91APP

Stock Code 6741



91APP, Inc.

2025 SUSTAINABILITY REPORT

Table of Contents

1 About This Report

1.1 Letter from the Chairman 04
1.2 About 91APP 06
1.3 Reporting Profile 09
1.4 ESG Performance Highlight 11

2 Sustainable Operations

2.1 Sustainability Vision and Mission 15
2.2 Sustainability Goals and Strategic Pillars 16
2.3 Sustainability Implementation Mechanisms 21
2.4 Board of Directors and Functional Committees 22

3 Stakeholders and Material Topics

3.1 Stakeholder Engagement 32
3.2 Process to Determine Material Topics 38
3.3 List of Material Topics 40
3.4 Management of Material Topics 40

4 Governance

4.1 Economic Performance 46
4.2 Tax Governance 47
4.3 Ethical Management and Anti-Corruption 48
4.4 Independent Communication and Whistleblowing Channels 50
4.5 Risk Management 51
4.6 Information Security 55
4.7 Participation in Associations 60
4.8 Product Management 62
4.9 Supplier Management 63

5 Social Aspect

5.1 Talent Development 67
5.2 Occupational Health and Safety 86
5.3 Community Involvement 89

6 Environment

6.1 Climate Change 95
6.2 Greenhouse Gas Management 102
6.3 Energy Management 106
6.4 Water Resource Management 108
6.5 Waste Management 110

7 Appendix

7.1 Appendix I: GRI Content Index 113
7.2 Appendix II: SASB Index 119
7.3 Appendix III: TCFD Climate-related Financial Disclosures Index 124
7.4 Appendix IV: Independent Assurance Report 125

1

About This Report

1.1 Letter from the Chairman

1.2 About 91APP

1.3 Reporting Profile

1.4 ESG Performance Highlight



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

1 About This Report

Welcome to the fourth Sustainability Report published by 91APP, Inc. (hereinafter referred to as "the Company" or "91APP"). This report is primarily addressed to all stakeholders, detailing 91APP's achievements and efforts in environmental sustainability, social engagement, and corporate governance throughout 2025. It discloses information on various sustainability topics, demonstrating 91APP's commitment to actively assuming its corporate responsibility for sustainable development.

1.1 Letter from the Chairman (GRI 2-22)

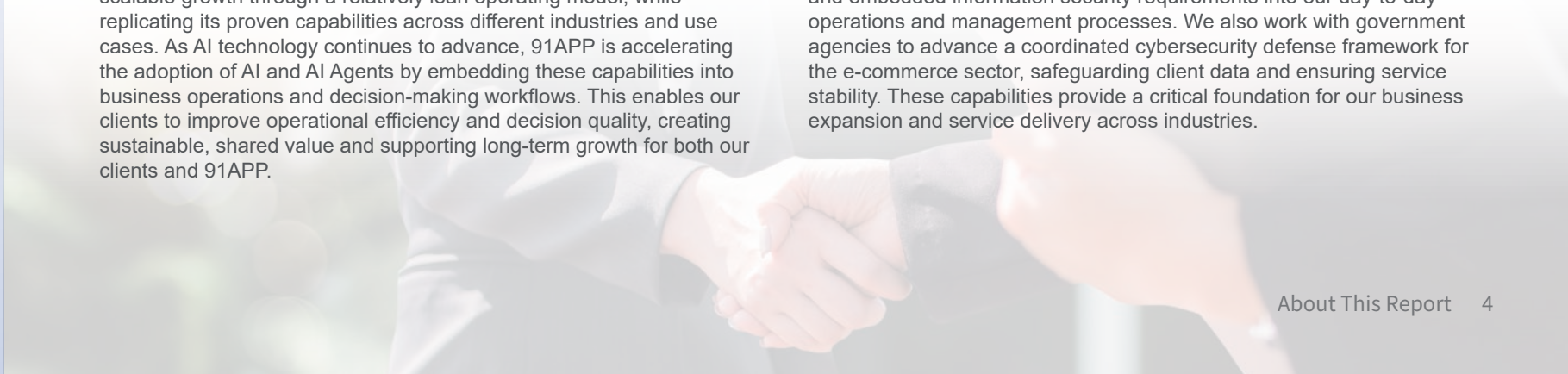
In 2025, ongoing shifts in the global geopolitical and economic landscape, along with structural changes across industries, heightened uncertainty surrounding corporate growth strategies and capital allocation decisions. Against this backdrop, 91APP delivered 12% year-over-year growth in consolidated revenue, outperforming the broader market and our major industry peers. We also successfully completed a strategic acquisition, marking an important milestone and positioning us for our next phase of growth.
We recognize that businesses must continue to pursue growth and scale, while the real challenge lies in ensuring that such growth can be effectively managed and measured. As we completed the strategic acquisition and expanded the scale of our organization and operations, we strengthened our governance and management frameworks in parallel. This enables us to maintain long-term resilience and high governance standards amid increasing operational complexity, while laying a solid foundation for future growth.

Efficient Operations, Amplified Impact

Built on SaaS and cloud technologies, 91APP has developed deep expertise in the retail and food and beverage sectors—two high-frequency industries supported by essential and resilient demand. The completion of our strategic acquisition has further expanded the total addressable market we serve. By integrating our four core solutions—Commerce, Marketing, POS, and Payments—with our OMO (Offline-Merge-Online / Online-Merge-Offline / Offline and Online Merge Together) and D2C (Direct-to-Consumer) operating methodologies, we enable clients to build sustainable, independently operated growth engines across critical business functions, including commerce, operations, marketing, and payments.
This efficient SaaS architecture enables the Company to support scalable growth through a relatively lean operating model, while replicating its proven capabilities across different industries and use cases. As AI technology continues to advance, 91APP is accelerating the adoption of AI and AI Agents by embedding these capabilities into business operations and decision-making workflows. This enables our clients to improve operational efficiency and decision quality, creating sustainable, shared value and supporting long-term growth for both our clients and 91APP.

Robust Governance, Building Trust

From a governance perspective, the Company continues to align its practices with international standards while strengthening its institutional management and internal control frameworks. The Company's rating in the Taiwan Sustainability Ratings was upgraded to AA, reflecting its progress in governance maturity and disciplined execution. The Company was also recognized with the "Taiwan BIC Award," selected by foreign institutional investors, for the second consecutive year—underscoring the market's continued confidence in its growth potential and strong governance foundation.
As a SaaS provider, 91APP has regarded information security as a core operational priority since our founding. We have established an Information Security Committee, maintained our SOC 2 certification, and embedded information security requirements into our day-to-day operations and management processes. We also work with government agencies to advance a coordinated cybersecurity defense framework for the e-commerce sector, safeguarding client data and ensuring service stability. These capabilities provide a critical foundation for our business expansion and service delivery across industries.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

People-Centric, Industry Giving Back

With respect to talent and the workplace, 91APP has long emphasized our employees' physical and mental well-being. In 2025, we received the Healthy Workplace Promotion Self-Assessment Certificate from the Health Promotion Administration of the Ministry of Health and Welfare. We take a data-driven approach to developing health and wellness initiatives, provide access to medical and mental health support, and organize activities such as sports clubs and Family Day to foster a healthy workplace that supports employee well-being and work-life balance.

In the social dimension, the 91APP Foundation advances industry-focused social impact initiatives by combining the Company's digital capabilities and industry expertise with active employee participation. Through programs such as "E-commerce Consultations (電商義診) " and the "Startup Mentoring Salon (新創相談室) ," employees with hands-on industry experience provide professional guidance to help small and medium-sized brands and startup teams address digital transformation and operational challenges. These efforts are gradually evolving into a structured and sustainable model for long-term social engagement. In addition, the Company's Employee Welfare Committee works with the Foundation to organize a diverse range of activities spanning environmental, cultural, and industry-related topics, encouraging greater employee participation and exchange.



Climate Management, Laying the Foundation

On the environmental front, 91APP is committed to achieving net-zero carbon emissions by 2050. We continue to conduct greenhouse gas inventories and obtain third-party assurance, establishing a consistent and verifiable foundation for emissions management. We also draw on the framework developed by the Task Force on Climate-related Financial Disclosures (TCFD) to assess the potential risks and impacts of climate change on our operations. These assessments inform our medium- to long-term management and decision-making.

As our operations continue to expand, 91APP initiated a pilot assessment of Scope 3 greenhouse gas emissions in 2025. We also continue to evaluate carbon sinks, renewable electricity, and TNFD (Taskforce on Nature-related Financial Disclosures) risks, progressively strengthening our environmental governance framework. We recognize that changes in environmental data arising from the expansion of our organization and service capacity should be assessed from a long-term perspective. Accordingly, we place greater emphasis on building effective systems, strengthening management capabilities, and establishing clear pathways for improvement, ensuring that sustainability remains central to our continued progress as we grow.

Steady Progress, Sustainable Value

Looking ahead, 91APP will continue to deepen the integration and application of our core solutions while replicating proven operating capabilities across industries. Through these efforts, we will steadily advance our long-term vision of becoming an EveryTech SaaS company. We believe that only by striking the right balance among economic growth, disciplined governance, environmental responsibility, and social value can a company achieve enduring success and create sustainable value for all stakeholders.

91APP Chairman Ho, Ying-Chi

何英七

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

1.2 About 91APP

Company Profile (GRI 2-1, GRI 2-6)

Founded in 2013, 91APP, Inc. (TPEx: 6741) is the first listed SaaS (Software-as-a-Service) leader on the Taipei Exchange (TPEx) in Taiwan. Primarily serving the retail and food & beverage (F&B) industries, the Company provides AI-powered omni-channel solutions to help clients deeply integrate online and offline sales scenarios and achieve highly efficient operations. In 2021, 91APP was recognized as a national startup brand, representing Taiwan as a key member of the "SaaS National Team." Headquartered in Taipei, the Company has approximately 800 employees.

91APP has long been deeply committed to the core operational scenarios of brick-and-mortar brands and retail channels, assisting clients in integrating transactions, marketing, store operations, and payment flows across various channels. By offering four AI-powered solutions—Commerce, Marketing, POS, and Payments—its omni-channel OMO (Online-Merge-Offline) architecture provides mutual support and generates synergistic multipliers. Combined with its operation services and consulting teams, the Company helps clients enhance operational efficiency, scale up business, and maximize overall synergies. Furthermore, this omni-channel solution architecture possesses cross-industry adaptability, capable of catering to the operational tempos and management needs of different sectors.

Beginning with the retail industry, 91APP has expanded alongside the growth of the F&B alliance in recent years, shaping a comprehensive service architecture for two high-frequency operational sectors: retail and F&B. Currently, the Company's primary markets include Taiwan, Hong Kong, and Malaysia, where it continuously expands service scenarios and industry depth through strategic partnerships and resource integration.

Looking ahead, 91APP will continue to unlock cross-industry market potential and enhance the efficiency of its omni-channel solutions. By creating greater value for clients, driving overall revenue growth, and maintaining its market-leading competitive edge, the Company aims to consolidate its leadership position in the SaaS sector across Taiwan and the Asia-Pacific region. While actively expanding its market footprint, 91APP remains steadfastly focused on corporate governance and sustainable development, continuously driving long-term shareholder value built on a foundation of enhanced operational resilience and market trust.

Date of Incorporation	September 2013
Date of Listing on TPEx	May 2021
Number of Employees	804 (Note)
Stock Code	6741
Industry Category	Digital Cloud
Paid-in Capital	NT$603 million
Headquarters Location	Taipei, Taiwan
Overseas Offices	Hong Kong, Malaysia

Note: The number of employees listed in this table is consistent with the boundary of the 2025 consolidated financial statements (including iCHEF CO., LTD. and its subsidiaries). For detailed information regarding the reporting boundaries and exclusions of non-financial data, please refer to Chapter 1.3.3 "Reporting Boundary and Scope" of this report.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Milestones

- **2013** 91APP was founded, focusing on mobile commerce.
- **2014** Launched the 91APP store-opening platform, assisting brands in establishing proprietary mobile shopping applications.
- **2015** Pioneered the cross-device "dual-store" service, integrating shopping websites with mobile shopping applications.
- **2016** Expanded overseas and established a subsidiary in Malaysia.
- **2017** Introduced the Omni-Channel Customer Relationship Management (Omni-CRM) system.
- **2018** Launched Online-Merge-Offline (OMO) solutions.
- **2019** Established the Hong Kong subsidiary, onboarding major corporate clients such as Sa Sa and Eu Yan Sang.
- **2020** Introduced 360-degree E-commerce operations services for brands.
- **2021** Listed on the Taipei Exchange (TPEx: 6741).
- **2022** Launched F&B e-commerce solutions.
- **2023** Published the inaugural, voluntarily prepared Sustainability Report, proactively disclosing ESG achievements.
- **2024** Established Taiwan branches and launched the Omni-channel Retail Media Network (RMN).
- **2025** Completed the 100% acquisition of iCHEF, Taiwan's leading smart F&B technology brand, officially expanding the strategic SaaS blueprint into "Retail x F&B."



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Operational Value Chain (GRI 2-6)

As a retail technology leader, 91APP occupies a pivotal position in the value chain. The Company integrates cloud computing power and technological foundations provided by upstream suppliers. Driven by core in-house R&D and AI technology, it seamlessly connects the diverse marketing, payment, and logistics resources of partners. Ultimately, 91APP provides downstream brand clients with comprehensive omni-channel OMO (Online-Merge-Offline) solutions, assisting them in achieving digital transformation and successfully reaching end consumers.

Value Chain Segment	Key Stakeholders	Activities and Services
Supply Chain (Upstream)	Cloud infrastructure providers (IaaS), software, and development tool service providers	Procuring stable computing power, storage capacity, and infrastructure platforms to build a secure and highly efficient technological foundation.
91APP Core Operations	In-house R&D, Operations & Maintenance (O&M), Data Security, and Cybersecurity teams	Executing software R&D and AI empowerment; providing system maintenance, data analytics, and omni-channel system integration services.
Value Delivery (Partners)	Payment and logistics providers, digital marketing and advertising agencies	Delivering one-stop service integration spanning payment, logistics, and traffic acquisition through ecosystem collaboration.

The Company's operational value chain underwent significant changes during fiscal year 2025:

1 Expansion of Operational Scope:

The Company completed the acquisition of iCHEF CO., LTD. (hereinafter referred to as "iCHEF") at the end of 2025. This development expanded 91APP's downstream value chain client base from traditional retail brands to the F&B retail sector, further deepening the Company's strategic footprint within the omni-channel OMO ecosystem.

2 Deepening of AI-Powered Empowerment:

Compared to 2024, the Company significantly increased the proportion of AI computing resources and AI application tools in upstream procurement and in-house R&D throughout 2025. This transition enhanced product-side AI-powered solutions while deepening technological collaboration with cloud infrastructure (IaaS) providers.

3 Adjustment of Reporting Boundary:

In 2025, the Company incorporated iCHEF and its subsidiaries into the value chain as key components. Considering the current progress of data integration, non-financial performance data for the year—including greenhouse gas inventories and human resource statistics—temporarily excludes iCHEF and its subsidiaries from the reporting boundary. Full integration and disclosure are scheduled for fiscal year 2026.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

1.3 Reporting Profile

1.3.1 Basis of Preparation

This report is prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI) and incorporates the Software & IT Services industry standards published by the Sustainability Accounting Standards Board (SASB). Furthermore, the report is compiled in compliance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" and the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" to demonstrate the Company's sustainable development initiatives and performance to stakeholders. Detailed disclosures are provided in the "GRI Content Index" and "SASB Index" in the appendix.

1.3.2 Reporting Period and Frequency (GRI 2-3)

This report discloses 91APP's ESG actions and performance for fiscal year 2025 (January 1, 2025, to December 31, 2025). To ensure comprehensive disclosure of project and initiative performance, certain content may cover periods prior to January 1, 2025, or after December 31, 2025, with explicit notes provided where applicable.
91APP publishes an annual sustainability report, with all editions available for review and download on the official corporate website.

The publication history and schedule are as follows:

- Inaugural Edition: July 2023
- Previous Edition: August 2025
- Current Edition: August 2026
- Next Edition: August 2027

1.3.3 Reporting Boundary and Scope (GRI 2-2, 2-4)

The scope of financial data in this report aligns with the 2025 consolidated financial statements of 91APP, Inc.
The reporting boundary for non-financial data (environmental and social dimensions) is primarily determined using the "operational control approach." Given that revenue from the Taiwan market accounted for approximately 95% of consolidated revenue in 2025, and based on the materiality principle of disclosure, the physical boundary of non-financial data focuses primarily on key operating entities in Taiwan, including: 91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., and OMNI-CHANNEL RETAIL SYSTEM CORPORATION.
The Company completed the acquisition of iCHEF Co., Ltd. (iCHEF) and its subsidiaries at the end of 2025. Considering data integration progress and reporting consistency, the 2025 sustainability performance data excludes iCHEF and its subsidiaries; however, the corresponding financial impacts have been reflected in the consolidated financial statements.
As revenue from 91APP HK Limited and other overseas entities has not met the materiality threshold for disclosure, these locations are temporarily excluded from the statistical scope of non-financial data.
The sustainability performance in this report additionally covers the initiatives and outcomes of the "91APP Foundation."
There were no restatements of information in the Company's 2025 Sustainability Report.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

1.3.4 External Assurance / Assurance Status (GRI 2-5)

Internal Review of the Report

The information and data within this report undergo a rigorous three-stage internal review process prior to disclosure. In the first stage, data is provided by designated departmental personnel and reviewed by department heads. In the second stage, the 91APP Corporate Governance and Sustainable Development Team consolidates the information to draft the report, which is subsequently verified by each department. In the final stage, the report is approved by the General Manager and presented to the Board of Directors for public disclosure.

External Verification of the Report

All information and statistical data disclosed in this report are compiled and validated by the Company's respective functional units, with financial data derived from publicly disclosed information audited and certified by independent certified public accountants (CPAs). All data is presented using standard numerical methods, cited from public government sources, or calculated through internal statistics, consistent with the methodology applied in the previous year's report, with any exceptional circumstances explicitly noted within the report. Furthermore, to ensure credibility, the Company commissioned Deloitte & Touche to perform independent third-party limited assurance on selected subject matter information in accordance with Taiwan Assurance Standard No. 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," with the independent limited assurance report disclosed in the appendix.

1.3.5 Responsibility Unit of the Sustainability Report (GRI 2-3)

Contact Point: 91APP Corporate Governance and Sustainable Development Team
E-mail: esg@91app.com
Phone: +886-2-6623-6741
ESG Website: https://ir.91app.com/tw/esg.php



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

1.4 ESG Performance Highlight

Governance Excellence and Digital Trust

Core Financial and Operational Indicators

- Revenue Growth: Consolidated annual revenue maintained steady 12% growth, reaching a record high.
- Profitability: Achieved an impressive gross margin of 74% and an operating margin of 32%.

Authoritative Evaluations and Market Recognition

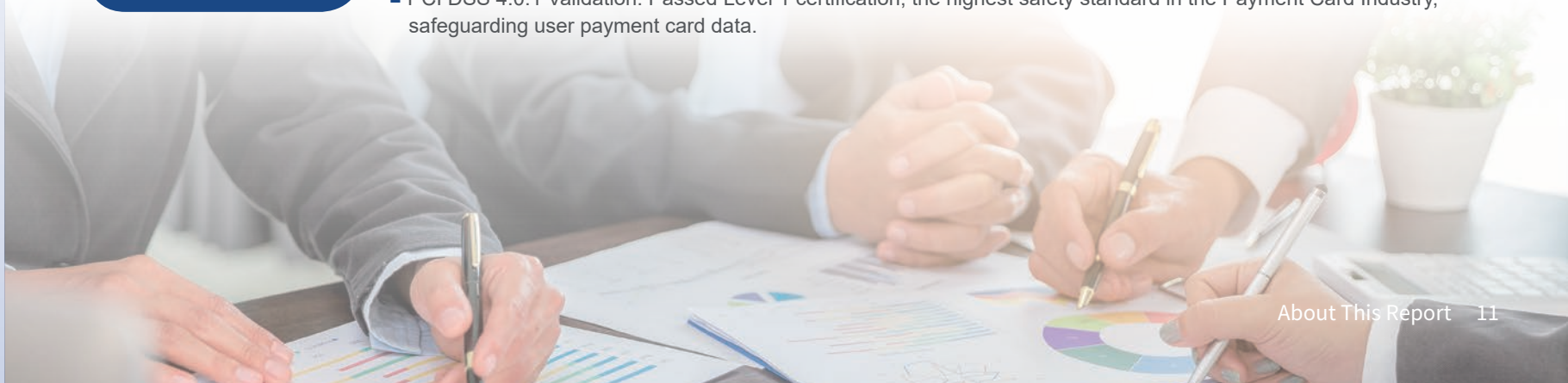
- Corporate Governance Evaluation: Ranked in the second tier (top 6%–20%) among TPEx-listed companies in the 12th Corporate Governance Evaluation.
- Taiwan Sustainability Rating: Awarded the AA Rating for outstanding performance.
- EcoVadis Global Sustainability Rating: Received the Bronze Medal, ranking in the top 35% globally.
- Market Trust Awards: Awarded the "Hidden Champion Potential Award" selected by foreign institutional investors for two consecutive years.
- CommonWealth Magazine Rankings: Ranked among CommonWealth Magazine's "Top 2000 Enterprises" for three consecutive years.

Patented Technologies and Product Management

- AI Tagging Utility Model Patent: Secured an exclusive utility model patent for the AI model jooii, titled "Retail System with Product Portfolio Tags," enabling precision recommendations for brand clients.
- Personalized Recommendation Utility Model Patent: Secured a utility model patent for jooii, titled "Cross-Platform Product Recommendation System," utilizing two-tower models and embedding vector technologies to optimize personalized experiences.
- Google Official Recognition: Honored with double accolades at the Google Agency Excellence Awards, receiving the "App Growth Award" and the "Brand Cross-Screen Strategy Award."
- Cross-Border Market Recognition: Subsidiary 91APP HK was awarded the "Best E-Commerce Solution Award" at the 8th Asia eCommerce Awards.

Information Security and Integrity

- SOC 2 Type II Certification: With information security prioritized since inception, the Company has consistently obtained unqualified security assurance reports certified under American Institute of Certified Public Accountants (AICPA) standards.
- PCI DSS 4.0.1 Validation: Passed Level 1 certification, the highest safety standard in the Payment Card Industry, safeguarding user payment card data.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Talent-Centricity and Social Empowerment

Core Talent and Common Good Indicators

- Family Support and Retention: Proactive child-rearing support, with the retention rate of employees returning from parental leave reaching 85%.
- Core-Business Driven Social Value: Guided brand clients and consumers to participate in public welfare, resulting in 569,614 invoice donations through our D2C platform.
- Diversity, Equity, and Inclusion (DEI): Female representation has remained consistently stable at 57% over the years.

Healthy and Happy Workplace

- National-Level Healthy Workplace: Obtained the 2025 "Self-Accreditation Certificate for Health Promoting Workplace" from the Health Promotion Administration, Ministry of Health and Welfare.
- Technology-Driven Carbon Reduction and Fitness: Collaborated with the Walkii App to organize a Body Recomposition Challenge, attracting 346 participants who jointly lost 243.9 kilograms and walked 130 million steps.
- Childcare Support System: Provided a monthly childcare allowance of NT$5,000 (for up to 10 months) and a NT$10,000 childbirth subsidy to alleviate anxiety for employees returning to the workplace.

Diversity and Equality

- Pay Equity Progress: Committing to professional value, the female-to-male average annual salary ratio among senior executives reached an impressive 1.02.
- Stable Environment for Female Leadership: Female managers accounted for 8% of the workforce, with over 3% leading teams in revenue-generating management roles.
- Cutting-Edge Technical Talent Cultivation: Encouraged employees to obtain key certifications tailored to specific job functions, including AWS cloud technologies, TIPS self-assessors, and occupational safety and health administrators.

Social Common Good and Empowerment

- Digital Consultation for Rural Revitalization: Partnered with local revitalization foundations, leading senior executives and employees to assist 12 rural revitalization organizations with digital upgrades.
- Youth Digital Talent Incubation: Funded academic and technical promotion events, such as the Meichu Hackathon, through financial support from the 91APP Foundation.
- Local and Responsible Procurement: The proportion of local procurement in Taiwan, our primary operating location, reached 92%.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Low-Carbon Operations and Net-Zero Path

Core Decarbonization and Sustainability Indicators

- Net-Zero Vision Commitment: Committed to achieving Net-Zero Emissions by 2050 as the ultimate vision guiding mid-to-long-term corporate management and decision-making.
- Scientific Emission Verification: Obtained a limited assurance report issued by independent CPAs in accordance with the ISAE 3410 standard.
- Source Waste Reduction: Promoted office waste reduction initiatives in 2025, resulting in a significant 23.86% YoY decrease in per capita general office waste.

Cloud Decarbonization and Green Digital

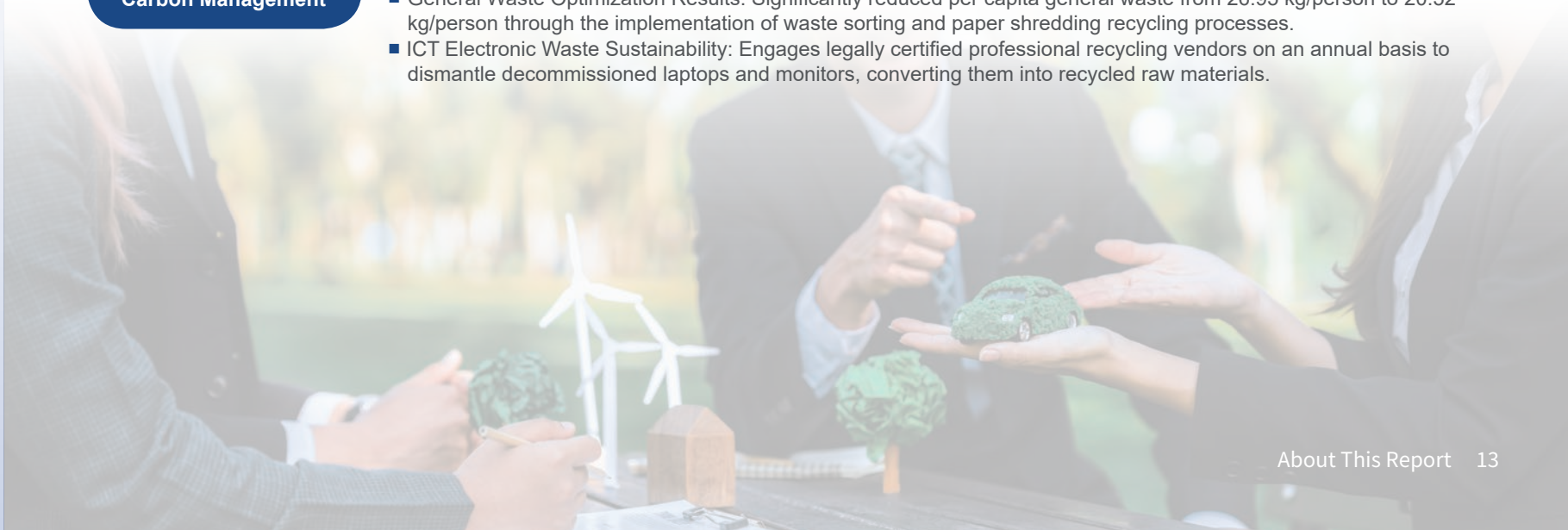
- Operational Climate Resilience: Implemented a multi-cloud deployment strategy across two or more data centers with regular disaster recovery (DR) drills to withstand the impacts of extreme climate events.
- Green Digital Ecosystem: Prioritized highly efficient cloud infrastructure providers with committed energy transition targets through rigorous screening and management mechanisms, thereby driving supply chain responsibility.

Green Operations and Value Chain Transformation

- Grade 1 Energy-Efficiency Green Procurement: Implemented equipment upgrades by prioritizing the procurement of electrical appliances and office hardware that possess the "Grade 1 Energy Efficiency Label."
- High-Efficiency Lighting System Upgrade: Upgraded a cumulative total of 356 LED lighting fixtures, improving energy efficiency by 42% to 58% compared to traditional fluorescent tubes, with an estimated annual electricity saving of 39,473 kWh.
- Fully Paperless Administrative Processes: Continuously promoted paperless office workflows; the volume of electronic forms approved in 2025 grew significantly by 17.08% YoY.

Resource Circulation and Carbon Management

- Third-Party Assurance on Greenhouse Gases: Completed greenhouse gas (GHG) inventory in accordance with ISO 14064-1, with independent third-party limited assurance performed by Deloitte & Touche.
- Pilot Scope 3 Carbon Inventory: Actively completed pilot inventories for Scope 3 categories, including capital goods as well as fuel-and-energy-related activities, ahead of schedule in the fourth quarter of 2025.
- General Waste Optimization Results: Significantly reduced per capita general waste from 26.95 kg/person to 20.52 kg/person through the implementation of waste sorting and paper shredding recycling processes.
- ICT Electronic Waste Sustainability: Engages legally certified professional recycling vendors on an annual basis to dismantle decommissioned laptops and monitors, converting them into recycled raw materials.



2

Sustainable Operations

2.1 Sustainability Vision and Mission

2.2 Sustainability Goals and Strategic Pillars

2.3 Sustainability Implementation Mechanisms

2.4 Board of Directors and Functional Committees



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2 Sustainable Operations

2.1 Sustainability Vision and Mission

Vision

To be a continuously innovative and trustworthy SaaS leader in the global commerce industry.

Mission

To empower industry transformation and sustainability through innovative technology and professional services, driving commercial progress and prosperity.

Core Values

Integrity

Customer trust is 91APP's most valuable asset. Since inception, 91APP has earned this trust through solid, practical actions. 91APP remains steadfast in the principle of honesty with clients and strictly honors every single commitment made.

Innovation

91APP courageously challenges the status quo, pursuing continuous innovation across business models, technology, and management. Guided by a pioneering spirit, we lead the industry and remain dedicated to providing clients with the most advanced solutions.

Professionalism

Supported by exceptional expertise, 91APP delivers advanced solutions to clients. This reflects a thorough understanding of business models and deep insights into client needs. Through a precise division of professional labor, 91APP ensures that every team member leverages unique expertise to solve client problems effectively.

Collaboration

91APP emphasizes close internal collaboration to build robust system and service architectures, while actively connecting with top-tier partners across various fields. Through the creation of the "91APP Partner Coalition," a comprehensive, one-stop retail brand service ecosystem has been established, achieving mutual growth and shared success with clients. Ultimately, 91APP unites with colleagues, clients, and partners to navigate the challenges and opportunities of the digital era, co-creating even greater achievements.

Pursuit of Excellence

Through continuous practice, 91APP ensures that all products and services achieve the highest quality standards, constantly pursuing superior performance and self-challenge to deliver top-tier solutions to clients.

Global Perspective

91APP cultivates a proactive global outlook, continuously refining professional capabilities while embracing the essence of diverse cultures. By expanding into different markets and industries, 91APP gains deep insights into client needs and keenly captures global trends. This international perspective not only inspires innovative thinking but also empowers 91APP to flexibly adapt to rapid external changes, delivering forward-looking solutions to clients.

Sustainable Co-Prosperity

Grounded in sustainable business practices, 91APP delivers advanced solutions to strike a balance among environmental friendliness, social responsibility, and economic benefits. 91APP not only assists clients in achieving seamless digital transformation but also enhances overall supply chain efficiency, driving the sustainable co-prosperity of the business environment and industry. 91APP collaborates with partners and clients to jointly shape a sustainable future, fulfilling the commitment to sustainable co-prosperity.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.2 Sustainability Goals and Strategic Pillars

Responding to the United Nations Sustainable Development Goals (SDGs)

To deepen its sustainability impact, 91APP proactively responds to the United Nations Sustainable Development Goals (SDGs) and integrates specific Targets into its core operational management. The concrete implementations and corresponding chapters are detailed in the table below:

United Nations SDGs		91APP Approaches	Corresponding Chapters
Goal	Target		
	4.7 Education for Sustainable Development and Global Citizenship	Providing diverse training programs and professional competency training, while promoting ethical management, human rights equality, and environmental sustainability through internal advocacy to cultivate knowledge and skills supporting sustainable development among employees.	4.3 Ethical Management and Anti-Corruption 5.1 Talent Development
	8.1 Sustainable Economic Growth 8.2 Diversify, Innovate and Upgrade for Economic Productivity 8.5 Full Employment and Decent Work with Equal Pay	Actively pursuing stable economic performance, implementing risk management and ethical business operations, and continuously deepening core technology research and development to assist the retail industry's digital upgrading and enhance overall productivity. Concurrently, 91APP is committed to building a diverse and inclusive workplace environment alongside a comprehensive talent attraction and retention mechanism to safeguard dignified labor and equality.	4.3 Ethical Management and Anti-Corruption 4.5 Risk Management 4.8 Product Management 5.1 Talent Development
	9.5: Enhance Research and Upgrade Industrial Technologies 9.C: Universal Access to Information and Communications Technology	Driving R&D innovation in core software technologies and retail systems, implementing a high-standard intellectual property management framework, and establishing robust IP protection mechanisms to cultivate 91APP's core technical strength and innovation capabilities. Building a rigorous information security and customer privacy protection architecture to maintain a stable and trustworthy cloud service environment, serving as a vital backbone supporting the security and democratization of the digital retail ecosystem.	4.6 Information Security 4.8 Product Management

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

United Nations SDGs		91APP Approaches	Corresponding Chapters
Goal	Target		
	10.2: Promote Universal Social, Economic and Political Inclusion 10.3: Ensure Equal Opportunity and End Discrimination	Actively building a diverse and inclusive workplace environment free from differential treatment based on gender, age, or background, while cultivating an inclusive corporate culture through supportive measures and diversity promotion. Formulating rigorous human rights policies and anti-discrimination guidelines to ensure all employees enjoy equal career development, promotion, and compensation opportunities, thereby substantively safeguarding equal rights and dignity.	5.1 Talent Development
	12.5: Substantially Reduce Waste Generation 12.6: Encourage Companies to Adopt Sustainable Practices and Reporting 12.8: Promote Universal Understanding of Sustainable Lifestyles	Implementing comprehensive client relationship management to naturally integrate sustainability principles into daily business practices. Concurrently, 91APP fully promotes green office initiatives, actively reducing operational waste through resource recycling and reduction at the source, while continuously driving internal sustainability awareness and training to deepen collective alignment on sustainable development.	4.1 Economic Performance 5.1 Talent Development 6.3 Energy Management
	13.1: Strengthen Resilience and Adaptive Capacity to Climate-Related Disasters 13.3: Build Knowledge and Capacity to Meet Climate Change	Establishing greenhouse gas inventory workflows and progressively formulating decarbonization pathways, while proactively identifying climate change risks to construct highly resilient business continuity mechanisms, ensuring core cloud services maintain stable and uninterrupted operations under extreme weather events.	6.1 Climate Change 6.2 Greenhouse Gas Management
	16.5: Substantially Reduce Corruption and Bribery 16.6: Develop Effective, Accountable and Transparent Institutions 16.B: Promote and Enforce Non-Discriminatory Laws and Policies	Adhering steadfastly to ethical management principles and establishing a rigorous internal control and anti-corruption framework. While deepening corporate governance, 91APP protects shareholder equity and enhances information transparency. Additionally, non-discriminatory human rights policies and management systems are proactively implemented to safeguard equal rights for all members, striving to cultivate a compliant, equal, and trustworthy transparent organization.	4.2 Tax Governance 4.3 Ethical Management and Anti-Corruption 5.1 Talent Development

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Sustainability Performance and Achievements

By identifying real impacts across three major dimensions—Ethical Governance, Social Co-Prosperity, and Environmental Sustainability—91APP formulates corresponding strategic pillars alongside short-, medium-, and long-term phased management goals, demonstrating a firm commitment to creating long-term sustainable value.

