

2021 Sustainability Report

PLANET Technology Corporation



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About This Report

Reporting Period

From January 1, 2021 to December 31, 2021

Scope of the Report

The information disclosed in this report is from PLANET Technology Corporation (PLANET), with business operation site located in Xindian District, New Taipei City, Taiwan, excluding its subsidiaries.

Management Report

The matters presented in this report were identified with “Materiality Analysis” (the analysis of priorities) through Stakeholder Engagement Process, and discussed by the “Corporate Social Responsibility (CSR) Committee”. This final report was reviewed and approved by the chairman of the committee.

The information and data disclosed in this report were from the company's own statistics. However, the financial data were based on the public financial reports issued by the accountant. Some events or data were dated back to the reports of the previous years and were for reference only.

Compared with the 2020 version, this report has added disclosure of information in accordance with the TCFD framework and SASB standards. Any changes in the information of each chapter will be indicated in the corresponding text.

Principles and Guidelines

The report on the sustainability issues as well as strategies, goals and practices was compiled based on the Global Reporting Initiative (GRI) standard. According to the Sustainability Accounting Standards Board (SASB), PLANET belongs to the hardware industry category under the Technology and Communications sector and keeps track of the framework of the Task Force on Climate-Related Financial Disclosures (TCFD). At the same time, the compilation of this report also responds to “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies” and the UN’s Sustainable Development Goals (SDGs). Moreover, contents of this report have been discussed and categorized using AA1000 APS procedures.

Assurance

An independent and credible third party, BSI Assurance UK Limited (BSI), has been engaged to provide assurance for this report in accordance with the AA1000 AS V3 Type-1, moderate-level accountability and the “Core Option” of GRI Standards, which is the first time BSI provides assurance for PLANET’s Sustainability report in accordance with the SASB standards. A Third-party Assurance Statement has been attached as an appendix to this report.

Release Overview

- First issue: published in 2011
- Current issue: published in June 2022
- Previous issue: published in June 2021
- Next issue: scheduled to be published in June 2023

For environmental protection, the digital Chinese and English versions of the report are published in the Sustainability section of the official website of PLANET Technology.

Website for the Chinese version:

<https://www.planet.com.tw/tw/csr/csr-reports>

Website for the English version:

<https://www.planet.com.tw/en/csr/csr-reports>

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Message from the Chairman & CEO

Responsible and sustainable development is the business thinking and belief that PLANET has always held since its establishment in 1993. As one of the global suppliers of specialized networking and communications equipment, PLANET actively innovates and develops networking and communications products and solutions to enhance the competitiveness of its own brands in the global market. In the face of the great challenges posed by the COVID-19 pandemic in the global market, PLANET achieved a revenue of NT\$1.43 billion in 2021, the best operating performance ever. We must thank all our colleagues for their concerted efforts to make the company grow and our global customers, distributors and suppliers for their strong support. Meanwhile, PLANET has firmly implemented its CSR culture, always maintained a good corporate constitution, and constantly improved the performance of its ESG (Environmental, Social and Governance) practices. PLANET was consecutively ranked in the top 5% of TPEX-listed companies in 2020 and 2021 “Corporate Governance Evaluation” in Taiwan. The company was also ranked top 1 in “2021 Excellence in Corporate Social Responsibility Award” by CommonWealth Magazine (Taiwan).

PLANET’s vision is to become the leader of IP-based products and technologies in the global networking and communications market, fulfill its corporate social responsibility, and create sustainable corporate value. The company strongly focuses on meeting its ESG criteria to ensure sustainable investment, and proactively integrates the UN’s SDGs with the fulfillment of its corporate social responsibility. In the aspect of sustainable governance, PLANET will enter the era of Corporate Governance 3.0. In response to the global trend of sustainability and mitigation of climate change, the company officially changed the name of the functional committee of the board of directors, Corporate Social Responsibility Committee, to Sustainable Development Committee in early 2022, with the aim to strengthen corporate inheritance management and risk control. In the aspect of information security, the company is expected to obtain ISO 27001 Information Security Management System certification in 2022. In terms of information transparency, in 2022, a third party was asked to oversee PLANET’s 2021 Sustainability Report so as to meet the SASB standards in addition to GRI Standards. Meanwhile, the TCFD framework was also followed in the report. The TCFD framework of the company is expected to pass the preliminary review in 2022 and obtain external certification in 2023. It is believed that the company’s fulfillment of its corporate social responsibility in all these aspects will definitely enhance the overall strength of its business operations.

With the worsening climate change in recent years, net-zero emissions commitment has become an issue that enterprises must take seriously and fulfill to achieve sustainable development. To that end, PLANET has set the goal of becoming carbon neutral by 2050. To build a sustainable supply chain, PLANET has been conducting regular annual greenhouse gas (GHG) inventory since 2013. Since 2021, GHG inventory has been extended to the company’s supply chain. The company aims to complete supply chain carbon inventory by 2023 and obtain external certification by 2024. In its networking and communications business, PLANET has been adhering to the eco-friendly product design principles and committed to expanding the R&D of smart, user-friendly, and energy-saving products, and management platforms. The company’s first renewable energy management controller can effectively achieve an off-grid network and reduce the carbon emission of network infrastructure. In 2021, the product won three awards at home and abroad, including Taiwan Excellence Award, Computex Best Choice Award and International Innovation Awards by Enterprise Asia, showing that PLANET’s products are equipped with technological innovation and environmental sustainability. In response to the RE100 (Global Renewable Energy Initiative), PLANET’s operation sites have gradually



Jack Chen, Chairman & CEO
PLANET Technology Corporation

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ESG Commitments
and Stakeholders
Engagement

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Sustainable
Corporate
Governance

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Sustainable
Innovations

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Environmental
Sustainability

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Sustainable
Employment

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Sustainable
Society

started using green electricity for mitigation of climate change. The company aims to realize 100% consumption of renewable energy by 2050. Moreover, the company will continue to implement ecological conservation of water resources and air pollution prevention projects, and promote environmental sustainability through diversified actions to reduce carbon emissions and greenhouse effect.

Talents are the foundation of enterprise growth and social integration. As a people-oriented enterprise, PLANET strives to create an equal, friendly, happy, safe and healthy workplace, and scientifically strengthens COVID-19 pandemic prevention measures. In 2021, the company developed its Business Continuity Planning (BCP), and promptly adjusted the plan in response to the changes of the epidemic situation so as to maintain the health of employees and their families. The secure working environment created by the company has enabled employees to use their expertise and potential and effectively helped them develop their careers. In the aspect of social engagement, PLANET focuses on educational issues. Since 2004, the company has been implementing the remedial education and psychological counseling for disadvantaged children in greater Taipei region to help those children who are slow-learners or those with emotional or behavioral problems to regain motivation for learning and self-confidence. Since 2014, PLANET has supported the "Reading Habits Promotion Program for Children in Rural Areas -- Give Children a Bright Future" for 8 years. Under this program, the company has helped elementary and junior high school students in rural areas in Taiwan develop their reading skills and expand their international perspective through education, which will not only generate positive thinking and a healthy mindset, but also help solve potential social problems and improve the quality of Taiwan's human resources.

In line with the SDGs of the UN's 2030 agenda and international ESG trends, PLANET will continue to refine its environmental, social and governance strategies and activities to enable its ESG initiatives to generate substantial benefits and long-term impact, thus promoting economic growth, environmental sustainability and social harmony. PLANET will do its best to fulfill its corporate social responsibility, create sustainable business value, and make contribution to the realization of global economic, social and environmental sustainability.

Jack Chen
Chairman & CEO



2021 PLANET Sustainability Achievements

Governance

- PLANET's brand is recognized in more than 140 countries, with substantial and stable profitability. The EPS in 2021 was NT\$ 5.14.
- PLANET was consecutively ranked in the top 5% of TPEX-listed companies in 2020 and 2021 "Corporate Governance Evaluation" in Taiwan.
- PLANET was ranked top 1 in the group of mittelstands for the 2021 Excellence in Corporate Social Responsibility Award, winning the award for the 15th consecutive year.
- PLANET was selected as a benchmarking enterprise for the 4th time and was included in the 2021 Enterprise ESG Yearbook.



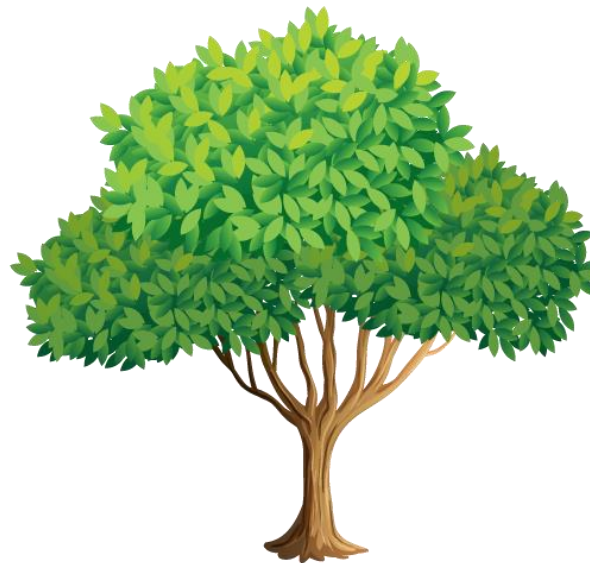
Environmental

- PLANET's renewable energy management controller, with its user-friendly and innovative design, won "2021 Taiwan Excellence Award", "2021 Computex Best Choice Award" and "2021 International Innovation Awards" by Enterprise Asia.
- PLANET has been continuously strengthening responsible supply chain management. In 2021, the signing rate of supply chain code of conduct compliance statement reached 100%.
- PLANET has always attached importance to the publicity and practice of office energy savings and carbon reduction. The staff participation rate for its ESG training reached 100%.
- PLANET has adopted Pinglin organic tea plantation for 12 consecutive years, with staff participation rate hitting 84% in 2021.
- PLANET has expanded the planting area of Pinglin organic tea plantation from 1 hectare in 2010 to 53 hectares in 2021.



Social

- PLANET obtained the "Badge of Accredited Healthy Workplace" in 2021.
- No discrimination of any kind occurred in PLANET's employment in 2021.
- Total employee training hours in 2021 reached 2,685 hours, with an average of 17.32 hours per employee.
- PLANET has formed the "Epidemic Response Team" for control and prevention of COVID-19 epidemic situation, and has established the "Epidemic Prevention Manual" and the "Emergency Response Plan for COVID-19 Epidemic Prevention". Since January 2020, PLANET has maintained a record of zero staff infection for 51 consecutive months.
- In 2021, PLANT provided a total of 108 hours of on-site health care services. One-on-one consultation services of Traditional Chinese Medicine and physical therapy were provided quarterly, with a total of 99 employees attending the consultation in 2021.



- PLANET has implemented the program of remedial education and psychological counseling for disadvantaged children since 2004, and 9,824 disadvantaged children have been helped to regain motivation and confidence in learning since then. Teachers and volunteers took part in development group activities for a total of 1,859 times, and a total of 11,683 people have received sponsorships or counseling so far.
- In 2021, 120 children of PLANET's employees received the Education Subsidy for Employees' Children. From 2006 to 2021, a total of 962 children of employees have benefited from the subsidy.



1

ESG Commitments and Stakeholders Engagement

1.1 Corporate Commitments to Sustainable Development

1.2 Stakeholders and Material Topics



1.1 Corporate Commitments to Sustainable Development

PLANET makes corporate social responsibility a part of its core business strategy as well as the bedrock upon which its core values and culture are based. We closely monitor economic, environmental and social issues across the world so as to optimize our corporate governance and fulfill our corporate commitments. We proactively engage in environmental protection and social welfare activities, and maintain a healthy and efficient corporate structure. All these commitments have further enhanced the value of our brand. We strongly believe that only enterprises that embrace social accountability for various aspects of society can secure the recognition of all stakeholders and realize sustainable development.

1.1.1 Corporate Vision and Mission

PLANET strives to become a leader of innovative network and communications products and solutions. PLANET upholds the business philosophy of integrity, innovation, quality and efficiency. We will continue to focus on developing IoT, IIoT, and IoV related products integrated with AI solutions to suit your business or community applications, thereby creating a smart city. Moreover, we will embed corporate social responsibility in our business operations and enable all our stakeholders to benefit from the sustainable development of PLANET.

Governance Declaration	Improve corporate governance to achieve sustainable development
Environmental Declaration	Develop green-energy products for environmental sustainability
Economic Declaration	Lead the innovation of smart digital networking
Social Declaration	Fulfill corporate social responsibility for maintaining a balance between doing business and contributing to society

1

ESG Commitments and Stakeholders Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

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Environmental Sustainability

5

Sustainable Employment

6

Sustainable Society

1.1.2 ESG Blueprint

PLANET strongly focuses on meeting the Environmental, Social, and Governance (ESG) criteria to ensure sustainable investment, and proactively integrates the UN's SDGs with its sustainable development. We will continue to fulfill our corporate social responsibility and strive for globally sustainable economic, social and environmental developments.

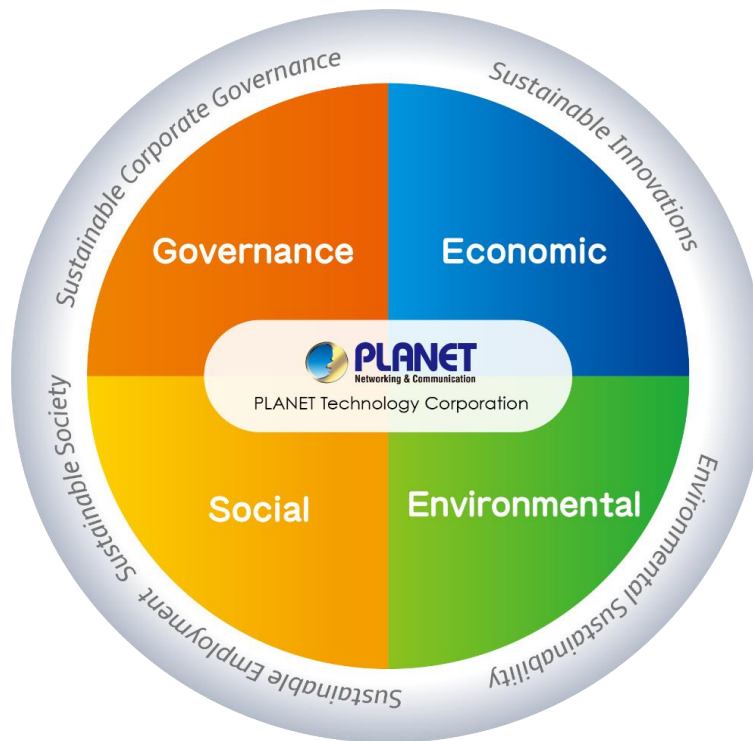
Governance Declaration

Improve corporate governance to achieve sustainable development.



Social Declaration

Fulfill corporate social responsibility for maintaining a balance between doing business and contributing to society.



Economic Declaration

Lead the innovation of smart digital networking





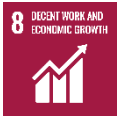








Environmental Declaration

Develop green-energy products for environmental sustainability



PLANET's Response to the UN's SDGs

Goals	Targets	Chapter of this Report	Page
 <p>Ensure healthy lives and promote well-being for all at all ages</p>	<p>3.4: By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being</p> <p>3.9: By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination</p>	<p>5.4 Occupational Safety and Health</p> <p>4.2 Climate Change and Carbon Management</p>	<p>91</p> <p>63</p>
 <p>Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p>	<p>4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations</p> <p>4.a: Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all</p>	<p>5.2.2 Employee Training and Manpower Development</p> <p>6.1 Promoting Education for Disadvantaged Children</p>	<p>86</p> <p>103</p>
 <p>Achieve gender equality and empower all women and girls</p>	<p>5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p>	<p>2.3 Corporate Governance Mechanism</p> <p>5.1 An Overview of PLANET's Manpower Situation</p>	<p>25</p> <p>80</p>
 <p>Ensure availability and sustainable management of water and sanitation for all</p>	<p>6.6: By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes</p> <p>6.b: Support and strengthen the participation of local communities in improving water and sanitation management</p>	<p>4.3 Water Resource Conservation</p>	<p>69</p>
 <p>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	<p>8.2: Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors</p> <p>8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value</p> <p>8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>	<p>5.1 An Overview of PLANET's Manpower Situation</p> <p>5.3 Equal and Friendly Workplace</p>	<p>80</p> <p>89</p>

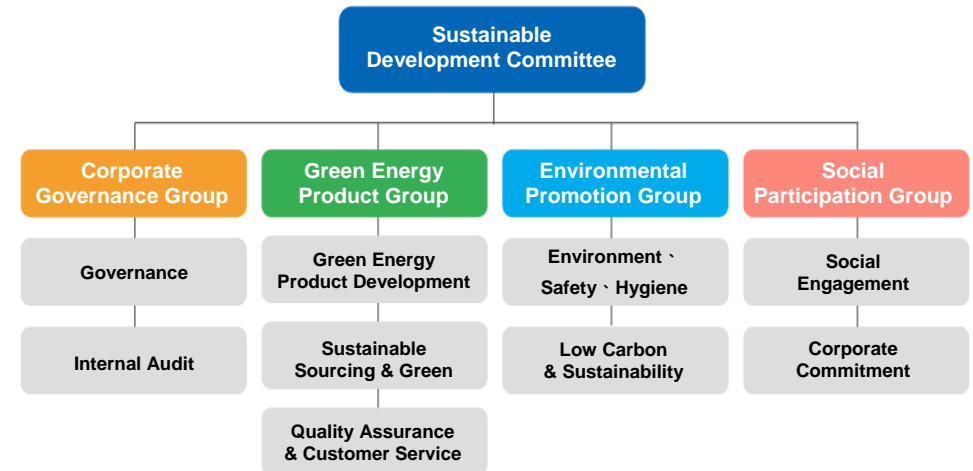
Goals	Targets	Chapter of this Report	Page
 <p>Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p>	9.1: Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	3.1 Green Products and Innovative Research & Development	46
 <p>Reduce inequality within and among countries</p>	10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard	5.3 Equal and Friendly Workplace	89
 <p>Ensure sustainable consumption and production patterns</p>	12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle	3.2 Responsible Supply Chain	52
 <p>Take urgent action to combat climate change and its impacts</p>	13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	4.2 Climate Change and Carbon Management	63
 <p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	16.5: Substantially reduce corruption and bribery in all their forms 16.b: Promote and enforce non-discriminatory laws and policies for sustainable development	2.4 Ethical Business Operation and Law Compliance 5.3 Equal and Friendly Workplace	35 89
 <p>Strengthen the means of implementation and revitalize the global partnership for sustainable development</p>	17.14: Enhance policy coherence for sustainable development	1.1 Corporate Commitments to Sustainable Development	6

1.1.3 Sustainable Development Committee

PLANET’s Sustainable Development Committee, formerly known as the Corporate Social Responsibility Committee, is the company’s top unit in charge of its sustainable development issues. The committee was originally set up in accordance with the operation of the company, and was formally established as one of the functional committees of the Board of Directors on December 22, 2020. The committee has five members (including three independent directors) and reports to the Board of Directors on the company’s CSR implementation and performance annually, with a view to comprehensively optimizing its CSR policy and implementation performance.

In line with the international trend, the name of the company’s “Corporate Social Responsibility Committee” was officially changed to “Sustainability Committee” with the approval of the Board of Directors on February 24, 2022, which would lead the company to better achieve its sustainable development goals. (See Section 2.3.1.2 -- Functional Committees)

Sustainability goals are set by the Sustainable Development Committee based on the sustainable development direction of PLANET after considering the key issues of concern to stakeholders. The company takes a strategic, long-term approach to regularly reviewing the accomplishment of goals and performance. The committee members are heads of relevant units of the company. At the same time, the company constantly improves the level of its CSR implementation so as to make its CSR practices reach the desired breadth and depth, and to satisfy the investors (shareholders), employees, customers, suppliers, members of the society and other relevant stakeholders.



Sustainability Policy

- ◆ **Implementing sound corporate governance**
Ensure the adherence to code of business ethics, the independence of the Board, transparent disclosure of financial information, protection of shareholders' interests, labor rights and fair competition.
- ◆ **Achieving highest level of corporate commitment**
Committed to strategic partnerships with customers and suppliers, employees' training and care, and R&D enhancements.
- ◆ **Striving for environmental sustainability**
Promote recycling, energy savings and carbon reduction, and green product development and manufacturing
- ◆ **Social engagement to create long-term benefits**
Apply core corporate competencies to realizing the long-term benefits of social engagement

Sustainability Commitments

- ◆ Maintain strong corporate governance and adhere to the law and business ethics
- ◆ Provide employees with a healthy and safe workplace
- ◆ Embrace employees' working interests by fully developing their talents and capabilities
- ◆ Invest in the R&D of eco-friendly products with the notion of environmental protection and energy savings
- ◆ Create a win-win partnership with customers and suppliers
- ◆ Provide transparent disclosure of financial information
- ◆ Create value and enhance shareholders' interests
- ◆ Fulfill our role as a global corporate citizen by contributing to the community

1.1.4 Market Impact and Opportunity

Facing the great challenges brought on by the COVID-19 pandemic in the global market during the past two years, PLANET proactively innovated its networking and communications equipment and solutions to enhance the global competitiveness and value of its brands. Meanwhile, the company promptly adjusted its marketing strategies, product mix and business operations in response to the pandemic situation as well as the changes in the industry, market and technology, which successfully created market differentiation for its products and services and ensured its normal operation and sustainable development.

【Risks】

Thanks to the popularization of the COVID-19 vaccination in 2021, the global economic vitality gradually recovered. However, business operations in the international market still face many risks and challenges, including unstable material supply in the supply chain, the sharp rise in the cost of global raw materials and freightage, information security, geopolitics, climate change and the new trend of net-zero carbon emissions, etc., which will affect the overall pace of global economic growth in 2022.

【Response Strategies】

- PLANET is closely monitoring the COVID-19 pandemic situation and has taken protective measures to protect employee health. We are also concerned about the business operations of our customers and suppliers, with whom we will jointly carry out pandemic prevention measures so as to minimize the impact of the pandemic to ensure the continuity of our businesses.
- PLANET is proactively strengthening its technological advantage including the upgrading of the remote and cloud management attributes of its networking equipment. We are committed to providing stable and secure networking via telework, telemedicine and video conferencing, thus enhancing the added value of our products.
- PLANET controls the supply of materials wisely by increasing the proportion of alternative materials to ensure the smooth flow of its production and material supply.
- PLANET will adhere to its business philosophy of innovation and sustainable development by enhancing the competitive advantages of its brand, ensuring steady business operations and creating continuous growth and sustainable value.

【Opportunity】

As the COVID-19 pandemic has accelerated the application of smart networks and remote network communications, the need for network infrastructure in the world remains high. PLANET is working actively to maintain the normal supply of its products to the global market. We are expanding the development of central network management systems, which will provide future IoE applications with networking equipment and solutions featured with smart and user-friendly administration functions, to seek new market opportunities and generate more profits.

Moreover, PLANET is strengthening its digital brand marketing efforts through highly interactive online platforms such as PLANET's global corporate website, PLANET YouTube channel, and PLANET Facebook pages. A variety of methods are used to generate synergy from brand and product promotions. Equipped with the distribution channels in more than 140 countries around the world, we are able to deepen the localization of branding and enhance our market position as a professional international brand, thus further expanding our branding and strengthening our competitiveness.

1.2 Stakeholders and Material Topics

1.2.1 Stakeholder Identification and Communication

Identification: PLANET has many stakeholders with a wide variety of backgrounds. To identify the stakeholders who sufficiently represent their groups, we have referred to the five attributes in AA1000 Stakeholder Engagement Standard 2015: Dependency, Influence, Tension, Responsibility and Diverse Perspectives. Seven groups of stakeholders have been identified based on their degree of significance, namely investors (shareholders), employees, customers, suppliers, government agencies, and NPO/NGO, communities.

Communication: PLANET engages its stakeholders in material topics through regular and irregular communication channels, through which the stakeholders contribute to the results from various angles and present diverse social values. Topics that are important to PLANET’s stakeholders are reviewed, and the response measures are also addressed in the relevant chapters of this Sustainability report.



