at least one possessing accounting or financial expertise. The committee is required to meet at least once every quarter. In 2024, it convened five times, with an attendance rate of 100%.



| Audit Committee’s performance | Audit Committee’s attendance |
|---|---|
|  |  |

Communication Between Independent Directors, Internal Audit Supervisors, and Accountants

- Accountants shall report to the independent directors at the Audit Committee meetings at least every quarter about the Company’s financial status, adjustment entries, and the impact of IFRSs amendments and releases on the Company.
- Audit units regularly report the implementation status of internal audit activities to the Audit Committee, and also conducts ad hoc reports or meetings with independent directors.
- Communication between independent directors, audit managers, and accountants is conducted directly via email, telephone, or other methods as needed.
- In 2024, a total of four communication meetings were held. Details of these meetings can be found on page 34 of the 2024 Annual Report.

Compensation Committee



To establish a sound compensation system for directors and executives and to evaluate the fairness and reasonableness of their compensation based on performance, the Board of Directors approved the Compensation Committee Charter. The Compensation Committee, composed of four independent directors, is required to meet at least twice a year. In 2024, the committee held four meetings, with an attendance rate of 100% among its members.



Nominating Committee

The Company’s Nominating Committee consists of nine members, with the current term running from June 19, 2024 to June 18, 2027. The committee held one meeting in 2024, with an attendance rate of 100% by members.



| Performance of the Compensation Committee | Compensation Committee Member Attendance |
|---|---|
|  |  |

| Nominating Committee’s performance | Nominating Committee’s attendance |
|---|---|
|  |  |

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3.1.3 Integrity Management

Formulation of policies and plans for ethical corporate management

1.

UVB bases its operational policy on integrity and accountability, and have formulated a Code of Integrity Management and a Code of Ethical Conduct, which were approved by the Board of Directors. They serve as the basis for the creation of a robust corporate governance and risk management framework that fosters a sustainable business environment.
2.

UVB’s Code of Ethical Conduct includes preventive measures for the various forms of misconduct outlined in Paragraph 2 of Article 7 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies. The Company also formulated a “Fraudulent Inspection Act” and a set of work rules, which outline disciplinary actions – ranging from verbal warnings and written reprimands to demerits, major demerits, demotion, or termination – for employees found to have violated laws, regulations, or engaged in fraud or embezzlement. In cases involving criminal liability, the matter is referred to the judicial system. These measures strengthen the internal control system and help prevent such misconduct.
3.

UVB formulated the Code of Ethical Conduct to have directors and executives to lead by example, and uphold principles of honesty and integrity, fostering a corporate culture grounded in ethical and trustworthy business practices. In addition, the Company has set up the “Ethics Advocacy and Whistleblowing system for Employees” and the “Work Rules”, which describe the disciplinary and complaint system for non-compliance. The Company regularly reviews the aforementioned programs and revises them in accordance with the operational situation.

Implementation of ethical corporate management

| Management mechanism | Responsible unit | Implementation status |
|---|---|---|
| Business operations are conducted fairly and transparently. Prior to entering into transactions, counterparties are screened for any history of dishonest conduct. Contracts may be terminated if necessary. | All business units | No counterparties in 2024. |
| To ensure sound and ethical business practices, UVB has established relevant policies that are overseen by the Board of Directors. | Governance & Sustainable Development Office (reports to the Board of Directors) | Status of implementation reported to the Board on May 9, 2024. |
| A “Code of Ethical Conduct” is in place, requiring stakeholders to avoid conflicts of interest and prohibiting the use of position or authority for personal gain. | All employees and stakeholders | No incidents of unethical business conduct were found, and no related complaints were received in 2024. |
| When matters discussed by the Board involve conflicts of interest, the directors concerned must recuse themselves from both discussion and voting, and may not act as proxies for other directors. | Members of the Board of Directors | There were three instances of Board member recusals due to conflicts of interest in 2024. |
| All activities are carried out in compliance with applicable regulations. | Accounting Department | No violations of insider trading- or integrity-related regulations occurred in 2024. |
| The internal control system clearly stipulates the division of responsibilities and mandates adherence to operational procedures to avoid conflicts of duty. Fraud prevention is reinforced through regular self-assessments and audits | Functional departments and audit units | No suspected violations were found or reported through internal audits in 2024. |
| Ethical standards and whistleblowing procedures are promoted every quarter. The Code of Ethical Conduct is also incorporated into the new employee onboarding process. | Human Resources Department, Governance & Sustainable Development Office | 386 people were recipients of policy promotions, and 74 participants received training in 2024. |

3.1.4 Internal Audits

Purpose of Internal Audit

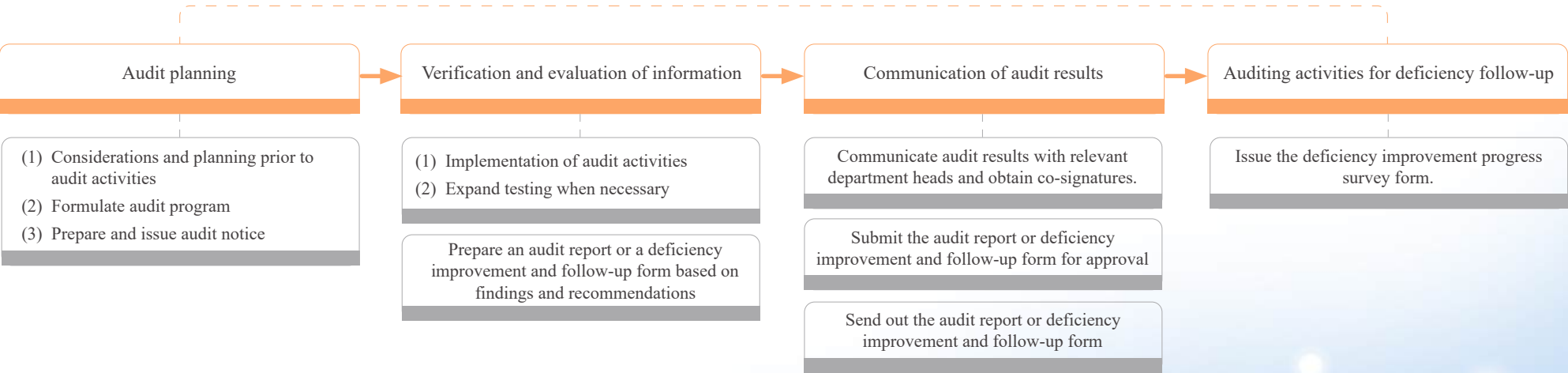
The internal control systems of the company are management processes followed by the Regulations Governing Establishment of Internal Control Systems by Public Companies, passed by its board of directors, and implemented by the board of directors, managers, and other employees for purpose of promoting sound operations of the company, so as to reasonably ensure that the following objectives are achieved:

Function of Internal Audits

- Review and evaluate the integrity, reasonableness, and effectiveness of the Company’s internal control and management systems.
- Review and evaluate the efficiency and effectiveness of various departments in executing plans, policies, and designated functions.
- Formulation and execution of the internal audit plan.
- Preparation of audit reports and follow-up on deficiencies and results of improvement measures.
- Conduct special audits as directed by regulatory authorities or managers.
- Review self-assessment reports of various departments and subsidiaries, along with identified internal control deficiencies and rectifications of abnormalities, to help the Board of Directors and the General Manager in evaluating the overall effectiveness of the internal control system and issuing an internal control system statement.
- Other matters that must be performed in accordance with relevant laws and regulations.

Through ongoing monitoring by audit personnel, UVB ensures the implementation of various operational systems, establishes sound governance practices and risk management mechanisms, and fosters a sustainable business environment. In 2024, the Audit Office did not identify any major non-compliance issues; all cases of minor non-compliances were resolved and closed within the specified time frame.

Audit workflow



3.2 Risk Management

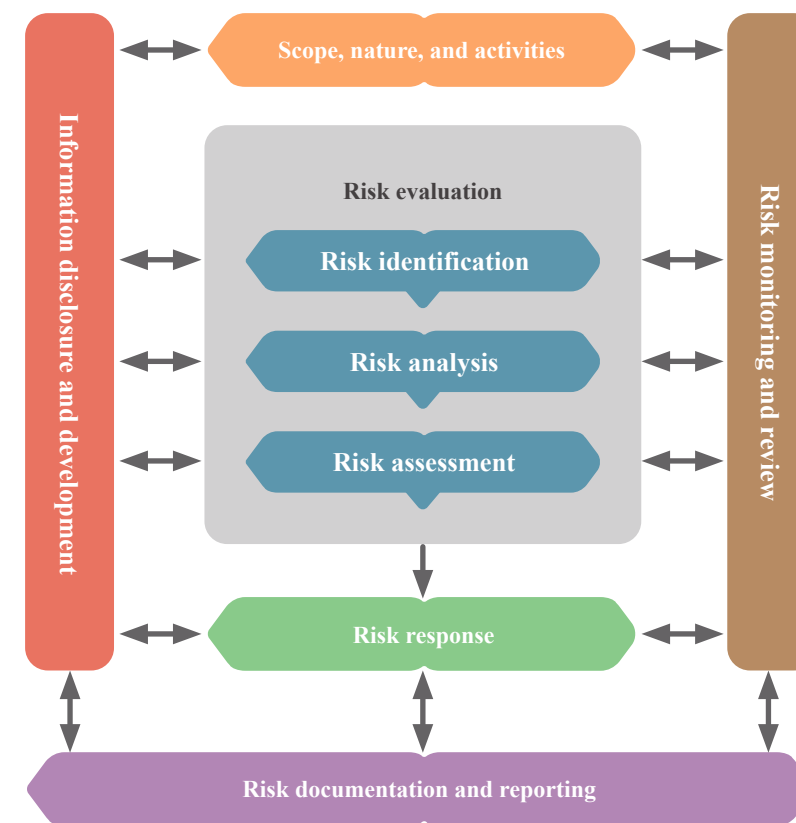
Risk management policy

To manage various risks that may be encountered in operations, UVB's Board of Directors serves as the highest governance body for risk management policies. It is responsible for approving, reviewing, and overseeing the Company's risk management policies. To ensure the effectiveness of risk management as well as the soundness and sustainability of the Company's operations, the "Risk Management Policy and Procedures" was formulated under the supervision of the Audit Committee. It serves as the highest guiding principle for risk management in the Company. Each year, the risk management team regularly coordinates the planning and implementation of risk factor identification for each operating unit to identify relevant risks that may affect the sustainable development of the Company. Then, it selects risk management scopes, monitors potential risks, and implements prevention measures based on the latest developments, standards, and requirements so to strengthen risk management. It formulates risk management policies for various risks, covering management objectives, organizational structure, attribution of powers and responsibilities, risk management procedures, and other mechanisms, and implements them to control various risks arising from business activities to within an acceptable range.

The Company integrates the spirit of risk management into its operational strategy, continuously promoting internally that risk management is not solely the responsibility of specific units, but the shared responsibility of all employees. For the full text of the "Risk Management Policy and Procedures," please refer to the "Corporate Governance" section on the Company's website.

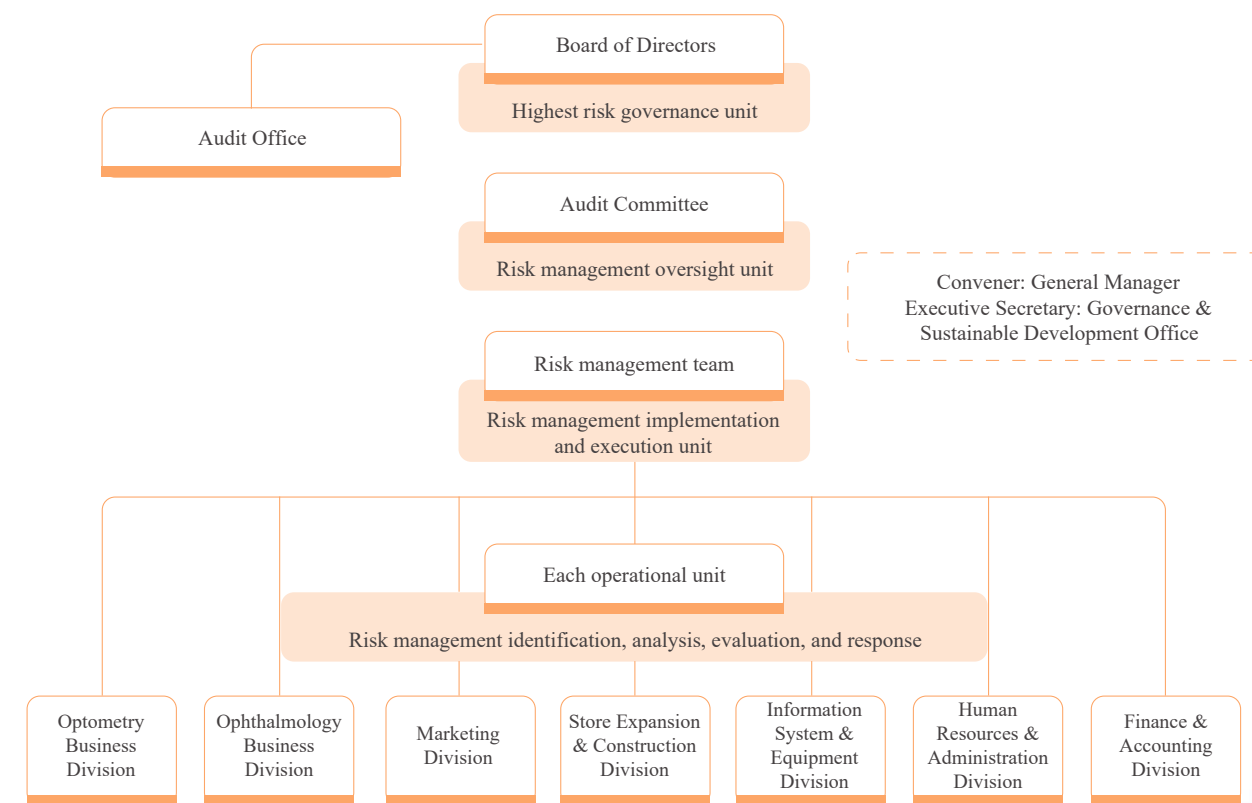
https://www.uvb.com.tw/investor/investor_a02_04

e Risk management process




Risk management organizational structure

- Board of Directors: The highest governance unit for risk management; approves the “Risk Management Policies and Procedures”.
- Audit Committee: Assists the Board of Directors in supervising the Company to establish a risk management operation mechanism.
- Risk Management Team: The President serves as the convener, gathering management personnel at all levels to jointly participate in the promotion, implementation, and integration of various risk issues. The Risk Management Team is responsible for overall risk-related differentiation, analysis, prevention, and monitoring of major risk management and control issues, and it reports the annual risk assessment and risk management operations to the Board of Directors at least once a year. The most recent report was completed on November 13, 2024 with regards to the 2024 operations of the Board of Directors.
- Each operating unit: Identifies, analyzes, assesses, and responds to risks within the unit; establishes relevant crisis management mechanisms when necessary; and regularly reports risk management information to risk management promotion and implementation units.



Implementation status of risk measurement standard

This ESG disclosure covers UVB’s sustainability performance at major operating sites from January through December 2024. The risk assessment boundary is based on the Company's overall operating activities. The Company adheres to the establishment purpose of “the way of great learning consists in manifesting one's bright virtue, consists in loving the people, consists in stopping in perfect goodness”, and guards each product and service. Adhering to the pursuit of sustainable operation and profitability, incorporating corporate social responsibility, attaching importance to the rights and interests of stakeholders, emphasizing the principles of environmental, social and corporate governance and materiality, for the Company's management policy, operational activities and risk management policies or strategies, so as to achieve the goal of sustainable operations. The Company conducted analysis and assessment based on the principle of materiality. Based on the assessed risks, relevant risk management policies or strategies have been formulated as follows:

| Major Issues | Risk Evaluation Items | Management policies or strategies |
|--|-------------------------------------|--|
|  Environmental | Climate risk | <ol style="list-style-type: none">Greenhouse gas inventories: UVB already conducted a self-initiated greenhouse gas inventory and disclosed the results. We will continue to conduct an inventory every year. In alignment with Taiwan’s 2050 Net Zero Roadmap, the Company has designated 2020 as its base year and set a target of a 30% carbon reduction by 2030. As of 2024, emissions have been reduced by 29.01%, meeting current targets.Climate risk management: Because of physical risks arising from natural disasters (such as floods and droughts) caused by global warming, and transition risks stemming from regulatory changes and international initiatives (e.g. higher costs due to Taiwan’s electricity rate hikes and the adoption of renewable energy sources), the Company conducts annual assessments to identify climate-related risks and opportunities in accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Response actions include governance, strategies, climate-related risk and opportunity analysis, climate scenario analysis, risk management, and the development of relevant metrics and targets. These actions are publicly disclosed on the Company’s official website and in the sustainability report. |
| | Energy risk | <ol style="list-style-type: none">Energy inventory: Electricity consumption is primarily sourced from the Taiwan Power Company. In 2024, UVB consumed 539,868 kWh of electricity, representing a 1.15% increase compared to 533,706 kWh in 2023. Water consumption is primarily sourced from the Taiwan Water Corporation, with total usage reaching 3,280 metric tons in 2024, a 6.67% increase compared to 3,075 metric tons in 2023. The increase in consumption was mainly due to an 8.26% rise in parent company revenue. However, both electricity and water intensity decreased year over year.Energy efficiency investments: UVB continued to invest in installing energy-efficient air conditioning systems at retail locations. In 2024, this investment totaled NT\$7.444 million, compared to NT\$21.071 million in 2023.Energy conservation and carbon reduction policies: To address goals related to energy conservation, water saving, and electricity saving, UVB has adopted an equipment replacement strategy. Store renovations have gradually incorporated energy-efficient LED lighting, inverter air conditioning systems, and green, environmentally friendly building materials.Promotion of energy conservation and carbon reduction: In 2024, company-wide initiatives promoting energy conservation, greenhouse gas awareness, carbon footprint labeling, and net-zero green living were held quarterly on January 26, April 9, July 2, and October 15. |
| | Resource and waste management risks | <ol style="list-style-type: none">Waste reduction: The Company remains committed to minimizing the possible environmental impact of waste by avoiding excessive product packaging, improving resource utilization, and categorizing and recycling all types of waste.Reduction in e-commerce packaging: In response to the Ministry of Environment’s regulations on e-commerce packaging restrictions, which were enacted in July 2023, we conducted an inventory of e-commerce packaging materials and methods for 2024, all of which complied with the standards. In 2024, the Company encouraged customers to pick up orders at Universal Optical stores, achieving a 25% reduction in cardboard box usage. |

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| Major Issues | Risk Evaluation Items | Management policies or strategies |
|---|-----------------------|---|
|  Society | Occupational risk | <ol style="list-style-type: none">Improvement of occupational safety management: The Company has issued the Occupational Health and Safety Management Manual, the Human-caused Hazards Prevention Plan, the Abnormal Workload Disease Prevention Implementation Plan, and the Performance of Duties Unlawful Infringement Prevention Plan, etc., stipulating relevant requirements for labor safety and health measures, including accidents, fire safety, electrical work safety, machine and equipment work safety, first aid and rescue, preparation, maintenance and use of protective equipment, accident notification and reporting, etc. The Company conducts monthly advocacy of occupational safety, on-the-job education and training for new employees, as well as related drills and environmental safety inspections.Disaster preparedness plan: In October 2024, UVB updated its emergency response plans for earthquakes, typhoons, heavy rainfall, power outages, and fires. The updated plans cover preventive measures, response procedures, and operational workflows.<ul style="list-style-type: none">Headquarters: A fire drill was conducted on October 4, 2024. One occupational health and safety supervisor completed a 6-hour refresher training session.Retail stores: As of the end of September 2024, a total of 71 employees participated in training sessions on organization of self-defense firefighting teams (emergency response). Each session lasted 4 hours, resulting in a total of 284 training hours.Contractor management: For partners such as affiliated clinics and store renovation contractors, UVB has established standards in accordance with occupational safety, health, and environmental protection regulations. We incorporate them into contracts and conduct unscheduled inspections during ongoing projects to ensure proper implementation and awareness among vendors. On January 19, 2024, UVB held a supplier conference that included occupational health and safety training and ESG sustainability advocacy.Employee physical and mental well-being: On September 23–24, 2024, UVB provided physical examinations for employees. Additional programs provided in that year include employee travel subsidies and monthly birthday celebrations. |
| | Labor-Management risk | <ol style="list-style-type: none">Labor–management communication: Labor–management meetings were held quarterly in 2024 (March 27, June 27, September 25, and December 20) to establish communication channels and employee grievance mechanisms, promoting harmonious labor relations.Protection of friendly workplace: Strengthen management measures for the collection, processing, and use of personal data; continuously perfect the rules in writing; and respect the rights and interests of employees (parties to the case concerned).Selection, cultivation, and retention system: Strengthen the diverse channels and equality of personnel recruitment, the planning and implementation of education and training, as well as the fair and appropriate performance evaluation and promotion system.Compliance with labor regulations: UVB ensures that its human resource management procedures and administrative operations fully comply with applicable labor laws and regulations. |
|  Corporate Governance | Financial risk | <ol style="list-style-type: none">Business report: The management team proceeds with the report, communication, and discussion based on its business strategy and operational overview prior to each Board meeting.Board oversight: Members of the Board of Directors provide recommendations based on their respective areas of expertise or specialization in response to reports from the management team. If the proposed targets or strategies are found to involve potential major risks to operations, the Board will prioritize them for immediate attention.Subsidiary operational strategy: Following the pandemic, economic conditions in Mainland China have remained sluggish, with weakened consumer spending. In addition, the 2024 implementation of healthcare insurance reform policies has led to tightened medical insurance funding, which has impacted reimbursement amounts for cataract procedures. Response measures:<ul style="list-style-type: none">Ceased operations at the self-operated Linping Ophthalmology Hospital and terminated the collaboration with the ophthalmology outpatient department at Xiaoshan Hospital to reduce losses.Transitioned larger-scale self-operated clinics and partner hospitals to primarily offer self-paid medical services to mitigate risks associated with cataract insurance reimbursements. |

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| Major Issues | Risk Evaluation Items | Management policies or strategies |
|---|---------------------------|---|
|  Corporate Governance | Operating risk | <p>Each unit manages annual operating plans and goal achievement status through operations meetings.</p> <ol style="list-style-type: none">Customer relations: Establish standard operating procedures and customer complaint channels to protect consumer rights in areas such as products, services, and personal data protection; conduct customer service training.Product safety: Establish a product safety monitoring system; formulate internal standards and adhere to external regulations for product development, evaluation, assessment, and quality management in order to enhance the safety and quality of products and services.Supply chain management: New sources of materials are carefully evaluated and actively developed to strengthen strategic supply chain partnerships. Safe stock levels and expiration date controls are maintained to flexibly meet market demands. Market intelligence and research are used to monitor industry trends and respond proactively.Technology trends: The Company closely monitors customer needs and end-use applications, as well as advancements in product development and equipment, to keep pace with rapid external changes. Trends and dynamics in markets, industries, and peer and customer activities are tracked to guide future directions for services, technologies, and product development. |
| | Financial risk | <ol style="list-style-type: none">Interest rate risk: Monitor changes in the interest rate market, grasp capital demand and conditions, maintain good relationships with banks, and strive for the best financing and deposit interest rates.Foreign exchange rate risk: The primary foreign exchange exposure stems from currency conversion adjustments related to long-term overseas investments. Most accounts receivable and payable arising from operations are settled in New Taiwan dollars through local market transactions or agents. Since direct import/export and overseas sales are relatively limited, the impact of foreign exchange rate fluctuations is minimal.Credit risk: The accounts collectible are from brand-authorized cooperative clinics (monitored using monthly receivable statements) and customers of self-operated eyeglasses stores (monitored using daily cash/credit card statements).Financial changes: Regularly monitor the financial structure, solvency, operating capabilities, profitability, cash flow, etc. using financial statements. |
| | Information security risk | <ol style="list-style-type: none">Information security protection mechanism: Introduce ISO/IEC 27001 information security protection measures and conduct vulnerability risk assessment and improvement for hosts/networks/applications; establish file encryption mechanisms and plan secure cloud services to reduce the risk of confidential and sensitive data leakage; regularly inspect the vulnerability of the external service system, perform penetration testing, and use network risk detection tools; make timely improvements to ensure the security of the external service system; regularly conduct disaster recovery drills, strengthen the data security backup mechanism, and establish incident response capabilities to ensure the Company's continuous operations.Information Security Policy: A total of more than 20 rules such as the Information Security Policy and related implementation procedures have been formulated, revised, and announced in the Company's document management system to facilitate compliance. The Personal Data Protection Act has been formulated and revised to protect and manage personal information, and the Information and Human Resources departments are in charge of relevant protective measures. The Legal department also implements trade secret protection to ensure the implementation of confidentiality obligations.Awareness of information security risks: New employee onboarding includes training aimed at enhancing awareness of information security risks. As of 2024, some 75 participants completed Personal Data Protection Act training, 75 participants completed Information Security Awareness training, and 77 participants completed Trade Secrets Act training. |

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| Major Issues | Risk Evaluation Items | Management policies or strategies |
|---|-----------------------|---|
|  Corporate Governance | Legal Compliance | <ol style="list-style-type: none">1. Implementation of ethical corporate management: The Company has formulated the Code of Ethical Corporate Management, the Code of Ethical Conduct, and the Advocacy of Employee Code of Ethics and Whistleblowing system to regularly advocate the values and corporate culture of ethical corporate management and guide colleagues’ conduct to be in line with ethical standards so as to avoid involvement in unlawful activities.2. Internal control and internal audit operation: The internal control process controls the Company’s transactions, projects, risks, and dispute cases; enables timely discovery; and tracks improvements through internal audits.3. Support in legal affairs: Provide legal consultation and suggestions to deal with issues on regulatory compliance, disputes and litigation, investment as well as mergers and acquisitions, intellectual property right management, and other matters.4. Contract, seal, and intellectual property management: UVB uses a contract management system to oversee the status of all company contracts and manage associated risks. A seal management system is also in place to monitor the issuance, use, and cancellation of company seals, thereby reducing overall legal risk. The Company has formulated a set of “Intellectual Property Rights Management Regulations” and conducts regular inventories to verify the validity of intellectual assets. As of the end of December 2024, UVB held 148 trademark rights and 17 patent rights. |



3.3 Regulatory Compliance

| Material Topics | Regulatory Compliance | |
|--|---|--|
| Significance to the Company | Regulatory compliance is the baseline for sustainable corporate development. Only by implementing regulatory compliance can a company avoid the risk of breaking the law, and achieve stable growth and sustainable operations. | |
| Policy/Commitment | <ul style="list-style-type: none">Establish comprehensive internal control procedures and policies.Conduct regular legal compliance training to ensure employees are aware of compliance requirements.Regularly review and update company policies to adapt to regulatory changes. | <ul style="list-style-type: none">Create a complaint and reporting mechanism for stakeholders to report potential violations.Conduct regular internal audits to ensure compliance with regulations. |
| Short-term goals | <ul style="list-style-type: none">Establish a regulatory identification and management system. | <ul style="list-style-type: none">Zero major legal violations in operations. |
| Mid- to long-term goals | <ul style="list-style-type: none">Establish a strong culture of compliance. | <ul style="list-style-type: none">Zero major legal violations in operations. |
| Resources invested during the year | <ul style="list-style-type: none">Audit personnel conduct audits based on major cycles and important operations to verify the quality of employees’ business, effectively reducing the risk of violations against laws and regulations.Provide education and training in corporate governance, biotechnology, environmental protection, and labor rights to ensure all employees comply with laws and company regulations while conducting business.New employees sign confidentiality agreements upon onboarding. | |
| The department responsible/complaint mechanism | <ul style="list-style-type: none">Audit Manager / sophie.lin@eyecenter.com.twSpokesperson / jay.liu2@eyecenter.com.twCustomer Service Email / service@eyecenter.com.tw | |
| Evaluation Mechanism/ Results | <ul style="list-style-type: none">In 2024, a course on the Trade Secrets Act was offered and incorporated into the onboarding program, with a total of 77 participants by December 31, 2024.The Code of Integrity Management is included in the new employee training program, with a duration of 0.5 hours. In 2024, a total of 74 participants completed this training.The Code of Integrity Management, the Code of Ethical Conduct, and the Fraudulent Inspection Act was promoted to 386 participants in 2024.No major violations of corporate governance, business accounting, environmental protection, labor rights, occupational safety, product safety, product labeling or marketing, or customer privacy regulations in 2024.No major non-compliance issues were found during the 2024 internal audits. | |

Note: Major violations refer to penalties exceeding NTD 500,000.