Ethical Governance

Strategic Pillars

- Governance Excellence and Digital Empowerment
- Ethical Management and Risk Control
- Digital Information Security Protection and Privacy
- Resilient Supply Chain Management
- Sustainable Implementation and Supervision

2025 Goals

- Continuously refine the corporate governance system and maintain top-tier rankings in the Corporate Governance Evaluation.
- Convene the Annual General Meeting (AGM) of shareholders before the end of May to implement shareholder participation.
- Deepen information security risk control and achieve the goal of zero major information security incidents for the fiscal year.
- Launch the sustainable supply chain management mechanism.
- Ensure the Corporate Governance and Sustainable Development Team regularly reports implementation plans and achievements to the Board of Directors.

2025 Achievements

- The 2025 Corporate Governance Evaluation results ranked in the 6%–20% tier, rising one level from the previous year, demonstrating prominent progress in governance performance.
- The 2025 Annual General Meeting of shareholders was held on May 23, implementing shareholder equity protection and ensuring investors could fully exercise their participation and voting rights.
- No major information security incidents occurred in the 2025 fiscal year, successfully achieving the management goal of zero security incidents.
- Starting from 2025, the Supplier and Partner Sustainability Guidelines and the ESG Self-Assessment Questionnaire have been incorporated as prerequisites for evaluating new partners, with tiered management implemented based on evaluation results.
- The Corporate Governance and Sustainable Development Team reports quarterly to the Board of Directors on implementation plans and achievements; details on operations are provided in Section 2.3.2 of this report.

Medium-Term Goals (~2030)

- Optimize the governance framework and practical operation efficiency by referencing international sustainability evaluation indicators.
- Convene the Annual General Meeting of shareholders ahead of schedule, implementing shareholder equity protection and safeguarding fair access to information.
- Strengthen the information security protection system and optimize the dynamic risk management mechanism.
- Promote sustainable supply chain management, partnering with suppliers to achieve mutual growth.
- Deepen the integration of ESG strategies and business operations to enhance the disclosure quality of sustainability information.

Long-Term Goals (~2050)

- Steadily improve business performance and strengthen profitability to realize long-term value for stakeholders.
- Thoroughly implement an ethical business culture and highly enhance information transparency to become an industry model of integrity.
- Establish an Information Security Committee under the Board of Directors to maintain the highest level of cybersecurity protection capabilities.
- Establish a comprehensive sustainable supply chain mechanism to drive the green transformation of value across the industry chain.
- Introduce external institutions every three years to conduct performance evaluations of the Board of Directors and functional committees.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Social Co-Prosperity

Strategic Pillars

- Talent Capital Development and Inclusive Workplace
- Professional Competency and Leading Innovation
- Equal Pay and Diversity and Inclusion
- Holistic Health and Well-Being

2025 Goals

- Collect employee feedback through various activity questionnaires and diverse communication channels to serve as a reference basis for workplace optimization.
- Regularly convene quarterly QBR meetings to strengthen organizational communication transparency, ensuring alignment between operational goals and talent development.
- Plan and promote AI tool applications and hold competition events to deepen digital competencies among employees and enhance operational efficiency.
- Regularly conduct gender pay analysis to ensure the implementation of the equal pay principle.
- Plan and promote physical and mental health initiatives, and support diverse club activities to promote work-life balance.

2025 Achievements

- In the 2025 fiscal year, feedback surveys were conducted in conjunction with various physical and mental well-being activities, with employee satisfaction consistently maintaining outstanding levels; furthermore, quarterly QBR meetings were convened to implement goal alignment, effectively strengthening organizational communication efficiency and collaboration synergy.
- Organized the "91APP AI Awards" in 2025, attracting a total of 16 innovative application entries with internal public exhibitions, successfully stimulating employees' competency applications and practical business ideas regarding AI tools.
- Conducted an analysis of the female-to-male average annual salary ratio for the 2025 fiscal year; the ratio among senior executives reached 1.02, mid-level managers reached 0.97, and general professional roles reached 0.76. 91APP remains committed to implementing the principle of equal pay and will continue to optimize the talent structure and diverse promotion paths for professional functions in the future.
- Conducted multiple health lectures and professional massage services in the 2025 fiscal year; details on implementation results are provided in Section 5.2.1 of this report.

Medium-Term Goals (~2030)

- Regularly conduct employee engagement surveys to continuously optimize the workplace environment, thereby enhancing employee engagement and satisfaction.
- Utilize industry-academia collaboration mechanisms to recruit and cultivate outstanding talents for the job market.
- Plan systematic professional training frameworks to comprehensively enhance employee competency competitiveness and organizational innovation capabilities.
- Regularly monitor the gender salary structure to maintain gender pay equity and implement the principle of equal pay.
- Promote holistic health promotion plans, encourage and support the diverse development of employee clubs, and foster a balanced working environment.
- Expand investment in industrial public welfare activities to fulfill corporate social value.

Long-Term Goals (~2050)

- Become a cradle of talent in the digital commerce sector, building a co-prosperous workplace culture characterized by a high sense of psychological safety and belonging.
- Cultivate key technical talents for the job market, leading technical standards for digital transformation to drive the comprehensive upgrade of the business ecosystem.
- Implement a comprehensive culture of gender equality and diversity and inclusion, eliminating potential workplace biases to establish a benchmark for a co-prosperous workplace with social influence.
- Foster a workplace atmosphere of work-life balance, building a holistic physical and mental health workplace environment.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Environmental Sustainability

Strategic Pillars

- Resource Circulation and Net-Zero Path
- Low-Carbon Operations and Climate Resilience
- Environmental Performance and Data Management

2025 Goals

- Complete the 2024 greenhouse gas (GHG) inventory (Scope 1 and Scope 2) and obtain an independent third-party assurance report.
- Promote green office and waste reduction plans, and dynamically optimize energy-saving implementation strategies based on regular inventory data.
- Conduct TCFD climate risk identification and opportunity assessment, and formulate climate change adaptation action plans.
- Promote ESG professional competency cultivation, supporting employees to obtain sustainability-related certifications to strengthen the accuracy of disclosed information.
- Optimize GHG inventory statistical workflows and progressively guide overseas subsidiaries in establishing inventory mechanisms.

2025 Achievements

- In the 2025 fiscal year, completed and obtained the first third-party limited assurance report for greenhouse gases, with the audit scope covering office operation sites in Taiwan. Additionally, the preliminary pilot inventory for Scope 3 was completed during the year; apart from planning to progressively align with IFRS S2, the inventory results will serve as a vital basis for future carbon reduction planning.
- Due to the expansion of business operations, total Scope 1 and Scope 2 GHG emissions in the 2025 fiscal year increased by 12.22% YoY; 91APP will continue driving various carbon reduction plans to mitigate the carbon impact brought by business growth.
- Completed the TCFD risk identification and opportunity assessment, and integrated climate adaptation plans into operational planning.
- In the 2025 fiscal year, a total of 2 employees obtained ESG manager certifications, strengthening internal sustainability management capabilities.
- Progressively planned and initiated greenhouse gas inventory educational training for the Hong Kong office.

Medium-Term Goals (~2030)

- Complete GHG inventories annually and obtain third-party assurance to solidify the foundation of carbon management.
- Actively align with IFRS S1 and S2 sustainability disclosure standards, formulating short- and medium-to-long-term carbon reduction pathways and targets.
- Continuously optimize energy efficiency in office spaces, implementing resource conservation, waste reduction, and paperless measures.
- Deepen TCFD climate change risk assessments, dynamically adjusting financial risk and opportunity plans derived from climate impacts.
- Optimize the GHG data inventory process, regularly compiling and disclosing greenhouse gas emissions, water consumption, and waste data to formulate management guidelines.
- Propose the integration of environmental sustainability performance into high-level executive compensation performance indicators to ensure goal achievement.

Long-Term Goals (~2050)

- Guided by the vision of achieving Net-Zero Emissions by 2050, collaborate with business partners to steadily implement value chain sustainable operations and low-carbon transformation.
- Introduce ISO 14001 Environmental Management Systems or ISO 50001 Energy Management Systems certifications to implement standardized operations.
- Deepen the disclosure of environmental management information, strengthen data credibility and management quality, and build a sustainable model that aligns with international standards.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.3 Sustainability Implementation Mechanisms

2.3.1 Governance Framework for Promoting Sustainability (GRI 2-9, GRI 2-13)

In January 2022, 91APP established the Corporate Governance Task Force, convened by the General Manager and composed of heads of various departments, to take charge of promoting corporate governance evaluations, stakeholder engagement, and the greenhouse gas inventory collaborative project, while reporting operations regularly to the Board of Directors. As the highest governance body, the Board of Directors is responsible for overseeing impact management, as well as reviewing and guiding the various activities of the task force to ensure corporate strategies align with international standards and trends. Subsequently, to actively promote the management of sustainable development, 91APP voluntarily compiled and published the inaugural sustainability report in July 2023, and later formally established the Corporate Governance and Sustainable Development Team in July 2024. Convened by the General Manager and composed of heads of relevant responsible units, this team drives sustainability operations across dimensions such as corporate governance, talent development and social engagement, and environmental management, closely monitoring domestic and international sustainability standards and changes in the business environment, while consulting external experts and advisors for professional guidance as necessary.





2.3.2 Operations (GRI 2-13, 2-16)

During the reporting period, 91APP established a rigorous communication mechanism to ensure that the highest governance body can effectively oversee sustainability issues. Through regular Board of Directors meetings, the General Manager and the Corporate Governance Officer report key events related to material topics to the Board. In the 2025 fiscal year, the Board reviewed a total of 23 proposals regarding key environmental, social, and governance matters—comprising 19 report items and 4 discussion items—covering core domains such as information security, risk management, stakeholder communication, ethical management, intellectual property rights, and greenhouse gas emissions management. Through the Board's professional supervision and review, organizational operational resilience has been effectively strengthened and decision-making quality optimized.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4 Board of Directors and Functional Committees

2.4.1 The Board's Role and Achievements in Sustainability Governance

2.4.1.1 Role and Oversight of Sustainability Governance (GRI 2-12)

Supervisory Responsibilities of the Highest Governance Body

The Board of Directors of 91APP serves as the highest decision-making and supervisory body for sustainable development and impact management. The Corporate Governance and Sustainable Development Team conducts a double materiality assessment process annually in accordance with GRI, SASB, and ISSB (IFRS) standards. Through the review and approval of the formal proposal for the annual Sustainability Report, the Board conducts the final verification and supervision of material topic identification results, impact assessments, and management goals.

Supervision Mechanism and Frequency of Impact Management

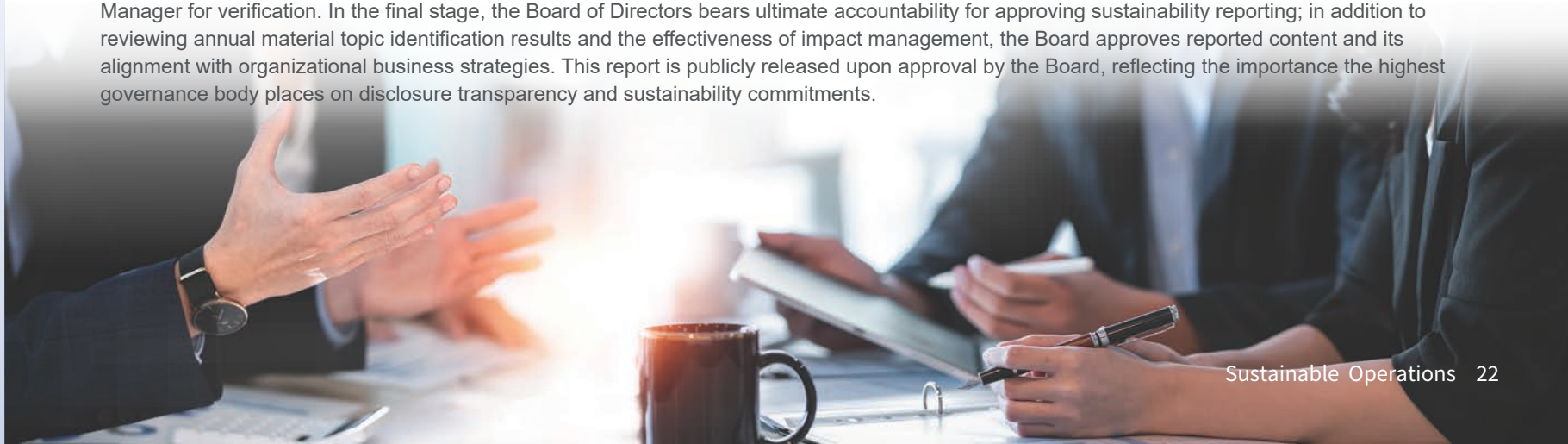
The Board adopts a dual-track mechanism comprising "regular reporting" and "deliberation on material matters" to oversee material economic, environmental, and social topics relevant to the enterprise. In the 2025 fiscal year, the Board deliberated on a total of 23 report and discussion items related to sustainable development, ensuring that the management team's implementation progress aligns with the sustainability strategy.

Supervision Effectiveness and Decision-Making Linkage

In the 2025 fiscal year, all sustainability-related discussion items were unanimously approved by all attending directors without objection. By regularly listening to briefings from the task force, the Board evaluates strategic feasibility and urges the management team to implement management actions, embodying the highest governance body's substantive supervision and dynamic management of sustainability impacts.

Preparation Process and Approval Accountability for Sustainability Reporting (GRI 2-14)

91APP has established a rigorous three-stage review process to ensure the accuracy and completeness of the reported information. In the first stage, heads of various departments provide raw data, which is then reviewed by supervising managers. In the second stage, the Corporate Governance and Sustainable Development Team consolidates the data, performs international standard consistency checks, and submits it to the General Manager for verification. In the final stage, the Board of Directors bears ultimate accountability for approving sustainability reporting; in addition to reviewing annual material topic identification results and the effectiveness of impact management, the Board approves reported content and its alignment with organizational business strategies. This report is publicly released upon approval by the Board, reflecting the importance the highest governance body places on disclosure transparency and sustainability commitments.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.1.2 Performance Evaluation for Supervising Sustainability Management (GRI 2-18)

91APP has completed the 2025 fiscal year performance evaluations for the Board of Directors, individual Board members, and functional committees. The evaluation results were reported to the Remuneration Committee and the Board of Directors on March 12, 2026, serving as the basis for review and continuous improvement. The average scores of the performance self-evaluations for the Board of Directors, individual Board members, and functional committees ranged from 4.85 to 4.96 (out of a maximum score of 5), demonstrating that the directors highly align with the operational results of various evaluation indicators and that the overall operations remain in excellent standing. Looking forward, 91APP plans to appoint an external professional independent institution or a team of external experts and scholars to conduct a performance evaluation of the Board of Directors and functional committees once every three years, thereby enhancing the operational performance of the Board.

Evaluation Item	Description and Content
Evaluation Cycle	At least once a year
Evaluation Period	May 23, 2025 ~ Dec 31, 2025
Evaluation Scope	Performance evaluation of the Board of Directors, individual Board members, and functional committee members
Evaluation Method	Internal self-evaluation of the Board of Directors, Board members, and functional committees
Evaluation Content	❶ The criteria for Board performance evaluation cover the following 5 aspects: (1)Participation in the operation of the Company. (2)Improvement of the quality of the Board of Directors' decision making. (3)Composition and structure of the Board of Directors. (4)Election and continuing education of the Directors. (5)Internal control. ❷ The criteria for Board members' performance evaluation cover the following 6 aspects: (1)Alignment of the goals and missions of the Company. (2)Awareness of the duties of a Director. (3)Participation in the operation of the Company. (4)Management of internal relationship and Communication. (5)The Director's professionalism and continuing education. (6)Internal control. ❸ The criteria for functional committee's performance evaluation cover the following 5 aspects: (1)Participation in the operation of the Company. (2)Awareness of the duties of the functional committee. (3)Improvement of quality of decisions made by the functional committee. (4)Composition of the functional committee and election of its members. (5)Internal control.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.1.3 Continuous Education on Sustainable Development (GRI 2-17)

To strengthen decision-making quality and risk resilience, 91APP regularly arranges continuous education courses for directors each year. In the 2025 fiscal year, the total continuous education hours for all directors reached 66 hours, of which courses related to sustainability topics accounted for 23 hours, representing 34.85% of the total training. This demonstrates the Board of Directors' high regard for capabilities in sustainable development. For more information regarding the continuous education of directors, please refer to page 23 of the 2025 Annual Report.

Directors' participation in sustainability-related courses or seminars is detailed below:

Organizer	Training Date	Course / Seminar Title	Hours
Taiwan Academy of Banking and Finance	Mar 20, 2025	Corporate Governance Forum	3
Accounting Research and Development Foundation	Aug 26, 2025	2025 ESG Summit	6
Taiwan Academy of Banking and Finance	Oct 14, 2025	Fair Customer Treatment and Sustainable Governance from a Consumer Protection Perspective	3
The Chinese National Association of Industry and Commerce, Taiwan	Nov 5, 2025	Biodiversity Conservation and Corporate Environmental Responsibility	2
Taiwan Corporate Governance Association	Nov 17, 2025	The Emerging Role of Environmental Economics: Corporate TCFD/TNFD and Biodiversity-Related Financial Disclosures	3
Chung-Hua Institution for Economic Research	Nov 20, 2025	Development Trends of Carbon Pricing Mechanisms	3
Taipei Foundation Of Finance	Dec 15, 2025	Starting the Shift: Key Insights into the 2026 ESG Evaluation Framework for Listed Companies	3



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.2 Structure and Operations of the Board of Directors

2.4.2.1 Composition and Diversity (GRI 2-9, GRI 2-11)

The highest corporate governance body of 91APP is the Board of Directors, with the Chair presiding over the Board to lead strategy formulation and oversee the execution of various businesses. Members of the Board are elected by all shareholders and are responsible for establishing corporate vision, operational budget plans, and planning medium-to-long-term developmental directions. The Board consists of 9 directors, comprising 5 general directors and 4 independent directors, with a term of 3 years.

To enhance operational decision-making efficiency, the Chair and the General Manager both concurrently serve as Co-CEOs, with each managing distinct functional scopes to implement the separation of duties and responsibilities, thereby avoiding conflicts of interest. To further strengthen governance independence, the Company added one independent director seat starting in 2024, raising the proportion of independent directors to 44.44%, while leveraging the Audit Committee and the Remuneration Committee to enable independent directors to exercise rigorous supervisory functions, ensuring clear division of power and responsibility and effectively mitigating potential risks.

In the 2025 fiscal year, a total of 10 Board meetings were held, with an average attendance rate of 97.78% for all directors, demonstrating the robust operations of the Board. All directors possess profound professional backgrounds and practical experience, providing substantive benefits to business decisions and strategic planning, and effectively implementing the Board's supervisory responsibilities for corporate governance.

To robustly enhance supervisory functions and strengthen management mechanisms, the 91APP Board of Directors has established the Remuneration Committee and the Audit Committee. The Remuneration Committee is responsible for assisting the Board in establishing and reviewing the performance evaluations of directors and managers, as well as the policies, systems, standards, and structures of compensation, and regularly evaluating the compensation of directors and managers. The Audit Committee is responsible for overseeing the fair presentation of financial statements, the appointment, dismissal, competence, independence, and performance of the certifying CPA, the effective implementation of internal controls, compliance with relevant laws and regulations, and the management and control of existing or potential risks.

In accordance with the Company's "Corporate Governance Best Practice Principles" and "Rules for Election of Directors," in addition to requiring that more than half of the director seats must not have relationships as spouses or relatives within the second degree of kinship among themselves, the composition of the Board should consider diversity. An appropriate diversity policy should be formulated based on its own operations, business models, and developmental needs, encompassing basic conditions and values (gender, age, nationality, and culture), professional knowledge and skills, and industry experience.

Board members should generally possess the knowledge, skills, and literacy necessary to perform their duties. The collective capabilities of the Board as a whole should encompass operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, leadership, and decision-making capabilities.

Detailed information on individual members (such as gender, age, and concurrent positions held in the Company or other companies) can be found on pages 6 to 7 of the 2025 Annual Report.

Board of Directors Composition (GRI 405-1)

Item	Category	Headcount	Percentage
Gender	Female	3	33.33%
	Male	6	66.67%
Age	Under 30 years old	0	0.00%
	30–49 years old	2	22.22%
	50+ years old	7	77.78%

Board diversity goals and implementation status

Goals	Implementation
Achieve a female director representation of at least one-third of total Board seats.	Achieved
Ensure at least two-thirds of Board members possess core operational competencies.	Achieved
The term of office of an Independent Director shall not exceed three consecutive terms.	Achieved

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

The implementation status of Board Diversity Policy

Title	Chairman	Director				Independent Director			
Name	Ho, Ying-Chi	Yang, Ming-Fang	Lee, Kuen-Mou	Kao, Li-Ling	Lin, Chih-Chen	Lu, Hsi-Peng	Chih, Mei-Na	Yu, Pei-Yu	Hsieh,Chien-Nan
Gender	Male	Male	Male	Female	Male	Male	Female	Female	Male
Age	51-60	51-60	41-50	51-60	41-50	61-70	51-60	51-60	71-80
Nationality	R.O.C.								
Employee	▪	▪	▪	▪					
The tenure of Independent Directors shall not exceed three terms.						▪	▪	▪	▪
Professional Background									
Legal							▪		
Finance	▪	▪	▪	▪	▪	▪	▪	▪	▪
Accounting				▪		▪	▪		
E-Commerce	▪	▪	▪	▪	▪	▪	▪	▪	▪
Information Technology	▪	▪	▪		▪	▪			▪
Marketing Management	▪	▪		▪		▪		▪	▪
Professional Expertise									
Business Judgment	▪	▪	▪	▪	▪	▪	▪	▪	▪
Accounting and Finance analysis	▪	▪	▪	▪	▪	▪	▪	▪	▪
Business Administration	▪	▪	▪	▪	▪	▪	▪	▪	▪
Crisis Management	▪	▪	▪	▪	▪	▪	▪	▪	▪
Industry knowledge	▪	▪	▪	▪	▪	▪	▪	▪	▪
Global Market Perspective	▪	▪	▪	▪	▪	▪	▪	▪	▪
Leadership	▪	▪	▪	▪	▪	▪	▪	▪	▪
Decision-making	▪	▪	▪	▪	▪	▪	▪	▪	▪

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.2.2 Operations (GRI 2-17)

To implement corporate governance and enhance Board functions, 91APP is committed to establishing performance goals to strengthen the operational efficiency of the Board of Directors. Through regular performance evaluations, maintaining a diversified membership structure, and appointing a Corporate Governance Officer, the Company actively reinforces the Board's governance effectiveness. To support directors in exercising professional functions, the Company has secured liability insurance for directors, ensuring the rationalization of rights and responsibilities while safeguarding shareholder interests. Furthermore, to ensure the independence of the Board's decision-making process, regarding proposals involving directors' personal interests, the relevant directors strictly implemented avoidance of conflict of interest, recusing themselves from discussions and voting, and did not act as proxies for other directors to exercise voting rights.

The Board of Directors of 91APP meets at least once per quarter, and convened a total of 10 times in the 2025 fiscal year. Board members actively participated in the operations of the Board, achieving an overall director attendance rate of 97.78%.

91APP possesses a sound governance structure. In the 2025 fiscal year, the Company amended key corporate governance regulations, including the "Internal Control System," "Procedures for Transaction with Related Parties, Specific Companies, and Business Groups Companies," "Procedures for Processing Material Internal Information and Preventing Insider Trading," "Sustainable Development Best Practice Principles," and "Managers Remuneration Management Regulations," continuing to amend internal regulations in alignment with domestic and international corporate governance standards and practical operations.

2.4.2.3 Nomination and Selection (GRI 2-10)

In accordance with the "Articles of Incorporation," the election of 91APP directors adopts a candidate nomination system. Pursuant to the "Corporate Governance Best Practice Principles" and the "Procedures for Elections of Directors," the composition of the Board of Directors shall take into account diversity, the scale of business development, stakeholder perspectives, and practical operational needs. Members must possess the professional knowledge, skills, and cultivation necessary to perform duties, as well as the capability to respond to potential impacts, thereby ensuring independence in exercising powers. The roster of candidates is reviewed by the Board of Directors and subsequently submitted to the Shareholders' Meeting for election in accordance with the law.

To implement the Board diversity policy, strengthen corporate governance, and promote the sound development of Board composition and structure, 91APP encourages individuals of different genders, ages, backgrounds, and professional fields to participate in the Board of Directors.

2.4.2.4 Avoidance of Conflicts of Interest (GRI 2-15)

91APP has established a rigorous mechanism for preventing conflicts of interest. In addition to requiring directors to comply with interest avoidance regulations in the "Rules of Procedure for Board of Director Meetings" and the "Audit Committee Charter," the Company has also established explicit regulations governing the avoidance of conflicts of interest for directors and all employees through policies such as the "Procedures for Ethical Corporate Management," "Guidelines for the Adoption of Codes of Ethical Conduct," and "Procedures for Reporting Illegal Unethical and Dishonest." Furthermore, the Company has established a Stakeholder Communication section on the official website along with dedicated communication channels, managed by designated personnel responsible for addressing related inquiries.

Board members must regularly disclose concurrent directorships on the boards of other enterprises, cross-shareholding relationships with suppliers or stakeholders, and the existence of any controlling shareholders. To ensure the completeness and accuracy of information disclosure, the Company has established a dedicated unit to regularly review relevant information, and Board members are required to sign statements confirming the authenticity of the information provided.

In addition, the Company regularly discloses relevant information to stakeholders in annual reports to ensure information transparency and safeguard the rights and interests of 91APP and all stakeholders.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.2.5 Remuneration Policies

Director Remuneration Policy(GRI 2-19)

The Company's policy, standards, and portfolio of compensation paid to directors, the procedures for determining compensation, and their connection with business performance and future risks are as follows:

1.Policies, Standards, and Portfolios of Compensation Paid

The remuneration and compensation of the Company's directors (including independent directors) are processed in accordance with the "Articles of Incorporation" and the "Regulations Governing the Compensation of Directors and Functional Committee Members."

(1)Director Remuneration: Factors for consideration shall include, but are not limited to, the value of services, the Company's operational status, and the compensation levels of peer companies in the same industry. Proposals are recommended by the Remuneration Committee and determined by the Board of Directors.

(2)Director Compensation: When the Company generates profits, compensation is distributed based on the allocation percentage stipulated in the "Articles of Incorporation."

2.Procedures for Determining Compensation

(1)Director Compensation: According to the "Articles of Incorporation," if the Company generates an annual profit, the distribution of director compensation shall not exceed 3% of the profit status of the current year. However, if the Company still has accumulated losses, an amount shall be reserved in advance to cover the losses.

(2)Director Remuneration: Processed in accordance with the Company's "Regulations Governing the Compensation of Directors and Functional Committee Members."

3.Connection with Business Performance and Future Risks

The compensation paid to 91APP's directors is allocated from current year profits in accordance with the ratio specified in the "Articles of Incorporation." The Remuneration Committee evaluates individual directors' degree of participation in the Board and contribution to operations. Based on the evaluation results of the " Rules for Performance Evaluation Procedures of Board of Directors, Functional Committees and Managers," the committee formulates recommendation amounts for individual director compensation, which are then submitted to the Board of Directors for discussion.

In the future, the Company will actively promote the incorporation of core sustainability indicators into the self-evaluation of Board performance. Regular evaluation results will serve as the basis for the Remuneration Committee to recommend compensation amounts for individual Board members, ensuring a clear linkage between operational performance and sustainability governance responsibilities of the highest governance body. Upon a director's departure, no additional severance pay or other compensation will be provided, except as required by laws and regulations. The Company has not established a Board compensation clawback mechanism or retirement benefit scheme.

For the compensation of directors, the table of director compensation brackets, and distribution standards for the 2025 fiscal year, please refer to pages 14–15 and page 19 of the 2025 Annual Report.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Senior Management Compensation Policy (GRI 2-19)

The compensation of 91APP's managers is processed in accordance with the "Regulations Governing Managerial Compensation," which includes fixed salary and variable incentives. In principle, the compensation structure is limited to the execution of internal business operations. Duties and responsibilities should concretely measure performance evaluation standards and the weight of responsibility. The rationality of managerial compensation is appropriately adjusted based on goal achievement and contribution level. Variable incentives are reviewed by the Remuneration Committee and approved by the Board of Directors for distribution, taking into account operational status and referencing performance evaluation results.

1. Employee Compensation: According to the "Articles of Incorporation," if the Company generates an annual profit, the distribution of employee compensation shall not be less than 3% of the profit status of the current year. However, if the Company still has accumulated losses, an amount shall be reserved in advance to cover the losses.
2. Managerial Remuneration: The fixed salary portion is paid monthly by the Company in cash. The variable incentives portion is distributed based on operational conditions.

In addition, the Company is gradually planning to integrate various sustainability performance indicators with the functions of senior managers into the annual performance evaluation items, achieving a connection between long-term sustainable development goals and the compensation evaluation of senior executives.
Regarding retirement benefits, the senior management level and all employees enjoy the same pension contribution ratio, ensuring retirement security for all staff.
In the event of misconduct or violations of laws and regulations, distributed performance bonuses or incentives can be clawed back.
For the salaries and bracket tables of senior management in the 2025 fiscal year, please refer to pages 16–17 of the 2025 Annual Report.

Compensation Decision-Making Process (GRI 2-20)

To robustly enhance 91APP's compensation system for directors and managers, members of the Remuneration Committee are appointed in accordance with the "Regulations Governing the Appointment and Exercise of Powers of the Remuneration Committee of Companies Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange" and the "Charter of the Remuneration Committee."
The policies, systems, standards, and structures related to the compensation of directors and managers are established and evaluated by the independent Remuneration Committee, including salaries distributed monthly and compensation distributed based on annual profit conditions. Following statutory regulations, proposals related to the compensation of directors and managers are submitted to the Board of Directors for resolution after being reviewed and approved by the Remuneration Committee.

Transparent Compensation Governance Performance (GRI 2-21)

Upholding transparent governance, 91APP is committed to establishing a fair incentive system. In the 2025 fiscal year, the annual total compensation ratio was 6.51, and the percentage increase in annual total compensation ratio was 1.79. This data reflects that under steady operational growth, compensation of the highest-paid individual is highly correlated with overall organizational performance. Meanwhile, through annual salary adjustments and performance bonus systems, the Company ensures overall employee compensation maintains a competitive growth level, embodying governance objectives of profit-sharing and a win-win outcome for labor and management.
Note:

1. Annual total compensation ratio = Annual total compensation for the highest-paid individual / Median annual total compensation for all employees (excluding the highest-paid individual).
2. Percentage increase in annual total compensation ratio = Percentage increase in annual total compensation for the highest-paid individual / Percentage increase in median annual total compensation for all employees (excluding the highest-paid individual).

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.4.3 Structure and Operations of Functional Committees (GRI 2-9)

Audit Committee

The 91APP Audit Committee was established on July 18, 2019, and is composed of all independent directors. Primary responsibilities include overseeing the fair presentation of financial statements, evaluating the effectiveness of the internal control system, ensuring regulatory compliance, managing and controlling existing or potential risks, and reviewing the appointment, dismissal, independence, and performance of the certifying CPA. The Audit Committee consists of 4 members, with a balanced male-to-female ratio of 1:1. The term of office for the current committee is from May 23, 2025 – May 22, 2028. The committee meets at least once per quarter and held a total of 4 meetings in the 2025 fiscal year, with an overall attendance rate of 100%. For detailed information regarding individual members and the operations of the committee, please refer to page 24 of the 2025 Annual Report.

Remuneration Committee

The 91APP Remuneration Committee consists of 4 members, composed of all independent directors, with a balanced male-to-female ratio of 1:1. The committee is responsible for assisting the Board of Directors in establishing and reviewing the policies, systems, standards, and structures for the performance evaluations and compensation of directors and managers. It also conducts regular evaluations and reviews of performance appraisal and distribution methods for various compensation and bonuses, while comparing competitiveness against industry peers, and submits recommendations to the Board of Directors for discussion.
The term of office for the current Remuneration Committee is from August 21, 2025 – May 22, 2028. The committee held a total of 5 meetings in the 2025 fiscal year, with an overall attendance rate of 88%. For detailed information regarding individual members and the operations of the committee, please refer to page 34 of the 2025 Annual Report.



