Implementation status of the promotion of sustainable development in 2023

| Implementation item | Implementation status |
| --- | --- |
| 1. Did the Company establish a governance structure to promote sustainable development, and set up a dedicated (concurrently) unit to promote sustainable development, and the Board of Directors authorize the senior management to handle such matters, and the supervisory status by the Board of Directors? | 1. The Board of Directors is the highest governance unit for sustainable development in the Company. In March 2022, the "Governance and Sustainable Development Office" (formerly known as the "Corporate Governance Group" and later renamed in June 2022) was established under the Board of Directors to promote corporate governance, develop a sustainable environment, and participate in social welfare. The head of each unit collects internal and external information on environmental, social, and corporate governance issues related to the company's operations, and conducts risk identification and evaluation; regularly reviews corporate social responsibility, corporate governance, and sustainable development issues, as well as the formulation of management policies, strategies, and goals, and their performance and progress. 2. The "Governance and Sustainable Development Office" has set up four functional groups, and all departments of the Company shall participate in the operation of each group according to their business and responsibilities. The main responsibilities of each group in promoting sustainability issues are as follows:   (1) Sustainable Environment: Greenhouse gas inventory, climate change information, energy saving and carbon emission reduction advocacy, etc.  (2) Social Responsibility: Stakeholder rights, social welfare, human rights management, etc.  (3) Corporate Governance: Integrity management, legal compliance, risk management, intellectual property management, etc.  (4) Information and Communication Security: Information and communication risk control, data governance, and e-business, etc.   1. The Governance and Sustainable Development Office reports to the Board of Directors at least once a year on the implementation status of sustainable enterprise development, the content of which includes: 2. The environmental, social, and corporate governance risk assessment items related to the Company’s operations, conducted in accordance with the principle of materiality; 3. Formulation of relevant risk management policies or strategies; 4. Implementation status of sustainable operations. The Board of Directors listens to reports from the management team, supervises the Company to formulate and propose sustainability strategies and review specific actions, and urges the management team to make adjustments when necessary. The most recent report was made to the Board of Directors on June 21, 2023, which has been put on record. |
| 1. Did the Company conduct risk assessments on environmental, social and corporate governance issues related to company operations in accordance with the principle of materiality, and formulate relevant risk management policies or strategies? (Note 2) | 1. This disclosure of information covers the sustainable development performance of the Company in its main bases from January 2023 to December 2023. The risk assessment boundary is based on the Company's overall operating activities. 2. 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. 3. The Company conducted analysis and assessment based on the principle of materiality; determined material ESG issues; formulated risk management policies for risk identification, measurement and assessment, supervision, and control; and adopted specific action plans so as to reduce the impact of relevant risks. Based on the assessed risks, relevant risk management policies or strategies have been formulated as follows:  |  |  |  | | --- | --- | --- | | **Major Issues** | **Risk Evaluation Items** | **Management policy or strategy** | | **Environmental** | **Climate risk** | 1. Establishment of energy-saving policy: We shall make the policy of equipment retirement for issues such as energy saving, water saving and power saving.  2. Greenhouse gas inventory: We have voluntarily inventoried and disclosed greenhouse gas emissions and shall continue to do so annually and set specific targets for reduction.  3. Climate risk execution: The physical risks of natural disasters (such as floods and droughts) caused by global climate warming, as well as the transition risks of increasing the proportional use of renewable energy pursuant to government regulations, international initiatives, and requirements (power prices in Taiwan will increase and the use of renewable energy will lead to rising costs). Based on its own business characteristics and in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company has conducted annual climate risk and opportunity identification, as well as climate change-related response actions including governance, strategies, climate risk and opportunity analysis, climate scenario analysis, risk management, indicators and goals, and it has publicly disclosed such information on the Company’s official website and in the sustainability report. | | **Energy Saving and Carbon Reduction** | The Company's energy consumption is mainly based on the purchase of power from Taiwan Power Company; the power consumption in 2023 was 533,706 kWh, a decrease of 17.5% from 647,051 kWh in 2022, and the specific targets and implementation of energy saving shall continue to be carried out:   * The stores are using energy-saving LED lighting and variable frequency air conditioning equipment. The amount of investment in energy-saving equipment during the past 2 years was NT$21,071 thousand in 2023 and NT$29,785 thousand in 2022. * The stores are gradually using green building materials and environmental materials for renovation. * We continue to conduct energy-saving and carbon-reduction advocacy and educate our employees on the temperature standard of indoor air conditioning and on turning off the power. | | **Resource and Waste Management** | 1. The Company continuously endeavors to reduce the possible impact of waste on the environment by taking various voluntary actions to avoid over-packaging of products and to fulfill the responsibility of being environmentally friendly. The Company also enhances the efficiency of resource utilization by classifying and recycling various types of waste. 2. In response to the regulations in the Targets and Implementation Methods for Restriction of Internet Shopping Packaging promulgated by the Ministry of Environment of the Executive Yuan in July 2023, the Company conducted a thorough check of the packaging materials and packaging methods for e-commerce orders from July to December 2023, all of which were found to be in line with regulations. It is planned that in 2024, original boxes used in stores will be recycled into circular boxes for shipping in subsequent e-commerce orders to achieve the goal of packaging reduction. | | **Social** | **Occupational risk** | 1. 