91APP, Inc.
Implementation Status of Policies for Greenhouse Gas Reduction, Water Conservation, and Waste Management

1. **Greenhouse Gas Reduction**

   The impact of the Company's operational activities on the environment is primarily related to the use of electrical energy in office spaces. To achieve energy-saving and carbon reduction goals, our main measures include:

   (1) In order to enhance energy efficiency, the Company invested in the procurement of energy-saving equipment. The relevant cost and benefit analysis are as follows:

       A. From 2021 to 2023, the Company gradually phased out old air conditioning equipment and replaced them with Grade 1 energy-efficient split air conditioning units, with a total investment of NT$820,000. According to the assessment by the Bureau of Energy, Grade 1 energy-efficient air conditioners save approximately 30% more energy than regular ones, resulting in an estimated annual carbon emission reduction of about 25.3 metric tons.

       B. Starting from 2022, the Company replaced office lighting fixtures from T5 fluorescent tubes to LED fixtures with energy-saving certification. A total of 356 fixtures were replaced, with a total investment of NT$410,000. According to product specifications, T5 fluorescent tubes have a power consumption of 60W per fixture, while LED fixtures have a power consumption of 25W per fixture, resulting in a calculated energy-saving rate of 40%. Assuming the office lighting is on for 12 hours daily, this results in an annual power saving of approximately 39,473 kWh, equivalent to a carbon emission reduction of about 19.4 metric tons.

   (2) Creating a healthy building environment by improving lighting, air quality, temperature, and other environmental factors, while implementing energy-saving measures such as the use of green energy.

   (3) Gradually implementing an electronic document approval system, actively and effectively controlling paper usage, and promoting a paperless policy to reduce energy consumption.

   (4) Adjusting external air circulation in office areas based on seasonal changes to effectively reduce power consumption of air conditioning units and fans when the weather is cooler. Implementing an office temperature setting of 26 degrees Celsius to avoid excessive energy consumption.

   The Company's core business is Retail Software Cloud x e-Commerce Value-added Services, so there is no production process and processed emissions (Scope 1). The

main source of the Company's energy consumption comes from purchased electricity and fugitive emissions (refrigerants). The greenhouse gas (GHG) emissions data for the past 2 years is as follows:

Year	Scope 1 Direct Emissions (metric tons)	Scope 2 Indirect Emissions (metric tons)	Total GHG emissions (metric tons)	GHG emission per capita (CO2e/ No. of people)	GHG emissions per megawatt-hr (metric tons)
2021	0	334.89	334.89	0.72	0.502
2022	0	344.95	344.95	0.69	0.495

Note: Information in Scope 1 and Scope 2 covers the main company and all its subsidiaries.

Currently, the main company and its subsidiaries have implemented measures and achieved the progress in the promotion and verification of greenhouse gas inventory as follows:

Primary Tasks	Operational Timeline	Achievement Status
Develop Emission Inventory Plan	Q3 2022	Completed in July 2022 and reported to the Board on August 17, 2022.
Establish Verification Plan	Q3 2022	Completed in July 2022 and reported to the Board on August 17, 2022.
Determine the Establishment of Full-Time/Part-Time Positions, Number of Staff, and their Job Responsibilities	Q3 2023	Completed in September 2023 and reported to the Board on November 14, 2023.
Send Delegates for Internal Greenhouse Gas Auditor Training	Q3 2023	Completed in September 2023 and reported to the Board on November 14, 2023.

2. Water Conservation

The Company operates in the e-commerce industry, and during our operations, we do not generate additional wastewater apart from regular domestic water usage. Our water supply is sourced 100% from the municipal water company, and we do not utilize groundwater or other alternative water sources. Wastewater is discharged and treated in compliance with regulatory standards set by the competent authorities, posing no concerns for water pollution. Therefore, water usage information is not of significant relevance to the Company.

In order to enhance the efficiency of water resource utilization, the Company has established the following water conservation policy:

(1) Promoting water conservation among employees, including the installation of water-saving devices in domestic water usage to reduce overall water consumption.

(2) Utilizing central monitoring equipment to control office environmental temperatures, thereby reducing the operation of air conditioning units and

establishing a foundation for water conservation.

The water consumption statistics for the Company in the past two years are as follows:

Year	Water Consumption (metric tons)	Average Total Employees	Average Water Consumption per Employee (metric tons)
2021	3,322	463	7.17
2022	3,353	502	6.68

Note: The method of calculating the Company's water usage is based on the total water consumption indicated in the building's bill, and the Company's share is calculated accordingly.

3. **Other Waste**

The Company, being in the e-commerce industry with no manufacturing activities, does not generate or emit industrial waste. Therefore, the total weight of industrial waste is zero. The waste generated during the operational processes is classified as general waste, and the overall waste quantity information is not of significant relevance to the Company. The disposal methods adhere to the regulations set by local governments.

Although waste management is not a major issue for the Company, it continues to promote waste management policies to minimize waste generated during operations. Key measures include: 1. Implementing comprehensive garbage classification and recycling policies, utilizing environmentally friendly recycled materials to reduce resource waste. 2. Conducting regular disposal operations for paper waste, enabling reused paper materials to contribute to recycling efforts. 3. For obsolete hardware equipment such as laptops and monitors, the Company establishes resource sustainability by regularly engaging professional recycling companies for proper disposal.

The weight statistics of other waste generated by the Company in the past two years are as follows:

Year	Paper Waste (kg)	Hardware Equipment such as Laptops and Screens (kg)
2021	250	312
2022	375	382