3

Stakeholders and Material Topics

3.1 Stakeholder Engagement

3.2 Process to Determine Material Topics

3.3 List of Material Topics

3.4 Management of Material Topics



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3 Stakeholders and Material Topics

3.1 Stakeholder Engagement (GRI 2-29)

Identifying Stakeholders

Upholding principles of transparency, two-way interaction, and continuous communication, 91APP follows the five core principles of the AA1000 Stakeholder Engagement Standard (SES)—dependency, responsibility, urgency, influence, and diverse perspectives. Through internal and cross-departmental discussions, seven major stakeholder categories have been identified: government and regulatory authorities, customers, employees, shareholders and investors, media, suppliers, and communities and non-profit organizations. Communication channels have also been established to truly understand the areas of concern for different stakeholders. To ensure that engagement possesses substantive impact, the Company submits engagement results for each category and the implementation status of material topics to the Board of Directors for verification annually. Stakeholder communication status for the 2025 fiscal year was reported to the Board of Directors on November 13, 2025.

To understand and respond to stakeholder concerns, 91APP provides various communication channels to engage with stakeholders, enabling them to express views at any time while addressing the sustainability topics they prioritize. Communication mechanisms and topics of concern for each stakeholder in 2025 are summarized in the table below.

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
Government / Regulatory Authorities	■ Information Security and Privacy Protection ■ Ethical Corporate Management ■ Corporate Governance ■ Regulatory Compliance	Participate in regulatory briefings and public hearings	Ad hoc	■ In terms of regulatory affairs, 91APP closely monitors digital industry developments and government regulatory trends—including cloud services, e-commerce, third-party and electronic payments, the digital economy, information security, and AI advancement—while actively participating in policy consultation and stakeholder discussions. ■ In terms of government communication, Vice President Hsiao Bi-khim attended the AI Talent Summit in January 2025 and visited the 91APP exhibition booth, acknowledging and endorsing the "AI + Human" professional workflow model. This model assists industries in implementing AI applications, fully aligning with government policies to "Industrialize AI" and "AI-ify Industry." In July 2025, the Chairman of 91APP—also serving as an Innovation Economy Advisor to the Executive Yuan's Economic Development Committee—joined the Board of Directors and Supervisors of the Taiwan Internet and E-commerce Association (TiEA) to meet with Vice President Hsiao Bi-khim. The delegation exchanged insights on software-driven AI development to promote healthy growth across Taiwan's digital sector. Furthermore, 91APP maintains close dialogue with government authorities—including the Ministry of Digital Affairs (MODA) and the Ministry of Economic Affairs (MOEA)—on emerging trends in e-commerce, advertising, payments, AI, and information security.
		Establish contact windows to maintain positive interaction with competent authorities	Ad hoc	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
Government / Regulatory Authorities	■ Information Security and Privacy Protection ■ Ethical Corporate Management ■ Corporate Governance ■ Regulatory Compliance	Cooperate with the supervision and audits of competent authorities	Ad hoc	■ In terms of industry promotion, 91APP actively participates in government and trade association activities as well as major industry forums. In July 2025, at the 20th Anniversary General Assembly of the Digital Media Association (DMA), Lin Yi-ching, then Deputy Minister of Digital Affairs (currently Minister), offered strategic guidance. The Chairman of 91APP, serving as a DMA board member, attended to support industrial innovation and explore the positioning and impact of AI in media advertising. The Company also steadfastly supports startup ecosystem growth: in August 2025, 91APP attended the Taiwan Venture Capital Annual Conference graced by President Lai Ching-te, joining national efforts to foster digital startups. In September 2025, the Chairman delivered a keynote address to over 900 entrepreneurs at the National Development Council's (NDC) "Startup Alliance Competition" Taipei seminar. In October 2025, invited by the FSC, TWSE, and TPEx, the Chairman attended the launch ceremony of the Asia Innovation Financing Platform, supporting government initiatives to position Taiwan as "Asia's Nasdaq." In November 2025, the Chairman joined the NDC's "NEXT BIG" national startup event, engaging with NDC Minister Yeh Jiun-hsien and MOEA Minister Kung Ming-hsin to strengthen Taiwan's startup ecosystem. ■ In terms of information security, the Company has long served on the Information Security Committee of the Taiwan Retailer Association. Collaborating with officials from the National Police Agency, the Taiwan High Prosecutors Office, and the Ministry of Digital Affairs, 91APP actively joins forces to combat fraud. In October 2025, the Chief Information Security Officer (CISO) attended the HITCON CISO Summit 2025—the premier CISO conference in the Asia-Pacific region—joining government representatives and over a hundred domestic and international CISOs in roundtable discussions to advance digital resilience initiatives.
		Visit competent authorities to establish direct communication opportunities	Ad hoc	
		Official correspondence, emails, and telephone communications	Ad hoc	
Customers	■ Information Security and Privacy Protection ■ Customer Relationship Management ■ Regulatory Compliance ■ Intellectual Property Rights Management ■ Risk Management	Customer service hotline and email	24 hours	■ Conducts multi-stage service satisfaction surveys across all client touchpoints to gather actionable feedback for continuous service enhancement, achieving a 95% merchant satisfaction rate. ■ Periodically performs dedicated telephone check-ins with active merchants to address operational challenges, provide tailored advice, and channel internal feedback. ■ Proactively issues merchant portal announcements as needed for critical updates, including feature rollouts and service adjustment notices.
		91APP official website	Ad hoc	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
Customers	■ Information Security and Privacy Protection ■ Customer Relationship Management ■ Regulatory Compliance ■ Intellectual Property Rights Management ■ Risk Management	EDM	Once per month	■ Leverages eDMs and dedicated Official LINE OA channels to share new feature updates, brand case studies, and retail trends, generating over 5,000 average monthly views. ■ Provides 21 online video tutorials on the merchant portal across four core operational modules: store setup, daily maintenance, membership management, and marketing campaigns. ■ Maintains active participation in TWCERT to continuously bolster threat intelligence gathering and incident response capabilities. ■ Implements One-Time Password (OTP) two-factor authentication across merchant portals to strengthen customer identity verification and information security protection. ■ Requires suppliers to complete the "Partner Information Security Self-Assessment Form," coupled with technical security audits to enhance personal data protection. ■ Continuously updates the "91APP Personal Data Security Maintenance Plan" in compliance with regulations, reinforced by ongoing internal training and implementation. ■ Attends regular meetings of the Information Security Committee under the Taiwan Retailer Association, presenting on "Joint Defense Strategies in a Changing Era."
		LINE OA dedicated channel for partner stores	Ad hoc	
		System education and training courses	Open online platform	
		OSM merchant backend announcements and push notifications	Ad hoc	
		Information security notifications and cooperation	Ad hoc	
		Customer and consumer communication channels established in the website's Stakeholder Area	24 hours	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
 Employees	■ Information Security and Privacy Protection ■ Regulatory Compliance ■ Customer Relationship Management ■ Economic Performance ■ Talent Attraction and Retention	Annual Company-Wide Conference	Annually	■ Establishes a Labor-Management Committee comprising 5 elected labor representatives and 5 management representatives who meet quarterly to discuss topics of employee concern and openly vote on proposals. Highly valuing employee feedback, the Company adheres to a management philosophy of mutual prosperity and clear governance policies, maintaining seamless internal communication channels and positive, harmonious labor relations. ■ Communicates overall corporate strategic goals and reviews the operational performance of each department through the hosting of annual company-wide assemblies and Quarterly Business Review (QBR) meetings. ■ Fully promotes employee health by continuously fostering a sports culture through 13 diverse athletic clubs, and organizes an ESG-integrated Family Day that engaged a total of 180 employees and family members. ■ Cares for employee physical and mental health by conducting annual health examinations, physical fitness assessments, and health lectures, enabling colleagues to understand their physiological and psychological responses to stress and emotions in daily life or the workplace, learn self-adjustment techniques, and enhance work efficiency. ■ Actively promotes a friendly working environment to establish a maternal-friendly workplace, offering comprehensive consultation for female colleagues before and after pregnancy, and conducting employee outreach during parental leave as well as 2 months prior to reinstatement to understand return-to-work needs, ensuring peace of mind for female staff from pregnancy and childbirth through their return to the workplace while maintaining work-life balance. ■ Regularly conducts new employee outreach by hosting welcome gatherings to facilitate mutual interaction and integration into the corporate culture, while providing timely feedback and guidance through new hire check-in surveys, probationary goal setting, and 1-on-1 interviews. ■ Maintains a dedicated department responsible for assessing and maintaining the safety of the workplace environment and equipment, accompanied by regular awareness campaigns to advocate correct safety concepts to employees and elevate workplace security. ■ Achieved 2,162 total training hours company-wide in 2025, covering ESG manager certification courses, sustainability report auditing practice training, AI and automation skills training, and information security regulatory compliance training.
		Labor-management meetings	Quarterly	
		Quarterly Business Review (QBR)	Quarterly	
		Employee Welfare Committee meetings	Monthly	
		Company information sharing platform	Ad hoc	
		Emails and internal communication software	24 hours	
		Employee suggestion and grievance channels established in the website's Stakeholder Area	24 hours	
		Performance evaluation interviews and career development feedback	Semi-annually	
		Internal education and training	Ad hoc	
		Regulatory compliance and information security protection information campaigns	Ad hoc	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
 Shareholders and Investors	■ Information Security and Privacy Protection ■ Regulatory Compliance ■ Ethical Corporate Management ■ Risk Management ■ Economic Performance	Annual general meeting of shareholders	Annually	■ Issued a total of 76 material information announcements in both Chinese and English. ■ Attended a total of 4 institutional investor conferences.
		Investor conferences	Ad hoc	
		Announcement of financial reports	Quarterly	
		Announcement of revenue performance	Monthly	
		Disclosure of key corporate financial and business-related information on the Market Observation Post System (MOPS)	Ad hoc	
		Designation of a spokesperson and deputy spokesperson	24 hours	
		Investor relations and shareholder communication channels established in the website's Stakeholder Area	24 hours	
 Media	■ Information Security and Privacy Protection ■ Economic Performance ■ Regulatory Compliance ■ Customer Relationship Management ■ Social Participation	Interviews, press conferences, and forum speeches	Ad hoc	■ Periodically engages with various stakeholders through media channels—including press releases, exclusive interviews, and forum keynote speeches—to communicate 91APP's innovative developments and annual initiatives. ■ Issues monthly revenue press releases to regularly disclose financial performance and overall corporate operations.
		Release of press releases	Ad hoc	
		Public relations communication channels established in the website's Stakeholder Area	Ad hoc	
 Suppliers	■ Intellectual Property Rights Management ■ Regulatory Compliance ■ Sustainable Products and Services ■ Green Operations ■ Sustainable Supply Chain	Telephone, email, and dedicated person-to-person visits	Ad hoc	■ Schedules regular monthly meetings with logistics suppliers to discuss topics including operational anomalies, workflow enhancements, and service process optimization. ■ Periodically facilitates online meetings between clients and warehousing partners to address operational inquiries and additional requirements, utilizing insights from actual client on-site visits and warehouse feedback as key criteria for partners' annual performance evaluations. ■ Requires warehousing partners annually (on a rotational basis) to complete cybersecurity self-assessment audits and submit vulnerability scanning reports. ■ Periodically hosts logistics collaboration forums and logistics trend development conferences.
		Supplier briefing sessions and various business exchange meetings	Ad hoc	
		Supplier management system	Ad hoc	
		Cybersecurity cooperation and joint defense	Ad hoc	
		Establishes dedicated supplier communication channels in the Stakeholder Section of the official website.	24 hours	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Stakeholder Category	Topics of Concern	Engagement Channels	Frequency	Engagement Performance in 2025
 **Communities and Non-Profit Organizations**	■ Information Security and Privacy Protection ■ Social Participation ■ Sustainable Supply Chain ■ Green Operations	Association participation	Ad hoc	■ The Chairman of 91APP concurrently serves as Innovation Economy Advisor to the Executive Yuan's Economic Development Committee while holding key industry leadership roles—including Standing Director, Member of the Industry Policy Committee, and Member of the Digital Governance Working Group at TiEA, as well as Director of DMA—acting as a crucial communication bridge with government authorities to drive the development of Taiwan's AI, digital advertising, and e-commerce sectors to foster a robust operating environment for the industry. ■ 91APP maintains active memberships across key industry associations and organizations, including TiEA, the Taiwan Retailer Association (participating in its Industry Development and Information Security Committees), the Taiwan Listed Companies Association, the Taiwan Chain and Franchise Association, DEAT, DMA, the Taiwan CISO Alliance, the Taipei Computer Association (TCA), the Importers and Exporters Association of Taipei (IEAT), CISA CISO Society, CISA AI Promotion Association, and the AppWorks Summit. The Company maintains close dialogue with industry groups and public policy think tanks to contribute to the healthy growth of Taiwan's internet software and e-commerce ecosystems.
		Telephone, email, and dedicated person-to-person visits	Ad hoc	■ Prioritizing social engagement and sustainability, 91APP employees participated in the annual "2025 Charity Gala" in August 2025 to support underprivileged children in rural communities. Colleagues attended charity performances, extended warm encouragement to young talent, and contributed through on-site charity sales, advancing SDG 4 and SDG 10. ■ Championing local Taiwanese music and culture, the Company invited 200 employees and family members in August 2025 to attend the "Jimmy's Forest Movements—Taiwan Pop Symphony Concert," aligning with SDG 4 and SDG 10.
		Project promotion and event participation	Ad hoc	■ Focusing on climate awareness, 91APP hosted an exclusive movie screening of "Protect Our Planet" in September 2025, featuring a pre-screening keynote by Director Shu Meng-lan. The event engaged employees and their families on global climate crises and environmental sustainability, contributing to SDG 4, SDG 12, and SDG 13. ■ Corporate holiday gifts for events such as Lunar New Year and Mid-Autumn Festival embody social care and environmental stewardship. Gift selections source products from social enterprises and local producers, including The CAN Co., Ltd. and Agapa Shelter Workshop. Packaging utilizes recyclable materials made from FSC™-certified eco-friendly pulp to prevent deforestation, combined with 100% vegetable-based soy ink printing to minimize volatile organic compound (VOC) emissions, advancing SDG 8, SDG 10, and SDG 12. ■ To foster local revitalization, digital advancement, and talent development, 91APP partnered with the 91APP Foundation to sponsor the "2025 Future Big Shot—Digital Star" award, empowering outstanding Taiwanese youth who leverage digital solutions for positive impact.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3.2 Process to Determine Material Topics (GRI 3-1)

Materiality Analysis

91APP regards materiality analysis as the cornerstone of sustainable governance. The Corporate Governance and Sustainable Development Team executes stakeholder engagement and material topic identification through a rigorous evaluation process referencing the GRI Standards, the Sustainability Accounting Standards Board (SASB) industry standards, and the IFRS Sustainability Disclosure Standards established by the International Sustainability Standards Board (ISSB). The results establish the foundational framework for sustainability data management and disclosure while serving as the benchmark for implementing due diligence procedures and compiling the sustainability report.

Materiality Analysis Process

Guided by the reporting principles of GRI 1—Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness, and Verifiability—91APP formulates a four-step framework: "Identification & Definition, Data Collection & Survey, Analysis & Prioritization, and Management & Reporting." This structured approach enables the Company to map its sustainability context, evaluate levels of stakeholder concern and topic impacts, and compile the sustainability report.

Step 1: Stakeholder Identification and Definition

Adhering to the five core principles of the AA1000 Stakeholder Engagement Standard (SES), the Corporate Governance and Sustainable Development Team identifies seven primary stakeholder groups through internal and cross-departmental deliberations: Government and Regulatory Authorities, Merchants and Clients, Employees, Shareholders and Investors, Media, Suppliers, and Communities and NGOs. Formal communication channels are established to capture the distinct priorities of each group.

Step 2: Data Collection and Survey of Material Topics

91APP anchors its topic universe on the GRI Standards and the UN Sustainable Development Goals (SDGs), while benchmarking against SASB standards, global IT peers, and emerging sector trends. Evaluating operational relevance across the three ESG pillars—Environmental, Social, and Governance—the Company identifies 18 core sustainability topics. To assess stakeholder focus and inform future engagement strategies, relevant departments distribute the "91APP Sustainability Stakeholder Survey" across the seven primary stakeholder groups to quantify concern levels regarding these 18 topics.

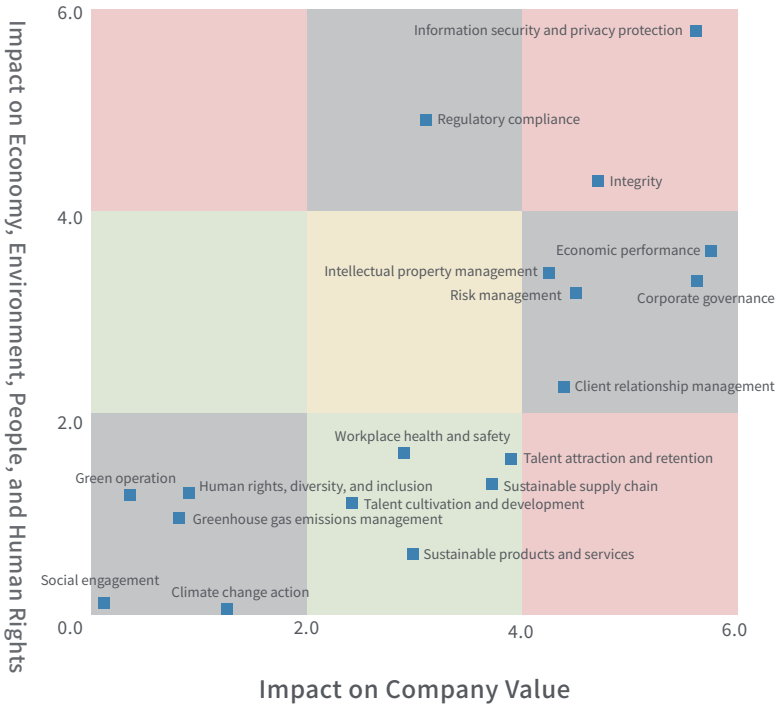


1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Step 3: Analysis and Prioritization of Material Topics

The Corporate Governance and Sustainable Development Team applies the EU's "Double Materiality" principle to evaluate sustainability topics. Following the four-step methodology in GRI 3: Material Topics 2021, senior executives and key stakeholders jointly assess each topic based on two dimensions: "Level of Stakeholder Concern" and "Level of Impact" on business operations and sustainable development. This process ensures robust disclosure on material topics, guides management approaches, and supports periodic tracking and strategic adjustments.
Based on the materiality assessment results, stakeholders identified eight topics with significant impact on corporate value: Information Security and Privacy Protection, Economic Performance, Ethical Corporate Management, Corporate Governance, Regulatory Compliance, Intellectual Property Management, Risk Management, and Customer Relationship Management.





Step 4: Management and Response of Material Topics

Through a comprehensive evaluation of impacts on corporate value as well as on the economy, environment, and people, including their human rights, 91APP prioritizes and identifies the significance of sustainability topics. Considering international trends and operational status, the Company incorporates 3 additional material topics—namely "Human Rights, Diversity, and Inclusion," "Greenhouse Gas Emissions Management," and "Talent Attraction and Retention"—alongside the 8 topics identified in the assessment, while maintaining continuous oversight over other sustainability issues. The Corporate Governance and Sustainable Development Team regularly reviews the implementation status of each material topic, disclosing concrete initiatives and results on the 91APP Investor Relations website, the Market Observation Post System (MOPS), and in the annual sustainability report. In 2025, the Team reported a total of 23 critical material events to the Board of Directors—covering Information Security and Privacy Protection, Economic Performance, Ethical Corporate Management, Risk Management, and Greenhouse Gas Emissions Management—ensuring that Board decisions substantively respond to the core priorities of stakeholders.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3.3 List of Material Topics (GRI 3-2)

91APP aggregates impact indices and stakeholder focus areas to establish 11 material topics based on the Double Materiality principle. The material topics remain consistent with the previous reporting period, demonstrating the continuity of 91APP's sustainability management policies.



3.4 Management of Material Topics (GRI 2-23, GRI 2-24, GRI 3-3)

Material Topic Impact Boundaries and Management Approaches

● :Direct Impact ○ :Indirect Impact

To ensure continuous improvement and track implementation across all material topics, 91APP regularly engages departments in discussions covering economic, social, and environmental dimensions. The table below outlines the positive and negative impacts, management approaches for goal achievement and future strategies, alignment with GRI and SASB standards, value chain impact boundaries, and corresponding report chapters for each material topic:

Material Topics	Positive Impact / Negative Impact	Impact Description	Corresponding GRI/ SASB Topics	Value Chain Impact Boundaries: Upstream Suppliers	Value Chain Impact Boundaries: In-house Operations	Value Chain Impact Boundaries: Downstream Customers	Management Approach and Corresponding Chapter
Information Security and Privacy Protection	Protects customer personal data and privacy to ensure information security.	Maintains internal information security, conducts security audits, and manages equipment to safeguard personal and operational data, preventing unauthorized third-party access.	GRI 418: Customer Privacy TC-SI-220: Data Privacy and Freedom of Expression TC-SI-230: Data Security	●	●	●	4.6 Information Security
	Risk of company or customer data leakage, leading to unauthorized exposure of commercial secrets.	Equipment failures or cyberattacks may lead to company or customer data breach, exposing commercial secrets and resulting in non-compliance with data protection regulations.					

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Material Topics	Positive Impact / Negative Impact	Impact Description	Corresponding GRI/ SASB Topics	Value Chain Impact Boundaries: Upstream Suppliers	Value Chain Impact Boundaries: In-house Operations	Value Chain Impact Boundaries: Downstream Customers	Management Approach and Corresponding Chapter
 **Economic Performance**	Establishes comprehensive operational and financial strategies to generate long-term, stable value and revenue.	Implements management measures across operational status, financial performance, operating costs, market expansion, and investment performance to consistently deliver long-term value and revenue for 91APP and its stakeholders.	GRI 201: Economic Performance		●	●	4.1 Economic Performance
	Financial distress leading to potential operational disruption risks.	Ineffective execution of financial and operational management measures may cause financial distress, potentially triggering overall operational disruption risks.					
 **Corporate Governance**	Establishes an effective governance framework to strengthen governance and safeguard shareholder rights and interests.	Maintains effective operations of the Board of Directors and functional committees, enhances director professionalism and diversity, and introduces performance-linked compensation mechanisms to strengthen governance, safeguard shareholder rights and interests, and earn customer trust.	GRI 2: General Disclosures (2-9 to 2-21 Governance Structure and Composition)		●	●	2.4 Board of Directors and Functional Committees 4 Governance
	Inadequate protection of stakeholder rights and interests, reducing corporate competitiveness.	Failure to implement effective governance mechanisms undermines the rights and interests of shareholders and stakeholders, diminishing trust in corporate decisions and reducing competitiveness.					
 **Ethical Corporate Management**	Implements ethical corporate management regulations and training programs to enhance corporate legal compliance image.	Conducts training programs, formulates and monitors relevant regulations, and requires directors and senior executives to sign compliance statements and oversee internal operations and business activities, effectively fulfilling integrity commitments and enhancing a positive corporate legal compliance image.	GRI 205: Anti-corruption GRI 206: Anti-competitive Behavior TC-SI-520: Intellectual Property Protection and Competitive Behavior	○	●	●	4.3 Ethical Management and Anti-Corruption
	Incidents of non-compliance with ethical corporate management, damaging corporate image and customer trust.	Failure to enforce management practices leading to ethical breaches causes material damage to corporate image and reputation, eroding trust among customers and stakeholders.					

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Material Topics	Positive Impact / Negative Impact	Impact Description	Corresponding GRI/ SASB Topics	Value Chain Impact Boundaries: Upstream Suppliers	Value Chain Impact Boundaries: In-house Operations	Value Chain Impact Boundaries: Downstream Customers	Management Approach and Corresponding Chapter
Regulatory Compliance	Positive Impact: Ensures overall regulatory compliance discipline to prevent illegal incidents and penalties.	Implements organizational regulatory compliance discipline—covering accounting, taxation, product, and labor regulations—and adheres to international declarations and national laws, effectively preventing non-compliance incidents and penalties.	GRI 2-27: Compliance with Laws and Regulations		●	○	4 Governance
	Negative Impact: Lack of regulatory compliance leading to legal disputes, financial losses, and operational risks.	Lack of regulatory compliance may expose 91APP to legal disputes and regulatory sanctions, resulting in financial losses and operational risks such as fines, compensation, or business disruption.					
Intellectual Property Management	Positive Impact: Implements intellectual property management mechanisms to safeguard R&D assets and core technologies.	Implements intellectual property management mechanisms—such as patent management, trademark protection, copyright management, and technology licensing—to effectively protect R&D assets and core technologies.	TC-SI-520: Intellectual Property Protection and Competitive Behavior		●	●	4 Governance
	Negative Impact: Lack of intellectual property management mechanisms leading to competitor infringement and threats to competitive advantage.	Lack of intellectual property management mechanisms may lead to competitor infringement of core technologies and solutions, severely threatening 91APP's market competitive advantage.					
Risk Management	Positive Impact: Captures market opportunities and conducts risk assessments to formulate comprehensive preventive measures.	Conducts annual organizational risk assessments and reviews to capture market opportunities and address potential risks, formulating comprehensive response strategies and preventive measures for high-risk items while enforcing management accountability.	GRI 2-12: Role of the Highest Governance Body in Overseeing the Management of Impacts TC-SI-550: Managing Systemic Risks from Technology Disruptions		●	○	4.5 Risk Management
	Negative Impact: Lack of effective risk management mechanisms, causing operational disruption and material losses during risk events.	Lack of effe ctive risk management mechanisms may lead to operational disruption and irreversible material losses during risk events, eroding investor and customer confidence while damaging corporate reputation.					

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Material Topics	Positive Impact / Negative Impact	Impact Description	Corresponding GRI/ SASB Topics	Value Chain Impact Boundaries: Upstream Suppliers	Value Chain Impact Boundaries: In-house Operations	Value Chain Impact Boundaries: Downstream Customers	Management Approach and Corresponding Chapter
Customer Relationship Management	Enhances product and service quality to maintain customer relationships and boost satisfaction.	Communicates product and service information actively with customers to gain deep insights into their needs, enhancing product and service quality, effectively maintaining customer relationships, and boosting satisfaction to drive positive economic performance for 91APP.	GRI 417: Marketing and Labeling		●	●	4.8 Product Management
	Significant decline in customer loyalty, adversely affecting corporate revenue.	Failure to effectively maintain and manage customer relationships may lead to a sharp decline in customer loyalty, negatively impacting 91APP's revenue and long-term business growth.					
Talent Attraction and Retention	Provides comprehensive care, benefits, and retention measures to attract top talent.	Provides employee care and benefits—including group insurance, leave policies superior to statutory requirements, and transparent compensation communication—while implementing promotion, bonus, and retirement systems to effectively attract top talent and retain key professionals.	GRI 401: Employment GRI 404: Training and Education		●	○	5.1 Talent Development
	Inability to attract top talent and turnover of existing personnel, adversely affecting business operations.	Lack of competitive care and retention measures may hinder 91APP from attracting top talent and lead to the loss of core talent.					
Human Rights, Diversity, and Inclusion	Adopts human rights management policies and initiatives to foster diversity, equity, and inclusion while safeguarding rights and interests.	Formulates human rights policies and management approaches to execute concrete actions and protections across gender equality, child labor prevention, indigenous rights, and forced labor elimination, covering employees (e.g., equal pay and minority employment) and suppliers (e.g., procurement policies and audits).	GRI 2-7: Employees GRI 401: Employment GRI 405: Diversity and Equal Opportunity GRI 406: Non-discrimination TC-SI-330: Recruiting and Managing a Global, Diverse, and Skilled Workforce	○	●	○	5.1 Talent Development
	Human rights violation incidents, giving rise to legal non-compliance and reputational damage risks.	Failure to effectively implement human rights and DEI policies may result in material human rights violations, leading to legal non-compliance and damage to corporate reputation.					

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Material Topics	Positive Impact / Negative Impact	Impact Description	Corresponding GRI/ SASB Topics	Value Chain Impact Boundaries: Upstream Suppliers	Value Chain Impact Boundaries: In-house Operations	Value Chain Impact Boundaries: Downstream Customers	Management Approach and Corresponding Chapter
Greenhouse Gas Emissions Management	Positive Impact: Introduces greenhouse gas inventory and sets quantitative goals to comply with regulations and satisfy supply chain carbon reduction requirements.	Introduces greenhouse gas inventory, quantitative targets, and reduction strategies to accurately measure emissions and identify reduction opportunities, complying with regulatory standards and satisfying supply chain carbon reduction requirements.	GRI 305: Emissions TC-SI-130: Environmental Footprint of Hardware Infrastructure	○	●	○	6.2 Greenhouse Gas Management
	Negative Impact: Inadequate carbon management leading to regulatory non-compliance, reduced service conversion rates, and brand damage.	Failure to implement rigorous carbon management may result in non-compliance with GHG regulations or underperformance relative to industry peers, leading to lower service conversion rates and damage to corporate brand image.					



4

Governance

4.1 Economic Performance

4.2 Tax Governance

4.3 Ethical Management and Anti-Corruption

4.4 Independent Communication and Whistleblowing Channels

4.5 Risk Management

4.6 Information Security

4.7 Participation in Associations

4.8 Product Management

4.9 Supplier Management



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4 Governance

4.1 Economic Performance (GRI 201-1)

In fiscal year 2025, consolidated revenue reached NT$1.8 billion, representing a 12% YoY growth. Gross profit margin and operating margin remained stable at 74% and 32%, respectively. Net income after tax reached a new historical high of NT$509 million, with earnings per share (EPS) of NT$4.40, reflecting steady operational growth. In fiscal year 2025, the direct economic value generated was NT$1.883 billion, the economic value distributed was NT$1.379 billion, and the economic value retained was NT$504 million. 91APP compiled the aforementioned economic value data based on audited financial statements and management accounts. For further details and analysis on financial performance, please refer to the consolidated financial statements.



Direct Economic Value Generated and Distributed (Unit: NT$ thousands)

Category \ Year		2025
Direct economic value generated	Operating revenue	1,806,585
	Interest income	70,952
	Other income	5,228
Total		1,882,765
Direct economic value distributed	Operating costs	465,370
	Employee wages and benefits	567,376
	Payments to providers of capital	200,948
	Payments to governments	144,916
Total		1,378,610
Economic value retained		504,155

Employee Retirement Pension System (GRI 201-3)

91APP complies with local retirement regulations and remains committed to safeguarding employee retirement rights and interests, ensuring a stable livelihood for employees after retirement.
In accordance with the Labor Standards Act and the Labor Pension Act, 91APP has established the "Employee Retirement Regulations" to manage retirement matters. Pensions for employees under the new labor pension system are managed pursuant to the Labor Pension Act, while retirement reserve funds for those under the old system are contributed pursuant to regulatory requirements. Employees meeting any of the following criteria may apply for voluntary retirement:
1.Have completed 15 or more years of service and reached 55 years of age.
2.Have completed 25 or more years of service.
3.Have completed 10 or more years of service and reached 60 years of age.

Defined Contribution Plan

In accordance with the Labor Pension Act (Defined Contribution System), 91APP contributes 6% of applicable employees' monthly wages to individual pension accounts at the Bureau of Labor Insurance. Employees may also choose to voluntarily contribute to their pensions within statutory limits. In fiscal year 2025, total pension contributions under the new system by the Company amounted to NT$39,173 thousand.
For foreign employees covered under the Labor Standards Act (Defined Benefit System), the Company contributes 2% of their wages to the retirement reserve fund account at the Bank of Taiwan, safeguarding their pension rights in accordance with the law. By law, these funds cannot be attached, assigned, pledged, or offset. As of December 31, 2025, the accumulated balance in the labor retirement reserve fund was NT$51 thousand.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.2 Tax Governance

Tax Policy (GRI 207-1)

91APP upholds honesty and integrity as its core values, viewing tax compliance as a fundamental practice of fulfilling corporate citizenship responsibilities and making economic contributions. Approved by the General Manager, this policy is regularly evaluated for applicability and reviewed or revised in response to regulatory changes, ensuring that tax governance remains strictly aligned with the Company's ethical management policy:

1. Comply with tax laws and regulations as well as the spirit of the law in all operating locations to ensure full compliance.
2. Refrain from using tax havens or engaging in tax planning for tax avoidance, adhering strictly to the spirit of the law and preventing tax evasion.
3. Refrain from transferring company profits to low-tax jurisdictions to prevent tax avoidance through profit shifting.
4. Conduct intercompany transactions based on the arm's length principle in compliance with internationally recognized transfer pricing guidelines, ensuring fairness and reasonableness.
5. Disclose tax information in compliance with relevant regulations and reporting standards to ensure financial transparency and legal compliance.
6. Maintain respectful relationships and transparent communication with tax authorities based on mutual trust.
7. Consider tax implications in all major corporate decision-making processes.
8. Regularly analyze the operating environment, assess tax risks, and implement appropriate measures to mitigate risks.

Tax Governance (GRI 207-2)

91APP is incorporated in the Cayman Islands with no substantial economic activities, while its primary location of operations is Taiwan. Conducting all business operations in compliance with applicable laws, regulations, and policies in both jurisdictions, the Company manages tax risks through internal control procedures designed to identify, assess, and address potential exposure from regulatory changes and daily operations. Because adverse regulatory shifts may increase the effective tax rate and negatively impact financial performance, management measures, controls, and monitors risks and market trends to ensure stable operations and enable prompt mitigation.

Tax Assurance Procedures and Management Responsibilities (GRI 207-2)

Regarding tax governance, the General Manager holds ultimate management responsibility, while the Accounting Division handles day-to-day tax administration and policy maintenance. To ensure high compliance standards, the Company engages external professional tax advisors for advisory services, strengthening expertise and staying aligned with tax trends and regulatory updates. Furthermore, representing the Board of Directors, the Audit Committee oversees the quality and integrity of accounting, auditing, financial reporting, and internal financial controls. By regularly reviewing key areas—including accounting policies, internal control systems, legal compliance, and enterprise risk management—the Audit Committee fully integrates tax compliance into the Company's compliance monitoring framework.