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. 2. Implementation of contractor management: For suppliers engaging in renovation, etc. in cooperative clinics/stores, the Company has formulated rules in accordance with labor safety, health, environmental protection, and other laws and regulations; incorporated such rules into the contractor agreement; and checks from time to time whether the suppliers have conducted advocacy and implementation in accordance with the regulations over the course of construction. 3. Employee physical and mental health: prevention and treatment of emerging infectious diseases, annual employee health examinations, subsidized employee travel, monthly birthday parties, etc. | | **Labor-Management risk** | 1. Labor–management communication channels: Conduct regular labor–management meetings and establish communication channels and employee complaint mechanisms to promote harmonious labor–management relations. 2. 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). 3. 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. 4. Compliance with labor laws and regulations: Ensure that existing human resources management procedures and related administrative operations comply with regulatory requirements. | | **Corporate Governance** | **Strategy risk** | 1. 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. 2. Board supervision: Board members make suggestions on the content of the management team’s report based on their profession or areas of expertise. If the goals and strategies involve items that could possibly cause significant operational risks, the Board of Directors will prioritize such items on the watch list. | | **Operating risk** | Each unit manages annual operating plans and goal achievement status through operations meetings.   1. Customer relations: Establish standards and customer complaint channels for products, services, personal data protection and other matters concerning consumer rights and interests, and conduct customer service training. 2. Product safety: Conduct data management and quality information on licenses issued by the Department of Health, manufacturing dates, expiry dates, product quantity, finished product inspection records, etc. 3. Supply chain management: Prudently evaluate and actively develop new material sources, strengthen strategic supply chain partnerships; establish safety stock and expiry date controls to flexibly respond to market demand, grasp market conditions through business information collection or market research so as to respond in advance. 4. Technology trends: Get a good understanding of customer and terminal application demand, product applications and equipment upgrades, and other technological developments so as to respond to rapid changes in the external environment; grasp the changes and dynamics of the peer industry, markets, industries, and customers in order to respond and to serve as a reference for the direction of services, technology, and product development. | | **Financial risk** | 1. 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. 2. Exchange rate risk: Mainly due to conversion adjustments in foreign currencies for long-term foreign investment positions. Accounts receivable and accounts payable generated from operations are currently mainly based on receipts and payments in New Taiwan dollars from local market transactions and purchases through agents rather than direct import/export and export sales; therefore, the impact of exchange rate risk is relatively small. 3. 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). 4. Financial changes: Regularly monitor the financial structure, solvency, operating capabilities, profitability, cash flow, etc. using financial statements. | | **Information security risk** | 1. 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. 2. 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. 3. Information security risk awareness: Improve employee information security risk awareness through education and training. As of 2023, 326 attendees have completed the training on the Personal Data Protection Act, 324 attendees have completed the training on Advocacy of Information Security, and 327 attendees have completed the training on the Trade Secrets Act. New employees will be trained in succession. | | **Legal Compliance** | 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 management, and other matters. 4. Contract seal and intellectual property: Manage the signing status of various types of business contracts and control relevant risks through the contract system; supervise and manage the creation, issuance, use, abolishment, and other matters of the Company’s seals through the seal management system to reduce the Company's Overall legal risks; formulate the Intellectual Property Rights Management Guidelines; and conduct regular inventory of intellectual property rights to confirm validity. | |
| 1. Environmental issues 2. Did the Company establish an appropriate environmental management system according to its industrial characteristics? 3. Is the Company committed to improving energy efficiency and using recycled materials with low impact on the environment? 4. Did the Company assess the current and future potential risks and opportunities of climate change for the Company, and take measures to the related issues? 5. Did the Company calculate the greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulated policies for greenhouse gas reduction, water consumption reduction or other waste management policies? | 1. According to the Sustainable Development Roadmap for TWSE/TPEx Listed Companies released by the Financial Supervisory Commission in March 2022, the Company shall apply the greenhouse gas inventory at Stage 3 (i.e., the inventory must be completed in 2026 and the verification must be completed in 2028). The Company reported to the Board of Directors on June 23, 2022, and March 27, 2023, regarding the “parent company’s greenhouse gas inventory and verification schedule planning” and the “greenhouse gas inventory and verification schedule planning of subsidiaries listed in the consolidated financial statements”, and it will continue to report the progress of control and implementation on a quarterly basis.   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.   1. The Company has implemented equipment retirement policies focusing on energy saving, water saving, and power saving, and is committed to improving the utilization efficiency of various resources, managing all types of waste and recycled resources, and making continuous improvements to reduce the impact on the environment.    