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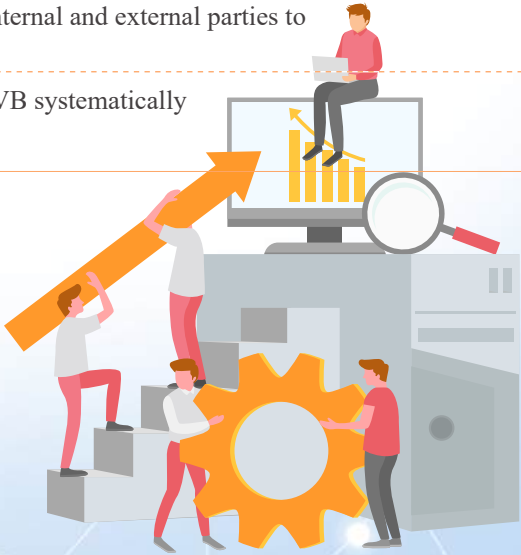
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Robust regulatory management mechanism

| | | |
|-------------------|--|--|
| Governance aspect | <ul style="list-style-type: none">To enhance the oversight capabilities of the Board of Directors and its functional committees, UVB is committed to upholding the duties of a prudent manager by strictly monitoring financial operations and ensuring compliance with corporate governance regulations.Board performance evaluations and the results of corporate governance measures are regularly disclosed on the official website to promote transparency and public access to information.UVB continues to refine its indicators to maintain a leading rank in the Corporate Governance Evaluation, and boost its overall governance competitiveness. | |
| Personnel aspect | Item | Content of measure |
| | Core culture | We have established legal compliance and internal control systems centered on integrity and legal compliance, strengthening the Company’s governance and reputation. |
| | Education and training | We provide training on governance, biotechnology and medicine, environment, labor, and human rights based on operational needs to ensure compliance in business practices. |
| | Confidentiality and information security | All new employees are required to sign confidentiality agreements outlining responsibilities regarding trade secret protection and information security, in order to mitigate the risk of information leaks. |
| | Legal review | All business contracts must undergo legal review prior to signing to ensure legal compliance and protect the Company’s interests. |
| | Internal audit | Auditors regularly examine key operational cycles to monitor execution quality and reduce legal risks. |
| | Whistleblowing channels | A section for stakeholders is available on the Company website to allow both internal and external parties to report misconduct, reinforcing transparent communication. |
| | Risk management | Through system design, training, and sustainable performance management, UVB systematically prevents operational non-compliance. |



3.4 Cyber Security

| Material Topics | Cyber security | |
|---|--|---|
| Significance to the Company | The occurrence of information security incidents can lead to operational disruptions and data breaches, impacting the Company’s continuous operations. Therefore, ongoing investment in strengthening information security is essential for the stable development of the Company. | |
| Policy/Commitment | <ul style="list-style-type: none">• User access control• Information and privacy protection | <ul style="list-style-type: none">• Enhanced information security awareness• Network security |
| Short-term goals | <ul style="list-style-type: none">• Achieve 100% compliance rate in internal and external information security audits• Implemented ISO/IEC 27001 Information Security Management System• Zero major information security incidents | |
| Mid- to long-term goals | <ul style="list-style-type: none">• Strengthen corporate information security culture• Achieve 100% compliance rate in internal and external information security audits | <ul style="list-style-type: none">• Enhance supply chain information security• Zero major information security incidents |
| Resources invested during the year | <ul style="list-style-type: none">• In 2024, UVB conducted Information Security Awareness training for on-the-job personnel, totaling 292 participants.• In 2024, some 75 new hires completed the Information Security Awareness training as part of their onboarding process.• In 2024, some 75 new hires completed the Personal Data Protection Act training as part of their onboarding process.• Information security personnel completed a 12-hour iPAS Information Security Engineer training course, and obtained the Information Security Engineer – Entry-Level Certification from the Ministry of Economic Affairs. They also completed a 40-hour ISO/IEC 27001:2022 Information Security Management System (ISMS) Lead Auditor training course and earned the corresponding certification.• In 2024, UVB implemented operational protocols for information security managers and dedicated personnel responsible for information security developments, allocating a budget of over NT\$6 million for software and hardware upgrades. | |
| The department responsible/ complaint mechanism | Information System & Equipment Division / MIS@eyecenter.com.tw | |
| Evaluation Mechanism/ Results | <ul style="list-style-type: none">• 100% compliance rate for internal and external audits in 2024• Zero major information security incidents in 2024• Zero leaks of confidential information or customer/employee personal data that have resulted in penalties issued by regulatory authorities in 2024 | |

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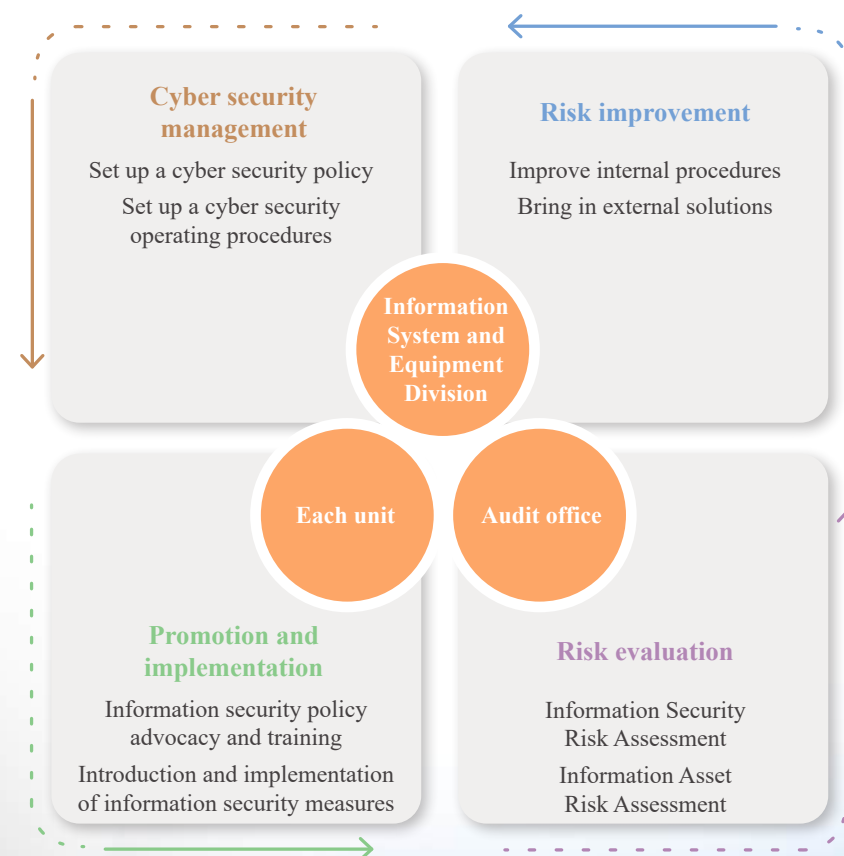
Information security is critical to protecting the Company's trade secrets. UVB has established an information security policy and implemented specific preventive measures within the Company. The Information System & Equipment Division formulates the information security policy and execution plan, promotes its implementation, and reviews it for improvements. The Audit Office is responsible for conducting regular audits to monitor the execution of the information security policy and follow up on the effectiveness of improvement plans. No information security incidents have occurred at the Company in recent years.

Since obtaining third-party ISO/IEC 27001 Information Security Management System (ISMS) certification in 2023, UVB has continued to implement related processes. These include risk assessment, vulnerability remediation, security protection, risk verification, asset inventory and risk evaluation, as well as personnel education and training, with all relevant documentation completed.

Cyber Security Management Strategy and Framework

The unit in charge of information security of the Company is the Information System and Equipment Division, which is staffed with one director and several professional information personnel, is responsible for formulating internal information security policies, planning and implementing information security operations, and the promotion and implementation of information security policies, reports the Company's information security governance overview to the Audit Committee. The Company's information security supervision and inspection unit is the Audit Office, which is staffed with one audit director and several dedicated auditors, is responsible for supervising and inspecting the implementation of internal information security matters. If relevant deficiencies are found in the inspection, the inspected unit will be required to submit relevant improvement plans and specific actions, which will be tracked for the improvement results so as to reduce internal information security risks.

Organizational operating model – adopting PDCA cycle management to ensure the achievement of reliability targets and continuous improvement.



Cyber security policy:

In order to implement the effective operation and implementation of the Company's various information management systems, we maintain the confidentiality, integrity, and availability of important information systems so as to ensure the safe operations of information systems, equipment, and networks.
UVB has developed an information security management framework, which includes the following three components:

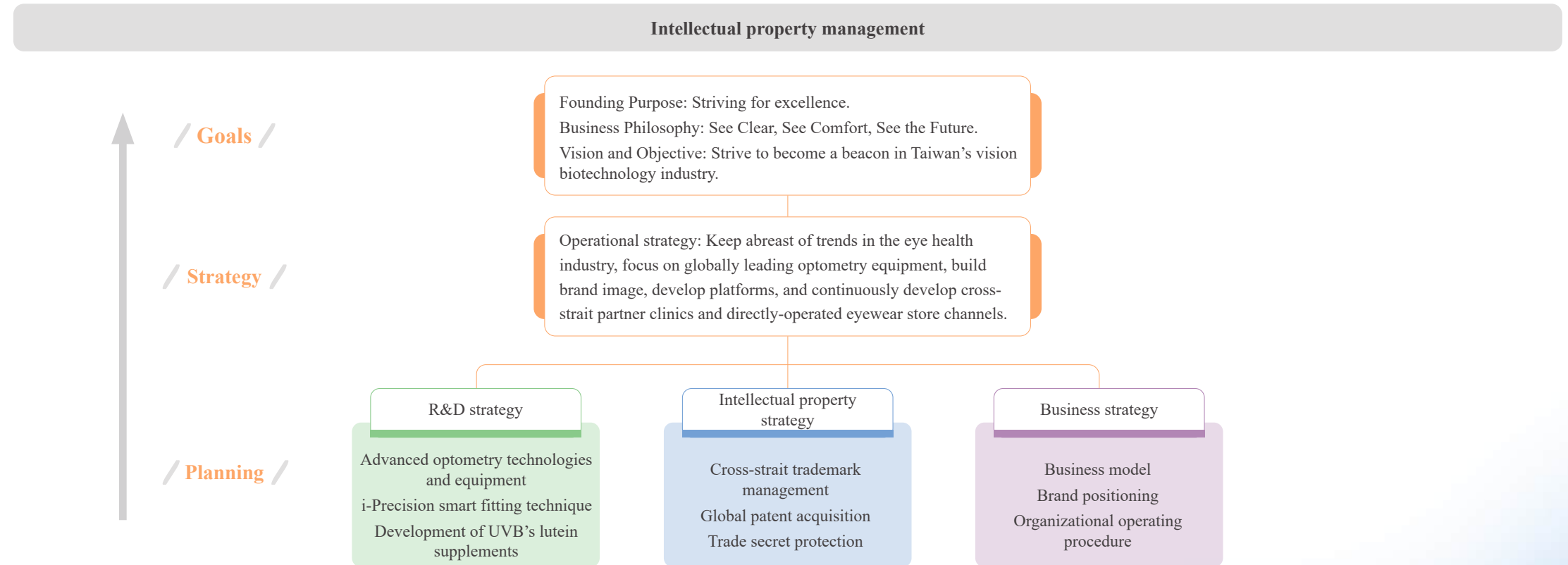
| Item | Management mechanism |
|------------------------------|--|
| Policies and regulations | UVB has established regulations on internal information security management to regulate employee conduct. These regulations are reviewed annually and refined based on operational needs. |
| Adoption of new technologies | UVB employs a multi-layered network architecture and has implemented high-availability (HA) systems, server backups, data backups (transactional/differential/full), and off-site backups. An asset management system has also been introduced to strengthen the security oversight of both equipment and personnel. |
| Personnel training | Information security training sessions are regularly held, and an e-Learning platform has been developed to enhance employees’ knowledge and skills in information security. |

Specific management plan:

| Information Security Management Measures | | | | | |
|--|--|--|---------------------|--|--|
| Type | Description | Relevant operations | Type | Description | Relevant operations |
| Authority management | Personnel accounts and access rights management, and system usage behavior management measures | Personnel account permission application management and review Regular personnel account permissions inventory | System availability | Measures for ensuring system availability and handling service interruptions | Routine inspection of computer room System / network availability monitoring and reporting mechanism |
| Access control | Control measures for access of internal and external systems and data transmission channels | Internal / external access control measures Operation behavior tracking record | | | Response measures to service interruption Data backups, on-site and off-site data backup mechanisms, regular data restoration testing |
| External threat | Measures to protect against internal vulnerabilities and malware infection pathways | Host / computer vulnerability inspection and update measures Virus protection and malware detection Malicious attacks prevention equipment | | | Host restore test Regular disaster recovery drills |

3.5 Intellectual Property Rights Protection

To make our business philosophy of “See Clear, See Comfort, See the Future” a reality, UVB strives to be a beacon in Taiwan’s vision biotechnology sector by actively promoting innovation and independent research and development. The Company has formulated the Intellectual Property Rights Management Regulations with the aim of creating corporate value through the accumulation of intellectual property achievements. In addition to enhancing competitive advantages through intellectual property rights, the Company also continuously monitors and studies the latest domestic and international cases related to intellectual property as well as regulatory requirements to address potential operational risks.



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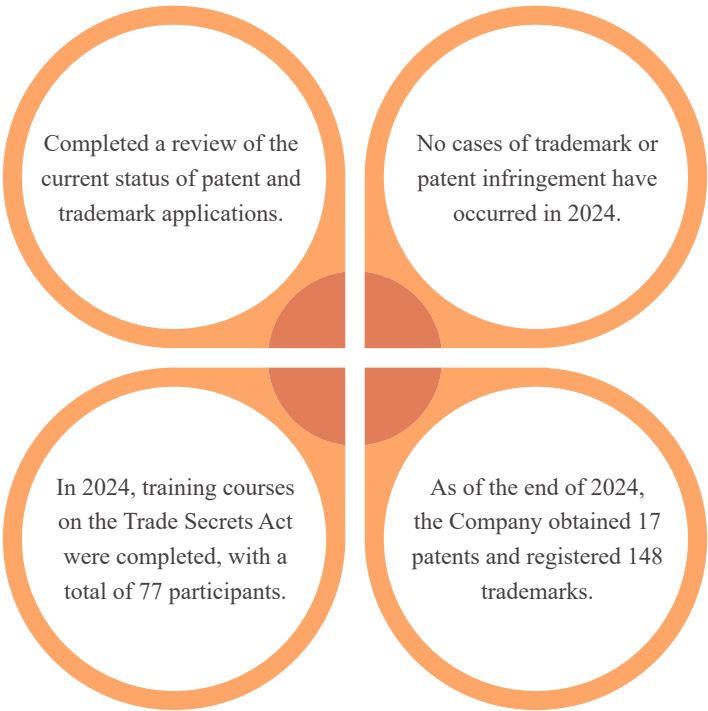
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Intellectual property right management measures

| | |
|---------------------------------|---|
| Patent and trademark management | <ul style="list-style-type: none">• Applications: To protect the Company’s R&D achievements and enhance brand recognition and value, we have a dedicated unit and external professional firms conduct patent and trademark searches and promptly apply for registration in various countries.• Maintenance: The Company’s acquired patents and trademarks are documented and maintained by a dedicated unit, which regularly reviews the status of their usage to evaluate the need for continued maintenance. |
| Trade secret protection | <ul style="list-style-type: none">• Employees are required, upon onboarding, to maintain confidentiality regarding business matters and company trade secrets. They must also comply with obligations to protect the Company’s confidential technology and information both during and after their employment.• Confidentiality agreements must be signed with recipients when disclosure of confidential information is necessary.• The Company’s internal computer systems have access controls, and a dedicated unit regularly promotes information security operations. |

UVB implements intellectual property management operations. Key achievements in 2024 are listed below:



To ensure effective management of the Company’s intellectual property right, prevent infringement of others’ rights, and enhance transparency and effectiveness in corporate governance, UVB has, since November 2022, regularly disclosed the intellectual property management plan linked to operational goals and its implementation status on the Company’s website, with reports to the Board of Directors at least once a year. The status of implementation for 2024 was reported to the Board on May 9, 2024.

3.6 Business Performance

For a company to achieve sustainable development, stable operations and profitability are essential. UVB has developed a vision care chain brand. In recent years, we have transformed our independent eyewear stores into medical optometry centers in partnership with ophthalmology clinics, thereby increasing the Company’s revenue and profit. Reasons include:

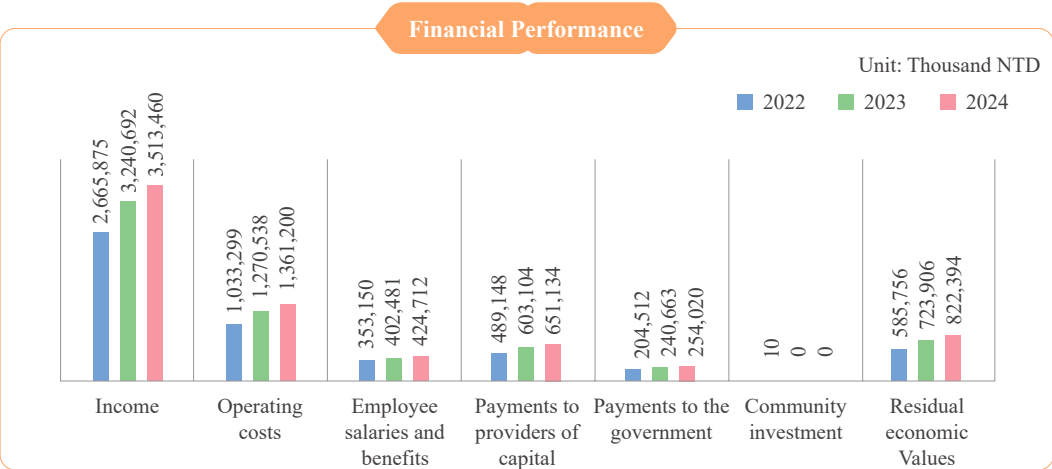
- 1. The rise of the eye economy positions the Company as a leader in the vision correction market in Taiwan as the largest vision care group;
- 2. Market positioning accurately targets the blue ocean market;
- 3. Successful transformation of the distribution structure has driven strong profit growth;
- 4. Economy of scale has been achieved in Taiwan; and
- 5. Profit is expected to continue growing in Mainland China.

Regions where Company’s main goods (service) are sold (provided)

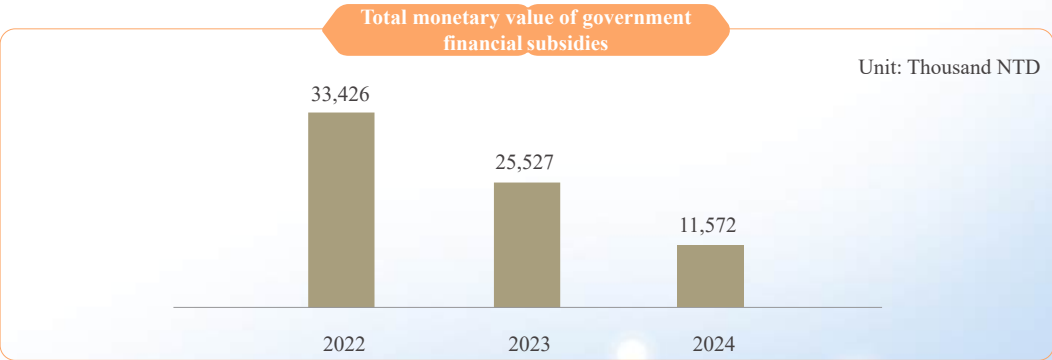
Unit: Thousand unit; %

| Item \ Year | 2022 | | 2023 | | 2024 | |
|----------------|-----------|--------|-----------|--------|--------|--------|
| | Amount | % | Amount | % | Amount | % |
| Taiwan | 2,691,671 | 77.04 | 3,324,469 | 81.44 | Amount | 85.96 |
| Mainland China | 802,386 | 22.96 | 757,787 | 18.56 | Amount | 14.04 |
| Total | 3,494,057 | 100.00 | 4,082,256 | 100.00 | Amount | 100.00 |

Financial Performance



| Item | 2022 | 2023 | 2024 |
|--|----------|----------|----------|
| Total monetary value of government financial subsidies Unit: NTD Thousand | 33,426 | 25,527 | 11,572 |
| Country of Subsidy | Domestic | Domestic | Domestic |
| Whether financial subsidies are included in the shareholding structure and their respective proportions | No | No | No |



Note: Subsidies are provided domestically and are not included in the shareholding structure.

Market share

As of the end of 2024, UVB had 29 partner ophthalmology clinics and 32 directly operated eyewear retail stores in Taiwan. With the current distribution platform, business performance in terms of market share and position in various markets are as follows:

- (1) In the market of laser vision correction surgeries, approximately 40,000 people in Taiwan undergo such procedures each year. Based on the number of femtosecond laser procedures performed by partner ophthalmology clinics, UVB is estimated to hold a 56% market share, making it a leader in the domestic market.
- (2) In the market of optical products and eyewear, the annual demand for general eyeglasses in Taiwan is estimated to be between NT\$18 billion and NT\$20 billion, while the demand for contact lenses and lens solutions is about NT\$7 billion to NT\$8 billion, with the total market size ranging from NT\$29 billion to NT\$32 billion according to data from GfK, a German market research and consulting firm. Based on UVB's revenue, its market share is estimated at around 2%. Compared to other competitors whose business models primarily focus on retail sales, UVB integrates medical technologies with its proprietary "i-Precision Smart fitting technique" and Carl Zeiss autorefractors. This professional model of "medical-grade refraction and scientific eyewear fitting" helps to elevate the Company's market share.
- (3) In the ophthalmology healthcare market, there are approximately 20 million outpatient visits per year in Taiwan for primary eye care under Western medicine. With population growth, aging demographics, and the increasing prevalence of lifestyle-related diseases, the overall market value of the industry is expected to grow steadily year by year. The service volume of the Company's cooperative clinics have an average monthly outpatient visit of about 70,000 to 80,000 person-times. Serving nearly one million person-times of ophthalmic patients every year, the market share is estimated to be about 5%.

Future business development plan

Short-term plan

- Continue developing and introducing new medical instruments and application technologies, and implement them in partner clinics for clinical use
- Actively seek out ophthalmology clinics interested in brand licensing partnerships to expand existing marketing channels and increase market share.
- Strengthen customer relationship management across both physical and digital optical retail channels by offering personalized vision care services for all age groups to maximize segmented marketing opportunities.
- Optimize operational processes by leveraging digitalization and AI-driven solutions to enhance retail store performance and customer experience.
- Establish and strengthen procurement and distribution systems for pharmaceuticals and consumables

Long-term plan

- Become a resource integration platform and innovative operator of retail chains in the biotechnology industry, offering a comprehensive one-stop solution for vision health-related products and services.
- Continue cultivating presence in both the Taiwan and Mainland China markets.
- Deepen engagement in the myopia control and presbyopia correction markets by launching innovative myopia correction technologies and multifocal lens solutions through technological upgrades, thereby expanding service offerings and reinforcing market share to become the market's preferred optometry brand.
- Establish its own brand and provide products for the biotechnology vision industry; Respond to market needs by becoming a global supplier of advanced biotech vision software interfaces, expanding into the global ophthalmology and optometry markets.
- Use a global strategy to expand marketing channels in vision biotechnology and optometry, with the goal of establishing the largest vision biotechnology and healthcare network in Asia.

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Sustainable Environment



Sustainable Environment



13.2 Integrate climate change measures into operational plans
13.b Conduct effective climate change planning and management

Company Goals

- Net zero emissions by 2050
- Completed self-conducted greenhouse gas inventory
- Disclosed climate risk and opportunity management according to TCFD guidelines
- Reduced greenhouse gas emissions by 3% compared to the previous year

Performance

- Completed self-conducted greenhouse gas inventory
- Completed TCFD climate risk and opportunity identification and risk response
- Greenhouse gas emissions in 2024 were 326.17 metric tons of CO₂e, a reduction of 4.11% compared to 340.14 metric tons of CO₂e in 2023



7.3 Improve energy efficiency
7.a Improve access to clean energy and technology

Company Goals

- Enhance energy use efficiency

Performance

- Total energy consumption in 2024 was 2,951.70 GJ, a reduction of 2.28% compared to 3,020.66 GJ in 2023



12.5 Reduce waste generation through prevention, reduction, recycling, and reuse

Company Goals

- Reduced product waste by 1% compared to the previous year

Achievements and Goal Fulfillment

- Product waste in 2024 decreased by 82.4% compared to 2023

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8.9 Develop and implement policies to promote local culture
and products

Company Goals

- ESG procurement ratio above 80%

Performance

- The proportion of ESG procurement in 2024 was 84%



17.17 Promote collaboration in sustainable development
through multilateral partnerships

Company Goals

- Implemented sustainability advocacy for suppliers

Performance

- Completed sustainability promotion with 80 suppliers in 2024

| Material Topics | Energy management/greenhouse gas emissions | | |
|---|--|---|--|
| Policies | <ul style="list-style-type: none">Optimize energy use efficiency | <ul style="list-style-type: none">Reduce greenhouse gas emissions | <ul style="list-style-type: none">Enhance employee awareness of energy conservation |
| Goals | <ul style="list-style-type: none">Reduced energy consumption by 2% compared to the previous yearReduced greenhouse gas emissions by 2% compared to the previous year | | <ul style="list-style-type: none">Target annual reduction of greenhouse gas emissions intensity by 5%With 2020 as the base year, the target for reductions in total Scope 1 + Scope 2 greenhouse gas emissions is 30% by 2030 |
| Resources invested and concrete results | <ul style="list-style-type: none">Investment in energy-saving equipment amounted to NT\$7,444,000 | <ul style="list-style-type: none">Completed a self-conducted greenhouse gas inventory | <ul style="list-style-type: none">Used green and environmentally friendly building materials for store renovations |
| The department responsible/ complaint mechanism | <ul style="list-style-type: none">Governance & Sustainable Development Office / Sophia.lien@eyecenter.com.tw | | |
| Evaluation Mechanism | <ul style="list-style-type: none">Total energy consumption in 2024 was 2,951.70 GJ, a reduction of 2.28% compared to 3,020.66 GJ in 2023.Greenhouse gas emissions in 2024 were 326.17 metric tons of CO2e, a reduction of 4.11% compared to 340.14 metric tons of CO2e in 2023In 2024, the greenhouse gas emissions intensity was 0.093 metric tons of CO2e/million in revenue, a reduction of 12.42% compared to 0.106 metric tons of CO2e/million in revenue in 2023.By the end of 2024, total Scope 1 and Scope 2 greenhouse gas emissions had decreased by 29.01% compared to the base year of 2020, meeting current targets. | | |

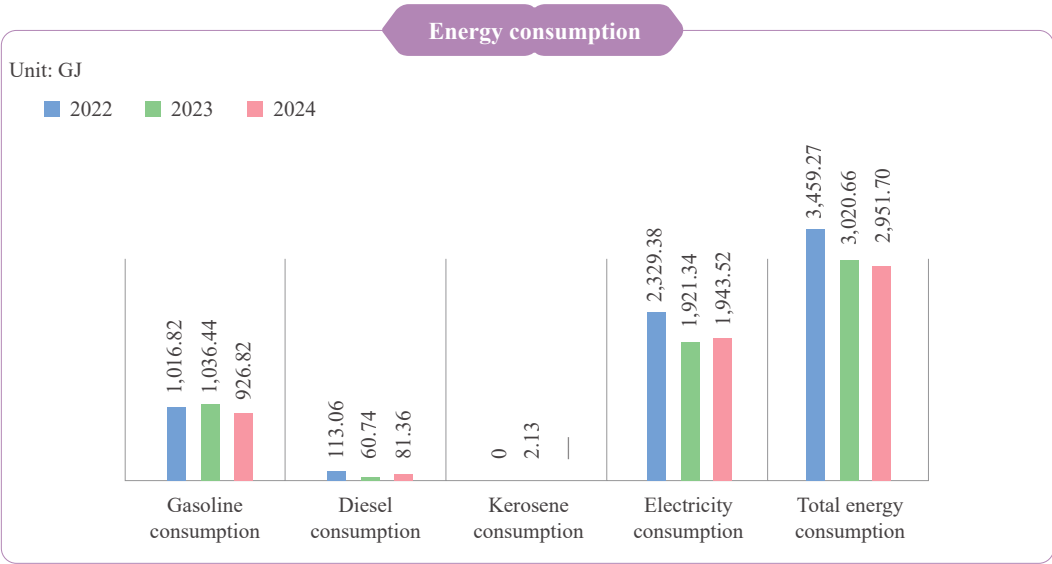
The Company adheres to its core value of “the way of great learning consists of manifesting one’s bright virtue, loving the people, and stopping in perfect goodness.” As we pursue corporate growth, we also care deeply about the natural environment and surrounding communities, working to minimize the environmental impact of the Company’s operations.