Stakeholder Engagement and Management of Tax-Related Issues (GRI 207-3)

1. Internal Stakeholders: Transactions among affiliates strictly follow transfer pricing principles and adhere to arm's length standards. Because revenue derives primarily from third-party transactions, the Company maintains a fully independent tax base.
2. External Stakeholders: Government tax authorities represent the primary external counterparties for tax compliance engagement. Routine tax filings and payments—including provisional and annual tax returns—are completed strictly within statutory deadlines. In the event of tax inquiries or requests for supplementary information, the Company proactively communicates with tax officials to ensure timely and accurate information delivery.
3. Public Policy Participation: The Company does not directly engage in tax-related public policy lobbying or advocacy. Regarding shifts in the tax environment, policy trends are monitored through updates from external professional tax advisors and active involvement in industry associations to ensure timely adaptation to relevant tax regulations.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.3 Ethical Management and Anti-Corruption

4.3.1 Integrity Management Policy and Governance Framework (GRI 2-23, GRI 2-24 , GRI 205-1)

Formulated and approved by the Board of Directors, 91APP's "Procedures for Ethical Corporate Management" and "Guidelines for the Adoption of Codes of Ethical Conduct" serve as the core policy and operational guidelines for corporate integrity. Under the Board of Directors, the Audit Committee, Remuneration Committee, and Internal Audit Office supervise and audit compliance within their respective mandates. Overall planning is led by the General Manager's Office, with the General Manager serving as convener to establish the "Corporate Governance and Sustainable Development Team" as the dedicated unit promoting ethical management. Coordinating Human Resources, Internal Audit, Legal, and other relevant departments, this team formulates ethical policies and regulations while driving educational campaigns and preventive controls to ensure effective policy implementation. Furthermore, the General Manager's Office conducts annual anti-corruption risk assessments across all operational sites. In fiscal year 2025, assessments were completed for all five operating locations (achieving 100% coverage), identifying potential risks primarily concentrated in procurement procedures, cash flow management, and commercial dealings. To mitigate these risks, the Company established a standardized delegation of authority, integrity training programs, and fund monitoring mechanisms. Assessment results for fiscal year 2025 fully complied with regulations, with zero reported incidents of ethical violations.

To execute the oversight mechanism, the Corporate Governance and Sustainable Development Team reports implementation status to the Board of Directors at least annually, ensuring under Board supervision that the Company upholds the overarching principles of ethical corporate management. The most recent report was presented to the Board of Directors on March 12, 2026.

Implementation Status of Ethical Corporate Management Policy:

1. Tracking Regulatory Changes：Potential risks and operational impacts are routinely evaluated, with internal regulations updated in response to statutory changes to ensure full alignment with legal requirements and ethical standards.
2. Conducting Integrity and Anti-Corruption Training：Annual compliance training focusing on integrity, anti-corruption, and professional ethics is conducted for all employees, accompanied by mandatory assessments to foster a compliant corporate culture, mitigate conflict-of-interest risks, and eliminate corruption.
3. Executing Regulatory Compliance Audits：Departments perform periodic self-assessments on compliance, which are subsequently reviewed by the Internal Audit Office to ensure effective control and prevent unethical conduct.
4. Establishing Whistleblowing Mechanisms：Formulated the " Procedures for Reporting Illegal Unethical and Dishonest Conduct " and established dedicated internal and external whistleblowing channels on the official website. The Company guarantees strict confidentiality regarding whistleblower identities and mandates independent verification for all reported cases. In fiscal year 2025, zero whistleblowing reports were received.
5. Reviewing Strategic Direction：Meetings are held periodically to review the development direction and overall strategies for ethical corporate management.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.3.2 Anti-corruption Management (GRI 205-3, GRI 206-1)

Achieved Zero Violations Target in Fiscal Year 2025

In fiscal year 2025, 91APP recorded zero violations across all performance indicators. There were zero incidents of non-compliance with marketing communications regulations, zero corruption cases, zero partner contract terminations or non-renewals due to ethical breaches, zero corruption-related legal proceedings, zero litigation or settled legal actions involving anti-competitive behavior, anti-trust, or monopoly regulations, and zero financial losses resulting from any of the aforementioned circumstances.

Ethical Culture and Educational Performance (GRI 205-2)

To ensure that directors, managerial officers, and employees thoroughly understand and observe ethical corporate management principles, the Company conducts annual online training programs and mandatory assessments to reinforce its integrity framework and corporate culture. The fiscal year 2025 curriculum encompassed information security, intellectual property rights, trade secrets, integrity and anti-corruption, and practical corporate applications of AI. Covering 100% of operating locations in Taiwan, all active personnel completed the courses and passed the assessments, achieving a 100% communication and training coverage rate.

2025 Training Statistics on Ethical Corporate Management and Regulatory Compliance (GRI 205-2)

Training Category	Course Name	Number of Participants Completing Training							
		Board of Directors	Percentage	Senior Management	Percentage	Middle Management	Percentage	General Employees	Percentage
Internal Online Course	Communication and Training on Anti-Corruption Policies	4	44%	15	100%	98	100%	484	100%
Internal Online Course	Annual Training on Information Security and Regulatory Compliance	4	44%	15	100%	98	100%	484	100%
External Training	Corporate Governance Forum	3	33%	-	-	-	-	-	-
External Training	Fair Customer Treatment and Sustainable Governance from a Consumer Protection Perspective	1	11%	-	-	-	-	-	-
External Training	Tax Planning Practice and Case Analysis of International Diversification	1	11%	-	-	-	-	-	-
External Training	Starting the Shift: Key Insights into the 2026 ESG Evaluation Framework for Listed Companies	1	11%	-	-	-	-	-	-
External Training	Board Oversight of Post-Merger Integration and Management Frameworks	1	11%	-	-	-	-	-	-
External Training	AI in Industrial Development, Operations, and Governance Strategies	1	11%	-	-	-	-	-	-

Note:
1.Calculation Method for Board of Directors Completion Rate: The Board of Directors consists of 9 members. The completion rate (44%) is calculated based on the actual number of participating members (4) divided by the total number of board members.
2.Calculation Method for Senior Management, Middle Management, and General Staff Completion Rates: The training statistics in this table cover full-time employees. The total number of employees in fiscal year 2025 was 601. Excluding 4 employees concurrently serving as directors, the adjusted active headcount per job level (totaling 597) serves as the denominator for their respective calculations.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.3.3 Anti-competitive Behavior (GRI 206-1)

91APP is committed to maintaining fair market competition and strictly complies with all applicable regulations and policies. In fiscal year 2025, the Company was not involved in any form of anti-competitive, anti-trust, or monopolistic behavior.

4.4 Independent Communication and Whistleblowing Channels (GRI 2-25, GRI 2-26, GRI 205-3)

91APP has formulated the "Procedures for Reporting Illegal, Unethical, and Dishonest Conduct" and established stakeholder communication channels for internal and external parties to report unlawful activities. Should any company personnel be suspected of involvement in criminal acts, fraud, or regulatory violations, the Company provides reporting channels alongside review and improvement plans, while committing to strictly protecting whistleblower confidentiality.

The Internal Audit Office serves as the dedicated unit for handling internal and external appeals and reports, offering the following dedicated channels:
1.Whistleblowing Email : audit@91app.com
2.Whistleblowing Hotline : +886-2-6604-8128

To facilitate verification, whistleblowing reports must include at least the following information to assist the receiving unit in clarifying the intent and concrete facts:
1.The whistleblower's name and contact details (anonymous reporting is permitted).
2.The name of the person being reported or other information sufficient to identify the characteristics of the reported person's identity.
3.Concrete evidence demonstrating the facts of the illegal or improper conduct.

The Company strictly maintains the confidentiality of whistleblower identities, case details, and handling personnel, prohibiting any disclosure to individuals uninvolved in the investigation.
When a reported case of dishonest or improper conduct is verified, the Company may grant appropriate rewards to the whistleblower. If a whistleblower who is a company employee makes a false report or malicious accusation, disciplinary action will be imposed.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.5 Risk Management

4.5.1 Risk Management Mechanism

Risk Management Policy and Guidelines (GRI 2-23, GRI 3-3)

91APP is committed to proactively and cost-effectively integrating and managing potential strategic, operational, financial, and hazard risks that could impact business operations and profitability, providing appropriate safeguards for all stakeholders through enterprise risk management initiatives. To reinforce this framework, the Board of Directors approved amendments to the "Risk Management Policies and Procedures" on November 14, 2023, which explicitly define operational procedures for risk identification, measurement, response, and monitoring.

Core Principles of Risk Management

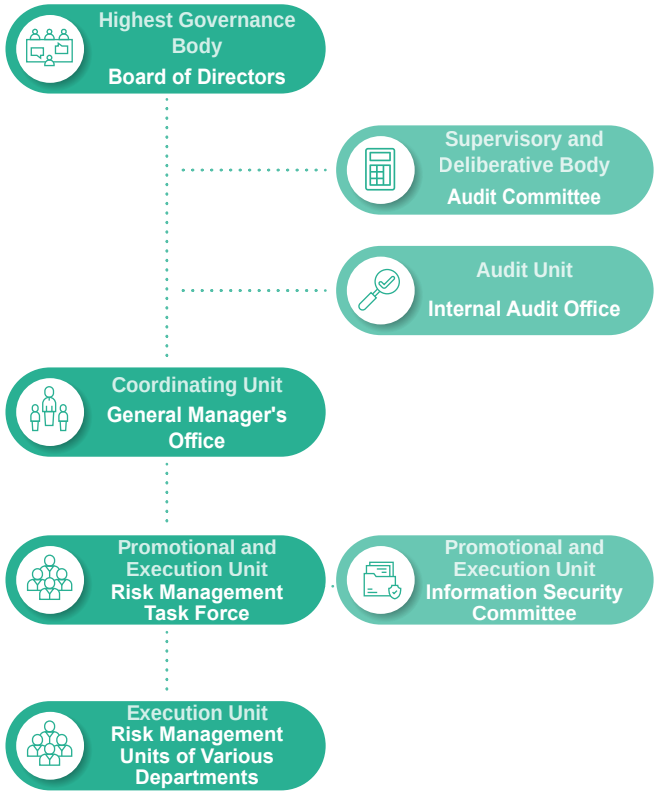
1.Constructing an Effective Risk Management Framework : Designated risk management units within each department execute response measures tailored to specific risk categories, emphasizing company-wide risk control to establish a multi-layered defense.
2.Establishing a Comprehensive Risk Management Mechanism: To address operational uncertainties, the Risk Management Task Force convenes relevant business units and, when necessary, consults external experts to formulate response strategies proactively.
3.Fostering an Enterprise Risk Management Culture: The Internal Audit Office actively oversees departmental compliance with management procedures and authorization limits, enhancing risk awareness and execution capabilities throughout the organization.

Risk Identification	Identify risks based on industry characteristics, internal and external operational environments, and the objectives and operational responsibilities of each unit.
Risk Analysis	Analyze identified risk events based on practical conditions, utilizing available data to assess the likelihood of occurrence and potential impact on the Company.
Risk Evaluation	Determine whether continuous monitoring, review, or risk mitigation plans are required based on the severity assessed during risk analysis.
Risk Response	Identify, evaluate, and formulate risk mitigation solutions, and execute risk action plans.
Monitoring and Review Mechanism	The Risk Management Task Force oversees risk management, while the Board of Directors reviews risk management and audit reports to ensure the effective implementation of risk management policies.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Organizational Structure and Responsibilities (GRI 2-12, 2-13)

Unit	Responsibilities
Board of Directors	Serves as the highest decision-making body for risk management, responsible for formulating risk management policies and frameworks to ensure the effectiveness of risk management operations.
Audit Committee	Supervises overall risk management operations, reviews risk management policies, and monitors implementation status.
General Manager's Office	Convened by the General Manager, coordinating the execution of risk management operations across all departments.
Risk Management Task Force	Composed of department heads, executing risk management policies approved by the Board of Directors, supervising company risk management mechanisms, reviewing risk control reports submitted under internal delegation of authority, addressing risk-related issues, and reporting operational status to the Audit Committee and Board of Directors at least annually.
Information Security Committee	Oversees information security controls, procedure formulation, internal audits, incident handling, reporting, and improvement plan execution. Also serves as the personal data management unit, responsible for establishing personal data protection policies and security maintenance plans as required by regulations.
Internal Audit Office	Audits the operation of risk management, evaluates overall risk items, executes audit duties with independence and objectivity, and provides timely recommendations for improvement.
Risk Management Units of Various Departments	Encompasses business, marketing, operations, human resources, and accounting units. Department heads bear first-line risk management responsibility, identifying, analyzing, managing, and monitoring risks within their respective units to ensure effective execution of risk control mechanisms and procedures.



Risk Identification and Operational Status (GRI 3-3, 2-27)

The Company identifies environmental, social, and corporate governance (ESG) issues material to its operations in accordance with the principle of materiality. Regularly reviewing its annual operational status, the Company reported the "Fiscal Year 2025 Risk Management Operational Status Report" to the Audit Committee and the Board of Directors on November 13, 2025, recording zero violations of laws or regulations related to corporate governance, environmental protection, or social issues during the reporting period. Furthermore, no legal proceedings, litigation, or administrative fines were incurred due to regulatory non-compliance.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2025 Management Performance of Key Risk Items

Key Risk Item	Risk Identification Topic	Risk Level	Response Measures	2025 Operational Performance
Information Security Risk	Information security risks arising from security defense deficiencies	Low	1.Endpoint detection and protection 2.Conduct periodic penetration testing and vulnerability scanning 3.Obtain SOC 2 certification and comply with PCI DSS standards	1.Deployed Endpoint Detection and Response (EDR) software on over 600 endpoints with continuous monitoring to safeguard company computers against Advanced Persistent Threat (APT) attacks. 2.Conducted 4 rounds each of PCI DSS compliance vulnerability scans, website vulnerability scans, and internal host vulnerability scans. 3.Maintained SOC 2 compliance, obtaining unqualified audit reports issued by Ernst & Young (EY).
	Risk of personal data leakage caused by human negligence	Low	1.Conduct periodic social engineering drills 2.Implement annual information security training and assessments	1.Conducted 2 company-wide email social engineering drills to enhance information security awareness and prevent email phishing compromises. 2.Implemented 1 information security training session and assessment, achieving a 100% pass rate following retests.
Operational Risk	Market changes	Low	Maintain continuous R&D investment to deliver products and services aligned with market demand	Continued monitoring market trends and customer behavior changes to ensure product and service optimization as well as R&D outcomes remain aligned with market demand.
	Business interruption caused by unexpected events	Low	1.Off-site backup 2.System disaster recovery drills	1.Established off-site backup mechanisms with real-time replication to mitigate potential system interruption risks from external events, ensuring the security and availability of critical operational data. 2.Conducted 1 system recovery drill to validate disaster recovery mechanisms, ensuring rapid restoration of critical systems during unexpected anomalies.
Legal Compliance Risk	Failure to comply with relevant regulatory requirements	Low	Periodically update relevant laws and regulations for compliance assessments, and convene cross-departmental teams to formulate and execute compliance plans as needed	Reviewed and revised 4 internal management regulations in response to regulatory changes, all approved by the Board of Directors.
Climate Change Risk	Typhoons and floods causing immediate operational impacts and affecting business revenues	Low	1.Provide occupational safety training and comprehensive emergency contingency plans to ensure operational continuity during extreme weather events 2.Implement multi-cloud strategies and periodic disaster recovery drills to ensure rapid service restoration during single-supplier weather disruptions	1.Continued planning and promoting all departments to conduct Business Continuity Plan (BCP) drills to strengthen organizational response and recovery capabilities during emergencies. 2.Promoted multi-cloud architectures and executed disaster recovery plans periodically, ensuring continuous normal system operations under anomalous conditions.
	Global average temperatures rising, leading to decreased business revenues and increased operational costs	Low	1.Commit to achieving the target of net-zero carbon emissions by 2050. 2.Conduct greenhouse gas (GHG) inventory and verification in accordance with ISO 14064-1 standards 3.Adopt TCFD recommendations and integrate climate risk into the enterprise risk management framework	1.Established short-, medium-, and long-term carbon reduction targets in response to climate risks, dynamically reviewing and revising carbon reduction plans based on actual progress to ensure target feasibility and continuous improvement. 2.Completed GHG inventory for the parent company and designated subsidiaries in Q2 2025, obtaining a limited assurance report. Follow-up efforts will extend inventory operations to the Hong Kong subsidiary to ensure compliance within statutory timeframes. 3.Completed preliminary operational risk analysis based on the four core elements of TCFD; potential financial impacts will be evaluated progressively in alignment with the IFRS S2 implementation timeline to inform risk response and strategic decision-making.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.5.2 System Resilience and Tech Disruption Response (SASB TC-SI-550a.1, TC-SI-550a.2)

The Company's solutions, both proprietary and operated, adopt a multi-cloud policy, leveraging market-leading, mature global cloud service providers for data storage and processing services.
Different levels of failures—ranging from single-server faults and regional single data center outages to full-region cluster failures and provider-wide incidents—may present risks of temporary service degradation, short-term service interruptions, or delayed recovery for Company services.

Service Interruption Levels and Response Standards

Service interruptions are classified into four levels based on the scope of impact, with rigorous Recovery Time Objectives (RTO) established for each:

- Level 1: Single-Instance Failure
  High-availability (HA) configurations and backup strategies are adopted for virtual machines (VMs), storage, and databases, resulting in zero impact on online services during a single point of failure.
- Level 2: Single Data Center Failure Within a Region
  All services are deployed across two or more data centers. Upon a single center failure, computing resources automatically fail over to alternative centers, ensuring continuous service availability.
- Level 3: Entire Region Data Center Outage
  In the event of a regional outage, the disaster recovery plan (DRP) will be initiated, aiming to restore critical system operations within 6 hours.
- Level 4: Cloud Provider-Wide Incident or Prolonged Outage
  Under such extreme scenarios, all R&D resources will be mobilized to migrate critical systems to alternative cloud service providers within 72 hours.

Allocation of Responsibilities and Contractual Protections

Regarding the allocation of responsibility for cloud service anomalies causing service interruptions, the Company executes agreements through authorized distributors and accepts cloud service providers' customer agreements, including Service Level Agreements (SLAs). Thresholds for anomaly durations are defined across services; should a cloud service anomaly exceed these defined thresholds, proportional compensation is provided to the Company.
Customer contracts executed by the Company include exemption and limitation of liability clauses for service interruptions or anomalies caused by cloud providers or other factors not attributable to the Company. Conversely, if 91APP service anomalies, errors, or suspensions occur due to reasons directly attributable to the Company (such as operational or design errors by personnel, explicitly excluding cloud provider failures), contract terms will be extended in accordance with contractual commitments. In the event of customer legal proceedings, the aggregate liability arising from 91APP services shall be capped at the total annual system service fees paid by the customer at the time of the breach or damage.
In 2025, 91APP recorded 8 service interruption incidents under 30 minutes and 2 incidents exceeding 30 minutes , all of which were classified as Level 1 anomalies, with an average impact duration of approximately 17 minutes per event. Active efforts were made to restore services and complete remediations within tight or specified timeframes, demonstrating robust system resilience and operational efficiency.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.6 Information Security

4.6.1 Information Security Management

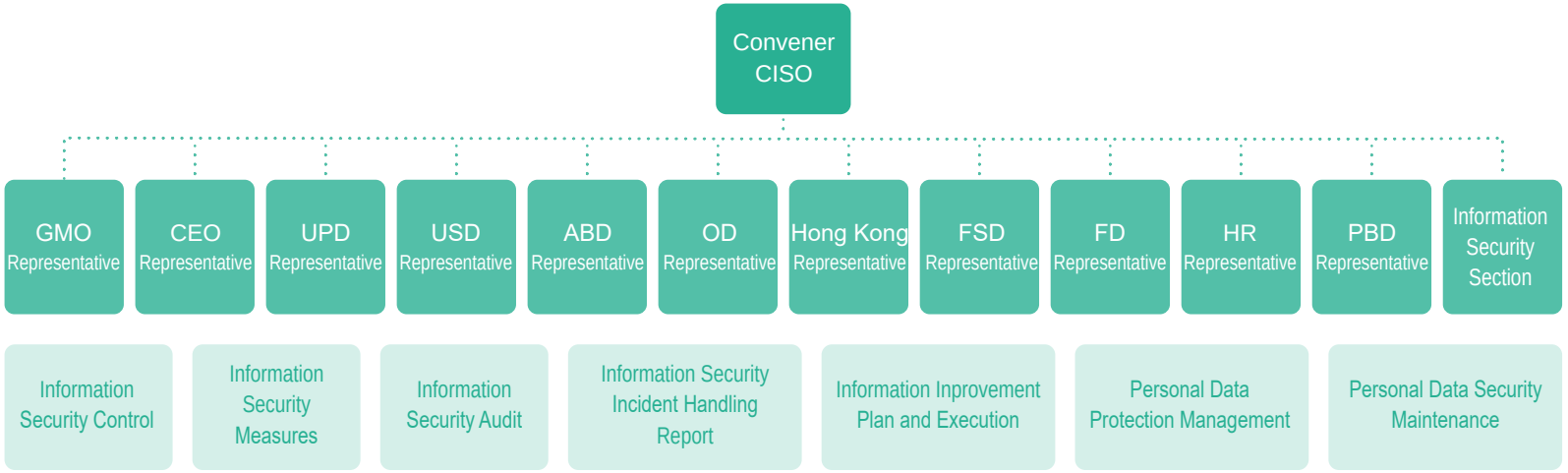
Information Security Targets and Scope (GRI 418-1)

91APP is committed to building the highest standard of information security, protecting all employees, customers, third-party partners, and operational IT hardware and software assets. To uphold information security and data privacy, rigorous policies and data security standards have been established and integrated into daily operations, ensuring continuous information security maintenance across the supply chain and client side.

Information Security Governance Framework (SASB TC-SI-230a.2)

Since 2016, pursuant to the "91APP Information Security Policy," the Information Security Committee was established as mandated by the General Manager, with the Head of R&D serving as convener alongside department heads or designated representatives. This committee is responsible for overall information security controls, policy formulation, internal audits, incident response and reporting, as well as improvement planning and execution. The committee also serves as the management authority for personal data, responsible for formulating personal data protection policies and safety maintenance plans in compliance with statutory requirements.

A dedicated Information Security Section has been established, comprising a Head of Information Security and two dedicated security personnel holding professional certifications, including Certified Information Systems Security Professional (CISSP), Certified Secure Software Lifecycle Professional (CSSLP), and Certified Ethical Hacker (CEH). In 2022, the Board of Directors appointed Lin, Ta-Wei, Senior Vice President of Product Development, as Chief Information Security Officer (CISO) to align R&D, Legal, and Internal Audit functions, overseeing policy formulation, execution, risk management, and compliance audits. This dedicated unit reports annually to the Board of Directors on governance performance, emerging security issues, and strategic initiatives.
The Information Security Committee is chaired by the CISO, with division heads (or designated representatives) and the Information Security Team serving as core committee members.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Information Security Policy (SASB TC-SI-230a.1)

Regarding internal control systems for personal data protection and information security, the "Computerized Information Cycle - Control of Information and Communication Security Inspection" and the "91APP Information Security Management Measures" have been established. The former defines core information security policies, while the latter prescribes management regulations governing system permissions, equipment security, personal data, and information security incidents.
The Information Security Section compiles internal and external security statuses weekly, reporting and driving security tasks and remediations through regular meetings. For major initiatives, the Head of Information Security reports directly to the General Manager in weekly meetings and collaborates with division-level executives to drive execution. Furthermore, anchored in the ISO PDCA (Plan-Do-Check-Act) framework, security projects and tasks are submitted to the Information Security Committee for strategic discussion while progress and performance are continuously tracked to achieve ongoing improvement.

1.Plan Phase:
Guided by the Information Security Committee, the Information Security Section references ISO 27001 and SOC 2 (Service Organization Control) standards, collaborating with units such as the Product Architecture Department and Infrastructure Services Department to establish operational objectives and key projects. This ensures that 91APP services adhere to the five Trust Services Criteria: Security, Availability, Processing Integrity, Confidentiality, and Privacy.

2.Do Phase:
Dedicated security personnel collaborate across departments to execute comprehensive defense mechanisms, systematically safeguarding information security across multiple dimensions, including multi-tiered service protection, office security assurance, partner security assessments, and client-side security advisories.

3.Check Phase:
91APP maintains 24/7 system security monitoring, conducts routine vulnerability scanning, and engages leading domestic cybersecurity vendors for penetration testing. Additionally, Ernst & Young (EY) is commissioned to perform independent SOC 2 security audits. Internal social engineering drills are also conducted to reinforce security awareness.

4.Act Phase:
Continuous improvements are driven based on audit and assessment outcomes. Remediations identified from audits and penetration tests are managed as dedicated projects and tracked in real time until resolution. Furthermore, security awareness training is reinforced with regular reviews, feeding continuous improvement items back into the Plan Phase for ongoing iteration.



1.Plan Phase: Risk Assessment and Plan Formulation
- Compliance with information security standards (ISO 27001, SOC 2, etc.)
- Risk assessment (integrating threat intelligence and audit findings)
- Formulation of countermeasures and development of implementation plans

2.Do Phase: Defense in Depth / Multi-Dimensional Defense
- Office IT security controls
- Partner security audits (supply chain security)
- System security hardening
- Client-side security advisories and support

3.Check Phase: Monitoring and Evaluating Security Governance Performance
- System security monitoring
- Routine vulnerability scanning
- Regular external penetration testing
- Internal audits
- External audits
- Information security awareness training
- Social engineering drills
- Disaster recovery (DR) drills

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Information Security Control Measures (SASB TC-SI-230a.1)

The Company ensures the confidentiality, integrity, and availability of systems and data through six major control dimensions:

1.System Security

(1)System Architecture and Configuration
- a.All systems and software must utilize licensed versions and be properly configured.
- b.Access controls must be enforced across all systems and third-party services, restricting access strictly to authorized personnel on a need-to-know basis.

(2)Firewalls
- a.Firewalls must be deployed across networks, databases, and endpoints, with firewall software and rule sets updated routinely.
- b.Routine vulnerability scanning and penetration testing must be conducted, with findings compiled and archived.
- c.High-risk vulnerabilities identified within systems must be remediated through dedicated management projects with clear SLA deadlines.

(3)Password Management
- a.Unique individual user accounts and passwords must be mandated for accessing networks, databases, applications, and endpoints.
- b.Password policies must be established, with regular compliance audits performed across all systems and user credentials.

(4)Data Security
- a.Personal removable devices (e.g., USB flash drives, external hard drives, laptops, mobile phones, memory cards) are strictly prohibited for non-business use and must not connect to corporate networks.
- b.Personal cloud storage services are strictly prohibited from storing any data or files maintained by corporate systems.
- c.Sensitive data (including credit card details, credentials, and transaction records) must be encrypted at rest and accessible solely by authorized personnel.
- d.Sensitive data transmitted over the internet must be encrypted in transit.

(5)Equipment Security
- a.All physical IT assets must be securely maintained. Any loss, unauthorized access, or security incident impacting physical assets must be reported immediately to trigger incident response procedures.
- b.Asset security operations shall be executed in accordance with the provisions outlined in the Information Security Management Measures.

(6)System Redundancy and Backup
- a.All systems and data hosted in third-party or on-premises environments must undergo routine backups.
- b.Security controls applied to backup data must strictly align with primary data protection standards.
- c.Disaster recovery drills must be conducted routinely, with execution logs and results documented, ensuring continuous service availability during failover.

2.Emergency Response

To ensure rapid and effective response to security emergencies, incident response procedures must be established to govern the reporting, containment, and resolution of various security incidents.

3.Personnel Security Management

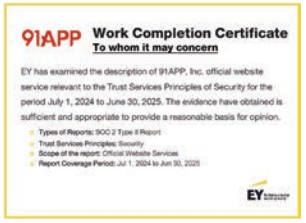
(1)All employees must execute Non-Disclosure Agreements (NDAs), and security policy awareness must be integrated into onboarding training programs.
(2)Information security awareness training must be conducted annually.
(3)External visitors must strictly comply with corporate information security policies and guidelines.

4.Personal Data Protection

(1)Personal data maintained within corporate systems must be encrypted at rest and accessible solely by authorized personnel. Personal data transmitted across public networks or the internet must be encrypted in transit.
(2)In the event of any personal data security incident—including theft, leakage, alteration, malicious destruction, operational negligence, or unauthorized access—units must immediately issue notifications and escalate incident response protocols pursuant to the Personal Data Breach Emergency Response Provisions of the Information Security Management Measures.
(3)All operations involving personal data processing (including post-termination activities) must strictly adhere to the Personal Data Protection and Safety Maintenance Provisions of the Information Security Management Measures.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Resources Invested in Information Security Management (SASB TC-SI-230a.3)





Under the guidance of the Information Security Committee, led by the Information Security Section, and supported by various divisions, the key initiatives and accomplishments for fiscal year 2025 are summarized below:

1.Information Security Certifications
(1)In 2025, an unqualified SOC 2 audit report issued by EY was successfully maintained, demonstrating that 91APP continuously adheres to the five Trust Services Criteria—Security, Availability, Processing Integrity, Confidentiality, and Privacy—established by the American Institute of Certified Public Accountants (AICPA).
(2)To satisfy international payment card brand mandates, full compliance with the Payment Card Industry Data Security Standard (PCI DSS) is maintained. Security measures within the cardholder data environment (CDE) are continuously reinforced alongside routine security testing to ensure the utmost data protection across collection, storage, and transmission processes.

2.Security Awareness Training and Evaluation
(1)Annual security awareness and legal compliance training programs were conducted company-wide.
(2)Legal and security compliance evaluations were administered, achieving a 100% pass rate following re-examinations.

3.Social Engineering Drills
Executed company-wide email phishing simulations 2 times a year to elevate employee security awareness and prevent initial access compromises via email-based attack vectors.

4.Security Advisories and Advisements
A total of 9 internal security advisories were issued, accompanied by software patching to proactively mitigate security vulnerabilities.

5.TWCERT Threat Intelligence Integration
Indicators of Compromise (IoCs) threat intelligence provided by cybersecurity organizations was ingested into defensive security systems on a monthly basis to block malicious attacks.

6.Endpoint Detection and Protection
Deployed Endpoint Detection and Response (EDR) software on over 600 endpoints and maintained continuous monitoring to protect enterprise workstations from Advanced Persistent Threat (APT) attacks.

7.Penetration Testing
Commissioned the Acer Cyber Security (ACSI) team to perform penetration testing for 5 URLs.

8.Vulnerability Scanning
(1)Conducted 4 PCI DSS compliance vulnerability scans.
(2)Conducted 4 website vulnerability scans.
(3)Conducted 4 internal host vulnerability scans.

9.Mobile App Security Testing
Obtained the "Mobile Application Basic Security Mark" to ensure that the Company's apps comply with domestic basic mobile application security specifications.

10.Real-time Monitoring and Alerting
(1)Developed a real-time security log analysis and monitoring mechanism to detect anomalous system or user behavior and send notification alerts, facilitating early detection of security incidents.
(2)Successfully handled 172 alert incidents.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.6.2 Customer Privacy Protection

Privacy Protection Policies and Commitments (GRI 418-1, SASB TC-SI-220a.2)

To comply with the Personal Data Protection Act and relevant legal regulations, the 91APP Privacy Protection Policy and Statement has been implemented since 2016, followed by the Board of Directors' approval and enactment of the Personal Data Protection Management Measures in July 2019. These measures explicitly govern the collection purposes, categories, scope of use, processing methods, security mechanisms, and data subject rights regarding personal data. The scope applies across customers, partners, suppliers, and website/app users of 91APP and its subsidiaries, with the full policy publicly disclosed on the official website.
The principle that data sovereignty strictly belongs to customers is rigorously enforced. Without explicit customer consent, 91APP never utilizes user information for secondary purposes.

Privacy Governance and Compliance Performance (GRI 418-1, SASB TC-SI-220a.1, TC-SI-220a.3)

In fiscal year 2025, 91APP's compliance performance regarding user privacy and government requests is summarized as follows:
1.Zero Substantiated Complaints: Zero substantiated complaints concerning breaches of customer privacy were received.
2.Zero Data Breaches: Zero security incidents involving data theft or loss of customer data occurred.
3.Zero Monetary Losses: Zero monetary losses resulted from legal proceedings associated with user privacy-related incidents.
4.Law Enforcement Agency Request Handling: In 2025, the number of official requests received from government or law enforcement agencies to provide user information was 6, with 6 affected users, resulting in a disclosure rate of 100%. Additionally, no government entity conducted monitoring, blocking, content filtering, or censorship against 91APP products or services during the reporting year.

Management Framework and Responsibilities (SASB TC-SI-230a.2)

Since 2016, the Information Security Committee has been established under the authorization of the General Manager as the dedicated unit for personal data management.
1.Functional Organization: Convened by the CISO, the committee integrates key functions including R&D, Legal, and Internal Audit, overseeing the formulation of personal data protection policies, internal audits, incident notifications, and risk remediation.
2.Dedicated Unit: Established with 1 dedicated information security officer and 2 dedicated personnel holding internationally recognized professional certifications, such as CISSP, CSSLP, and CEH.
3.Governance Oversight: The dedicated unit reports management performance and progress to the Board of Directors on a regular basis, with the most recent report submitted on March 6, 2026.

2025 Performance of Personal Data Protection Implementation (GRI 404-1, GRI 418-1, SASB TC-SI-230a.1)

Privacy protection responsibilities are continuously strengthened through institutionalized management and technical safeguards:
1.Employee Education and Training: Conducted information security and personal data protection courses, reaching 601 total participants with 601 total training hours, achieving a 100% test pass rate upon completion.
2.International Security Certifications:
(1)Maintained a SOC 2 Type II unqualified audit report.
(2)Passed PCI DSS 4.0.1 Level 1 certification, the highest level certification in the payment card industry.
(3)Maintained the Mobile Application Basic Security Mark (L3 Level Testing).
3.Supply Chain Management: Completed 15 information security risk assessments and controls for partners, ensuring the security of third-party data processing.
4.Incident Response: In 2025, no personal data infringement or breach incidents occurred. 91APP adheres to a "zero tolerance" principle toward information security incidents and implements standard notification and response procedures.
91APP remains committed to safeguarding stakeholder personal data through systematic management, ongoing training, and robust technical controls, while continuously optimizing data governance frameworks to uphold its privacy protection mandates.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.7 Participation in Associations

Participation in Industry Associations and Organizations (GRI 2-28)

91APP actively participates in major industry associations and organizations—engaging in close interactions to keep abreast of industry trends, participate in policy communications, and promote the development of digital transformation and information security standards. By maintaining strong connections with government think tanks and relevant associations through regular communication meetings, the Company assists in building a more comprehensive e-commerce and digital transformation ecosystem.

