**Implementation status of performing ethical corporate management in 2023**

| Evaluation item | Operational status |
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| Summary description |
| 1. Formulation of policies and plans for ethical corporate management1. Did the Company formulate an ethical corporate management policy approved by the Board of Directors, and express the policy and practice of ethical corporate management in its regulations and external documents, as well as the commitment of the Board of Directors and senior management to actively implement the management policy?
2. Did the Company establish an assessment mechanism for the risk of ethical behavior, regularly analyzes and evaluates the business activities with high risk of ethical behavior within the business scope, and formulate a plan for preventing ethical behavior based on it, which at least covers the preventive measures for the behaviors in the subparagraphs of Paragraph 2, Article 7 of the “[Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies](http://eng.selaw.com.tw/LawArticle.aspx?LawID=FL055768&ModifyDate=1080523)“?
3. Did the Company clearly define operating procedures, behavior guidelines, punishment and appeal systems for non-compliance in the plan for preventing ethical behavior, and implement it, and regularly review and revise the plan before disclosure?
 | 1. The Company takes integrity and responsibility as the basis of its operating policies, and has formulated the Company's Code of Ethical Corporate Management with reference to the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies. The Company’s Code of Ethical Corporate Management was approved by the Board of Directors on March 31, 2011, which clearly stipulates the Company’s ethical corporate management policies and practices that the Board of Directors and the management shall commit to actively implement, and they shall establish good corporate governance and risk control mechanisms accordingly so as to create a business environment for sustainable development. The most recent revision made by the Board of Directors was on March 23, 2020.
2. The Company's "Ethical Corporate Management Best Practice Principles" covers the preventive measures for the behaviors described in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies". The Company has also established the "Ethics Advocacy and Whistleblowing system for Employees" and "Work Rules" to stipulate that employees who violate laws and regulations or commit fraud and misappropriation shall be subject to verbal warning, reprimand, demerit, major demerit, demotion or dismissal (discharged) depending on the severity of the case, and those who are criminally liable shall be brought to justice to prevent the occurrence of the above-mentioned cases by strengthening the internal control system.
3. The Company has established the "Ethical Corporate Management Best Practice Principles", which requires directors and managers to set an example by adhering to the principles of honesty and integrity and establishing a corporate culture of integrity and truthfulness. 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.
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| 2. Implementation of ethical corporate management1. Did the Company evaluate the integrity record of its counterparties and specify the terms of integrity in its contracts with counterparties?
2. Did the Company set up a dedicated unit for promoting corporate ethical corporate management under the Board of Directors, and report regularly (at least once a year) to the Board of Directors on its ethical corporate management policy and plan to prevent ethical behavior and supervise the implementation?
3. Did the Company have a policy to prevent conflicts of interest, provide appropriate channels for representation, and implement it?
4. Did the Company establish an effective accounting system and internal control system for the implementation of ethical corporate management, and the internal audit unit formulate relevant audit plans based on the results of the assessment of the risk of ethical behavior, and checked the compliance of the plan to prevent ethical behavior based on it, or appoint an public certified accountant to perform the audit?
5. Did the Company regularly hold internal and external education and training on ethical corporate management?
 | 1. The Company has established the "Ethical Corporate Management Best Practice Principles", and shall conduct its business activities in a fair and transparent manner based on the principle of integrity. The purchase contract specifies the terms and conditions of integrity, including the absolute prohibitions, such as the prohibition of illegal acts, the prohibition of commission, and the prohibition of fake products

The key information of communication with suppliers shall be kept in written documents such as "meeting minutes" or Email. In addition to the verbal notification and Email notification, the prohibitions shall also be stipulated in the "Purchase Contract" or recorded in the Memorandum of Understanding.1. In order to improve the management of integrity management, the Company has designated the "Governance and Sustainable Development Office" as a dedicated unit under the Board of Directors, which is responsible for formulating and supervising the implementation of policies and prevention programs for integrity management and ensuring that all operational activities are in compliance with laws and regulations. This unit reports the implementation status to the Board of Directors on an annual basis, with the most recent report to the Board of Directors on June 21, 2023. The promotion results are summarized in the table below.
2. The Company has established the "Ethical Corporate Management Best Practice Principles", which stipulates that interested parties shall recuse themselves from any matters in which they have a conflict of interest and shall not obtain any improper benefits through their positions in the Company.