《Channels for Stakeholder Engagement and Communication》

Stakeholder	Contact window	E-mail
Investors (shareholders)	Spokesperson Deputy spokesperson	natalie@planet.com.tw shallon@planet.com.tw
Employees	CEO	ceo@planet.com.tw
Customers	Sales department	sales@planet.com.tw
Suppliers	COO	shallon@planet.com.tw
Government agencies	CFO	natalie@planet.com.tw
NPO/NGO	Special assistant	jennys@planet.com.tw
Communities	Special assistant	jennys@planet.com.tw

《Stakeholder Engagement Performance in 2021》

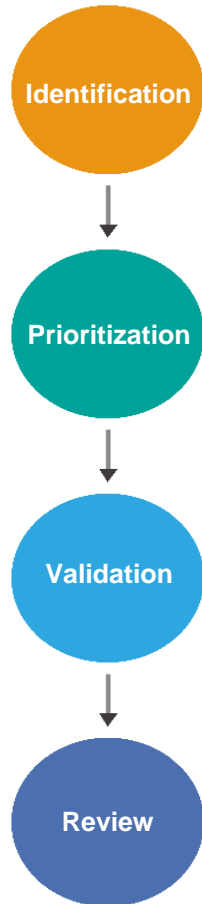
Stakeholder	Significance to PLANET	Communication Channel	Communication Frequency	Concerned Issues	Engagement Results	Response Measures and Countermeasures (chapter)	Page
Investors/ Shareholders	All investors and shareholders investing in PLANET should be given equal access to material information. PLANET should uphold the principles of integrity and sustainability in its operations, keep information open and transparent, and protect the rights and interests of shareholders/investors	Shareholder meeting	Once a year	<ul style="list-style-type: none"> Corporate governance & operations performance Business integrity and legal compliance Risk management Protection of Privacy Right Green products and innovative R&D 	<ul style="list-style-type: none"> The company engages investors regularly or as needed to convey its business performance and development. Annual reports, quarterly financial statements, quarterly operation reports and monthly revenues are uploaded to the stakeholders' section of the corporate website. A summary of comments gathered from investors and external parties is submitted quarterly to the board of directors and the executive management to provide a basis for the improvement of corporate governance and operations. 	2 Sustainable corporate governance	20
		Law publicity meeting	Once a year			2.4 Ethical business operation and law compliance	35
		Stakeholder section of corporate website	As needed			2.7 Risk management	43
		Audit Committee mailbox	Open 24 hours a day			2.5 Information security and privacy management	39
		Spokesperson's and deputy spokesperson's mailbox	Open 24 hours a day			3.1 Green Products and Innovative Research & Development	46
Employees	Employees are PLANET's most important partners in achieving sustainability. We are committed to creating a diverse, equal and healthy working environment, hoping to grow and develop together with our employees.	Market observation post system of competent authority	As needed	<ul style="list-style-type: none"> Talent attraction and retention Human rights Diversified, equal and friendly workplace Occupational safety and health 	<ul style="list-style-type: none"> The company communicates with employees on company policies and directions through various channels, and it is open to employee feedback and adjusts strategies or proposals for improvement as appropriate. PLANET organizes regular professional training courses, health and safety training program and fire drills. 	5 Sustainable Employment	78
		Performance interview	As needed			2.4 Ethical business operation and law compliance	35
		Mentor interview	Timely Response to Feedback			5.3 Equal and friendly workplace	89
		Employee Welfare Committee	As needed			5.4 Occupational safety and health	91
		Competency Education and Training	As needed				
		Employee Satisfaction Survey	As needed				
		Gender Equality Committee	As needed				
		Feedback and grievance mailbox	Timely Response to Feedback				
		Labor Management Meeting	Quarterly				
Internal meetings	As needed						
Occupational Safety and Health Committee	Quarterly						

Stakeholder	Significance to PLANET	Communication Channel	Communication Frequency	Concerned Issues	Engagement Results	Response Measures and Countermeasures (chapter)	Page
Customers	Customers are important business partners of PLANET. We listen to the needs of our customers, provide professional services and grasp the industry trends, to achieve customers' goals and grow together with them.	Corporate social network website	As needed	<ul style="list-style-type: none"> Product quality and safety CRM Corporate image Green products and innovative Research & Development Supply chain management Protection of privacy right Information security management 	<ul style="list-style-type: none"> PLANET is constantly making improvements to customer service and stays in close communication with customers. We protect client privacy and are always prepared to accept review requests from customers. Visits between PLANET and its customers are arranged to strengthen the partnerships and create a win-win situation 	3.1 Green Products and Innovative Research & Development	46
		Partner Zone on corporate website	As needed			3.3 Customer Relationship Management	52
		Customer service, technical support, dedicated window and mailbox	Responds within 24 hours			6 Sustainable society	101
		Product Education and Training	As needed			3.1 Green Products and Innovative Research & Development	46
		Distributor conference	As needed			3.2 Responsible Supply Chain	52
		Customer Satisfaction Survey	Once a year			2.5 Information security and privacy management	39
		ESG/CSR Audit	As needed				
Suppliers	PLANET's supply chain partners include suppliers and assembling, packaging, testing and processing plants. We hope to establish sustainable partnership with partners to jointly implement CSR.	Dedicated buyer window	As needed	<ul style="list-style-type: none"> Corporate governance & operations performance Supply chain management Green products and innovative Research & Development 	<ul style="list-style-type: none"> PLANET conducts regular annual supplier audit, communicating with suppliers and actively responding to suppliers' concerns. PLANET continues to encourage suppliers to minimize environmental impact and implement corporate social responsibility. 	2 Sustainable corporate governance	20
		Supplier evaluation	Once a year			3.2 Responsible Supply Chain	52
		Signing of the "ESH Management Self-Assessment Form" by designated supplier	Once a year			3.1 Green Products and Innovative Research & Development	46
		Auditing and coaching for designated supplier	Quarterly				
		Supplier conference	As needed				
Government Agencies	Apart from complying with government regulations, PLANET actively supports government policies and engages government agencies in two-way open communication to win their trust, support, and cooperation.	Market observation post system of competent authority	As needed	<ul style="list-style-type: none"> Corporate governance & operations performance Business integrity and legal compliance Investor protection Internationalization of capital market Climate change Information security management 	<ul style="list-style-type: none"> PLANET works with government agencies regularly and as needed in implementing and coordinating related programs. The company also learns details of policies and regulations and assists in promoting them. 	2 Sustainable corporate governance	20
		Symposiums/seminars, evaluations	As needed			2.4 Ethical business operation and law compliance	35
		Official correspondence	As needed			2 Sustainable corporate governance	20
				2 Sustainable corporate governance	20		
				4.2 Climate Change and Carbon Management	63		
				2.5 Information Security and Privacy Management	39		

Stakeholder	Significance to PLANET	Communication Channel	Communication Frequency	Concerned Issues	Engagement Results	Response Measures and Countermeasures (chapter)	Page
NPO/ NGO	As an ethical and responsible enterprise, PLANET understands the needs of nonprofit organizations. It promotes and practices the philosophy of giving back to the community and strives to exert positive influence on society.	Market observation post system of competent authority	As needed	<ul style="list-style-type: none"> Human rights Corporate image Environmental protection Climate change 	<ul style="list-style-type: none"> PLANET participates in Taipei Computer Association, National Innovation and Entrepreneurship Association R.O.C. and other organizations, and establishes enhanced communication mechanism with industry members PLANET works with NGO/NPOs on promotion of environment protection and social integration initiatives. 	2.4 Ethical business operation and law compliance	35
		Symposiums/seminars, evaluations	As needed			6 Sustainable society	101
		Official correspondence	As needed			4 Environmental Sustainability	61
Communities	PLANET continues to maintain a good and interactive relationship with the communities and the society to help the communities grow together.	Market observation post system of competent authority	As needed	<ul style="list-style-type: none"> Environmental protection Social engagement and care Corporate image 	<ul style="list-style-type: none"> PLANET has implemented "Remedial education/psychological counseling for disadvantaged children" in 19 schools and organizations in Greater Taipei. PLANET communicates via meetings, e-mail and telephones. 	4.2 Climate Change and Carbon Management	63
		Symposiums/seminars, evaluations	As needed			4 Environmental Sustainability	61
		Official correspondence	As needed			6 Sustainable society	101
						2 Sustainable corporate governance	20

1.2.2 Identification of Material Topics

The compilation of PLANET’s Sustainability report complies with the Global Reporting Initiative (GRI) Standards. Material Topics are analyzed by following the process, which consists of four steps, namely Identification, Prioritization, Validation and Review, to validate the scope of disclosure in the report as well as major internal/external sustainability challenges faced by PLANET. Annual material topics and stakeholders are reviewed annually by the ESG Committee and adjusted as appropriate.



Step One Identification

After collecting domestic and foreign issues and regulations on sustainability development and integrating with the company's development policies, a list of 19 sustainability development issues have been compiled through the stakeholder engagement channels to provide the scope of material topic identification in the report.

Step Two Prioritization

Members of PLANET’s Sustainable Development Promotion Team assessed all these issues by "the degree of PLANET’s environmental, social and governance impacts on the entire society" and "the degree of influence over stakeholders' assessment and decision-making processes". The degree of influence and impact of individual issues were measured and quantified to create a preliminary materiality matrix.

Step Three Validation

To ensure compliance with the GRI and stakeholder inclusiveness principles, and to strengthen PLANET’s material topics, results of the preliminary identification of material topics were reviewed by the chairperson of PLANET’s Sustainability Committee. The committee also added the topic of “Information security” and raised the degree of materiality for the two topics, "Climate change ", and "Supply chain management", based on results of international benchmarking analysis, trends in sustainability, global risks assessment and PLANET’s business development strategies.

Step Four Review

In the next report, PLANET will continue to review the materiality matrix and enhance stakeholder engagement to determine if the matrix for the coming year is reasonable or in need of adjustment.

The 19 issues of concern to stakeholders corresponding to ESG aspects.

Governance

- Corporate governance and operational performance ★
- Information security management ★
- Supply chain management ★
- Business integrity and legal compliance
- Risk management
- CRM
- Investor protection
- Corporate image
- Internationalization of capital market
- Product quality and safety

Environmental

- Green products and innovative Research & Development ★
- Climate change ★
- Environmental protection ★

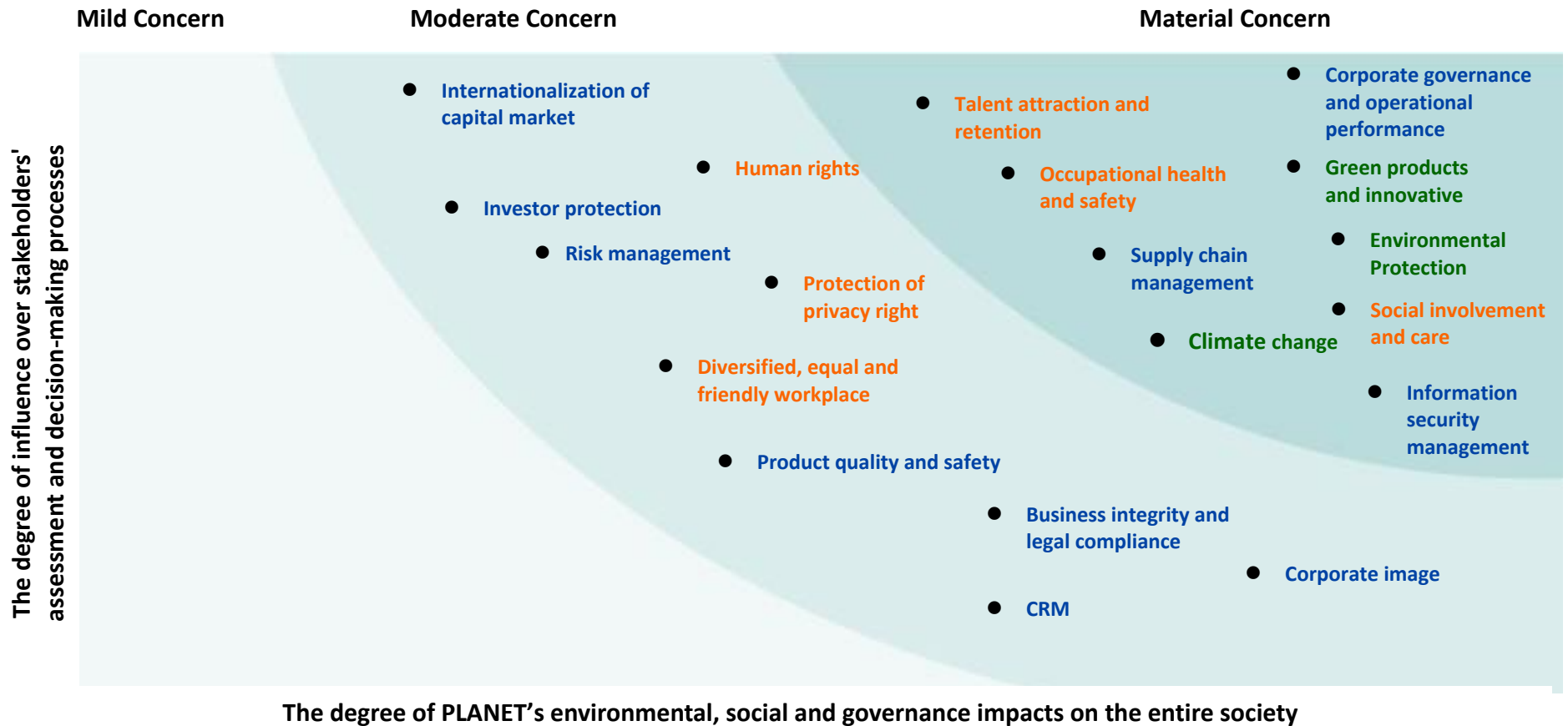
Social

- Social involvement and care ★
- Talent attraction and retention ★
- Occupational health and safety ★
- Human rights
- Protection of privacy right
- Diversified, equal and friendly workplace

Notes:

1. Issues marked with ★ are issues of material concern.
2. Compared with 2020 issues of concern, the 2021 issues of concern have included a new topic, "Information security", and raised the degree of materiality for the two topics, "Climate change " and "Supply chain management". Other 2020 issues of concern remained unchanged in 2021.

1.2.3 PLANET Materiality Matrix



Notes:

1. After discussing and confirming the materiality matrix, PLANET has identified 9 of the 19 issues of concern as the material topics in this report, based on the degree of impact of internal and external stakeholders' feedback.

1.2.4 Impact Scopes and Boundaries of the Material Topics

9 material topics have been identified. The correlation between the material topics and PLANET’s value chain is shown below:

○ Indirect Impact ● Direct Impact

ESG	Material Topic	Corresponding GRI Standard	Chapter	Page	Upstream Suppliers	Business Operations PLANET	Downstream Customers
Governance	Corporate governance and operational performance	GRI 201: Economic Performance	2.1 About PLANET Technology	22			
		GRI 202: Market Presence	2.3 Corporate Governance Mechanism 5.1 An Overview of PLANET’s Manpower Situation	25 80	●	●	●
	Information Security Management	GRI 418: Customer Privacy	2.5 Information Security and Privacy Management	39	●	●	●
Environmental	Supply chain management	GRI 308: Supplier Environmental Assessment	3.2 Responsible Supply Chain	52	●	○	○
		GRI 414: Supplier Social Assessment					
Environmental	Green products and innovative R&D	GRI 302: Energy	3.1 Green Products and Innovative Research & Development	46			
		GRI 308: Supplier Environmental Assessment	3.2 Responsible Supply Chain	52	○	●	●
	Climate change	GRI 302: Energy	4.1 Environmental Sustainability Policy	62			
		GRI 305: Emissions GRI 307: Environmental compliance	4.2 Climate Change and Carbon Management 4.4 Energy Conservation, Carbon Reduction and Energy Management 4.6 Information on Climate Change	63 70 73	●	●	○
Environmental Protection	GRI 307: Environmental compliance	4.2 Climate Change and Carbon Management	63	●	●	○	
Social	Talent attraction and retention	GRI 401: Employment	5.1 An Overview of PLANET’s Manpower Situation	80			
		GRI 404: Training and Education GRI 405: Diversity and Equal Opportunity	5.2 Employee Cultivation and Care 5.3 Equal and Friendly Workplace	83 89		●	
	Occupational health and safety	GRI 403: Occupational Health and Safety	5.4 Occupational Safety and Health	91	●	●	●
Social involvement and care	Social involvement and care	GRI 413: Local Communities	6.1 Promoting Education for Disadvantaged Children	103		○	
			6.2 Corporate Volunteers	106			

2

Sustainable Corporate Governance

- 2.1 About PLANET Technology**
- 2.2 Financial Performance**
- 2.3 Corporate Governance Mechanism**
- 2.4 Ethical Business Operation and Law Compliance**
- 2.5 Information Security and Privacy Management**
- 2.6 Intellectual Property Management**
- 2.7 Risk Management**



Management Policy on Material Topics		Corporate Governance and Operations Performance	
Background	<p>PLANET defines its business philosophy as integrity, and it is continuing to refine its corporate governance mechanism. Solid foundations for corporate sustainability have been laid down through compliance with laws and regulations along with sound financial management so that PLANET is able to protect the rights of its shareholders and to maximize their interests in a sustainable manner.</p>		
Policy	<ul style="list-style-type: none"> ● Enhance the functions of the Board of Directors. ● Improve information transparency. ● Promote branding and innovation; expand the global market. ● Adhere to business integrity and implement corporate social responsibility. 		
Goals and Targets		Actions and Achievements	
<ul style="list-style-type: none"> ● Achieve sustainability of corporate governance ● Meet the international standards and enhance information transparency 		<ul style="list-style-type: none"> ● TCFD mechanism and SASB standards have been incorporated in this Sustainability report to cope with the risks of climate change. ● In line with the Sustainable Development Blueprint of Corporate Governance 3.0, the functions of the Board of Directors have been constantly strengthened. 	
Evaluation Mechanism		Grievance Mechanism	
<ul style="list-style-type: none"> ● Through the board meetings, corporate governance evaluations and other mechanisms, PLANET regularly reviews the implementation of its corporate governance and tracks the accomplishment of the objectives. 		<ul style="list-style-type: none"> ● Stakeholders' channels of communication and complaint for issues related to PLANET's corporate governance. <ul style="list-style-type: none"> - Spokesperson e-mail: natalie@planet.com.tw - Deputy spokesperson e-mail: shallon@planet.com.tw - The Audit Committee e-mail: supervisor@planet.com.tw - Telephone: +886-2-2219-9518 - Complaint and reporting mailbox: 11F., No. 96, Minguan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) ● Contact information is also available in the Sustainable Development Zone on PLANET's official website. 	

2.1 About PLANET Technolog

Founded in 1993, PLANET Technology was publicly listed on OTC Exchange (ID: 6263) in September 2003, with its corporate headquarters located in the Xindian District of New Taipei City. PLANET specializes in the development of IP-based networking products and technologies integrated with voice, data and video. Today, PLANET is one of the leading enterprises in digital innovation in the international networking market and its products are marketed under its own brand "PLANET" in more than 140 countries around the world.

PLANET is closely monitoring global climate change and environmental sustainability with a particular emphasis on technological innovation and environmental protection. PLANET will continue to provide the market with a full range of premium, high-quality, high value-added networking equipment possibly based on the principle of green energy. The company's key products include switches, Power over Ethernet (PoE), industrial-grade networks, automated control, fiber networks, network surveillance equipment, wireless networks, voice-over-IP, broadband networks, information security, and home automation systems.

2.1.1 Brand Management Philosophy

PLANET has been pursuing sustainable development by adhering to the principles of integrity, innovation, quality and efficiency, with a focus on marketing of its own brand as well as research and development of networking products. With its motto "Shaping Future Networking", PLANET demonstrates its determination to shape an intelligent, user-friendly and sustainable technological age by continuously innovating digital network transmission technology and equipment. At the same time, PLANET has incorporated corporate social responsibility into its business strategy, fulfilling its role as a global citizen. Great efforts have been made for improvements on the company's corporate governance, implementation of CSR, maximization of corporate value and enhancement of customer recognition. Today, PLANET is committed to the optimization and steadiness of its business operations and strives to achieve the success of the enterprise and become a world-class brand of professional network equipment.



Worldwide under the PLANET brand

2.1.2 Financial Assistance Received from Government

PLANET has been actively cultivating R&D talents and enhancing its R&D capabilities to raise its industry competitiveness. At the same time, the company actively supports and responds to government policies to promote industrial innovation. In 2021, PLANET received a total of NT\$ 9,827,890 in subsidies from the ROC government. The company's shareholding structure does not include any government shareholding.

Currency Unit : NT\$/Dollar

Source of Subsidy	Amount of Subsidy
Government tax exemption and deductions, investment grants, R&D grants and other related subsidies	9,593,490
Financial assistance received or available from any organization	170,000
Government subsidies	64,400

2.1.3 Membership Associations

PLANET actively participates in domestic and overseas activities organized by organizations in the industry and associations engaging in research and development of products and technology, jointly promoting industrial development and talent cultivation. Details are as follows:

Category	Organization	Membership	Acting as a Director or Supervisor
Industry	Taipei Computer Association (TCA)	√	
	National Innovation and Entrepreneurship Association , R.O.C. (NiEA)	√	√

Category	Organization	Membership	Product Attribute
R&D and Technology	Access Advance LLC (HEVC Advance (High Efficient Video Coding))	√	IP camera NVR
	ONVIF (Open Network Video Interface Forum)	√	IP camera NVR
	EtherCAT Technology Group	√	Industrial Ethernet equipment Industrial Automation product
	ODVA (Open DeviceNet Venders Association) – Ethernet/IP	√	Industrial Ethernet equipment Industrial Automation product

2.2 Financial Performance

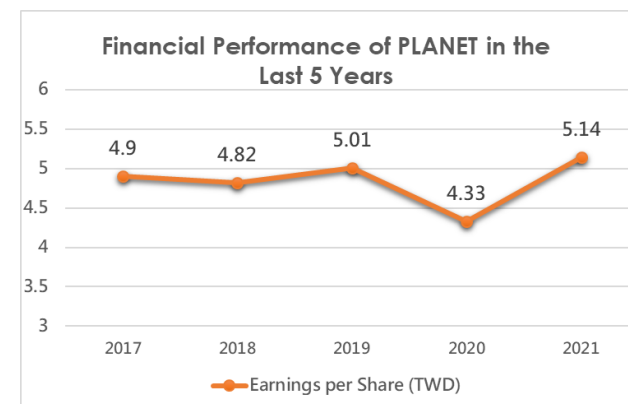
PLANET is in a sound financial position. Our debt asset ratio has always been lower than 21%. As we do not engage in high-risk, highly-leveraged investments, lending, endorsements or trading of derivative financial products, all financial risks are under full control. Share dividends or allotments are issued every year to share the fruits of our business with shareholders. International Financial Reporting Standards (IFRS) was adopted by PLANET in 2012. Tax returns are also filed and tax payments are made on time in accordance with government tax legislation. We comply with laws on disclosure, respond in a timely manner to all queries from the taxation authorities, and provide any tax records required upon demand. The consolidated financial statement includes the parent company, PLANET Technology Corporation, and its 100% owned subsidiary, Planet International Inc.

In terms of PLANET's operating performance, its EPS was above NT\$4.00 in each of the past five years, including NT\$5.14 in 2021. The company's consolidated revenue in 2021 increased by 16.3% compared with the consolidated revenue in 2020. PLANET will continue to carry out R&D with innovation actively, improve its competitiveness through market differentiation, and strive for further growth in its operational performance.

Financial Performance of PLANET in the Last 5 Years

Unit: NT\$/Thousand Dollars

Year	2017	2018	2019	2020	2021
Net Operating Revenue	1,361,090	1,367,538	1,348,032	1,227,105	1,427,097
Net Profit before Tax	357,206	366,990	381,328	328,337	392,648
Net Profit after Tax	306,386	301,040	312,852	270,319	321,150
Earnings per Share (TWD)	4.9	4.82	5.01	4.33	5.14
Debt Asset Ratio (%)	17.30	18.05	18.57	19.67	20.82
Return on Assets (%)	20.24	19.29	19.35	16.35	18.73
Return on Equity (%)	24.76	23.43	23.64	20.18	23.45



Note : For the 2020 Financial Report, please refer to Chapter 6 -- Financial Overview of the 2021 PLANET Technology Annual Report (page 171 - page 176)

2.2.1 List of Major Shareholders

Data valid until: April 2022

No.	Name of Shareholder	Number of Shares Held	Proportion of Shareholding	No.	Name of Shareholder	Number of Shares Held	Proportion of Shareholding
1	Puyang Investment Co., Ltd.	16,856,237	26.97%	6	Name of Shareholder	483,917	0.77%
2	Chen, Ching-Kang	4,211,978	6.74%	7	Chou, Hsiao-Chuan	482,511	0.77%
3	Hsu, Hwa-Lin	3,030,241	4.85%	8	Huang, Wei-Jen	410,892	0.66%
4	PLANET fund dedicate trust account, Bank of Taiwan	1,506,293	2.41%	9	Hsu, Ya-Ling	323,555	0.52%
5	Fengteng Investment Co., Ltd	560,000	0.90%	10	Lin, Man-Tsu	306,775	0.49%

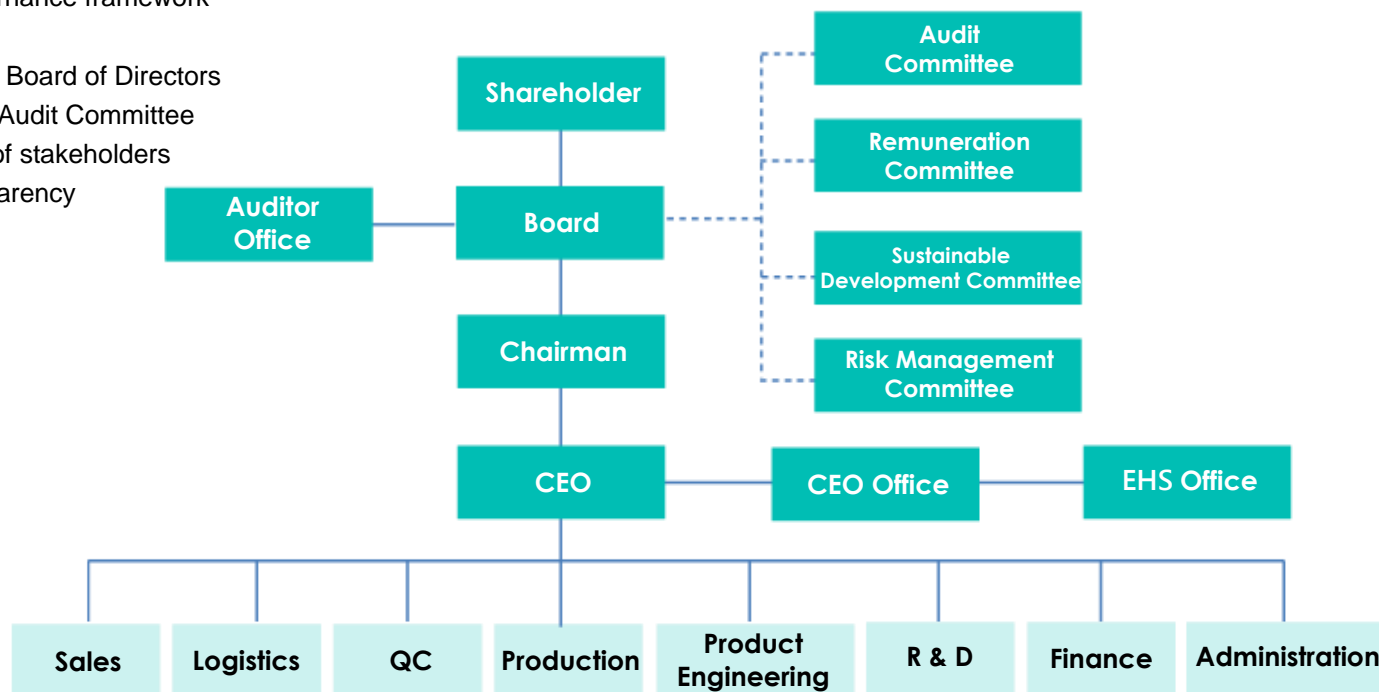
2.3 Corporate Governance Mechanism

PLANET strictly aligns its corporate governance with the 2030 Agenda for Sustainable Development adopted by the UN. There are 17 Sustainable Development Goals (SDGs) to be achieved. Among them, PLANET is targeting “Goal 10 -- Reduced Inequalities”, “Goal 13 – Climate Action”, and “Goal 16 -- Peace, justice and strong institutions”.