Key Organizations and Roles Participated in by 91APP in 2025

Participated Organizations	91APP Participation Roles
Taiwan Internet and E-Commerce Association	Class A Member, Chairman / Secretary-General / Deputy Secretary-General (Term ended in April 2025)
Chinese Non-Store Retailer Association	Class 1 Member, Industry Development Committee Member, Information Security Committee Member
Taiwan Digital Media and Marketing Association	Board Director, Member (Chairman Steven Ho was elected as a Board Director of DMA in 2025)
Digital Economic Association Taiwan	Member
Taiwan Listed Companies Association	Member
Taiwan Chain and Franchise Association	Member
Taiwan Chief Information Security Officer Alliance	Member
Taipei Computer Association	Member
Importers and Exporters Association of Taipei	Member
Information Service Industry Association of R.O.C. - CISO Forum	Member
Information Service Industry Association of R.O.C. - AI Promotion Council	Member
AppWorks Summit	Member
Taiwan Institute of Directors	Member

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Achievements in Industry Public Welfare and Policy Promotion (GRI 2-28)

As a leading SaaS company in Taiwan, 91APP has long focused on digital industry development and regulatory amendment trends (such as cloud services, e-commerce, third-party and electronic payments, digital economy, information security, and AI development), actively engaging with government bodies and participating in 13 major industry associations.

1.Leading Industry Dialogue to Build a Sound Operating Environment

91APP Chairman Ho Ying-Chi, General Manager Yang, Ming-Fang, and Public Relations Director Lin, Chun-Yu served as the Chairman, Secretary-General, and Executive Deputy Secretary-General of the fourth term of the Taiwan Internet and E-Commerce Association (TiEA). In these roles, they helped aggregate member perspectives, establish communication bridges with the government, promote the growth of Taiwan's internet software and e-commerce sectors, and foster a healthy operating environment for the digital industry.
Regarding government relations, in January 2025, Vice President Hsiao, Bi-khim attended the AI Talent Summit and visited the 91APP exhibition booth, reviewing and endorsing 91APP's "AI + Human" professional working model. This initiative assists industries in implementing AI applications, directly echoing the government's dual goals of industrializing AI and empowering industries with AI. In July 2025, 91APP Chairman Ho Ying-Chi, who also serves as an Innovation Economy Advisor to the Economic Development Council of the Executive Yuan, accompanied TiEA directors and supervisors to visit Vice President Hsiao, Bi-khim for in-depth exchanges on AI development within the software industry, aiming to drive sound business growth across Taiwan's digital sector. Furthermore, 91APP maintains close interactions with government authorities (such as the Ministry of Digital Affairs and the Ministry of Economic Affairs) regarding key trends across e-commerce, advertising, payments, AI, and information security.

2.Promoting Industry Innovation and Startup Ecosystem Development

91APP actively engages in government and association activities, as well as major industry forums. In July 2025, at the 20th Anniversary Conference of the Taiwan Digital Media and Marketing Association (DMA), then Deputy Minister of Digital Affairs (now Minister) Lin, Yi-Jing attended to offer guidance. 91APP Chairman Ho Ying-Chi, who serves as a DMA Director, attended to support industry innovation and discuss AI's strategic impact on the media and advertising sector. Additionally, 91APP actively supports Taiwan's startup ecosystem. In August 2025, 91APP participated in the Taiwan Venture Capital Annual Convention, where President Lai, Ching-Te was present, jointly supporting national initiatives to boost digital startups. In September 2025, 91APP Chairman Ho Ying-Chi was invited to speak at the National Development Council's "Entrepreneurship Blooming - Entrepreneurship Major League Competition" lecture series in Taipei, sharing insights with over 900 entrepreneurs. In October 2025, Chairman Ho attended the launch ceremony of the Asia Innovation Financing Platform, co-hosted by the Financial Supervisory Commission, the Taiwan Stock Exchange, and the Taipei Exchange, supporting government policies to establish Taiwan as the "Nasdaq of Asia." In November 2025, 91APP attended the National Development Council's "NEXT BIG" national startup brand event, engaging with NDC Minister Yeh, Chun-Hsien and Minister of Economic Affairs Kung, Ming-Hsin to further empower Taiwan's startup community.

3.Implementing Information Security Defense and Digital Resilience

In terms of information security, 91APP has long participated in the Information Security Committee of the Chinese Non-Store Retailer Association, collaborating with officials from the National Police Agency, the Taiwan High Prosecutors Office, and the Ministry of Digital Affairs to address security issues and combat fraud. In October 2025, 91APP Chief Information Security Officer Lin, Ta-Wei attended HITCON CISO SUMMIT 2025—the largest CISO summit in the Asia-Pacific region—joining government representatives and nearly a hundred regional CISOs in a roundtable discussion to advance digital resilience strategies.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.8 Product Management

4.8.1 Digital Product Security (GRI 3-3, 418-1)

91APP regards information security and data privacy as the most critical security indicators for its digital service products. Security assessments are integrated throughout the entire lifecycle—from product R&D and deployment to operational management—safeguarding the high-level security of customer digital assets and member personal data.

1. Compliant R&D: Product development strictly adheres to the Personal Data Protection Act, maintaining a SOC 2 Type II unqualified audit report and PCI DSS security certification to ensure a secure transaction environment.
2. Multi-Tiered Defense: Deployed over 600 EDR (Endpoint Detection and Response) systems while regularly executing penetration testing and vulnerability scanning to proactively identify and remediate potential security risks.
3. Personal Data Security Maintenance: High-strength encryption is applied to data storage and transmission for sensitive information such as credit card and transaction data, ensuring that member personal data entrusted by clients receives protection aligned with the highest industry standards.

In 2025, 91APP experienced zero complaints regarding customer privacy infringements or data losses, with no related regulatory penalties.

4.8.2 Product Information Transparency and Marketing Labeling (GRI 417-1, 417-2, 417-3)

91APP prioritizes information symmetry and transparency, ensuring that clients obtain complete and accurate information when selecting and utilizing its services. Across 100% of product and service categories, relevant information is fully disclosed in accordance with regulations and industry practices to safeguard the rights and interests of clients and end consumers.

Service Information Disclosure

1. Transparency in Pricing and Service Plans: Various service plans, setup fees, and system service fees are detailed on the official website and within the Operation System Management (OSM) backend. Concurrently, Service Level Agreements (SLAs) and outage compensation mechanisms are explicitly defined in service contracts, ensuring transparent billing items and guaranteed service quality.
2. Contractual Safeguards and Regulations: The User Terms of Service define the rights and obligations of both parties. 91APP requires clients to disclose necessary contact information on their respective official websites and online stores, while also publicly disclosing its Privacy Policy on the official 91APP website to protect end consumers' right to know.
3. Real-Time Change Notifications: When service policies, information security terms, or system operational rules are updated, announcements are published simultaneously on the official website and dispatched via the OSM system, ensuring clients stay informed of regulatory updates in real time.

Marketing Compliance and Zero Violation Records

With a continuous commitment to delivering high-quality products and excellent services, 91APP recorded zero incidents of non-compliance regarding product and service information labeling or marketing communication regulations in 2025, with no associated penalties.

Customer Communication, Complaint Handling, and Satisfaction Enhancement (GRI 3-3)

The Company has established a standardized complaint handling process to ensure client feedback receives prompt response and effective resolution, driving continuous service optimization.

1. Diversified Communication and Complaint Channels: Clients can submit inquiries or complaints through the OSM ticketing system, the dedicated customer service inbox (servicetw@91app.com), or designated stakeholder contact windows.
2. Tiered Management Mechanism: System anomalies are categorized into three severity levels—Critical, High, and Medium—in accordance with SLAs. Explicit compensation mechanisms (such as contract term extensions) are provided, with dedicated representatives tracking cases end-to-end.
3. Continuous Optimization and Review: Complaint cases are systematically compiled and analyzed to generate actionable insights for internal process optimization, strengthening operational resilience and driving customer satisfaction.

4. Stakeholder Contact Windows:
   (1) Customer Service: servicetw@91app.com (Monday to Friday 10:00-18:00)
   (2) Clients, Consumers, and Suppliers: Yu Po-Shuo, Senior Vice President
   - Telephone:+886-2-2653-8091 ext. 103
   - Email: poshouyu@91app.com

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.9 Supplier Management

Supply Chain Overview (GRI 2-6)

As a leading retail software SaaS provider, 91APP maintains a supply chain structure that differs from traditional manufacturing, focusing primarily on information technology services and operational support services. In 2025, 91APP partnered with approximately 600 suppliers, categorized into three primary sectors:

1. Critical Technology and Professional Services: Includes public cloud platforms, cybersecurity, software development, ad-tech platforms, and professional services spanning legal, accounting, and human resources—all supporting the operations of 91APP's core SaaS products.
2. Operations and Warehousing Logistics: Includes payment gateway and logistics services, office equipment procurement, utilities, and general affairs, supporting daily operations for both 91APP and its clients.
3. General Administrative Support: Covers suppliers for general office procurement, ad-hoc purchasing, and short-term support services required to maintain daily office operations.

Suppliers are highly concentrated in Taiwan, with local procurement accounting for 92% of total spend. This concentration facilitates real-time communication and risk control while driving local industry development. In 2025, no material changes occurred in the Company's supply chain structure or major partner relationships.

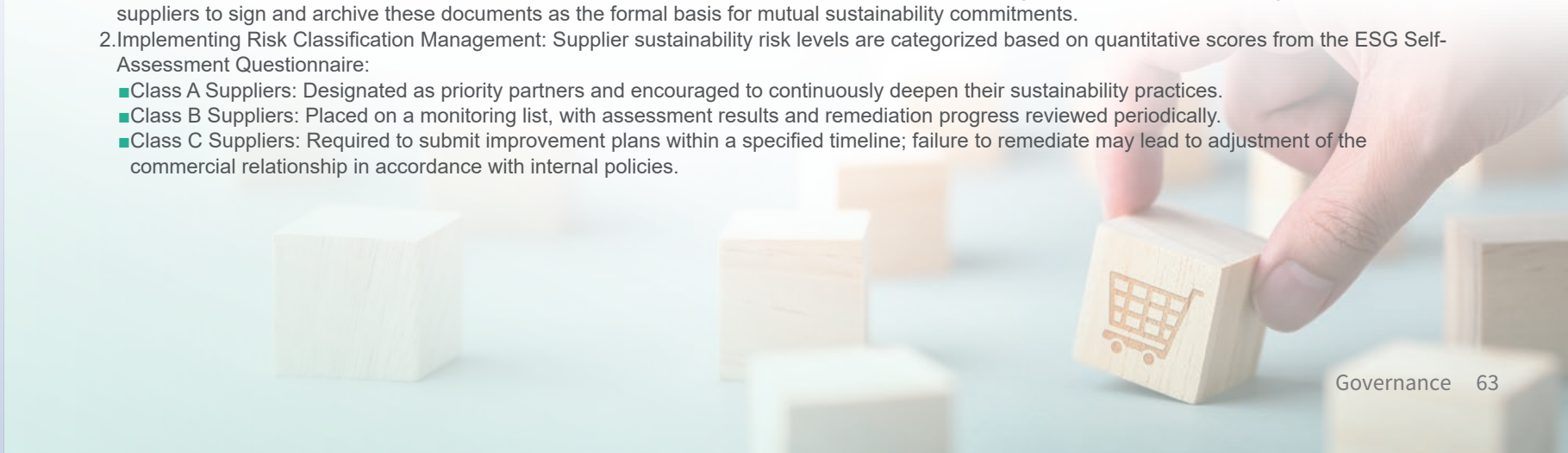
Supplier Sustainability Management Mechanism and Scope of Application (GRI 2-23)

91APP recognizes the critical role of the supply chain in corporate sustainability, committing to integrating Environmental, Social, and Governance (ESG) principles into supply chain management. To strengthen sustainability risk management and responsible governance, the Supplier Sustainability Management Mechanism was established in 2024, supported by the Supplier Management Measures, the Supplier and Partner Sustainable Development Code, and the ESG Self-Assessment Questionnaire, which serve as the institutional foundation for risk management and value co-creation. By advancing core requirements across all three ESG dimensions, transparent, accountable, and resilient partnerships are established across all suppliers and business partners maintaining a commercial relationship.

Implementation Strategies and Risk Classification

The Company adopts a systematic management strategy to embed sustainability requirements into the procurement process:

1. Establishing Sustainability Benchmarks: Starting in 2025, compliance with the Supplier and Partner Sustainable Development Code and completion of the ESG Self-Assessment Questionnaire became prerequisites for business collaboration. During contract execution, the Legal team requires suppliers to sign and archive these documents as the formal basis for mutual sustainability commitments.
2. Implementing Risk Classification Management: Supplier sustainability risk levels are categorized based on quantitative scores from the ESG Self-Assessment Questionnaire:
   - Class A Suppliers: Designated as priority partners and encouraged to continuously deepen their sustainability practices.
   - Class B Suppliers: Placed on a monitoring list, with assessment results and remediation progress reviewed periodically.
   - Class C Suppliers: Required to submit improvement plans within a specified timeline; failure to remediate may lead to adjustment of the commercial relationship in accordance with internal policies.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Five Major Dimensions of Supplier Sustainability Management Requirements

The Company explicitly defines fundamental supplier requirements across the following domains to ensure supply chain compliance and responsibility:

1. Human Rights and Labor Safeguards: Prohibiting child labor and forced labor, protecting working hours and compensation rights, respecting freedom of association, and establishing grievance and remediation mechanisms.
2. Occupational Health and Safety: Implementing occupational safety risk assessments, providing necessary protective equipment, and establishing occupational injury notification and health support systems.
3. Environmental Protection: Complying with environmental regulations, implementing pollution prevention and waste management, and promoting energy conservation, carbon reduction, and resource recycling.
4. Integrity and Business Ethics: Prohibiting improper benefits, bribery, and fraudulent behavior, with a strong emphasis on information disclosure and intellectual property protection.
5. Sustainable Procurement and Supply Chain Responsibility: Avoiding raw materials from high-risk sources while promoting responsible supply chains and traceability management.

Implementation Status of Supplier Management in 2025

The Company conducts in-depth assessments and engagements with suppliers across different professional domains:

1. Information Security Risk Assessment and Management: Initiated information security risk assessments for 20 partners involved in data transmission, reviewing system soundness and data protection mechanisms to ensure defensive capabilities align with Company standards and are integrated into the risk management framework.
2. Warehousing Partner Performance Assessment: Conducted in-depth evaluations of 4 core warehousing partners, with key metrics focusing on operational efficiency (client onboarding/inbound handling timeliness), system stability (API integration anomaly resolution), and cybersecurity compliance.
3. Critical Partner ESG Self-Assessment: Prioritized ESG assessments for 6 critical partners, resulting in 4 Class A, 1 Class B, and 1 Class C. For the underperforming Class C supplier, the Company has initiated engagement and required the submission of a remediation plan within the agreed timeframe.

Green Procurement and Local Procurement (GRI 204-1)

91APP operates entirely on a cloud-native SaaS architecture, closely tracking the sustainability progress of its major public cloud partners—AWS, Google Cloud, and Microsoft Azure. With these providers committed to achieving 100% carbon-free energy by 2030, selecting high-efficiency, low-carbon cloud infrastructure empowers clients in co-building a green digital ecosystem.

The Company actively prioritizes local procurement to stimulate regional economic growth and reduce transportation energy consumption. In 2025, local suppliers in Taiwan accounted for 92% of total procurement spend across key operational sites.

Item (NT$ Thousand)	Taiwan	Overseas	Total
Procurement Amount	124,236	11,299	135,535
Procurement Percentage	92%	8%	100%

Note 1: A local supplier is defined as an entity whose registered place of incorporation is in the same country as the relevant operating location.
Note 2: Major operating locations are defined as sites accounting for more than 10% of total revenue.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Conveying Gratitude through Gifts, Practicing Sustainability and Mutual Benefit

Driven by responsible procurement to fulfill environmental sustainability and green commitments, 91APP integrated support for disadvantaged employment, marine conservation, and local smallholders into the design and selection of its 2025 Lunar New Year and Mid-Autumn Festival gift boxes:

1. External Gifting: Over 1,000 Lunar New Year and Mid-Autumn Festival gift boxes were distributed. All selected items were sourced from local social enterprises and social welfare organizations—such as The Can Co., Ltd. and Agapa Sheltered Workshop—to support local economic growth and disadvantaged employment. Packaging utilized recyclable materials and FSC™-certified eco-friendly paper pulp to prevent deforestation, paired with 100% vegetable oil-based ink printing to minimize volatile organic compound (VOC) emissions.

2. Internal Gifting: The Employee Welfare Committee organized holiday gifts for staff, procuring 630 pomelos grown by typhoon-affected farmers in Madou, Tainan, through the social enterprise "Buy Directly From Farmers" to champion eco-friendly agriculture and vulnerable growers. Additionally, 91APP purchased 610 "bobonono Forest & Sea" Mid-Autumn gift boxes featuring local ingredients and plastic-reduced packaging. In partnership with the Environmental Information Center Foundation, NT$35 per box sold was donated to support Taiwan's Reef Check and EcoDiver training programs, directly advancing marine and environmental conservation.

In addition, the overall printing adopted vegetable oil-based ink to drastically reduce volatile organic compound (VOC) emissions, ensuring environmental friendliness and practicing biodiversity protection and climate responsibility. Through this corporate holiday gifting initiative, 91APP not only conveys brand warmth and local connection, but also implements green procurement, supports disadvantaged employment, and promotes sustainable design through practical actions, thereby exerting corporate social influence and advancing toward a more inclusive and responsible sustainable operation.



2025 Mid-Autumn Festival Gift Box



2026 Lunar New Year Gift Box



5

Social Aspect

5.1 Talent Development

5.2 Occupational Health and Safety

5.3 Community Involvement



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5 Social Aspect

5.1 Talent Development

5.1.1 Human Rights Policies and Commitments

91APP firmly believes that respect and care for people constitute the bedrock of its operations. The Company aligns with and supports international human rights standards, including the Universal Declaration of Human Rights (UDHR), the International Bill of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, and the Ten Principles of the UN Global Compact (UNGC). Under the "Human Rights Protection Policy" approved by the Chairman, 91APP embeds human rights safeguards into daily operations, ensuring that every employee and external partner can thrive in a dignified environment.

Supporting International Human Rights Conventions and Environmental Safety (GRI 408-1, 409-1)

91APP strictly abides by international human rights standards and labor regulations. The Company's human rights management scope encompasses its Taiwan operational headquarters alongside all domestic and overseas locations. Through daily operational management systems, the Company is committed to preventing internal human rights violations while implementing rigorous preventive measures against key risks:

1.Prohibition of Child Labor: The employment of child labor under the age of 16 is strictly prohibited. Identity verification is 100% conducted during the recruitment and onboarding stages to ensure full compliance with labor regulations.
2.Prohibition of Forced Labor: Any form of forced labor is strictly prohibited. All employees provide labor under legal, mutually agreed written employment contracts, safeguarding their freedom of association and labor rights.
3.Safe and Healthy Environment: In compliance with relevant regulations, the Company continuously enhances workplace safety and hygiene while executing preventive measures to mitigate occupational accident risks.

Regarding supply chain management, the Company incorporates prohibitions on child labor and forced labor into core partnership requirements through the "Supplier and Partner Sustainable Development Code." Based on the results of the 2025 supplier ESG self-assessment questionnaires, no key suppliers presented potential significant risks regarding child labor or forced labor, and zero incidents involving human rights infringements occurred.

Emphasizing Workplace Equality and Diversity and Inclusion (GRI 406-1)

91APP treasures the uniqueness of every colleague and eliminates any form of discrimination or differential treatment:

1.Zero-Discrimination Commitment: No differential treatment is permitted based on an individual's gender, sexual orientation, race, social class, age, marital status, language, ideology, religion, political affiliation, nationality, ancestral origin, place of birth, physical appearance, facial features, or physical or mental disability, thereby upholding workplace equality.
2.Protection of Rights for Specific Groups: Fully safeguarding the labor rights of groups such as Indigenous peoples, women, foreign professional talent, contract personnel, and individuals with disabilities. In 2025, the Company experienced zero complaints or disputes involving discrimination.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Safeguarding Human Rights in the Digital Age: Personal Data Privacy (SASB TC-SI-220a)

91APP deeply understands that data security and privacy represent fundamental rights in the digital age. The Company has established comprehensive control mechanisms and robust protection procedures governing customer data access, processing, transmission, and retention, as well as personnel and equipment safety, rigorously safeguarding every aspect of privacy and trust.

Whistleblowing and Remedy Mechanisms for Integrity (GRI 2-25, 2-26)

To foster an environment of proactive responsibility and integrity, the Company has established multi-track grievance channels and remedy mechanisms:

1. Diversified Grievance Channels: Employees and external partners can report any unlawful or unethical conduct via the dedicated hotline (+886-2-6604-8128) or the independent email inbox (audit@91app.com).
2. Whistleblower Protection System: The Company pledges absolute confidentiality regarding whistleblower identities, guaranteeing that employees will not face adverse consequences—such as dismissal, demotion, performance appraisal discrimination, or harassment—for reporting misconduct.
3. High-Level Governance Oversight: Reports are independently received by the Internal Audit Chief. Cases involving senior management or directors are escalated directly to independent directors for oversight, ensuring a fair and transparent investigation process.

Human Rights Risk Prevention and Supply Chain Mutual Benefit

91APP extends its human rights commitments to value chain partners, inviting suppliers to sign the "Supplier and Partner Sustainable Development Code" and complete the "ESG Self-Assessment Questionnaire" to advance SDG 17.16: Enhance the Global Partnership for Sustainable Development.

1. Human Rights Education and Training: In fiscal year 2025, the Company provided human rights policy and regulatory compliance training to all 159 new hires, achieving a 100% completion rate.
2. 2025 Performance Summary: Zero incidents involving discrimination, child labor, forced labor, or human rights violations occurred across the Company's operating locations or key suppliers.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.1.2 Workforce Structure

5.1.2.1 Structure of Employees and Workers (GRI 2-7, 2-8)

91APP is committed to establishing stable and transparent employment relationships. As of December 31, 2025, the total number of employees in the Company was 604, with all personnel located in Taiwan. Maintaining a highly stable employment model, the Company provides employees with a secure and engaging workplace through a permanent employment rate of 99.5%.

2025 Employee Statistics (GRI 2-7)

The Company's employee data is calculated based on "headcount," and the distribution by gender and employment type is shown in the table below:

Employment Type	Female		Male		Total	
	Headcount	%	Headcount	%	Headcount	%
Full-time	349	57.78%	252	41.72%	601	99.50%
Part-time	2	0.33%	1	0.17%	3	0.50%
Permanent	349	57.78%	252	41.72%	601	99.50%
Temporary	2	0.33%	1	0.17%	3	0.50%
Non-guaranteed hours	0	0.00%	0	0.00%	0	0.00%
Total	351	58.11%	253	41.89%	604	100.00%

Note:
1.Data in this table is calculated based on "headcount" as of December 31, 2025, with all personnel located in Taiwan. The denominator for percentage (%) calculations is the total number of employees in the Company.
2.Full-time employees: Employees whose weekly working hours meet the statutory definition of full-time employment under local regulations.
3.Part-time employees: Employees whose weekly working hours do not meet the statutory definition of full-time employment under local regulations.
4.Permanent employees: Employees with non-fixed-term (indefinite-duration) employment contracts.
5.Temporary employees: Employees with fixed-term employment contracts.
6.Non-guaranteed hours employees: Employees with non-fixed weekly working hours, such as on-call workers. The Company does not employ non-guaranteed hours personnel.
7.Compared to 2024, there were no significant changes in the headcount or workforce composition of the Company.

Workers Who Are Not Employees (GRI 2-8)

Beyond its core team, 91APP maintains long-term collaborations with external partners through professional outsourcing contracts. As of the end of 2025, two contracted cleaning personnel assisted in maintaining the office environment at the Taiwan headquarters.
Although no direct employment relationship exists, the Company regards them as an essential support force in the workplace, placing great importance on the occupational safety and workplace dignity of non-employee workers to ensure they receive appropriate operational support alongside a safe, secure, and respectful working environment wherever they operate on-site.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.1.3 Employee Diversity, Inclusion, and Equality

Talent Cadre and Diversity Distribution (GRI 405-1)

91APP is committed to fostering an unbiased workplace, recognizing the potential of every employee across all life stages and career stages. Through a transparent job grading framework, the Company provides equitable promotion opportunities. The 2025 gender and age distribution across management and general positions is detailed below, demonstrating balanced outcomes in cultivating emerging and mid-career talent.

2025 Employee Statistics by Job Grade and Age Distribution

Gender	Age Group	Management Positions		General Positions	
		Headcount	%	Headcount	%
Female	< 30 years old (excluding 30)	2	0.33%	99	16.39%
	30-50 years old (excluding 50)	46	7.61%	197	32.62%
	> 50 years old	3	0.50%	4	0.66%
	Female Subtotal	51	8.44%	300	49.67%
Male	< 30 years old (excluding 30)	1	0.17%	52	8.61%
	30-50 years old (excluding 50)	52	8.61%	131	21.69%
	> 50 years old	13	2.15%	4	0.66%
	Male Subtotal	66	10.93%	187	30.96%
Total		117	19.37%	487	80.63%

Notes:
1.The statistical period is as of December 31, 2025, with all service locations based in Taiwan.
2.The denominator for the total percentage is the total number of employees at the end of the year, which is 604.
3."Management Positions" refer to roles with managerial functions and team leadership responsibilities; "General Positions" refer to non-managerial professional roles.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Local Talent Promotion and Senior Governance (GRI 202-2)

Deeply rooted in the Taiwan market, the Company actively builds career pathways for local professional talent to reach the core of decision-making. As of December 31, 2025, senior management (defined as core decision-making executives and officers at or above the Senior Vice President level) totaled 19 personnel, all of whom are local Taiwanese talent, achieving a 100% local hiring rate.

Market-Competitive Compensation and Starting Wage Guarantees (GRI 202-1)

91APP regards employees as the Company's most vital asset. Beyond maintaining an average compensation level at the 77th percentile (PR77) of the industry to drive competitiveness, the Company ensures that every new employee enjoys compensation safeguards that meet or exceed statutory standards. The ratio of entry-level standard starting wage to local minimum wage in 2025 is as follows:

2025 Ratio of Standard Starting Wage for Entry-level Employees to Minimum Wage

Entry-level Employee Wage	Taiwan
Female	1.12
Male	1.00

Notes:
1. In 2025, the Company's significant location of operation was Taiwan, with all entry-level personnel included in the above table based in Taiwan.
2. Minimum wage ratio = Individual starting wage / Government-mandated minimum wage.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Talent Turnover Overview (GRI 401-1)

91APP regards talent as the driving force behind its growth, with 159 new hires joining in 2025 and supported through tailored onboarding programs. For employees departing due to personal career plans, the Company extends full respect and care. The 2025 statistics for new hires and turnover are detailed below, reflecting a healthy balance between talent attraction and workforce retention.

2025 New Employee Statistics

Gender	Age Group	Headcount	%
Female	< 30 years old (excluding 30)	53	15.10%
	30-50 years old (excluding 50)	54	15.38%
	> 50 years old	0	0.00%
	Female Subtotal	107	30.48%
Male	< 30 years old (excluding 30)	21	8.30%
	30-50 years old (excluding 50)	31	12.25%
	> 50 years old	0	0.00%
	Male Subtotal	52	20.55%
Total		159	26.32%

Notes:
1. The statistical period covers the full year 2025, spanning all operating locations in Taiwan.
2. Calculation method for the new hire rate: Number of new hires in each category / Total number of employees of that gender at year-end (at the end of 2025, total female headcount at the Company's Taiwan operating locations was 351, and male headcount was 253)
3. The denominator for the total percentage is the total number of employees at the end of the year, which is 604.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2024-2025 Turnover Employee Statistics

Gender	Year / Age Group	2024		2025	
		Headcount	%	Headcount	%
Female	< 30 years old (excluding 30)	40	11.59%	44	12.54%
	30-50 years old (excluding 50)	44	12.75%	58	16.52%
	> 50 years old	0	0.00%	0	0.00%
	Female Subtotal	84	24.35%	102	29.06%
Male	< 30 years old (excluding 30)	25	9.92%	20	7.91%
	30-50 years old (excluding 50)	31	12.30%	31	12.25%
	> 50 years old	4	1.59%	0	0.00%
	Male Subtotal	60	23.81%	51	20.16%
Total		144	24.12%	153	25.33%

Notes:
1. The statistical period for 2024 and 2025 covers all operating locations in Taiwan.
2. Calculation method for turnover rate: Number of turnover employees in each category / Total number of employees of that gender at year-end (at the end of 2024, total female headcount at the Company's Taiwan operating locations was 345, and male headcount was 252; at the end of 2025, total female headcount was 351, and male headcount was 253).
3. The denominators for the total percentage are the total number of employees at the end of 2024, which was 597, and at the end of 2025, which was 604.
4. The total turnover rate in 2025 was 25.33%, remaining relatively flat compared to 24.12% in 2024. According to the "2025 HR F.B.I. Research Report" published by 104 Job Bank, the market baseline for total personnel turnover in Taiwan ranged between 23.4% and 24.4% across 2023 and 2024. Specifically, the electronic information industry recorded an average peer turnover rate of 25.0% in 2024. The Company's turnover trend over the past two years aligns closely with this industry benchmark. Furthermore, the Company has established robust business handover and diversified talent recruitment mechanisms, strengthening daily operational resilience and ensuring workforce stability.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Diversified Talent Support and Cultural Inclusion (GRI 405-1, SASB TC-SI-330a.1, SASB TC-SI-330a.3)

Actively supporting diverse backgrounds, 91APP ensures every employee can maximize their potential while remaining committed to fostering a diverse, equitable, and inclusive (DEI) workplace environment:

1. Disability Support: In 2025, the Company employed 2 individuals with disabilities, accounting for 0.33% of total headcount. Under Article 38 of the People with Disabilities Rights Protection Act, each employee with a severe or profound disability counts as two persons for quota calculations, bringing the weighted headcount to 4 (approximately 0.66% of total headcount). As the statutory quota requires 5 persons, a shortfall of 1 person remains. The Company will continue to advance diverse and inclusive recruitment policies, actively hiring individuals with disabilities to fulfill its corporate social responsibility.

2. International Talent Inclusion: To foster an inclusive, borderless workplace, the Company currently employs 5 foreign personnel, representing 1% of total headcount. Comprehensive support—including visa sponsorship and processing, tax withholding, and dedicated onboarding guidance—is provided to ensure the smooth career development of international talent in Taiwan.

Category	Female	Male	Domestic	Foreign
Senior Management	0.50%	2.65%	3.15%	0.00%
Non-senior Management	7.95%	8.28%	16.22%	0.00%
Technical Personnel	15.56%	21.03%	36.42%	0.17%
All Other Employees	34.10%	9.93%	43.38%	0.66%

Notes:
1. Data Statistical Boundary: The reporting scope for employee categories and headcount in this table includes all personnel with direct employment contracts with the Company as of year-end 2025 (comprising full-time, part-time, and fixed-term contract employees).
2. Senior Management: Refers to core operational decision-making executives and officers at or above the Senior Vice President level.
3. Non-senior Management: Refers to managerial positions, excluding senior executives, with authority over team performance evaluations and personnel management.
4. Technical Personnel: Refers to non-managerial technical professionals in product R&D, software engineering, information security, data analytics, and system operations and maintenance.
5. All Other Employees: Refers to non-managerial operational support and back-office personnel across sales, customer service, marketing, human resources, finance and accounting, and legal and administrative affairs.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Empowering Professional Achievement in the Workplace (GRI 405-1)

91APP deeply values the resilience and creativity demonstrated by women in the technology sector, remaining committed to creating a gender-equal and inclusive environment. Through diverse development opportunities and transparent promotion mechanisms, the Company supports female employees in maximizing their potential across all career stages and exerting influence in key decision-making roles.

In 2025, female representation at the Company reached a strong benchmark of over 55%. Beyond supporting female talent in professional functions, it actively fosters an environment that cultivates female leadership. Female managers represented approximately 8% of total management, with leaders guiding teams in core revenue-generating roles—a testament to the belief that diverse gender perspectives are a critical catalyst for driving digital innovation.

Item	2025
Percentage of Female Employees (%)	58.11%
Percentage of Female Managers (%)	8.44%
Female Entry-level Managers (%)	7.62%
Female Mid-to-Senior Managers (%)	0.82%
Female Managers in Revenue-Generating Roles (e.g., Sales) (%)	3.15%
Percentage of Non-Managerial Female Employees (%)	49.67%
Percentage of New Female Hires (%)	17.72%

Notes:
1. The statistical period is as of December 31, 2025, with all service locations based in Taiwan. For all indicator percentages, the calculation denominator is the Company's total employee headcount for 2025.
2. Mid-to-Senior Managers: Refers to core management personnel at or above the Director rank.
3. Entry-Level Managers: Refers to management personnel below the Director rank.
4. Revenue-Generating Management Positions: Includes department heads with direct impact on revenue (such as sales management roles).

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Remuneration System for Shared Growth (GRI 3-3)

91APP consistently adheres to the principle of equal pay for equal work. Employee compensation is determined strictly by professional experience, internal equity, market benchmarks, and performance evaluation, without discrimination based on gender, race, religion, or political affiliation. The Company strictly complies with labor and wage regulations to ensure that the labor value of every employee is fully respected.

Market-Competitive Compensation Commitment

To fulfill its long-term commitment to talent, 91APP continuously invests resources to maintain a competitive compensation edge:

1. Compensation Percentile: In 2025, the average employee compensation at 91APP reached the 77th percentile (PR77) of industry standards.
2. Salary Adjustment Rate: Over the past three years (2023–2025), the annual average salary adjustment fell within a stable range of 0% to 6%.
3. Comprehensive Safeguards: Beyond statutory labor insurance, health insurance, and full pension contributions, the Company proactively provides group insurance for all employees to safeguard their occupational and personal well-being.