Any person or his or her representing legal entity who has a conflict of interest with the Company's interests may present his or her opinion and answer questions on the proposals set forth in the Board of Directors' meeting, but shall not join in the discussion or vote, and shall recuse himself or herself from the discussion or vote, and shall not exercise his or her voting rights on behalf of other directors.The Company's website has a "Stakeholder Area" to provide various channels for stakeholders to file complaints. The Company continues to promote integrity and ethical behavior within the Company and encourages employees to report violations of laws and regulations or dishonest behavior to the reporting unit when they are discovered.1. The accounting system of the Company is established in accordance with the regulations of the competent authorities and other relevant laws and regulations, and is determined in accordance with the nature of accounting affairs, actual business conditions and development and management needs.

For internal control, it is clearly stated that each business shall be performed by each functional department, so as to achieve the purpose of division of labor and reconciliation of functions. When conducting transactions, we follow the Company's internal rules and the external regulations, comply with the operational procedures, and clarify the related powers and responsibilities. Conflicting duties are not performed by or on behalf of each other in order to prevent fraud. In addition, each unit shall conduct its own audits and the audit unit shall conduct internal audits in order to achieve the purpose of internal control.1. The Company shall promote the "Ethical Corporate Management Best Practice Principles", "Guidelines for the Adoption of Codes of Ethical Conduct", and " Ethics Advocacy and Whistleblowing system for Employees" on a quarterly basis (January, April, July and Ocoter 2023), and provide channels for employees to report violations of laws and regulations and ethics requirements or engage in dishonest behavior. The "Ethical Corporate Management Best Practice Principles" is included in the training course for new employees, and the course hours were 0.5 h. In 2023, the number of people instructed was approximately 346 and the number of people trained was approximately 73.
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| 3. Operational status of the Company whistleblowing system1. Did the Company formulate a specific reporting and reward system, establish a convenient reporting channel, and assign appropriate personnel in charge of the report to the counterparty?
2. Did the Company establish the standard operating procedures for the investigation of reported matters, the follow-up measures to be taken after the investigation is completed, and the relevant confidentiality mechanism?
3. Did the Company take measures to protect whistleblowers from being mistreated due to whistleblowing?
 | 1. 1. The Company has formulated the Working Rules, the Advocacy of Employee Code of Ethics and Reporting System, the Code of Ethical Corporate Management, and related management operations for stakeholders, and has established a reporting and complaint area on the Company’s website for handling employee opinions and complaints by dedicated personnel. In case of violation of ethical corporate management, the violating person will be subject to discipline in accordance with the rules; in the meantime, the reward system in Article 5.8.2 of the Work Rules clearly stipulates that an employee with specific deeds, including being alert and vigilant at work, proactively discovering errors, and detecting violations of laws and regulations, that prevent the Company from incurring losses. etc., should be commended and given a bonus calculated at 1/18 of the basic salary for the month.

2. When internal or external parties discover that the Company’s employees have violated laws and regulations, ethical code, or acted dishonestly, the reporting channels and handling system are as follows:* Spokesperson: Accept reporting from shareholders, investors and other stakeholders.

Company phone number: (02) 2655-8000-210E-mail address: jay.liu2@eyecenter.com.tw* Audit director: Accept reporting from colleagues within the Company and customers, suppliers, contractors, etc.

Company phone number: (02) 2655-8000 - 805, 806Mobile phone: 0980-937-888E-mail address: sophie.lin@eyecenter.com.tw* Customer service: Accept consumer complaints.