1. The Company has successively improved lighting devices and air conditioning used in all of its stores by using energy-saving LED lighting devices and variable frequency air conditioning equipment. The amount invested in energy-saving equipment during the past 2 years was NT$21,071 thousand in 2023 and NT$29,785 thousand in 2022.    2. The Company has progressively used green building materials or environmentally friendly building materials for store renovations; continued to advocate energy conservation and carbon reduction; and actively educated all colleagues to participate in energy-saving actions, develop behavior that is more environmentally friendly, set the indoor air conditioning temperature as advised, turn off the lights during the lunch break, turn off the lights and air conditioning right after work, etc. so as to achieve energy conservation and carbon reduction.    3. The Company has promoted “ESG sustainable procurement” and prioritized procurement from suppliers with ESG practices and green label products (environmental protection labels, energy saving labels, water saving labels, carbon footprint labels, etc.).    4. The power consumption for the recent years is as follows:  |  |  |  |  |  | | --- | --- | --- | --- | --- | | Year | Head office - Nangang | Branch office - stores | Total (kWh) | Annual Decrease Rate % | | 2020 | 158,026 | 630,277 | 788,303 | Base year | | 2021 | 109,596 | 587,528 | 697,124 | -11.57% | | 2022 | 97,687 | 549,364 | 647,051 | -7.18% | | 2023 | 101,730 | 431,976 | 533,706 | -17.52% |   Note: The above statistics are for the parent company only.   1. With the Board of Directors as the highest organization for climate change management, the Company has designated the "Governance and Sustainable Development Office" as a dedicated unit under the Board of Directors to annually review the Company's climate change strategies and objectives, manage climate change risks and opportunities, review implementation status and discuss future plans, and report to the Board of Directors.   In accordance with the "Task Force on Climate-related Financial Disclosures (TCFD)" framework, the Company identifies the impact of climate change risks/opportunities on the Company's operations and finances, and proposed countermeasures and solutions, which are publicly disclosed on the Company's website and in the Sustainability Report.   * 1. We have adopted the Task Force on Climate related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB) to disclose the four core elements of governance, strategy, risk management and indicators and targets as well as climate management key results and development objectives.   2. We have developed a TCFD materiality matrix to analyze the physical and transformation risks that may occur in the short, medium, and long term, as well as the related climate opportunities, which are 9 in total. The Company has further elaborated mitigation and adaptation measures to strengthen the climate resilience of the Company.   3. Based on our analysis of risk categories and the identification of risks and opportunities for climate change, we have identified action plans, such as measures to address risks such as energy shortages and increased product costs, and opportunities for new demand for eye health products and services due to high temperatures and strong light in extreme climates.   For related content, please refer to the TCFD climate disclose in the Sustainability Report and on the company's website.  （Please refer to <https://www.uvb.com.tw/investor/investor_a05_09>）   1. The Company actively responds to the global climate change issue, puts emphasis on energy management, supports the government's policy of environmental protection and energy saving, and implements energy saving and carbon reduction measures, with the aim of enhancing energy use efficiency and controlling and reducing greenhouse gas emissions. The relevant management policies have been disclosed in the sustainability report.   The statistics cover the all operations including the head office in Nangang and the branch offices and stores.   * 1. Greenhouse gas emissions: The Company's greenhouse gas emissions inventory is a voluntary disclosure of self-management system to facilitate understanding of the current trend and early response, and has not been externally third-party verified.   Greenhouse gas emissions statistics for the most recent years are as follows   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Year | **2020** | **2021** | **2022** | **2023** | | Category 1(Direct Emissions) | 63.73 | 67.37 | 78.86 | 76.49 | | Category 2 (Indirect Emissions) | 395.73 | 354.84 | 320.29 | 264.18 | | **Total (Tons/CO2e)** | **459.46** | **422.21** | **399.15** | **340.67** | | **Emission Intensity (per million sales)** | **0.283** | **0.214** | **0.150** | **0.106** | | Emission intensity\_targeted 5% reduction per year | － | 0.269 | 0.255 | 0.242 | | Whether the 5% annual reduction target is achieved or not | Base year | Achieved | Achieved | Achieved |   Note: The above statistics are for the parent company only  With 2020 as the base year and a 5% annual reduction in greenhouse gas emission intensity as the quantitative management target, the Company's policy on climate change or greenhouse gas management is to  (1) Promote and implement energy saving and carbon reduction measures, and communicate the policy to employees, suppliers, customers and other stakeholders.  (2) Strengthen the advocacy and encourage all employees to develop the habit of saving energy and resources.  (3) Turn off lighting in unoccupied 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 the use of paper.  (5) Promote carpooling to reduce the number of vehicle trips and reduce fuel consumption.  (6) Establish greenhouse gas emission inventory, regular inventory, and control emissions.   * 1. Water Management: The Company is not a manufacturing industry and does not discharge wastewater from production processes or laboratories. The water consumption of the head office in Nangang and the branch offices and stores is relatively small, and there is no significant ecological impact on water resources. However, as environmental protection and sustainable development are our responsibility and commitment, we are still proactively promoting our water conservation policy to our employees.   With a base year of 2020 and a quantitative management goal of a 5% annual reduction in water consumption intensity, the Company's water consumption statistics for the most recent years are as follows   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Year** | **2020** | **2021** | **2022** | **2023** | | **Total water consumption (metric tons)** | **4,755** | **3,527** | **4,705** | **3,075** | | **Water consumption intensity (per million sales)** | **2.93** | **1.79** | **1.77** | **0.96** | | Water consumption intensity\_targeted 5% annual reduction | － | 2.78 | 2.64 | 2.51 | | Whether the 5% annual reduction target is achieved or not | Base Year | Achieved | Achieved | Achieved |   Note: The above statistics are for the parent company only.  3. Waste management: The Company continuously endeavors to reduce the possible impact of waste on the environment by taking various voluntary actions to avoid over-packaging of products and to fulfill the responsibility of being environmentally friendly. The Company also enhances the efficiency of resource utilization by classifying and recycling various types of waste.  (1) Paper Saving   * We promote convenient and paperless services such as online trading platform and electronic payment. * We have introduced electronic forms and processes for corporate documents to reduce paper and toner usage. * We use 70P photocopy paper, encourage double-sided printing, and set up waste paper recycling bins.   (2) Reduction of online shopping packaging: In response to the regulations of the Targets and Implementation Methods for the Restriction of Internet Shopping Packaging promulgated by the Ministry of Environment of the Executive Yuan in July 2023, the Company conducted a thorough check of the packaging materials and packaging methods of e-commerce orders from July to December 2023, all of which were found to be in line with regulations. It is planned that in 2024, original boxes used in stores will be recycled into circular boxes for the shipping of subsequent e-commerce orders so as to achieve the goal of packaging reduction.  (3) Waste statistics: The general waste of the head office and branch stores is uniformly managed by the Building Management Committee and cannot be calculated effectively, thus the total weight of waste cannot be provided.  Waste from product scrapping: The Company is not in the manufacturing industry and is not required to distinguish the total weight of hazardous waste from that of non-hazardous waste.  The Company’s statistics on the total weight of waste from product scrapping in recent years are as follows:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Year** | **2020** | **2021** | **2022** | **2023** | | **Total weight of waste (kg)** | 20 | 50 | 180 | 170 | | **Waste intensity (/million revenue)** | 0.012 | 0.025 | 0.068 | 0.053 |   Note: The above statistics are for the parent company only. |
| 4. Social Issues   1. Did the Company formulate relevant management policies and procedures in accordance with relevant laws and international human rights conventions? 2. Did the Company formulate and implement reasonable employee welfare measures (including remuneration, vacation and other benefits, etc.), and appropriately reflect operating performance or results on employee compensation? 3. Did the Company provide employees with a safe and healthy working environment, and conduct regular safety and health education for employees? 4. Did the Company establish an effective career development training program for employees? 5. Did the Company comply with relevant laws and international standards, and formulate relevant consumer or customer rights protection policies and grievance procedures for issues such as customer health and safety, customer privacy, marketing and labelling of products and services? 6. Did the Company formulate a supplier management policy, requiring suppliers to follow relevant norms on issues such as environmental protection, occupational safety and health, or labor rights, and their implementation status? | 1. The Company complies with relevant business and labor laws and regulations, including the Labor Standards Act, the Occupational Safety and Health Act and Act of Gender Equality in Employment, and other regulations. The Company also establishes relevant management policies and procedures such as the "Work Rules" in accordance with the law, holds regular labor-management meetings, promotes gender equality, prohibits sexual harassment, protects employees' privacy, and establishes channels for communication and feedback and complaints in order to safeguard the legitimate rights and interests of employees.   The Company protects all employees from being harmed physically or mentally in the course of performing their duties and will never tolerate workplace bullying by any of the Company’s executives, nor will it tolerate any engagement in workplace violence among the Company’s employees or by customers, cooperative suppliers, interns, strangers, or other persons who have dealings with the Company’s employees.  In order to prevent employees from being unlawfully infringed by supervisors, colleagues, service recipients, or other third parties in the workplace due to the performance of their duties, the Company has formulated relevant rules, established mechanisms, regularly advocated the Statement on Prohibition of Workplace Violence, and implemented the Workplace Unlawful Infringement Self-checklist.  In addition, in order to fulfill our corporate social responsibility and protect the basic human rights of our employees, customers and stakeholders, we respect internationally recognized basic human rights in accordance with the principles set forth in the "United Nations Universal Declaration of Human Rights", "the United Nations Guiding Principles on Business and Human Rights", "the United Nations Global Compact" and "the United Nations International Labor Organization". We also adhere to the labor laws and regulations of the countries in which we operate and develop human rights policies and specific management programs.  ‧Diversity inclusiveness and equal opportunity  ‧Prohibition of forced labor and child labor  ‧Providing fair and reasonable wages and working conditions  ‧Providing a safe, sanitary and healthy working environment  ‧Respect of employees' freedom of assembly and association  The Company implements diversity and equality in the workplace, selects and retains employees without discrimination on the basis of gender, religion, race or political stance, and employs people based on their qualifications through an open recruitment process.  In 2023, female employees accounted for 55% of all employees at the parent company and 65% of all employees at the subsidiaries listed in the consolidated financial statements; female managers accounted for 49% of management positions at the Company and 60% at the subsidiaries listed in the consolidated financial statements. Female employees accounted for a higher percentage due to industry characteristics; nevertheless, there was no significant difference in the number and proportion of employees in management positions in terms of gender.   |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Company type | | **The Company** | | | | **The Company and the subsidiaries listed in the consolidated financial statements** | | | | | Gender | | Female | Male | Total | Percentage of female | Female | Male | Total | Percentage of female | | Rank | Management position | 35 | 37 | 72 | 49% | 77 | 52 | 129 | 60% | | Non-managerial position | 140 | 105 | 245 | 57% | 366 | 182 | 548 | 67% | | **Total** | **175** | **142** | **317** | **55%** | **443** | **234** | **677** | **65%** |   Note: Percentage of female employees = number of female employees / total number of employees  In addition, pursuant to the implementation of the fixed quota employment for people with disabilities, as of the end of February 2024, the Company hired two people (including one person with severe disabilities). The Company will continue to offer job opportunities to recruit people with disabilities so that they can give full play to their strengths, integrate into society, and arouse the recognition of their work abilities from the general public in society and corporate employers.  In 2023, the difference between the average monthly salary of female managers and the overall average monthly salary was 3% for the Company and 6% for the subsidiaries listed in the consolidated financial statements; the difference between the average monthly salary for female employees in non-management positions and the overall average monthly salary was 7% for the Company and 5% for the subsidiaries in consolidated financial statements; this indicates that there was no significant difference in average monthly salary between management positions and non-management positions in terms of gender.  The Company is committed to providing an equal and friendly workplace. Taking non-management positions in Taiwan as an example, the average monthly salary in 2023 was 2.1 times the basic salary (the monthly basic salary in Taiwan in 2023 was NT$26,400); it was 2.3 times for men and 2.0 times for women, regardless of gender, age, race, nationality and other factors.   |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Company type | | **The Company** | | | | **The Company and the subsidiaries listed in the consolidated financial statements** | | | | | Gender | | Female | Male | All | Difference (%) | Female | Male | All | Difference (%) | | Average monthly salary  （NTD） | Management position | 97,354 | 103,650 | 100,589 | 3% | 94,056 | 109,227 | 100,171 | 6% | | Non-managerial position | 51,429 | 60,326 | 55,242 | 7% | 43,135 | 49,544 | 45,264 | 5% |   Note: Difference (%) = (average monthly salary of all employees ‒ average monthly salary of female employees) / average monthly salary of all employees   1. The Company sets the compensation system according to the characteristics of the industry, market conditions and future development. We also provide appropriate incentives according to the achievement of the company's operational goals and the performance assessment results of departments and employees in order to motivate our employees to jointly create operational performance and long-term value with the Company and to realize our establishment purpose, vision and mission and sustainable management. 2. Establishment of the Remuneration Committee: It is responsible for the policy, system, standard and structure of salary and compensation. The salary standard is in accordance with the classification of the position. The salary, license allowance, and promotion of positions shall not discriminate on the basis of gender, age, race, nationality, and other factors. 3. Performance evaluation: Performance evaluation shall be carried out twice a year, and the evaluation results shall be used as the basis for promotion, salary adjustment, bonus payment and compensation payment. 4. Bonus distribution: monthly or quarterly operational bonus, year-end bonus, employee remuneration distribution, project incentive bonus, etc. The total year-end bonus for the past 3 years ranged from 3–7% of net profit before tax for the year, and was distributed according to the appraisal criteria. 5. Employee compensation: The Company's Articles of Incorporation provide that the Company shall distribute employee compensation at a rate of 1% to 10% of the current year's profits.   The Company has established and implemented reasonable welfare measures (including salary, vacation and other benefits) and appropriately reflects the operational performance or results in employee compensation. Please refer to the explanations on page 109.   1. The Company has promulgated the "Occupational Health and Safety Management Manual", "Human-caused Hazards Prevention Plan", "Abnormal Workload Disease Prevention Implementation Plan", and "Unlawful Assault on Duty Prevention Plan", etc. 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 has established relevant regulations and regular educational training to ensure a good working environment and employee personal safety protection.  * Fire incident control: There were no fire cases, deaths, or injuries in 2023. The Company has formulated the Safety and Health Work Code, which clearly stipulates fire safety instructions. It has also formulated the Directions on Fire Alarm Response Handling in accordance with the Emergency Response Management Guidelines, stipulating the measures to be taken in the event of a fire alarm and a fire to activate the self-defense firefighting grouping and organization, etc., which serves to comprehensively reduce workplace fire risks. * Fire escape drills: Fire escape drills are conducted regularly for employees to strengthen their safe escape concepts. Fire drills were conducted on May 25, 2023, and September 27, 2022, during the past 2 years. * Fire safety inspection: Fire safety inspections were completed, filed, and reinspected by the fire brigade, etc. in succession at the head office on March 27, 2023, and in each store from March to July 2023, and self-defense firefighting grouping drills were also conducted. * Work environment safety inspection: The Company commissioned qualified fire protection companies and architects to conduct fire protection equipment safety inspections and building safety inspection operations. The head office and stores implement 24-hour access control security management. * Occupational safety education and training: For employee onboarding, occupational safety education and training were all implemented in accordance with the law, with 72 attendees and a total of 144 hours of training in 2023. * CPR+AED first aid skills training: The training course was conducted on May 17, 2023, with 26 participants attending the training. * Health examination and healthcare benefits: Employee health examinations were held from September 18–19, 2023, with a total of 167 participants; employees receive two discounts on health care products and spectacle lenses twice a year in July and December. * Employee physical and mental health: The Company held monthly birthday parties, provided annual department employee travel subsidies, held a 2023 year-end party, etc. to care for the physical and mental health of employees, unite staff teams, and build a sense of belonging so all employees can continue to work hand in hand with one heart to make progress together. * Occupational disaster management and control: There were 0 occupational disaster cases in 2023, and the Company continued to strengthen the monthly advocacy of occupational disasters. * Advocacy of occupational safety: Occupational safety advocacy information was shared 12 times in 2023.  