The Company has no manufacturing and production activities, and is not an energy-intensive and major energy-consuming industry. It is not a source of greenhouse gas emissions that shall be regulated by the Ministry of Environment of the Executive Yuan, and is therefore at low risk of being regulated by the "Climate Change Response Act" and other relevant laws and regulations.

However, as climate change has become a global challenge, mitigating the impact of climate change is a matter of great urgency. The Company continues to focus on the changes in relevant domestic and international regulations and actively conducts greenhouse gas inventory, emission control and implements energy-saving and carbon-reduction policies in order to fulfill its corporate responsibilities and obligations in environmental protection.

4.1 Energy Management

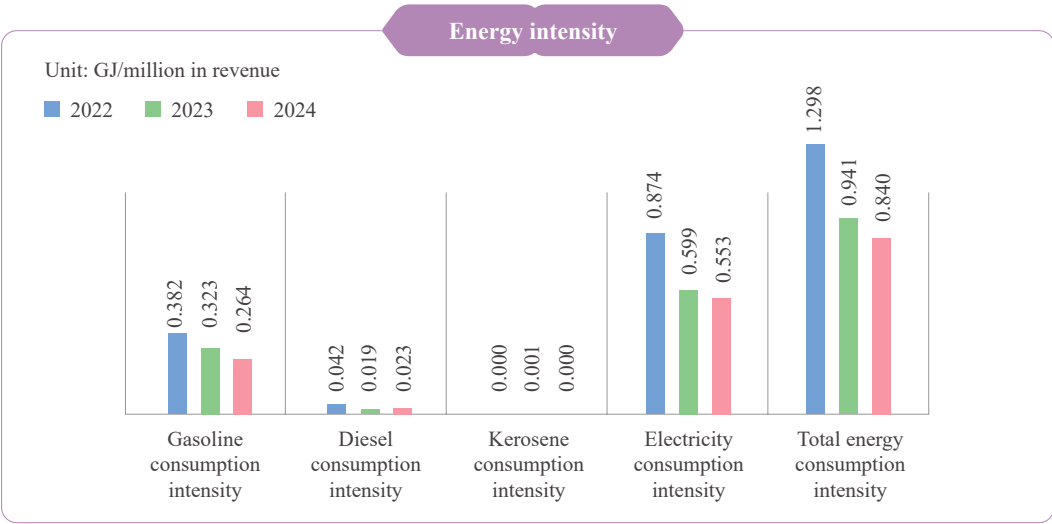
UVB actively addresses global climate change issues, prioritizes energy management, responds to government environmental protection and energy-saving policies, and implements energy-saving and carbon reduction measures in order to enhance energy efficiency and control as well as reduce greenhouse gas emissions. Currently, all energy is from non-renewable sources; no renewable energy is used as of now. Total energy consumption of the headquarters and branch offices is as follows:





Note 1: According to version 6.0.4 of the Greenhouse Gas Emission Factors Management Table, the calorific values per liter of diesel is 8,400 Kcal; that of gasoline is 7,800 Kcal, and that of kerosene is 8,500 Kcal. Each Kcal equals 4,186 joules (J), 1 kilowatt-hour equals 3,600 kilojoules (KJ), and 1 gigajoule (GJ) equals 1*10⁹ joules.

Note 2: Total energy consumption in 2024 was 2,951.70 GJ, a reduction of 2.28% compared to 3,020.66 GJ in 2023.

Energy intensity

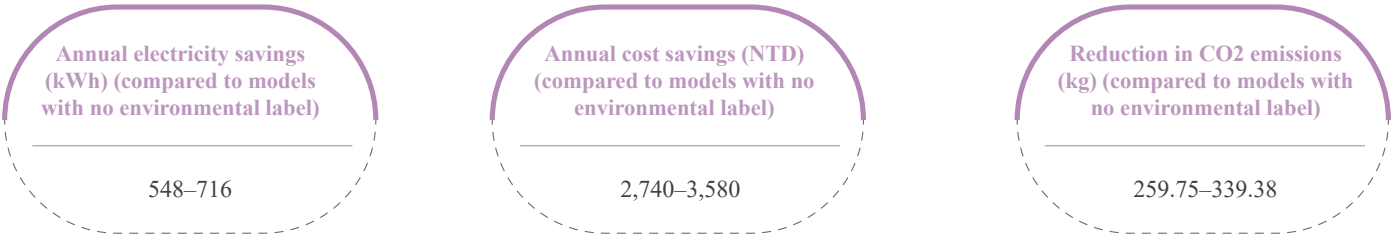


Energy-saving and carbon reduction measures

| | |
|------------------------|---|
| Energy-saving goals | Gradually improving lighting and air conditioning used in all stores by adopting energy-saving LED lighting and inverter air conditioners, enhancing energy efficiency, and actively educating staff to adopt more environmentally friendly behaviors. |
| Energy-saving policies | <ul style="list-style-type: none">Requiring offices to turn off lights during lunch breaks, and turn off lights and air conditioning after work.Strengthening energy-saving advocacy, encouraging full participation in energy-saving programs, and reducing unnecessary electricity consumption.Utilizing energy-saving lighting in main access areas, prioritizing energy-efficient equipment, and turning off lights in non-operational areas. |
| Sustainable benefits | <div></div> |

Investment in energy-saving equipment

In recent years, UVB has continued to promote green procurement, prioritizing products with green product labels (environmental protection, energy-saving, water-saving, and carbon footprint labels). Every year, investments are made in energy-saving equipment, including all models of Fujitsu inverter air conditioners, which have obtained Registration of Product Certificates and Fujitsu VRF Electric Testing Report from the Taiwan Electric Research and Testing Center, complying with the Ministry of Economic Affairs’ requirements for safety and energy-saving labels for manufacturers and equipment. Calculations are based on: 10 ping (approx. 33 square meters) of space, 2,486 hours of annual air conditioner operation, electricity cost at NTD 5 per kWh, with 1 kWh emitting 0.474 kg CO₂; the energy-saving efficiency of Fujitsu VRF equipment per 10 ping:



The total investment in energy-saving equipment for 2024 amounted to NTD 7,444,000, which reflects a year-on-year decrease in electricity consumption intensity from 2022 to 2024. The following are the amounts invested in energy-saving equipment over the past three years:

| Operational location/year | Unit: NTD | | |
|-------------------------------------|------------|------------|-----------|
| | 2022 | 2023 | 2024 |
| Taipei | 5,276,488 | 2,673,76 | 318,574 |
| New Taipei City | 4,835,104 | — | 571,239 |
| Taoyuan, Hsinchu | 1,871,021 | 10,996,908 | 611,850 |
| Taichung, Chiayi | 12,384,488 | 2,133,553 | 5,941,906 |
| Tainan, Kaohsiung, Pingtung | 5,417,903 | 5,266,669 | — |
| Investment amount (NTD) | 29,785,004 | 21,070,899 | 7,443,569 |
| Total electricity consumption (kWh) | 647,051 | 533,706 | 539,868 |

Note: The above statistics are for the parent company only.



4.2 Greenhouse Gas Emissions

Extreme weather caused by greenhouse gases is a critical global environmental issue. UVB’s Scope 1 greenhouse gas emissions are based on the fuel consumption (liters) of company vehicles, while Scope 2 emissions are based on electricity consumption from Taiwan Power Company. UVB calculates greenhouse gas emissions through self-management, allowing for early detection of trends and proactive responses.

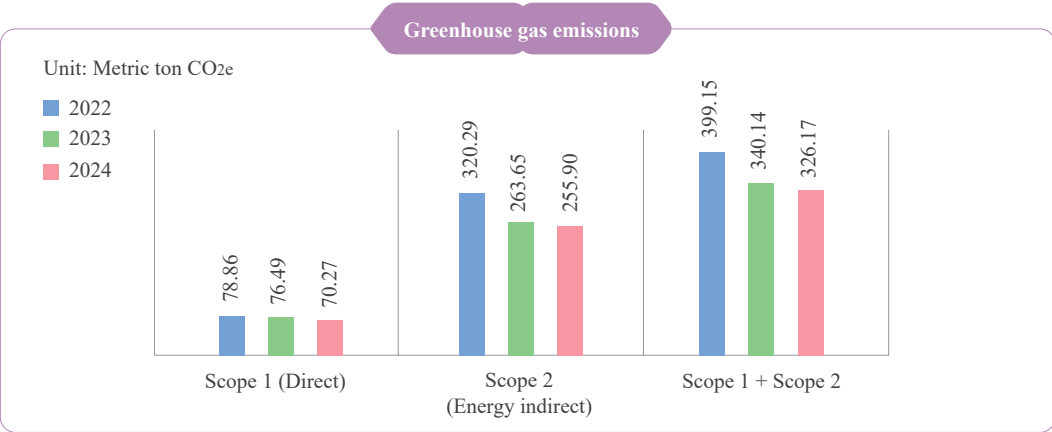
Quantitative management goals for greenhouse gas reduction

UVB has set a quantifiable management target to reduce greenhouse gas emission intensity by 5% annually.

| Item | Year | Target value | Actual value | Achievement status |
|------------------------------------|------|--------------|--------------|--------------------|
| Greenhouse gas emissions intensity | 2022 | 0.255 | 0.150 | Achieved |
| | 2023 | 0.242 | 0.106 | Achieved |
| | 2024 | 0.230 | 0.093 | Achieved |
| Water consumption intensity | 2022 | 2.64 | 1.77 | Achieved |
| | 2023 | 2.51 | 0.96 | Achieved |
| | 2024 | 2.38 | 0.93 | Achieved |

Note: Emission intensity refers to greenhouse gas emissions per million NTD in revenue.

From 2022 to 2024, UVB’s greenhouse gas inventory boundary covered the Company’s headquarters in Nangang and all branch offices and stores. Emission calculations were based on the emission factors for electricity announced by the Taiwan Power Company and the emission factors for fuel oil announced by the Ministry of Environment, with the total emissions calculated as follows:



| Item | Unit | 2022 | 2023 | 2024 |
|------------------------------------|--|----------|----------|----------|
| Scope 1 + Scope 2 | Metric tons of CO ₂ e | 399.15 | 2,664.17 | 326.17 |
| Greenhouse gas emissions intensity | Metric tons of CO ₂ e/ million in revenue | 0.150 | 0.106 | 0.093 |
| Net revenue (parent company) | Million NTD | 2,664.17 | 3,209.31 | 3,513.46 |

Note: The emission factor for electricity was 0.495 kg CO₂/kWh in 2022, 0.494 kg CO₂/kWh in 2023, and 0.474 kg CO₂/kWh in 2024, as announced by the Energy Administration, Ministry of Economic Affairs on April 14, 2025.

Other emission factors are based on version 6.0.4 of the Greenhouse Gas Emission Factors Management Table issued by Taiwan’s Ministry of Environment. The global warming potential (GWP)-based emission factors are as follows:

Diesel: 2.6060 kg CO₂/L; gasoline: 2.2631 kg CO₂/L; and kerosene: 2.5588 kg CO₂/L

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In response to climate change and greenhouse gas management policies, UVB’s greenhouse gas emissions are primarily indirect, with sources mainly from electricity for air conditioning, equipment, and lighting. The impact of climate change on the globe is becoming increasingly significant. UVB complies with environmental regulations, continuously promotes energy-saving and carbon reduction measures, and strives for sustainable operations to fulfill its corporate responsibilities.

1. Promote and implement energy-saving and carbon reduction measures, and communicate policies to employees, suppliers, customers, and other stakeholders.

2. Strengthen advocacy, encouraging all employees to develop habits of conserving energy and resources.

3. Turn off lighting in unoccupied areas promptly, and turn off lights in office areas during lunch breaks to save energy.

4. Established an electronic form system to reduce paper usage.
5. Promote carpooling for company vehicles, reduce the frequency of vehicle use, and decrease fuel consumption.

6. Establish a greenhouse gas emissions inventory, conduct regular audits, and manage emissions.

7. Replacement of outdated air conditioning systems in retail stores, with 60% of air conditioning equipment upgraded to Grade 1 energy-efficient products.

4.3 Water Resource Management

UVB places great importance on water resource management. However, as the Company is not in the manufacturing sector, there is no wastewater discharge from production processes or laboratories. The water intake at its Nangang headquarters, branch offices and stores is relatively low, with no significant ecological impact on water resources.

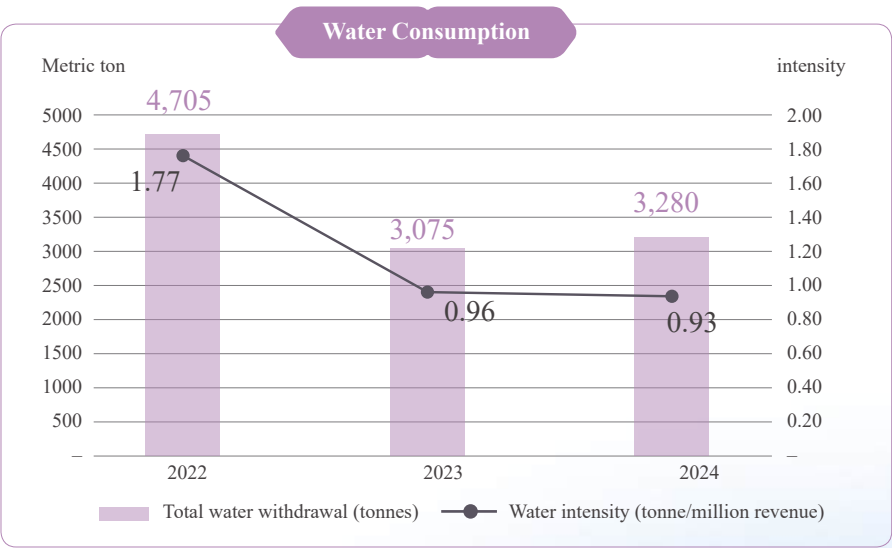
Based on the Water Risk Atlas developed by the World Resources Institute (WRI), all UVB locations have been assessed and are not situated in areas classified as having high water stress.

Note: Link to the Aqueduct Water Risk Atlas: <https://reurl.cc/4r8ZRR>

Quantitative management goals for water conservation

UVB has set a quantifiable management target to reduce water use intensity by 5% annually:

| Item | Year | Target value | Actual value | Achievement status |
|-----------------------------|------|--------------|--------------|--------------------|
| Water consumption intensity | 2022 | 2.64 | 1.77 | Achieved |
| | 2023 | 2.51 | 0.96 | Achieved |
| | 2024 | 2.38 | 0.93 | Achieved |



Note: Since the Company does not use water in its processes, water intake is the same as water discharge, and there is no water consumption.



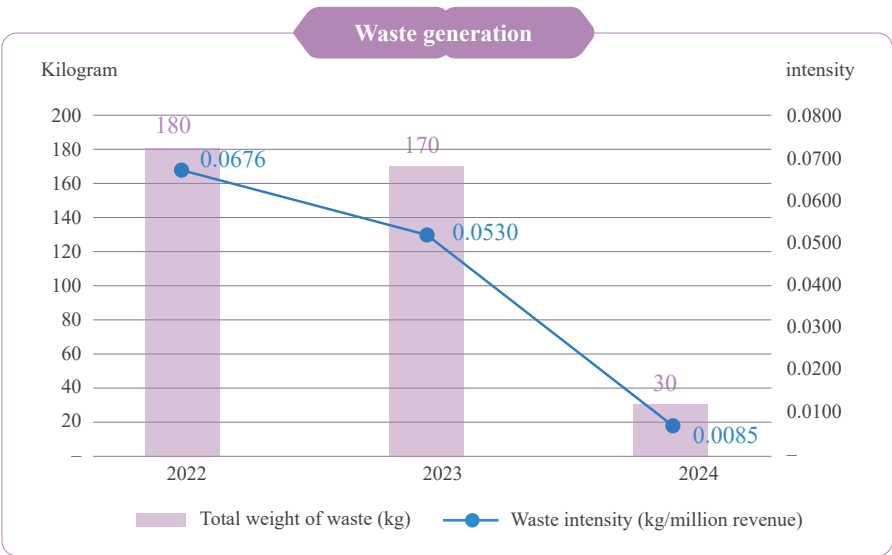
4.4 Waste Management

UVB is committed to sustainable corporate operations. We continuously work to minimize the environmental impact of waste through various voluntary actions, and avoid excessive product packaging to fulfill our responsibility to the environment.

UVB promotes convenient and paperless services, such as online transaction platforms and electronic payments, to effectively reduce energy consumption resulting from customer commutes and paper use. The Company and its customers jointly dedicate efforts to environmental protection and energy conservation to fulfill their corporate social responsibility.

Waste management policy

| | |
|---|---|
| Paper conservation | <ul style="list-style-type: none">Promoting the use of online transaction platforms, electronic payments, and other convenient, paperless services.Introducing digital forms and processes within the Company to reduce the use of paper and toner.Using 70P paper, encouraging double-sided printing, and setting up waste paper recycling bins. |
| Reducing e-commerce packaging | <ul style="list-style-type: none">In response to the Ministry of Environment’s regulations on “Online Shopping Packaging Restrictions and Implementation Methods,” which were enacted in July 2023, we conducted an inventory of e-commerce packaging materials and methods for 2024, all of which complied with the standards. In 2024, the Company encouraged customers to pick up orders at Universal Optical stores, achieving a 25% reduction in cardboard box usage. |
| Eco-friendly packaging for new products | <ul style="list-style-type: none">Eco-friendly packaging for new products: The 2024 launch of the new lutein supplement “Jinrunming” features a gift box designed for both product placement and display. It also complies with regulations that restrict excessive product packaging. The outer packaging clearly states that the materials used meet the environmental standards of the Forest Stewardship Council (FSC), one of the world’s most recognized international forest certification systems. This underscores the brand’s commitment to environmental sustainability. |
| Statistics on Waste | <ul style="list-style-type: none">General household waste from the headquarters, branch offices and stores is managed by the building management committee and cannot be effectively calculated; therefore, the total weight of waste cannot be provided.The Company is not in the manufacturing sector. Therefore, we are not required to report regulated hazardous waste and non-hazardous waste. We consolidate statistics on product waste, handling product scrapping twice a year, and implement volume control measures. |



Note: Since the Company does not use water in its processes, water intake is the same as water discharge, and there is no water consumption.

4.5 Sustainable Supply Chain

Suppliers are key partners in UVB’s sustainability efforts. Only by sharing the same values as suppliers can we ensure the quality of our products and services. Through annual supplier meetings, regular or ad hoc interviews, video conferences, and communication tools such as email or LINE, we maintain strong communication channels to foster mutual understanding and strategic collaboration. Together, we strive to provide better products and services to our customers, and we work with suppliers on key issues such as environmental protection, social inclusion, and corporate governance to build a sustainable supply chain.

Supplier Management Policy

The Company has formulated the Supplier Management Guidelines to establish relevant rules for supplier development, evaluation, assessment, and quality management to ensure that qualified suppliers can provide long-term and stable supplies of quality products and to assist in the continuous improvement of product quality.

The Company formulated the “Supplier Sustainable Development Management Guidelines” to promote environmental protection, occupational health and safety, and labor rights. These guidelines help to ensure sustainable supply chain management, and serve as a reference for responsible units on related matters when executing procurement operations.

Supplier Management Strategies and Sustainability Implementation

Supplier Management Strategy

We manage supplier capabilities in quality, cost leadership, delivery and supply, service team, and sustainability to meet UVB’s requirements and enhance competitiveness. We treat suppliers as strategic partners and engage them in long-term collaborations, jointly establishing a sustainable supply chain for stable development, while helping upstream and downstream manufacturers to enhance their green competitiveness and create sustainability business opportunities.

UVB’s procurement is divided into four main categories, with different management strategies based on product characteristics and market conditions. Depending on individual procurement needs, suppliers may be required to provide relevant certifications, such as ISO 9001 Quality Management, ISO 13485 Medical Devices Quality Management, ISO 22000 or HACCP Food Safety Management, GMP Pharmaceutical Factory Management, SGS third-party certification, and drug and medical device sales licenses issued by the Ministry of Health and Welfare.

Optometry Products

Cost leadership, quality and delivery time

Pharmaceuticals and consumables

Customer safety, quality and delivery time



Instruments and equipment

Technological leadership, quality and delivery time

Interior decorating projects

Occupational safety, quality and delivery time

Key Points for Supplier Sustainability Management



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Supplier Management Implementation

1. International supply chain

UVB integrates procurement resources to achieve the most competitive supply chain value through strategic partnerships. Most of our partner suppliers are internationally renowned manufacturers of pharmaceuticals, consumables, instruments, and equipment. In addition to complying with the regulations of the locations of the brands and manufacturers, suppliers of medical instruments and equipment must obtain ISO 13485 Medical Devices Quality Management System certification. Possession of this certification indicates that the supplier meets the required standards for the quality management system. When introducing relevant products into Taiwan, the Company also collaborates with international suppliers to prepare the necessary documentation for registration of medical devices with Taiwan’s Food and Drug Administration of the Ministry of Health and Welfare and to apply for other related permits in accordance with the requirements of each product category.

Currently, we work with major international suppliers such as ZEISS (Germany), Alcon (Switzerland), and CooperVision (USA), all of which are well-known in global supply chains and are publicly listed companies in their respective countries. They are required to meet ESG standards in areas such as product quality, financial performance, corporate governance, and corporate sustainability, and to issue sustainability reports in compliance with local government regulations for publicly listed companies.

The Company regularly holds procurement meetings with international suppliers, working with relevant business units to identify risks related to product lead times, quality management, and supply chain disruptions. In addition, we periodically organize training sessions and forums to facilitate diverse forms of communication and advance sustainability initiatives with partners.

2. Localized supply chain:

UVB continues to diversify and localize its supply chain, forming long-term strategic partnerships with domestic suppliers to strengthen its influence in building a green supply chain, with a focus on environmental friendliness, occupational health and safety, and labor rights.

In terms of store expansion and development across our operating locations, we place particular emphasis on the occupational safety practices of our interior decorating and construction contractors. Every year, we hold an annual suppliers conference (most recently on January 19, 2024) to promote ESG sustainability requirements, occupational health and safety management guidelines, construction safety, and the use of personal protective equipment (PPE). In addition, UVB has established standards in accordance with occupational safety, health, and environmental protection regulations. We incorporate them into contracts and conduct unscheduled inspections during ongoing projects to ensure proper implementation and awareness by vendors. If a supplier is found to be in violation of social responsibility policies and causes significant environmental or social impact, the Company reserves the right to immediately terminate or cancel the contract. In 2024, there were no incidents in which a supplier’s actions had such an impact that contract termination or cancellation was necessary.



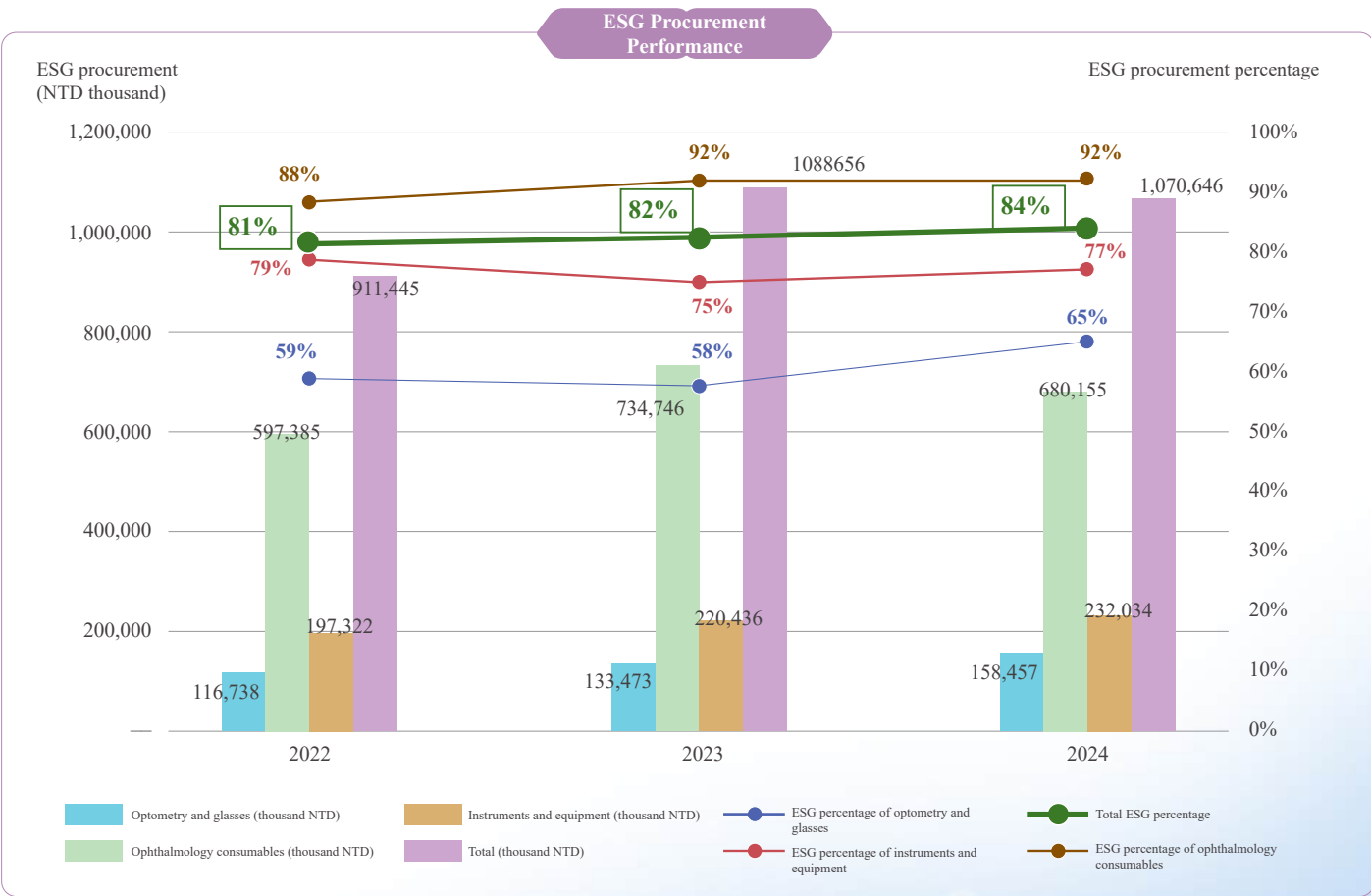
3. Promotion of sustainable supply chain:

In order to promote suppliers’ improvement of their economic, social, and environmental performance and to establish a sustainable supply chain, the Company has prepared the Supplier Sustainability Statement that stipulates environmental protection, safety, health, human rights, ethical code, government requirements, social responsibility, and other relevant issues, and has advocated domestic suppliers’ compliance with relevant rules so to jointly fulfill corporate social responsibilities. The Company’s top 20 suppliers accounted for over 90% of total purchases in 2024. We conducted ESG advocacy efforts targeting the top 20 suppliers across four major categories: optometry products, pharmaceuticals and consumables, instruments and equipment, and interior decoration and construction. As of the end of 2024, the Company advocated to a total of 80 domestic and international suppliers – representing 97% of the Company’s total annual procurement value. Moving forward, we will extend these advocacy efforts to include the suppliers managed by our subsidiaries’ procurement units, to further enhance overall supplier management.

