

91APP, Inc.

Enacted by : GM Office	Measures for the Report on Illegal, Immoral and Dishonest Acts	Date : 2022/03/10
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Article 1 Procedure Rationale

In order to implement the ethical code of conduct and integrity management code formulated by the Company, and to protect the rights and interests of whistleblowers. These measures are formulated in accordance with Article 23 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies", "91APP Guidelines for the Adoption of Codes of Ethical Conduct" and "91APP Procedures for Ethical Management".

Article 2 Applicability

For the avoidance of doubt, "whistleblower" herein is defined as any person, irrespective of being an insider or outsider of 91APP, Inc. (hereinafter referred to as this "Company"), who files a whistleblowing report to claim that a staff member of the Company have been involved with crime, fraud or a violation of the law (hereinafter referred to as "Report").

Article 3 Suspected Misconduct to be Reported Under This Procedure

"Crime, fraud or a violation of the law" herein includes any of the following occurrences :

1. Crimes listed in the Embezzlement Crime Chapter, Fraudulence and Breach of Trust Crime Chapter, or Computer Security Crime Chapter of the Criminal Code (R.O.C.).
2. Violation of the Company Act and Exchange Act or other regulations concerning publicly-listed companies.
3. The Company's internal control related regulations and other regulations and orders expressly authorized by law.

If the types of reported cases mentioned in the preceding paragraphs are stipulated by the Company, they shall be handled in priority according to the regulations.

If a policy or procedure concurrently and specifically applies to reported misconduct, such policy or procedure shall prevail and govern the handling of the misconduct.

If any Report shows no violation of the laws above-mentioned, exhibits either ill intent, false accusation or no concrete evidence or facts, or is filed against a reported misconduct which is currently under investigation or coincides with other reported misconduct which has been already concluded, such Reports shall not be accepted. As such, documents and records of the rejected reports shall be retained for future reference.

However, if a Report presenting new facts or evidence which suffice to prove that there is a necessity to initiate another investigation, such Report shall be handled according to

the terms of this Procedure or other relevant rules.

If a Report includes a suggestion to this Company's management, the handling unit (defined below) shall record and forward such suggestion to the unit responsible to handle the alleged content regarding the management in order to review it for further improvement.

Article 4 Handling units

Reported cases can be accepted by the following two units

1. Spokesman and Deputy Spokesman: Accept reports from stakeholders such as shareholders and investors.
2. Audit Supervisor : Receive reports from colleagues within the Company, as well as customers, suppliers, contractors, etc.

Article 5 Reporting Channels and Procedures

1. Reported cases can be reported in three ways: "in person", "telephone report" and "report by letter".
2. The Company has set up an independent reporting mailbox (audit@91app.com) for internal and external personnel of the Company.
3. For the report made orally by telephone or in person, the personnel of the handling unit will make a detailed record based on the oral description as a written record of the report.

Article 6 Processing Procedure

1. The whistleblower who makes reports through the channels listed in Article 4 of these Measures shall provide at least the following information for the handling unit to clarify the purpose of the report and specific evidence for the purpose of verification:
 - (1) The name and correct contact information of the whistleblower (anonymous reporting is allowed).
 - (2) The name of the whistleblower or other information sufficient to identify the accused person's identity.
 - (3) Specific facts that can prove the facts of illegal behavior or misconduct, such as documents, vouchers, statements, contracts, letters, audio recordings, video recordings or photos and other supporting materials. If the whistleblower doesn't make corrections or is unable to notify within 30 days of being notified, the handling unit may decide not to accept the case according to the circumstances.

2. Reporting Level:

The handling unit of the Company should immediately find out the relevant facts, and provide assistance from compliance or other relevant departments if necessary. The handling unit shall report the reported situation, its handling method and follow-up review and improvement measures to the responsible supervisor. After examining and verifying the relevant facts and evidence, the handling unit shall report the following according to the object involved in the report:

- (1) If the reported case involves ordinary employees, it should be reported to the general manager.
 - (2) The reported matter involves directors or division-level supervisors and above, and should be reported to independent directors.
3. If a Report involves a subsidiary of this Company, the report may be referred to such subsidiary, depending on the nature of the Report. If so referred to a subsidiary, the subsidiary shall conduct investigations and report the result to the Company.
 4. The Company promises to strictly protect the identity information of the whistleblower. The handling unit or the relevant personnel handling the case shall handle that in a confidential manner and conduct verification through independent channels, so as to fully protect the whistleblower and the identity of the whistleblower will be kept strictly confidential. If the whistleblower is threatened, intimidated or otherwise unfavorable, the Company will report it to the police for handling in accordance with the law.
 5. Relevant personnel shall keep confidential the name, identity and other identifiable information of the whistleblower, as well as the content of the whistleblower. If there is any disclosure, it will be dealt with in accordance with the Company's employee reward and punishment measures.
 6. If the whistleblower is a colleague, the Company guarantees that the colleague will not be subject to the following improper treatment:
 - (1) Similar personnel decisions such as severance, dismissal or loss of position.
 - (2) Salary reductions, demotions, cancellation of bonuses, or other similar personnel decisions.
 - (3) Discrimination in performance appraisal, job performance, or similar unfair treatment.
 - (4) Acts of rape, coercion, insults or harassment against the whistleblower.
 - (5) Damage the rights and interests they are entitled to according to the law or contract, or other unfavorable measures.
 - (6) If the dispositions in the above paragraphs are in accordance with the Company's business and operational needs, organizational restructuring,

consolidation or abolition, which are not directed against the individual whistleblower, or the whistleblower conducts illegal and inappropriate behavior, will be punished in accordance with relevant regulations upon verification by the Company, not subject to this limit.

7. If the reported case is verified to be true, and the contribution to the Company and the economic benefits generated are significant, the handling unit may submit a proposal to the chairman for approval of the whistleblower reward. The relevant specifications are as follows
 - (1) After each case is investigated and confirmed, the whistleblower may be given a reward equivalent to 5% of the illegitimate profits of the case. However, the reward for reporting each case is limited to a maximum of NT\$100,000.
 - (2) The Reward shall be equally distributed to the multiple whistleblowers that have jointly reported on the same improper fact.
 - (3) The Reward for the same improper fact reported by multiple whistleblowers respectively with sufficient evidence shall be granted the whistleblower who reported first
 - (4) Anonymous or false name whistleblowers will not be rewarded.
 - (5) The reward given by the Company to the whistleblower will be paid by wire transfer.
8. In order to protect the rights of the counterparty in the reported case, and to avoid retaliation by others, the Company shall give the counterparty the opportunity to appeal, and hold a relevant meeting for hearing if necessary.
9. If it is confirmed that the accused person has violated relevant laws and regulations or the Company's integrity management policies and regulations, the accused person should be immediately asked to stop the relevant behavior and take appropriate measures. When necessary, the Company seeks compensation for damages through legal procedures to safeguard the Company's reputation and rights.
10. The acceptance of the report, the investigation process and the investigation results shall be recorded in written documents and kept for five years. Written documents may be stored electronically. Before the expiration of the retention period, in the event of a lawsuit related to the content of the report, the relevant materials should be kept until the end of the lawsuit.
11. If the reported situation is verified to be true, the relevant units of the Company should be responsible for reviewing the relevant internal control system and operating procedures, and propose improvement measures to prevent the same behavior from happening again.
12. Reported cases determined to be major incidents or illegal cases upon the

investigation conducted by the Company shall be referred to or reported to the relevant competent authorities or judicial authority.

Article 7 Recusal from Conflict of Interest

If a member of the handling unit or other relevant personnel who participate in the trial of the reported case has interests in the case, or has a kinship with the whistleblower or the accused person, shall withdraw on their own and shall not handle or participate in the reported case.

In situations where the relevant personnel does not recuse themselves from investigation when required to do so, the reported person or the whistleblower may submit a request, along with explanations and evidence, to the handling unit for the recusal of the abovementioned personnel

If the relevant personnel who is determined by the handling unit that it is indeed necessary to avoid it, should be notified immediately and implemented.

If necessary, another person may be assigned to handle or participate in the reported case, and the person who is asked to withdraw shall not refuse; if the handling unit believes that the person does not need to withdraw, it may continue to handle or participate in the reported case.

Article 8 These measures shall be approved by the Audit Committee, submitted to the Board of Directors for resolution. The same procedures shall apply for future amendments.