Implementing Gender Pay Equality (GRI 405-2)

91APP asserts that professional value should not be defined by gender constraints. In 2025, the Company achieved meaningful breakthroughs in advancing pay equity, particularly within senior leadership, where female leaders demonstrated outstanding influence and substantial contributions.

2025 Female-to-Male Remuneration Ratio Statistics

Employee Category	Median Monthly Salary Ratio (Female/Male)	Average Annual Salary Ratio (Female/Male)
Senior Management	1.12	1.02
Middle Management	0.85	0.97
General Professional Staff	0.75	0.76

Notes:
1. Calculation Method: Based on male remuneration in each category set as the baseline (1.0), the ratio of female remuneration is calculated.
2. Job Grade Definitions: "Senior Management" refers to personnel at or above the Senior Vice President level; "Middle Management" refers to managerial positions below the Senior Vice President level; "General Professional Staff" refers to non-managerial employees.
3. Data Explanation: The ratio variance in General Professional Staff is primarily attributable to structural salary differences resulting from distinct job role characteristics held by male and female employees; salary determination for identical positions and performance levels within the Company strictly adheres to the principle of equal pay for equal work.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.1.4 Employee Rights and Benefits

Comprehensive Employee Benefits and Family Support (GRI 401-2, 401-3, 403-6)

91APP is committed to cultivating a balanced growth environment, viewing holistic employee care as essential for achieving work-life integration. The Company has established an Employee Welfare Committee to build a supportive ecosystem across five core dimensions: Flexible Workplace, Health Promotion, Professional Upskilling, Family Friendliness, and Community Support.

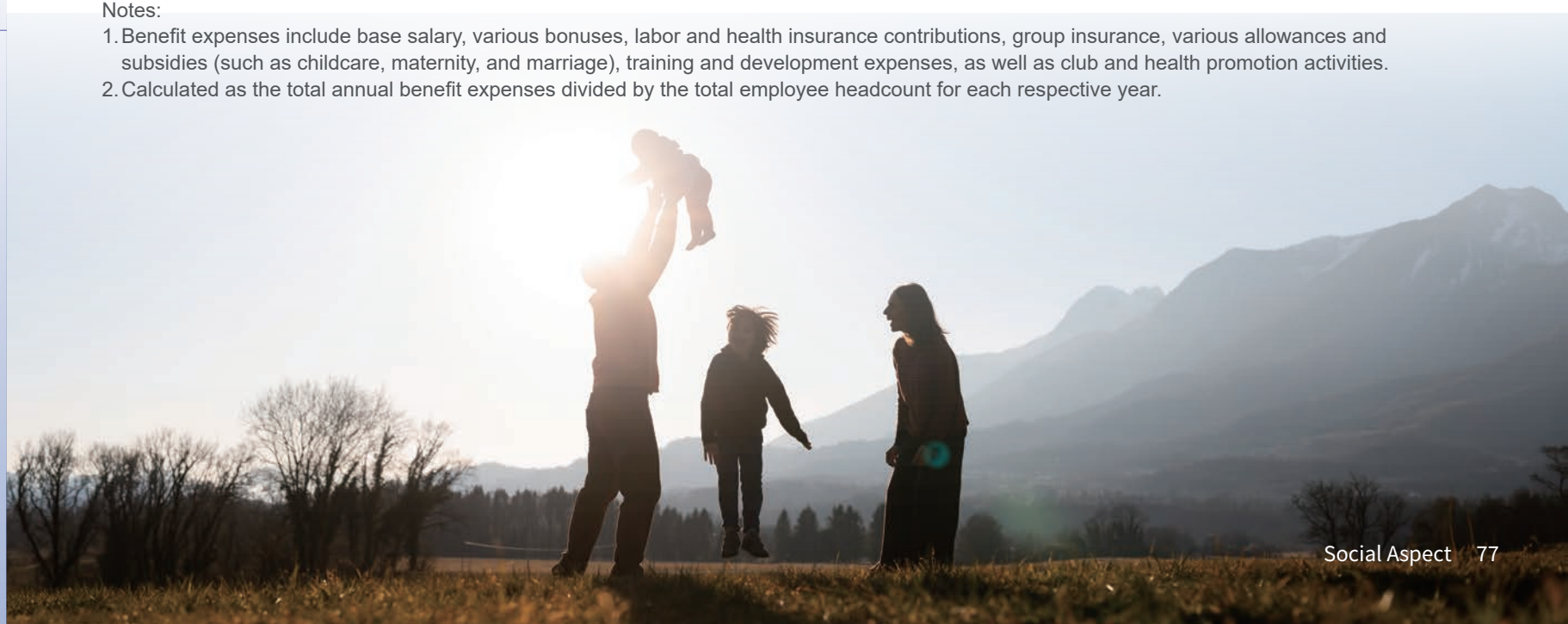
Continuously Growing Partner Care Resources (GRI 401-2)

The Company implements a fair and competitive reward mechanism, with average benefit expenditure per employee maintaining a steady upward trend over the past three years. In 2025, average benefit expenditure per employee reached NT$1,426 thousand, representing a year-over-year increase of 7.5% and reflecting a strong commitment to sharing operational success with its workforce.

Average Employee Benefit Expense Statistics for the Past Three Years

Year	2023	2024	2025
Employee Benefit Expenses per Employee (NT$ Thousand)	1,317	1,327	1,426

Notes:
1. Benefit expenses include base salary, various bonuses, labor and health insurance contributions, group insurance, various allowances and subsidies (such as childcare, maternity, and marriage), training and development expenses, as well as club and health promotion activities.
2. Calculated as the total annual benefit expenses divided by the total employee headcount for each respective year.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Comprehensive Benefits (GRI 401-2, 403-6)

91APP regards every employee as its most valuable asset. Across key operating locations in Taiwan, the Company provides full-time employees with comprehensive benefits that exceed regulatory requirements, encompassing physical and mental health as well as professional development. Key benefit initiatives are detailed below:

No.	Benefit Item	Benefit Content
1	Leave System Superior to Regulations	New employees enjoy 4 additional days of paid annual leave upon joining, encouraging timely rest.
2	Flexible Working Hours Mechanism	Offers a 30-minute flexible adjustment window before and after core working hours to help avoid peak traffic.
3	Professional Development and License Subsidies	All departments allocate dedicated training budgets to subsidize job-related professional training and certification exams. For time-sensitive license renewals, the Company provides full financial sponsorship.
4	Team Cohesion Fund	Allocates departmental budgets for team building and group dinners to promote interaction and cross-team communication.
5	Diversified Allowances and Subsidies	Includes NT$3,600 marriage allowance, NT$10,000 maternity allowance, NT$5,000 monthly childcare allowance, newborn gift packages, and bereavement compensation.
6	Comprehensive Health Care	● Organized "Walkii Health Step Challenge," reaching 265 million total steps (reducing approximately 37.63 metric tons of carbon emissions). Combined with InBody testing and smart physical fitness assessments for 134 participants, helping employees track health conditions. ● Offered professional courses on nutrition, sleep quality, and mindfulness stress reduction for management, with 86 participants engaging in physical and mental care. ● Fully subsidized 316 doses of influenza vaccines (investing over NT$128 thousand); provided 31 occupational physician consultations (including dedicated care for 7 new mothers). ● Employed professional visually impaired massage therapists, serving approximately 670 sessions monthly to relieve stress and support employment for individuals with disabilities; signed contracts with medical institutions to provide convenient services. ● Obtained the 2025 "Healthy Workplace Promotion Self-Assessment Certificate," demonstrating long-term commitment and investment in creating a safe, healthy workplace.
7	Diversified Club Subsidies	Supported 13 sports, cultural, and arts clubs, with an annual budget investment of approximately NT$1.08 million.
8	Maternity-Friendly Workplace	Provides new parents with gradual return-to-work options and flexible working hours; provides independent lactation rooms and optimizes female-friendly spaces.
9	Regular Health Examination	Provides regular health examination services to proactively monitor employee health and physical condition.
10	Office Energy Refreshments	Offers complimentary diversified snacks and provides discounted vending machines in the office.
11	Corporate Discount Program	Partners with diverse vendors to expand employee discounts across dining, shopping, housing, transportation, education, and leisure.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Supporting Employees Through Family Transitions (GRI 401-3)

91APP considers every milestone in an employee's life transition as a key priority, empowering employees to achieve balance between career progression and family care through a comprehensive childcare support system. Strictly complying with the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave for Raising Children, it offers a gender-neutral parental leave application mechanism. In conjunction with a monthly childcare allowance of NT$5,000 and a progressive return-to-work program, the Company is dedicated to easing re-entry concerns and fostering a supportive environment where family joy and career growth coexist.

Maternal Safeguards: Comprehensive Parental Care Program (GRI 403-6)

The Company prioritizes maternal health care as a core mission to support employees through life transitions, providing multi-layered workplace and financial assistance to ensure expectant mothers and families with newborns receive timely resources and support. 91APP offers comprehensive maternal health protection, featuring dedicated lactation rooms, regular care and health education by occupational nurses, and health assessments with one-on-one consultations by onsite physicians for pregnant employees, serving 31 person-times in 2025.

Sharing the Joy of New Life

To celebrate the arrival of new life with its employees, 91APP has established a financial support mechanism:

1. When an employee or their spouse gives birth, a maternity allowance of NT$10,000 and an exclusive newborn gift package are provided.
2. Starting the month after an employee returns to work or gives birth, the Company further provides a monthly childcare allowance of NT$5,000 per newborn child, provided for up to 10 months or until the child reaches one year of age.
3. In 2025, this initiative benefited 61 person-times, with total disbursed subsidies reaching NT$338 thousand (including the value of newborn gift packages). This program represents not only financial support, but also reflects the Company's tangible commitment to sharing parenting responsibilities and safeguarding work-life integration.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Parental Leave and Return-to-Work / Retention Performance (GRI 401-3)

According to 2025 statistics, a total of 10 employees applied for unpaid parental leave. 91APP fully supports and respects each employee's personal planning and career development across different life stages. Through comprehensive reinstatement communication and supportive measures, the overall retention rate maintained a high level of over 85%. This data not only reflects employees' deep trust in the culture and working environment, but also demonstrates the Company's tangible effectiveness in supporting employees through family transitions.

2025 Unpaid Parental Leave Statistics Table

Item	Female	Male	Total
Total number of employees entitled to parental leave in 2025	11	14	25
Total number of employees who applied for parental leave in 2025	8	2	10
Number of employees due to return to work after parental leave in 2025 (A)	9	1	10
Number of employees who returned to work after parental leave in 2025 (B)	6	1	7
Number of employees who actually returned to work after parental leave in 2024 (C)	11	3	14
Number of employees who returned to work in 2024 and remained employed for 12 months (D)	10	2	12
Return-to-work rate (%) = B / A	66.67%	100.00%	70.00%
Retention rate (%) = D / C	90.91%	66.67%	85.71%

Data Calculation Methodology:

1. Total number of employees entitled to parental leave: Calculated based on the number of eligible employees among those who applied for maternity leave and paternity leave in 2025.
2. Return-to-work rate: Calculated as the total number of employees who returned to work after parental leave, divided by the total number of employees due to return to work after parental leave.
3. Retention rate: Calculated as the total number of employees who remained employed 12 months after returning from parental leave, divided by the total number of employees who returned to work after parental leave in the previous reporting period (2024).

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Sound Pension System and Commitment (GRI 201-3)

The Company has established a transparent and sound pension contribution mechanism in accordance with the laws and regulations across operating locations, regarding career security as an extension of corporate responsibility and laying a solid foundation for employees' post-retirement lives.

1. New Pension System (Labor Pension Act): For employees covered by the new system, the Company contributes 6% of their monthly wage, based on the Monthly Contribution Classification Table, into individual pension accounts. Employees are also encouraged to make voluntary contributions of up to 6% to strengthen post-retirement financial resilience.
2. Old Pension System (Labor Standards Act): For eligible employees under the old system, 2% of their monthly wages is deposited into a dedicated pension reserve fund account in compliance with statutory requirements. Established independently by law, this account cannot be attached, assigned, pledged, or offset, thereby safeguarding employee rights and interests under the highest standards.

Employee Stock Ownership (GRI 401-2)

The Company currently has not implemented a long-term employee stock ownership trust plan; in the future, relevant incentive mechanisms will be evaluated and planned on a rolling basis, taking into account operational development and overall compensation and benefits policies.

Diversified Communication and Labor-Management Harmony (GRI 2-30, GRI 402-1)

Mutual Trust Two-Way Dialogue Mechanism

91APP regards open and transparent communication as the cornerstone of its organizational culture, leveraging smooth and diversified dialogue channels to ensure that every partner's voice is heard and addressed.

1. Labor-Management Committee: Strictly complying with the Labor Standards Act, the Company forms a Labor-Management Committee composed of five representatives selected by labor and management, respectively. Although no labor union has been established and no collective bargaining agreements have been signed, quarterly labor-management meetings provide a forum for democratic discussion and voting on key issues of concern to employees, such as working conditions and employee benefits. Resolutions from these meetings are transparently announced and apply to all employees (100% coverage ratio), thereby maintaining a harmonious labor-management relationship that exceeds statutory standards through institutionalized collective communication.
2. Operational Transparency: The Company regularly holds annual planning meetings to communicate operational goals and strategic directions in detail, ensuring that colleagues stay informed about organizational momentum and major corporate decisions.

Protection for Significant Operational Changes (GRI 402-1)

In the event of significant operational changes within the organization, the Company is committed to advance communication based on principles of integrity and respect. In accordance with relevant Taiwanese labor laws and regulations, a statutory notice period of 10 to 30 days is provided based on employee seniority, minimizing the impact on colleagues through timely notification and comprehensive support measures, thereby fulfilling its long-term commitment to every partner's career security.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.1.5 Talent Cultivation and Development

91APP deeply believes that the professional growth of its partners is the core driver of continuous innovation and breakthroughs, and remains committed to creating an inclusive and flexible environment that not only unlocks potential, but also empowers every partner to expand their capabilities and achieve personal career goals in the rapidly evolving digital era.

Comprehensive Cultivation System: Supporting Partners at Every Critical Moment (GRI 404-2)

The Company designs diversified skill enhancement programs tailored to employees at different career stages:

1.New Partner Onboarding Program:
Upon joining, systematic orientation and professional training are provided for new partners. Beginning with an introduction to 91APP, the curriculum encompasses practical courses such as "Brand New Retail: OMO & Membership Operations," "Marketing & Advertising Applications," and "Business Application Tools." Simultaneously, through training in information security, system operations, and workplace safety, new partners are supported to accelerate their integration in a welcoming environment, gaining essential professional capabilities. Furthermore, department heads hold in-depth dialogues with new colleagues upon completing three months of tenure, offering timely guidance and feedback to actively support their continuous growth.

2.Leadership Empowerment and Practice:
For managerial positions, the Company has designed "New Manager Training," incorporating tools such as AI-assisted interviewing, performance management, and goal setting. For key leaders and supervisors, the "Leadership Training Program" focuses on operational guidelines and leadership practice, empowering managers to lead by example, cascade core principles across teams at all levels, and solidify the foundation of professional excellence.

3.AI Digital Transformation and Professional Capabilities:
To guide partners in adopting emerging technologies, the Company has hosted multiple "AI x Apps Script" workshops and offered forward-looking courses tailored to various business functions—including "Data Dividend" and "AM Mindset: Peak Experience & MOT"—continuously enhancing employee competitiveness in the digital era.

Professional Capability Cultivation and Certification Subsidies

91APP values employee professional capability and career development, encouraging team members to obtain job-related professional certifications to enhance their skills and workplace competitiveness. Currently, various departments may formulate certification subsidy measures based on business requirements to assist employees in participating in relevant training and examinations, while providing necessary financial subsidies and learning resources.
In 2025, employees obtained job-related certifications across key domains, including AWS cloud technologies, TIPS (Taiwan Intellectual Property Management System) Self-Assessors, Occupational Safety and Health Administrators, Class A Occupational Safety and Health Managers, First Aid Personnel, and ESG Entry- and Intermediate-Level Managers. Looking ahead, the Company will continue to encourage professional certification according to role requirements while reviewing and optimizing department-level subsidy policies to reinforce talent development and align with its overall human resource strategy.

Continuously Invested Growth Achievements

In 2025, 91APP employees completed a cumulative total of 2,162 training hours, with training participation meticulously tracked to ensure equity and diversity in learning resource allocation, thereby establishing a solid foundation for future talent development initiatives.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Average Hours of Employee Training (GRI 404-1)

Employee Category	Managerial Positions	Non-Managerial Positions	Average Hours per Employee
Male	9	1	3
Female	17	2	4
Average Hours per Employee	12	1	4

Notes:
1. Average hours = Total education and training hours for employees in the specific category / Total number of employees in that category.
2. "Managerial Positions" refers to positions with managerial functions and team leadership; "Non-Managerial Positions" refers to professional specialist positions.

Summary Table of Internal Key Training Courses in 2025 (GRI 404-2)

Training Category	Summary of Key Courses	Target Audience	Total Attendees
Leadership and Culture	Leadership Training Program (Navigating and Spreading Action Guidelines), New Manager Training (AI Interview / Performance Management)	Key leaders, new managers	71
New Partner Growth	91APP Onboarding Guidance, AM/PM New Hires Series (7 sessions in total)	New employees in designated roles	148
Professional & Practical AI Skills	AI x Apps Script Workshop, CJ Marketing Course, AM Mindset: Peak Experience & MOT	All employees / Designated departments	105
Action Guidelines Consensus	Action Guidelines Workshop Series for Business Units	Employees across all departments	108
Total			432

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Transparent Performance and Career Development (GRI 404-3)

Through regular semi-annual performance evaluations, supervisors and team members jointly review past achievements, exchange constructive feedback, and establish future growth goals together.

1.Adaptive Support and Profit Sharing

For high-performing employees and key talent, the Company provides clear development and retention pathways; for those whose performance falls below expectations, supervisors proactively engage in performance improvement discussions and provide necessary training resources to help partners regain momentum. Evaluation results serve not only as a reference for promotions and rewards, but also as the cornerstone for realizing "profit sharing." Based on annual business performance, market standards, and individual achievement, salary adjustments and bonus distributions are implemented to share the fruits of growth with every partner.

2.2025 Performance and Career Development Review Statistics

In 2025, a total of 520 partners across the Company participated in performance evaluations, achieving an overall evaluation rate of 86%. Those not evaluated were primarily new hires with less than 6 months of tenure. Through this mechanism, the Company ensures that every eligible partner receives fair and professional career guidance.

Employee Category	Gender	Number of Employees Receiving Reviews	Total Employees in Category	Percentage Evaluated (%)
Managerial Positions	Female	50	51	98%
	Male	55	66	83%
Non-Managerial Positions	Female	262	300	87%
	Male	153	187	82%
Total		520	604	86%

Notes: In accordance with Company policy, regular employees with a tenure of 6 months or more (inclusive) are required to participate in the annual performance and career development review.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Succession Planning and Operation for Key Management

To reinforce the succession mechanism for key management, the Company regularly inventories and identifies high-potential successors, integrating talent development systems with individual development plans to enhance management capabilities through diversified cultivation mechanisms, thereby building a robust talent pipeline. Succession planning for top management (General Manager or equivalent) is primarily conducted through internal talent development and talent pool mechanisms; upon changes or succession needs in key roles, suitable candidates are selected from internally cultivated management talent based on operational needs and individual readiness.
The Company's talent development mechanism is centrally managed and driven by the Human Resources Department. Individual departments implement hierarchical management structures based on organizational frameworks, leveraging deputy systems to cultivate mid-level managers and build a comprehensive talent pool. Succession planning and cultivation initiatives for key management are outlined below:

1.High-Potential Talent Cultivation
One-on-one sessions between potential successors and the Chairman are conducted regularly, alongside practical project assignments to enhance strategic thinking and business management capabilities. The training scope addresses critical topics such as strategic planning, global expansion, and Online-Merge-Offline (OMO) integration to cultivate future-ready business leaders.

2.Annual Operational Strategy Alignment
At the beginning of each year, the Company hosts the annual conference, where the CEO and senior executives present annual operational goals and strategic directions to all employees, driving organizational alignment and cross-departmental collaboration.

3.Key Talent Cultivation Mechanism
Quarterly Business Reviews (QBR) are conducted each quarter, convening executives at the Director level and above alongside department-nominated key talent to review performance and sharpen strategic management capabilities, thereby nurturing future candidates for management succession.

4.Management Competency Training
Management training programs are hosted regularly to reinforce leadership, decision-making, and team integration among mid-to-senior executives, building leaders with forward-looking vision. In 2025, total training attendance reached 42 participants, accumulating 935 training hours.

5.Performance Management and Talent Inventory
Semi-annual performance evaluations are conducted to assess employee growth potential and organizational needs through feedback and talent inventories, serving as a key reference for succession planning.

6.Personal Cultivation and Professional Development
Mid-to-senior managers may submit individual training plans based on their professional capabilities and competency requirements, continuously advancing leadership capacity and mentoring successors through external professional courses or internal coaching mechanisms.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.2 Occupational Health and Safety

5.2.1 Occupational Safety and Health Policy

91APP regards partner workplace safety and physical and mental health as the cornerstone of sustainable operations, creating a comprehensive protection network for all employees, contractors, and temporary workers in Taiwan. The Company regularly holds labor-management meetings to integrate occupational accident prevention and health promotion into daily operations, leveraging professional medical resources and dynamic monitoring to ensure that every partner can thrive in a safe and healthy environment.

1.Occupational Health and Safety Management and Prevention Mechanism (GRI 403-1, 403-2, 403-3, 403-4, 403-7, 403-8)

In compliance with the Occupational Safety and Health Act, dedicated occupational safety and health management personnel are appointed, extending safety management coverage to 100% of direct employees and workers under direct supervision while actively implementing the following preventive measures:

(1)Management System and Auditing (GRI 403-1, 403-4, 403-8): The occupational health and safety management system ensures 100% coverage of all employees and workers, with internal audit mechanisms conducting regular evaluations to verify implementation effectiveness. Simultaneously, through two-way communication channels such as regular labor-management meetings, team members actively participate in consultation and provide input on safety and health matters.

(2)Risk Assessment and Prevention Plans (GRI 403-2, 403-7): Four key prevention plans—covering Ergonomic Hazards, Abnormal Workload, Unlawful Infringement, and Maternal Protection—have been established and announced in accordance with regulatory requirements. The Company maintains normalized hazard identification and risk assessment processes. In addition to a Proactive Reporting and Hazard Avoidance Mechanism for immediate threats, annual workplace safety inspections are conducted to reduce potential risks, with 100% tracking and remediation completed for identified risk items. Furthermore, safety regulations are enforced for contractors (e.g., cleaning and security personnel), extending accident prevention across business relationships.
For non-routine operations such as high-altitude lighting replacement and office renovation projects, general affairs units perform pre-construction hazard identifications, issue safety briefings to workers, and enforce on-site supervision. During the 2025 lighting and air conditioning equipment replacements, the risk control compliance rate for construction sites and high-altitude operations reached 100%.

(3)Dynamic Environmental Monitoring (GRI 403-2): Environmental monitoring is conducted at least twice annually, involving professional measurements of office illuminance and carbon dioxide (CO_2e) concentration to maintain high-quality workplace environments.

(4)Health Examinations and Consultations (GRI 403-3): Health examinations are arranged for employees every two years. Following health center evaluations completed in 2025, a full-staff health checkup is scheduled for 2026. Considering the sedentary nature of work common in the digital cloud sector, core health check categories are customized through internal assessments. For health parameters showing higher abnormality rates, quarterly consultations are provided by on-site occupational physicians to strengthen self-care awareness. These insights also inform the design of targeted health promotion initiatives (such as dietary counseling and stress reduction) and workplace optimization policies, systematically minimizing health risks.

2.Occupational Health and Safety (OHS) Education, Training, and Information Communication (GRI 403-4, 403-5)

(1)Education, Training, and Needs Assessment: To instill safety awareness, the Company evaluates and plans annual OHS education and training based on regulatory updates, emerging workplace health risks, and employee needs, holding regular safety orientations for new hires. In 2025, 45 training sessions were conducted, accumulating a total attendance of 159 participants to systematically enhance safety literacy among new employees.

(2)Consultation and Communication Mechanisms: In compliance with statutory requirements, labor-management meetings composed of equal representation (3 management and 3 labor representatives, achieving 50% labor representation) serve as the formally recognized worker representation and engagement mechanism. Held quarterly (GRI 403-4), these meetings facilitate substantive communication and consultation on health promotion plans, workplace environment optimization, and OHS policies. Additionally, timely health and medical updates are regularly shared via internal communication channels to maintain immediate and diversified engagement.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3.Comprehensive Health Promotion Performance (GRI 403-6)

Adopting modern public health concepts of tiered prevention management, the Company categorizes workplace health promotion into three protection levels: "Health Protection and Promotion," "Targeted Population Health Management," and "Physical and Mental Recovery & Stress Relief." Personal data related to health activities and medical consultations is strictly protected in accordance with the Personal Data Protection Act. Key health management policies and activities for 2025 are summarized below:

Dimension	Prevention Management Level	Program and Key Initiatives	2025 Execution Performance
 Health Capability for All Staff	Level 1: Health Protection and Promotion	Establishes routine healthy lifestyles for all employees by leveraging the Walkii App to promote "Digital Carbon-Reduction Fitness" and "Team Mileage Challenges," converting daily step counts into carbon reduction metrics. To address sedentary office work, professional InBody and physical fitness assessments are provided to guide proper posture.	• A total of 346 participants engaged in walking and carbon-reduction competitions. • Accumulated steps reached 71 million. • Participating employees achieved a total weight loss of 243.9 kg. • Accumulated 163 total attendees for physical fitness assessments and health lectures.
 Medical Care and Maternity	Level 2: Targeted Population Health Management	Focuses on infectious disease prevention and targeted care. The Company fully subsidizes influenza vaccinations and extends coverage to employees' families to build collective workplace immunity. Simultaneously, on-site occupational physicians offer quarterly personalized assessments, including dedicated postpartum health consultations for new mothers.	• A total of 316 influenza vaccine doses were administered (including 285 doses for employees and 31 doses for family members), with full subsidies from the Company totaling NT$128,250. • Accumulated 31 total sessions of on-site physician consultations (including 7 dedicated postpartum consultations for new mothers).
 Fatigue and Daily Stress Relief	Level 3: Physical and Mental Recovery and Stress Relief Mechanisms	Establishes buffering mechanisms for daily workplace fatigue and stress by offering lectures on sleep management, emotional awareness, and mindfulness to help employees manage workload stress. Additionally, licensed visually impaired massage therapists provide on-site services, complemented by diverse cross-functional clubs to offer robust physical and mental stress relief.	• Sleep and mindfulness lectures received enthusiastic engagement, achieving high satisfaction scores of 4.7 to 4.8 on a 5-point scale. • Visually impaired massage services consistently served 56 visits per month, maintaining an annual satisfaction rating of 4.9 out of 5.0. • Subsidized the establishment and operation of 13 cross-functional clubs (such as TRX, rock climbing, and floral design), enriching wellness and interaction spaces beyond work.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.2.2 Work-Related Injuries (GRI 403-9, GRI 403-10)

91APP continuously implements workplace safety management and risk prevention measures. In 2025, zero occupational ill health, high-consequence work-related injuries, or work-related fatalities occurred among employees and external contractors, maintaining a safe workplace environment with zero work-related injuries.

2025 Work-Related Injuries and Ill Health Statistics

Indicator	Employees	Workers Who Are Not Employees (Contractors)
Work-related Ill Health (GRI 403-10)		
Number of fatalities as a result of work-related ill health	0	0
Number of recordable work-related ill health cases	0	0
Work-related Injuries (GRI 403-9)		
Number of fatalities as a result of work-related injury	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0
Number of recordable work-related injuries	0	0
Disabling Injury Indicators		
Disabling Injury Frequency Rate (FR)	0	0
Disabling Injury Severity Rate (SR)	0	0

Notes:
1.Disabling Injury Frequency Rate (FR) = (Number of disabling injuries / Total hours worked) × 1,000,000
2.Disabling Injury Severity Rate (SR) = (Total days lost / Total hours worked) × 1,000,000
3.The statistical scope covers all operating locations in Taiwan.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.3 Community Involvement

5.3.1 Social Involvement Policy and Vision (GRI 413-1)

91APP is dedicated to fostering a platform that encourages employees to participate in social welfare, unifying individual goodwill into collective corporate action. Centered on "digital empowerment," technical expertise extends to local revitalization, talent development, and cultural initiatives. Regular stakeholder engagement and environmental and social impact assessments are conducted for primary operating locations (Taipei Headquarters), showing no significant negative impacts on local environments, gender equality, or community health due to the cloud software business model and office-based operations. To manage impacts and maintain transparent dialogue, dedicated stakeholder engagement sections and contact mailboxes are established on the official website, serving as open channels for local community grievances and feedback to ensure timely responses. Furthermore, through close collaboration with government agencies and key industry associations (such as TiEA and DMA), sustainable corporate growth is aligned with broader societal interests, driving the healthy advancement of Taiwan's digital ecosystem.

5.3.2 Social Welfare Performance and Digital Empowerment (GRI 413-1)

1.Responsible Procurement: Transforming Intentions into Every Sustainable Choice

Every corporate decision presents an opportunity to practice social responsibility. For the 2025 Mid-Autumn Festival gift planning, 91APP extended care for employees into active support for Taiwan's land and marine ecosystems.

(1)Supporting Land Resilience: Standing with Tainan Pomelo Smallholders

Through the social enterprise "Buy Directly from Farmers," 630 "40-year-old tree pomelos" were procured from Mr. Li Jia-Yuan in Madou, Tainan—an environmentally conscious farmer dedicated to grass cultivation and reduced chemical herbicide usage. During the 2025 growing season, severe typhoons and torrential rainfall struck Tainan, causing over 80% fruit drop and imposing severe hardship on local growers. At this critical juncture, 91APP extended direct support by purchasing this batch of surviving pomelos, providing employees with safe, premium festive fruit while enabling local smallholders to overcome climate challenges and maintain sustainable farming practices.

(2)Safeguarding Ocean Azure: Restoring Colors to Taiwan's Coral Reefs

Additionally, 91APP selected Bobonono's "Ocean Forest" Mid-Autumn gift boxes for employees. Featuring locally sourced ingredients and plastic-reduced packaging, this product directly advances marine conservation. Partnering with TEIA, NT$35 per box sold is allocated to support local coral reef checkups and eco-diver training programs. Total procurement reached 610 gift boxes, generating direct contributions to coral reef conservation, while included conservation calendars extend marine protection awareness into daily employee life.

(3)Supporting Disadvantaged Employment and Green Packaging

For external gifting, over 1,000 Spring Festival and Mid-Autumn gift boxes were planned, sourcing locally produced goods from social enterprises and welfare organizations (such as The Can Co., Ltd. and Agape Sheltered Workshop) to continuously foster local development and disadvantaged employment. Packaging utilizes recyclable materials and FSC™-certified eco-friendly pulp to mitigate deforestation, combined with 100% vegetable-based ink printing to minimize volatile organic compound (VOC) emissions during production, advancing comprehensive environmental protection.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.Employee Engagement: Fostering Internal Momentum for Positive Social Change

(1)Companionship Across Urban and Rural Communities: Responding to the "2025 Love Festival"

The 91APP Foundation and the Employee Welfare Committee organized initiatives for rural schoolchildren, inviting employees and families to join the "2025 Love Festival"—a major public welfare event hosted by the Taiwan External Trade Development Council (TAITRA) and the Association of Little Tree Love Spreading. Participants experienced diverse international cultures hosted by foreign representative offices in Taiwan, as well as AI picture books and drone education provided by the National Palace Museum and National Taiwan Science Education Center. Beyond cultural interaction, the event deepened employee understanding of social inclusion and care for disadvantaged groups, supporting rural children through performance viewings, encouragement, and on-site charity sales.

(2)Deepening Sustainable DNA: Internal Handmade Workshops

Partnering with local revitalization organizations, hands-on sustainability workshops were conducted to transform abstract ESG concepts into engaging practical experiences for employees.

a.913 Old Clothes Eco-Bag Workshop

On May 8, 2025, an upcycled eco-bag workshop was jointly held with The Can Co., Ltd., where 14 employees redesigned and sewed unused clothing into durable tote bags. This initiative promoted resource circulation while deepening awareness of fast fashion and plastic pollution. Integrated with The Can's "913 Recycled Shared Bag Initiative," local community stores were encouraged to circulate upcycled bags and diminish single-use plastic reliance. The 14 upcycled bags (weighing approximately 7 kg) are estimated to eliminate 1,400 single-use plastic bags and reduce 84 kg of carbon emissions (CO_2e).

b.Artisanal Plum Liqueur Brewing Workshop

Concurrently, an artisanal plum liqueur brewing workshop engaged 30 employees in traditional liqueur crafting using natural green plums cultivated by young farmers in Xiaolin Village, Kaohsiung. Following Typhoon Morakot, Xiaolin Village has actively pursued low-carbon agriculture coexisting with mountain ecosystems. The 9 kg of plums procured through guaranteed-price contract farming directly supported post-disaster economic recovery for a local farming household. Guided by artisan instructors, employees processed, blanched, sealed, and personalized bottles with handwritten calligraphy labels, directly connecting with the climate, land, and sustainable food heritage.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3.Digital Navigation: Accelerating AI Application and Development

At a critical juncture where AI is reshaping global industries, the 91APP Foundation champions digital and AI talent development, actively embedding a "Human + AI" collaborative DNA across the digital ecosystem by supporting benchmark technology forums.