4. ESG sustainable supplier procurement:

The Company has proactively implemented sustainable procurement and pursued economic benefits while taking into account environmental friendliness and human rights protection, and it continued to advocate the concept of “ESG procurement” to purchasing units. When making purchasing decisions, purchasing units prioritize suppliers that implement ESG results to serve as strategic partners. Under the premise of ensured quality and reasonable price, the Company strives to purchase environmentally friendly materials certified by the Green Label and incorporate green energy-saving specifications into purchasing options. The Company encourages suppliers to not only protect the environment, but also contribute to ESG practices in aspects of social inclusion and corporate governance so as to achieve sustainable development in the supply chain.

In 2024, the supply chain did not pose any significant actual or potential negative impact on UVB’s sustainability development. Starting in 2025, we plan to assess actual impacts by reviewing publicly available customer information, such as official websites and sustainability reports. In recent years, the proportion of procurement from ESG-aligned suppliers has steadily increased, representing 81% of procurement in 2022, 82% in 2023, and 84% in 2024, demonstrating the effectiveness of the Company’s sustainable procurement practices.



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Social Engagement



Social Engagement



5.1 Ending all forms of discrimination against women

8.7 Prohibit child labor and eradicate forced labor

10.2 Promote universal social, economic and political inclusion

10.3 Ensure equal opportunities and reduce discrimination

Company Goals

- 0 human rights violations
- Female employees constitute over 45% of the total workforce
- Female managers constitute over 40% of all managers
- Average monthly salary difference between male and female managers below 5%

Performance

- 0 incidents of human rights policy violations recorded for the year
- Female employees account for 53% of all employees
- Female managers account for 48% of all managers
- 4% average monthly salary difference between male and female managers



8.1 Maintain economic growth in accordance with conditions at operating locations

Company Goals

- Continued salary growth

Performance

- The average annual salary for full-time employees not in managerial positions grew by 2.1% compared to the previous year; the median salary grew by 2.3% compared to the previous year



4.3 Ensure equal access to education for both men and women

10.3 Ensure equal opportunities and reduce discrimination

Company Goals

- Average training hours for all male and female employees: 15 hours

Performance

- In 2024, the average training hours were 23.19 for female employees and 20.28 for male employees.

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3.7 Ensure the inclusion of healthcare in
operational planning
3.8 Ensure access to high-quality basic healthcare
services
8.8 Protect labor rights and promote safe working
environments

Company Goals

- Annual health examinations completed as planned
- 0 major occupational injuries and occupational diseases

Performance

- A total of 205 people underwent health examinations
- 0 incidents of severe occupational injuries or occupational diseases at operational sites
- A total of 653,384 work hours in 2024, with 0 occupational disasters



1.3 Implement social protection measures for
disadvantaged groups

Company Goals

- Continues to participate in public welfare activities in communities, make charitable donations, promote eye care knowledge, and cultivate talent

Performance

- A total of 4,842 participants were served during vision health public welfare activities in communities and at schools
- Through the “Lighting Up New Horizons for Underprivileged Students” Eye Care Project, UVB has provided subsidies over the past three years to 131 underprivileged students for myopia eyeglasses.
- Donated one year of Global Kids Monthly magazine subscriptions to 13 rural elementary schools in Chiayi, benefiting a total of 38 classes. Donated SDG-themed sustainability book sets to 13 rural elementary schools in Chiayi, totaling 221 books (one copy of each title).
- Held the 2024 Universal Optical Golden Eye Awards to recognize outstanding optometrists and store management teams involved in the short video campaign. By integrating creativity and professional expertise, we’ve helped raise public awareness of eye health while encouraging store staff to engage, infusing the brand with renewed energy and supporting employee self-worth and growth.



8.9 Formulate and implement policies to promote
sustainable tourism, create jobs, and enhance
local culture and products

Company Goals

- Cultural and artistic innovation promotes local development

Performance

- We supported domestic cultural development through sponsorship and collaboration in 14 initiatives, including arts and cultural events, audiovisual production, and creative industries, with a total contribution of NT\$7.37 million.

UVB’s core service of “Whole Person, Whole Eye, Whole Life Cycle” represents its commitment to enhancing optometry services and adhering to sustainable business practices. As a leader in Taiwan’s optometry biotech sector, UVB continues to give back to society, striving to improve the vision health of the public. In terms of social participation, UVB follows the United Nations Sustainable Development Goals (SDGs) to promote employee welfare and well-being, build a happy workplace, and progress toward becoming a sustainable enterprise. Externally, UVB collaborates with charitable organizations, engaging in long-term social care activities to promote sustainable development in Taiwan.

5.1 Happy Workplace

Furthering corporate culture and a fair performance system enable employees to maintain a strong mentality and work standards in the face of fierce competition; ensuring that employees get to reap the fruit of their labor with joy is our acknowledgment of their efforts and our commitment to them. We are committed to providing a safe and fulfilling workplace environment, actively promoting diversity and equal employment opportunities, and implementing gender equality policies. By fostering a respectful atmosphere between labor and management, we aim to create a friendly, motivating work environment where employees are encouraged to realize their full potential in a friendly and fulfilling workplace. We firmly believe that building and nurturing a skilled workforce is key to success and the long-term sustainability of the Company.

In promoting employment, UVB actively plays the role of a responsible employer and stable social force. As of the end of 2024, UVB had a total of 343 employees at its headquarters and retail locations, all fully protected under the Labor Standards Act, highlighting the Company’s commitment to working with employees to build a sustainable enterprise.

Statistics on Hires

| Statistics/year | | 2022 | | 2023 | | 2024 | |
|---|--------|-----------|-------|-----------|-------|-----------|-------|
| Total number of employees (Note 1) | | 295 | | 317 | | 343 | |
| Employment contracts (Note 2) | | Non-fixed | Fixed | Non-fixed | Fixed | Non-fixed | Fixed |
| Gender of employees at UVB headquarters | Male | 38 | 0 | 42 | 0 | 42 | 0 |
| | Female | 72 | 0 | 77 | 0 | 80 | 0 |
| Stores | Male | 101 | 0 | 100 | 0 | 118 | 0 |
| | Female | 84 | 0 | 98 | 0 | 103 | 0 |
| Region | Male | 110 | 0 | 119 | 0 | 122 | 0 |
| | Female | 185 | 0 | 198 | 0 | 221 | 0 |
| Employment types (Note 3) | | Non-fixed | Fixed | Non-fixed | Fixed | Non-fixed | Fixed |
| Gender of employees at UVB headquarters | Male | 37 | 1 | 41 | 1 | 41 | 1 |
| | Female | 72 | 0 | 77 | 0 | 80 | 0 |
| Stores | Male | 96 | 5 | 96 | 4 | 102 | 16 |
| | Female | 78 | 6 | 83 | 15 | 83 | 20 |
| Region | Male | 109 | 1 | 118 | 1 | 121 | 1 |
| | Female | 174 | 11 | 179 | 19 | 185 | 36 |

Note 1: Based on the total number of employees at the end of the year (12/31).

Note 2: Employment contracts are classified as either open-ended (full-time staff) or fixed-term.
All employees at UVB are hired under open-ended contracts.

Note 3: Employment types are categorized as full-time employees (whose weekly working hours meet the legal maximum) and part-time employees (whose weekly working hours fall below the legal maximum; our part-time staff consists exclusively of student workers).

Note 4: In 2024, the Company had no non-employee workers.

Diversity and Gender Equality

UVB places great importance on gender equality in career development, actively implementing SDG 5 (Gender Equality). The Company promotes workplace diversity and equality by selecting, developing, and retaining employees regardless of gender, religion, race, or political stance through an open recruitment system based on merit.

In 2024, UVB had a female employee ratio of 53%, with female managers accounting for 48%, showing no significant gender disparity.

Furthermore, in the implementation of the quota system for employing people with disabilities, a total of 3 positions have been filled to date. We will continue to provide job opportunities for people with disabilities, enabling them to leverage their strengths, integrate into society, and raise awareness among the public and employers of their capabilities.

| Year | | 2022 | | | 2023 | | | 2024 | | |
|----------------|---|--------|------|-------|--------|------|-------|--------|------|-------|
| Position level | Category | Female | Male | Total | Female | Male | Total | Female | Male | Total |
| | Managerial position | 36 | 37 | 73 | 35 | 37 | 72 | 38 | 41 | 79 |
| | Non-managerial position | 120 | 102 | 222 | 140 | 105 | 245 | 145 | 119 | 264 |
| | Subtotal | 156 | 139 | 295 | 175 | 142 | 317 | 183 | 160 | 343 |
| | Female employees as a percentage of all employees | 53% | 47% | 100% | 55% | 45% | 100% | 53% | 47% | 100% |
| | Female managers as a percentage of all managers | 49% | 51% | 100% | 49% | 51% | 100% | 48% | 52% | 100% |

Note: The above data pertains to the parent company only.

Fair Salary

UVB is committed to fostering equity and inclusion in the workplace. Overall compensation is superior to industry peers in the biotech and medical industries, with no differences based on gender, age, race, nationality, or other factors, allowing employees to contribute and realize their value in an equal working environment.

In 2024, the pay ratio between male and female employees of the Company in Taiwan, both managerial and non-managerial staff, showed no significant differences.

Unit: NTD

| Year | | 2023 | | | | 2024 | | | |
|------------------------|-------------------------|--------|---------|---------------|----------------|--------|---------|---------------|----------------|
| Gender | | Female | Male | All employees | Difference (%) | Female | Male | All employees | Difference (%) |
| Average Monthly Salary | Managerial position | 97,354 | 103,650 | 100,589 | 3% | 98,510 | 106,020 | 102,408 | 4% |
| (NTD) | Non-Managerial position | 51,429 | 60,326 | 55,242 | 7% | 57,391 | 65,562 | 61,074 | 6% |

Note: Difference (%) = (Average monthly salary of all employees - average monthly salary for women)/ average monthly salary of all employees

Unit: NTD

| Salary of full-time non-managerial employees over two years (annual) | | |
|--|-----------------------|----------------------|
| Full-time non-managerial employees | Average annual salary | Median annual salary |
| 2023 | 1,149,588 | 887,791 |
| 2024 | 1,173,192 | 908,362 |
| Growth | 2.1% | 2.3% |

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Employee Diversity Statistics

| Diversity statistics/year | | | | 2022 | | 2023 | | 2024 | |
|---------------------------|--------------|-----------------|--------------------|------------------------|------------|------------------------|------------|------------------------|------------|
| | | | | Number of participants | Percentage | Number of participants | Percentage | Number of participants | Percentage |
| Employees | Headquarters | Gender | Male | 38 | 12.88% | 42 | 13.25% | 42 | 12.24% |
| | | | Female | 72 | 24.41% | 77 | 24.29% | 80 | 23.32% |
| | | Age | Under 30 | 17 | 5.76% | 15 | 4.73% | 15 | 4.37% |
| | | | Over 30, under 50 | 70 | 23.73% | 76 | 23.97% | 78 | 22.74% |
| | | | Over 50 | 23 | 7.80% | 28 | 8.83% | 29 | 8.45% |
| | | Education level | Graduate school | 21 | 7.12% | 22 | 6.94% | 22 | 6.41% |
| | | | University/college | 86 | 29.15% | 93 | 29.34% | 96 | 27.99% |
| | | | Other | 101 | 1.02% | 4 | 1.26% | 4 | 1.17% |
| | Stores | Gender | Male | 84 | 34.24% | 100 | 31.55% | 4 | 34.40% |
| | | | Female | 73 | 28.47% | 98 | 30.91% | 103 | 30.03% |
| | | Age | Under 30 | 73 | 24.75% | 94 | 29.65% | 118 | 34.40% |
| | | | Over 30, under 50 | 99 | 33.56% | 90 | 28.39% | 86 | 25.07% |
| | | | Over 50 | 13 | 4.41% | 14 | 4.42% | 17 | 4.96% |
| | | Education level | Graduate school | 1 | 0.34% | 1 | 0.32% | 2 | 0.58% |
| | | | University/college | 172 | 58.31% | 186 | 58.68% | 209 | 60.93% |
| | | | Other | 12 | 4.07% | 11 | 58.68% | 10 | 2.92% |

Formula: Percentage of female employees = (Number of female employees at the end of the year/total number of employees at the end of the year) * 100%.
Percentage of male employees = (Number of male employees at the end of the year/total number of employees at the end of the year) * 100%.
The sum of the percentage of female and male employees should be 100%.

Percentage of headquarters personnel under 30 = (Total number of headquarters personnel under 30 at the end of the year/total number of employees at the end of the year) * 100%.
Percentage of store personnel with graduate degrees = (Total number of store personnel with graduate degrees during the year/total number of employees at the end of the year) * 100%.

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5.2 Talent Attraction, Retention, and Development

| Material Topics | Labor-Management Relations |
|-----------------------------|--|
| Significance to the Company | We offer a competitive compensation system, professional education and training, and comprehensive employee benefits to attract outstanding talent, and foster employee loyalty so we can work together towards a mutually beneficial future. |
| Policies | The Company refers to industry characteristics, market trends, and future development in the formulation of its compensation system, providing appropriate incentives according to the achievement of operational goals, departmental performance, and employee evaluations in order to jointly create business performance and long-term value as well as make our founding purpose, vision, mission, and sustainable operation targets a reality. |
| Commitments | <div><div>1. Bonus distribution: Monthly or quarterly performance bonuses, year-end bonuses, employee profit-sharing, and special project bonuses. The total year-end bonus for the past three years ranges from 3% to 7% of the profit/loss before tax for the year, and is distributed according to the evaluation criteria.</div><div>2. Employee compensation: According to the Company’s Articles of Incorporation, the Company should allocate 1% to 10% of its annual profit as employees’ compensation and no more than 3% of the annual profit as directors’ compensation. However, in the event of accumulated losses, these must be covered first. Employee compensation may be in stock or cash, and the recipients of the stock or cash may include employees of subsidiaries that meet certain conditions. The distribution of employee and director compensation shall be reviewed by the Compensation Committee, submitted to the Board of Directors for resolution, and reported to shareholders.</div></div> |
| Short-term goals | <div><div>1. Adjust salaries annually based on employee’s individual performance and contributions.</div><div>2. Upgrade the e-Learning platform.</div><div>3. Promote industry–academia internships and talent cultivation programs.</div><div>4. Plan on-the-job education and training sessions.</div><div>5. Launched the Starlight Talent Training Program as a preparatory course for future management trainees.</div></div> |
| Mid- to long-term goals | <div><div>1. Adjust salaries annually based on employee’s individual performance and contributions.</div><div>2. Upgrade the e-Learning platform.</div><div>3. Promote industry–academia internships and talent cultivation programs.</div><div>4. Plan on-the-job education and training sessions.</div><div>5. Plan leadership cultivation programs and competency courses.</div><div>6. In-service training program for developing professional vision care talents.</div></div> |



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| Material Topics | Labor-Management Relations |
|---|--|
| Resources invested during the year/concrete results | <div>1. Recruitment and employment: Effectively provide or utilize human resources based on objectives of the annual human resource plan to meet the needs of each unit and to have high-quality human resources.</div> <div>2. To support local universities of science and technology, enhance students’ hands-on work experience, and reduce the risk of labor shortages, UVB actively engages in industry–academia and cooperative education programs with colleges and universities near its retail locations to offer students job training. This includes signing collaboration agreements with five institutions to offer internship placements and workplace experience opportunities. The Company also invites faculty and students from partner schools to visit its facilities. In 2024, there were 187 participants in industry–academia collaboration programs and 20 internship placements at optometry departments (retail locations).</div> <div>3. The Company has formulated a set of “Education and Training Procedures” to enhance employee knowledge and skills, offering specialized and management training courses tailored to different job categories, to fulfill the Company’s sustainable corporate development targets. Training expenses for 2024 amounted to 1.233 million NTD, with a total of 7,455 hours, averaging 21.73 training hours per employee.</div> <div>4. Performance evaluation: Conducted twice annually, the results are used as the basis for promotions, salary adjustments, bonuses, and compensation.</div> |
| The department responsible/ complaint mechanism | Human Resources & Administration Division / hr@eyecenter.com.tw |
| Evaluation Mechanism/ Results | <div>1. The average annual salary for full-time employees not in managerial positions grew by 2.1% compared to the previous year, while the median salary grew by 2.3% compared to the previous year. Both figures are above industry standards.</div> <div>2. The employee resignation rate decreased by 5.4% and the average turnover rate decreased by 0.35% compared to the previous year.</div> <div>3. Employee satisfaction surveys for store personnel showed a score of 4 and above (out of 5.0, with scores of 4.17 in 2023 and 4.20 in 2024).</div> <div>4. UVB was awarded the Gold Medal for “2024 Happy Enterprise” by 1111 Job Bank.</div> <div>5. In April 2025, UVB was among the top 5% in the 11th Corporate Governance Evaluation in 2024.</div> |



Diverse Recruitment Channels

For continuous growth and innovation, UVB relies heavily on human capital, recruiting talents in medicine, research and development, information technology, marketing, and sales through multiple channels, including campus recruitment events, 104 Job Bank, internal employee referrals, and headhunters. To ensure continuous innovation, the Company collaborates and exchanges information with academic research institutions and teaching hospitals to ensure the innovativeness and marketability of its products and services.

| Staff turnover rate statistics/year | | 2022 | | 2023 | | 2024 | |
|-------------------------------------|--------------------|-------|------------|-------|------------|-------|------------|
| New Employees | | Total | Percentage | Total | Percentage | Total | Percentage |
| Age | Under 30 | 61 | 67.78% | 70 | 64.22% | 69 | 51.88% |
| | Over 30, under 50 | 30 | 17.75% | 26 | 15.66% | 20 | 12.20% |
| | Over 50 | 5 | 13.89% | 2 | 4.76% | 3 | 6.52% |
| Gender | Male | 33 | 23.74% | 35 | 24.65% | 47 | 29.38% |
| | Female | 63 | 40.38% | 63 | 36.00% | 45 | 24.59% |
| Education level | Graduate school | 9 | 40.91% | 2 | 8.70% | 4 | 16.67% |
| | University/college | 85 | 32.95% | 94 | 33.69% | 86 | 28.20% |
| | Other | 2 | 13.33% | 2 | 13.33% | 2 | 14.29% |
| Region | Headquarters | 38 | 34.55% | 31 | 26.05% | 23 | 18.85% |
| | Stores | 58 | 31.35% | 67 | 33.84% | 69 | 31.22% |

| Staff turnover rate statistics/year | | 2022 | | 2023 | | 2024 | |
|-------------------------------------|--------------------|-------|------------|-------|------------|-------|------------|
| New Employees | | Total | Percentage | Total | Percentage | Total | Percentage |
| Age | Under 30 | 39 | 43.33% | 48 | 44.04% | 38 | 28.57% |
| | Over 30, under 50 | 4 | 20.12% | 27 | 16.27% | 26 | 15.85% |
| | Over 50 | 6 | 16.67% | 1 | 2.38% | 2 | 4.35% |
| Gender | Male | 29 | 20.86% | 31 | 21.83% | 29 | 18.13% |
| | Female | 50 | 32.05% | 45 | 25.71% | 37 | 20.22% |
| Education level | Graduate school | 3 | 13.64% | 2 | 8.70% | 3 | 12.50% |
| | University/college | 73 | 28.29% | 72 | 25.81% | 59 | 19.34% |
| | Other | 3 | 20.00% | 2 | 13.33% | 4 | 28.57% |
| Region | Headquarters | 30 | 27.27% | 22 | 18.49% | 20 | 16.39% |
| | Stores | 49 | 26.49% | 54 | 27.27% | 46 | 20.81% |

Note: Based on the total number of employees at the end of the year (12/31).

Note: Recruitment rate = (Total number of new hires in a specific category during the year / total number of employees in that category at the end of the year) * 100%.

E.g. Recruitment rate for female employees = (Total number of new female employees during the year / total number of female employees at the end of the year) * 100%.

Resignation rate = (Total number of employees who resign in a specific category during the year/total number of employees in that category at the end of the year) * 100%.

Resignation rate for employees under 30 = (Total number of employees under 30 who resign during the year/total number of employees under 30 at the end of the year) * 100%.

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Details of employee welfare measures, continuing education, training, retirement systems and their implementation, and the status of labor-management agreements and employee rights protection

1. Employee Benefits

To improve employee welfare measures and enhance benefits, the Company established an Employee Welfare Committee on January 3, 2003. This committee regularly organizes events such as social gatherings and distributes marriage and funeral subsidies, illness and injury compensation bonuses, gifts for the three major holidays in Taiwan, and parental leave. All employees are enrolled in labor and health insurance. Various employee welfare benefits (such as annual health examinations and trips) , Welfare Committee information and details of educational training courses are periodically announced through internal emails. Occasionally, the Company organizes social gatherings, or distributes meal vouchers, marriage and funeral subsidies, illness and injury compensation bonuses, and holiday gift money for the three major holidays in Taiwan.

| Employee parental leave/year | Gender | 2022 | 2023 | 2024 |
|---|--------|------|------|------|
| Number of employees eligible for parental leave | Male | 1 | 3 | 6 |
| | Female | 4 | 5 | 4 |
| Number of employees applying for parental leave | Male | 0 | 0 | 0 |
| | Female | 5 | 2 | 2 |
| Total number of employees expected to be reinstated after parental leave (A) | Male | 1 | 0 | 0 |
| | Female | 5 | 2 | 0 |
| Actual number of employees reinstated after parental leave (B) (including early reinstatements) | Male | 0 | 0 | 0 |
| | Female | 3 | 1 | 0 |
| Reinstatement rate (B/A) | Male | 0% | 0% | 0% |
| | Female | 60% | 50% | 0% |
| Number of employees still at the Company 12 months after the end of their parental leave in the previous year (c) | Male | 0 | 0 | 0 |
| | Female | 0 | 3 | 1 |
| Retention rate (C/B of previous year) | Male | 0% | 0 | 0 |
| | Female | 0% | 100% | 100% |

Note: Reinstatement rate = (Actual number of employees reinstated during the year / total number of employees expected to be reinstated during the year) * 100%.
Retention rate = (Total number of employees still working at the Company 12 months after their reinstatement in the previous year/actual number of employees who were reinstated in the previous year) * 100%.



2. Continuing Education and Training

UVB designs and organizes various training programs for all employees through its annual education and training plan, and hires management consulting firms to make up for internal training deficiencies, fostering a growth-oriented work environment. Starting in September 2023, applications for external training courses have been transitioned to an electronic system. Any employee with external training needs may submit a request. Employees may attend off-site training sessions or participate in workshops held by relevant academic institutions. Starting in January 2025, the in-house training program’s “Online Learning System” was revamped and upgraded. Regular internal training sessions are held to enhance employee skills, thereby creating overall benefits for both the Company and its employees.

| Statistics/year | | 2022 | 2023 | 2024 |
|---|--------------|-------|-------|-------|
| Average training hours per employee | | 21.88 | 20.91 | 21.73 |
| Average training hours per employee by gender | Female | 23.35 | 23.09 | 23.19 |
| | Male | 20.40 | 18.74 | 20.28 |
| Average training hours per employee by category | Stores | 35.00 | 26.02 | 28.01 |
| | Headquarters | 8.75 | 15.81 | 15.46 |

UVB has formulated a set of “Education and Training Procedures” to enhance employee knowledge and skills, offering specialized and management training courses tailored to different job categories, to fulfill the Company’s sustainable corporate development targets.

Note 1: Average training hours per employee: Total training hours for all employees during the year / total number of employees at the end of the year.
Note 2: Average training hours per female employee: Total training hours for female employees during the year / total number of female employees at the end of the year.
Note 3: Average training hours per category of employees: Total training hours for employees in each category during the year / total number of employees in that category at the end of the year.

◆ Content of education and training:

- **New employees:** Introduce Company history, organizational structure, internal policies, and future outlook, fostering a sense of belonging and alignment with Company values.
- **Current employees:** Training plans are developed based on job responsibilities and professional areas, in line with the Company’s business philosophy, policies, and departmental development goals. The scope of training includes internal training, outsourced training, and supplier training. The training methods include online learning, physical courses, external training, and on-the-job training.
- **Management team:** In line with the Company’s business development strategy and commitment to corporate sustainability, professional, regulatory, and management-related training is provided to Company executives and professional managers to enhance their expertise and leadership capabilities.
 - 2024 book club: Sessions held on January 2, 9, 16, 23, and 30, featuring a guided reading of High Output Management by Andrew Grove, led by division-level supervisors. Attendees included the Chairperson, Chief Technology Officer, General Manager, division-level executives, and department managers, with a total of 28 participants.
 - 2024 ESG kick-off meeting: Held on March 4, this training covered topics such as sustainability trends, overview of sustainability reports disclosure frameworks and the EU Carbon Border Adjustment Mechanism (CBAM), and materiality assessments. Participants included the General Manager, division-level executives, department managers, section chiefs, and specialists, totaling 36 attendees.
- **Tiered professional competency training for optometrists:** In accordance with the Training Blueprint 2.0, UVB has established a tiered framework for professional competencies and training plans for optometrists. Based on this framework, the Company continues to develop professional courses that provide systematic, on-the-job training aligned with practical needs.
- **All employees:** Company-wide training sessions are provided on topics such as information security, personal data protection, and the Trade Secrets Act in accordance with UVB’s information security regulations. These sessions aim to strengthen employee awareness of information security risks and ensure data protection across all operations.