PLANET’s management team values the development and proactive implementation of governance culture. PLANET was consecutively ranked among the top 5% of outstanding companies in 2020 and 2021 Corporate Governance Evaluation conducted by the Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX), which was another great reward for the joint effort made by the entire company.

PLANET has drawn up its “Code of Practice on Corporate Governance” in accordance with the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”. In 2019, the company appointed a director of corporate governance who would be responsible for the implementation of corporate governance in accordance with the following principles:

- Building an effective corporate governance framework
- Protection of shareholder interests
- Enhancement of the functions of the Board of Directors
- Maximization of the functions of the Audit Committee
- Respecting the rights and interests of stakeholders
- Improvement on Information Transparency



The scope of responsibilities of the corporate governance director and implementation of corporate governance are publicly disclosed on the company's official website.

Website: <https://www.planet.com.tw/tw/ir/supervisor>

2.3.1 Board of Directors and Functional Committees

PLANET's Board of Directors, Audit Committee, Compensation Committee, Sustainable Development Committee and Risk Management Committee perform their duties in accordance with the "Board of Directors Meeting Rules," "Audit Committee Organizational Rules," "Compensation Committee Rules," "Risk Management Committee Rules," and "Sustainable Development Committee Organizational Rules".

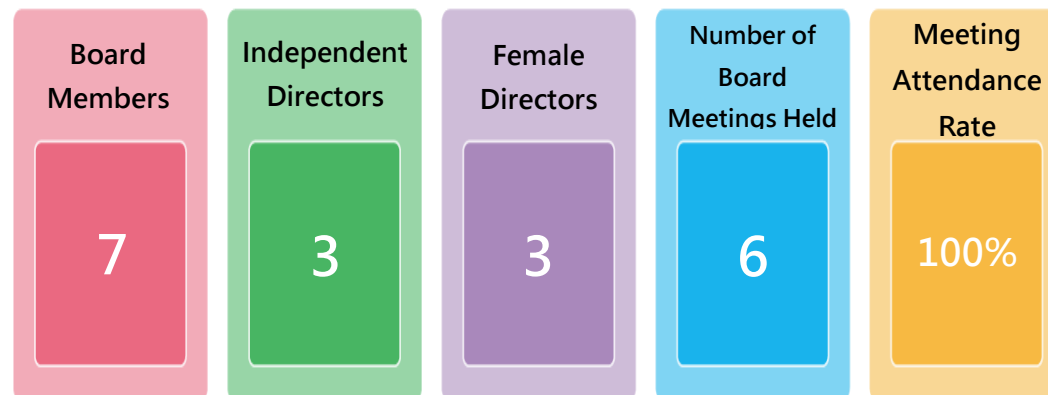
PLANET's Sustainable Development Committee is a functional committee under the company's Board of Directors, and is the top governance unit in charge of the company's sustainable development issues. The company has also established the "Sustainable Development Initiative Team" and Sustainability Office, which function as responsible units for promoting sustainable development and implementing corporate social responsibility.

The Sustainability Committee consists of five members, including three independent directors and two directors. To meet the needs of the company's operations, the committee is headed by a chairperson and comprises four sub-committees, namely Corporate Governance Sub-committee, Green Products Sub-committee, Environmental Promotion Sub-committee and Social Engagement Sub-committee. Members of the sub-committees are composed of the heads of the relevant units in the company.

The Sustainability Committee takes into account the overall environment, major issues of concern to stakeholders and industry development trends to develop sustainable development goals for the company in accordance with the direction of the company's sustainable development. The committee takes a strategic and long-term approach to review the achievement of the company's goals and its performance on a regular basis. The Sustainability Committee regularly reports to the Board of Directors on the progress and results of the implementation plan on a semi-annual basis, with a view to comprehensively enhancing the policy and implementation performance of the company's sustainable development. On April 29 and December 24, 2021, the committee reported to the Board on the company's performance in CSR and sustainable development in 2021 and the 2022 annual plan.

2.3.1.1 Board of Directors and Functional Committees

PLANET's directors (including independent directors) are elected according to the "Rules Governing the Election of Directors", where candidates are nominated. At present, the board has 7 members, including 3 independent directors, 1 non-operating director and 3 operating directors. The responsibilities of the board of directors include appointing and supervising the management team of the company, supervising the overall operation of the company, working for the maximization of shareholders' equity, and reporting at the shareholder meetings. The board of directors shall exercise its functions and powers in accordance with the law, the articles of association or the resolutions of the shareholders' meetings and ensure the effective functioning of the corporate governance system.



PLANET's "Director Election Policy" clearly stipulates that the election of directors should take into account the background and abilities of individual directors. Therefore, the election of board members fully embraces the policy of diversity, and gives significant weight to gender equality, with female directors accounting for no less than one third of the total number of directors. In terms of professional competence, the Board should have at least one board member who majors in each of the fields, such as business, law, finance and accounting or with other professional and industrial knowledge needed by the company so as to be able to supervise the overall operation of the company.

PLANET currently has seven directors, including three independent directors, accounting for 43%, and three female directors, accounting for 43%. The seven directors have different levels of professional competence in fields such as technology, construction, finance, banking, accounting, law and human resources management, which cover every aspect of the company's operations and have more comprehensive effect on the company's future development. For information on the education and training of directors, please refer to Item 4 of Chapter 3 of the 2021 Annual Report (page 62- page 63) published in the "Stakeholders' Zone" on the company's website.

The Board meets at least quarterly, with a total of six meetings in 2021. Mr. Chen, Ching-Kang, the chairman of the Board and the CEO of the company, has been leading the company to maintain a good corporate constitution and steady business operations. Ms. Hsu, Hwa-Lin, director and vice president of the company, has long been committed to economic, environmental and social issues, driving the formulation of the Board's strategies and leading the company towards sustainability. At the same time, the management of the company maintains good communication with the Board of Directors, and is committed to the implementation of the Board's strategies and the company's business operations, striving to maximize the equity of all the shareholders.

The company has established the "Code of Ethics for Directors and Executives" to manage the behaviors of directors (including independent directors) and prevent them from taking advantage of their positions to obtain improper benefits. None of the directors (including independent directors) of the company is involved in any cross-shareholdings with suppliers or other stakeholders. For the background of the members of the Board and other information on the directors' duties, please refer to Item 4 of Chapter 3 of the 2021 Annual Report (page.14 - page 18) published in the "Stakeholders' Zone" on the company's website.

Website of the Annual Report: <https://www.planet.com.tw/tw/ir/financial-reports>

Members of the Board of Directors

Professional Title	Name	Gender	Age		Tenure		Employee of the company	Main Education	Major Experience
			51 to 60 years old	61 to 70 years old	less than 3 years	3 to 9 years			
Chairman	Chen, Ching-Kang	Male		√			√	Doctor of Business Administration, Macau University of Science and Technology	General Manager, PLANET Technology Corporation
Director	Hsu, Hwa-Lin	Female		√			√	Dept. of Music, Chinese Culture University	Vice General Manager, PLANET Technology Corporation
Director	Li, I-Chuan	Male	√					Doctor of Business Administration, Macau University of Science and Technology	Vice General Manager, Zhan Yue Construction Organization
Director	Lin, Man-Tsu	Female		√			√	EMBA, National Chengchi University	Chief Financial Officer, PLANET Technology Corporation
Independent director	Chen, Shuh	Male		√			√	Doctor of Commercial Science, National Taiwan University	Chairman of the Board, Central Investment Corporation
Independent director	Huang, Hsin Hsien	Male		√			√	Department of Law, Soochow University	Director, Jianyuan Law Firm
Independent director	Chang, Pao-Thai	Female	√				√	EMBA, Antai College, Shanghai Jiao Tong University	Chairman of the Board, PREMIER INTERNATIONAL DEVELOPMENT INCORPORATION

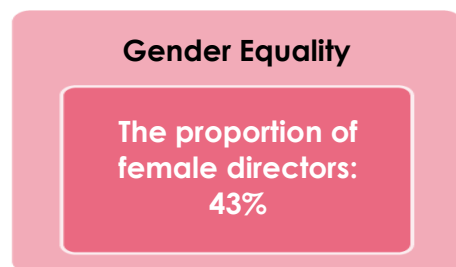
Emphasis on Diversification of Board Members' Backgrounds

To optimize the member structure of the board of directors, PLANET considers the professional competence of each individual candidate as well as the factor of gender equality in the selection of board members to ensure that the backgrounds of the board members are diversified.

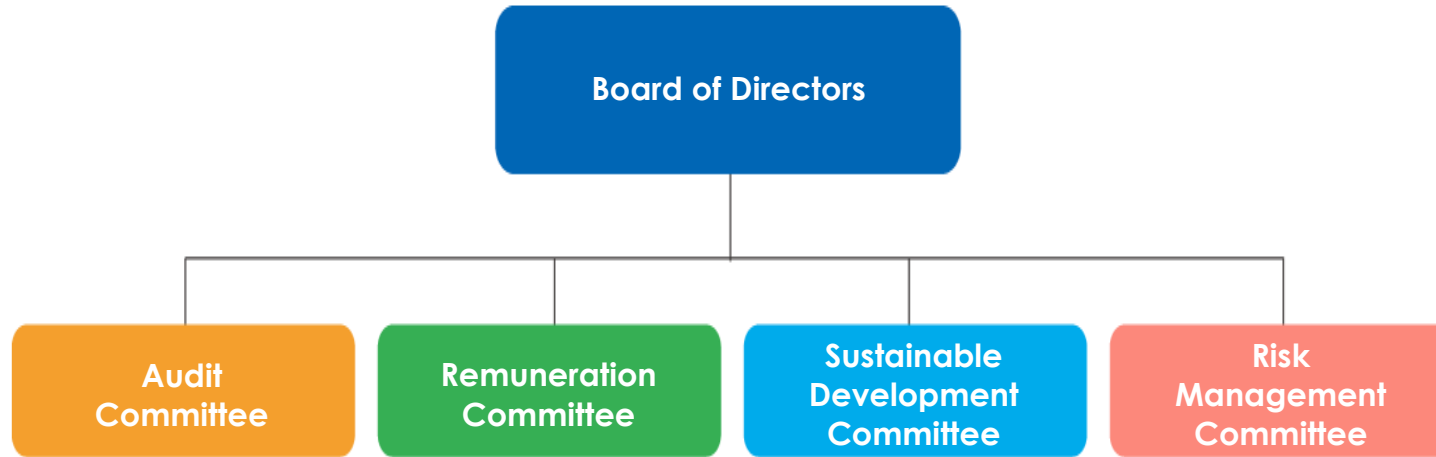
Factor to consider	Objective of Diversified Backgrounds	Execution of Diversified Backgrounds
Professional Competence	To have at least one board member who majors in each of the fields, such as business, law and financial accounting, or with other professional and industrial knowledge needed by the company so as to be able to supervise the overall operation of the company and to maximize shareholder equity.	Currently, among the seven directors, there are two with business major, one with law major, two with financial accounting major, and two with other majors required by the company's business. In terms of industry knowledge, there is one director in the field of business, one in the law field, one in financial accounting field, and four with other industry knowledge required by other company. Such a member structure has a more comprehensive effect on the company's future development.
Gender Equality	Female directors account for no less than one third of the total number of directors.	Currently, three of the seven directors are female, that is, 43%.

Diversified Backgrounds of PLANET's Board Members:

Professional Title	Name	Gender	Operational Judgement Ability	Business Management Ability	Crisis Management Ability	International Market Perspective	Leadership	Professional Competence	Industry Knowledge
Chairman	Chen, Ching-Kang	Male	●	●	●	●	●	Network communications	Technologies
Director	Hsu, Hwa-Lin	Female	●	●	●	●	●	Network communications	Technologies
Director	Li, I-Chuan	Male	●	●	●	●	●	Business administration	Construction
Director	Lin, Man-Tsu	Female	●	●	●	●	●	Finance and accounting	Technologies
Independent director	Chen, Shuh	Male	●	●	●	●	●	Finance and accounting	Finance
Independent director	Huang, Hsin Hsien	Male	●	●	●	●	●	Legal	Legal
Independent director	Chang, Pao-Thai	Female	●	●	●	●	●	HR	HR



2.3.1.2 Functional Committees



Audit Committee	Remuneration Committee	Sustainable Development Committee	Risk Management Committee
<p>Chairperson: Chen, Shuh (Independent director)</p> <p>Member: Huang, Hsin Hsien (Independent director) Chang, Pao-Thai (Independent director)</p>	<p>Chairperson: Chang, Pao-Thai (Independent director)</p> <p>Member: Chen, Shuh (Independent director) Huang, Hsin Hsien (Independent director)</p>	<p>Chairperson: Hsu, Hwa-Lin (Director)</p> <p>Member: Chen, Ching-Kang (Chairman) Chen, Shuh (Independent director) Huang, Hsin Hsien (Independent director) Chang, Pao-Thai (Independent director)</p>	<p>Chairperson: Huang, Hsin Hsien (Independent director)</p> <p>Member: Chang, Pao-Thai (Independent director) Wu, Hsueh-Ju (COO)</p>

Functional Committee	Holding of Meetings		Attendance Rate (Including Personal and Agent Attendance)
	Number of meetings that should be held in accordance with organizational rules	Number of meetings held in 2021	
Audit Committee (Note 1)	4	4	100%
Remuneration Committee (Note 2)	2	3	100%
Sustainable Development Committee (Note 3)	2	2	100%
Risk Management Committee (Note 4)	2	2	100%

Notes:

1. The Audit Committee meets at least quarterly. In 2021, the Audit Committee held 4 meetings on March 11, April 29, August 5 and November 4, 2021 respectively.
2. The Remuneration Committee meets at least twice a year. In 2021, the Remuneration Committee held 3 meetings on March 11, August 5 and December 24, 2021 respectively.
3. PLANET's Corporate Social Responsibility Committee was renamed Sustainable Development Committee with the approval of the Board on February 24, 2022. The committee meets at least twice a year. In 2021, the committee held 2 meetings on April 29 and December 24, 2021 respectively.
4. PLANET's Risk Management Committee meets at least twice a year. In 2021, the committee held 2 meetings on July 14 and December 24, 2021 respectively.

The functions, operations and material topics of each committee are disclosed on the company website.

Website: <https://www.planet.com.tw/tw/ir/functional-committees>

2.3.1.2.1 Audit Committee

PLANET's Audit Committee is composed of three independent directors. The Audit Committee reviews the company's internal control system, implementation of internal audit and major financial activities on a quarterly basis. The committee also communicates with certified accountants to supervise the company's operation and risk control.

The purpose of the Audit Committee's operations is basically to oversee the following matters:

- (1) Proper presentation of the company's financial statements
- (2) Selection (removal) of certified accountants, and their independence and performance
- (3) Effective implementation of internal control
- (4) The company's compliance with relevant laws and regulations
- (5) Control of existing or potential risks of the company

2.3.1.2.2 Remuneration Committee

The Board should appoint at least three members of the committee, all of whom should be independent directors, and one independent director should be elected as convenor and chairperson of the meeting. All members of the Board should exercise due care of good administrators while performing the following functions and powers with great self-discipline and prudence, and should submit the proposals to the Board for discussion:

- (1) Formulate and regularly review performance evaluation of directors and managers and remuneration policies, systems, standards and structures.
- (2) Assess and determine the remuneration of directors and managers on a regular basis

In performing the functions and powers referred to in the preceding paragraph, the committee should act in accordance with the following principles:

- (1) With respect to the performance assessment and remuneration of directors and managers, it should refer to the typical pay levels adopted by peer companies, and take into consideration the reasonableness of the correlation between remuneration and individual performance, the company's business performance, and future risk exposure.
- (2) Directors and managers should not be channeled to engage in behaviors that exceeds the company's risk tolerance in the pursuit of remuneration.
- (3) It should take into consideration the characteristics of the industry and the nature of the company's business when determining the ratio of bonus payout based on the short-term performance of its directors and senior management and the time for payment of the variable part of remuneration.

- (4) In discussing the recommendations of this committee, the Board should take into account such matters as the amount of remuneration, mode of payment and future risks to the company.

If the Board does not adopt or amend the recommendations of this committee, more than two-thirds of all the directors should be present and more than half of the directors present should agree with the resolution. In addition, in accordance with the preceding paragraph, the resolution should comprehensively consider and specify whether the approved remuneration is better than the committee's recommendation.

If the remuneration approved by the Board is better than that recommended by this committee, the circumstances and reasons for the difference should be stated in the minutes of the Board, and a public announcement should be made on the information publishing website designated by the competent authority within two days from the date of the Board's approval.

2.3.1.2.3 Sustainable Development Committee

The members of the committee are appointed by the resolution of the Board, consisting of three independent directors and two directors, a total of five members with relevant professional abilities.

To assist the Board in continuously promoting sustainable development policies and enhancing corporate governance, the company's operations and development direction are included.

Its functions and powers include the following:

- (1) Determining the direction and goals of the company's corporate social responsibility and sustainable development, and formulating relevant management policies and specific implementation plans
- (2) Promoting and implementing the company's ethical business operation and risk management
- (3) Following-up, reviewing and revising the implementation and performance of the company's sustainable development
- (4) Other matters resolved by the Board and to be handled by the committee

2.3.1.2.4 Risk Management Committee

On December 22, 2020, PLANET voluntarily set up its Risk Management Committee with three members (including two independent directors) in order to reduce operational risks of the company and implement corporate governance. The convenor of the committee, Huang, Hsin Hsien, has legal expertise and possesses the professional competence required by the committee.

The Risk Management Committee consists of three sub-committees, namely the Corporate Risk Sub-committee, Financial Risk Sub-committee and Operational Risk Sub-committee, and the Board of Directors is the highest directing unit of the company's risk management. According to PLANET's risk situation, the chairperson of the committee should hold at least two risk management meetings every year, and the Audit Office should carry out risk monitoring and report to the Board of Directors. To ensure the effectiveness of risk management, the term of office of the members of the Risk Management Committee should be the same as the term of office of his/her appointed positions in the Board.

The functions and powers of the committee include the following:

- (1) Reviewing risk management policies and structures
- (2) Assessing major risk issues
- (3) Regularly reporting to the Board on the implementation of risk management
- (4) Other matters resolved by the Board and to be handled by the committee

Risk Management Mechanisms

- (1) The Risk Management Committee strengthens corporate risk management according to the company's internal control system, including risk identification, measurement, monitoring, reporting and handling. At PLANET, a three-tier mechanism has been adopted for corporate risk management.

Tier 1:

The responsible unit or handling personnel is responsible for preliminary risk identification, measurement and monitoring of the design and prevention measures.

Tier 2:

The company's president or vice president, COO, CTO and CFO are responsible for decision-making on feasibility and risk assessment, reporting and handling.

Tier 3:

The chairperson of the Risk Management Committee initiates projects and plans, and the auditors conduct risk inspection, risk assessment and tracking of corrective actions, which are then reported to the Board of Directors and the Audit Committee.

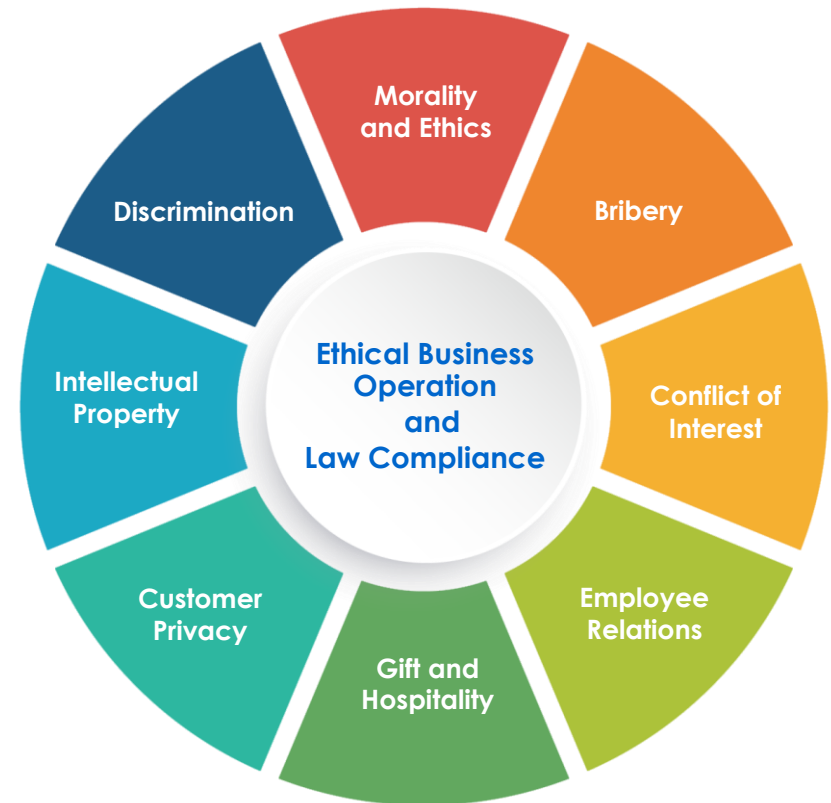
- (2) PLANET's risk management mechanism, including risk limit, measurement, monitoring, handling of overlimit, exception management, etc., is operated in accordance with its Corporate Governance Best Practice Principles, the internal control system and various management measures.

2.4 Ethical Business Operation and Law Compliance

PLANET is committed to operating its business with fairness, honesty, integrity and transparency. To implement the policy of ethical business and actively prevent dishonest conduct, the “Code of Ethics for Directors and Executives”, “Rules Governing Ethical Business Management” and “Operation Procedures and Guidelines for Ethical Business Management” have been formulated in accordance with the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and the relevant laws and regulations of the place where the company’s business is operated. These rules expressly state that no director, manager, employee, appointed person or person in material control of the company shall act dishonestly in the course of conducting business. To enhance its compliance with the rules and regulations, PLANET will constantly improve its management system, perform inspections on legal compliance and organize education and training programs.

2.4.1 Ethical Business Operation

PLANET has established a corporate culture cored with ethical business operation. The company requires all its staff members, supervisors, managers, and directors not to engage in or use any reason to instruct other people to engage in any illegal or unethical activities. It is stated in the company’s rules and regulations that the rules of integrity must be strictly observed. As to execution of business activities, product design and procurement, employees must follow relevant rules and regulations and perform strict observance of discipline. PLANET explicitly states in its Rules Governing Ethical Corporate Management that it prohibits offering or taking of bribes, offering of illegal political donations, inappropriate sponsorship or charity donations, offering of improper gifts, treatment or other unjustified benefits, infringement of intellectual property rights and unfair competition. PLANET has also established prevention measures and procedures to prevent products or services from causing damages to the interests of stakeholder, protect the rights of customers and prevent loss of assets, penalties and damage to reputation of the company. The company’s integrity management systems and rules have been published on the company’s internal sharing platform for employees to refer to at any time. All employees who joined the company before 2020 have completed the training on ethical business operation and signed the “Employee’s Declaration for Compliance with the Regulations Governing Ethical Business Operations”, declaring that they would abide by the company’s “Ethical Corporate Management Best Practice Principles” and the “Ethical Business Operation Procedures and Conduct Guidelines”,



etc. during their employment. Starting from 2020, all new employees will receive training on ethical business operation and sign the employment contract upon arrival, which will make employees understand the importance and necessity of observing the “Ethical Corporate Management Best Practice Principles” and the “Ethical Business Operation Procedures and Conduct Guidelines”. Existing employees are required to sign a declaration on observance of ethical business policy when they take up their new positions. At the same time, the company will carry out education and training on ethical business operation, including relevant norms and codes of conduct for ethical business operation, code of work, code of conduct for confidentiality and relevant norms of operations.

