

91APP, Inc.
2023 Operations of the Audit Committee

The Audit Committee of the Company shall hold a meeting quarterly. A total of 4 meetings of the Audit Committee were held in 2023. The attendances of members were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Convener	Chih, Mei-Na	3	1	100	None
Member	Huang, Chun-Yao	4	0	100	None
Member	Lu, Hsi-Peng	4	0	100	None

Other mentionable items:

1. Matters referred to in Article 14-5 of the Securities and Exchange Act.

Date	Major Resolutions
2023.03.09	1.The proposal for 2022 Business Report and Financial Statements. 2.The proposal for 2022 Earnings Distribution. 3.The proposal for 2022 Internal Control Statement. 4.To release the Directors from non-competition restrictions. 5.To appoint the Company's Chief Financial Officer. 6.Amendments to the Procedures for Lending Funds to Other Parties. 7.Amendments to the Procedures for Endorsements and Guarantees. 8.Amendments to the Operational Procedures for Acquisition and Disposal of Assets. 9.The proposal for 2022 evaluation for the independence and suitability of the CPAs. 10.The proposal for 2023 appointment of remuneration to CPAs. 11.Established the Review Procedures for the Pre-approval of Non-Assurance Services Provided by Certified Public Accountants. 12.The proposal for the Company to subscribe for All Win Fintech Company Limited's capital increase in cash.
2023.05.11	1.The proposal for the first quarter of 2023 Financial Statements. 2.Amendments to the Internal Control System. 3.Amendments to the Standard Operating Procedures for Requests filed by Directors.
2023.08.17	The proposal for the second quarter of 2023 Financial Statements.
2023.11.14	1.The proposal for the third quarter of 2023 Financial Statements. 2.The proposal for 2024 budget and business plan. 3.The proposal for 2024 internal audit plan. 4.Amendments to the Risk Management Policies and Procedures. 5.To appoint the external experts to provide the reasonable opinion letter. 6.The proposal for evaluating the independence of Non-Assurance Services provided by CPAs.

(1) Independent Director expressed objection or reservation: None.

(2) Resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion: Unanimously approved as proposed by all attending members upon the Chairman's inquiry, and the board approved all motions upon suggestions of the Audit Committee.

2. Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

3. Independent Directors' avoidance status of motions in conflict of interest:

Name	Content of Motion	Reason for Recusal	Details during Voting
Chih, Mei-Na	To release the directors and their representatives from non-competition restrictions.	The rescued directors were the parties of this non-competition matter.	Recusal during discussion and resolution of motion.