

## **91APP, Inc.**

### **Remuneration Policy**

91APP upholds the principle of providing overall competitive compensation in the market, and employee salaries are determined by their professional experience, internal salary fairness, market conditions, and performance. There is no gender, racial, marital, familial, religious, or political discrimination, and all salaries comply with relevant laws and regulations regarding wages and working hours (including overtime). In addition to government labor and health insurance and monthly contributions to employee pension plans, the Company also provides free group insurance for all 91APP employees to ensure their work and life safety.

Every year, through performance evaluation, supervisors will jointly review employees' past performance with the employee, provide effective feedback and communication, and set goals for the future. In addition to cultivating and retaining high-performing key talents, the Company also discusses improvement plans with employees who have not met performance expectations. The results of performance evaluations are used as a reference for subsequent promotions, training and development, and employee rewards. The Company encourages employees to continue to demonstrate excellent performance. To implement the philosophy of profit-sharing, the Company will consider the operational status, market condition, and individual performance as the basis for salary adjustments and bonus payments. The annual overall salary adjustment for the years 2019 to 20212 ranged from 0% to 6%. The average employee salary is positioned at the 78th percentile compared to industry peers in 2022.

91APP offers a variety of learning resources, such as onboarding training, potential coaching courses, job-specific or professional training, and management training for supervisors at all levels, to help unleash employees' potential and enhance their professional skills, so that every employee can expand their skills and knowledge and improve their work efficiency, further enhancing the Company's human resources. In 2022, the Company invested approximately 234 hours in training employees, and the expenditure on educational training amounted to around NT\$400,000.

Employee compensation is provided as per the Company's Articles of Association. If the Company makes a profit in the year, the employee compensation to be distributed should not be lower than 3% of the profit for the year. However, when the Company still has a cumulative deficit, it shall reserve the amount to compensate it in advance.