In addition, PLANET organizes training courses on ethical business operation for all directors and managers every year. In 2021, the company successfully conducted training on ethical management in procedures of handing donations and sponsorship for directors and managers. Meanwhile, the company held 21 sessions of training on ethical business operation for all the new employees, with a total attendance of 41 person-time.

In addition, the company has set the rules and regulations governing employee rewards and punishments to regulate the behaviors of the company and all its employees on the aspect of ethical business operation.

2.4.2 Law Compliance

PLANET strictly complies with the local laws and regulations governing its business operations, including the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX Listing Rules, or other laws or regulations governing business activities. PLANET has established a corporate governance team to monitor changes in domestic and foreign laws and regulations that have a significant impact on the company's operations at any time to review and improve the company's ethical business policies and take corrective measures to ensure the company's compliance with local laws and regulations.

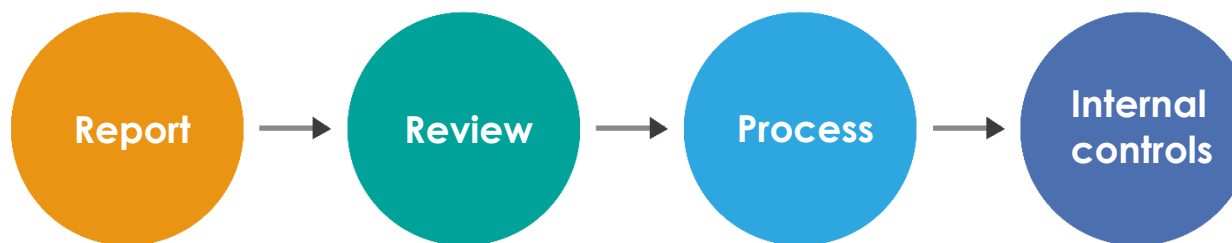
PLANET's Risk Management Committee, with a complete risk management framework and implementation level, identifies and locates the risks that the business needs to pay attention to. The Risk Management Committee uses the existing internal control and management systems to prevent possible corruption and misconduct to minimize risks, and also relies on the internal cross-department auditing or external auditing unit to ensure the company's compliance with relevant regulations.

In terms of compliance, a major incident is defined in accordance with the provisions in the “Rules and regulations on the verification and disclosure of important information of the TWSE/TPEX listed companies”, and a single incident with a cumulative fine of more than NT\$1 million is considered a major incident. The occurrence of any major incidents is disclosed in the relevant section of the report.

To date, PLANET has never had an incident of non-compliance with the laws and regulations, or been subject to monetary fines or other non-monetary penalties as a result of major incidents.

2.4.3 Reporting Mechanism

PLANET upholds honesty and integrity in business management and complies with the laws and ethical standards of the countries in which it conducts business. To strengthen compliance and corporate governance practices, the board of directors passed the “Rules Governing Ethical Business Management”, requiring the board to handle reporting cases in accordance with the guidelines and related procedures. The process is as follows:



So far, PLANET has never received any complaint or report.

Details of the reporting mechanism are as follows:

(1) Complaint filing and reporting channels:

PLANET’s reporting channels are monitored by employees designated by the board of directors, who are responsible for accepting and processing reporting cases. The employees also make regular status reports to the Audit Committee. PLANET keeps informants’ identities and their reports confidential and takes action to investigate and handle the cases proactively.

Discovery of any unethical behavior or violation of the code of conduct may be reported by using one of the hotlines and mailboxes below:

Telephone: +886-2-2219-9518

E-mail: supervisor@planet.com.tw

Reporting mailbox: 11F, No. 96, Minchuan Rd., Xindian District, New Taipei City, Taiwan

(2) Investigation of Reports and Dealing with Violators:

Reports that are accepted by the task force will be assigned to the appropriate units for review according to the report and complaint processing procedures. If a complaint is confirmed to be valid, a committee consisting of representatives and experts of different departments will be established to review the complaint and make corresponding decisions. Employees who are confirmed to have violated the rules governing ethical business management will be subject to administrative disciplinary action, recourse against unlawful gains, or further legal actions as appropriate.

(3) Dealing with violators:

Employees who are confirmed to have violated the rules governing ethical business management will be subject to administrative disciplinary action, recourse against unlawful gains, or legal actions according to the seriousness of the offence.

(4) Internal Control Measures:

To strengthen internal control, PLANET holds regular internal audits and training programs.

- a. Every year, PLANET promotes its ethical business operation principles on a regular basis to make employees, supervisors, managers and directors fully understand and abide by the code of conduct in relation to ethical business operation and to strengthen awareness of compliance among employees. Existing employees are required to sign a declaration on observance of ethical business policy when they take up their new positions in the company.
- b. To enhance the awareness of integrity and self-discipline, PLANET requires all newly recruited employees to learn the content of the “Rules Governing Ethical Corporate Management” and the “Operation Procedures and Guidelines for Ethical Business Management” as well as the significance of implementing these rules when they sign the labor contract.

2.5 Information Security and Privacy Management

PLANET strictly safeguards the security and privacy of its operation-related information and assets as well as the stakeholders, including customers, shareholders, suppliers and employees. PLANET has established the “Information Security Policy” as the basis of its information security management, based on which the company is able to implement and improve its works related to information security. PLANET is committed to continuous enhancement of its information safety management mechanism, thus ensuring the smooth operation and effectiveness of its information security management and privacy protection mechanism.

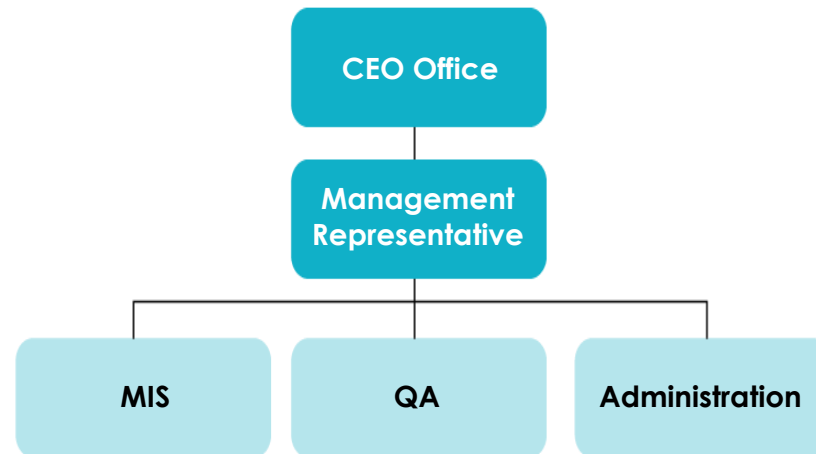
In 2021, there were no major incidents affecting the company's operations and infringing customers' privacy rights.

PLANET assessed its global risks based on the “Global Risk Report 2021” published by the World Economic Forum and concluded that its risks lied in technological aspect, namely “network security failures” and “IT infrastructure failures”. The company carried out feasibility study on the introduction of the ISO 27001 Information Security Management System, and began to promote the establishment of the ISO 27001 Information Security Management System in December 2021, aiming to obtain ISO 27001:2013 certification in the third quarter of 2022.

Organizational Structure for Information Security

PLANET’s information security management is in the charge of the Information Management Team under the CEO Office. In line with the establishment of the ISO 27001 system, the Information Management Team was renamed as MIS in 2022.

The office’s responsibilities mainly include information security and protection related works, emergency response to information security incidents and post-incidents recovery matters. The purpose of the office is to prevent the occurrence of information security incidents and minimize the impact exerted by information security incidents on the company's operations and loss of company assets.



Information Security Management and Audit Mechanism

To implement the information security management mechanism and ensure the confidentiality, integrity and availability of its information assets, PLANET has formulated information security manuals and related management documents in accordance with ISO 27001:2013 international standards as the basis of information security management, to better implement and promote information security related works. In April 2022, PLANET trained its information security team members, and all obtained ISO 27001:2013 internal auditor certificate.

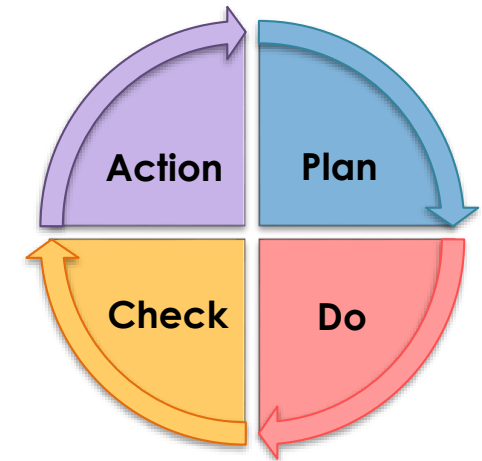
PLANET reviews the its information security management objectives and policies at the annual management review meeting. The company establishes, implements, maintains and improves its information security management system with the model of P-D-C-A cycle. The task of the Information Management Team is to implement the information security policy, safeguard customer data and the company's intellectual property, strengthen the capability of emergency response to incidents related to information security and achieve the company's goals of information security.

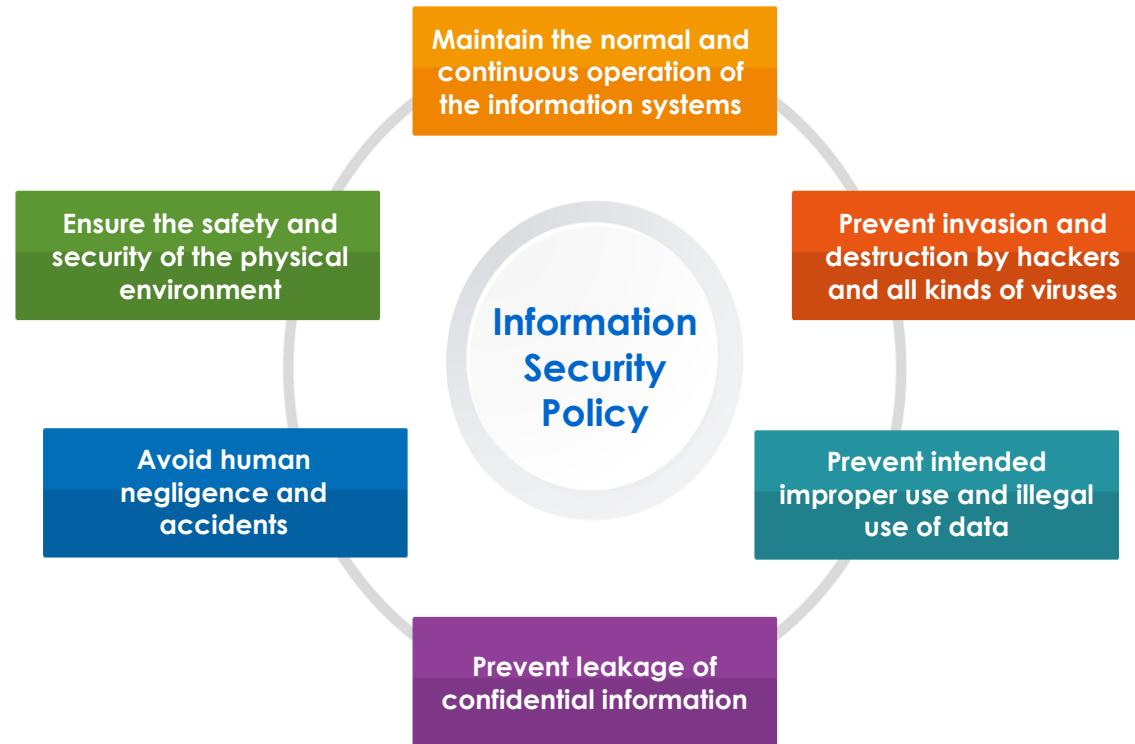
2.5.1 Information Security Policy

Information Security, Everyone's Responsibility

By strictly following ISO 27001 international standards to establish its information security objectives, PLANET is able to avoid the improper use, leakage, modification and destruction of information caused by human negligence and natural disasters, thus to minimize the potential risks and hazards to the company.

- Maintaining the continuous operation of the information systems
- Preventing invasion and destruction by hackers and all kinds of viruses
- Preventing intended improper use and illegal use of the information
- Preventing leakage of confidential information
- Avoiding accidents caused by negligence
- Ensuring the security of the physical environment





2.5.2 Information Security Training

PLANET carries out information security publicity and employee information security training in accordance with its Information Security Manual.

The company provides information security training to new employees upon their arrival.

In May 2022, PLANET conducted information security training for all its existing employees, with a total of 1 session.

2.5.3 Control of Risks Associated with Information Security

PLANET's information security management system is evaluated at least once a year, or is re-evaluated in case of major changes in the company. The evaluation results are presented at the management review meeting and are revised as appropriate to control and mitigate information security risks.

2.5.4 Safeguarding Confidential Information

Safeguarding confidential information is PLANET's commitment to customers, shareholders, suppliers and employees. PLANET fully understands that the protection of confidential information is critical to the competitiveness of the company and has put in place relevant protection mechanisms for all its confidential Information.

2.6 Intellectual Property Management

2.6.1 Protection of Business Secrets

PLANET’s brand and the design and output associated with its products are assets of the company. To safeguard its assets, PLANET has established the “Regulations Governing Business Secret Management” to prevent infringement of the company’s trade secrets, trademarks, patents, copyrights and other intellectual property rights. The custodian of the company’s intellectual property rights shall be responsible for keeping and safeguarding PLANET’s business secrets, and shall not disclose them at will.

PLANET stipulates the confidentiality agreement and ownership of intellectual properties in the labor contract. New employees receive relevant education and training after reporting to duty. Relevant departments have also strengthened employees’ awareness of intellectual property protection comprehensively and constantly required employees to ensure information security, thus avoiding business losses caused by outflow of intellectual properties.

2.6.2 Patent Protection

To continue to encourage technological innovation, PLANET has established the “Research and Development Innovation Incentive Measures” and the “Innovation/Improvement Proposals Incentive Measures” to motivate employees to file various patent applications through a diversified incentive system, thus enhancing product differentiation and market competitiveness.

PLANET frequently evaluates and analyzes the current situation of the industry and its competitors, and takes necessary legal measures in conjunction with legal affairs firms and patent law firms if it locates any possible infringement of its patents.

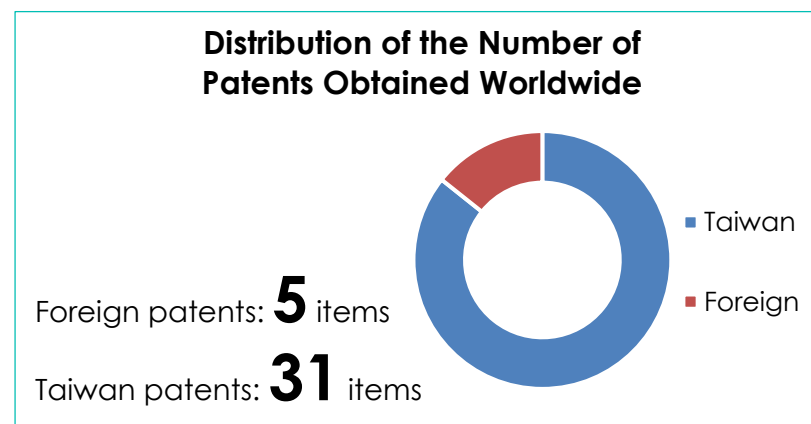
PLANET constantly reviews the status of all relevant patent applications and conducts evaluation on patent extension and invalidation so as to effectively manage its patents.

PLANET obtained 3 patents in Taiwan in 2021.

The total number of patents obtained by the company from 2016 to 2021 and the total amount of investment on patents shown in the table below:

Total number of patents obtained (Unit: Item)	36
Total amount of investment on patents (Unit: NT\$/Dollar)	1,605,660

Information updated as of 2021/12/31



2.7 Risk Management

2.7.1 Risk Management Scope, Policies and Process

PLANET has classified its risks into 3 types, namely corporate risks, financial risks and operating risks. To effectively control risks and realize sustainable operations, PLANET has established the “Internal Control System”, the “Enforcement Rules of Internal Audit”, and the “Risk Management Committee Regulations”, the amendments of which are subject to the resolution of the board of directors. The company has established an internal audit office, which directly reports to the board of directors and assists the board of directors and the management team in supervising the running of internal systems and processes. The internal audit office implements the annual audit plan, ensuring the effectiveness of the internal control system, the reliability of financial reports and the compliance with relevant laws and regulations. The internal audit office also provides timely suggestions for improvement to effectively implement the internal system and the supervision mechanism and to supervise the implementation of various risk management measures.

To effectively control business risks, PLANET established the Risk Management Committee and formulated the “The Organization Regulations for Risk Management Committee” on December 22, 2020. The Risk Management Committee is one of the functional committees under the Board of Directors and more than half of the members of the committee are independent directors. Currently the committee has a total of three members (including two independent directors), and it is the responsible unit for the company’s risk management. To implement Corporate Governance 3.0, the company incorporated the TCFD issues, such as risks and opportunities arising from the financial impact of climate change, into its Sustainability report. At least two risk management committee meetings are held annually, which are reported to the Board of Directors for review.

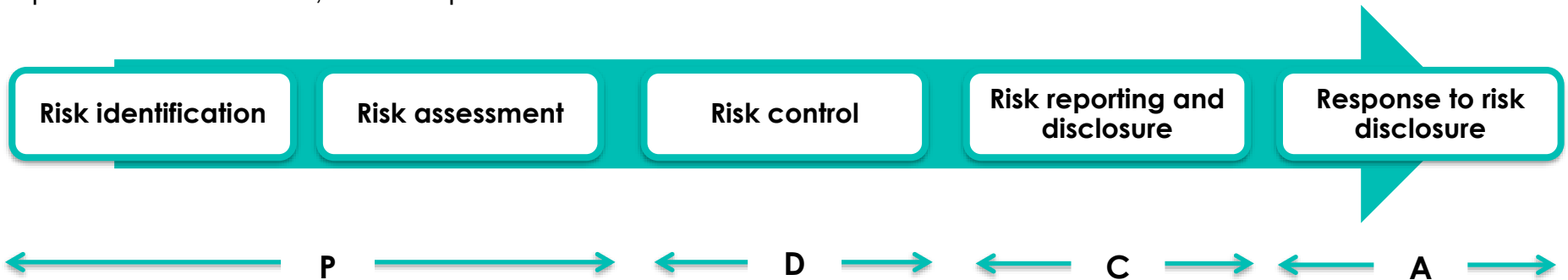
2.7.2 Organizational Structure of Risk Management Committee

For effective control of business risks, the “Risk Management Committee” has been established by PLANET. The committee is composed of members respectively controlling corporate risks, financial risks and operating risks. Procedures have also been formulated on risk identification, measurement, monitoring, reporting and handling.



2.7.3 Risk Management Processes and Operations

PLANET's risk management process includes risk identification, risk assessment, risk control, risk reporting and disclosure, and response to risk disclosure, which is operated with the PDCA model.



For important risk assessment matters and operations at all levels, please refer to Chapter 7 - Risk Assessment in the 2021 Annual Report (page 320 - page 321) published in the “Stakeholder Zone” on the company’s website.

The annual report is available at: <https://www.planet.com.tw/tw/ir/financial-reports>

2.7.3.1 Risk Identification

The responsible unit or the handling personnel are responsible for initial risk identification, including risk limit, handling of overlimit, exception management, etc. PLANET’s risk identification is carried out in accordance with its Corporate Governance Best Practice Principles, the internal control system and various management measures.

2.7.3.2 Risk Measurement

The responsible unit or the handling personnel measures and analyzes risks in a quantitative or qualitative way, so as to assess the impact of risks on the company, as a reference for the subsequent formulation of risk control priorities and measures.

2.7.3.3 Risk Monitoring

The responsible unit or the handling personnel find where the risks are and propose countermeasures. Auditors check and assess the risks, and track improvement and monitor risk management in all units.

2.7.3.4 Risk Report

PLANET’s president or vice president, COO, CTO and CFO are responsible for decision-making on feasibility and risk assessment and reporting to the Risk Management Committee and the Board of Directors.

2.7.3.5 Risk Handling

Having summarized the risks, appropriate correction and prevention measures are formulated against the risks, to realize the control effect of the risk management mechanism.

3

Sustainable Innovations

3.1 Green Products and Innovative Research & Development

3.2 Responsible Supply Chain

3.3 Customer Relationship Management

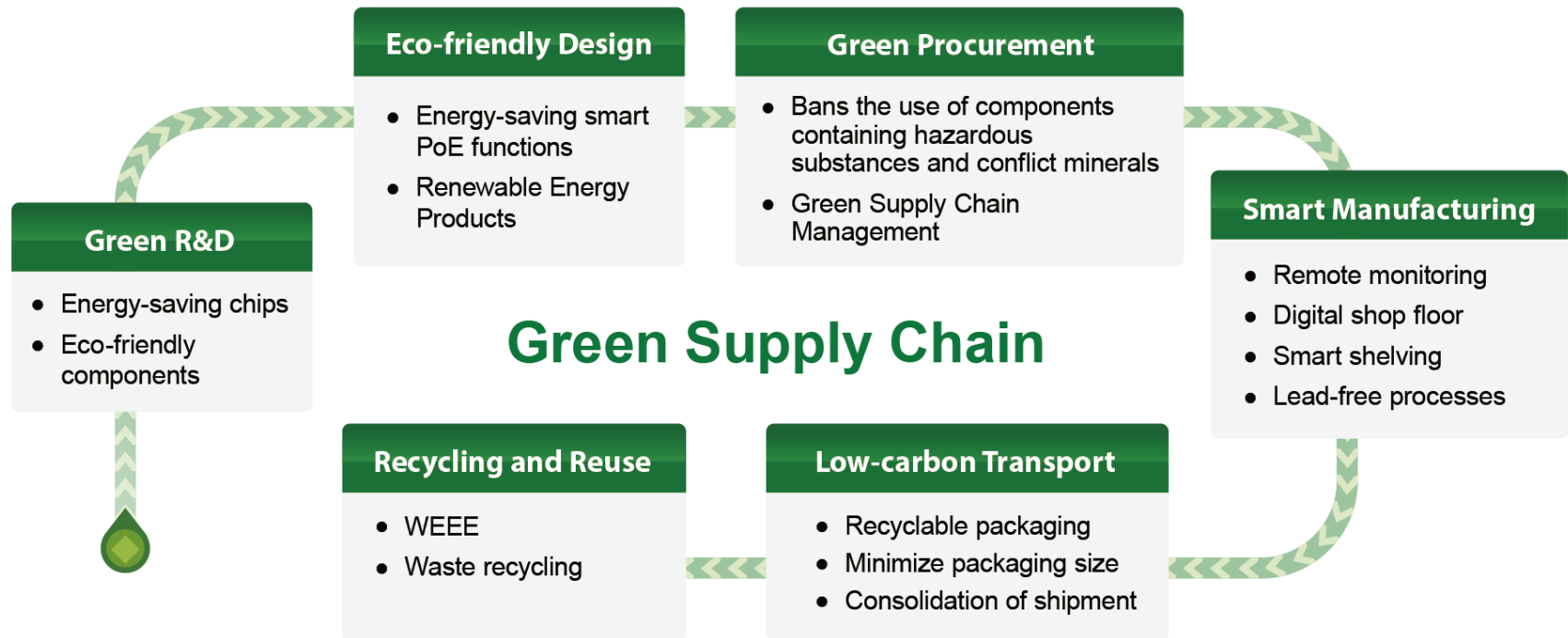


3.1 Green Products and Innovative Research & Development

Management Policy on Green Products and Innovative Research & Development		
Material Topics		
Background	PLANET has dedicated to providing a complete range of high-quality and high value-added networking products and solutions. The company's main products include LAN switches, Power over Ethernet (PoE) products, industrial Ethernet equipment, fiber networks, network security monitoring equipment, wireless LAN, VoIP equipment, broadband communication products, home automation networks, network management systems, network peripheral devices, etc. Year by year, PLANET's product research and development is increasingly directed at innovative network technologies. At the same time, the company is highly concerned about the global climate change and committed to developing renewable energy products. At PLANET, equal importance is attached to scientific and technological innovation and environmental protection.	
Policy	With its emphasis on the R&D of eco-friendly product design, PLANET has established the "Green-energy Products Development Policy", which requires strict compliance with environmental requirements at all stages of production processes, including R&D, product design, production, transportation, recycling and reuse. PLANET is actively engaged in innovative research and development, and constantly develops advanced technologies to consolidate its leading position in the network communications industry.	
Goals and Targets		
<ul style="list-style-type: none"> The proportion of the non-peak hour power-saving design adopted by the network power supply equipment should be more than 60%. The proportion of new products adopting environmentally friendly packaging should be more than 30 items. 	<ul style="list-style-type: none"> The proportion of the non-peak hour power-saving design adopted by the network power supply equipment reached 100% in 2020. The new products adopting environmentally friendly packaging reached 80 items in 2020. 	
Evaluation Mechanism		
<ul style="list-style-type: none"> The company should conduct management review meetings every year to regularly review the performance of its green product development and R&D innovation and to track the achievement of the goals. 	Grievance Mechanism	
	<ul style="list-style-type: none"> Stakeholders' channels of communication and complaint for issues related to PLANET's sustainable Innovations: <ul style="list-style-type: none"> Suppliers' channel: COO e-mail: shallon@planet.com.tw Customer service mailbox: e-mail: sales@planet.com.tw Telephone: +886-2-2219-9518 Complaint and reporting mailbox: 11F., No. 96, Minquan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) Contact information is also available in the Sustainable Development Zone on PLANET's official website. 	