1. The Company has established "Education and Training Regulations" to provide professional and managerial training courses for various categories of employees in order to achieve the goal of sustainable development and to enrich the knowledge and skills of employees. 2. Main contents of education and training:  * For new employees: The Company's history, organization overview, rules and regulations, and future outlook, as well as the correct understanding of the organization and a sense of belonging. * In-service personnel: On-the-job training plans have been formulated based on the Company’s business philosophy and policies, the training requirements and development goals of each unit, as well as the job responsibilities and professional fields of each position. 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: The Company provides professional, regulatory, and management-related cultivation and training for the Company’s supervisors and professional managers in accordance with the Company’s business development strategy and corporate sustainability thinking so as to enhance supervisors’ professionalism and leadership management knowledge and skills.  1. Optometrist professional functions grading cultivation and training: The Company has carried out staffing as well as cultivation and training planning by professional functions grading for optometrists in accordance with the Training Blueprint 2.0, and has continuously developed professional courses according to the plan to provide optometrists with systematic on-the-job professional training that meets their practical needs. 2. The Company has provided all personnel with relevant education and training on information security, personal data management, trade secret laws, etc. in accordance with the Company's information security rules, with the hope of strengthening colleagues’ awareness of information security risks so as to ensure information security. 3. The training fee in 2023 was in the amount of NT$1,233 thousand, with a total of 8,585 training hours. 4. 1. The Company has established the “product safety control” system. For product development, evaluation, assessment, and quality management, the Company has formulated the Supplier Management Guidelines, the Purchase Requisition, Purchase, and Acceptance of Products Guidelines, the Adverse Drug Reaction Notification Guidelines, the Recall Mechanism and Handling Guidelines, and other rules so as to enhance the safety and quality of products and services.   2. The Company has regularly maintained the GDP (Good Distribution Practice) license for Western medicines and medical equipment. The strict quality management spirit covers the entire life cycle of medicines and medical equipment so as to ensure that the quality and package integrity will be maintained throughout the course of product storage and transportation.  3. The Company’ sales focus is on ophthalmic pharmaceuticals and consumables as well as optical products, primarily targeting cooperative clinics and optical store customers. The product names, external boxes, package inserts, and labeling of the products purchased and sold are fully in compliance with the Regulations for Registration of Medicinal Products. The Company has a dedicated unit in place to collect and analyze domestic and international medical material and drug regulations, and to proceed with the application, change of registration, extension of medical material and drug sales licenses, and the product quality inspection and certification.  4. The Company has established the "Personal Data Protection Management Regulations" and "Cyber Security Management Regulations" to provide customers with a contact channel for privacy and to make requests for inquiries, access, corrections, suspension of collection or deletion. We strictly abide by the contents of customer contracts and confidentiality commitments, and all information, documents and data that are commercially confidential and related to our customers are uploaded to our internal system for strict control, and we are required to use account passwords to log into the system and browse documents online.  5. The Company has established the "Customer Service Handling Regulations" to effectively handle customer inquiries and complaints. A customer service hotline and a contact mailbox have been set up on the Company's website to provide a channel for consumer inquiries or complaints, and all cases have been properly handled and documented. The Company has established a toll-free 0800 telephone number to directly respond to inquiries from the general public, and has complied with the relevant provisions of the Personal Data Protection Act to safeguard the rights of both parties.   1. 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 has formulated the Key Points for Supplier Sustainable Development Management to implement sustainable management of the supply chains based on the promotion of environmental protection, occupational safety and health, and labor rights, and to provide responsible units with information on supplier sustainable development management when implementing procurement operations for reference.   Sustainability implementation status of suppliers in 2023:   * 1. International supply chain   The Company has integrated procurement resources and achieved the most competitive supply chain value through strategic cooperation. All the global supply chain companies are quite well-known and most of them are listed companies in their own countries. They must meet ESG requirements in terms of products, financial performance, corporate governance or corporate sustainability, and other aspects to comply with local government regulations for publicly listed companies.  The Company regularly holds procurement meetings with international suppliers and works with relevant units to identify risks related to the time of delivery, quality management, or supply chain interruptions for the product; it also holds training sessions and forums from time to time to move hand in hand toward sustainable operations through various forms of communication.   * 1. Localized supply   The Company has continued to diversify and localize supply, deepen its influence through long-term strategic partnerships with domestic suppliers to jointly build a green supply chain, paying attention to issues such as environmental friendliness, occupational safety and health, and labor rights. In terms of store openings and development at each business location, the Company focuses on the occupational safety of the contractor for the renovation engineering and holds Supplier Conferences every year (the two most recent sessions were on January 19, 2024, and January 6, 2023) to advocate occupational safety and health management rules, construction protection, personal protective equipment, etc.; in addition, rules have been formulated in accordance with labor safety, health, environmental protection, and other laws and regulations to be included in the contractor agreement. Suppliers are checked from time to time during construction to see whether the contractor has carried out advocacy and implementation in accordance with the rules. If a supplier is involved in the violation of social policies with a significant impact on the environment and society, the contract may be terminated or cancelled at any time.   * 1. Advocacy 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. Since the Company’s top ten purchases accounted for 80% or more of the total purchases, in the first phase, it have carried out advocacy and encouraged the top ten suppliers in four categories: “optical products”, “pharmaceutical consumables”, “instruments and equipment”, and “renovation engineering” respectively. As of the end of 2023, the Company have completed the advocacy for 40 domestic and foreign suppliers. In the future, it will gradually advocate this statement to be extended to the domestic and foreign suppliers that the purchasing units of subsidiaries should be dealing with so as to complete the management of suppliers.   * 1. ESG sustainable supplier and 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 recent years, the purchase amount from ESG sustainable suppliers in net purchases accounted for 74% in 2021, 81% in 2022, and 82% in 2023, gradually showing the performance of the ESG sustainable supply chain. |
| 5. Did the Company refer to the internationally accepted reporting preparation standards or guidelines to prepare reports such as sustainability reports that disclose non-financial information of the Company? Did the foregoing disclosure report obtain the assurance or assurance opinion of the third-party verification unit? | The Company voluntarily prepared the Sustainability Report in accordance with the GRI Guidelines issued by the Global Reporting Initiative, the SASB Standards issued by the Sustainability Accounting Standards Board, and the guidelines for the TCFD climate-related financial disclosures; it posted the report on the Market Observation Post System and announced it on the Company’s website. The Chinese version was uploaded on September 28, 2023, and the English version was uploaded on December 27, 2023.  Because the Company’s paid-in capital is less than NT$2 billion, and the Company by the nature of its business is not within the scope of companies mandatorily required to prepare sustainability reports under the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, its preparation and disclosure of such reports is voluntary. The content disclosed in the sustainability report complies with the AA1000 Assurance Standard v3 Type 1 and has obtained an independent assurance opinion statement issued by Great Certification, a third-party verification unit. |
| 6. If the Company has its own code of sustainable development in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please clearly describe the difference between its operations and the stipulated code: No difference.  7. Other important information that helps to understand the implementation status of sustainable development:  The Company was founded on the principle of “the way of great learning consists in manifesting one's bright virtue, consists in loving the people, consists in stopping in perfect goodness.” It is committed to the management concept of “See Clear, See Comfort, See the Future” for the public, and to building a map of eye health for the UNIVERSAL VISION. 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.  The Company is deeply aware of its corporate responsibility and mission to society. By actively participating in the activities of public welfare organizations and investing resources to care for the underprivileged, attaching importance to talent cultivation and community motivation, and supporting domestic cultural development, the Company's strength will be appropriately exerted to bring about change and impact society.  Important information on the implementation status of sustainable development in 2023 is summarized as follows:  1. Social welfare services   1. In Taiwan, the Company assisted its cooperative clinics in conducting a total of 27 sessions of community vision health charity activities, serving a total of 1,536 participants; provided vision care for children on campus, conducted vision care and eye protection activities at 7 kindergartens and elementary schools; participated in a total of 8 sessions of vision health lectures, with 550 participants; and held 5 sessions of ophthalmology advocacy activities, with 970 participants. The overall manpower invested in the aforementioned community activities in 2023 was approximately 150 participants. 2. In Mainland China, the Company conducted public welfare screenings at the campuses of more than 277 schools, providing vision health screening services for approximately 300,000 children and adolescents; and provided public welfare screenings for cataracts to nearly 160,000 people. 3. The company assisted its cooperative clinics in cooperating with the Health Bureau of Taipei City and New Taipei City to promote the high myopia prevention and treatment program for students. 4. The Company collaborated with the Rain Spring Charitable Foundation and the Social Affairs Bureau of Taipei City Government on the Light Up New Horizons for Underprivileged Students Eye Care Program to help underprivileged students obtain vision testing with optometric and eyeglasses prescription services, and subsidized the cost of myopia glasses. (May 2023) 5. The Company cooperated with the Protagonist Public Welfare Association to help low-income students from Shuangcheng Elementary School and Xingnan Elementary School in New Taipei City, providing vision testing with optometric and eyeglasses prescription services, and subsidizing the funds for myopia glasses so that children from economically disadvantaged families can have clear vision, learn happily, and grow merrily. (October 2023) 6. The Company participated in the Neihu Technology Park Blood Donation Campaign twice last year, and encouraged employees to donate blood. (February and August 2023) 7. The Company participates in the Taipei Technology Cup Love Earth Charity Road Run Event every spring and fully subsidizes employees’ registration fees. (April 2023) 8. The Company participated in the 10th anniversary of the release of Seeing Taiwan and the 2023 Seeing Taiwan Road Run to run for the change in the environment and fully subsidized employees’ registration fees. (December 2023)   2. Charity Care Donation   1. Upholding the spirit of taking from society and using it for society, the Company took practical actions to support social welfare by donating nearly 2,000 pairs of glasses to the Pingtung Certer of Taiwan Fund for Children and Families, Danlin Community Development Association of Laiyi Township, South Taichung Center of Taiwan Fund for Children and Families and Taichung City Government for distribution to underprivileged children and seniors. 