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| Professional development courses | | | | Management training courses | |
|---|---------------------------------|---|---------------------------|---|---|
| 💡 | Product training for Jinrunning | 💡 | External training courses | 💡 | Online Professional Courses for Store Personnel |
| Training sessions led by internal instructors were held to communicate the features and advantages of new products to trainees. | | Based on job competency requirements, employees are provided with access to external training opportunities and may apply for external training programs. | | Training topics include product information, refraction and eyewear fitting techniques, and in-store service. | |
| 165 | participants | Course Hours | 0.23 | 3,830 | participants |
| | | | | Course Hours | 45.33 |
| Benefit: Increase employees' understanding of the ingredients and benefits of newly launched nutritional supplements, nabling them to introduce and sell products to customers more effectively. | | Benefit: Learn the latest skills and knowledge to improve work efficiency and quality. | | Benefit: Strengthen employees' product knowledge and professional expertise in eyewear, enhancing customer satisfaction and trust. Improve communication and service capabilities with customers, supporting sales growth and strengthening the brand image. | |
| 36 | participants | Course Hours | 14.66 | Store management trainee course | |
| | | | | Course content also covers communication skills, methods for task organization and delegation, as well as recruitment and interview techniques. | |
| | | | | Benefit: A two-day in-person training course was held; external consultants and internal instructors came together to help store management trainees enhance their management skills, communication skills, and recruitment interview skills. | |

3. Retirement System and Implementation

UVB has established a retirement policy. Since July 1, 2005, in compliance with the Labor Pension Act (hereinafter referred to as the “New System”), the Company has made monthly retirement fund contributions of no less than 6% of each employee’s monthly salary into individual pension accounts. The retirement reserve account governed by the former Labor Standards Act was officially settled and closed on June 30, 2011, in accordance with legal procedures.

Labor-management agreements and various measures to protect the rights and interests of employees

The Company is an industry subject to the Labor Standards Act, and all operations are carried out in accordance with the Labor Standards Act. The labor-management relationship is harmonious, and there is no labor-management dispute in 2024. The Company has legally established a labor–management meeting. All labor representatives are elected by employees, and meetings are held once every quarter. The meeting is responsible for negotiating labor rights, facilitating corporate governance communication, ensuring occupational safety and health, promoting harmonious management-labor relations, encouraging labor–management collaboration, and handling grievance procedures.

- **Performance reviews and interviews:** Conducted semi-annually; for 2024, performance reviews and one-on-one interviews were held twice a year.
- **Labor–management meetings:** Held every three months; in 2024, a total of four labor–management meetings were conducted across all business units.



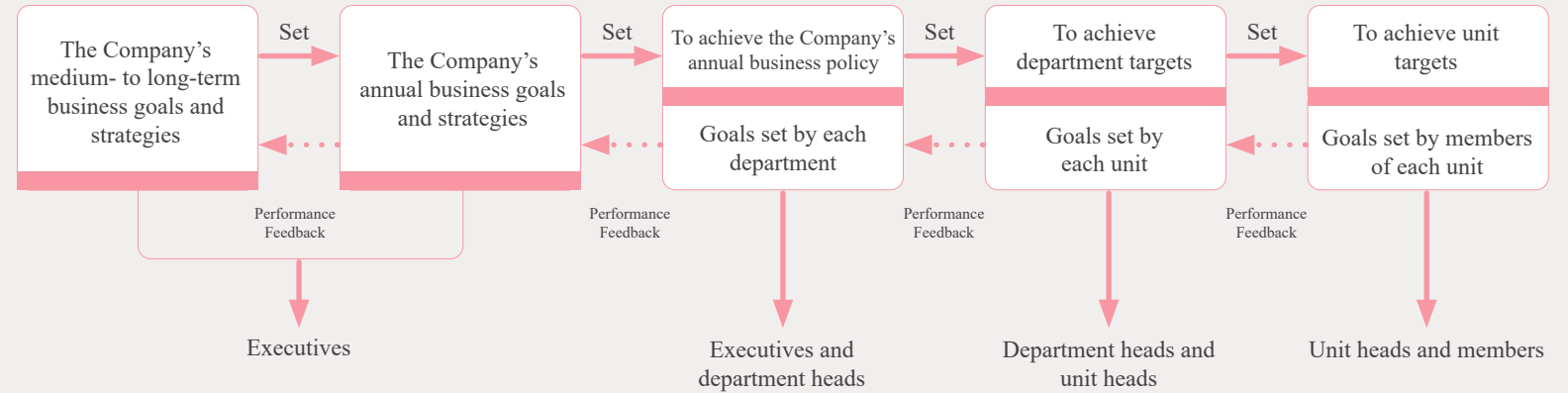
Remuneration Policy

According to the Company's Articles of Incorporation, the Company shall distribute 1% to 10% of the profit for the year as employee compensation. However, if the Company still has accumulated losses, it shall make up for the loss. Employee compensation may be in stock or cash, and the recipients of the stock or cash may include employees of subsidiaries that meet certain conditions. The distribution of employee and director compensation shall be reviewed by the Compensation Committee, submitted to the Board of Directors for resolution, and reported to shareholders.

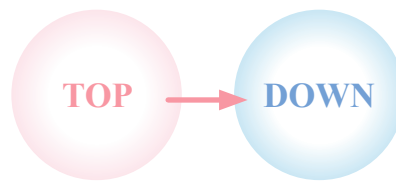
Performance Management

Work goal setting, management and assessment basis

1. Setting semi-annual action plans (including project-based and routine work)
2. Weekly, monthly, and quarterly progress management and tracking
3. Review and evaluation using a semi-annual work review form
4. Execution of annual performance evaluations



◆ Goal-setting process:



1. To achieve corporate KPIs, action plans are developed at the departmental or job-function level, and executed by each respective unit.
2. Everyone's job role contributes to the achievement of corporate goals

◆ The SMART principle used to measure goal-setting



Specific

The formulation of each goal clearly states that it must be specific and not a generalization.



Measurable

Each goal should be defined using quantifiable metrics whenever possible.



Achievable

All goals must be achievable, realistic and challenging.



Relevant

Each goal must be aligned with key aspects of job performance.



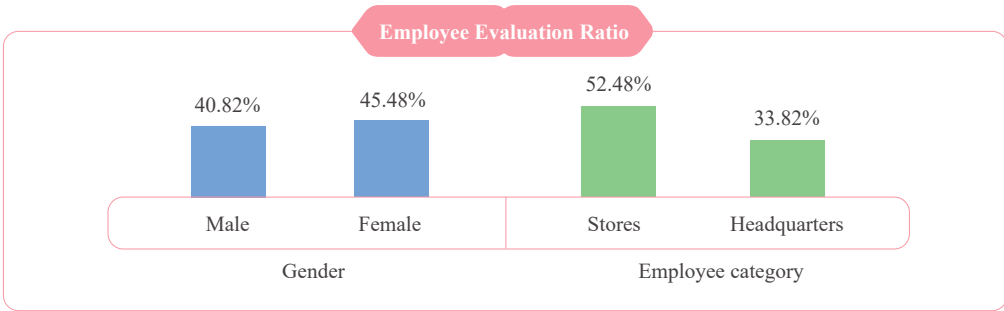
Timely

Each goal must be completed within a defined time frame.

Salary Structure

The governance and operational management policy of UVB not only expresses tangible operational outcomes but also closely links management indicators, departmental objectives and individual performance, fully integrating the Company’s operations to fulfill our founding principles, vision, mission, and sustainable development targets.

| | |
|----------------|--|
| Monthly salary | Applicants’ expectations and salary market conditions must meet the salary standards for graded positions. Job salary, additional license, expiry of probationary period, and job promotion. |
| Bonuses | Monthly or quarterly performance bonuses, employee profit-sharing, and project/incentive bonuses. |
| Year-end bonus | The total year-end bonus for 2024 ranges from 3% to 7% of the profit/loss before tax for the year, and is distributed according to the evaluation criteria. |



* Excludes new employees with less than three months of service, part-time optometrists, and interns. 100% performance evaluation rate for all employees.

5.3 Human Rights Management

Human rights policy

UVB is committed to fulfilling its corporate social responsibility and protecting the fundamental human rights of all employees, customers, and stakeholders. We adhere to the principles outlined in international human rights conventions, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Global Compact, and the conventions of the International Labour Organization (ILO). We respect internationally recognized human rights, strictly comply with local labor laws in all locations where we operate, and have established a human rights policy along with concrete management measures.

Communication feedback and complaints channel

Transparent communication channels. The company has a complaint hotline and mailbox, and holds quarterly labor-management meetings, and an interview is conducted with new employees when their probation period expires and with resigned employees, etc., so that colleagues can make use of various channels to give feedback on the organizational system and work environment. The Company’s official website provides a platform for feedback from investors, customers, employees, suppliers, community members, and the media. On the website’s “Stakeholders” section, we publicly disclose and detail all stakeholder communications and feedback received since 2024, categorized by stakeholder group, to demonstrate our commitment to valuing and responding to diverse voices. No human rights-related complaints or suspected human rights violations were received in 2024.

Communication and grievance channel for all stakeholder groups in the “Stakeholders” section of the Company’s official website:
https://www.uvb.com.tw/contact/contact_a04/

| | |
|---|--|
| Diversity, inclusiveness and equal opportunity | Prohibition of forced labor and child labor |
| Provide fair and reasonable compensation and working conditions | Provide a safe, hygienic and healthy working environment |
| Respect employees’ liberty of assembly and association | |

Internal communication and complaint channels

Employee Grievance Email
hr@eyecenter.com.tw

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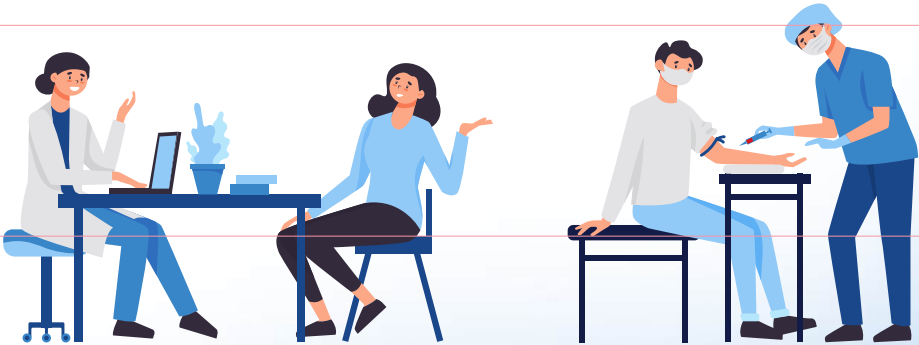
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5.4 Healthy and Safe Work Environment

| Material Topics | Occupational Health and Safety | |
|---|---|--|
| Significance to the Company | The Company strictly requires all employees and contractors to comply with occupational safety standards to create a workplace with zero occupational disasters, ensuring worker safety and health and providing a secure working environment for employees. | |
| Policy/Commitment | For company-wide implementation of the occupational safety policy, new employees undergo an 8.5-hour occupational health and safety training upon onboarding. Monthly promotions of safety-related precautions are also conducted. Also, to ensure employees’ physical and mental well-being, the Company provides annual health examinations that exceed regulatory standards, enabling employees to regularly monitor their health status. | |
| Goals | 1. Starting in 2025, UVB will hold regular occupational health and safety project meetings to review the implementation of its occupational safety policies. 2. Hazard identification, risk assessment. 3. Continue to have zero occupational injuries. | |
| Resources invested during the year/concrete results | 1. Conduct physical examinations for employees. 2. Monthly promotion of occupational safety policies. 3. Encouraging employees to participate in the Taipei Tech Cup “Love the Earth” Charity Road Race, with the Company covering all registration fees; mobilizing employees to participate in blood drives organized by the Neihs Technology Park Development Association. 4. Execute occupational safety plans and training in accordance with the Company’s Occupational Health and Safety Management Manual. 5. Promote contractor occupational safety precautions at the annual Suppliers’ Conference. | |
| The department responsible/ complaint mechanism | Human Resources & Administration Division / hr@eyecenter.com.tw Store Expansion & Construction Division / tzujung.chu@eyecenter.com.tw | |
| Evaluation Mechanism/ Results | 1. 205 participants in physical examinations in 2024. 2. 12 occupational safety promotions in 2024. 3. 56 participants in the 2024 Tech Cup Charity Road Race. 4. Records of occupational safety-related activities and training in 2024. 5. January 19, 2024: Occupational Safety Briefing at the Suppliers’ Conference. | |



5.4.1 Occupational Health and Safety Management


UVB values employee workplace safety and has established an occupational safety management mechanism in accordance with the Occupational Safety and Health Act to create a safe workplace environment. The Company identifies, assesses, and controls hazards in the workplace to reduce risk factors. Our occupational safety management mechanism covers all employees and various work environments to provide a safe and healthy workplace, prevent work-related injuries and health damage, and continuously enhance occupational health and safety performance. UVB has issued the Occupational Health and Safety Management Manual as the Company’s highest guiding principle for occupational health and safety management. The manual outlines various occupational health and safety measures, including accident investigation procedures and the right of employees to leave any work situation they reasonably believe may cause injury or illness. UVB conducts annual inspections of potential environmental hazards and risks in the workplace through each division, department, and occupational health and safety supervisors. Unacceptable risks are identified through risk identification and risk evaluations, and used as the basis for annual targets and management plans, with controls implemented through engineering improvements or administrative management to ensure the safety of all activities and procedures in each division or department, thereby continuously improving the health and safety management system.

To ensure contractor safety at the workplace, including construction work and equipment maintenance, UVB promotes occupational health and safety management requirements at the annual supplier meeting every year, mandating compliance with safety management rules during construction or service delivery, which are also included in contract performance acceptance standards.

5.4.2 Measures to ensure the safety of the work environment and employees

The Company has issued the Occupational Health and Safety Management Manual, the Human-Caused Hazards Prevention Plan, the Abnormal Workload Disease Prevention Implementation Plan, and the Performance of Duties Unlawful Infringement Prevention Plan, among others, stipulating relevant requirements for labor safety and health measures that cover accidents, fire safety, electrical work safety, machine and equipment safety, first aid and rescue, the preparation, maintenance, and use of protective equipment, accident notification, and reporting. Regular training sessions are also conducted to ensure a quality work environment for the physical and mental well-being of all employees.

The occupational health and safety performance for 2024 is as follows:

| Item | Specific content/measures | | Benefits of implementation during the year |
|--------------------------|---|---|--|
| Fire incident management | <ul style="list-style-type: none">Established the “Occupational Health and Safety Code” and the “Emergency Response Management Regulations”Formulated the “Fire Alarm Emergency Response Guidelines,” including organization of self-defense firefighting teams |  | 0 fire incidents; 0 casualties |
| Disaster response plans | <ul style="list-style-type: none">Reviewed emergency response plans for earthquakes, typhoons, heavy rainfall, power outages, and firesHeadquarters: Fire drills conductedRetail stores: Training sessions on organization of self-defense firefighting teams | | Emergency response plan confirmed in October Headquarters: Fire drill conducted on October 4, 2024 (1 hour, 80 participants) Retail stores: January to December 2024 (472 hours, 118 participants) |

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| Item | Specific content/measures | Benefits of implementation during the year |
|--|--|---|
| Fire evacuation drills | <ul style="list-style-type: none">Conducted regular fire evacuation drills to enhance employee awareness of safe evacuation procedures | Annual fire drills completed on October 4, 2024 and May 25, 2023 |
| Fire safety and workplace environment safety inspections | <ul style="list-style-type: none">Contracted certified fire safety vendors and architects to perform fire safety inspections and file building safety reports24-hour access control and security management implemented at headquarters and retail stores | Annual routine inspections and reports completed at headquarters in April; Annual routine inspections and reports completed at retail stores from April to June |
| Occupational health and safety training | <ul style="list-style-type: none">Occupational health and safety training for retail store staffOccupational health and safety training for new employeesRefresher training for occupational safety and health supervisor | Store staff: 40 participants trained on March 27, 2024 New employees: 79 participants, totaling 671.5 training hours Refresher training for occupational safety and health supervisors: Received by 1 person for a total of 6 hours |
| Physical examinations and healthcare benefits | <ul style="list-style-type: none">Physical examinations for employeesEmployee discounts on nutritional supplements and eyeglass frames and lenses | Physical examinations: Conducted on September 23 and 24 with 205 participants Employee discounts: Held twice, in January and August |
| Employee physical and mental well-being | <ul style="list-style-type: none">Monthly birthday celebrations, annual travel subsidies, and Lunar New Year celebration events | Implemented throughout the year |
| Occupational accident management | <ul style="list-style-type: none">Monthly promotion to reinforce occupational accident awarenessQuarterly promotion of zero tolerance for workplace violenceRegular physical examinations | 12 occupational accident awareness sessions annually 4 workplace violence awareness sessions annually No cases of occupational disease or suspected illness were found during physical examinations A total of 653,384 work hours in the year, with 0 occupational accidents |

The Company's official website provides a contact platform on the "Sexual Harassment Prevention" page, which includes:

The Purpose

In order to prevent sexual harassment and protect the rights and interests of victims, the company has formulated the main points of sexual harassment prevention complaints and investigation and handling in accordance with the provisions of Paragraph 1 and 2 of Article 7 of the Sexual Harassment Prevention and Control Act.

Scope

These guidelines apply to incidents of sexual harassment involving employees of the Company that fall under the Sexual Harassment Prevention Act. However, they do not apply to cases that are subject to the Gender Equality in Employment Act or the Gender Equity Education Act.

Compliant Hotline

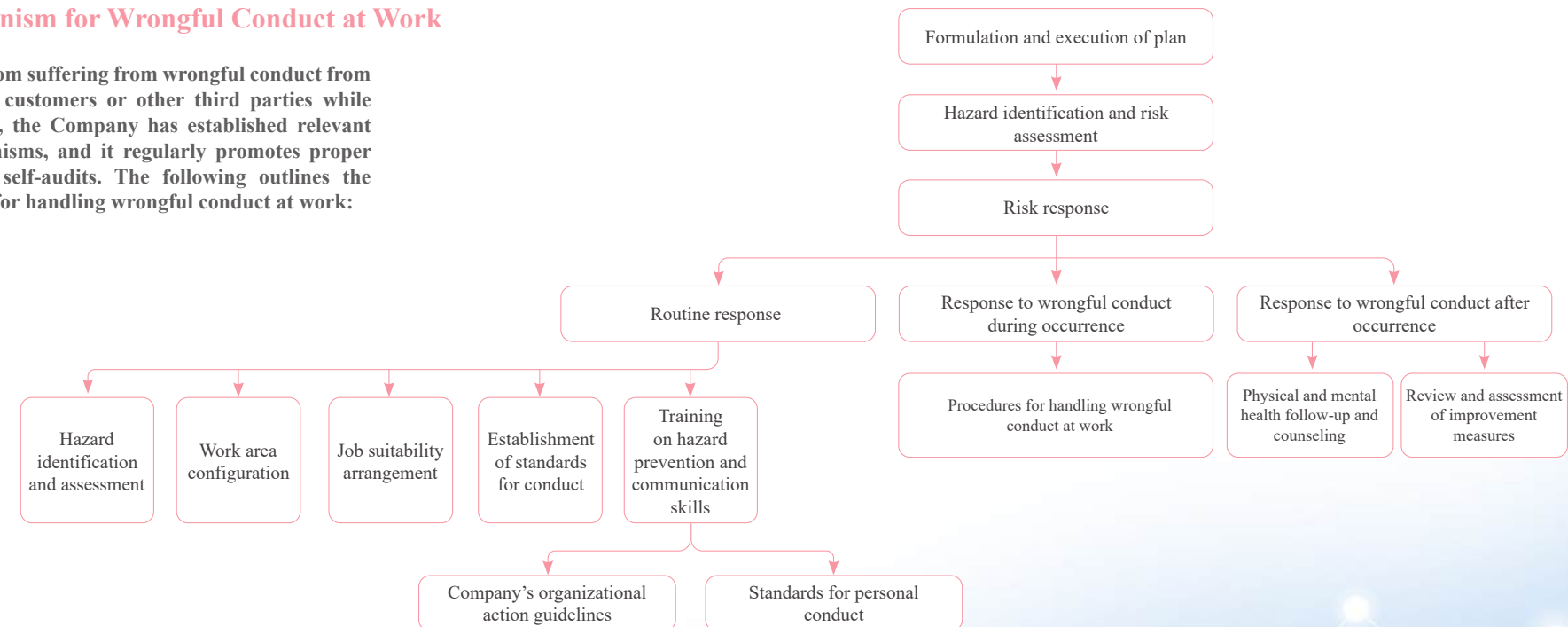
- Hotline: (02) 26558000
Human Resources Department
- Fax: (02) 26557890
- Email:
hr@eyecenter.com.tw

Related Operational Regulations

- Key Points for Sexual Harassment Prevention, Complaint Handling and Investigation
- Sexual Harassment Complaint Form
- Workplace Sexual Harassment Prevention Measures, Complaint Handling, and Disciplinary Procedures

Prevention Mechanism for Wrongful Conduct at Work

To prevent employees from suffering from wrongful conduct from supervisors, colleagues, customers or other third parties while performing their duties, the Company has established relevant regulations and mechanisms, and it regularly promotes proper conduct and conducts self-audits. The following outlines the Company's procedures for handling wrongful conduct at work:



5.5 Participation in Public Welfare Activities

The Company was founded on the principle of “the way of great learning consists of manifesting one’s bright virtue, loving the people, and stopping in perfect goodness.” Thus, we have built an eye health ecosystem based on the business philosophy of helping people “See Clear, See Comfort, See the Future.” In addition to actively achieving our operational goals, the Company is also integrating corporate sustainability ESG (Environmental, Social, and Governance) into its corporate strategy and operations so to gradually promote various ESG tasks.

UVB recognize the responsibility and mission that businesses bear toward society. Through active participation in community outreach activities, the Company devotes resources to care for disadvantaged groups. The Company places great importance on talent cultivation and community building, and supports cultural development in Taiwan. UVB believes that corporate power can bring about meaningful change and impact in society.

The results of our community (public welfare) engagement in 2024 are as follows:

Social welfare services

- Taiwan: UVB supported its partner clinics in conducting 41 community vision health outreach events, serving a total of 2,172 people; another 22 vision care education sessions and seminars were also held across 17 kindergartens and schools, reaching 1,346 participants; 1 eye health awareness event was held with 20 participants; in remote communities in Chiayi, 41 additional vision health events were conducted, serving 1,304 people. In 2024, a total of 105 community events were organized in Taiwan, involving 447 personnel and providing services to 4,842 individuals.
- Mainland China: UVB organized free vision screening programs at more than 175 schools, providing vision health screening services to approximately 215,000 children and adolescents. Additionally, more than 110,000 individuals received free cataract screening services.
- In partnership with the Rain Spring Charitable Foundation and the Taipei City Department of Social Welfare, UVB launched the “Lighting Up New Horizons for Underprivileged Students” Eye Care Project. Over the past three years, the program has subsidized vision testing and eyewear fitting for 131 students with myopia. (18 students in 2022, 74 in 2023, and 39 in 2024)
- UVB participates twice a year in the Neihu Technology Park 1,000-Person Blood Donation Drive, with the Chairperson personally leading employees in donating blood. (February and July 2024)
- Every spring, UVB takes part in the Taipei Tech Cup “Love the Earth” Charity Road Race. The Company subsidizes all registration fees for employees, and the Chairperson personally leads the team. A total of 139 employees took part in this charitable event. (April 2024)
- Together with partner clinics, the Universal Health Education Foundation, and the Dajia Village Office and Community Center, UVB provided free eye care services during the 2024 grand event at Dajia Jenn Lann Temple.
- The event coincided with the once-in-60-years “Welcoming the King’s Boat” sacrificial ceremony, attracting hundreds of thousands of worshippers from across Taiwan. UVB deployed 15 team members, providing eye care services to 228 individuals. (December 2024)

Charity Care Donation

- As part of our commitment to social responsibility and maintaining positive relationships between the public and law enforcement, UVB, in collaboration with partner clinics, donated 50 police signal batons to the Datong Police Station of the Sanchong Precinct, New Taipei City Police Department. This donation aimed to support police operations through tangible action and contribute to public safety. (February 2024)
- In partnership with the Global Views Educational Foundation’s “Planting the Seeds of Reading: Giving Children a Bright Future” initiative, UVB donated one year of Global Kids Monthly magazine subscriptions to 13 rural elementary schools in Chiayi, benefiting a total of 38 classes. Donated SDG-themed sustainability book sets to 13 rural elementary schools in Chiayi, totaling 221 books (one copy of each title). (July 2024)



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- In collaboration with the Ownership Welfare Association on the Eyewear Dream Come True Project, UVB co-hosted an eye health seminar at Shuangcheng Elementary School in New Taipei City. Members of the association, who are also Lions Club members in New Taipei City, have long provided care to seniors during major holidays and offered free eyewear fitting services to underprivileged schoolchildren. (September 2024)

Eye care and health education promotion

- The Company assisted its cooperative clinics in promoting eye care and health education, especially in the areas of myopia prevention and control for children, vision correction for the middle-aged, and presbyopia and cataract care for older adults. The Company has provided physical and online eye care education courses and eye care knowledge to jointly protect people’s eye health.
- UVB was invited to participate in various health-focused radio, television, and online programs or podcasts, such as Health News, UFO Radio, NOW Health, HEHO Health, News98, ETtoday, IC975, Pop Radio, TVBS Health 2.0, USTV Finance, Worked_Money, 57 Health Club, and Health Night Roll Call, to deliver educational talks on eye care.
- In collaboration with supply chain partner Essilor, UVB co-hosted the “Vision Planet Challenge” at the National Taiwan Science Education Center. The event featured a space exploration theme and guided participants through interactive stations representing five different “vision planets.” Parents and children were invited to participate in hands-on science activities that demonstrated changes in vision, helping them understand the causes, prevention, and control of myopia in a simple and engaging way. (August 2024)
- UVB launched the interactive “Universal Magic Academy” course to promote awareness of vision health among families in a fun and innovative way. Activities included making magical flower bouquets, parent–child eco-bag painting, and magical points-based games. The course also included talks on vision care to convey accurate knowledge and help integrate the concept of vision health into daily family life. In 2024, six sessions were held across Taiwan (one in the Taipei/New Taipei area, two in Taoyuan/Hsinchu, two in central Taiwan, and one in southern Taiwan). A total of 111 staff were involved, and 301 people participated.
- UVB participated in the first Healthy Aging Tech Show, organized by the Institute for Biotechnology and Medicine Industry (IBMI), Industrial Development Administration, Administration for Digital Industries, and the National Health Research Institutes. At the event, UVB provided eye health brochures and educational information on cataracts and presbyopia for the elderly, serving 41 individuals. (August 2024)
- UVB took part in the 2024 Healthcare+ Expo Taiwan and supported the Symbol of National Quality campaign by hosting a “Protecting Brighter Vision Together” seminar to enhance public knowledge of eye health care. (December 2024)

Talent cultivation

- Universal Optical launched a short video campaign featuring in-house optometrists as the stars and eyewear as the central theme. These short, eye-catching podcast-style videos were shared across digital platforms to deliver optometry-related knowledge. By incorporating current trends and relatable everyday scenarios, the videos effectively resonated with viewers, encouraging interaction, sharing, and retention of eye health knowledge. The campaign received 3.33 million views, 10,000 likes, and 5,000 interactions. In 2024, 84 videos were produced with the participation of 32 optometrists. UVB also hosted the 2024 Universal Optical Golden Eye Awards to recognize outstanding optometrists and and store management teams involved in the short video campaign. By blending creativity with professional expertise, the campaign not only helped disseminate eye health knowledge to the general public but also encouraged greater staff participation. It became a catalyst for internal culture, infused the brand with renewed energy, and created memorable moments of pride, self-worth, and growth for employees.
- Supply chain partner Brighten Optix, along with Haohai Biological and Brighten Vision, visited to share their experience. Guests explored the lens demonstration zone and were introduced to advanced equipment and AI-based fitting technologies. (April 2024)
- Dr. Karl Lamprecht, President and CEO of Carl Zeiss – a world-renowned optical brand and our supply chain partner – visited UVB as the sole stop in Taiwan during his tour of the Greater China region, and personally presented certification to a partnering clinic as a “SMILE PRO Asia-Pacific Training Center” (May 2024). Dr. Markus Weber, President of Carl Zeiss Meditec, and Maximilian Foerst, Head of the Greater China Region, also visited UVB for further exchange. (November 2024)
- In response to the “Children’s Vision Crisis Initiative,” UVB partnered with Carl Zeiss and partner clinics to co-host a dialogue with Professor Padmaja Sankaridurg from the University of New South Wales (UNSW Sydney), a global authority in ophthalmology. At the event, statistics and trends in worsening vision among Taiwanese children were explored, and insights and solutions for correcting and slowing the progression of myopia were shared (June 2024).