3.1.1 Green Energy Product Development

Eco-friendly product design has now been adopted across the board for all PLANET products. The “Eco-friendly Product Design Principles” require strict compliance with environmental requirements at every stage including R&D, design, manufacture, transportation, recycling and reuse.



Sustainable Design

- Use of energy-saving chips based on eco-friendly product design
- The development of PoE switches that incorporate the energy-saving smart PoE Schedule function.

Eco-friendly Design

- Products use eco-friendly components with independent certification on compliance with the requirements of EU RoHS, REACH, WEEE, EuP and Halogen-free.
- Switching power is now being progressively adopted in all product lines to comply with US “Energy Star” and safety certification requirements.
- PoE switch integrated with smart PoE Schedule timer function greatly increases the energy efficiency and energy savings of networks.
- Eco-friendly packaging is used for product cartons and padding.

Green Procurement

- The purchasing of product components adheres to the Green Procurement Management Rules and bans the use of raw materials containing conflict minerals from Congo and other countries. Suppliers were also required to sign the “Declaration on Non-use of Hazardous or Restricted Substances” or “Supplier Commitment on Environmental Protection.”

Sustainable Sourcing & Green

- All product lines use lead-free processes.

Carbon Reduction for Transportation

- Product design and development takes the minimization of packaging volume into account to maximize energy efficiency during transportation.
- The principle of “whole container freight” is followed for sea freight to eliminate wasted container space and energy.
- “Direct flights” are used wherever possible when shipping by air to maximize efficiency and minimize energy consumption.

Recycling and Reuse

- All PLANET products adhere to the WEEE regulations to reduce the amount of electrical and electronic waste produced or processed. This in turn reduces their impact on the environment and mankind. “Industrial Waste Removal and Disposal” is also practiced to prevent environmental pollution.

3.1.2 Development of Renewable Energy Products

PLANET is a global leader and the only brand in Taiwan with complete energy-saving management technology of Ethernet power supply networks. The company is the first brand in Taiwan to integrate renewable energy and Ethernet transmission technology, which can greatly improve the efficiency of network power transmission and smart power-saving management, optimize energy use and reduce the use of network consumables so that the construction of the network is not restricted by the region, thus speeding up the application of the Internet of Things (IoT) and IIoT.

The company's products, including solar Ethernet power supply system, solar Ethernet power supply switch, industrial-grade Ethernet power supply switch, intelligent energy-saving 240-watt high power Ethernet power supply switch, intelligently controlled high power Ethernet power supply switch and other equipment, have won the "Taiwan Excellence Award" for innovation.

- Integrates green technology and intelligent PoE management
- Environmentally-friendly networking design
- Obtained 3 Patens
- Remote monitoring in real time
 - Centrally control 512 Renewable Energy PoE Switches
 - Renewable energy usage
 - PoE power usage of the connected PDs
 - System and traffic statuses



QR Code Renewable Energy Products

Renewable Energy and PoE Management



TAIWAN EXCELLENCE 2021



BC Best Choice AWARD





Device List



Power and Data Information of the Device



Dashboard

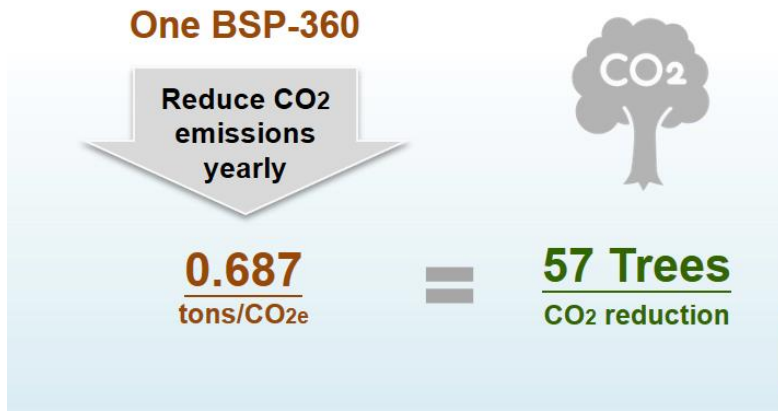
Control up to 512 BSP-360 Switches





Reduce 3,515.70 tons of CO_{2e} emissions
via one NMS-360V controlling over 512 PLANET BSP-360 units in a decade

= 292,976 Trees
CO₂ reduction



Note:

1. The maximum power of a BSP-360 is 154 watts, so the daily power consumption is 3,696 watt-hours. Therefore, the annual power consumption, after calculation, is 1349.04 kWh.
2. Taking the 2019 electricity carbon emission coefficient into consideration, it can be calculated that the annual carbon emission reduction achieved by a BSP-360 is 0.6872 metric tons of CO_{2e}, which is equal to the carbon emission reduction achieved by planting 57 trees.
3. According to the Forestry Bureau of the Council of Agriculture, the Executive Yuan, a tree can reduce an average of 12 kilograms of carbon dioxide on the earth every year.

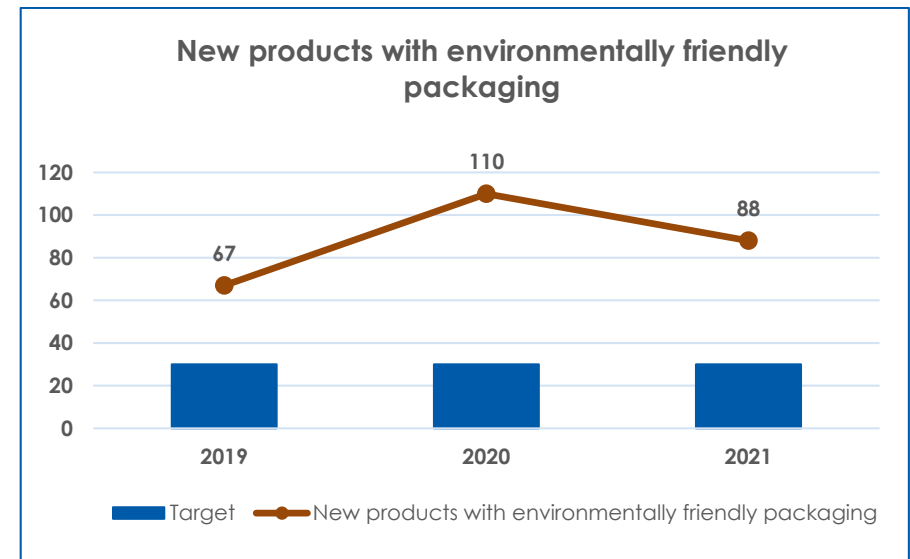
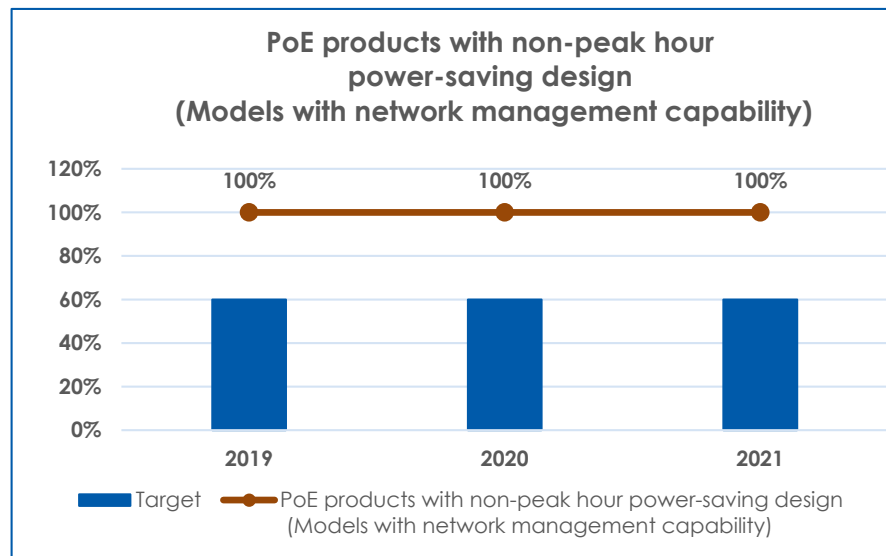
3.1.3 Regular Reviews

PLANET holds regular management review meetings to review the performance of its green products and the achievement of its goals for R&D innovation.

In 2021, there were a total of 25 PoE products with non-peak hour power-saving design, indicating a 100% adoption rate, which was better than the target for adoption of power-saving design in PoE products.

In 2021, a total of 90 new product items were developed, among which 88 new items were packaged in environmentally friendly boxes, which was better than the established annual target (30 items).

Year	2019	2020	2021
PoE products with non-peak hour power-saving design (Models with network management capability)	100%	100%	100%
Target	60%	60%	60%
New products with environmentally friendly packaging	67	110	88
Target	30	30	30



3.2 Responsible Supply Chain

3.2.1 Responsible Supply Chain Management Policy and Objectives

3.2.1.1 Responsible Supply Chain Management Policy

PLANET actively implements responsible supply chain management to develop long-term and highly efficient business relations with its suppliers. Through economic, environmental and social risk assessment and auditing, the company ensures that its suppliers fulfill their corporate social responsibility, so that the company can strengthen the resilience of supply chain, reduce operational risks and implement its sustainability measures.

PLANET constantly improves its green procurement standards and management systems. In 2021, PLANET set up its sustainability committee on the operational level (renamed as Sustainable Development Promotion Team in March 2022), under which, an operation team for responsible supply chain was established. PLANET has integrated RBA code of conduct into the traditional supply chain management, and formulated the company's supply chain code of conduct, which requires suppliers to comply with local laws and regulations and the company's supply chain code of conduct. At the same time, PLANET takes labor rights, environmental protection, safety and health, ethics and management system as assessment items in supplier selection and auditing. Based on the results of the assessments, the company develops improvement measures and assists suppliers to make continuous improvement, hoping to improve the effectiveness of responsible supply chain management and reduce supply chain operation risks, and establish partnership that facilitate sustainable growth.

3.2.1.2 Responsible Supply Chain Management Objectives

PLANET is committed to building a sustainable supply chain. To ensure the safety of supply chain working environment, protect the dignity of the employees, and align its business operations with environmental protection and code of ethics, the company has formulated supplier management regulations to jointly implement corporate social responsibility and create a sustainable value chain. To fulfill its commitment of responsible production to customers and lead suppliers towards sustainability, PLANET has developed a supply chain code of conduct and responsible mineral procurement policy. Suppliers are required to sign the supply chain code of conduct compliance statement to ensure compliance with PLANET's requirements.

In 2021, PLANET set its annual goals and strategies to continuously promote supply chain management in accordance with the aforesaid responsible supply Chain management strategies, and has successfully achieved the planned goals.

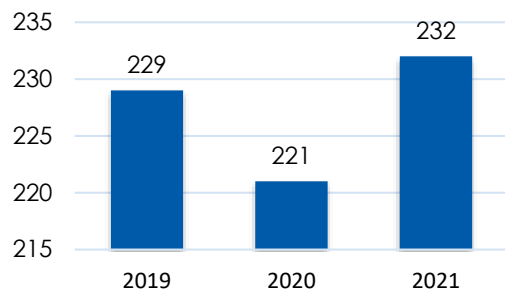
In 2022, PLANET further introduced a new version of ESG sustainable auditing, hoping to lead its partners of the entire supply chain to march forward.

3.2.2 An Overview of the Suppliers

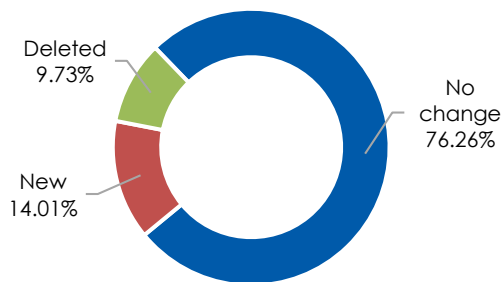
As one of the leading international brands of specialized networking and communications equipment, PLANT has been proactively developing innovative networking and communications products and solutions. The company's major suppliers provide products and parts including key components, electronic components and mechanical structural parts. The types of suppliers include manufacturers, outsourcing factories, agents, distributors and spot traders.

3.2.2.1 Number of Qualified Suppliers

The number of qualified suppliers in 2021 reached 232, 11 more than that in 2020 (25 deleted, 36 newly introduced).



■ Qualified Suppliers

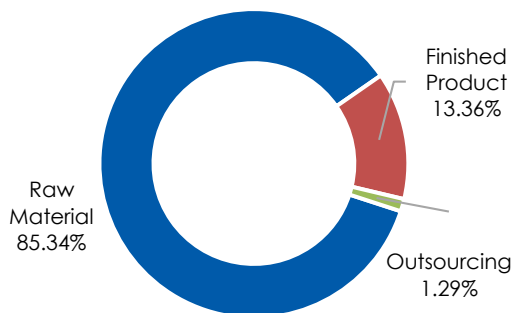


Change	Number of Suppliers	Reason for Change
No change	196	---
New	36	<ul style="list-style-type: none"> Newly introduced supplier Adjustment on supplier category Existing supplier -- having business relation, new project Existing supplier -- having business relation, after-sales services
Deleted	25	<ul style="list-style-type: none"> No business relation Adjustment on supplier category Supplier out of business

3.2.2.2 Structure of the Suppliers

According to the supplier structure in 2021, PLANET has 198 raw material suppliers, 31 finished product suppliers and 3 outsourcing factories.

Compared with 2020, the number of raw material suppliers increased by 14 (17 deleted / 31 newly introduced), and the number of finished product suppliers decreased by 3 (8 deleted / 5 newly introduced).



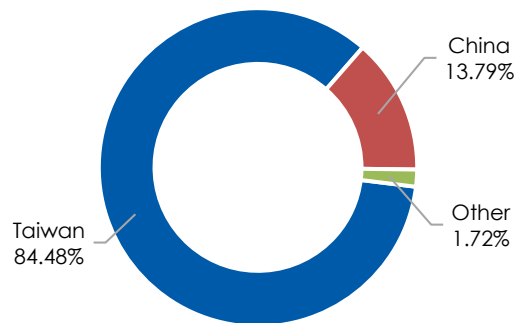
Type of Supplier	2019	2020	2021
Raw Material	188	184	198
Finished Product	38	34	31
Outsourcing	3	3	3
Total	229	221	232

Change	Raw Material	Finished Product	Outsourcing	Reason for Change
No change	167	26	3	---
New	31	5	-	<ul style="list-style-type: none"> Newly introduced supplier Adjustment on supplier category Existing supplier -- having business relation, new project Existing supplier -- having business relation, after-sales services
Deleted	17	8	-	<ul style="list-style-type: none"> No business relation Adjustment on supplier category Supplier out of business

3.2.2.3 Supplier Distribution

The distribution of suppliers' locations in 2021 shows that there are 196 suppliers in Taiwan, 32 in mainland China, 2 in Germany, 1 in Singapore and 1 in the United States.

Compared with 2020, the number of suppliers in Taiwan increased by 10 (17 deleted, 27 newly introduced), while the number of suppliers in mainland China decreased by 1 (8 deleted, 7 newly introduced).



Location of Supplier	2019	2020	2021
Taiwan (TW)	197	186	196
China (CN)	30	33	32
Other (DE/SG/US)	2	2	4
Total	229	221	232

Change	TW	CN	DE	US	SG	Reason for Change
No Change	169	25	2	-	-	---
New	27	7	-	1	1	<ul style="list-style-type: none"> Newly introduced supplier Adjustment on supplier category Existing supplier -- having business relation, new project Existing supplier -- having business relation, after-sales services
Deleted	17	8	-	-	-	<ul style="list-style-type: none"> No business relation Adjustment on supplier category Supplier out of business

PLANET's production sites and supply chain manufacturers are mainly located in Taiwan, mainland China, Germany, the United States and Singapore. According to the statistics, local procurement accounted for about 84.48% in 2021.

In 2020, the proportion of suppliers conducting local procurement was 84.16%, and in 2021, the proportion increased by 0.32% compared with 2020.

3.2.2.4 The Area of the Manufacturing Plants

PLANET does not own factories; its production activities are carried out in outsourcing factories.

Names of the outsourcing factories are trade secret of the company and are kept confidential. Therefore, only the information on the area of the outsourced factories is disclosed here, as shown in the following table:

Outsourcing factories	Factory A	Factory B	Factory C
Area (Unit: Square foot (ft ²))	32,025	66,000	24,913

3.2.3 Supplier Partnerships

Integrity and honesty are the most important qualities that PLANET considers when selecting its suppliers. Suppliers are regarded as partners of PLANET, and among which, Taiwanese companies account for around 84.48% of all suppliers. PLANET maintains open communication channels and good business relations with all suppliers. In response to future environmental trends, PLANET is placing greater emphasis on working with chip manufacturers that offer energy-saving designs. PLANET has also signed the “Declaration of Compliance with Supply Chain Code of Conduct” with its suppliers (excluding spot traders) to ensure the trading of green products.

The contents of the Declaration of Compliance with Supply Chain Code of Conduct include the “Supply Chain Code of Conduct”, the “Environmental Protection Specification for Green Products” and the “Responsible Mineral Procurement Policy”.

In 2021, 100% of PLANET’s suppliers signed the Declaration of Compliance with Supply Chain Code of Conduct.

PLANET has established the “Supply Chain Code of Conduct” the “Environmental Protection Specification for Green Products” and the “Responsible Mineral Procurement Policy”.

- Suppliers shall adopt lead-free processes for production.
- Product design shall adhere to environmental protection and energy-saving principles.
- Suppliers shall ensure no use of hazardous substances.
- Product shall comply with EU RoHS, REACH, WEEE and EuP directives
- New outsourcing factories shall have ISO 14001 certification
- The workshops of outsourcing factories shall comply with safety standards.
- Suppliers shall not use any illegal workers (protect legal workers) and child labor.
- Supplier shall not use conflict minerals from Congo and surrounding countries.

To provide environmentally friendly and energy-saving products and better meet customers’ demand, PLANET designs products in consideration of customers’ social, economic and technological background, so that the impact posed by its products on the environment during the process from raw materials to finished products is minimized. PLANET regularly conducts CSR audit and counseling for its key partners to optimize the operation of the green supply chain. All of PLANET’s product lines use energy-saving chips and switches that comply with the US “Energy Star” and safety certification requirements. At the same time, PLANET is committed to adopting lead-free processes in its production and packaging its products with minimal, lightweight and recyclable materials in accordance with the WEEE regulations

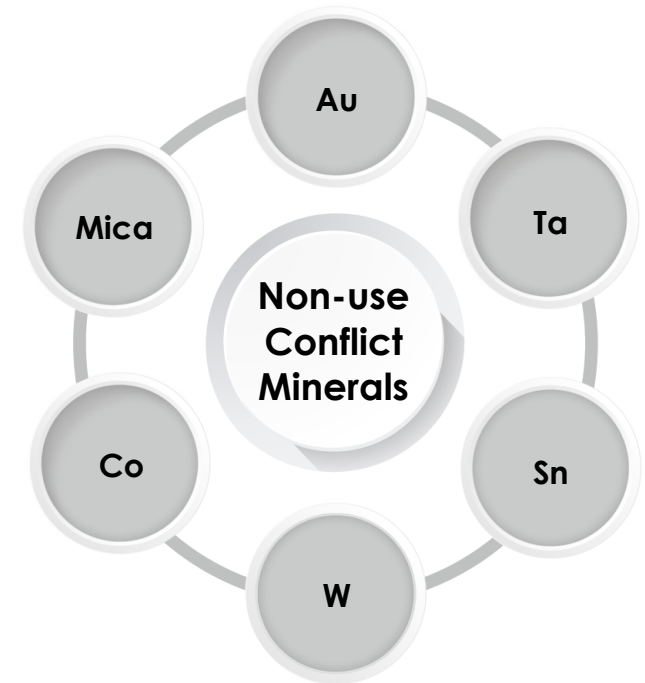


3.2.4 Responsible Mineral Management

3.2.4.1 Responsible Mineral Procurement Policy

As a responsible corporate citizen of the world, PLANET is committed to refraining from the use of metals from conflict mines. The company also requires all its suppliers to strictly comply with PLANET’s Responsible Mineral Procurement Policy.

- (1) PLANET and its suppliers must fulfill their social and environmental responsibilities.
- (2) PLANET and its suppliers must ensure the absence of "conflict minerals" from Congo and the surrounding countries and regions in their products.
- (3) PLANET and its suppliers must trace sources of all Gold (Au), Tantalum (Ta), Tin (Sn), Tungsten (W), Cobalt (Co), and Mica and other sources of responsible minerals published in the Responsible Minerals Initiative (RMI) in all products. At the same time, all suppliers should complete the Responsible Minerals Information Collection Form to confirm sources of related minerals and should use a list of RMI compliant smelters/refineries to avoid mines directly or indirectly financing armed groups in conflict-affected regions or mines in regions involved in human rights violations.
- (4) No purchase of conflict metals produced in conflict areas, but non-conflict minerals from other regions do not need to be boycotted.
- (5) PLANET and its suppliers should communicate the above requirement to their upstream suppliers.



Note:

Conflict minerals/metals refer to minerals mined under armed conflict or human rights abuses, especially minerals mined by armed groups surrounding the Democratic Republic of the Congo. These minerals include coltan, cassiterite, wolframite, cobalt and gold, and can be refined into Tantalum (Ta), Tin (Sn), Tungsten (W), Cobalt (Co) and Gold (Au). In addition, mica mined from India and other regions are also known as conflict minerals, and can be used in electronics and other products.

3.2.4.2 Responsible Mineral Management Process

Rather than buying raw materials directly from smelters or refineries, PLANET buys components that do not contain conflict minerals. As part of its corporate social responsibility, PLANET prohibits the purchase of minerals from conflict zones and other high-risk areas in and around the Democratic Republic of The Congo to avoid human rights disasters and to reduce supply chain management risks.

PLANET has established its “Responsible Mineral Management Process” and the “Responsible Mineral Procurement Policy”. The company conducts responsible minerals information collection survey with its new and existing suppliers using the responsible minerals reporting template, which includes Conflict Minerals Reporting Template (CMRT) and Cobalt Reporting Template (CRT), etc., as recommended by the RMI. During the validation phase, suppliers are required to sign the Declaration of Compliance with Supply Chain Code of Conduct (containing conflict minerals declaration) and to complete the RMI forms. After that, PLANET carries out comprehensive controls to prevent the use of conflict minerals from non-conforming smelters and consolidates the responsible minerals information. For abnormal situations, the company's risk management measures include re-conducting the responsible minerals information collection survey and re-selecting materials or procurement of alternative materials.



3.2.5 Regular Reviews

In 2021, PLANET has a total of 232 suppliers, and the outsourcing factories are rated as high-risk suppliers.

The company audited 3 outsourcing factories, accounting for 100% of the high-risk suppliers. The auditing works covered:

- (1) Inspected the implementation status of quality and environmental management systems, and instructed outsourcing factories to optimize the implementation effect of quality and environmental management systems to meet the international standards.
- (2) Inspected environmental, health and safety (EHS) management system, and coached the suppliers to improve their EHS management system to meet the requirements, so that it is sufficient to provide good EHS management.
- (3) Inspect the RBA supply chain management to make it meet the requirements stipulated in the PLANET's Supply Chain Code of Conduct (expected to be carried out in 2022).

In 2021, none of the suppliers was listed as unqualified supplier due to violation of CSR standards.

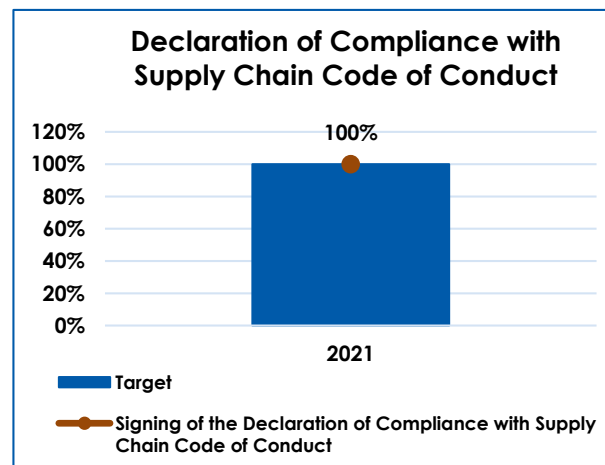
In 2021, none of the suppliers was involved in negative environmental incidents.

In July 2021, PLANET introduced the Supply Chain Code of Conduct, requiring existing suppliers and new suppliers to sign the code, and the signing rate was 100%.

