

**91APP, Inc.**

|                       |   |                   |
|-----------------------|---|-------------------|
| Enacted by: GM Office | <b>Corporate Social Responsibility Best<br/>Practice Principles</b> | Date : 2020/05/14 |
| File No. : CO-129     |   | Version : 01      |

**Chapter 1 General Principles**

## Article 1:

91APP, Inc. (hereinafter referred to as the “company”) regards corporate social responsibility as one of the company’s core values and, as such, follows the principle of social responsibility and to do its utmost to give back to the community. The company shall always aspire to fulfill its corporate social responsibility and, at the same time, strive to supports and promote the economy and society. In respect of and with regard to sustainable development of the environment and ecology, the Code of Practice for Corporate Social Responsibility of Listed Companies and relevant laws and regulations have been taken into consideration to formulate this Code for compliance.

## Article 2:

The Principles apply to the entire operations of each such company and its business group.

## Article 3:

In fulfilling corporate social responsibility initiatives, the company shall, in its corporate management and operations, give due consideration to the social mores and the rights and interests of the interested parties and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance. The Company shall, in accordance with the materiality principle, conduct risk assessments concerning environmental impact, social and corporate governance issues related to company operations, and formulate relevant risk management policies or strategies.

## Article 4:

To implement corporate social responsibility initiatives, TWSE/GTSM listed companies are advised to follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate social responsibility information.

## Article 5:

The company shall comply with relevant laws, regulations, their articles of incorporation, agreements entered into with the TWSE or GTSM, and other relevant rules. Further, they are advised to take into consideration the development of domestic and international corporate social responsibility principles and the operation of individual companies and of their respective business groups as a whole in establishing their policies, systems or relevant management protocols for corporate social responsibility programs, which shall be approved by the board of directors.

## Chapter 2 Exercising Corporate Governance

### Article 6:

The board of directors of the company shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies.

The board of directors of the company shall fully consider the interests of stakeholders and include the following matters when the company performs its corporate social responsibilities:

1. Making corporate social responsibility the guiding principle of the company's operations and development;
2. Identifying the company's corporate social responsibility mission (or vision, values) and declaring its corporate social responsibility policy; and
3. Enhancing the disclosure of corporate social responsibility information.

### Article 7:

For the purpose of managing corporate social responsibility initiatives, the company is advised to establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies or systems of the company and to report on the same to the board of directors on a periodic basis.

### Article 8:

The company shall respect the rights and interests of any interested parties, identify and understand the reasonable expectations and demands of such parties through proper communication with them and allowing their participation, and shall adequately respond to the important corporate social responsibility issues which such parties are concerned about.

### Article 9:

The company shall establish effective corporate governance framework and relevant ethical standards so as to enhance corporate governance.

### Article 10:

The company shall comply with relevant laws and regulations and observe the following guidelines to maintain a fair competition environment:

1. Avoid engaging in unfair competition.
2. Faithfully fulfill tax-related obligations.
3. Not tolerate bribery or corruption and establish appropriate management systems.
4. Corporate endowments should be made in accordance with the company's internal procedures.

### Article 11:

The company is advised to, on a regular basis, organize training on business ethics and promotion of matters prescribed in the preceding Article for directors, supervisors and employees, and should incorporate the foregoing into its employee performance appraisal system to establish a clear and effective reward and discipline system.

## Chapter 3 Fostering a Sustainable Environment

### Article 12:

The company shall follow relevant environmental laws and regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business activities.

### Article 13:

The company is advised to endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

### Article 14:

The company is advised to establish proper environment management systems based on the characteristics of their industries. Such environment management systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals and examining whether such goals should be maintained and whether they are still relevant on a regular basis.
3. Examining the purpose of the environmental sustainability goals or their achievement on a regular basis.

### Article 15:

The company is advised to establish a dedicated unit or assign dedicated personnel for environment management to maintain the environment management system and should hold environment education courses for their managerial officers and other employees on a periodic basis.

### Article 16:

The company is advised to take into account the effect on ecological efficiency, promote and educate consumers on the concept of sustainable consumption, and conduct research and development, production and services in accordance with the following principles to reduce the impact on the natural environment from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

### Article 17:

To improve water use efficiency, the company shall properly and sustainably use water resources and establish relevant management measures.

The company shall avoid polluting water, air and land in the course of their business operations. If pollution is unavoidable, TWSE/GTSM listed companies shall take into account cost efficiency,

technology and financial feasibility and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

**Article 18:**

The company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures.

The company is advised to compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

## **Chapter 4 Preserving Public Welfare**

**Article 19:**

The company shall comply with relevant labor laws and regulations, protect the legal rights and interests of employees, respect internationally recognized principles of the labor force's human rights, including the freedom of association, the right of collective bargaining, caring vulnerable groups, forbidding child labors, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, etc., and shall not commit violations against the fundamental labor rights.

The human resources policies of the company shall be founded on the principles of the labor force's human rights and shall contain appropriate management methods and procedures.

The company shall ensure that their employment policies do not contain differential treatments based on gender, race, age, marital and family status , and shall achieve equality in terms of compensation, employment conditions, and training and promotion opportunities.

**Article 20:**

The company shall provide information for their employees so that the employees have knowledge of their rights under the labor laws of the countries where the companies have business operations.

**Article 21:**

The company is advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The company is advised to organize training on safety and health for their employees on a regular basis.

**Article 22:**

The company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills.

The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and

motivation of human resources, and achieve the objective of sustainable operations.

Article 23:

The company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 23-1:

The company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.

Article 24:

To maintain product responsibility and uphold marketing ethics, the company is advised to establish and disclose policies on consumer rights and interests and enforce such consumer rights and interests policies.

Article 25:

The company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 26:

The company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with relevant laws and regulations for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 27:

The company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly foster a stronger sense of corporate social responsibility.

Article 28:

The company is advised to evaluate the impact of their business operations on the community

and employ qualified personnel to enhance community acceptance.

The company may, through commercial activities, non-cash property endowments, volunteering service or other free professional services, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

## **Chapter 5 Enhancing Disclosure of Corporate Social Responsibility Information**

Article 29:

The company shall disclose information according to relevant laws and regulations and the Corporate Governance Best Practice Principles for the company and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve information transparency.

Relevant information relating to corporate social responsibility which the company shall disclose includes:

1. The management scheme, strategy, policy and management guidelines for corporate social responsibility initiatives resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the corporate social responsibility initiatives established by the companies.
4. Result of implementing corporate social responsibility initiatives.
5. Other information relating to corporate social responsibility initiatives.

Article 30:

The company is advised to produce corporate social responsibility reports disclosing the status of their implementation of the corporate social responsibility policy. The reports are advised to include:

1. The framework, policy and proposal of implementing corporate social responsibility initiatives.
2. Major interested parties and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment and preservation of public welfare.
4. Future improvements and goals.

## **Chapter 6 Supplementary Provisions**

Article 31:

The company shall at all times monitor the development of domestic and international corporate social responsibility framework and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.

Article 32:

The company shall be implemented after the board of directors grants the approval and it will be the same when amended.