Status of Industry-Academia Collaborations

- In response to the National Taiwan University’s promotion of school affairs development and industry–university cooperation for celebrating the 100th anniversary of the founding of the school, the amount of NT\$2 million will be donated to the National Taiwan University every year from 2023–2027, for a period of 5 years, totaling NT\$10 million, to be used exclusively for coordinating industry–university development.
- In order to support education at local science and technology universities, increase students’ work experience, and reduce the risk of manpower shortages, the Company has actively carried out industry–academia collaborations and cooperative education with colleges and universities near its stores, and has arranged for students to receive work training. This includes signing contracts for industry–academia collaborations and cooperative education with seven universities/colleges, providing students with internship opportunities and workplace experience, and allowing teachers and students from partner schools to participate. In 2024, there were 187 participants in industry–academia collaborations and 20 interns at our stores. The status of our industry–academia collaborations is shown in the table below:

| Category | Schools and department | Content | Number of participants | Period |
|---------------------------------|---|---|------------------------|--|
| Industry-Academia Collaboration | MacKay Junior College of Medicine, Nursing, and Management/Department of Optometry | 2024 Continuing Education and Industry-Academia Collaboration Program of Universal Vision Biotechnology Co., Ltd. | 187 | From March 25, 2024 to September 30, 2024 |
| | Jen-Teh Junior College of Medicine, Nursing, and Management/Department of Optometry | | 187 | From January 01, 2024 to December 31, 2024 |
| Cooperative Education | MacKay Junior College of Medicine, Nursing, and Management/Department of Optometry | Optometry Center (Store) Internship | 8 | From January 01, 2024 to December 31, 2024 |
| | Chung Shan Medical University/Department of Optometry | | 4 | From October 01, 2024 to December 31, 2024 |
| | University of Kang Ning/Department of Optometry | | 1 | From August 01, 2024 to December 27, 2024 |
| | Hsin Sheng Junior College of Medical Care and Management/Department of Optometry | | 5 | From March 11, 2024 to December 31, 2024 |
| | Shu-Zen Junior College of Medicine and Management/Department of Optometry | | 1 | From March 01, 2024 to June 23, 2024 |
| | Chung Hwa University of Medical Technology/Department of Optometry | | 1 | From July 01, 2024 to August 25, 2024 |

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Support for Domestic Cultural Development

UVB is actively engaged in supporting the development of domestic culture. The Company contributes to the creation of artistic works by local performance groups, cultural organizations, and individual artists. These contributions support the production, broadcasting, and staging of films, television programs, music, and theatrical performances. UVB also participates in collaborations or sponsorships of local cultural venues and various cultural and arts events, with the goal of promoting the growth of Taiwan’s cultural and creative industries and fulfilling its corporate social responsibility. In 2024, UVB allocated a total of NT\$7.37 million across 14 initiatives to support traditional folk culture, musical performances, theatrical productions, cultural and creative arts, cultural venues, and the promotion of film and television. The items, time, amount, and participated activities where resources have been invested have been disclosed in the Support Domestic Cultural Development Area of the Company’s website. (For details, please visit https://www.uvb.com.tw/investor/investor_a05_11)

| Time of activity | Activity | Amount invested |
|-----------------------|---|-----------------|
| January 2024 | 2024 Year of the Dragon e-Bao Lantern Project | NT\$138,000 |
| January 2024 | Video Production and Broadcast – Cataract Surgery Education for Seniors | NT\$205,000 |
| January–December 2024 | 2024 Universal Optical Short Video Campaign – Golden Eye Awards | NT\$848,000 |
| April–June 2024 | Spring University Campus Film Festivals | NT\$480,000 |
| April–October 2024 | Video Production and Broadcast – Eye Health Education | NT\$808,000 |
| May 2024 | Performance by Local Vocal Diva – Where Chou Concert | NT\$400,000 |
| June 2024 | Instagram Story Filter Production and Broadcast – Universal Optical “Eye Battle” Campaign | NT\$170,000 |
| August 2024 | Children’s Classical Music Festival | NT\$290,000 |
| September 2024 | 2024 TRENDY TAIPEI | NT\$125,000 |
| October 2024 | Online Illustrator Collaboration – ”10 Seconds Class” Dr. Mushroom Yan | NT\$725,000 |
| October 2024 | 59th Golden Bell Awards | NT\$400,000 |
| December 2024 | Local Young Illustrator – Tsai Chao (@gary67111) | NT\$70,000 |
| January–December 2024 | Domestic Social Media Comic Posts – Taipei Digital | NT\$2,458,000 |
| December 2024 | Dajia Mazu Jenn Lann Temple Religious Ceremony and Folk Activities | NT\$254,000 |



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Community vision-related public welfare activities



| Event date | Community served | Number of manpower invested | Number of people served |
|------------|--|-----------------------------|-------------------------|
| 2024/1/3 | Xilun Community, Chiayi | 5 | 22 |
| 2024/1/4 | Zhuqi Township Public Health Center, Chiayi | 4 | 26 |
| 2024/1/10 | Sanxia Disability Welfare Center (Eden Social Welfare Foundation), New Taipei City | 1 | 30 |
| 2024/1/10 | Sanjia Community Development Association, Chiayi | 5 | 40 |
| 2024/1/11 | Seminar at Sanchong Elementary School, New Taipei City | 2 | 200 |
| 2024/1/25 | Meishan Township Public Health Center, Chiayi | 5 | 22 |
| 2024/1/31 | Ruiqing Village Community Development Association, Taoyuan | 7 | 70 |
| 2024/1/31 | Uncle Sam Kindergarten, Sanxia District, New Taipei City | 4 | 100 |
| 2024/1/31 | Wenzai Township, Dongshi Township, Chiayi | 5 | 30 |
| 2024/2/1 | Zhuqi Township Public Health Center, Chiayi | 4 | 29 |
| 2024/2/21 | Longgang Village, Dongshi Township, Chiayi | 5 | 40 |
| 2024/2/22 | Kingston Technology Corporation (Hsinchu) | 12 | 150 |
| 2024/2/22 | Meishan Township Public Health Center, Chiayi | 4 | 28 |
| 2024/2/29 | Uncle Sam Kindergarten, Yingge District, New Taipei City | 4 | 50 |
| 2024/3/7 | Kingston Technology Corporation (Taipei) | 7 | 50 |
| 2024/3/7 | Zhuqi Township Public Health Center, Chiayi | 4 | 40 |
| 2024/3/9 | Little Optometrists Program, Fuxing Township, Taoyuan | 3 | 20 |
| 2024/3/14 | Taipei 611 Church | 2 | 30 |
| 2024/3/14 | Hondao Foundation, Dongshi Township, Chiayi | 5 | 29 |

| Event date | Community served | Number of manpower invested | Number of people served |
|------------|--|-----------------------------|-------------------------|
| 2024/3/18 | Hemu Community Development Association, Zhongpu Township, Chiayi | 5 | 38 |
| 2024/3/21 | Ming Chuan University (Taipei) | 2 | 50 |
| 2024/3/22 | Guishan District Public Health Center, Taoyuan | 3 | 40 |
| 2024/3/25 | Chongqing Junior High School, Taipei | 2 | 220 |
| 2024/3/28 | Meishan Township Public Health Center, Chiayi | 4 | 30 |
| 2024/3/29 | Ricare Daytime Seniors' Care Center, Luzhu, Taoyuan | 5 | 60 |
| 2024/4/8 | Wenhua Kindergarten, Sanxia District, New Taipei City | 4 | 50 |
| 2024/4/9 | Yuanxin Rehabilitation Home in Taipei | 1 | 27 |
| 2024/4/11 | Jingnan Village, Zhonghe District, New Taipei City | 7 | 60 |
| 2024/4/17 | Ri'an Social Welfare Center, Chiayi | 5 | 30 |
| 2024/4/19 | Yongsheng Village, Sanchong District, New Taipei City | 2 | 40 |
| 2024/4/25 | Dongcheng Kindergarten, Sanxia District, New Taipei City | 4 | 80 |
| 2024/4/25 | Meishan Township Public Health Center, Chiayi | 4 | 32 |
| 2024/5/2 | Zhuqi Township Public Health Center, Chiayi | 4 | 35 |
| 2024/5/7 | Yuetan Community, Xingang Township | 5 | 33 |
| 2024/5/9 | Glorious Hope Association, Sanxia District, New Taipei City | 4 | 25 |
| 2024/5/16 | Pengfu Workshop, Shulin District, New Taipei City | 4 | 20 |
| 2024/5/16 | Seminar at Peide Village, Sanchong District, New Taipei City | 2 | 30 |
| 2024/5/16 | Lucao Township Public Health Center, Chiayi | 4 | 18 |

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| Event date | Community served | Number of manpower invested | Number of people served |
|------------|---|-----------------------------------|----------------------------|
| 2024/5/18 | Fugui-Zhonghua Community, Xinzhuang District, New Taipei City | 5 | 60 |
| 2024/5/23 | National Physical Education Coach Association, Sanxia District, New Taipei City | 4 | 20 |
| 2024/5/23 | Meishan Township Public Health Center, Chiayi | 4 | 38 |
| 2024/5/27 | Sanmin Village, Sanchong District, New Taipei City | 2 | 20 |
| 2024/5/29 | Yongsheng Village, Sanchong District, New Taipei City | 6 | 40 |
| 2024/6/1 | Juxi Community, Zhonghe District, New Taipei City | 6 | 80 |
| 2024/6/3 | San-Der Association of R.O.C. (Yingge Branch) | 4 | 20 |
| 2024/6/6 | Luofu Elementary School, Fuxing District, Taoyuan City | 2 | 66 |
| 2024/6/6 | Zhuqi Township Public Health Center, Chiayi | 4 | 26 |
| 2024/6/12 | Zhuqi Township Public Health Center, Chiayi | 6 | 21 |
| 2024/6/13 | Agape Love Association, Yongde Village, Sanchong District, New Taipei City | 5 | 20 |
| 2024/6/24 | Xinlun Community Development Association, Chiayi | 5 | 34 |
| 2024/6/27 | San-Der Association of R.O.C. (Sanxia Branch) | 4 | 15 |
| 2024/6/27 | Meishan Township Public Health Center, Chiayi | 5 | 37 |
| 2024/7/2 | Senior Citizens Association, Sanxia District, New Taipei City (Xibei Branch) | 4 | 30 |
| 2024/7/10 | Senior Citizens Association, Sanxia District, New Taipei City (Xiuchuan Branch) | 4 | 15 |
| 2024/7/11 | Wushun Village, Sanchong District, New Taipei City | 2 | 30 |
| 2024/7/18 | Wuchang Village, Sanchong District, New Taipei City | 2 | 40 |
| 2024/8/1 | Zhuqi Township Public Health Center, Chiayi | 4 | 34 |
| 2024/8/15 | Meishan Township Public Health Center, Chiayi | 4 | 31 |

| Event date | Community served | Number of manpower invested | Number of people served |
|------------|--|-----------------------------------|----------------------------|
| 2024/8/19 | Uncle Sam American School (Yingge Campus) | 4 | 60 |
| 2024/8/22 | Min'an Village, Zhongshan District, Taipei City | 4 | 30 |
| 2024/8/22 | Xixia Community, Dongshi Township, Chiayi | 5 | 36 |
| 2024/8/29 | Shanjia Community Care Station, Shulin District, New Taipei City | 4 | 35 |
| 2024/8/29 | Liuhe Village, Sanchong District, New Taipei City | 2 | 30 |
| 2024/8/30 | Yongfa Village, Sanchong District, New Taipei City | 5 | 60 |
| 2024/9/2 | Masu Public Senior Daycare Center, Wanli District, New Taipei City | 2 | 20 |
| 2024/9/2 | Shengping Community, Zhuqi Township, Chiayi | 5 | 20 |
| 2024/9/5 | Zhuqi Township Public Health Center, Chiayi | 4 | 37 |
| 2024/9/6 | Zhongpu Village, Sanxia District, New Taipei City | 4 | 50 |
| 2024/9/13 | Zhengshou Village, Zhongzheng District, Taipei City | 4 | 30 |
| 2024/9/14 | Shuangcheng Elementary School, Xindian District, New Taipei City | 4 | 30 |
| 2024/9/19 | Wuchang Village, Sanchong District, New Taipei City | 2 | 40 |
| 2024/9/19 | Meishan Township Public Health Center, Chiayi | 4 | 44 |
| 2024/9/23 | Neipu Community, Chiayi | 5 | 30 |
| 2024/9/30 | Hondao Foundation, Gangqian Station | 5 | 25 |
| 2024/10/7 | Tongren Community, Zhongpu Township, Chiayi | 5 | 36 |
| 2024/10/11 | Yongji Community Development Association, Yingge District, New Taipei City | 4 | 30 |
| 2024/10/14 | Fushou Community, Zhongpu Township, Chiayi | 5 | 25 |
| 2024/10/17 | Soochow University, Downtown Campus, Taipei City | 8 | 80 |

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| Event date | Community served | Number of manpower invested | Number of people served |
|------------|---|-----------------------------------|----------------------------|
| 2024/10/17 | Meishan Township Public Health Center, Chiayi | 4 | 43 |
| 2024/10/19 | Long'en Village, Sanxia District, New Taipei City | 2 | 40 |
| 2024/10/21 | Dongcheng Kindergarten, Sanxia District, New Taipei City | 5 | 80 |
| 2024/10/23 | Soochow University, Waishuangxi Campus, Taipei City | 3 | 80 |
| 2024/10/24 | Wanqiao Community Development Association, Zhuqi Township, Chiayi | 5 | 31 |
| 2024/10/30 | Happy Corner, Luzhu District, Taoyuan | 2 | 20 |
| 2024/11/4 | Hondao Foundation, Dalin Seniors Center | 5 | 24 |
| 2024/11/5 | Wenqiang Kindergarten, Sanxia District, New Taipei City | 4 | 56 |
| 2024/11/7 | BenQ, Longtan Science Park Factory, Taoyuan | 10 | 70 |
| 2024/11/11 | Houde Village, Sanchong District, New Taipei City | 2 | 35 |
| 2024/11/11 | Senior Citizens Association, Xingang Township, Chiayi | 5 | 46 |
| 2024/11/13 | Jinbao Village, Jinshan District, New Taipei City | 2 | 20 |
| 2024/11/14 | Nanmei Elementary School, Luzhu District, Taoyuan | 2 | 250 |
| 2024/11/14 | Senior Physical Intelligence Research & Development Association | 5 | 28 |
| 2024/11/18 | Dahu Public Senior Daycare Center, Yingge District, New Taipei City | 4 | 35 |
| 2024/11/18 | Lucao Community Development Association, Chiayi | 5 | 39 |
| 2024/11/20 | Little Sweetheart Kindergarten, New Taipei City | 4 | 50 |
| 2024/11/22 | Jinlan Lions Club (blood drive) | 5 | 70 |
| 2024/11/28 | Hondao Foundation, Sanhe Care Station | 5 | 53 |
| 2024/12/1 | Dajia Mazu Jenn Lann Temple Religious Ceremony | 15 | 228 |

| Event date | Community served | Number of manpower invested | Number of people served |
|------------|---|-----------------------------------|----------------------------|
| 2024/12/3 | Fairytale Village Kindergarten, Sanxia District, New Taipei City | 4 | 26 |
| 2024/12/9 | Huahao Learning Center, Yizhu Branch, Huahao Health Promotion Association | 5 | 21 |
| 2024/12/11 | Ariel Kindergarten, Sanxia District, New Taipei City | 4 | 20 |
| 2024/12/13 | Kang Chiao Elementary School, Linkou District, New Taipei City | 5 | 50 |
| 2024/12/16 | Association for the Welfare of the Hearing, Speech, and Multiply Disabled (Nanlun Branch) | 5 | 23 |
| 2024/12/17 | Zhongshan Village, Sanchong District, New Taipei City | 2 | 30 |
| 2024/12/24 | Yonghui Village, Sanchong District, New Taipei City | 2 | 25 |



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Public welfare services

Community vision-related welfare activities—excerpts



2024/1/10 Sanxia Disability Welfare Center
(Eden Social Welfare Foundation)



2024/2/22 Kingston Technology Corporation
(Hsinchu)



2024/3/14 Hondao Foundation,
Dongshi Township, Chiayi



2024/4/19 Yongsheng Village, Sanchong District,
New Taipei City



2024/5/9 Glorious Hope Association,
Sanxia District



2024/6/6 Luofu Elementary School,
Fuxing District, Taoyuan

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2024/7/18 Wuchang Village, Sanchong District,
New Taipei City



2024/8/29 Shanjia Community Care Center,
Shulin District, New Taipei City



2024/9/2 Masu Public Senior Daycare Center,
Wanli District, New Taipei City



2024/10/30 Happy Corner, Luzhu District, Taoyuan



2024/11/4 Hondao Foundation, Dalin Seniors Center



2024/12/16 Association for the Welfare of the Hearing,
Speech, and Multiply Disabled

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February 2024: Neihu Technology Park 1,000-Person Blood Donation Drive



July 2024: Neihu Technology Park 1,000-Person Blood Donation Drive

Taipei Tech Cup “Love the Earth” Charity Road Race/“Lighting Up New Horizons for Underprivileged Students” Eye Care Project



April 2024: Taipei Tech Cup “Love the Earth” Charity Road Race



January – December 2024: “Lighting Up New Horizons for Underprivileged Students” Eye Care Project

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- 5.5 Participation in Public Welfare Activities

Charitable Donations and Community Care—Highlights



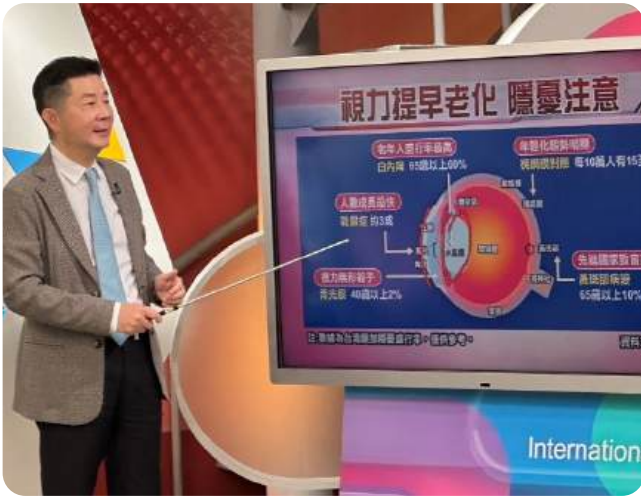
February 2024: Donated police signal batons to Sanzhong Police Precinct



| 年份 | 份數 | | SDGs書箱 (18本) | 學校數 | 冊數 |
|------|------|------|-----------------|-----|-------|
| | 未來少年 | 未來兒童 | | | |
| 2021 | 35 | 0 | 0 | 13 | 420 |
| 2022 | 35 | 0 | 0 | 13 | 420 |
| 2023 | 36 | 0 | 13 | 13 | 654 |
| 合計 | 106 | 0 | 13 | 13 | 1,494 |

July 2024: “Planting the Seeds of Reading” book donation initiative

Eye Health Education and Outreach—Highlights



July 2024: Public eye health education via “News Talk Show” broadcast



August 2024: “Vision Planet Challenge” parent-child eye health program



March–December 2024: “Universal Magic Academy” parent-child vision care campaign



August 2024: Healthy Ageing Tech Show

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Talent Cultivation and Exchange—Highlights



February 2024: Industry-academia partnership signing ceremony with Jen-Teh Junior College of Medicine, Nursing, and Management



May 2024: Visit from Dr. Karl Lamprecht, President of Carl Zeiss



January–December 2024: Universal Optical Employee Short Video Program



June 2024: Support for the “Children’s Vision Crisis Initiative”

Support for Domestic Cultural Development



January 2024: Year of the Dragon e-Bao Lantern Project



January 2024: Video Production and Broadcast — Cataract Surgery Education

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Support for Domestic Cultural Development



2024: Universal Optical Short Video Campaign—
Golden Eye Awards



April–October 2024: Video Production and Broadcast—
Eye Health Education



May 2024: Performance by Local Vocal Diva—
Where Chou Concert



April–June 2024: Spring University Campus Film Festivals



June 2024: Instagram Story Filter Production and Broadcast—
Universal Optical “Eye Battle” Campaign



August 2024: Children's Classical Music Festival

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Support for Domestic Cultural Development



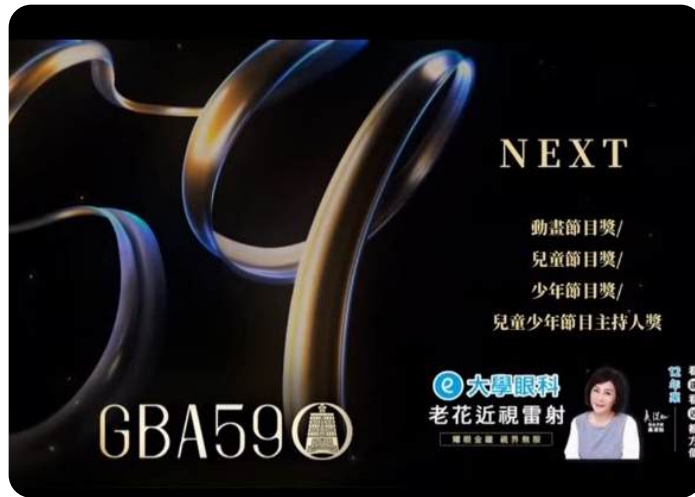
September 2024: TRENDY TAIPEI



October 2024: "10 Seconds Class" Dr. Mushroom Yan



2024: Domestic Social Media Comic Production
and Broadcast—Taipei Digital



October 2024: 59th Golden Bell Awards



December 2024: Art by Local Young Illustrator—
Tsai Chao



December 2024: Dajia Mazu Jenn Lann Temple
Religious Ceremony

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Appendix 1 Global Reporting Initiative (GRI) Standards Content Index

Appendix 1: GRI Standards Cross-Reference Table

| | |
|--------------------------|---|
| Statement of Use | Universal Vision Biotechnology Co., Ltd. adhered to the GRI Standards for reporting on the period from January 1, 2024, to December 31, 2024. |
| GRI 1 Used | GRI 1: Foundation 2021 |
| Applicable GRI Standards | The Company is listed in the biotechnology/medical sector, and no industry-specific GRI standards currently apply. |

Topics marked with ✨ at the front are material topics

| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
|--|-----------------|---|---|--------------------|---------------------------------|
| GRI 2: General Disclosures 2021 | | | | | |
| Organizational and reporting practices | 2-1 | Organizational details | 2. About Universal Vision Biotechnology | 18 | |
| | 2-2 | Entities Included in the organization’s sustainability reporting | About the Report | 04 | |
| | 2-3 | Reporting period, frequency and contact point | About the Report | 04 | |
| | 2-4 | Restatements of information | About the Report | 04 | |
| | 2-5 | External assurance | About the Report | 04 | |
| Activities and Workers | 2-6 | Activities, value chain and other business relationships | 2. About Universal Vision Biotechnology | 18 | |
| | 2-7 | Employees | 5.1 Happy Workplace | 83 | |
| | 2-8 | Workers who are not employees | 5.1 Happy Workplace | 83 | |
| Governance | 2-9 | Governance structure and composition | 3.1 Governance Practices | 43 | |
| | 2-10 | Nomination and selection of the highest governance body | 3.1 Governance Practices | 43 | |
| | 2-11 | Chair of the highest governance body | 3.1 Governance Practices | 43 | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | 1.4 Promotion of Corporate Governance and Sustainable Development | 16 | |
| | | | 3.1 Governance Practices | 43 | |
| | | | 3.2 Risk Management | 53 | |

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| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
|-------------------------------------|-----------------|---|---|--------------------|--|
| GRI 2: General Disclosures 2021 | | | | | |
| Governance | 2-13 | Delegation of responsibility for managing impacts | 1.4 Promotion of Corporate Governance and Sustainable Development | 16 | |
| | | | 3.1 Governance Practices | 43 | |
| | | | 3.2 Risk Management | 53 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | 1.4 Promotion of Corporate Governance and Sustainable Development | 16 | |
| | 2-15 | Conflicts of Interest | 3.1 Governance Practices | 43 | |
| | 2-16 | Communication of critical concerns | 3.1 Governance Practices | 43 | |
| | 2-17 | Collective knowledge of the highest governance body | 3.1 Governance Practices | 43 | |
| | 2-18 | Evaluation of the performance of the highest governance body | 3.1 Governance Practices | 43 | |
| | 2-19 | Remuneration policies | 3.1 Governance Practices | 43 | |
| | 2-20 | Process to determine remuneration | 3.1 Governance Practices | 43 | |
| Strategies, policies, and practices | 2-21 | Annual total compensation ratio | Disclosure omitted | — | Not disclosed due to confidentiality rules on remuneration in the Company’s code of conduct. |
| | 2-22 | Statement on Sustainable Development Strategy | A Message from the Chairperson | 03 | |
| | 2-23 | Policy commitments | 3.1 Governance Practices | 43 | |
| | | | 1.4 Promotion of Corporate Governance and Sustainable Development | 16 | |
| | | | 3.3 Regulatory Compliance | 59 | |
| | | | 3.4 Cyber Security | 61 | |
| | 2-24 | Embedding policy commitments | 3.1 Governance Practices | 43 | |
| | | | 1.4 Promotion of Corporate Governance and Sustainable Development | 16 | |
| | | | 3.3 Regulatory Compliance | 59 | |
| | | | 3.4 Cyber Security | 61 | |
| | 2-25 | Processes to remediate negative impacts | 1.3 Identification of Material Issues | 13 | |
| | | | 3.2 Risk Management | 53 | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | 3.1 Governance Practices | 43 | |