Details of signing of the code:

- (1) Existing suppliers: Suppliers (other than spot traders) that have traded within two years are required to re-sign the "Declaration of Compliance with Supply Chain Code of Conduct". All the 198 suppliers (171 materials / 27 finished products) signed, with a signing rate of 100%.
- (2) New suppliers: Since July 2021, new suppliers (except spot traders) have been required to sign the "Declaration of Compliance with Supply Chain Code of Conduct".

Year	2021
Signing of the Declaration of Compliance with Supply Chain Code of Conduct	100%
Target	100%



3.3 Customer Relationship Management

PLANET products are sold worldwide under the PLANET brand and an extensive network of distributors have been established in nearly 150 countries on five continents around the world.



PLANET has always been quick, proactive and effective in dealing with customer complaints towards the market and products, and has established a policy to protect the rights and interests of customers and fulfill its product responsibilities. Details of the policy:

3.3.1 Full product disclosure and provision of standard sales contracts

All product information is disclosed on our global marketing website and printed catalogs for the customer's reference at any time; "General Terms of Sales" are provided to customers during product sales setting out the terms of the transaction including price, method of payment, shipping, handling of product complaints, and warranty.

3.3.2 Establishment of a "Partner Zone" on the global corporate website to support local marketing by distributors

Global distributors can log into the Partner Zone to access resources for product promotion, education and training. These help distributors expand the depth and breadth of their marketing for PLANET products and solutions.

3.3.3 Obtaining of Multiple Certifications

The sustainable design and all environmentally-related certifications and guidelines that the product complies with are indicated in the product manual and the packaging.

3.3.4 Timely Response

A "Customer Service Mailbox" and "Technical Support Services" are provided on the global corporate website. Sales units and technical support engineers shall respond to customer inquiries within 24 hours.

3.3.5 Diversified Communication Channels

A variety of channels including e-mail, Skype, Facebook fan page, and international professional tech websites are used to respond to customer inquiries in a timely manner.

3.3.6 Complete After-sales Service

Our “Warranty Policy” covers the return, replacement, repair and recall of products by global distributors.

3.3.7 Customer Complaint Channels

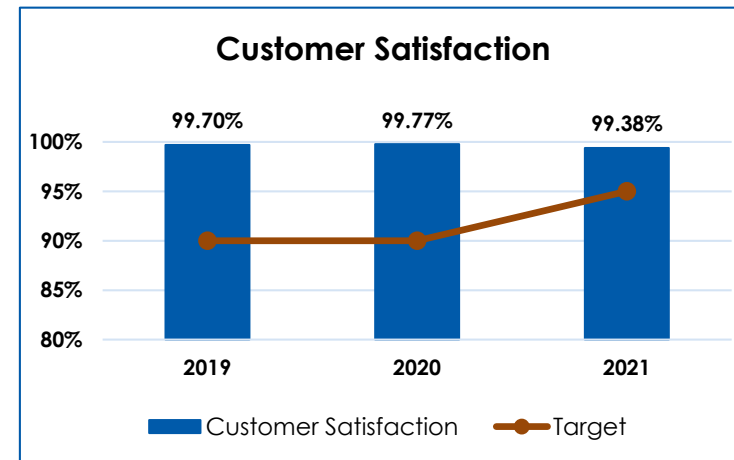
Set up customer complaints channel and compensation procedure. A “Customer Complaints Channel” has been set up to handle customer complaints.

3.3.8 Regular Reviews

Regular customer satisfaction surveys are conducted and used as metrics for internal evaluations

Annual customer satisfaction surveys are conducted in accordance with the “Customer Satisfaction Survey Rules.” The results of the survey are included in the performance evaluations of the relevant units. Our company achieved an overall satisfaction rating of 99% in the 2019 customer satisfaction survey. Customer feedback shall also be responded to within 24 hours. The areas of concern are tracked for proactive improvement.

Year	2019	2020	2021
Customer Satisfaction	99.70%	99.77%	99.38%
Target	90%	90%	95%



4

Environmental Sustainability

4.1 Environmental Sustainability Policy

4.2 Climate Change and Carbon Management

4.3 Water Resource Conservation

4.4 Energy Conservation, Carbon Reduction and Energy Management

4.5 Resource Recycling

4.6 Information on Climate Change

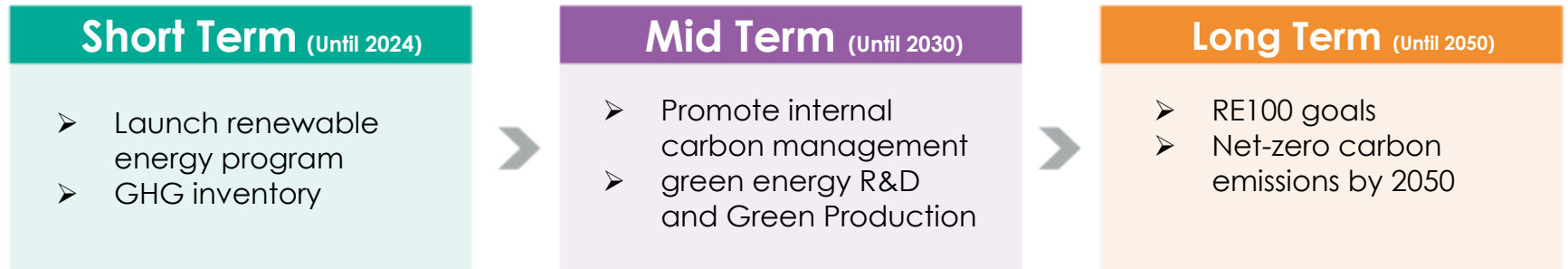


4.1 Environmental Sustainability Policy

Management Policy on Environmental Protection	
Material Topics	
Background	PLANET has incorporated environmental protection into its corporate policy. Environmental sustainability has also been incorporated into the company's management system with the setting of short-, medium- and long-term goals for environmental sustainability. PLANET strives to track the latest developments in environmental issues such as energy and climate change, improvement on energy efficiency and elimination of polluting emissions, pursuing its goal of "Road to Zero".
Policy	Comply with environmental regulations, and support environmental protection. Strengthen education and training, and understand environmental responsibility. Continue to reduce pollution to achieve the goal of waste reduction. Use resources wisely and implement resource recovery.
Goals and Targets	
<ul style="list-style-type: none"> Renewable energy accounts for 10% of the company's power consumption. To have a legal waste clearance and transport compliance rate of 100% To have no major defective points and less than 3 minor defective points identified in ISO14001 external audit To have 0 penalty imposed by environmental competent authority 	<ul style="list-style-type: none"> Signing "the contract for sales and purchase of renewable electrical power with certificate" Waste treated by qualified Grade A waste treatment operator in 2021 0 defective point identified in ISO 14001 external audit in 2021 0 penalty was imposed by environmental competent authority in 2021.
Evaluation Mechanism	
<ul style="list-style-type: none"> PLANET holds management review meetings every year to discuss latest environmental issues and developments. Policy implementation status and results of management measures are reported and tracked at the meetings. In addition, the company constantly improves its environmental performance through ISO14001 external audit and certification. 	Grievance Mechanism
	<ul style="list-style-type: none"> See Section 1.2.1 Stakeholder Identification and Communication: <ul style="list-style-type: none"> Sustainability Office e-mail: csr@planet.com.tw Telephone: +886-2-2219-9518 Complaint and reporting mailbox: 11F., No. 96, Minquan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) Contact information is also available in the Sustainable Development Zone on PLANET's official website.

PLANET’s Environmental Sustainability Goals

In the face of global climate change, PLANET has been focusing on the growth risks and potential market opportunities in line with the goal of keeping the global temperature rise below 2°C. In implementing climate action, the company systematically practices forward-looking management and has sets short, mid and long-term goals of environmental sustainability.



4.2 Climate Change and Carbon Management

Climate risks have been regarded as the most urgent issues in the “Global Risk Report” published by the World Economic Forum (WEF) in the past five years. To implement national GHG reduction commitments and achieve the reduction targets, governments of various countries have formulated incentive measures and established market mechanisms or laws and regulations. At the same time, the impact of climate change on institutional aspect of enterprises is also increasing. To adapt to the severe environmental conditions or to meet standard requirements of the governments and investors, enterprises need to assess how to minimize the impact of climate change and carbon reduction on themselves based on their own operations, value chain and core capabilities. At the same time, enterprises need to exert their own energy and influence to maximize market opportunities and benefits.

In addition to setting short, mid and long term environmental sustainability goals and starting renewable energy to echo RE100, PLANET continues to conduct GHG inventory to grasp the company's GHG emissions, promote various energy-saving and carbon reduction actions, and hold environmental protection related activities to deepen staff's environmental awareness. At the same time, the company has established environmental protection policies and carried out systematic implementation and management according to the ISO14001 Environmental Management System standards. To accomplish its goal of “Building a low carbon and sustainable PLANET”, the company attaches great importance to the issues such as “climate change”, “ecological water”, “energy conservation and carbon reduction”, and “resource recycling”, with the aim to reduce carbon emissions and greenhouse effect through diversified actions, and thus to achieve environmental sustainability.

4.2.1 Environmental Commitment and Evaluation

PLANET has established and documented the environmental management system, its process and interaction according to the requirements of ISO14001. All staff of the company will firmly implement the system and constantly improve its effectiveness. Since 2011, PLANET has obtained the ISO14001 Environmental Management System certification for 10 consecutive years.

PLANET conducts regular environmental risk assessment on company activities, products and operations. In 2021, the company completed a total of 216 environmental assessment operations, and assessed the conformity of PLANET’s regulations with 56 environmental laws and regulations as well as the environmental performance of the company. At the same time, PLANET conducts internal environmental audits to improve its workplace environment.

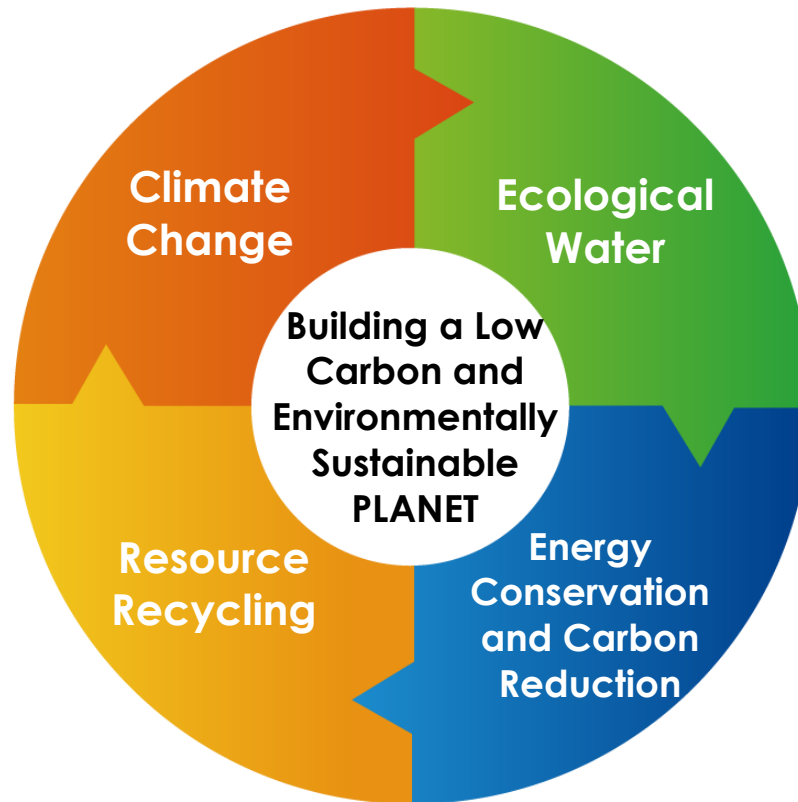
Environmental Policy

Comply with environmental regulations, and support environmental protection.
Strengthen education and training, and understand environmental responsibility.
Continue to reduce pollution to achieve the goal of waste reduction.
Use resources wisely and implement resource recovery.



4.2.2 Building a Low Carbon and Environmentally Sustainable PLANET

In addition to the establishment of the company’s “Environmental Policy”, PLANET is committed to creating an environmentally friendly business model with its influence of value chain. To accomplish its goal of “Building a low carbon and environmentally sustainable PLANET”, the company attached great importance to the issues such as such as “climate change”, “ecological water”, “energy conservation and carbon reduction”, and “resource recycling”. In view of the correlation between energy use and climate change, PLANET has launched green power (renewable energy) program in response to the RE100 (Global Renewable Energy Initiative) to reduce carbon emissions through the use of green power. At the same time, the company cooperates with environmental technology enterprises to promote the “Good Air and Happy Farm Life in Taiwan” program, which reduces carbon emissions by reducing the burning of rice straw, in order to mitigate climate change and prevent air pollution.



4.2.3 Greenhouse Gas Inventory

In line with climate change mitigation, PLANET has been continuously performing annual greenhouse gas (GHG) inventory and energy management in accordance with ISO 50001. In response to the RE100 Initiative, the company successfully launched the Green Power Assessment and Cooperation Program to promote actions such as office energy efficiency measures that can effectively reduce emissions intensity and mitigate the greenhouse effect. PLANET has also provided comprehensive publicity and training programs to enhance staff's awareness of energy conservation.

PLANET's GHG inventory covers the GHG emissions generated by Scope 1 (use of the company's vehicles) and Scope 2 (electrical power usage). In 2021, the total volume of GHG emissions was 352.82 tons /CO₂e, of which Scope 2 GHG emissions accounted for 97% and Scope 1 for 3%. GHG Emissions in 2021 decreased by 30.45 tons/CO₂e, or 5.3%, compared with the previous year. In 2021, quarantine measures such as employee work diversion and work from home resulted in reduced electricity consumption and lower carbon dioxide emissions.

In 2020, the company signed a letter of intent to purchase green electricity with a renewable energy supplier. In 2021, the company signed "the contract for sales and purchase of renewable electrical power with certificate". In 2022, PLANET's consumption of renewable energy will account for 10% of its total power consumption, as a respond to climate change mitigation.

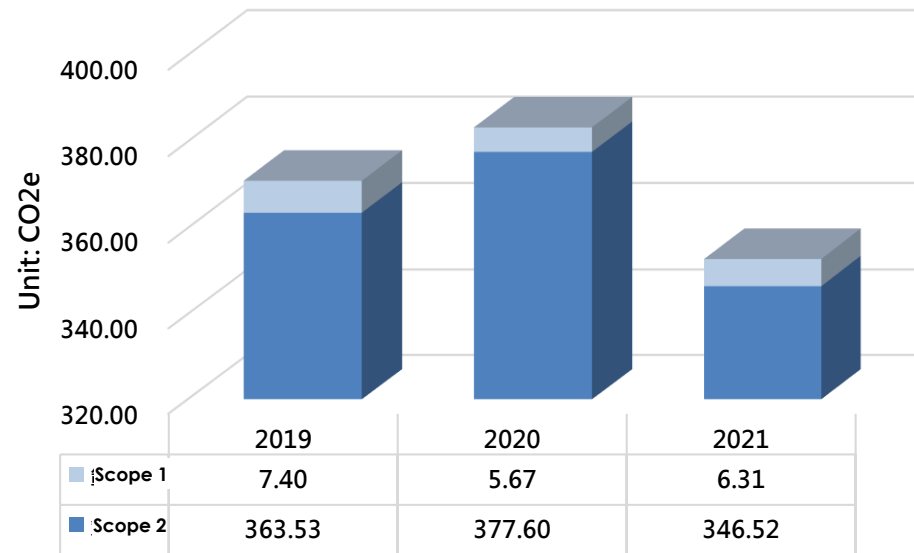
Annual Carbon Emission Data

Year	2019	2020	2021
Carbon emission generated by use of electrical power (tons of CO ₂ e)	7.40	5.67	6.31
Carbon emission generated by use of vehicles (tons of CO ₂ e)	363.53	377.60	346.52
Total volume of emissions (tons of CO ₂ e)	370.93	383.27	352.83
Annual revenue (NTD thousand)	1,348,032	1,227,105	1,427,097
Carbon Productivity (NTD thousand /tons of CO ₂ e)	3,634.14	3,201.64	4,044.79

Note:

Information on GHG emissions generated by electricity use for 2019-2020 is recompiled to include electricity use of common areas, in addition to that of the office areas, and GHG emissions are recalculated.

Total volume of GHG emissions



Note:

1. As PLANET is renting offices in a commercial building, the boundary of its GHG inventory is limited to the 7 office areas that PLANET is renting, which are located on floors B1F, 2F, 7F, 8F, 9F, 10F and 11F. In addition to the rented office areas, common areas are also included to recalculate the GHG emissions for 2019-2021.
2. The GHG Inventory adopts an operational control approach to aggregating greenhouse gas emissions.
3. The emission coefficient used for GHG inventory for Scope 1 is taken from 4th Assessment Report of IPCC (2007).
4. The emission coefficient used for GHG inventory for Scope 2 is taken from the electricity carbon emission coefficients published by the Bureau of Energy, Ministry of Economic Affairs. As the electricity carbon emission coefficients in 2021 have not been published yet, the 2020 coefficient was taken for the 2021 calculation.

4.2.4 Carbon Reduction Programs

Recycling Economy - “Declutter now, for carbon reduction and Environmental Protection”

- Through environmental education and open and credible third-party platforms, PLANET encourages its employees to donate unused materials, to promote environmental awareness among employees and practice carbon reduction.
- A total of 154 kg of material was recycled, reducing carbon emissions by 0.317 tons of CO₂e.

Figures for calculation are taken from Taiwan Carbon Footprint Information Website - Environmental Protection Bureau



“Veggie Tuesdays for Environmental Protection”

- PLANET organizes “Veggie Tuesdays for Environmental Protection” activity. The company cooperates with vegetable food restaurants and provides vegetarian meal to employees on Tuesdays.
- According to EWG 2011 carbon emission calculation, one person can reduce about 760 grams of CO₂e by eating no meat at one meal.
- A total of 1,268 people responded to the campaign in 2021, achieving an estimated emission reduction of 0.96 tons of CO₂e in the year.

Figures for calculation are taken from Environmental Working Group,EWG



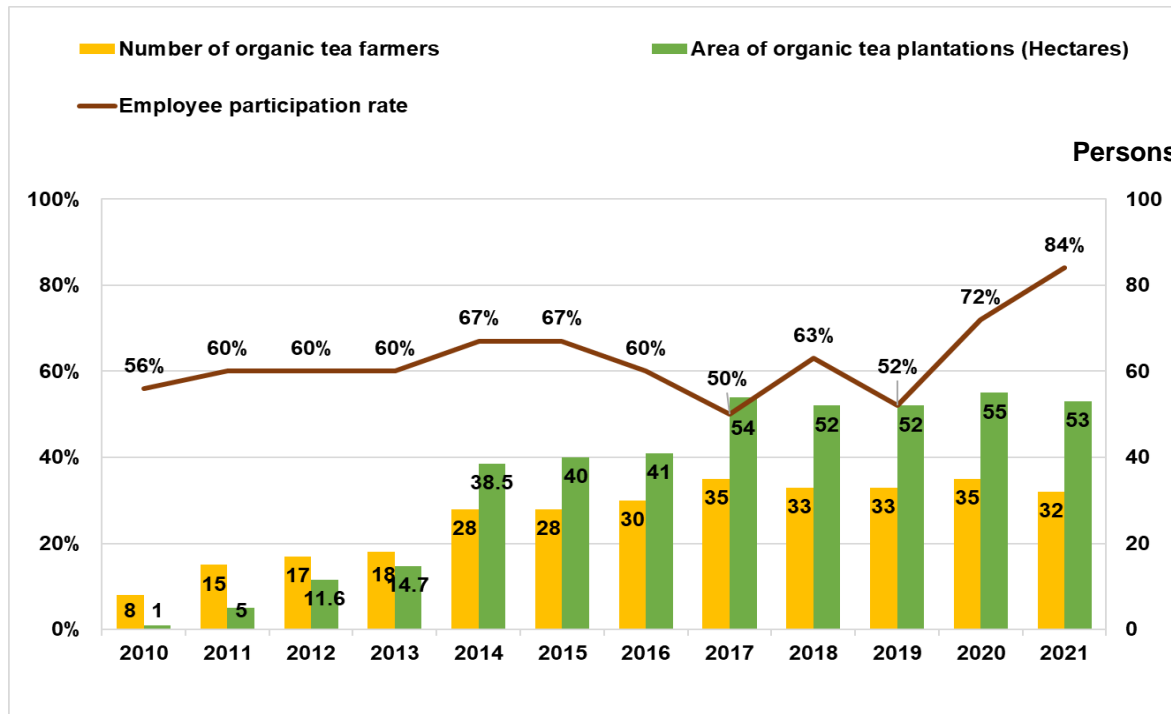
“Good Air and Happy Farm Life in Taiwan” program

- In 2021, PLANET and Pu Yun Environmental Technology worked together to reduce carbon emissions and prevent air pollution by ending rice stubble burning.
- As of April 2022, PLANET has adopted a total of 300 hectares of paddy field in Hualien and Changhua, with an investment of NT \$750,000. Moreover, PLANET invites other companies to join this project, together sponsoring totally 4,100 hectares of paddy field in Hualien and Changhua.



4.3 Water Resource Conservation

Adopted in 1992, Agenda 21 made sustainable water resources management an important issue for the future development of all countries. Agenda 21 highlighted the significance of “Protection of the quality and supply of water resources” in the action plan for sustainable water resources management, and suggested that the integrated method should be applied to the development, management and use of water resources. As PLANET’s production processes do not involve use of water, the company takes ecological water resources protection as the direction of its sustainable water resources management works. Since 2010, PLANET has been working with Tse-Xin Organic Agriculture Foundation. Until 2021, PLANET has been adopting Pinglin organic tea plantation for 12 consecutive years. The company’s adoption has stopped the organic tea plantation from using pesticides, chemical fertilizers and other toxic substances, which will avoid contaminating the water of Feitsui Reservoir. The Pinglin organic tea plantation adoption action plan established by PLANET has improved the quality of surrounding water resources and protected the ecosystems in the water source area.



Outcomes and benefits of the Pinglin organic tea plantation adoption program:

- The organic tea plantation adoption program has ensured a stable income for tea growers and enhanced their willingness to switch over to organic cultivation. With the efforts from all parties, the number of organic tea growers has since grown from 8 in 2010 to 32 today. The area of organic tea plantations has expanded from just 1 hectare in 2010 to 53 hectares today.
- The program protects the upstream environment of Feitsui Reservoir, which safeguards the water resource of Greater Taipei region
- The program maintains healthy soil and healthy tea, and attracts healthy growers.
- The program has restored the diversified ecological system around the tea plantations and the reservoir.
- In 2021, the employees' participation rate in the adoption program is as high as 84%, which greatly enhanced employees' enthusiasm towards environmental sustainability.

4.4 Energy Conservation, Carbon Reduction and Energy Management

Through systematic organization and management as well as effective training programs, PLANET implements office carbon emission management and encourages all employees to participate in environmental protection. PLANET has also introduced the "Green Action Plan" in the office and established an "Eco-LOHAS Zone" on the intranet to promote carbon reduction, anti-global warming, energy savings, water conservation, waste reduction and resource recycling.

- In 2018, PLANET launched the "Private Clouds" project to achieve energy savings through server virtualization. By 2021, 81% of servers have been virtualized. From 2018 to 2021, the total power saved was about 73,584kWh.
- PLANET changes the shading rate by adjusting the position of lighting fixtures and the angle of the sunshades, so as to effectively reduce the power consumption and exposure to sun, thus reducing the energy consumption of air conditioning.
- "LOHAS Health Corridors" have been installed to encourage employees to support green actions by using the stairs instead of elevators when traveling between office floors. Benefits of such practice include reduction of energy consumption and carbon emissions as well as better health.
- PLANET has increased the amount of vegetation in its offices to turn the offices into eco-friendly LOHAS green spaces.
- PLANET has established the waste battery recovery stations to reduce the chance of environmental pollution caused by waste batteries.



Total power saved
73,584kWh
Data period: 2018-2021

Migrate physical server to the cloud to reduce the power consumption of the server

In 2021, PLANET's total electricity consumption was 690,270 KWH, 6.95% less than that in 2020.

In 2021, the company's annual electricity consumption per person was 4,453.35 KWH, 8.15% less than that in 2020.

In 2021, the power consumption of the company's office areas was 358,092 KWH, 4% less than that in 2020. Quarantine measures such as employee work diversion and work from home implemented in 2021 resulted in reduced electricity consumption.

PLANET's external energy consumption is the consumption of transportation fuel, which is generated by the use of company vehicles. In 2021, the company's total fuel consumption was 2,787.45 litres, up 11.1% from 2020.