(1)Industry and Technological Empowerment: Executive Insights

a.Exploring Generative AI Applications: Generative AI Annual Conference

Held in May, the two-day Generative AI Annual Conference convened nearly 1,000 industry leaders and developers to explore generative AI applications. To strengthen professional capabilities in the AI era, resources were committed to advance technical dialogue, featuring executive presentations by Chief Product Officer Lee, Kuen-Mou, Chief Architect Wu, Kang-Chih, and Senior Product Development Manager Chen, Jun-Yi. They addressed corporate AI adoption strategies and "AI + Human" operating models from commercial and technical perspectives. Interactive exhibition booths were also hosted to spark co-creation mindsets.

b.Reshaping Management Decision Agility: Future Manager Annual Conference

In September, participation in the Future Manager Annual Conference—themed "Management On-Site in the AI Era"—focused on empowering business leaders. Chief Product Officer Lee, Kuen-Mou delivered a keynote titled "AI Agents Reshaping Sales Operations: Driving Swift, Precise, and High-Impact Team Action," outlining three pivotal strategies: Augmenting AI Workforce, Building AI Services, and Welcoming AI Assistants. These frameworks prepare enterprises for the AI commerce era and reinforce executive decision agility amid transformation.

c.Connecting to Global Technology Trends: .NET Conf Taiwan

Fostering deep technical cultivation, participation in November's .NET Conf Taiwan featured Chief Architect Wu, Kang-Chih as a keynote speaker, empowering local developers to connect with global trends and apply cutting-edge practices to commercial product engineering through in-depth sessions on the latest .NET ecosystem innovations.

d.Navigating the Future of Marketing Technology: MarTech Summit

Addressing digital transformation in marketing, investment was directed toward the MarTech Summit, where global and domestic leaders gathered to decode cutting-edge solutions as AI redefines the landscape, empowering brands to unlock continuous growth across commerce sales and digital advertising.

e.Cross-Domain Fintech Exchange: CTBC Digital Technology Innovation Week

Extending AI transformation expertise into financial services, participation in CTBC's "Digital Technology Innovation Week" provided a cross-industry platform. Chief Product Officer Lee, Kuen-Mou shared "AI Transformation in Retail and Enterprise AI Development," exchanging generative AI implementation strategies with sector experts to demonstrate how AI empowerment drives core sales outcomes and inspires future financial solutions.

(2)Industry-Academia Collaboration: Nurturing Campus Talent

Focusing on youth digital talent development, the 91APP Foundation sponsored the Meichu Hackathon—Taiwan's largest university hackathon—for the first time. Held on September 20–21 at National Tsing Hua University Gymnasium, the competition attracted over 240 students islandwide. Tasked by the Hsinchu City Government, student teams utilized AI, big data, IoT, and software engineering to develop Minimum Viable Products (MVPs). Covering practical domains such as smart cities, AI empowerment, IoT integration, and public municipal services, participants transformed conceptual ideas into functional prototypes during an intensive 36-hour sprint, demonstrating technical innovation and collaborative problem-solving.

By sponsoring the Meichu Hackathon, the 91APP Foundation encourages students to leverage AI and digital tools for practical innovation, establishing a strong foundation for future digital transformation leaders. Moving forward, the Foundation remains committed to empowering youth talent through competitive and educational platforms.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

4.Supporting Local Revitalization: Promoting Community Inclusion and Development

The 91APP Foundation partnered with The News Lens to launch the "Future Big Shots - Digital Star" award, supporting outstanding Taiwanese youth teams through financial grants and digital resources to utilize digital solutions in strengthening local industrial vitality, cultural sustainability, and regional employment opportunities, promoting urban-rural community inclusion and positive cycles.

(1)"Future Big Shots - Digital Star" Award:

The 91APP Foundation selected youth who leverage digital tools and digital innovation methods to promote social change, conferring the honor, prize money, and digital resources of the "Future Big Shots - Digital Star." Winners included Yeh, Ting-Ting, CEO of Garden No. 29, who utilized e-commerce sales to empower local women and boost revenue while providing opportunities for women and youth to return home for employment development; Chuang, Shao-Wei, Co-Founder of ARTOGO, who empowered arts and culture with digital innovation capabilities by providing digital tour solutions; and Fang, Jia-Yuan, Head of PNGL Pangolin, who utilized frontline user consumption data across rental services, crowdfunding platforms, and e-commerce platforms to develop a local Taiwanese brand.

(2)Curating "Local Revitalization Digital Star Awards"

From previous Future Big Shots, teams cultivating local areas and driving local revitalization with digital power were selected to exhibit, including Huang, Yi-Ching (Founder of ImmuYoung), Chen, Yun-Mei (Founder of Strong Longan), Huang, Wen-Chi (Founder and CEO of Fish Bar), Rushin, and Chuang, Kai-Yung (Founder of BigHillNorthMoon). The 91APP Foundation provided promotional resource support to promote inclusion and extend sustainable development.

(3)Local Revitalization Digital Diagnosis:

Partnering with the Taiwan Local Revitalization Foundation starting in December 2025, the 91APP Foundation assisted 12 local revitalization organizations with "Digital E-Commerce Maturity Ratings" to understand organizational digital development pain points. Subsequently in January 2026, 91APP executives and colleagues served as pro bono lecturers and digital e-commerce consultants to perform "Digital E-Commerce Pro Bono Clinics," assisting local revitalization organizations with digital upgrading to make e-commerce and digital tools standard operations.

5.Social Common Good Features: Invoice Donation Supporting Public Welfare

91APP actively integrates low-carbon and social common good principles into core product design, assisting brand clients in implementing a cloud invoice donation checkbox mechanism via D2C platforms. This mechanism guides consumers to participate in public welfare during daily transactions while substantially reducing traditional paper invoice printing and associated potential carbon emissions. In 2025, cloud invoice donations completed through 91APP platforms reached a cumulative total of 569,614 transactions, conveying consumer goodwill instantly while eliminating cumbersome manual verification costs for disadvantaged groups and social welfare organizations.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

5.3.3 Supporting Cultural Development and Driving Industry Progress

1.Support for Local Arts, Culture, and Film/Television

(1)Supporting Local Culture: "Taiwan Pops Symphony Concert"

Supported by the 91APP Foundation, the "Jimmy's Forest Movements 2025 Taiwan Pops Symphony Concert" took place at the Taipei Music Center. In collaboration with the 91APP Employee Welfare Committee, 200 colleagues and family members were invited to immerse themselves in the intersection of music and art. One Song Orchestra and renowned Taiwanese illustrator Jimmy collaborated across boundaries for the first time, combining Taiwanese pop music culture with classic melodies and classical arrangements. Golden Melody Award Best Composer Lee, Che-Yi served as general director and music director, gathering new-generation musicians to perform and create an immersive musical feast. Concert visuals were drawn from 10 of Jimmy's classic picture books, including *Singing in the Forest, The Moon Forgets, Starry Starry Night, and Thank You, Fluffy Rabbit, This Afternoon Was Fun*, integrating classic pop songs from Mayday, Wu Bai, Jay Chou, and Sodagreen. As melodies intertwined with visuals, pure memories and emotions were evoked, inspiring a deep appreciation for the charm of Taiwanese culture.

(2)Caring for Environmental Sustainability: Private Movie Screening of "Protecting Our Planet"

The 91APP Foundation and the 91APP Employee Welfare Committee hosted a private screening of the domestic documentary *Protecting Our Planet* at the Eslite Spectrum Songyan Cinema, supporting Taiwan's high-quality film/television creations while focusing on global warming issues. Produced over 15 years by Golden Bell Award-winning director Shu, Meng-Lan, this work represents Taiwan's first ecological documentary filmed across both the North and South Poles. It demonstrated the strength of Taiwan's media production while raising public awareness regarding environmental sustainability. A hundred colleagues and family members attended the screening to experience the magnificence of polar regions, gaining a deeper understanding of the comprehensive impacts of global warming and climate change on humanity and the environment. Director Shu, Meng-Lan was invited to give an on-site pre-screening talk to share core concepts and filming stories, aiming to recommend this meaningful documentary to a broader audience to protect our precious Earth.

(3)Paying Tribute to Taiwan's Semiconductor Spirit: Supporting Industry Sustainability and Generational Responsibility

Supporting the development of Taiwan's original content and cultural film/television industry, the 91APP Foundation hosted a private screening in November for the documentary *The Mountain Makers: A Century Gamble. The Mountain Makers* recorded the 50-year struggle of Taiwan's semiconductor chip industry through real footage, presenting the sense of mission of past technology talent and Taiwan's outstanding influence in global competition as a strategic battleground in geopolitics. A total of 150 attendees, including 91APP clients, colleagues, and family members, gained a deeper understanding of the documentary's message through director Hsiao, Ju-Zhen's on-site pre-screening reading session and by viewing the cultural heritage and resilient spirit of Taiwan's technology sector.

2.Driving Industry Policy and Information Security

Active participation spans 13 major industry associations, such as TiEA and DMA, with senior executives serving in key positions to establish communication bridges with the government. Regarding information security, participation in anti-fraud initiatives remains ongoing, alongside attendance at the HITCON CISO SUMMIT to promote digital resilience.

In 2025, to implement social digital capability promotion and AI talent cultivation, the 91APP Foundation invested NT$710 thousand in substantive financial support for aforementioned technical community exchanges, professional digital forums, and campus competitions. Beyond financial resources, core managerial and professional personnel volunteered as pro bono lecturers, technical consultants, and startup mentors, converting internal practical experience in digital transformation into public social knowledge free of charge to promote industry knowledge sharing and co-create common good values across the digital ecosystem.



6

Environment

6.1 Climate Change

6.2 Greenhouse Gas Management

6.3 Energy Management

6.4 Water Resource Management

6.5 Waste Management



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6 Environment

6.1 Climate Change

Fully understanding the profound impact of climate change on the global economy and corporate operations, 91APP references the Task Force on Climate-related Financial Disclosures (TCFD) framework to establish governance structures, identify risks and opportunities, and set carbon reduction metrics and management targets to proactively respond to climate risks.

Climate Oversight and Governance Structure (GRI 2-12, GRI 2-13)

Regarding climate change as a core issue for sustainable corporate operations, a top-down governance structure was established to ensure that climate-related risks and opportunities receive comprehensive discussion and oversight.

1. The Board of Directors holds ultimate oversight responsibility for overall risk management. Convened by the General Manager, the Risk Management Task Force and the Corporate Governance and Sustainable Development Team were established to drive risk management and sustainable development initiatives. Simultaneously, to reinforce the sustainable governance framework, efforts continue toward establishing a Sustainable Development Committee to elevate decision-making and managerial oversight regarding climate change and sustainability issues.
2. The Risk Management Task Force regularly reviews and discusses key corporate risk management, including climate-related risks and opportunities. The Corporate Governance and Sustainable Development Team is responsible for executing action plans related to climate change and sustainable development, encompassing sustainability report preparation, greenhouse gas inventory and verification implementation, as well as energy-saving and carbon-reduction projects, and regularly reports operational status to the Board of Directors to strengthen board oversight and governance over climate issues.

Climate Strategy (GRI 201-2)

Referencing the Task Force on Climate-related Financial Disclosures (TCFD) guidelines, 6 climate risks and 4 climate opportunities were identified, with impact horizons categorized into short-term (1–3 years), medium-term (3–5 years), and long-term (over 5 years). The potential financial impacts are outlined below:

1.Climate Change Risk Identification Summary Table

Type	Item	Risk Factor	Potential Financial Impact	Impact Period
Transition Risk	Policy and Law	Mandatory Emissions Reporting Obligation	To comply with mandatory government requirements for greenhouse gas emission disclosure, GHG inventory information for the organization and consolidated subsidiaries must be disclosed in 2027, followed by GHG assurance information in 2029. This will incur additional compliance costs—including commissioning professional institutions for inventory and verification, internal system construction, and human resource investment—which may increase operating expenses.	Medium-term

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Type	Item	Risk Factor	Potential Financial Impact	Impact Period
Transition Risk	Technology	Transition Costs of Low-Carbon Technology	Assessing resource investment to optimize product architecture, introducing carbon inventory systems, or utilizing green electricity will lead to increased technology and equipment expenditures in the short term, impacting operating costs or expenses.	Long-term
	Market	Changes in Customer Behavior and Market Uncertainty	Heightened customer ESG standards leading to altered vendor selection criteria, corporate requirements for supplier GHG emission disclosures and carbon reduction, alongside market preferences for green products or technology driven by severe climate change, are estimated to require dedicated time and capital investments, resulting in increased operating costs.	Long-term
	Reputation	Shifts in Consumer Preferences and Increased Stakeholder Focus / Negative Feedback	Severe climate change driving shifts in consumer product preferences (toward low-carbon or environmentally and socially responsible goods) and consumption behavior, alongside corporate ESG ratings or performance falling short of market expectations, may damage brand image, subsequently impacting investor or institutional investment willingness and talent retention.	Long-term
Physical Risk	Acute	Increased Severity of Extreme Weather Events (Typhoons, Floods, etc.)	Extreme climate events such as typhoons, heavy rainfall, or flooding may cause temporary operational disruptions and employee commute obstructions, impacting customer-side logistics and operational stability. Additionally, natural disaster damage to crops in the catering industry may cause significant fluctuations in ingredient quality and pricing, affecting visitor footfall and sales performance, which indirectly impacts transaction volumes and revenues.	Short-term
	Chronic	Precipitation Changes, Mean Temperature Rise, Sea Level Rise	Rising global mean temperatures may increase employee heat injury risks and raise office electricity and refrigerant demands; in the long term, climate change may also impact raw material supplies and operating environments in the catering industry. Furthermore, sea level rise may place certain customer and supplier locations into high-risk areas, increasing operational disruption risks and affecting operating costs and revenue performance.	Long-term

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.Climate Change Opportunity Identification Summary Table

Type	Opportunity Factor	Potential Financial Impact	Impact Period
Resource Efficiency	Reducing Water Usage and Consumption	Reducing water usage and waste disposal volumes, as well as increasing the proportion of renewable energy use, is expected to lower operating expenses.	Medium-term
Products and Services	Developing or Increasing Low-Carbon Goods and Services, Shifts in Consumer Preferences	Developing low-carbon solutions addresses customer and consumer demands for low-carbon transition across products and services.	Long-term
Markets	Utilizing Public Sector Incentive Schemes	Allocating a portion of assets to green bonds enhances investment yields and elevates market reputation.	Short-term
Resilience	Participating in Renewable Energy Projects and Adopting Energy Efficiency Measures, Energy Substitution or Diversification	Implementing multi-cloud strategies and Business Continuity Plans (BCP) strengthens operational resilience in responding to climate change.	Long-term

Financial Impact of Extreme Climate Events and Transition Actions

Acute risks of extreme climate events include typhoons, heavy rainfall, or flooding, which may cause brief operational disruptions, employee commute difficulties, increased electricity usage, and office equipment damage, estimated to impact revenue and increase operational and maintenance costs. Regarding chronic risks, rising global temperatures and sea level rise may also result in operational disruptions, decreased revenue, and elevated operating costs.
Transition actions implemented in response to extreme climate events, including active promotion of energy-saving and carbon-reduction projects, development of low-carbon solutions, increased adoption of renewable energy, and other climate risk mitigation and adaptation measures, may lead to increased operating costs or expenses.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Identification, Assessment, and Management of Climate-Related Risks

91APP formulated the "Risk Management Policies and Procedures" as the overarching guiding principle for corporate risk management, with a scope encompassing various operational risks, including but not limited to information security, operations, legal compliance, and potential emerging risks, where climate change risks have been fully integrated.
The management process is mainly divided into: Risk Identification, Risk Analysis, Risk Evaluation, Risk Response, and Supervision and Review Mechanisms, as detailed below:

1. Risk Identification: References climate change policies and regulations, economic activities, society, environment, technology, and other relevant aspects, while referencing TCFD recommendations to explore and identify different risk categories and risk factors.
2. Risk Analysis: Evaluating the likelihood of climate-related risks and opportunities occurring alongside operational impacts, assessing the degree, horizon, and potential financial impact.
3. Risk Evaluation: Determining whether continuous monitoring and review are required or if appropriate risk response plans should be adopted based on the risk level determined through risk analysis.
4. Risk Response: Formulating targeted response strategies for identified material risks and opportunities, aligning with corporate policies and operational directions.
5. Supervision and Review Mechanisms: Establishing targets and control mechanisms to ensure responsible units execute action plans, with regular execution reports submitted to the Board of Directors.

Scenario Analysis

To assess organizational resilience against climate change risks, referencing the five Shared Socioeconomic Pathways (SSP) scenarios presented in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6), the Sustainable Development Pathway (SSP1-2.6) and High Greenhouse Gas Emissions Pathway (SSP5-8.5) were selected to evaluate the impact level of physical risks. Additionally, Taiwan's 2050 Net-Zero Emissions Pathway and Taiwan's NDCs 3.0 (Nationally Determined Contributions) were referenced to evaluate transition risks, as described below:

Type	Climate Scenario	Scenario Description	Parameters	Analysis Factors	Main Financial Impacts
Physical Risk	SSP1-2.6	Sustainable Development Pathway, global warming controlled within 1.5°C, extreme climate events mitigated	Annual number of days in Taiwan with high temperatures above 36°C increases by 6.8 days and 6.6 days in the mid and late 21st century, respectively; Taiwan's annual maximum 1-day heavy rainfall intensity increases by approximately 15.7% and 15.3% in the mid and late 21st century, respectively	Office cooling costs, employee productivity, office operational stability	Increased office refrigerant use, rising electricity bills, decreased productivity due to employee heat injuries, increased medical and insurance expenses, flooding hazards and office facility damage caused by extreme rainfall leading to increased operating expenses

Type	Climate Scenario	Scenario Description	Parameters	Analysis Factors	Main Financial Impacts
Physical Risk	SSP5-8.5	High Greenhouse Gas Emissions Pathway, high carbon emissions continue, global temperature rise exceeds 2°C, frequent extreme climate events	Annual number of days in Taiwan with high temperatures above 36°C increases by 8.5 days and 48.1 days in the mid and late 21st century, respectively; Taiwan's annual maximum 1-day heavy rainfall intensity increases by approximately 20% and 41.3% in the mid and late 21st century, respectively	Office cooling costs, employee productivity, supply chain disruption, operational disruption	Increased office refrigerant use, rising power consumption, decreased productivity due to employee heat injuries, increased medical and insurance expenses, potential service disruptions and transportation interruptions in the supply chain affected by extreme weather, causing revenue decline and increased operating expenses
Transition Risk	Taiwan NDC 3.0 (Nationally Determined Contributions)	Increasing mandatory regulatory disclosures and enhancing carbon reduction efforts in the short-to-medium term	Carbon emissions reduced by 28% in 2030 compared to the base year (2005)	Policy compliance costs	Annual GHG inventory and third-party assurance fees, as well as expenditure on carbon reduction and natural carbon sink projects, causing increased operating expenses
	Taiwan 2050 Net-Zero Emissions Pathway	Gradually adopting net-zero policies and technologies, industrial electrification, and renewable energy popularization	Achieving net-zero carbon emissions by 2050, with renewable energy accounting for 60% to 70%	Renewable energy use, carbon fee impact, Scope 3 carbon emissions	Renewable energy price volatility, carbon fee pass-through, and Scope 3 inventory causing increased operating costs or expenses

Metrics and Targets

1.Transition Plan for Responding to Climate Change

(1)Enhancing Energy Efficiency: Continuously introducing energy-saving equipment and optimizing cloud system architecture and multi-cloud strategies to improve computing resource allocation efficiency and reduce overall energy consumption.
(2)Continuously Improving Low-Carbon Operation Solutions: Continuously enhancing product system architecture and computing performance to improve cloud resource usage efficiency, and lowering carbon emission intensity per unit of service through operation model optimization.
(3)Increasing the Proportion of Renewable Energy Use: Gradually evaluating the introduction of renewable energy based on operational characteristics and feasibility, and increasing the usage proportion as an important measure for medium- and long-term carbon reduction.
(4)Promoting Green Operations and Internal Carbon Reduction Actions: Continuously promoting paperless sign-off processes, energy-saving management, employee carbon reduction measures, and related education and training to strengthen all colleagues' awareness of and participation in low-carbon operations.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.Metrics and Targets for Identifying and Managing Risks

Type	Risk Description	Metrics and Targets
Transition Risk	Mandatory emissions reporting obligation	1.Greenhouse Gas Reduction Management (1)Short-term (1 to 3 years) ●GHG inventory (Scope 1 and Scope 2) coverage rate for consolidated companies reaching 100% in 2026, set as the base year ●Completing third-party GHG assurance for consolidated companies by 2028 ●Promoting internal carbon pricing (2)Medium-term (by 2030): Reducing GHG emissions by 28% compared to the base year (3)Long-term (by 2050): Achieving net-zero carbon emissions by 2050, attaining net-zero emissions across Scope 1, Scope 2, and Scope 3 2.Waste Management (1)Short-term (1 to 3 years): Per capita waste weight reduced by 1% annually compared to base year 2024 (2)Medium-term (by 2030): Per capita waste weight reduced by 5% compared to base year 2024 (3)Long-term (by 2050): Achieving zero waste 3.Water Resource Management (1)Short-term (1 to 3 years): Per capita water consumption reduced by 1% annually compared to base year 2024 (2)Medium-term (by 2030): Per capita water consumption reduced by 5% compared to base year 2024 (3)Long-term (by 2050): Per capita water consumption reduced by 25% compared to base year 2024 4.Renewable Energy Usage Ratio (1)Short-term (1 to 3 years): Completing preliminary evaluation of renewable energy adoption plans and execution approaches (2)Medium-term (by 2030): Gradually procuring renewable energy, reaching a usage ratio of 10% or more (3)Long-term (by 2050): Achieving 100% renewable energy usage
	Assessing the implementation of low-carbon technology, carbon inventory systems, and renewable energy use	
	Changes in customer supplier selection criteria, low-carbon requirements for products and services	
	Shifts in consumer product preferences or consumption patterns, poor ESG ratings leading to decreased investor investment willingness	
Physical Risk	Acute - Typhoons, Heavy Rainfall	Climate Adaptation Plan: 1.Continuously optimizing multi-cloud strategies and Business Continuity Plans (BCP) to enhance system resilience and operational stability under extreme climate events. 2.Continuously introducing energy-saving equipment and optimizing infrastructure and cloud operational architecture to lower potential operational impacts from high temperatures, power supply anomalies, or environmental changes. 3.Regularly assessing climate-related physical risks and operational impacts, while adjusting response measures on a rolling basis.
	Chronic - Global Temperature Rise	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

3.Internal carbon pricing mechanisms have been incorporated into short-to-medium-term planning, with domestic and international policy and regulatory trends alongside practical developments continuously tracked to gradually evaluate implementation feasibility and execution methods.

4.Following TCFD recommendation guidelines, Taiwan's 2050 Net-Zero Emissions Pathway and Strategies, and Taiwan's 2035 Nationally Determined Contribution (NDC 3.0) emission reduction targets, short-, medium-, and long-term climate-related goals have been established, with relevant goal details disclosed in preceding sections.

Activities, greenhouse gas emission scopes, planned timelines, and annual execution progress covered by each climate-related target are fully explained in subsequent relevant sections such as "Greenhouse Gas Target Achievement Status."
Currently, carbon offsets or Renewable Energy Certificates (RECs) have not been adopted as a means to achieve climate-related targets, where the applicability of relevant tools will be evaluated going forward based on policy and regulatory developments and practical conditions.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.2 Greenhouse Gas Management

6.2.1 Greenhouse Gas Management Strategies, Methods, and Targets (GRI 3-3)

Core operational activities center on cloud services, with carbon emission sources mainly deriving from office electricity usage. To actively implement environmental sustainability and achieve the long-term target of net-zero carbon emissions by 2050, a comprehensive inventory mechanism and reduction pathway have been established, fully integrating climate change responses into normalized management.

1.Inventory Scope and Assurance Mechanism

Annual greenhouse gas inventories are performed in accordance with ISO 14064-1: 2018 and the Greenhouse Gas Protocol (GHG Protocol). To ensure data transparency and credibility, a limited assurance report issued by certified public accountants under ISAE 3410 standards was officially obtained in the second quarter of 2025. Additionally, dedicated to internal empowerment, internal verifier training was completed in September 2023 along with the formulation of the "Greenhouse Gas Inventory and Verification Operating Procedures" to ensure standardized operational guidelines.

2.Reduction Base Year and Target Setting

To plan greenhouse gas reduction strategies, the first GHG inventory for 91APP, branch offices, and Taiwan subsidiaries was completed in 2023. Direct greenhouse gas emissions (Scope 1, directly originating from owned or controlled emission sources) and energy indirect greenhouse gas emissions (Scope 2, indirect GHG emissions resulting from imported electricity, heat, or steam) were 4.208 tCO2e and 291.892 tCO2e, respectively, with 2023 established as the base year. Dedicated to operational carbon reduction, phased targets have been established:

- Short-term Targets (1 to 3 years): Continuously enhancing inventory coverage rate, with plans to complete third-party assurance for consolidated entity scopes by 2028.
- Medium-term Targets (by 2030): Expecting a 28% reduction in GHG emissions compared to the base year.
- Long-term Targets (by 2050): Achieving net-zero carbon emissions by 2050 and incorporating Scope 3 emissions into the long-term management blueprint.

3.Management Strategies and Concrete Action Plans

(1)Energy Management: Continuously promoting aging equipment replacement, lighting system upgrades, and office electricity management measures to enhance overall energy efficiency and lower energy consumption derived from operational activities.

(2)Greenhouse Gas Management Planning: Planning the implementation timeline for Scope 3 GHG inventory based on operational characteristics and resource allocation conditions to gradually strengthen control and management over overall carbon emissions.

(3)Carbon Reduction Management Mechanism Assessment: Assessing the feasibility of introducing carbon reduction target management mechanisms, prudently studying application methods for incorporating carbon reduction performance into relevant management systems, and continuously monitoring carbon pricing system developments as reference for future planning.

(4)Scope 3 Inventory Pilot: In the fourth quarter of 2025, preliminary Scope 3 GHG pilot inventory operations were completed, covering categories such as capital goods alongside fuel- and energy-related activities, with estimated Scope 3 emissions for 2024 at approximately 69.112 tCO2e. Based on inventory results, key emission sources and potential carbon reduction opportunities will be identified to serve as reference for subsequent carbon reduction plan formulation, management focus setting, and supply chain communication, with plans to gradually introduce Scope 3 inventory operations starting from 2026.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.2.2 Greenhouse Gas Emissions (GRI 305-1, 305-2, 305-4, 305-5)

Greenhouse Gas Emissions (Scope 1 and Scope 2)

The Company conducts annual greenhouse gas inventories in accordance with ISO 14064-1:2018 and the GHG Protocol. To ensure substantive data credibility, third-party external assurance is continuously introduced, with a limited assurance report for 2025 greenhouse gas emissions issued by certified public accountants under ISAE 3410 standards officially obtained in the second quarter of 2026.

1.Greenhouse Gas Inventory Information for the Most Recent Three Years (Unit: tCO_2e)

Emission Category	Gas Type	Year		
		2023	2024	2025
Scope 1: Direct Emissions	Hydrofluorocarbons (HFCs)	4.208	4.203	4.478
Scope 2: Energy Indirect Emissions	Carbon Dioxide (CO_2)	291.892	269.951	303.175
Total Emissions		296.100	274.154	307.653
Emission Intensity (tCO_2e / Million NTD Revenue)		0.213	0.169	0.170

Notes:

1.The operational control approach is adopted to consolidate greenhouse gas emissions. The data coverage scope (organizational boundary) includes 91APP, Inc., 91APP, Inc. Taiwan Branch, alongside subsidiaries 91APP(TAIWAN), INC. and OMNI-CHANNEL RETAIL SYSTEM CORPORATION. Regarding emission factors and calculation methods for each category, global warming potential (GWP) values adopt figures from the IPCC Sixth Assessment Report (AR6), calculated following the latest electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, Taiwan.

2.The base year for the greenhouse gas inventory is 2023.

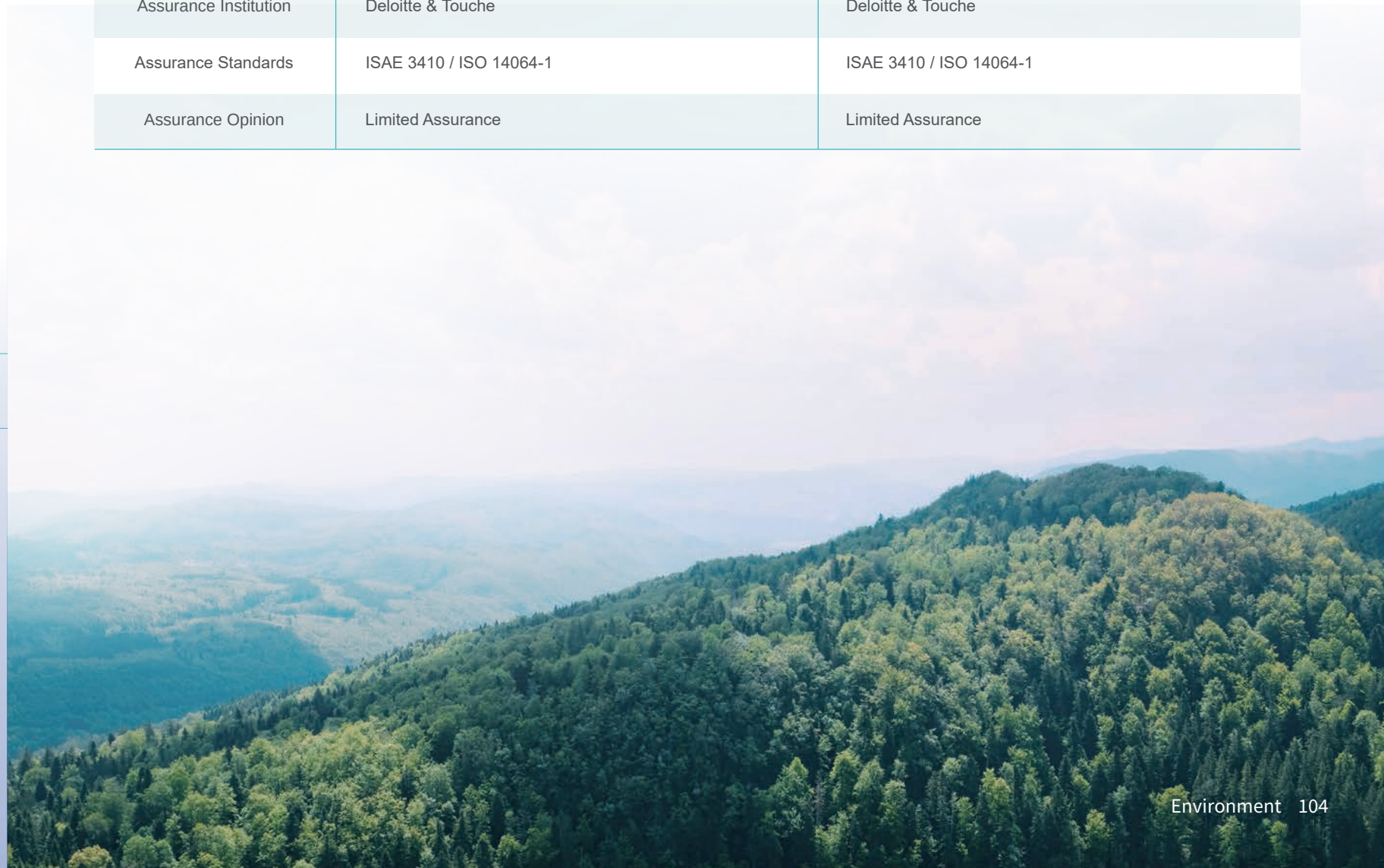
3.Data Explanation: Total emissions in 2025 increased by 12.22% compared to the previous year, mainly due to operational scale expansion, office space growth, and increased electricity demand. However, supported by year-on-year revenue growth and resource efficiency optimization, GHG emission intensity in 2025 demonstrated a downward trend compared to the base year of 2023 (decreasing from 0.213 to 0.170), with carbon reduction strategies continuously adjusted on a rolling basis to address environmental impacts from operational growth.

4.Regarding reduction measures, Scope 1 GHG sources mainly originate from trace fugitive emissions such as refrigerants and anti-rust lubricants, where regular equipment maintenance and usage management have been implemented to prevent abnormal fugitive incidents. Scope 2 GHG sources stem from purchased electricity, where office energy-saving equipment replacement and upgrades are continuously promoted alongside self-management of lighting and air conditioning usage, aiming to continuously optimize overall emission intensity.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.Third-Party Assurance Status

Item	2024	2025
Assurance Scope	91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., OMNI-CHANNEL RETAIL SYSTEM CORPORATION	91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., OMNI-CHANNEL RETAIL SYSTEM CORPORATION
Assurance Institution	Deloitte & Touche	Deloitte & Touche
Assurance Standards	ISAE 3410 / ISO 14064-1	ISAE 3410 / ISO 14064-1
Assurance Opinion	Limited Assurance	Limited Assurance



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Scope 3 Emissions Inventory Results (GRI 305-3)

Based on the GHG Protocol Scope 3 classification framework and operational characteristics, materiality assessments are conducted for each category, with the operational control approach adopted to define the inventory boundary and disclose Scope 3 greenhouse gas assessment results alongside emissions.

Category \ Year	2024	2025
Category 1: Purchased Goods and Services	35.242 tCO_2e	181.834 tCO_2e
Category 2: Capital Goods	25.722 tCO_2e	14.735 tCO_2e
Category 3: Fuel- and Energy-Related Activities	8.148 tCO_2e	9.990 tCO_2e
Category 5: Waste Generated in Operations	General waste is centrally managed by the building management committee and cleared by licensed contractors. As actual weight data for individual tenants cannot be obtained, emissions for this category cannot be calculated at present.	
Category 6: Business Travel	Complete activity data has not yet been obtained, so emission calculations have not been performed for the time being.	
Category 7: Employee Commuting	Complete activity data has not yet been obtained, so emission calculations have not been performed for the time being.	293.443 tCO_2e
Category 8: Upstream Leased Assets	As a tenant in a commercial office building leasing specific floors for office areas, relevant energy use and public area electricity charges have been included in Scope 2. Regarding carbon emissions derived from other services or products provided by the building management committee, relevant data is currently unavailable, so emissions for this category cannot be calculated at present.	
Total	69.112 tCO_2e	500.002 tCO_2e

Notes:

1. The operational control approach is adopted to consolidate greenhouse gas emissions. The data coverage scope (organizational boundary) includes 91APP, Inc., 91APP, Inc. Taiwan Branch, alongside subsidiaries 91APP(TAIWAN), INC. and OMNI-CHANNEL RETAIL SYSTEM CORPORATION Regarding emission factors and calculation methods for each category, global warming potential (GWP) values adopt figures from the IPCC Sixth Assessment Report (AR6).
2. Scope 3 categories were screened based on materiality assessment methodology, excluding certain categories determined to be non-applicable or non-material emission sources (Category 4 and Categories 9 to 15).
3. The greenhouse gas category summarized in this table is carbon dioxide (CO_2).

