

91APP, Inc.
Ethical Corporate Management Policy

1. Management Execution Unit

With the General Manager's Office as the overall planning and management entity, the General Manager as the convener instructs the Human Resources, audit, and Legal Affairs units to formulate ethical management policies and regulations and implement education and prevention programs, to ensure the implementation of the Ethical Corporate Management Best Practice Principles, while reporting to the Board at least once a year on each responsible unit's implementation to ensure the implementation of the highest guiding principle of ethical management under the supervision of the Board.

2. The Company has implemented and executed the policy of ethical business operation. Here is a summary of the execution status in 2023:

- (1) Continuously monitor changes in regulations, assess and analyze potential risks and impacts. Develop or revise internal regulations based on regulatory changes to ensure the Company's conduct aligns with legal requirements and ethical standards.
- (2) Every year, the Company conducts integrity and compliance training for all employees, focusing on ethical conduct and the proper execution of business processes. The training includes a comprehensive assessment through company-wide tests, fostering a fundamental understanding among employees to eliminate corruption, avoid conflicts of interest, and adhere to the principles of lawful and compliant behavior.
- (3) Each department conducts regular self-assessments of legal compliance, with subsequent reviews by the audit unit. This approach ensures effective control and implementation, preventing and managing any instances of unethical behavior.
- (4) To enforce the Company's established code of ethics and integrity guidelines, a "Procedure for Handling Reports of Illegal, Unethical, or Non-Integrity Behavior" has been developed. The Company has established internal and external reporting channels and procedures on its official website, clearly defining the responsible units, reporting channels, and processing procedures. The Company is committed to rigorously protecting the identity of whistleblowers. Those handling reports or related personnel will treat cases confidentially, investigate through independent channels, and thus safeguard the whistleblower's identity. In 2023, the Company did not receive any reports of illegal, unethical, or non-integrity behavior.
- (5) Regular meetings are convened to review the direction and strategies for the development of ethical business practices.

3.2023 Annual Training Program

Course Name	Target Audience	Number of Participants	Total Duration
Information Security and Legal Compliance (Including information security, trade secrets, integrity, and honesty)	All Employees	534	534 hours