Annual Energy Consumption per Unit Area

Year	2019	2020	2021
Total floor space of the company in "Ping"	2,113	2,113	2,113
Total power consumption (kWh) for office areas	356,173	373,217	358,092
Total power consumption (kWh) for public areas	358,041	368,628	332,178
Total power consumption (kWh)	714,214	741,845	690,270
Total number of employees	147	153	155
Annual power consumption per person	4,858.59	4,848.66	4,453.35
Annual power consumption per "Ping"	168.56	176.62	169.47

Annual External Energy Consumption

Year	2019	2020	2021
Fuel consumption (liter)	3,270.22	2,507.56	2,787.45
Fuel consumption (MJ)	106.80	81.89	91.03
Power consumption (KWH)	714,214	741,845	690,270
Power consumption (MJ)	2,571.76	2,671.25	2,485.54
Energy intensity (MJ/NT\$1000 Revenue)	0.00199	0.00224	0.00181

Note:

1. Fuel consumption is calculated based on annual cost of fuel consumption/annual average fuel price.
2. The conversion coefficient used to convert fuel consumption (Litre) to fuel consumption (Joule) is based on the Table of Heat Content of Energy Products published in the 2020 Energy Statistics Manual of the Ministry of Economic Affairs
3. The conversion coefficient used to convert electricity consumption (KWH) to electricity consumption (joule) is based on the Table of Heat Content of Energy Products published in the 2020 Energy Statistics Manual of the Ministry of Economic Affairs.

4.5 Resource Recycling

The Earth is facing biodiversity and climate crisis. Adhering to the principle of changing the way resources are used, PLANET strives to realize the vision of resource recycling and zero waste, and to achieve resource recycling through the following practices:

- **Reduction of resource waste**

- (1) PLANET provides employees with eco-friendly cups instead of disposable paper cups. Mugs, rather than paper cups, are used for drinking water during meetings and interviews.
- (2) Since the end of 2020, PLANET has been using environment-friendly bubble bags to replace the previous filling materials for packaging.

- **Waste management**

- (1) The domestic waste generated in PLANET's operation is uniformly disposed by the management center of the building where the company is renting offices, so it cannot be monitored quantitatively. However, PLANET has set up resource recycling area on each floor, and all the employees are required to carry out separation of recyclable resources as a daily practice, thus to protect the environment by resource recycling.
- (2) For the disposal of industrial waste generated in the process of operation, PLANET hires qualified Grade-A waste disposal business operator for treatment, and then have the treated waste recycled by a third-party recycling agency. The company conducts industrial waste separation and recycling every year. In 2021, the company recycled 2.58 tons of non-hazardous industrial waste, of which recycled e-waste accounted for 20.88%.

4.6 Information on Climate Change

PLANET proactively responds to the risks posed by climate change, seizing opportunities in the transition to a low-carbon economy, and allocating resources to enhance its competitiveness and operational resilience.

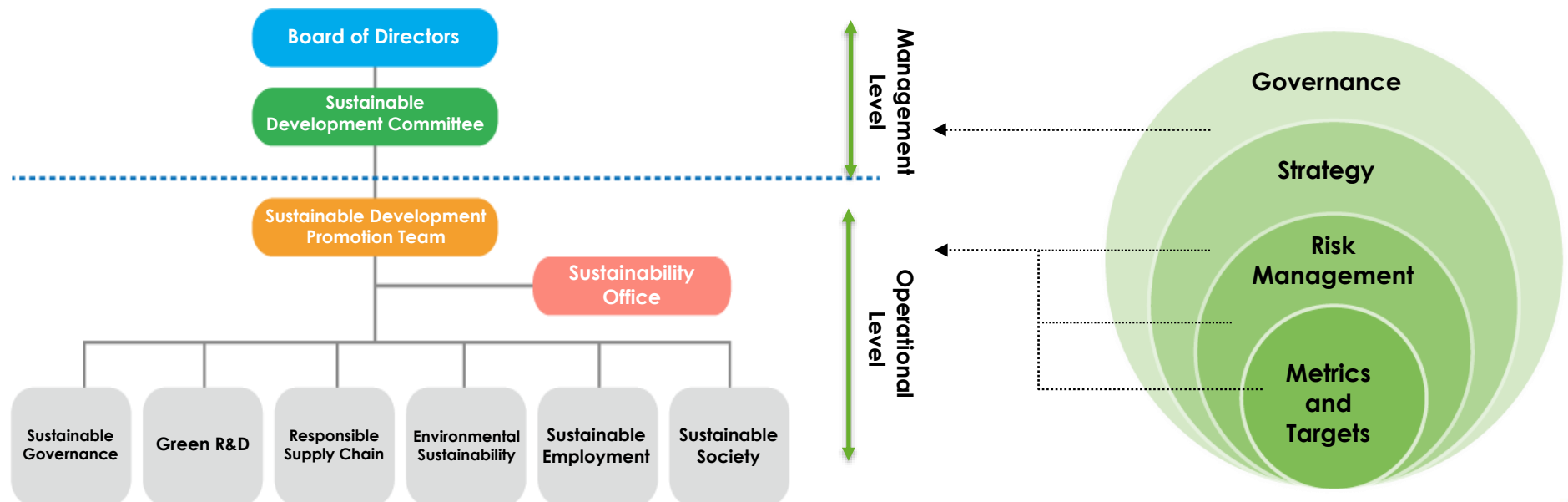
To concretely reflect the impact and influence of climate change on the company, PLANET's 2021 Sustainability Report adopts the Task Force on Climate-related Disclosures (TCFD) framework for the first time, conducting climate-related financial disclosures based on the four core elements recommended by the TCFD, namely governance, strategy, risk management, metrics and targets.

【Governance】

The Sustainability Committee under the Board of Directors is PLANET's highest level climate risks and opportunities monitoring unit. The committee consists of two directors and three independent directors. The chairperson of the committee is responsible for coordinating the semi-annual reporting of climate change trends and the progress of PLANET's climate-related management to the Board.

The Sustainable Development Promotion Team is responsible for implementation of the CSR policies and measures on the company's operational level. The team members are appointed by the president, on the highest management level of the company, with the vice president as the convener. The four senior executives with professional competence, namely CFO, CTO, CEO and the president's special Assistant, serve as members of the team.

The Sustainability Office, under the Sustainable Development Promotion Team, is responsible for monitoring international climate change trends. The Environmental Sustainability Team is responsible for promoting and coordinating projects related to climate change and renewable electricity. The Green R&D Team is responsible for developing green products and solutions, which contribute to climate change mitigation and adaptation and improve the energy efficiency of products.



【Climate Risk Assessment and Strategy】

To understand which of the many risks of climate change should be prioritized and addressed by PLANET, the company listed the major climate risks in 2021. At the end of 2021, the first version of the company's Climate Risk Matrix was completed. The measures taken as a result of this survey include:

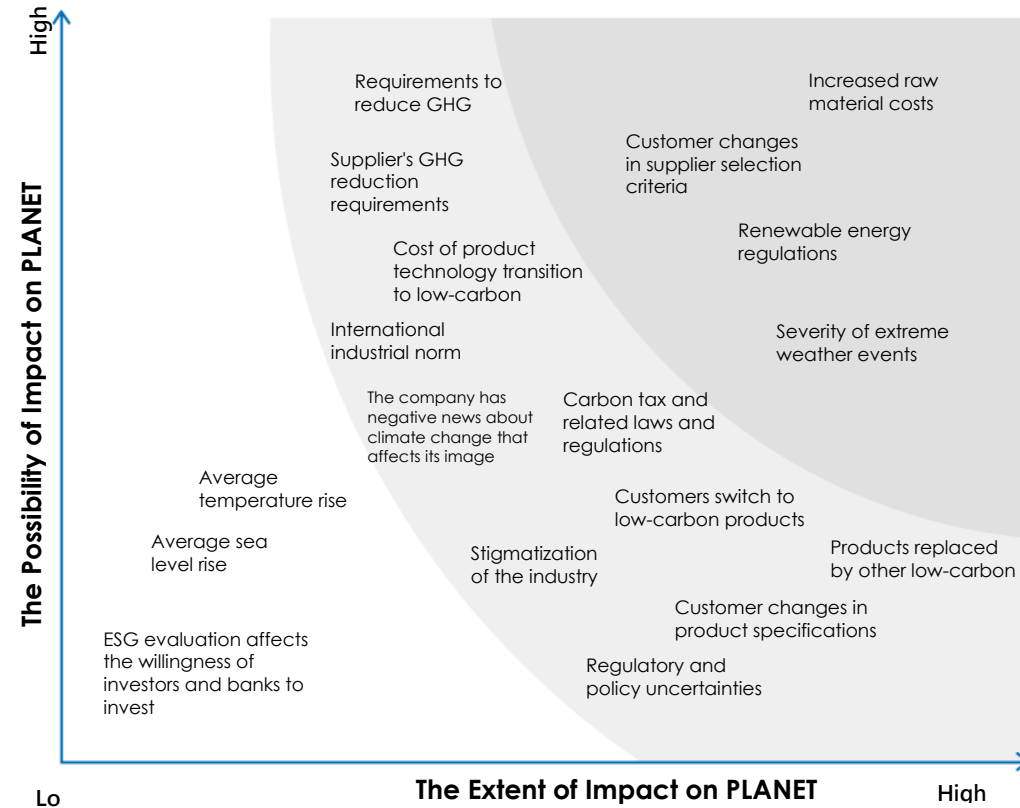
- **Collected relevant cases from around the world and identified the following issues:**
Policy and Legal Risks: 5, Technology Risks: 2, Market Risks: 6, Reputation Risks: 2 and Physical Risks: 3
- **Set quantitative indicators:**
The availability of quantitative information is critical to the future carbon pricing of products to meet TCFD expectations, and departments need to consider the data they may use for each climate change risk.
- **Use of international databases**
Assess Taiwan's acute and chronic physical risks with reference to the Global Risk Report.

The company identified the four risks with highest concern through the identification of members of its Sustainable Development Promotion Team at the operational level, as well as expert advice and external literature. The identified four risks include “renewable energy regulations”, “customer changes in supplier selection criteria”, “increased raw material costs” and the “severity of extreme weather events”.

PLANET’s List of Climate Risks

Type of Risk	Climate-Related Risks	Risk Level	
Transition Risks	Policy and Legal Risks	1. International industrial norm	M
		2. Regulatory and policy uncertainties	M
		3. Carbon tax and related laws and regulations	M
		4. Renewable energy regulations	H
		5. Requirements to reduce GHG emissions	M
	Technology Risks	6. Cost of product technology transition to low-carbon technology	M
		7. Products replaced by other low-carbon products	M
	Market Risks	8. Customer changes in supplier selection criteria	H
		9. Customer changes in product specifications	M
		10. Customers switch to low-carbon products	M
		11. Supplier's GHG reduction requirements	M
		12. Increased raw material costs	H
		13. ESG evaluation affects the willingness of investors and banks to invest	L
		14. The company has negative news about climate change that affects its image.	M
	Reputation Risks	15. Stigmatization of the industry	M
16. Severity of extreme weather events		H	
Physical Risks	Chronic Risks	17. Average temperature rise	L
	18. Average sea level rise	L	

Climate Risk Analysis Matrix



When faced with climate risks, PLANET, in addition to identifying risks with high concern, also assesses the pathways of impact, possible coping strategies, and opportunities derived from the risks. Explanations are as follows:

Risk	Climate-Related Risks and Impact	Coping Strategy and Opportunity Derived
<p>Policy and Legal Risks</p>	<p>Policy and regulatory risks are easier to identify than other risks. Among all the policies, PLANET has paid particular attention to Corporate Governance 3.0 and amendments to the Greenhouse Gas Reduction and Management Act, and has always adjusted its strategies in advance of the policy to avoid violations. At present, PLANET's factories are not covered by carbon tax or mandatory carbon trading management, and the products are not under direct control. However, once the factories and products are governed by related regulations, it may result in increased operating costs, higher administrative costs, inadequate supply of renewable power or lack of policy transparency, which may, in turn, result in the company being unable to formulate timely coping strategies or even facing penalties.</p> <p>In 2021, PLANET received enquiries from its global customers about its carbon reduction targets and ratio of renewable power. However, renewable power is a new challenge for human beings. In the context of a currently non-transparent global renewable power market and price, how to obtain renewable power that meets customer requirements and has environmental externality, while taking into account the ecological needs, is one of the derivative risks we are concerned about.</p>	<ul style="list-style-type: none"> ■ Carry out organizational carbon inventory, through which internal carbon pricing is determined ■ Announce the implementation of RE100, set short -, mid - and long-term goals for renewable electricity ■ Pay close attention to the development of international institutions such as the carbon border tax, renewable energy regulations and renewable electricity certificate system.
<p>Technology Risks</p>	<p>PLANET focuses on the development in the field of networking & communication, and actively explores more development space in low energy consumption and renewable energy economy. The company has developed a number of green products. In the context of climate change, some green products can be used for renewable energy-related solutions. As a result, the company may face more challenges from technological competition.</p> <p>The development of new technologies requires coordination from the whole supply chain before they become commercial products. If PLANET's existing suppliers fail to improve their awareness of climate change, their specifications and technologies fail to meet the requirements of new technologies, or their material costs are too high, it will inevitably affect the company's product quality and commercialization process, as well as the company's overall cost.</p>	<ul style="list-style-type: none"> ■ Climate change is one of the factors that PLANET considers in its technology deployment. The new technologies, new products and new business directions raised by climate change are all opportunities for the company. ■ Taking PoE as an example, PLANET's "renewable energy power supply intelligent network management controller NMS-360V" is the world's first humanized green power intelligent network management system, and won three innovation awards in Taiwan and abroad in 2021.

Risk	Climate-Related Risks and Impact	Coping Strategy and Opportunity Derived
Market Risks	If PLANET's customers' demand for low-carbon products is lower than the company's expectation or their response is not keen enough, it may result in delayed launch of the company's low-carbon products, unaccepted price, reduced profits or early ending of the products' life cycle. Climate change may indirectly or directly cause imbalance between supply and demand of raw materials, which will force PLANET to choose suppliers with higher unit prices. And changing transportation routes will increase transportation costs. In addition, the company's material specifications may be upgraded to industrial grade due to climate change (improved heat resistance, salt tolerance or energy efficiency), resulting in higher raw materials and production costs.	<ul style="list-style-type: none"> ■ Develop ventilation and heat dissipation equipment with heat resistance, low temperature resistance and salt resistance ■ Implement ESG and other related measures prior to regulatory and customer requirements
Reputation Risks	Reputation risk is relatively low for PLANET, mainly because the company's product portfolio is quite diversified and does not have high carbon emission products, so it is less likely to face negative news caused by climate change.	<ul style="list-style-type: none"> ■ continuously monitor international trends and developments
Physical Risks	Physical risks may lead to the interruption of the company's material and goods transportation, the traffic obstruction of employees, the reduction of employee productivity due to high temperature, the increase of air conditioning costs and building maintenance costs, and the interruption of production lines due to flooding and water supply suspension.	<ul style="list-style-type: none"> ■ Since 2006, PLANET has introduced green building materials and energy-saving appliances into its factory offices, and calculated its electricity consumption annually. ■ Develop business continuity plans to cope with fires caused by extreme heat

Funding Information on Environmental Sustainability Issues

To accomplish its goal of “Building a low carbon and environmentally sustainable PLANET”, PLANET has allocated funds for environmental sustainability issues including “climate change”, “ecological water source”, “energy conservation and carbon reduction”, “resource recycling” and “relevant validation/platforms”. In 2021, PLANET's total expenditure on environmental protection was about NT\$0.8 million. For 2022, the company has increased its budget on environmental protection, which will increase by 275% compared with 2021.

5

Sustainable Employment

5.1 An Overview of PLANET's Manpower Situation

5.2 Employee Cultivation and Care

5.3 Equal and Friendly Workplace

5.4 Occupational Safety and Health



Management Policy on Material Topics		Talent Attraction and Retention	
Background	PLANET has always attached great importance to employee training, employee welfare, human rights and safety and health, so that employees can give full play to their talents in a safe working environment, which will ultimately enhance the company's human resources and strengthen its competitiveness.		
Policy	<ul style="list-style-type: none"> PLANET has established a complete talent cultivation and development mechanism to help employees improve their professional skills and have better career development. PLANET continuously practices diversity and gender equality in employment to maintain an equal and friendly workplace. To maintain a harmonious labor relation, PLANET has established multiple communication channels to maintain smooth communication between employees and the management team. PLANET has always been committed to providing a safe working environment for employees to maintain their safety and health. 		
Goals and Targets		Actions and Achievements	
<ul style="list-style-type: none"> Enhance staff's professional skills. Maintain staff's physical and mental health. Maintain an equal, friendly and healthy workplace 		<ul style="list-style-type: none"> In 2021, the average number of hours of professional training for each employee was 17.32 hours. PLANET continuously carries out the Health 360 Program and on-site health care services to help employees strengthen their health. PLANET has a balanced gender ratio and there have been no discriminations of any kind in the company's employment. 	
Evaluation Mechanism		Grievance Mechanism	
<ul style="list-style-type: none"> The company holds annual management meetings and annual review meetings to track the implementation of various policies and regulations and make continuous improvement. 		<ul style="list-style-type: none"> Stakeholders' channels of communication and complaint for issues related to PLANET's employment <ul style="list-style-type: none"> Mailbox of Administrative Department e-mail: hr@planet.com.tw Mailbox of the President e-mail: ceo@planet.com.tw Telephone: +886-2-2219-9518 Complaint and reporting mailbox: 11F., No. 96, Minquan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) Contact information is also available in the Sustainable Development Zone on PLANET's official website. 	

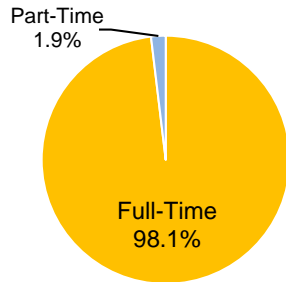
5.1 An Overview of PLANET's Manpower Situation

In 2021, PLANET has a total of 155 employees, an increase of 1.31% compared with 2020.

PLANET has 152 full-time employees and 3 part-time employees, all of whom are local employees of Taiwan, and all of whom are directly employed by the company.

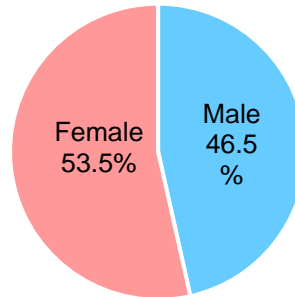
2021 Employee Structure:

Ratio of the number of full-time employees vs. the number of part-time employees
(Total number of employees: 155)



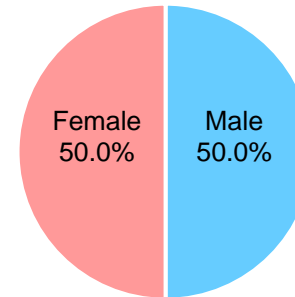
Gender employees in 2021

(Total number of employees: 155)



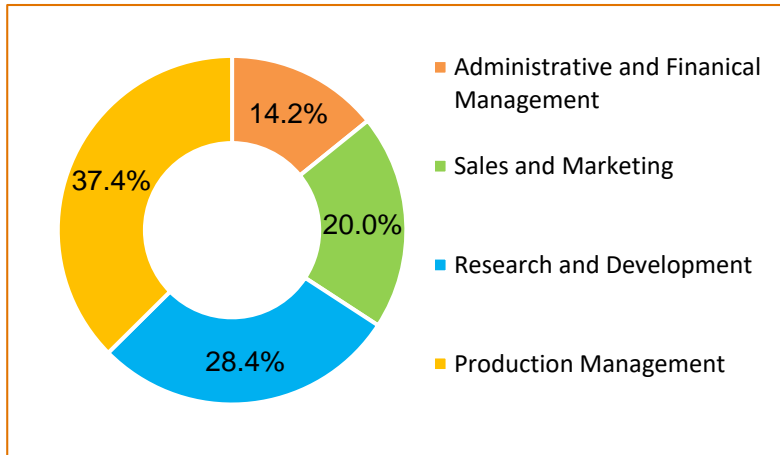
Gender ratio of managerial employees in 2020

(Total number of non-managerial employees: 38)

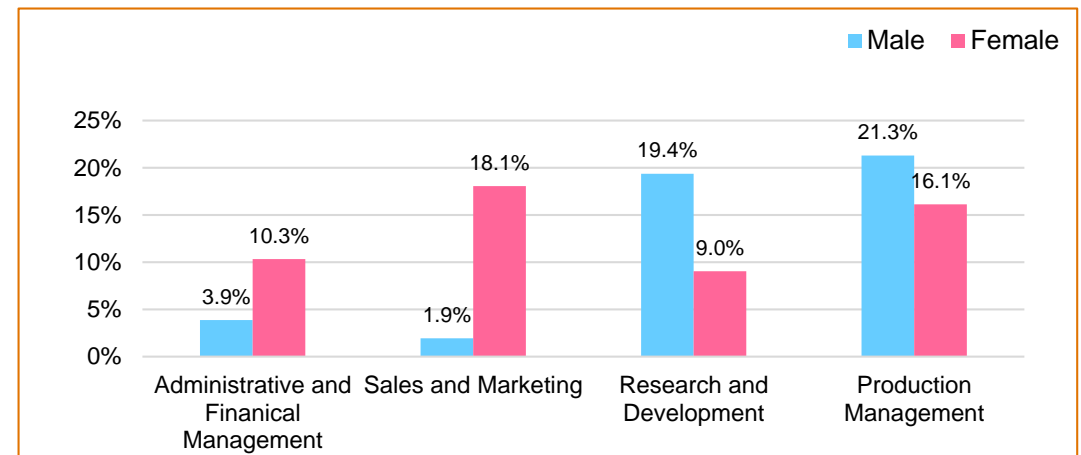


Managerial Position	Male	Female
Top management - Deputy general manager and above	4	4
Middle management - Manager (assistant manager)	7	7
Middle management - Director (assistant director)	8	8
Gender ratio of managerial employees	50%	50%

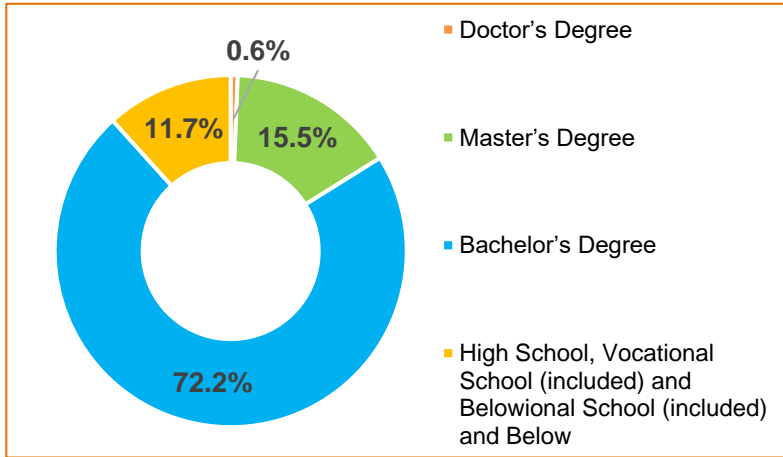
Job Functions in 2021



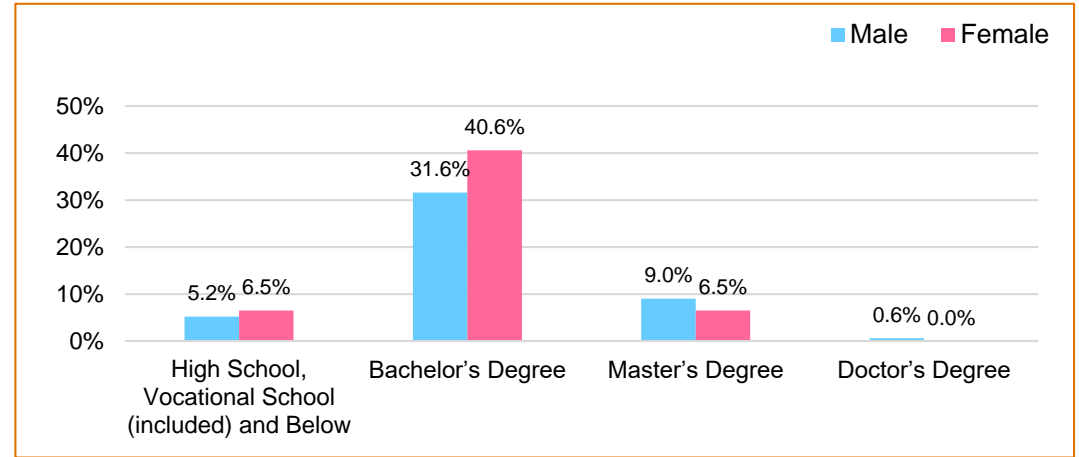
Job Functions vs. Gender Distribution in 2021