2. In cooperation with the Global Views - Commonwealth Education Foundation, the Company initiated the Sowing the Seeds of Reading - Giving Children a Big Future campaign by donating a year of Global Kids magazine to 13 elementary schools in Chiayi’s rural areas, benefitting a total of 36 classes, as well as a set of SDGs category books (a set of 18 books) to 13 elementary schools in rural areas of Chiayi, a total of 13 sets. (May 2023) 3. The Company supported the Scientific American Taiwan Edition learning and education promotion plan, and subscribed for a set of 10 Scientific American databases for one year and gave them to Jen-Teh Junior College of Medicine, Nursing and Management. (October 2023)   3. 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.   1. The Company was invited to lecture on eye care and health education at Chiayi City Child Care Resource Center, Chinatimes Silver Dementia Forum, Rotary Club of Lily, Rotary International, Rotary International of Taipei Poai, etc. 2. Universal Eyeglasses and Zeiss jointly responded to the Circle of Light Sharing Project and advocated “condensing the crystal of light to light up the hope of Taiwan” using the circle of light to bring value to unused lenses and to create Taiwan’s first ever lens steel sculpture installation art, “Blessing of Light”.   4. Product and service innovation   1. The UNIVERSAL i Precision Intelligent Optometry Technology has pioneered “fully automated comprehensive optometry” with the “21 medical optometry steps and scientific prescription” process, and introduced the new “i.com mobile digital locator” from Germany, which allows prescription technology to move forward to 4.0 intelligent technology, precise optometry, and a more accurate and customized wearing experience. 2. The Company introduced a new generation of SMILE Pro VM800 full femtosecond myopia laser equipment, with one set each in central Taiwan (August 2023) and southern Taiwan (October 2023), to assist cooperative clinics in introducing new surgical techniques and provide patients in central and southern Taiwan with new equipment and medical services to make them more comfortable and secure. 3. The Company was awarded the 10th Service Angel Award by the Taiwan Chain Stores and Franchise Association (TCFA) in 2023. 4. The Company was awarded the 77th Taipei City Excellent Business Enterprise of Entrepreneurs’ Day in 2023. 5. The Company won the TFCA 2023 National Store Excellent Store Manager Commendation.   5. Talent cultivation and community participation   1. In order to support education at local science and technology universities, increase students’ practical work experience, and reduce the risk of manpower shortages, the Company has actively carried out industry–university and cooperative education with colleges and universities adjacent to each store, and arranged for students to receive practical work training. This includes signing industry–university and constructive education contracts with five universities/colleges, providing students with internship places and workplace experience opportunities, and inviting teachers and students from partner schools to visit. In 2023, there were 169 participants in industry–university cooperation and 16 participants in optometry (store) internships. 2. 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. 3. The Company has actively invested in supporting domestic cultural development of domestic performing groups, arts and cultural organizations, and the creation of artistic works, focusing on the production, broadcasting, exhibition and performance, etc. of movies, TV, music, or dramas, and participating in local cultural institutions and other arts and cultural venues in support of sponsorship or cooperation of arts and cultural activities, hoping to drive the development of Taiwan’s overall cultural and creative industry so as to fulfill its corporate social responsibilities. In 2023, the total amount of sponsorships and related resource investments in activities such as traditional folk customs, music exhibitions and performances, drama creations, arts and cultural creations, art venues, film and television promotions reached NT$5.07 million. 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. (Please visit <https://www.uvb.com.tw/investor/investor_a05_11> for details.) 4. The Chairperson of the Company was invited to attend the Taiwan Women’s Power Forum held by the Taiwan Listed Companies Association, and she served as the general convener of the forum. With the theme of “Marching forward together – slashie women’s power wins at the end,” she exchanged and shared how slashie women convey the core values ​​of women’s power, and she connected female leaders in the new era through the platform of the Women’s Power Forum to exert sustainable influence. (February 2023) 5. Philipp Novakx, the global brand experience director of Zeiss headquarters in Germany, visited the 3D Intelligent High-tech Optometry Center. Through mutual exchanges, the Company will continue to improve product optimization for all ages and all eyes so as to create optical products that better meet consumers’ eyecare needs. (May 2023) 6. Singapore National Eye Center (SNEC) visited the Company to exchange information on the process and market overview of Taiwan’s latest SMILE Pro myopia laser, etc., and briefly introduce SNEC and Singapore’s current market trends, marketing strategies, etc. (October 2023) 7. The Managerial Intelligentsia Association of the Republic of China visited the Company to conduct exchanges with ESG benchmark companies. The Managerial Intelligentsia Association is centered on professors and alumni from the Institute of Science and Technology and Smart Industry of National Chengchi University. The professors and alumni raised professional management issues for discussion and exchange, and the Chairperson of the Company also shared the arduous journey of 30 years of entrepreneurship, and the original intention and values ​​of the Universal brand with the visitors. (October 2023)   The Company assisted in the 2023 Third Asia-Pacific Myopia Management Forum (APMMS), which was jointly organized by our cooperative clinics and CooperVision Taiwan. The forum gathered more than 1,000 internationally renowned ophthalmology professionals to discuss the prevalence of myopia in the Asia-Pacific region while putting forth new methods to control myopia. (December 2023) | |