Customer service hotline: 0800-747-488E-mail address: service@eyecenter.com.tw1. The Company has announced the Advocacy of Employee Code of Ethics and Whistleblowing system on its website, which includes the complaint process and related confidentiality mechanisms for accepting reporting, and regulates the reporting channels and handling system when internal and external personnel discover that the Company’s employees have violated laws and regulations, ethical code, or acted dishonestly.
* Principle of accepting the reporting: For named reporting, sufficient information must be provided to facilitate verification (including the name, unit, and job title of the person involved, date of the occurrence, and description of the incident); for anonymous reporting, the accepting unit may also launch an internal preliminary investigation if the documentary or physical evidence has been provided, with the circumstances, the name of the parties involved, time, location, related persons, etc. having been clearly spelled out.
* Investigation procedure: If the reported incident has been verified to be true, it will be reported to the general manager and handled in accordance with the relevant internal disciplinary rules of the Company. Before making a disciplinary decision, the Company should provide the person being reported with an opportunity to state his/her opinions or appeal; during the internal investigation stage, if any unlawful circumstances are discovered, they will be reported to the Chairperson and, if necessary, transferred to the judicial authority for criminal investigation; if the reported incident involves any directors or senior management, it will be reported to the independent directors.
* Confidentiality mechanism: The Company will keep confidential and protect whistleblowers or persons involved in investigations to prevent them from unfair treatment or retaliation. In the event of unfair treatment, retaliation, or similar circumstances due to reporting or participating in an investigation, it must be reported to the original accepting unit.

The Company has announced the Advocacy of Employee Code of Ethics and Whistleblowing system on its website. For relevant content, please refer to the Whistleblowing system Area for reference. (Please visit <https://www.uvb.com.tw/investor/investor_a02_07> for details.)1. Article 5.17.1.5 of the Company's Code of Ethical Corporate Management clearly stipulates the measures to protect whistleblowers from being improperly dealt with due to whistleblowing. Article 2.7 of the Advocacy of Employee Code of Ethics and Whistleblowing system clearly stipulates that the Company shall keep confidential and protect whistleblowers or personnel involved in investigations to prevent unfair treatment or retaliation. In the event of unfair treatment, retaliation, or similar circumstances due to reporting or participating in an investigation, it must be reported to the original accepting unit.

The number of reported cases accepted by the Company in 2023 was 0. |
| 4. Strengthen information disclosure1. Did the Company disclose the content of its Ethical Corporate Management Best Practice Principles and promote its effectiveness on its website and Market Observation Post System?
 | 1. The Company has disclosed the Code of Ethical Corporate Management on its website and the Market Observation Post System, and disclosed its promotion results in its annual report and the Company’s website. For relevant content, please refer to the Corporate Governance Operations Area on the Company’s website.

(Please visit <https://www.uvb.com.tw/investor/investor_a02_05> for details). |
| 5. If the Company has its own Ethical Corporate Management Best Practice Principles in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies”, please describe the difference between its operation and the established code: there is no major difference. |
| 6. Other important information that helps to understand the integrity of the Company's business operations:1. The Company places great importance on integrity in its business operations, and when entering into contracts with others, the contents include compliance with the "Ethical Corporate Management Best Practice Principles" policy.2. In addition to considering the legitimacy of agents, suppliers, customers or other business counterparties, the Company also pays attention to whether they have a record of dishonest behavior in order to further urge our business partners to emphasize integrity management.3. The Company attaches importance to integrity management, including employees shall abide by the Company's ethical regulations and business standards, not to violate the law, not to be partial, to perform their duties appropriately, to protect customer privacy, to truthfully inform customers of their rights and interests, and never to deceive and conceal, etc., in order to regularly evaluate the employees' compliance with integrity management.4. The Company regularly arranges for directors and managers to participate in corporate governance courses to enhance their ability to supervise and manage the Company in order to improve the effectiveness of corporate governance and the implementation of integrity management. |