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.3 Energy Management

6.3.1 Energy Use Policy

The Company is committed to enhancing energy efficiency and reducing environmental burdens from operational activities. Through measures such as equipment replacement, system upgrades, and daily energy management, energy performance is continuously optimized alongside enhanced resource utilization efficiency, serving as an important foundation for greenhouse gas management and carbon reduction actions.

- Energy Efficiency Management: Fully procuring electrical appliances with Level 1 Energy Efficiency Labels, alongside designating dedicated personnel to manage office air conditioning.
- Behavioral Change and Digitalization: Promoting the digitalization of administrative processes to reduce paper and material usage from the source, lowering implicit energy consumption.
- Resource Recycling and Reuse: Entrusting professional, licensed vendors to recycle and disassemble waste IT equipment to ensure resources enter the circular system.

6.3.2 Energy Consumption Status

Continuously tracking energy consumption effectiveness and converting electricity usage into heating value units to evaluate efficiency.

1.Energy Consumption Statistics (GRI 302-1, GRI 302-3)

Category \ Year	2023		2024		2025	
Purchased Electricity (Non-renewable energy)	kWh	GJ	kWh	GJ	kWh	GJ
Total Energy Consumption	590,875.28	2,127.15	546,460.00	2,133.42	639,609.00	2,302.59
Energy Intensity (GJ / Million NTD Revenue)		1.53		1.32		1.27

Notes:

1. Data coverage scope (organizational boundary): Consistent with the GHG inventory scope, including the Company, branch offices, and certain subsidiaries (91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., and OMNI-CHANNEL RETAIL SYSTEM CORPORATION).
2. Source of energy heating value conversion factors: Currently using only purchased electricity (non-renewable energy), calculation methods and conversion factors for converting electricity consumption (kWh) into heating value units (GJ) align with the latest Energy Product Unit Heating Value Table announced by the Energy Administration, Ministry of Economic Affairs.
3. Energy intensity: Total energy consumption per year / Operating revenue in consolidated financial reports per year (Consolidated operating revenue for 2023 was NTD 1,389 million; consolidated operating revenue for 2024 was NTD 1,619 million; consolidated operating revenue for 2025 was NTD 1,807 million).

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

2.Concrete Energy-Saving Measures and Effectiveness (GRI 302-4)

Continuously promoting green office transformation, operational energy consumption is substantially reduced through hardware equipment upgrades and daily energy-saving management. Specific measures and effectiveness are outlined as follows:

(1)High-Efficiency Equipment Investment: Implementing an office equipment replacement plan, cumulative investments of approximately NTD 0.84 million were made between 2021 and 2025 to replace aging air conditioners and refrigerators, fully transitioning to Level 1 energy efficiency models.

(2)Lighting System Upgrades: Continuously optimizing lighting equipment, 356 LED lighting fixtures have been updated since 2022 (cumulative investment of NTD 0.41 million), improving energy efficiency by 42% to 58% compared to traditional T5 tubes and estimating annual electricity savings of 39,473 kWh (approximately 142.10 GJ). Electricity savings are estimated by multiplying the power wattage difference before and after replacement by the number of replaced fixtures, average daily lighting hours (12 hours), and estimated annual operating days.

(3)Office Energy-Saving Management Practices:

1. Temperature Control Management: Indoor air conditioning temperature is maintained at 24°C with ventilation adjusted seasonally, effectively reducing air conditioning energy consumption.
2. Paperless Promotion: Deepening digital operations continuously, electronic form approval volume in 2025 grew significantly by 17.08% year-on-year, not only optimizing efficiency but also effectively reducing energy burdens from physical paper procurement and waste.
3. Waste Recycling: Implementing office resource sorting and recycling, decommissioned IT equipment is ensured to be converted into recycled materials by licensed vendors to lower environmental impacts.



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.4 Water Resource Management

6.4.1 Water Resource Management Policy (GRI 303-1, GRI 303-3, GRI 303-5, SDG 6.4)

The Company operates in the digital cloud industry with operational activities involving no manufacturing water use, qualifying as a non-water-intensive business. Water usage is primarily for daily domestic purposes, 100% originating from Taiwan Water Corporation without using groundwater or alternative water sources.

1.Water Risk Assessment and Resilience Enhancement (GRI 303-1)

To ensure operational resilience, climate change impacts on water resources are regularly monitored. According to evaluation results from the World Resources Institute (WRI) Aqueduct Water Risk Atlas, the Overall Water Risk rating for primary operating locations is "Low – Medium." Although the region experiences limited water stress, overall risks remain controllable, with extreme climate risks continuously monitored to adjust water-saving measures or promote reuse schemes as appropriate.

2.Management Mechanisms and Implementation Measures (GRI 303-1)

Supporting United Nations Sustainable Development Goal (SDG) 6.4 to increase water-use efficiency and ensure freshwater supplies, water-saving management mechanisms are established to fulfill environmental stewardship responsibilities:

- Water Resource Consumption and Discharge Flow: Dedicated 100% to daily domestic water use in office premises, water consumption primarily derives from drinking, air conditioning evaporation, and environmental cleaning, with 100% of domestic sewage conveyed through dedicated building pipelines into public sewage systems for centralized treatment and compliant discharge.
- Hardware Optimization: Gradually planning to install water-saving valves on domestic water equipment to reduce domestic water flow rates.
- Behavioral Advocacy: Posting water-saving slogans in pantries and restrooms to reinforce employee water conservation awareness.
- Data Control: Regularly tracking water consumption as a basis for reviewing water-saving performance and adjusting strategies.
- Compliant Discharge: Discharging and treating sewage under regulatory standards, generating no industrial wastewater alongside posing no water pollution risks.

3.Reduction Target Setting (GRI 303-1)

- Short-term Targets (1 to 3 years): Reducing per capita water consumption by 1% annually compared to the base year (2024).
- Medium-Term Target (by 2030): Reducing per capita water consumption by 5% compared to the base year.
- Long-Term Target (by 2050): Reducing per capita water consumption by 25% compared to the base year.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.4.2 Water Resource Consumption Status (GRI 303-3, 303-4, 303-5)

Water Resource Statistics for the Most Recent Three Years

Compiling water resource statistics based on water utility bills for office premises across primary operating locations, water consumption from 2023 to 2025 is summarized in the table below:

Year / Category (Unit: ML)	2023	2024	2025
Water Withdrawal - Third-party Water (Freshwater)	5.3260	5.4110	5.7370
Total Water Withdrawal	5.3260	5.4110	5.7370
Total Water Discharge	5.2323	5.3158	5.6360
Total Water Consumption	0.0937	0.0952	0.1010
Per Capita Water Consumption	0.0102	0.0094	0.0096

Notes:
1. Data coverage scope (organizational boundary): Consistent with the GHG inventory scope, including the Company, branch offices, and certain subsidiaries (91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., and OMNI-CHANNEL RETAIL SYSTEM CORPORATION).
2. Total Water Withdrawal: Calculated based on tap water utility bills across operating locations and building allocated usage.
3. Total Water Consumption: Unequipped with dedicated drainage flow meters in office buildings, total water consumption references domestic water statistics from the Water Resources Agency, Ministry of Economic Affairs, estimating evaporation consumption based on year-end employee headcount and daily water use, with substantive water resource loss (consumption) from operational activities accounting for approximately 1.76% of total water withdrawal.
4. Performance: Per capita water consumption in 2024 decreased significantly by 8.06% compared to 2023, demonstrating the effectiveness of initial water-saving measures.
5. Variance Analysis: In 2025, while expanding operational scale and team headcount led to an increase in total water consumption, per capita water consumption grew only marginally by 2.46%, maintaining relatively stable overall water intensity.
6. Assurance Statement: Current water consumption data has not undergone third-party verification, considering that consolidated companies belong to the digital cloud industry and materiality assessments determined water resources as a non-material environmental impact topic.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.5 Waste Management

6.5.1 Waste Management Policy (GRI 306-1, GRI 306-2, SDG 12.5)

The Company belongs to the digital cloud industry with no manufacturing operations, generating nor discharging any industrial waste, resulting in zero total industrial waste weight. Waste generated from daily operations consists entirely of general domestic waste. Although materiality assessments indicate waste as a non-material environmental topic, environmental responsibility remains a core priority, aligning with United Nations Sustainable Development Goal (SDG) 12.5 to substantially reduce waste generation and lower environmental impacts.

1.Management Mechanisms and Reduction Measures (GRI 306-2)

Integrating waste management into daily operations through resource recycling and reuse programs:

- Resource Sorting and Recycling: Comprehensive waste sorting and prioritizing recycled materials with lower environmental impacts to reduce resource waste.
- Document Destruction and Reuse: Conducting regular centralized waste paper destruction through qualified professional confidential document destruction vendors. To effectively monitor third-party compliance and performance, "Certificates of Destruction" and "Confidentiality Undertakings" are obtained from contractors upon completing each batch as review evidence, safeguarding confidential information. Post-destruction paper is compressed into bales and fully transported to renowned domestic paper mills (such as YFY Inc. and Cheng Loong Corp.) for pulping and recycling, practicing environmental sustainability.
- Sustainable Utilization of IT Equipment: Regularly entrusting government-licensed Class A waste clearance contractors to handle the disposal of decommissioned IT hardware, including laptops, monitors, and mobile phones. Through compliant clearance, secure data destruction, and categorized processing, corporate information security is safeguarded while electronic waste is fully converted into recycled raw materials, achieving resource circulation.

2.Reduction Target Setting

The Company established 2024 as the base year for waste management and set a phased reduction pathway:

- Short-term Target (1 to 3 years): Per capita waste weight reduced by 1% annually compared to the base year.
- Medium-term Target (by 2030): Per capita waste weight reduced by 5% compared to the base year.
- Long-term Target (by 2050): Achieving the "Zero Waste" vision.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

6.5.2 Waste Generation and Disposal Performance

1.Data Statistical Methods and Scope (GRI 306-3)

Since office premises are located in commercial office buildings, domestic waste is centrally processed by the building management committee, making it impossible to obtain individual tenant weighing data. To enhance management transparency, weekly actual weighing has been adopted since May 2024 to record general trash, estimating annual totals accordingly. The data coverage scope aligns with the GHG inventory scope.

2.Waste Weight Statistics for the Most Recent Two Years (Unit: Metric Ton) (GRI 306-3, GRI 306-4, GRI 306-5)

Category	Waste Type	Waste Treatment Method	2024	2025
General Waste	Domestic Trash	Incineration	12.118	10.318
	Waste Paper	Recycling	3.135	1.565
Total General Waste			15.253	11.883
Key Electronic Wastes	Laptops	Disassembly and recycling by qualified vendors (Recycling)	0.070	0.246
	Computer Monitors	Disassembly and recycling by qualified vendors (Recycling)	0.231	0.132
	Other Peripherals	Recycling	0.024	0.010
Total Key Electronic Waste			0.325	0.388
Total			15.578	12.271
Per Capita Waste Generation (kg / person)			26.95	20.52

Notes:

1.Data coverage scope (organizational boundary): Consistent with the GHG inventory scope, including the Company, branch offices, and certain subsidiaries (91APP, Inc., 91APP, Inc. Taiwan Branch, 91APP(TAIWAN), INC., OMNI-CHANNEL RETAIL SYSTEM CORPORATION).

2.Performance Analysis: Total waste in 2025 was approximately 12.271 metric tons, showing a downward trend compared to 2024. Despite operational expansion, per capita waste generation decreased significantly, demonstrating the initial effectiveness of waste reduction measures and employee awareness initiatives.

3.Environmental Impact Assessment: Total waste in 2025 accounted for only approximately 0.0001% of total national general waste generation, posing an extremely minimal environmental impact.

7

Appendix

7.1 Appendix I: GRI Content Index

7.2 Appendix II: SASB Index

7.3 Appendix III: TCFD Climate-related Financial Disclosures Index

7.4 Appendix IV: Independent Assurance Report



1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

7 Appendix

7.1 Appendix I: GRI Content Index

GRI Content Index Statement

Item	Explanation
Statement of Use	91APP, Inc. has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Content Index

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
GRI 2: General Disclosures 2021				
2-1	Organizational details	1.2 About 91APP	06	
2-2	Entities included in the organization's sustainability reporting	1.3.3 Reporting Boundary and Scope	09	
2-3	Reporting period, frequency, and contact point	1.3.2 Reporting Period and Frequency 1.3.5 Responsible Unit for Sustainability Report	09 10	
2-4	Restatements of information	1.3.3 Reporting Boundary and Scope	09	There are no restatements of information in this report.
2-5	External assurance	1.3.4 External Assurance / Assurance Status	10	
2-6	Activities, value chain, and other business relationships	1.2 About 91APP 4.9 Supplier Management	06,08 63	
2-7	Employees	5.1.2.1 Employee and Worker Structure	69	
2-8	Workers who are not employees	5.1.2.1 Employee and Worker Structure	69	
2-9	Governance structure and composition	2.3.1 Governance Framework for Promoting Sustainability 2.4.2.1 Composition and Diversity 2.4.3 Structure and Operations of Functional Committees	21 25-26 30	
2-10	Nomination and selection of the highest governance body	2.4.2.3 Nomination and Selection	27	

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
2-11	Chair of the highest governance body	2.4.2.1 Composition and Diversity	25-26	
2-12	Role of the highest governance body in overseeing the management of impacts	2.4.1.1 Role and Oversight of Sustainability Governance 4.5.1 Risk Management Mechanism 6.1 Climate Change	22 52 95	
2-13	Delegation of responsibility for managing impacts	2.3.1 Governance Framework for Promoting Sustainability 2.3.2 Operations 4.5.1 Risk Management Mechanism 6.1 Climate Change	21 21 52 95	
2-14	Role of the highest governance body in sustainability reporting	2.4.1.1 Role and Oversight of Sustainability Governance	22	
2-15	Conflicts of interest	2.4.2.4 Avoidance of Conflicts of Interest	27	
2-16	Communication of critical concerns	2.3.2 Operations	21	
2-17	Collective knowledge of the highest governance body	2.4.1.3 Continuous Education on Sustainable Development 2.4.2.2 Operations	24 27	
2-18	Evaluation of the performance of the highest governance body	2.4.1.2 Performance Evaluation for Supervising Sustainability Management	23	
2-19	Remuneration policies	2.4.2.5 Remuneration Policies	28-29	
2-20	Process to determine remuneration	2.4.2.5 Remuneration Policies	29	
2-21	Annual total compensation ratio	2.4.2.5 Remuneration Policies	29	
2-22	Statement on sustainable development strategy	1.1 Letter from the Chairman	04-05	
2-23	Policy commitments	3.4 Management of Material Topics 4.3.1 Integrity Management Policy and Governance Framework 4.5.1 Risk Management Mechanism 4.9 Supplier Management 5.1.1 Human Rights Policy and Commitments	40-44 48 51 63 67	
2-24	Embedding policy commitments	3.4 Management of Material Topics 4.3.1 Integrity Management Policy and Governance Framework 5.1.1 Human Rights Policy and Commitments	40-44 48 67	
2-25	Processes to remediate negative impacts	4.4 Independent Communication and Whistleblowing Channels 5.1.1 Human Rights Policy and Commitments	50 68	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
2-26	Mechanisms for seeking advice and raising concerns	4.4 Independent Communication and Whistleblowing Channels 5.1.1 Human Rights Policy and Commitments	50 68	
2-27	Compliance with laws and regulations	4.5.1 Risk Management Mechanism	52	
2-28	Membership associations	4.7 Participation in Associations	60-61	
2-29	Approach to stakeholder engagement	3.1 Stakeholder Engagement	32-37	
2-30	Collective bargaining agreements	5.1.4 Employee Rights and Benefits	81	
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	3.2 Process to Determine Material Topics	38-39	
3-2	List of material topics	3.3 List of Material Topics	40	
3-3	Management of material topics	3.4 Management of Material Topics 4.5.1 Risk Management Mechanism 4.8.1 Digital Product Security 4.8.2 Product Information Transparency and Marketing Labeling 5.1.3 Employee Diversity, Equity, and Inclusion 6.2.1 Greenhouse Gas Management Strategies, Methods, and Targets	40-44 51-52 62 62 76 102	
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4.1 Economic Performance	46	
201-2	Financial implications and other risks and opportunities due to climate change	6.1 Climate Change	95-97	
201-3	Defined benefit plan obligations and other retirement plans	4.1 Economic Performance 5.1.4 Employee Rights and Benefits	46 81	
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1.3 Employee Diversity, Equity, and Inclusion	71	
202-2	Proportion of senior management hired from the local community	5.1.3 Employee Diversity, Equity, and Inclusion	71	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.9 Supplier Management	64	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4.3.1 Integrity Management Policy and Governance Framework	48	
205-2	Communication and training about anti-corruption policies and procedures	4.3.2 Anti-Corruption Management	49	
205-3	Confirmed incidents of corruption and actions taken	4.3.2 Anti-Corruption Management 4.4 Independent Communication and Whistleblowing Channels	49 50	
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.3.2 Anti-Corruption Management 4.3.3 Anti-Competitive Behavior	49 50	
GRI 207: Tax 2019				
207-1	Approach to tax	4.2 Tax Governance	47	
207-2	Tax governance, control, and risk management	4.2 Tax Governance	47	
207-3	Stakeholder engagement and management of concerns related to tax	4.2 Tax Governance	47	
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	6.3.2 Energy Consumption Status	106	
302-3	Energy intensity	6.3.2 Energy Consumption Status	106	
302-4	Reduction of energy consumption	6.3.2 Energy Consumption Status	107	
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	6.4.1 Water Resource Management Policy	108	
303-3	Water withdrawal	6.4.1 Water Resource Management Policy 6.4.2 Water Resource Consumption Status	108 109	
303-4	Water discharge	6.4.2 Water Resource Consumption Status	109	
303-5	Water consumption	6.4.1 Water Resource Management Policy 6.4.2 Water Resource Consumption Status	108 109	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	6.2.2 Greenhouse Gas Emissions	103-104	
305-2	Energy indirect (Scope 2) GHG emissions	6.2.2 Greenhouse Gas Emissions	103-104	
305-3	Other indirect (Scope 3) GHG emissions	6.2.2 Greenhouse Gas Emissions	105	

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
305-4	GHG emissions intensity	6.2.2 Greenhouse Gas Emissions	103,105	
305-5	Reduction of GHG emissions	6.2.2 Greenhouse Gas Emissions	103,105	
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	6.5.1 Waste Management Policy	110	
306-2	Management of significant waste-related impacts	6.5.1 Waste Management Policy	110	
306-3	Waste generated	6.5.2 Waste Generation and Disposal Performance	111	
306-4	Waste diverted from disposal	6.5.2 Waste Generation and Disposal Performance	111	
306-5	Waste directed to disposal	6.5.2 Waste Generation and Disposal Performance	111	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	5.1.3 Employee Diversity, Equity, and Inclusion	72-73	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1.4 Employee Rights and Benefits	77-78,81	
401-3	Parental leave	5.1.4 Employee Rights and Benefits	77 79-80	
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	5.1.4 Employee Rights and Benefits	81	
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	5.2.1 Occupational Safety and Health Policy	86	
403-2	Hazard identification, risk assessment, and incident investigation	5.2.1 Occupational Safety and Health Policy	86	
403-3	Occupational health services	5.2.1 Occupational Safety and Health Policy	86	
403-4	Worker participation, consultation, and communication on occupational health and safety	5.2.1 Occupational Safety and Health Policy	86	
403-5	Worker training on occupational health and safety	5.2.1 Occupational Safety and Health Policy	86	
403-6	Promotion of worker health	5.1.4 Employee Rights and Benefits 5.2.1 Occupational Safety and Health Policy	77-79 87	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2.1 Occupational Safety and Health Policy	86	
403-8	Workers covered by an occupational health and safety management system	5.2.1 Occupational Safety and Health Policy	86	
403-9	Work-related injuries	5.2.2 Work-Related Injuries	88	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Number	Disclosure Item	Corresponding Section	Page Number	Notes / Omissions Explanation
403-10	Work-related ill health	5.2.2 Work-Related Injuries	88	
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	4.6.2 Customer Privacy Protection 5.1.5 Talent Cultivation and Development	59 83	
404-2	Programs for upgrading employee skills and transition assistance programs	5.1.5 Talent Cultivation and Development	82-83	
404-3	Percentage of employees receiving regular performance and career development reviews	5.1.5 Talent Cultivation and Development	84	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	2.4.2.1 Composition and Diversity 5.1.3 Employee Diversity, Equity, and Inclusion	25-26 70,74-75	
405-2	Ratio of basic salary and remuneration of women to men	5.1.3 Employee Diversity, Equity, and Inclusion	76	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1.1 Human Rights Policy and Commitments	67	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	5.1.1 Human Rights Policy and Commitments	67	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.1 Human Rights Policy and Commitments	67	
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	5.3.1 Social Involvement Policy and Vision 5.3.2 Social Welfare Performance and Digital Empowerment	89 89-92	
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	4.8.2 Product Information Transparency and Marketing Labeling	62	
417-2	Incidents of non-compliance concerning product and service information and labeling	4.8.2 Product Information Transparency and Marketing Labeling	62	
417-3	Incidents of non-compliance concerning marketing communications	4.8.2 Product Information Transparency and Marketing Labeling	62	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.6.1 Information Security Management 4.6.2 Customer Privacy Protection 4.8.1 Digital Product Security	55 59 62	

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

7.2 Appendix II: SASB Index

Sustainability Disclosure Topics and Metrics

Topic	Code	Metric	Description
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	(1) 2,302.59 GJ (2) 100% (3) 0%
	TC-SI-130a.2	(1) Total water withdrawn, percentage of each in regions with High or Extremely High Baseline Water Stress; (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	(1) Total water withdrawn is 5,737 m^3, with 0% in regions with High or Extremely High Baseline Water Stress ; (2) Total water consumed is 100.97 m^3, with 0% in regions with High or Extremely High Baseline Water Stress
	TC-SI-130a.3	Discussion of integration of environmental considerations into strategic planning for data center needs	Adopting a 100% cloud operational model, 91APP neither owns, leases, nor operates physical data centers, eliminating the need for data center construction or hardware expansion. Environmental considerations are fully integrated into cloud service provider selection, prioritizing partners committed to a 100% renewable energy transition (such as AWS and Google Cloud) to mitigate the potential environmental impacts of digital services from the source.
Data Privacy and Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	The Company has formulated a comprehensive "Privacy Statement" applicable to websites and services operated by subsidiaries under the group. In terms of policy and practice implementation, the company strictly limits the collection and use of personal data to the necessary scope of specific purposes such as providing e-commerce services, after-sales services, fulfilling legal obligations, and customer management. Regarding user privacy and data utilization, the company adopts the following practical protective measures: ❶ Use Restrictions and Third-Party Regulations: Unless explained in advance, necessary for contract performance, or required by law, the company never provides data that can identify users to third parties or uses it outside intended purposes. Traffic analysis data recorded during daily services, such as IP addresses and browsing activities, is only used for network behavior surveys to improve service quality, managed through de-identification, and not linked to specific individuals.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Topic	Code	Metric	Description
Data Privacy and Freedom of Expression			❷ Security Protection Technology: The company uses reasonable technologies and procedures meeting industry standards to maintain personal data security. ❸ Data Subject Rights Protection: Fully protecting the rights of data subjects to legally exercise inquiry, review, modification, request for deletion, or cessation of processing and utilization. If users choose not to provide relevant personal data, the company fully respects their right to autonomous decision-making. The complete privacy policy and notice items mentioned above are publicly disclosed on the company's official website on an ongoing basis, reviewed and revised as appropriate according to regulations and service natures.
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	0 persons; no such incidents occurred this year.
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	No such incidents occurred this year.
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	(1) 6 times (2) 6 persons (3) 100%
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	No such incidents occurred this year.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Topic	Code	Metric	Description
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information, (3) number of users affected	(1) 0 incidents (2) 0% (3) 0 persons No data breaches occurred this year.
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	The company has established a dedicated information security unit and Chief Information Security Officer (CISO), creating proactive risk identification and multi-layered defense mechanisms according to the "Information Security Management Regulations." Regarding third-party cybersecurity standards, the company consistently maintains SOC 2 Service Organization Control reviews verified by independent third-party institutions (covering five key trust services criteria: Security, Availability, Processing Integrity, Confidentiality, and Privacy), and strictly complies with PCI-DSS Payment Card Industry Data Security Standards and domestic Mobile Application App Basic Security Standards. In daily risk response, the company adopts 24-hour system security monitoring, regularly executing vulnerability scans and external penetration testing, while introducing Endpoint Detection and Response (EDR) and threat intelligence. Concurrently, comprehensive emergency response procedures are formulated, and regular employee information security training and social engineering drills are conducted to comprehensively mitigate data security risks. For additional descriptions, please refer to Section 4.6 Information Security.
Recruiting and Managing a Global, Diverse and Skilled Workforce	TC-SI-330a.1	Percentage of employees that are foreign nationals and required a visa	As of 2025, the company has a total of 5 non-national colleagues, all 5 of whom required work visas, representing 1% of total employees.
	TC-SI-330a.2	Employee engagement percentage	As of 2025, 91APP has not conducted formal employee engagement surveys, and relevant quantitative percentage data is currently unavailable. Depending on organizational growth and HR strategic priorities, the Company plans to introduce structured employee participation and engagement measurement mechanisms to serve as a benchmark for talent development and organizational health.

Topic	Code	Metric	Description
Recruiting and Managing a Global, Diverse and Skilled Workforce	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (a) executive management, (b) non-executive management, (c) technical staff, and (d) all other employees	(a) Executive Management: Female 0.50%, Male 2.65%; Domestic 3.15%, Foreign 0.00%. (b) Non-Executive Management: Female 7.95%, Male 8.28%; Domestic 16.22%, Foreign 0.00%. (c) Technical Staff: Female 15.56%, Male 21.03%; Domestic 36.42%, Foreign 0.17%. (d) All Other Employees: Female 34.10%, Male 9.93%; Domestic 43.38%, Foreign 0.66%. For additional descriptions, please refer to Section 5.1.2 Human Resource Structure.
Intellectual Property Protection and Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	No such incidents occurred this year.
Managing System Disruptions from Technological Failures	TC-SI-550a.1	(1) Number of performance issues and (2) service disruptions; total customer downtime	(1) 8 times (2) 2 incidents; specific metric details are withheld as proprietary operational information.
	TC-SI-550a.2	Description of business continuity risks associated with operational disruptions	Regarding business interruption risks, management practices are as follows: ❶ Recovery Strategy: Service disruptions are categorized into four levels according to the scope of abnormality. When a single machine or data center fails, computing resources automatically switch through high-reliability configurations and backups. In extreme events like regional outages or full-scale incidents, disaster recovery plans and critical system cross-cloud migration mechanisms are initiated to restore operations within designated time limits. ❷ Contracts and Risk Transfer: Claims will be sought according to contracts if cloud supplier abnormalities exceed Service Level Agreement (SLA) timeframes. Contracts between the company and clients also explicitly stipulate liability exemption clauses for cloud provider failures or factors not attributable to the company. If abnormalities are caused by factors attributable to the company, contract periods are extended per agreements, with caps set on damage compensation. ❸ Daily Resilience Management: Actively monitoring system security conditions daily. Interruption incidents are resolved and services restored by technical teams within short timeframes. For additional descriptions, please refer to Section 4.5.2 System Resilience and Response to Technological Disruptions.

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

Activity Metrics

Activity Metrics	Code	Description
(1) Number of licenses or subscriptions (2) percentage cloud-based	TC-SI-000.A	(1) Related to corporate operational secrets and temporarily withheld from disclosure. (2) 100%
(1) Data processing capacity (2) percentage outsourced	TC-SI-000.B	(1) Related to corporate operational secrets and temporarily withheld from disclosure. (2) 100%
(1) Amount of data storage (2) percentage outsourced	TC-SI-000.C	(1) Related to corporate operational secrets and temporarily withheld from disclosure. (2) 100%

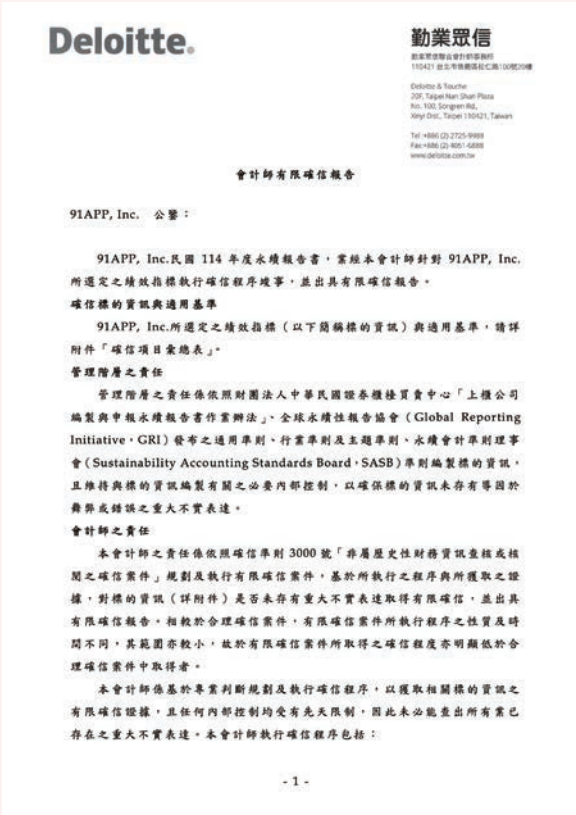
1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

7.3 Appendix III: TCFD Climate-related Financial Disclosures Index

Core Element	Recommended Disclosures	Corresponding Section	Page Number
Governance	ⓐ Describe the board's oversight of climate-related risks and opportunities.	6 Environment	95
	ⓑ Describe management's role in assessing and managing climate-related risks and opportunities.		95
Strategy	ⓐ Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.		95-97
	ⓑ Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		95-97
	ⓒ Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.		98-99
Risk Management	ⓐ Describe the organization's processes for identifying and assessing climate-related risks.		98
	ⓑ Describe the organization's processes for managing climate-related risks.		98
	ⓒDescribe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		98
Metrics and Targets	ⓐ Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.		99-101
	ⓑ Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.		102-105
	ⓒ Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.		100-111

1 About This Report
2 Sustainable Operations
3 Stakeholders and Material Topics
4 Governance
5 Social Aspect
6 Environment
7 Appendix

7.4 Appendix IV: Independent Assurance Report



Deloitte.

勤業眾信

會計師有限確信報告

91APP, Inc. 公鑒：

91APP, Inc.民國 114 年度永續報告書，業經本會計師針對 91APP, Inc. 所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

91APP, Inc.所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件「確信項目彙總表」。

管理階層之責任

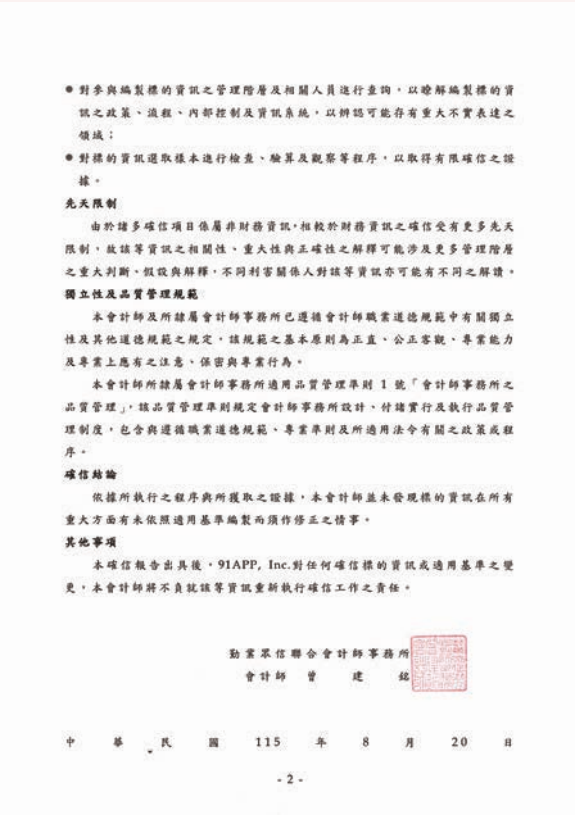
管理階層之責任係依照財團法人中華民國證券櫃檯買賣中心「上櫃公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative，GRI）發布之通用準則、行業準則及主題準則、永續會計準則理事會（Sustainability Accounting Standards Board，SASB）準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊（詳附件）是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 1 -



● 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；

● 對標的資訊選取樣本進行檢查、驗算及觀察等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，91APP, Inc.對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

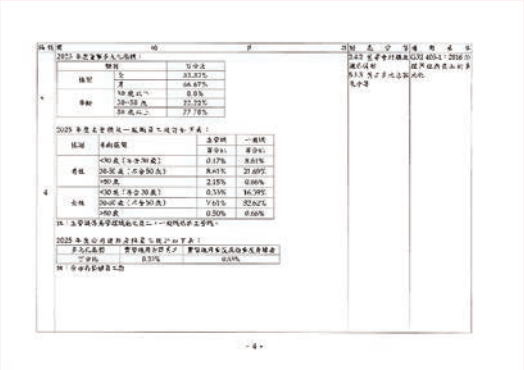
會計師 曾 建 銘

中 華 民 國 115 年 8 月 20 日

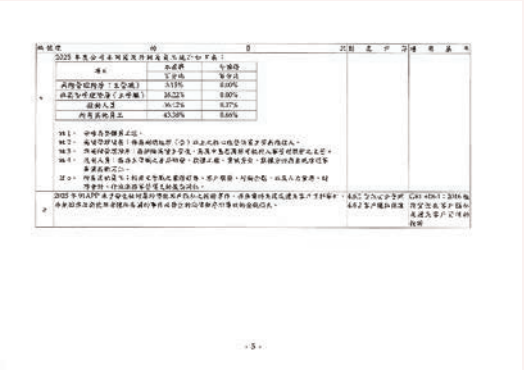
- 2 -



- 3 -



- 4 -



- 5 -



© 2026 91APP, Inc. All Rights Reserved.