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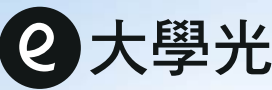
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| GRI 2: General Disclosures 2021 | | | | | |
|-------------------------------------|-----------------|--------------------------------------|---|--------------------|---------------------------------|
| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
| Strategies, policies, and practices | 2-27 | *Regulatory compliance | 3.3 Regulatory Compliance | 59 | |
| | 2-28 | Membership associations | 2.7 Participation in External Associations | 37 | |
| Stakeholder engagement | 2-29 | Approach to stakeholder engagement | 1. Stakeholder Engagement | 06 | |
| | 2-30 | Collective bargaining agreements | 5.2 Talent Attraction, Retention, and Development | 86 | |
| GRI 3: Material Topics 2021 | | | | | |
| Material Topics | 3-1 | Process to determine material topics | 1.3 Identification of Material Issues | 13 | |
| | 3-2 | List of material topics | 1.3 Identification of Material Issues | 13 | |
| *Product safety and responsibility | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | Material topic management | 25 | |
| *Customer service | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | Material topic management | 25 | |
| *Information security | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | 3.4 Cyber Security | 61 | |

| Economic aspect | | | | | |
|------------------------------------|-----------------|--|---|---------------------|---------------------------------|
| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
| Financial Performance | | | | | |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | 3.6 Business Performance | 66 | |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | Appendix 3 | 122 | |
| | 201-3 | Defined benefit plan obligations and other retirement plans | 5.2 Talent Attraction, Retention, and Development | 86 | |
| | 201-4 | Financial assistance received from government | 3.6 Business Performance | 66 | |



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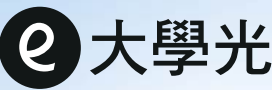
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| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
|---|-----------------|---|--|------|---------------------------------|
| Indirect economic impacts | | | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 | Infrastructure investments and services supported | 5.5 Participation in Public Welfare Activities | 98 | |

| Environmental Aspect | | | | | |
|-----------------------------------|-----------------|--|-------------------------------|------|--|
| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
| *Energy management | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | 4.1 Energy Management | 72 | |
| GRI 302: Energy 2016 | 302-1 | Energy consumption within the organization | 4.1 Energy Management | 72 | |
| | 302-2 | Energy consumption outside of the organization | — | — | Information unavailable/incomplete. Energy consumption outside of the organization includes upstream and downstream of the value chain; external data on fuel and electricity consumption is unavailable. |
| | 302-3 | Energy intensity | 4.1 Energy Management | 72 | |
| | 302-4 | Reduction of energy consumption | 4.1 Energy Management | 72 | |
| | 302-5 | Reductions in energy requirements of products and services | — | — | Information unavailable/incomplete. Currently stores are engaging in the promotion of energy-saving policies, including carpooling for company vehicles, and there are no quantitative statistics available yet. |
| Water Resource Management | | | | | |
| GRI 303: Water and Effluents 2018 | 303-3 | Water withdrawal | 4.3 Water Resource Management | 75 | |
| | 303-4 | Water discharge | 4.3 Water Resource Management | 75 | |
| | 303-5 | Water consumption | 4.3 Water Resource Management | 75 | |



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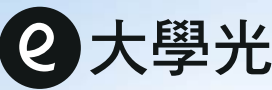
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|---|-----------------|--|------------------------------|------|---|
| *Greenhouse gas emissions | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | 4.2 Greenhouse Gas Emissions | 74 | |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) greenhouse gas emissions | 4.2 Greenhouse Gas Emissions | 74 | |
| | 305-2 | Energy indirect (Scope 2) greenhouse gas emissions | 4.2 Greenhouse Gas Emissions | 74 | |
| | 305-3 | Other indirect (Scope 3) greenhouse gas emissions | — | — | Information unavailable/incomplete. Scope 3 greenhouse gas inventory has yet to be implemented |
| | 305-4 | Greenhouse gas emissions intensity | 4.2 Greenhouse Gas Emissions | 74 | |
| | 305-5 | Reduction of greenhouse gas emissions | 4.1 Energy Management | 72 | |
| | 305-6 | Emissions of ozone-depleting substances | — | — | Not applicable since the Company has no emissions of ozone-depleting substances |
| | 305-7 | Emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | — | — | Not applicable since the Company has no emissions in this category |
| Waste management | | | | | |
| GRI 306: Waste 2020 | 306-3 | Waste generation | 4.4 Waste Management | 76 | |
| Sustainable Supply Chain | | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-2 | Negative environmental impacts in the supply chain and actions taken | 4.5 Sustainable Supply Chain | 77 | Information unavailable/incomplete. Currently in the policy promotion phase; sustainability assessment has not yet been implemented. Partial disclosure only. |
| GRI 414: Supplier Social Assessment 2016 | 414-2 | Negative social impacts in the supply chain and actions taken | 4.5 Sustainable Supply Chain | 77 | Information unavailable/incomplete. Currently in the policy promotion phase; sustainability assessment has not yet been implemented. Partial disclosure only. |



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| Social Aspect | | | | | |
|--|-----------------|---|---|--------------------|--|
| Topic | Disclosure Item | Item Description | Chapter | Page | Reason for Omission/Explanation |
| *Labor-management relations | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | 5.2 Talent Attraction, Retention, and Development | 86 | |
| GRI 401: Employment 2016 | 401-1 | New employee hires and employee turnover | 5.2 Talent Attraction, Retention, and Development | 86 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 5.2 Talent Attraction, Retention, and Development | 86 | |
| | 401-3 | Parental leave | 5.2 Talent Attraction, Retention, and Development | 86 | |
| *Occupational health and safety | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Material topic management | 5.4 Healthy and Safe Work Environment | 94 | |
| GRI 403: Occupational Health and Safety 2018 Management Guidelines | 403-1 | Occupational health and safety management system | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-3 | Occupational health services | 5.2 Talent Attraction, Retention, and Development | 86 | |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-5 | Worker training on occupational health and safety | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-6 | Promotion of worker health | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5.4 Healthy and Safe Work Environment | 94 | |
| GRI 403: Occupational Health and Safety 2018 | 403-8 | Workers covered by the occupational health and safety management system | — | — | The Company has not yet implemented an occupational health and safety management system. |
| | 403-9 | Occupational injuries | 5.4 Healthy and Safe Work Environment | 94 | |
| | 403-10 | Occupational diseases | 5.4 Healthy and Safe Work Environment | 94 | |
| Education and training | | | | | |
| GRI 404: Training and Education 2016 | 404-1 | Average training hours per employee per year | 5.2 Talent Attraction, Retention, and Development | 86 | |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | 5.2 Talent Attraction, Retention, and Development | 86 | |
| Employee diversity and equal opportunity | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of Governance Bodies and Employees | 3.1 Governance Practices | 43 | |
| | | | 5.1 Happy Workplace | 83 | |

Appendix 2 Sustainability Accounting Standards Board (SASB) Content Index

Sustainability Accounting Standards Board (SASB) Content Index
Industry Category:HEALTH CARE DISTRIBUTORS

| Code | Accounting Metric | Category | Disclosure | Chapter | Page |
|-----------------------|---|-------------------------|--|--|--------------------|
| Fleet Fuel Management | | | | | |
| HC-DI-110a.1 | Payload fuel economy | Quantitative | 0 (All optical eyewear products, ophthalmic instruments and equipment, and pharmaceuticals and consumables distributed by UVB are delivered directly from suppliers to customers. The Company does not operate transport vehicles and does not consume fuel for transportation.) | — | — |
| HC-DI-110a.2 | Efforts to reduce the environmental impact of logistics | Discussion and Analysis | The company places an order with the supplier in advance in accordance with the demand schedule when purchasing, and strives to pursue the unified shipment of the ordered products without out-of-stock. When delivering the goods, the products that meet the needs of the same customer should be delivered as much as possible to avoid multiple times. Transportation adds to the environmental burden. | — | — |
| Fleet Fuel Management | | | | | |
| HC-DI-250a.1 | Total amount of monetary losses as a result of legal proceedings associated with product safety | Quantitative | 0 | 2.3 Quality Management | 25 |
| HC-DI-250a.2 | Description of efforts to minimize health and safety risks of products sold associated with toxicity/chemical safety, high abuse potential, or delivery | Discussion and Analysis | All the products distributed by the company need to be approved by the competent authority before they can be imported. During product inspection and registration, a product biocompatibility report is also provided to ensure that the product will not produce toxicity when it comes into contact with the human body. | 2.3 Quality Management Customer Health and Safety Policy Product Safety Monitoring | 25 |

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| Code | Accounting Metric | Category | Disclosure | Chapter | Page |
|------------------------------|--|-------------------------|--|--|--|
| Counterfeit drugs/products | | | | | |
| HC-DI-260a.1 | Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting | Discussion and Analysis | UVB has implemented the TIPTOP Enterprise Resource Planning (ERP) system. Procurement and delivery operations are managed through this system, and complete records are maintained for all steps, from placing orders with suppliers to delivering products to customers. Regulations such as the “Adverse Reaction Reporting Procedures for Pharmaceuticals and Consumables” and “Product Recall Mechanism and Handling Procedures” were established to increase product usage safety and healthcare quality. | 2.3 Quality Management Product Safety Monitoring | 25 |
| HC-DI-260a.2 | Discussion of due diligence process to qualify suppliers of drug products and medical equipment and devices | Discussion and Analysis | The Company formulated a “Code of Ethical Conduct” and a “Fraudulent Inspection Act,” and strictly complies with the Pharmaceutical Affairs Act, the Pharmaceutical Affairs Act Enforcement Rules, and other applicable pharmaceutical and medical regulations. Internal education and training are held on a regular basis to ensure compliance with requirements. | 2.3 Quality Management Customer Health and Safety Policy Product Safety Monitoring | 25 |
| HC-DI-260a.3 | Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products | Discussion and Analysis | The medicines, consumables and equipment suppliers distributed by the company have been reviewed and approved by the competent authority, and the products distributed by the company have been reviewed and approved by the competent authority, and can only be imported after passing through multiple checks, so there is no possibility of selling counterfeit products. | 2.3 Quality Management Customer Health and Safety Policy Product Safety Monitoring | 25 |
| Product Lifecycle Management | | | | | |
| HC-DI-410a.1 | Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle | Discussion and Analysis | The medicines, consumables and equipment distributed by the company are all packaged by the supplier before shipment. After receiving the shipment, the company will continue to use the original packaging and deliver it directly to the customer, and will not repack or change the packaging. | 4.4 Waste Management 4.5 Sustainable Supply Chain | 76 77 |
| HC-DI-410a.2 | Volume (by weight) of products returned, reused, recycled, or donated | Quantitative | 0 | — | — |

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|-----------------|--|-----------------------------|--|---|--|
| Business Ethics | | | | | |
| HC-DI-510a.1 | Description of efforts to minimize conflicts of interest and unethical business practices | Discussion and Analysis | UVB regards regulatory compliance as a material topic in its sustainable development, and is committed to fostering a corporate culture of integrity and transparency. | 3.1.3 Integrity Management 3.3 Regulatory Compliance | 51 59 |
| HC-DI-510a.2 | Total monetary losses resulting from legal proceedings due to bribery, corruption, or other unethical business conduct | Quantitative | 0 (No such incidents occurred at the Company during the reporting year) | 3.3 Regulatory Compliance | 59 |
| Activity Metric | | | | | |
| HC-DI-000.A | Number of pharmaceutical units sold by product category | Quantitative (Thousand NTD) | Sales of goods: 994,478 Income from technical and medical services: 2,359,588 Income from medical consumables: 577,274 | 2024 Annual Report | — |
| HC-DI-000.B | Number of medical devices sold by product category | Quantitative (Thousand NTD) | Income from medical consumables: 577,274 | 2024 Annual Report | — |

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Appendix 3 Task Force on Climate-related Financial Disclosures (TCFD)

The World Economic Forum (WEF) released the Global Risks Report 2024 on January 10, 2024. The report indicated widespread concerns about the future. Environmental risks ranked high for 2024 and in both short-term and long-term risk perceptions. Social extremism and the development of artificial intelligence (AI) make obtaining the “truth” challenging, and geopolitical and economic divisions make global cooperative governance a difficult task. However, taking actions from various dimensions and working together to reduce global disaster risks remains the best solution.

The 29th Conference of the Parties (COP29) to the United Nations Framework Convention on Climate Change was held in November 2024 in Baku, the capital of Azerbaijan. Key resolutions included:

- New collective quantified goal (NCQG): Developed countries agreed to provide at least US\$300 billion annually in climate finance by 2035 to support developing countries in addressing climate change and transitioning to low-carbon economies. However, developing countries expressed dissatisfaction with the amount, considering it insufficient to meet actual needs.
- Carbon market mechanism: In accordance with Article 6 of the Paris Agreement, COP29 established the operating rules for the international carbon market, promoting greater transparency and standardization in global carbon trading and laying the foundation for the development of a unified global carbon market.
- Reducing methane emissions from organic waste: COP29 adopted a resolution to reduce methane emissions from organic waste, emphasizing the importance of reducing methane emissions in waste and food systems and urging countries to take action.
- Digital transformation and climate action: For the first time, the conference formally included digital transformation in its agenda, issuing the Declaration on Green Digital Action, which calls for reducing carbon emissions in the ICT sector and promoting the application of digital technologies in climate monitoring and energy optimization.

The implementation of ESG (Environmental, Social, and Governance) strategies to promote low-carbon operations has become a global development trend. UVB has recognized the significant impact of climate change on the economy, society, and the environment. As the leading company in the field of vision biotechnology in Taiwan, we take our corporate social responsibility seriously and actively respond to the challenges posed by climate change. To assess and analyze the impact of climate-related risks and to develop control measures, UVB has adopted the framework proposed by the Financial Stability Board’s Task Force on Climate-related Financial Disclosures (TCFD). This framework includes disclosures on governance, strategy, risk management, and metrics and targets, providing investors and stakeholders with insight into UVB’s climate action.

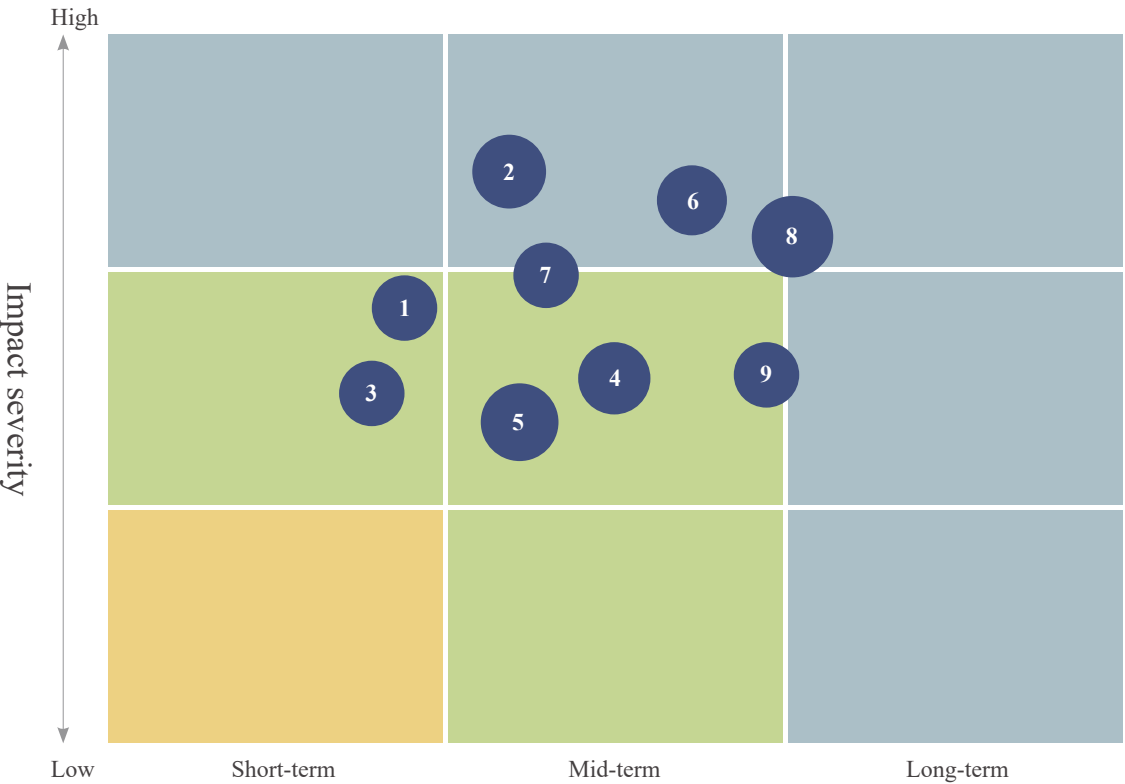
01 Governance

UVB stay highly attentive of our climate change risks and opportunities to ensure that we can fulfill our responsibilities to society, the environment, and all our stakeholders. All members of our management team from our chairman to senior managers consider climate change to be an important corporate issue and work to monitor and manage climate topics using an effective governance framework. Board of Directors of UVB serve as the highest governing body to drive corporate sustainability. Guided by principles of ethical business conduct and the protection of shareholder interests, the board oversees a broad spectrum of environmental risks and opportunities, including those related to climate change impacts. The implementation status of climate risk management for 2024 was reported to the Board of Directors on November 13.



02
Strategy

The Governance & Sustainable Development Office evaluated the major climate-related risks and opportunities currently faced by UVB using the TCFD framework, and developed a TCFD materiality matrix. This matrix analyzes potential physical and transition risks, as well as related business opportunities, across short-, medium-, and long-term time frames. Based on this analysis, the Company has formulated mitigation and adaptation strategies to enhance its climate resilience. The results are as follows:



| Physical risk | |
|---------------|-----------------------------|
| 1 | Heavy rainfall |
| 2 | Typhoons |
| 3 | Earthquakes |
| 4 | Rising average temperatures |

| Transition risks | |
|------------------|------------------------------|
| 5 | Market uncertainty |
| 6 | Changes in customer behavior |
| 7 | Changes in regulations |

| Climate opportunities | |
|-----------------------|----------------------------------|
| 8 | Low-carbon products and services |
| 9 | Enhanced corporate image |

UVB Climate Change Risk and Opportunity Analysis

Scenario: RCP 8.5 (high emissions scenario, increased extreme weather and transition pressure)

| Physical risk | | | | | |
|-----------------------------|---|---------------------------|------------------|---|--|
| Risk item | Description | Impact time frame | Degree of Impact | Financial Impacts | Response Measures |
| Heavy rainfall | Extreme rainfall causes disruptions in logistics, warehouse flooding, and damage to pharmaceuticals and consumables. | Short term to medium term | Moderate to high | Inventory losses, increased logistics costs, and higher insurance premiums. | 1. Strengthen infrastructure. 2. Obtain climate-related commercial insurance. |
| Typhoons | Severe typhoons damages supply chains, causes temporary store closures, and delays transportation. | Short term to medium term | High | Asset damage, revenue interruption, and increased emergency response costs. | 1. Strengthen building structures. 2. Enhance disaster preparedness and typhoon protection for retail locations. 3. Develop long-term strategic supplier partnerships. |
| Earthquakes | Earthquakes may damage equipment and facilities, disrupt the supply chain, and suspend operations at major business sites. | Short term to long term | Medium | Equipment repair costs, supply chain restructuring expenses, and potential customer attrition. | 1. Seismic design and regular inspection of equipment. 2. Establish off-site backup systems. 3. Collaborate with suppliers across different regions. |
| Rising average temperatures | Prolonged high temperatures increase air conditioning energy use, pose health risks to employees, and worsen pharmaceutical storage conditions. | Medium term to long term | Medium | Higher energy costs, reduced employee productivity, and increased investment in cold chain equipment. | 1. Set air conditioning to 28°C in offices and operational sites. 2. Upgrade air conditioning and lighting to high-efficiency models. |

Transition risks

| Risk item | Description | Impact time frame | Degree of Impact | Financial Impacts | Response Measures |
|------------------------------|---|-------------------|------------------|--|--|
| Market uncertainty | The transition to a low-carbon economy has led to fluctuations in demand, such as increased demand for eco-friendly eyewear frames and decreased sales of traditional products. | Mid-term | Medium | Increased inventory pressure and investment in new product development. | 1. Adjust product portfolio. 2. Establish an agile supply chain management system. |
| Changes in customer behavior | Consumer preferences are shifting toward low-carbon products. Failure to respond in time may lead to loss of market share. | Mid-term | Medium | Decline in revenue and damage to brand value. | 1. Develop low-carbon eyewear frames and eco-friendly packaging. 2. Strengthen green marketing and customer engagement. |
| Changes in regulations | The implementation of carbon fees increases operating costs. Without carbon reduction, UVB may face fines or lose competitive advantage. | Mid-term | Medium | Rising carbon fee-related expenditures reduce price competitiveness of products. | 1. Implement carbon inventory and reduction plans. 2. Enforce low-carbon requirements across the supply chain. |

Climate opportunities

| Risk item | Description | Impact time frame | Degree of Impact | Financial Impacts | Response Measures |
|----------------------------------|---|--------------------------|------------------|--|---|
| Low-carbon products and services | Launch eco-friendly eyewear frames and recyclable packaging for consumables to attract environmentally conscious consumers. | Medium term to long term | High | Revenue growth in new markets and potential for product premium pricing. | 1. Procure low-carbon materials and products. 2. Obtain environmental certifications for products. |
| Enhanced corporate image | Strengthen brand trust and investor relations through carbon reduction initiatives and ESG disclosures. | Medium term to long term | Moderate to high | Increased customer loyalty and reduced financing costs | 1. Publish TCFD reports on a regular basis. 2. Participate in sustainability initiatives. |

Analysis of Physical Risks of Climate Change

UVB follows the TCFD framework and has adopted the IPCC’s RCP 8.5 climate scenario as its baseline for assessing both immediate and long-term physical risks:

| Immediate Physical Risk: Facility/equipment damages arising from and increased frequency and severity of severe typhoons | |
|--|--|
| Situation of Analysis | Financial Impacts |
| According to the IPCC, the overall frequency of tropical cyclones (typhoons) is projected to decrease, but the occurrence of the most intense Category 4 (wind speeds of 58–70 m/s) and Category 5 (wind speeds exceeding 70 m/s) typhoons is expected to increase. Taiwan’s TCCIP also indicates that typhoon rainfall intensity may increase by 20% to 40%, which could cause localized flooding. This would result in damage to Company assets at operational sites, requiring repair budgets and potentially disrupting business operations. | The increasing frequency and severity of strong typhoons have led to damage to facilities, equipment, and inventory. In 2024, typhoons Gaemi, Krathon, and Kong-rey impacted Taiwan, affecting eight retail locations. Estimated financial loss due to external repairs and signage was approximately NT\$1.6 million. (By 2025, UVB will operate 35 locations across Taiwan. With 3–4 typhoons expected to hit Taiwan this year and increased storefront numbers and size, storm-related damages are projected to range between NT\$1.5 million and NT\$1.8 million.) |
| Long-term Physical Risk: Increased energy consumption due to rising average temperature. | |
| Situation of Analysis | Financial Impacts |
| Under the RCP 8.5 scenario, research by Taiwan’s TCCIP indicates that the average temperature in Taiwan will rise by 0.90°C during 2021–2040, 1.65°C during 2041–2060, 2.53°C during 2061–2080, and 3.37°C during 2081–2100. | Assuming UVB’s electricity consumption remains constant at its 2024 level (annual consumption of 539,868 kWh), and that a 1°C rise in average temperature would result in a 6% increase in electricity usage, with the unit electricity rate fixed at NT\$5 per kWh, it is estimated that UVB’s annual electricity costs will increase every year by NT\$146,000 in 2040, and by NT\$267,000, NT\$410,000, and NT\$546,000 in 2060, 2080, and 2100, respectively. |

Analysis of Transition Risks of Climate Change

Although UVB is not an energy-intensive industry, we continue to closely monitor global climate-related initiatives and analyze the potential financial impact of transition risks. Based on our assessments, short-term changes in regulations and consumer behavior are not expected to have a significant impact on operations. To mitigate medium- and long-term transition risks, we actively implement various energy-saving initiatives and explore all viable opportunities for carbon reduction.

03 Risk Management

In order to enhance the Company’s corporate governance, establish an effective risk management mechanism, assess and supervise the risk-taking ability and the current risk management situation, In 2023, UVB adopted its Risk Management Policy and Procedures as the highest-level guideline for risk management. This policy framework integrates and manages potential strategic, operational, financial, and hazard-related risks (including climate change, regulatory compliance, and market competition) that may affect operations and profitability. The goal is to enable early risk warnings and implement appropriate preventive measures to ensure business continuity in the event of incidents.

The responsible unit identifies relevant risk factors, analyzes the potential impact of each risk on the Company’s operations, and develops and adopts measures to control risks within the Company’s tolerable range. The board of Directors receives regular reports from the Risk Management Task Force and supervises the status of risk management execution by the Company and its important subsidiaries. The risk management results of 2024 were reported to the Board of Directors on November 13, 2024.

04 Metrics and Targets

Although energy consumption, water use, and waste management are not major issues of the company, we still use the results of greenhouse gas inventory to introduce circular economy thinking, reduce waste and strengthen climate and environmental issues to improve our colleagues. Recognize with cooperative units to reduce carbon emissions generated during operation. The Company conducts risk identification for climate change, including analysis of risks and opportunities caused by direct or indirect impacts due to extreme weather, transition impacts of regulations, technology, or market demand, and other humanistic and social aspects on the Company’s operating activities. A risk management strategy plan is established based on the analysis results to serve as the core of climate change response actions, and relevant opportunities are identified to reduce risks and to seize business opportunities. The assessment results are summarized as follows:



| Type of Risk | Climate Change Risk Identification | Climate Change Opportunity Identification | Countermeasure |
|------------------|---|---|---|
| Source of Energy | Clean energy requirements/ power supply shortages/ water scarcity | <ul style="list-style-type: none">When installing new equipment, align with government subsidy policies and apply for corresponding energy efficiency subsidies.Promote the use of digital management systems. | <ul style="list-style-type: none">Encourage employees to commute via public transportation or bicycles, and to enhance office greening to reduce carbon emissions.Promote green consumption by prioritizing products with green certification in office and daily procurement.Establish digital management systems to ensure the implementation of low-carbon practices across all operational stages to increase efficacy.When procuring office equipment, choose air conditioning, lighting, and water-saving devices that qualify for energy efficiency subsidies, and apply for relevant government subsidies. |

| Type of Risk | Climate Change Risk Identification | Climate Change Opportunity Identification | Countermeasure |
|-----------------------|------------------------------------|---|--|
| Products and Services | Low-carbon products and services | Low-carbon products and services are promoted in response to climate change | <ul style="list-style-type: none">• Prioritize sourcing from companies with a strong focus on ESG and sustainable development.• Create an energy-saving, carbon-reducing work environment, and offer lower carbon-intensive services to the public. |
| | Find new business opportunities | The international community continues to emphasize environmental awareness and concern for life on Earth. | High temperatures and strong light resulting from extreme weather may give rise to emerging demands for cataract and dry eye solutions as well as polarized lenses. |

In order to implement sustainable measures, the Board of Directors approved the“ Sustainable Development Best Practice Principles” and established ESG Office to carry out various sustainability actions. In terms of climate action, we serve as a platform for horizontal collaboration and vertical integration, managing our greenhouse gas inventory and disclosures. The calculated total emissions are as follows:

| Item | Unit | 2022 | 2023 | 2024 |
|-----------------------------------|---|----------|--------|----------|
| Scope 1 (Direct) | Metric tons of CO ₂ e | 78.86 | 76.49 | 70.27 |
| Scope 2 (Indirect) | Metric tons of CO ₂ e | 320.29 | 263.65 | 255.90 |
| Scope 1 + Scope 2 | Metric tons of CO ₂ e | 399.15 | 340.14 | 326.17 |
| Greenhouse gas emission intensity | Metric tons of CO ₂ e/million in revenue | 0.150 | 0.106 | 0.093 |
| Net revenue (Parent Company) | Revenue in NT\$1 million | 2,664.17 | 0.106 | 3,513.46 |

Assess potential climate-related risks and opportunities based on the responsibilities of each group, formulate countermeasures, plan and execute greenhouse gas inventories and disclosures, and regularly track the performance of carbon reduction targets.

Status of achieving greenhouse gas reduction management targets, with 2020 as the base year:

| Item | Year | Target value | Actual value | Achievement status |
|-----------------------------------|------|--------------|--------------|--------------------|
| Greenhouse gas emission intensity | 2020 | — | 0.283 | — |
| | 2021 | 0.269 | 0.214 | Achieved |
| | 2022 | 0.255 | 0.150 | Achieved |
| | 2023 | 0.242 | 0.106 | Achieved |
| | 2024 | 0.230 | 0.093 | Achieved |

Climate Management Results and Goals

| TCFD Core Elements | Climate Management Key Results | Role | TCFD Core Elements | Climate Management Key Results | Role |
|--------------------|---|--|--------------------|--|---|
| Governance | <ul style="list-style-type: none">The Board of Directors is the highest governance body responsible for overseeing climate-related risks and opportunities, and is in charge of making decisions and supervising all climate-related matters.The Governance & Sustainable Development Office, which reports to the Board of Directors, is the unit dedicated to the management of climate change-related issues. It is responsible for drafting strategies, assessing climate-related issues, and overseeing and implementing climate-related initiatives. It reports to the Board once a year on ESG performance, the progress and efficacy of sustainability-related initiatives, strategic goals, and revisions to relevant policies and regulations. | <ul style="list-style-type: none">Continuously enhance the Board’s and management team’s understanding of low-carbon practices, relevant scientific knowledge, and international climate-related issues and initiatives.The Board and executive management strengthen oversight of the Company’s ongoing low-carbon transition initiatives. | Strategy | <ul style="list-style-type: none">Commit to advancing a green supply chain, with the aim of driving environmental awareness across the biotechnology industry and achieving the goal of effectively reducing greenhouse gas emissions.Provide low-carbon products and services. | <ul style="list-style-type: none">Continue to promote low-carbon products and services.Establish net-zero emissions as the Company’s long-term development goal. |

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| TCFD Core Elements | Climate Management Key Results | Role |
|--------------------|---|---|
| Risk management | <ul style="list-style-type: none">The Governance & Sustainable Development Office is responsible for identifying and assessing physical and transition risks, developing corresponding response strategies and opportunity plans, and establishing indicators and control mechanisms for material risks and opportunities to help achieve environmental objectives. | <ul style="list-style-type: none">Strengthen engagement mechanisms with upstream and downstream suppliers and customers to enhance the Company’s influence on the biotechnology industry’s low-carbon transition. |

| TCFD Core Elements | Climate Management Key Results | Role |
|---------------------|--|---|
| Metrics and targets | <ul style="list-style-type: none">Establish and achieve operational carbon reduction targets.Set a proportion of ESG-compliant procurement in the Company’s product sourcing. | <ul style="list-style-type: none">Set the Company’s greenhouse gas reduction targets and regularly disclose progress toward those targets.Set a target to reduce total greenhouse gas emissions by 30% by 2030 compared to the 2020 base year.Achieve net-zero emissions by 2050. |



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Appendix 4 Climate-related Information for Publicly Listed Companies

1 Status of the implementation of climate-related data

| Item | | Implementation status | | | |
|------|--|--|---|--|---|
| 1 | Describe the Board’s and management team’s governance and oversight of climate-related risks and opportunities. | Supervision and governance by the Board of Directors The Company’s Board of Directors is the highest governance unit to promote the sustainable development of the enterprise. Based on the principle of ethical corporate management and safeguarding the rights and interests of shareholders, the Board of Directors oversees a wide range of environmental risks and opportunities, including the impacts related to climate change. The Company’s Board of Directors has reviewed the progress of greenhouse gas inventory and verification every quarter since 2022, and the latest report was made on May 14, 2025, which has been put on record. | | | |
| | | Supervision and governance by the management: In order to implement the sustainable development of the enterprise, the Board of Directors passed the Sustainable Development Best Practice Principles and established the Governance and Sustainable Development Office to carry out various sustainable actions, including climate risk assessment, greenhouse gas inventory, etc., and is in charge of the Company’s coordination and promotion of climate issues, goal setting, action planning and implementation. | | | |
| 2 | Describe how identified climate-related risks and opportunities impact the company’s operations, strategies, and finances over the short, medium, and long term. | Using the TCFD framework, the Governance & Sustainable Development Office identifies climate-related risks and opportunities annually based on UVB’s business characteristics. This process leads to the selection of material TCFD topics; the analysis of potential physical risks, their impact severity, and their financial impact across short-, medium-, and long-term time frames; and the development of appropriate response strategies to enhance the Company’s climate resilience. | | | |
| | | Physical risk | Extreme rainfall and droughts | Typhoon severity and increase in frequency | Long-term rise in average temperature |
| | | Description | Affecting infrastructure security and service interruption. | Damage to equipment or personnel at the operating base. Interruption of supply chains for pharmaceuticals, consumables, and other products | Rising average temperatures year by year lead to increased electricity consumption from air conditioning at operational sites. |
| | | Possible Timeline | Mid-term | Long-term | Long-term |
| | | Degree of Impact | Medium | Low | Low |
| | | Financial Impacts | Increase in operating costs | Increase in operating costs Decrease in operating revenue | Increase in operating expenses |
| | | Response Measures | Strengthen infrastructure engineering (such as flood control facilities for stores) and implement water conservation. Renew property insurance regularly every year. | Conduct monthly occupational safety advocacy to strengthen response to natural disasters. Typhoon prevention measures for stores, such as dismantling signboards. The supplier’s long-term supply strategic partner. | The air conditioning in the office space and operating base is set at 28 degrees Celsius. Frequency conversion and LED are used to save energy when replacing air conditioners and lighting devices. |

| | | | | | |
|---|--|--|---|--|--|
| 3 | Describe the financial impact of extreme weather events and transition measures. | Using the TCFD framework, the Governance & Sustainable Development Office identifies climate-related risks and opportunities annually based on UVB’s business characteristics. This process leads to the selection of material TCFD topics; the analysis of potential physical risks, their impact severity, and their financial impact across short-, medium-, and long-term time frames; and the development of appropriate response strategies to enhance the Company’s climate resilience. | | | |
| | | Transition risks | Rise in cost of raw materials | Changes in customer behavior | International agreements or national policies |
| | | Description | Increased raw material costs due to climate change impacts on sourcing regions. The fluctuation of international energy prices impacts the company’s electricity expenditure costs. | The price of a product or service increases due to passing on costs, and consumers buy less. High temperatures and strong light resulting from extreme weather may give rise to emerging demands for cataract and dry eye solutions as well as polarized lenses. | Labor costs, verification fees, and operational costs associated with regulatory requirements such as international carbon tariffs as well as domestic greenhouse gas inventory and verification. Labor costs for the disclosure of climate-related information. |
| | | Possible Timeline | Short-term | Short-term | Short-term/Mid-term |
| | | Degree of Impact | Medium | High | High |
| | | Financial Impacts | Increase in operating costs Increase in operating expenses | Reduce in profit Increase in revenue | Increase in operating expenses |
| | | Response Measures | The supplier’s long-term supply strategic partner. Implement energy-saving and carbon-reducing measures at offices and operational sites as well as green procurement. | Development of new products or services. | Make good use of the website resources of competent authorities and public associations to reduce personnel learning costs. |
| 4 | Description of how climate risk identification, assessment, and management are integrated into the Company’s overall risk management system. | The Company has integrated climate risks into the risk management system, established an effective risk management mechanism, and assessed and monitored risk-taking capabilities and risk management status. The Board of Directors has passed the Risk Management Policies and Procedures as the Company’s highest guiding principle for risk management, integrating and managing various strategic, operational, financial, and hazardous (including climate change, etc.) potential risks that may affect operations and profits. The Company also carries out risk warning and takes appropriate preventive measures to maintain operational activities when an accident occurs. | | | |
| | | <div>1. Nature of risks: Risks related to climate change and natural disasters, including greenhouse gas and carbon emissions management, energy usage, and compliance with international standards and local regulations, which may impact the Company’s operations.</div> <div>2. Control mechanisms:</div> <div>(1) Climate-related actions: Physical risks arising from natural disasters (such as floods and droughts) caused by global warming pose pressures and impacts on business operations. In addition, regulatory changes and international initiatives aimed at increasing the use of renewable energy have introduced transition risks (e.g. higher electricity costs due to Taiwan Power Company’s planned rate hikes and the adoption of renewable energy sources). The Company conducts annual climate risk and opportunity identification and climate change-related response actions based on its own business characteristics and as recommended by TCFD, including governance, strategies, climate risks and opportunities analysis, climate scenario analysis, risk management, indicators, and goals.</div> <div>(2) Carbon emission management: Regularly establish carbon inventories and carbon emission estimates, as well as specific reduction indicators. Promote electricity and energy-saving programs and set carbon reduction performance indicators to facilitate carbon emission management.</div> <div>(3) Implementation of ESG procurement: Promoting ESG management principles among suppliers and setting ESG supply chain performance indicators (e.g. number of suppliers receiving ESG advocacy, ESG procurement ratio), in alignment with the United Nations Sustainable Development Goals (SDGs).</div> <div>(4) Disclosure through sustainability reports to explain climate risk response and effectiveness.</div> | | | |

When using scenario analysis to evaluate resilience to climate-related risks, the scenarios, parameters, assumptions, analytical factors, and key financial impacts should be clearly stated.

In accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), UVB conducts worst-case scenario analyses to assess the potential impact of climate change on its operations, incorporates the findings into risk management processes, and takes appropriate adaptation measures.

1. Physical climate risk analyses

Both baseline and 2°C scenarios are used to identify and analyze climate-related risks and opportunities across UVB’s operational scope and the full lifecycle of its assets over the short, medium, and long term. For transition risks, the baseline and 2°C scenarios reference the Intergovernmental Panel on Climate Change (IPCC)’s RCP 8.5 and RCP 2.6 pathways, respectively, and assess both immediate and long-term physical risks.

(1) The increasing frequency and severity of strong typhoons have led to damage to facilities, equipment, and inventory. In 2024, typhoons Gaemi, Krathon, and Kong-rey impacted Taiwan, affecting eight retail locations. Estimated financial loss due to external repairs and signage was approximately NT\$1.6 million. (By 2025, UVB will operate 35 locations across Taiwan. With 3–4 typhoons expected to hit Taiwan this year and increased storefront numbers and size, storm-related damages are projected to range between NT\$1.5 million and NT\$1.8 million.)

(2) Long-term Physical Risk: Increased energy consumption due to rising average temperature and increase in operating costs.

- Under the RCP 8.5 scenario, research by Taiwan’s TCCIP indicates that the average temperature in Taiwan will rise by 0.90°C during 2021–2040, 1.65°C during 2041–2060, 2.53°C during 2061—2080, and 3.37°C during 2081–2100, showing a continuous upward trend in Taiwan’s average temperature.

// Assuming UVB’s electricity consumption remains constant at its 2024 level (annual consumption of 539,868 kWh), and that a 1°C rise in average temperature would result in a 6% increase in electricity usage, with the unit electricity rate fixed at NT\$5 per kWh, it is estimated that UVB’s annual electricity costs will increase every year by NT\$146,000 in 2040, and by NT\$267,000, NT\$410,000, and NT\$546,000 in 2060, 2080, and 2100, respectively.

- Under the RCP 2.6 scenario, research by Taiwan’s TCCIP indicates that the average temperature in Taiwan will rise by 1.02°C during 2021–2040, 1.35°C during 2041–2060, 1.31°C during 2061–2080, and 1.2°C during 2081–2100. This indicates that Taiwan’s average temperature is expected to peak during 2041–2060, and then gradually decline afterwards.

// Assuming UVB’s electricity consumption remains constant at its 2024 level (annual consumption of 539,868 kWh), and that a 1°C rise in average temperature would result in a 6% increase in electricity usage, with the unit electricity rate fixed at NT\$5 per kWh, it is estimated that UVB’s annual electricity costs will increase by NT\$165,000 in 2040, and by NT\$219,000, NT\$212,000, and NT\$194,000 in 2060, 2080, and 2100, respectively.

2. Analysis of transition risks of climate change

UVB is not an energy-intensive company and based on the risk identification procedure, transition risks will not have a significant impact on its operations. We still pay close attention to global climate-related measures and analyze the financial impact of the transition risks. According to the assessment results, this transition risk is not expected to have a significant impact on operations in the short to medium term. To mitigate the effects of transition risks, we continue to implement various energy-saving initiatives and explore all possible carbon reduction actions and new product opportunities in response to extreme climate conditions.

In August 2024, the Ministry of Environment of the Executive Yuan announced the implementation of the Regulations Governing the Collection of Carbon Fees, the Regulations Governing Self-determined Reduction Plans, and the Designated GHG Emissions Reduction Goals for Entities Subject to Carbon Fees – officially launching Taiwan into the era of carbon pricing. Starting in 2025, carbon emissions will be included in the carbon fee calculation. From 2026 onward, entities subject to the fee (those in the power, gas supply, and manufacturing sectors with annual greenhouse gas emissions of 25,000 metric tons CO₂e or more) will be charged at a base rate of NT\$300 per metric ton of CO₂ equivalent.

| | | |
|--|--|---|
| | | <p>UVB does not belong to an industry with high carbon leakage risk, and is not currently subject to carbon fee collection. According to the fifth Carbon Fee Rate Review Meeting held by the Ministry of Environment in September 2024, Taiwan’s carbon fee starting rate is set at NT\$300 per metric ton. The suggested long-term rate (post-2030) may be benchmarked against international carbon pricing, ranging from NT\$1,200 to NT\$1,800 per metric ton.</p> <p>Based on UVB’s annual greenhouse gas emissions for 2024, the estimated maximum long-term potential risk from the implementation of a carbon fee is an annual increase of NT\$587,000.</p> <p>(NT\$1,800 per metric ton × 326.17 metric tons = NT\$587,000).</p> |
|--|--|---|

| | | | | | |
|---|---|--|---|---|---|
| 6 | If there are any transition plans for managing climate-related risks, describe the content of these plans, including the metrics and targets used to identify and manage physical and transition risks. | The Company conducts risk identification for climate change, including analysis of risks and opportunities caused by direct or indirect impacts due to extreme weather, transition impacts of regulations, technology, or market demand, and other humanistic and social aspects on the Company’s operating activities. A risk management strategy plan is established based on the analysis results to serve as the core of climate change response actions, and relevant opportunities are identified to reduce risks and to seize business opportunities. The assessment results are summarized as follows: | | | |
| | | Transition risks | Rise in cost of raw materials | Changes in customer behavior | International agreements or national policies |
| | | Source of Energy | Clean energy requirements/ power supply shortages/ water scarcity. | <ul style="list-style-type: none">When installing new equipment, align with government subsidy policies and apply for corresponding energy efficiency subsidies.Promote the use of digital management systems. | <ul style="list-style-type: none">Encourage employees to commute via public transportation or bicycles, and to enhance office greening to reduce carbon emissions.Promote green consumption by prioritizing products with green certification in office and daily procurement.Establish digital management systems to ensure the implementation of low-carbon practices across all operational stages to increase efficacy.When procuring office equipment, choose air conditioning, lighting, and water-saving devices that qualify for energy efficiency subsidies, and apply for relevant government subsidies. |
| | | Products and Services | Low-carbon products and services Find new business opportunities | <ul style="list-style-type: none">Promote low-carbon products and services in response to climate change.The international community continues to emphasize environmental awareness and concern for life on Earth. | <ul style="list-style-type: none">Prioritize sourcing from companies with a strong focus on ESG and sustainable development.Create an energy-saving, carbon-reducing work environment, and offer lower carbon-intensive services to the public.Extreme heat and strong light resulting from climate change may give rise to emerging demands for products such as cataract prevention solutions, dry eye treatments, and polarized lenses. |

A Message from the Chairperson

About the Report

Sustainability Performance

1 Stakeholder Engagement

2 About Universal Vision

3 Integrity Governance

4 Sustainable Environment

5 Social Engagement

6 Appendix

Appendix 1: Global Reporting Initiative (GRI) Standards Content Index

Appendix 2: Sustainability Accounting Standards Board (SASB) Content Index

Appendix 3: Task Force on Climate-related Financial Disclosures (TCFD)

Appendix 4: Climate-Related Information for Publicly Listed Companies

Appendix 5: Third-Party Assurance Statement

6

If there are any transition plans for managing climate-related risks, describe the content of these plans, including the metrics and targets used to identify and manage physical and transition risks.

Climate Management Results and Goals

| TCFD Core Elements | Climate Management Key Results | Role |
|---------------------|--|---|
| Governance | The Boards is the responsible unit for risk, opportunity, decisions and supervising for climate change issues. The Governance & Sustainable Development Office, which reports to the Board of Directors, is the unit dedicated to the management of climate change-related issues. It is responsible for drafting strategies, assessing climate-related issues, and overseeing and implementing climate-related initiatives. It reports to the Board at least once a year on ESG performance, the progress and efficacy of sustainability-related initiatives, strategic goals, and revisions to relevant policies and regulations. | <ul style="list-style-type: none">Continue enhancing the Board of Directors’ and management’s understanding of low-carbon practices, scientific knowledge, and international climate issues or initiatives.The Board and executive management strengthen oversight of the Company’s ongoing low-carbon transition initiatives. |
| Strategy | UVB is committed to the green supply chains, driving the environmental awareness of the biotechnology industry and achieve the goal of effectively reducing greenhouse gas emissions. Low-carbon products and services | <ul style="list-style-type: none">Continue to promote low-carbon products and services.Establish net-zero emissions as the Company’s long-term development goal. |
| Risk management | The Governance & Sustainable Development Office is responsible for identifying and assessing physical and transition risks, developing corresponding response strategies and opportunity plans, and establishing indicators and control mechanisms for material risks and opportunities to help achieve environmental objectives. | <ul style="list-style-type: none">Strengthen engagement mechanisms with upstream and downstream suppliers and customers to enhance the Company’s influence on the biotechnology industry’s low-carbon transition. |
| Metrics and targets | To set and achieve carbon reduction targets ESG. The proportion of ESG procurement in the company’s product. | <ul style="list-style-type: none">Set the Company’s greenhouse gas reduction targets and regularly disclose progress toward those targets.Set a target to reduce total greenhouse gas emissions by 30% by 2030 compared to the 2020 base year.Achieve net-zero emissions by 2050. |

7

If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.

The Company did not implement internal carbon pricing as a planning tool in 2024, but plans to introduce it starting in 2025.

8

If climate-related targets have been established, the Company should disclose the activities covered, the scopes of greenhouse gas emissions included, the planned timeline, and the annual progress toward achieving those targets. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet these targets, the source and quantity of the offsets or the number of RECs applied should also be clearly stated.

Using 2020 as the base year, UVB set a quantifiable management target of reducing greenhouse gas emissions intensity by 5% annually from 2021 to 2023 and disclosed its progress:

| Item | Year | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|--------------------|-----------|----------|----------|----------|----------|
| Greenhouse gas emission intensity (revenue in NT\$1 million) | Actual value | 0.283 | 0.214 | 0.150 | 0.106 | 0.093 |
| | Target value | — | 0.269 | 0.255 | 0.242 | 0.230 |
| | Achievement status | Base year | Achieved | Achieved | Achieved | Achieved |

Note: The above statistics are for the parent company only.

Medium- to long-term goals:

Using 2020 as the base year, the Company has a 30% reduction target for Scope 1 + Scope 2 “total greenhouse gas emissions” in 2030. As of 2024, it had reduced emissions by 29.01%, and it is estimated that the target can be achieved in 2030.

9

Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and action plans (presented in Sections 1-1 and 1-2).

The Company’s greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and action plans are presented in Sections 1-1 and 1-2.

1–1 Greenhouse Gas Inventory and Assurance Status for the Past Two Years

1–1–1 Greenhouse Gas Inventory Information

| Disclose the amount of GHG emissions (in metric tons of CO2e), emissions intensity (in metric tons of CO2e per million NTD), and scope of data coverage for the past two years. | | | | | |
|--|--------|--------|--------|--------|--------|
| <p>The Company’s greenhouse gas emissions are mainly caused by the liters of refueling of company vehicles in Scope 1, and the electricity consumption in Scope 2 of Taipower’s electricity. he Company’s greenhouse gas inventory boundary is the head office in Nangang and each branch store. The electricity consumption is based on the carbon emission coefficient of electricity announced by Taipower Corporation and the carbon emission coefficient of fuel oil announced by the Ministry of Environment of the Executive Yuan. The converted total emissions are as follows: Greenhouse gas emission statistics are as follows:</p> | | | | | |
| Year | 2020 | 2021 | 2022 | 2023 | 2024 |
| Scope 1 (direct emissions) | 63.73 | 67.37 | 78.86 | 76.49 | 70.27 |
| Scope 2 (indirect emissions) | 395.73 | 354.84 | 320.29 | 263.65 | 255.90 |
| Total (metric ton/CO2e) | 459.46 | 422.21 | 399.15 | 340.14 | 326.17 |
| Intensity (/revenue in NT\$1 million) | 0.283 | 0.214 | 0.150 | 0.106 | 0.093 |
| <p>Note: The above statistics are for the parent company only. The discrepancy between greenhouse gas emission figures and those in the annual report is due to the finalization of the annual report on March 31, 2025, before the official2024 electricity emission factor was announced. As a result, the 2023 factor was used in the annual report. In contrast, this report uses the latest 2024 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, on April 14, 2025.</p> | | | | | |

1–1–2 Greenhouse Gas Assurance Information

| |
|--|
| In accordance with the Sustainable Development Roadmap for TWSE/TPEX Listed Overseas Companies released by the Financial Supervisory Commission in March 2022, the Company is a company with a paid-in capital of no more than NT\$5 billion; therefore, the parent company should be applicable at Stage 3 (i.e., the inventory will be completed in 2026 and the verification will be completed in 2028), and the subsidiaries in the consolidated financial statements should be applicable at Stage 4 (that is, the inventory will be completed in 2027 and the verification will be completed in 2029). The Company conducts its greenhouse gas inventory through internal management and voluntary disclosure, allowing the Company to monitor current trends and respond proactively. The data has not yet been externally assured by a third-party verification institution. |
|--|

1–2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Describe clearly the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement status of reduction targets.

Short-term reduction targets:

Using 2020 as the base year, the Company set a quantitative management target of reducing its GHG emissions intensity by 5% annually from 2021 to 2024, and disclosed the progress made toward this target:

| Item | Year | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|--------------------|-----------|----------|----------|----------|----------|
| Greenhouse gas emission intensity (revenue in NT\$1 million) | Actual value | 0.283 | 0.214 | 0.150 | 0.106 | 0.093 |
| | Target value | — | 0.269 | 0.255 | 0.242 | 0.230 |
| | Achievement status | Base year | Achieved | Achieved | Achieved | Achieved |

Note: The above statistics are for the parent company only.

Medium- to long-term goals:

Using 2020 as the base year, the Company set a target to reduce total Scope 1 and Scope 2 GHG emissions by 30% by 2030. As of 2024, emissions have been reduced by 29.01%, meeting current targets.

The Company’s greenhouse gas emissions are mainly indirect emissions, and the emission sources mainly come from the electricity required for air conditioning, equipment, and lighting. The impact of climate change on the globe is becoming increasingly significant. The Company complies with environmental regulations, continuously promotes energy-saving and carbon reduction measures, and strives for sustainable operations to fulfill its corporate responsibilities. Concrete action plans are as follows:

1. Promote and implement energy-saving and carbon reduction measures, and communicate these policies to employees, suppliers, customers, and other stakeholders.
2. Strengthen advocacy and encourage all employees to develop the habit of saving energy and resources.
3. Turn off lighting equipment in vacant areas in a timely manner and turn off lights in office areas during lunch breaks to save energy.
4. Establish an electronic form system to reduce paper usage.
5. Promote company car sharing to reduce the number of vehicle trips and reduce fuel consumption.
6. Establish a greenhouse gas emission inventory, carry out regular inventory inspections, and control emissions.
7. The air-conditioning systems in stores will be replaced with new ones, and 60% of the air-conditioning equipment will be replaced with energy-efficiency Level 1 products.

Appendix 5 Third-party Assurance Statement



Independent Assurance Statement Based on
2024 Sustainability Report of UNIVERSAL VISION BIOTECHNOLOGY CO., LTD.

Statement No.: 2504009
UNIVERSAL VISION BIOTECHNOLOGY CO., LTD. (hereinafter referred to as UNIVERSAL VISION) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2024 sustainability report, GREAT has no financial relationship with UNIVERSAL VISION.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant UNIVERSAL VISION's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by UNIVERSAL VISION to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by UNIVERSAL VISION.

The Scope of Assurance

- The verification scope of UNIVERSAL VISION and GREAT agreement includes:
- The contents of the entire sustainability report and all operating performance of UNIVERSAL VISION from January 1, 2024 to December 31, 2024;
 - According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of UNIVERSAL VISION's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
 - This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of UNIVERSAL VISION's sustainability report, and provide a fair standpoint of UNIVERSAL VISION 's related operations and performance. We believe that the specific performance indicators of UNIVERSAL VISION in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate UNIVERSAL VISION's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by UNIVERSAL VISION is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

- To gather the evidence relevant to the conclusions, we performed the following:
- To conduct a senior management review of issues from external parties related to UNIVERSAL VISION 's corporate policies to confirm the appropriateness of the statement in this report;
 - To discuss with the managers of UNIVERSAL VISION about the way of stakeholder participations, and have no direct contact with external stakeholders;
 - To interview with employees related to the preparation of the sustainability report and information provision;
 - To audit the performance data of UNIVERSAL VISION on a sampling basis;
 - To evidence supporting the claims made in the review report;
 - To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- **Inclusivity**
UNIVERSAL VISION has established a process of cooperation with major stakeholders, including shareholders/investors,



employees, customers, suppliers, government agencies, community and charity groups, medias, banks, etc., and will launch a series of stakeholder activities in 2024, involving economy, environment, people (including human rights) and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of UNIVERSAL VISION.

- **Materiality**
The report has stated that UNIVERSAL VISION focuses on economy, environment, society topics, and identified 8 major topics including regulations compliance, information security, customer service, product safety and responsibilities, greenhouse gas emissions, labor-employment relations, occupational health and safety, and energy management, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of UNIVERSAL VISION.
- **Responsiveness**
UNIVERSAL VISION responds to requests and opinions from stakeholders. Implementation methods include set up investor relations contact window, public information observatory, shareholders' meeting, company annual report, corporate briefing session, internal email announcement, labor-management meetings, performance evaluation and interview, customer technical service consultation/free consultation hotline/fan page, customer satisfaction survey, supplier sustainability promotion/interview, supervision and audit by competent authorities/policy promotion meetings, community lectures/health activities, charity events, press conferences/media interviews, bank visits, those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of UNIVERSAL VISION.
- **Impact**
UNIVERSAL VISION has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. UNIVERSAL VISION has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of UNIVERSAL VISION.
- **GRI Guidelines**
UNIVERSAL VISION provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers UNIVERSAL VISION 's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of UNIVERSAL VISION. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team MAY 02, 2025

GREAT International Certification Co., Ltd.

Taiwan, Republic of China



Signed by General Manager W. J. Chen



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看得清楚 · 看得舒適 · 看見新未來
SEE CLEAR · SEE COMFORT · SEE THE FUTURE

 **大學光學科技股份有限公司**
Universal Vision Biotechnology Co., Ltd.