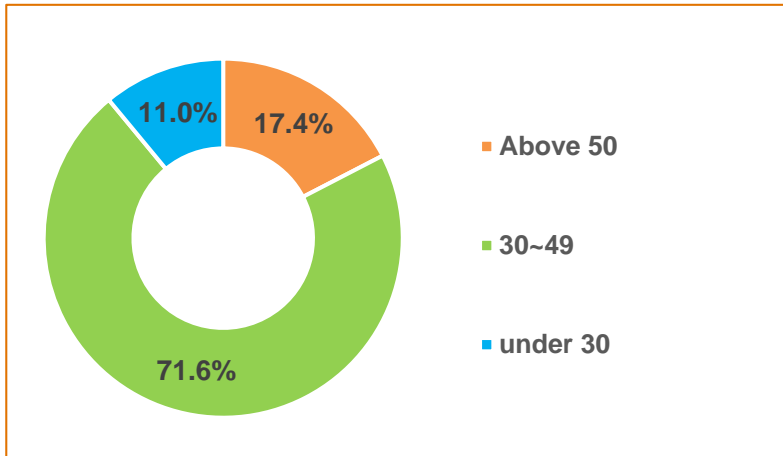
Employee Education Level in 2021



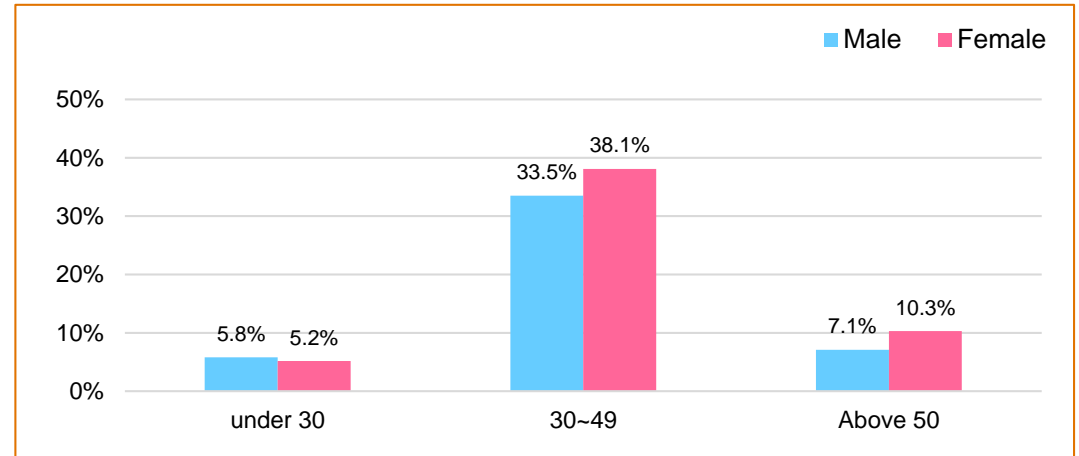
Employee Education Level in 2021 vs Gender Distribution



Employee Age in 2021



Employee Age in 2021 vs Gender Distribution



Distribution of employee job functions vs employee education level vs employee gender

job functions	Proportion in the total number of employees	High School, Vocational School (included) and Below		Bachelor's Degree		Master's Degree		Doctor's Degree	
		Female	Male	Female	Male	Female	Male	Female	Male
Production Management	37.4%	4.5%	5.2%	9.0%	15.5%	2.6%	0.6%	0.0%	0.0%
Research and Development	28.6%	0.7%	0.0%	7.1%	12.9%	1.4%	6.5%	0.0%	0.0%
Sales and Marketing	19.9%	0.7%	0.0%	15.5%	0.6%	1.9%	0.6%	0.0%	0.6%
Administrative and Financial Management	14.1%	0.6%	0.0%	9.0%	2.6%	0.6%	1.3%	0.0%	0.0%
Total	100.0%	6.5%	5.2%	40.6%	31.6%	6.5%	9.0%	0.0%	0.6%

Ratio of Newly-recruited Employees/Seperated Employees in 2021

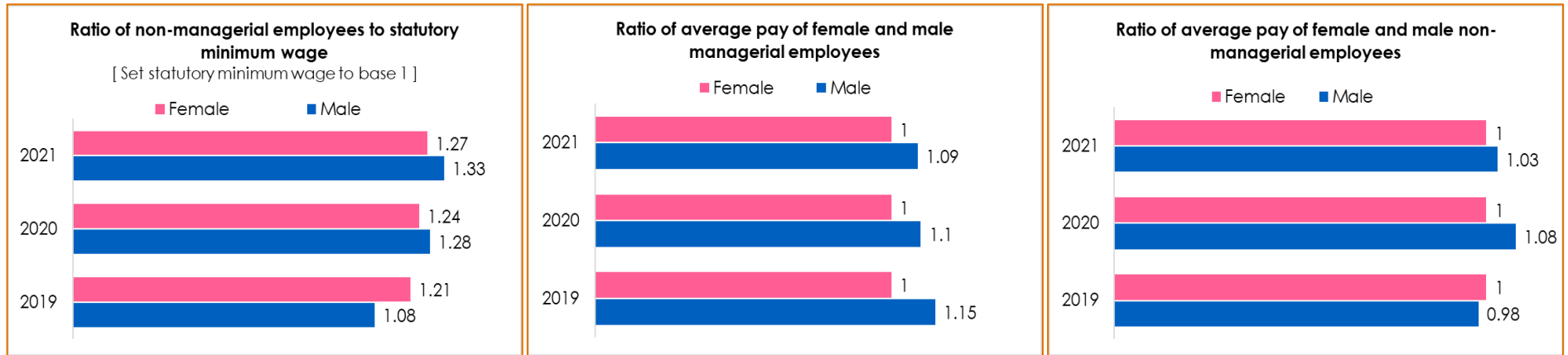
A total of 155 employees in 2021	Number of Employees	Proportion in the total number of employees	Gender		Age		
			Female	Male	under 30	30~49	Above 50
Newly-recruited employee	30	19.4%	14.2%	5.2%	6.5%	10.3%	2.6%
Seperated employee	26	16.8%	9.7%	7.1%	5.2%	8.4%	3.2%

5.2 Employee Cultivation and Care

5.2.1 Employee Compensation and Benefits

Employee compensation at PLANET complies with the minimum wage set by the Labor Standards Act. PLANET’s compensation package includes base salary, duty allowance, operation bonus, performance bonus, sales bonus, profit sharing, annual bonus, etc. Monthly pension contributions are also deposited at the Bank of Taiwan and the Bureau of Labor Insurance in accordance with the Labor Standards Act and Labor Pension Act to safeguard employee interests.

In 2021, PLANET’s average salary of non-managerial employees, regardless of gender, is more than 1.27 times of the statutory minimum wage in Taiwan. For both non-managerial and managerial employees, the average pay ratio differences between male and female employees were all less than 0.1.



Note:

- (1) The statutory minimum wage – NT\$23,100 in 2019, and NT\$23,800 in 2020, NT\$24,000 in 2021
- (2) Adjustment for 2021 information: The pay ratios between male and female non-managerial and managerial employees are changed, and the average salary for female is base 1.

PLANET has a sound welfare system for employee care, employee motivation and retention. The company has also established a Staff Welfare Committee, which organizes various staff communication activities and associations.

Basic Benefits	Bonus/ Cash gift/ Allowance	Leisure Benefits	Healthcare 360	Special Leave	Retirement Care
<ul style="list-style-type: none"> Labor and National Health Insurance Group insurance Education and training Annual bonus 	<ul style="list-style-type: none"> Employee profit sharing Performance bonus Festival cash gift Birthday cash gift Subsidies for weddings, funerals and celebrations Employee emergency allowance Education subsidy for employees' children Maternity subsidy Subsidy of pregnancy car 	<ul style="list-style-type: none"> Company trips Family Day Volunteer's Day Employee associations Recreational activities 	<ul style="list-style-type: none"> Employee health checks Traditional Chinese Medicine consultations Western Medicine consultations Physiotherapist consultations On-site health care services 	<ul style="list-style-type: none"> Fetal leave Maternity leave Paternity leave Parental leave Family leave Paid volunteer leave Paid indigenous people leave Vaccination leave Quarantine leave Epidemic care leave 	<ul style="list-style-type: none"> Monthly retirement pension is deposited into employee pension account at the Labor Bureau in accordance with the Labor Standards Act and Labor Pension Act to safeguard the retirement benefits of employees.

PLANET cares about the work and life of its employees, striving to help employees have a sound balance between their work and family life. The company has a number of subsidy measures, including the education subsidies for employees' children and the emergency assistance for employees and so on, as the backing of the employees.

• **Maternity subsidy:**

In 2020, PLANET increased the amount of maternity subsidy, and the employee would receive a subsidy of NT\$10,000 for each birth of a child. To encourage birth, PLANET also provides pregnancy care packs and pregnancy care service to employees who are having babies.

• **Parental leave:**

Employees who meet PLANET's requirements for a parental leave stipulated in the Labor Standards Act may apply for a parental leave without pay. In 2021, 15 employees of the company were eligible for application for a parental leave, but only 1 of them applied for it. The employee came back to work after taking the parental leave as required by the company and is still in office in 2022.

Employee Parental Leave in Recent Three Years

Year	2019	2020	2021
• Number of eligible employees for parental leave	13	16	15
Male employees	8	8	7
Female employees	5	8	8
• Number of employees applying for parental leave	0	0	1
Male employees	0	0	0
Female employees	0	0	1
• Number of employees coming back to work after parental leave	0	0	1
• Rate of work resumption	-	-	100%
• Employee retention rate	-	-	-

• **Education subsidies for employees' children:**

PLANET provides an education and childcare subsidy of NT\$10,000 per semester for each child of employees, covering their education from kindergarten to graduate phase (master's degree, doctor's degree), to encourage the employees to take their children's education as an important issue and to reduce their educational expenses, so that the employees can nurture the next generation without difficulties.

Education Subsidies for Employees' Children

Year	2019	2020	2021
• The number of employees subsidized	65	70	81
• The number of children subsidized	96	106	120
• Total amount of subsidies (NT\$, Dollar)	960,000	1,060,000	1,200,000
• Employee retention rate (Those still in office as of December 31st of the year)	94.44%	100.00%	100.00%

Note:

PLANET has provided education subsidies for employees' children every year since 2006, and has subsidized 962 children as of today.

5.2.2 Employee Training and Manpower Development

Employee training is a responsible investment for PLANET. The company will develop employees' potential and enhance employees' value in a sustainable way.

❖ **Suitable and Appropriate Career Development - Optimal utilization of employees' functions can improve the overall performance of the enterprise**

In its talents recruitment, PLANET has introduced the Functional Evaluation System, which uses “Functional Behavioral Assessment” and the “The Big 5 Personality Traits” approach for open recruitment selection. In the recruitment process, the functional units select and recruit the candidates according to their professional abilities, while HR selects the candidates according to the core functions, cultural values and career planning so as to assist the organization to quickly find the right employees who are more likely to work for PLANET for a long time and incur a lower cost for the company’s manpower management.

In work team planning, PLANET determines the manpower deployment and the division of duties by using the “Organizational Chart” and “Job Description”, and regularly reviews and updates its manpower policies. The company takes “Optimization of job functions” as the main human resource allocation standard to ensure that each employee's job function can be performed in the most appropriate way, thus achieving the organizational goal and improving the team performance.

❖ **Cultivation of Core Professional Competence - Education and Training - Core Functions, Professional Functions, Management Functions**

PLANET has developed an annual plan for employee development, education and on-the-job training in accordance with the “Enforcement Rules for Education and Training” to support the company’s development goals as well as enhance the professional skills and management know-how of employees. In addition to lectures given by academics/industry experts and internal lecturers, the company has also established the “PLANET e-college”, an innovative e-learning platform, to provide employees with more online learning channels and resources. After the courses, satisfaction surveys are conducted to understand and respond to employee needs in an appropriate manner, and the outline and key knowledge points of the training courses are also uploaded to the company’s intranet for sharing learning. In 2021, the total number of training hours for all employees was 2,685 hours, and the average number of training hours for each employee was about 17.32 hours.



Training Type	Training Goal
● Core competency training	Building of employee consensus and shaping of core corporate culture Enhancing execution and innovation course
● Management competency training	Cultivation of management leadership skills Performance and risk management
● Professional competency training	Professional knowledge and skills training
● General knowledge	Improve self-management ability beyond professional specialty Human rights, labor health and safety training

Education Training Hours

Year	2019	2020	2021
Total Number of Employees	147	153	155
Total Training Time (Hours)	2,871	3,148	2,685
Average Training Time per Person (Hours)	19.53	20.58	17.32

Employee Education and Training in 2021 – Employee job functions vs employee gender

Job functions	Proportion in the total number of employees	Total course hours	Average training hours per person	Average training hours per person		Average Training Hours per employee (hour)	
				Female	Male	Female	Male
Production Management	37.4%	871	15.01	353	517	14.13	15.68
Research and Development	28.4%	798	18.13	250	548	17.86	18.26
Sales and Marketing	20.0%	519	16.75	490	29	17.50	9.71
Administrative and Financial Management	14.2%	497	22.61	319	179	19.92	29.79
Total	100.0%	2,685	17.32	1,412	1,273	17.01	17.68

✧ **Manpower Inventory, Promotion and Transfer**

PLANET has always attached great importance to the expertise and abilities of employees. Every year, the company reviews the human resources of each department regularly, promoting and transferring the employees according to their work performance as well as the needs of the company, so that employees with potential can give full play to their strengths in the company and realize their career goals.

For employees who wish to continue working after retirement age, PLANET will assign appropriate positions and plan education and training according to their expertise to enable them to continue to exert their talents. For employees who are about to retire or leave the company, PLANET conducts employee care interviews with them before they retire or leave the company, so that they can make a smooth transition to their retirement or new work.

✧ **Regular Annual Performance Review**

PLANET has developed an employee performance appraisal system, which is carried out regularly every year, excluding some part-time employees. In 2021, all the 152 full-time employees, including 80 female and 72 male employees, completed the performance appraisal, accounting for 98% of the total number of employees. The procedure of employee performance appraisal includes three steps, namely employee self-evaluation, preliminary evaluation by the junior supervisor and review by the senior supervisor. After the three steps of evaluation, the results are submitted to the management for approval, which prevents the subjective factors of the evaluators from affecting the fairness of the performance appraisal. The employee's performance is evaluated according to the core functions, professional functions and management functions of the employee's duties to improve the validity of the scoring. Promotions, salary raises and year-end bonuses will be offered as incentives to employees who have performed well. During the annual performance appraisal, employees can communicate directly with their supervisors about issues related to job performance and salary. PLANET encourages employees to express their opinions openly. Employees are free to express their ideas about the management, organization, supervisors or management system so as to establish a free communication channel within the company and encourage employees to express their views freely.

5.3 Equal and Friendly Workplace

5.3.1 Emphasis on Diversity and Gender Equality in Employment

PLANET prohibits the employment of illegal labor and child labor. At the same time, the company protects the rights of employees with physical and mental disabilities, and gives priority to job seekers with physical and mental disabilities who meet the requirement of the job. In 2021, the number of employees with physical and mental disabilities accounted for 1.29% of the company's total staff, which was in compliance with government regulations. The company has always adhered to the principle of equal employment and does not consider a candidate's religion, race or party affiliation as a factor in deciding whether to hire or not. There have been no cases of discrimination in PLANET's employment. PLANET has always been an advocate for the principle of "gender equality in employment" and actively promoting "equal rights for male and female employees", in 2020-2021, a total of 7 second-time employed women will be employed. Employees doing the same work receive equal treatment and compensation regardless of their gender. Female employees' opportunities for employment and job promotion throughout their professional career is also emphasized at PLANET. A comparison of gender ratios of all employees and managerial employees has found that the percentage of female employees outnumbered that of male employees in all categories. PLANET strives to create an equal, friendly, healthy and happy workplace environment. It was the first company in Taiwan to be presented with the "Taiwan Mittelstand Award for Gender Equality" by the Ministry of Economic Affairs (MOEA), followed by the "Taiwan Mittelstand Award for Workplace Friendliness", and being nominated as a Gender Mainstreaming Benchmark Enterprise by the Industrial Development Bureau, MOEA.

5.3.2 Employee Care

PLANET cares about the work and life balance of employees. The company has designed the employee support program, which helps employees better balance their work, family, study and life.

<ul style="list-style-type: none"> ● Education subsidies for employees' children <p>Employees are rewarded for their long-term commitment and contribution. The subsidy encourages employees to pay attention to their children's education and reduces the burden of education costs. It takes pressure of child-rearing off employees so they can concentrate on their work.</p>	<ul style="list-style-type: none"> ● Interest-free home loan for employees <p>Employees that have made a longstanding contribution may apply for an interest-free home loan on their down payment if they are buying their first home. Employees can then repay the loan over time based on their financial circumstances. The loan help employees settle down with their family and focus on their work.</p>
<ul style="list-style-type: none"> ● Flexible working hours <p>Flex-time packages are offered to employees if required due to lifestyle, change of circumstances, or study commitments. These improve satisfaction among employees and their families by helping them balance the needs of work, life, study and family.</p>	<ul style="list-style-type: none"> ● Emergency assistance for employees <p>If an employee's life is disrupted by a serious emergency that also impacts on their work, special emergency assistance packages are available to help alleviate the impact, and provide temporary protection of their livelihood so that the employee can focus on getting their work and life back in order.</p>

- **PLANET Mentor program**

PLANET Mentor program assigns senior employees in each unit to act as mentors to new employees to help them adapt to their role and company processes, as well as keep them up to date on the latest company news and events. The “PLANET e-World” knowledge sharing platform on the intranet also helps new employees with fitting into our corporate culture, promote understanding and networking between employees and departments, and the building of team rapport.

- **Programs to encourage childbirth and facilitate breastfeeding and nurseries**

- PLANET provides pregnant colleagues with a pregnancy care pack as a present for the new baby, and there are many practical items contained in the pack.
- The company provides subsidies for pregnant employees. Pregnant employees can take a special car (taxi) of pregnancy care to and from work within the three months before the birth of their baby.
- An employee (or employee’s spouse) who gives birth will receive a subsidy of NT\$10,000 for each birth of a child.
- The company has a special nursing (gathering) room, so that female colleagues in need can use it during the work hours.
- The company has signed a contract of exclusive nursery care service with a nursery school, with obtained preferential fees and group pickup service, so that employees and their families can feel at ease.

5.4 Occupational Safety and Health

Management Policy on Material Occupational Safety and Health Management Topics		
Background	As a leader of networking technology, PLANET deeply understands that employees and suppliers are the most important assets for the sustainable development of the enterprise. Therefore, in addition to complying with occupational safety and health regulations and other relevant requirements, PLANET must continue to improve the safety and health condition in the process of its business operations and services to avoid unsafe actions, environment and equipment, thus to prevent occupational disasters and ensure the safety and health of employees.	
Policy	<ul style="list-style-type: none"> ◇ To observe the laws: comply with domestic safety and health laws and regulations, and regularly review the compliance ◇ To prevent hazards: identify hazards, implement self-management and automatic inspection, eliminate potential hazards, and prevent injury and accidents ◇ To perform continue improvement: formulate safety and health programs or plans, and ensure continuous improvement and enhancement of workplace safety and health management through inspection and audits. ◇ Education and training: provide workplace safety and health training courses and resources to enhance employees' awareness of safety and health ◇ Health management: implement the management and promotion of health examination to prevent occupational injury or disease ◇ Contractor management: promote safety partnership between the company and suppliers and contractors to improve safety and health performance ◇ Full participation: all employees and their representatives are encouraged to participate actively in all activities of occupational safety and health management ◇ Consultation and communication: value the opinions of employees, contractors, suppliers, customers and other stakeholders, and carry out adequate consultation and communication through internal and external channels 	
Goals and Targets		
<ul style="list-style-type: none"> ● Automatic inspection completion rate: 100% ● Education and training implementation rate: 100% ● Compliance rate for operation environment monitoring: 100% ● Qualification rate for drinking water inspection: 100% ● The overall index of harm is lower than the index published by the government. 	<ul style="list-style-type: none"> ● In 2021, 10 sets of equipment were inspected automatically with a completion rate of 100%. ● In 2021, 522 attendances for the occupational safety and health training were made, with an implementation rate of 100%. ● The results of operation environment test in the second half of 2021: The results of carbon dioxide test and isopropyl alcohol test were qualified, and the inspection qualification rate was 100%. ● In 2021, 4 water dispensers were tested, and the qualification rate was 100%. <ul style="list-style-type: none"> ● In 2021, PLANET's overall index of harm was 0, lower than the overall index of harm of the electronic products manufacturing industry for 2018-2020, which was 0.16. 	
Evaluation Mechanism		
<ul style="list-style-type: none"> ● Quarterly review of the occupational safety and health practices is conducted to verify the compliance with the statutory requirements through regulatory identification. The Occupational Safety and Health Committee makes quarterly report on implementation of the rules and policies, tracking management plan to continuously improve the safety and health performance. 	Grievance Mechanism	
	<ul style="list-style-type: none"> ● Stakeholders' channels of communication and complaint for issues related to PLANET's occupational safety and health: <ul style="list-style-type: none"> - Mailbox of the EHS Office e-mail: benc@planet.com.tw - Telephone: +886-2-2219-9518 - Complaint and reporting mailbox: 11F., No. 96, Minquan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) ● Contact information is also available in the Sustainable Development Zone on PLANET's official website. 	

5.4.1 Implementation of Occupational Safety and Health Measures in 2021

A comprehensive safety culture is the cornerstone of a healthy workplace. PLANET promotes a comprehensive safety culture from three aspects: people, environment and behavior, encouraging employees to put forward suggestions for improving work-related safety measures and to actively implement a people-oriented safety culture by preventing even the minor incidents.

Occupational Safety & Health Meeting	Holding of quarterly meetings of the Occupational Safety and Health Committee and annual management review meeting
Occupational Safety & Health Training and Practices	<ul style="list-style-type: none"> ● Hazards identification program ● Material handling and storage ● New staff occupational safety & health training ● In-service staff occupational safety & health training
Risk Management & Safety Audit	<ul style="list-style-type: none"> ● 43 regulations are reviewed regularly ● 5S and regular inspection of safety equipment
Improvement Action Plans	14 improvement action plans were made, including 7 plans for equipment, 5 plans for operation process, 2 plans for environmental aspect.
Chemical Management	Hazards identification program was established, personnel inspection before operation, regular equipment inspection, storage of chemicals at special zone and provision of personal protective equipment were conducted, and there were no false accidents.
Monitoring of Operation Environment	<ul style="list-style-type: none"> ● Air quality (PM2.5): 100% good ● Operating environment density of CO2 and chemicals: 100% qualified ● Quarterly drinking water quality check and regular disinfection

5.4.2 Happy and Healthy Workplace - Safety

To ensure that all employees have a safe and hygienic working environment, PLANET, as a Grade A enterprise, has established the “Work Safety Office” in accordance with the “Occupational Safety and Health Act”. The company has also set up an Occupational Safety and Health Committee with a total of 11 members, including 4 workers' representatives nominated by employees, accounting for 36.3% of all committee members. The Work Safety Office has 2 full-time staff (1 Type A operations supervisor and 1 safety and health administrator). The committee holds a quarterly meeting, which is chaired by the chairman of the board, and is attended by the head of each unit and labor representatives to discuss the company's safety and health issues and set occupational safety performance goals. Required by the Occupational Safety and Health Administration, Ministry of Labor, the overall index of harm of the company should be lower than the average value of the index of harm generated by other enterprises in electronic products manufacturing industry for the past 3 years, and there must be no major occupational safety incidents occurred in the company every year.

PLANET’s occupational safety performance goals for 2020 include realization of an overall index of harm that is lower than 0.16 (average value for the period from 2018-2020), which was the average standard value of the index of harm generated by other enterprises in electronic products manufacturing industry for the recent three years according to the data published by Occupational Safety and Health Administration, Ministry of Labor, and undergoing no major occupational safety incidents. To achieve the goals and protect employees’ health and safety, PLANET has taken a series of actions, including establishment of occupational safety and health-related measures, organization of safety and health training and emergency drills, chemical management, monitoring of air quality and drinking water quality, and launched the four occupational safety and health protection programs, including the “Overwork Prevention Program”, the “Program for Prevention of Hazards Caused by Human Factors”, the “Illegal Physical and Mental Abuse Prevention Program” and the “Maternal Health Protection Program” for hazards identification and prevention.

In 2021, PLANET set up occupational safety and health training according to different job functions so as to comprehensively improve the safety and health awareness of its employees. At the same time, the company has a full range of occupational safety related personnel, such as fire prevention administrators, first aid personnel, etc., and has established the certificate management system to ensure the validity of the relevant personnel's certificates.

Internal training

Name of course	Trainees
Hazards identification program	22
New employee occupational safety & health training	30
Material stacking and handling safety	22
Office safety	150
Occupational disaster compensation and payment	3
Fire drill	302

External training

Name of course	Trainees
Organic solvent operations Supervisor	1
Fire prevention administrator	1
First aid personnel	3



PLANET Journey of Safety and Health

- Establishment of an OSH Committee
- OSH regulations
- Periodic review of OSH regulations
- Online education and training
- Sharing OSH information irregularly

Safety and Health Culture

- Emergency drill
- On-site medical care
- Preventive health program
- Workplace inspection and improvement

- Chemical management
- Personal protective equipment management
- Occupational environmental monitoring
- Air quality monitoring
- Drinking water quality testing

Safety and Health Action

Safety and Health Indicators

- Zero occupational injury
- 100% Health examination participation rate
- Zero confirmed COVID-19 cases

A happy, safe and healthy workplace



Statistics on Occupational Disasters in 2021

PLANET is committed to reducing workplace injuries. The company’s statistics on occupational disasters are calculated according to the Major Disability Indicators published by the Ministry of Labor, with Injury Frequency Rate (FR) and Disabling Severity Rate (SR) as the main figures. Through various safety and health management plans, PLANET has achieved zero occupational disasters and zero job-related disease among its employees and contractors for six consecutive years. The total overall index of harm in 2021 was zero. To achieve the goal of zero occupational disaster, the company began to conduct statistical analysis of traffic accidents from 2020 onwards, aiming to improve the safety of employees on and off duty.

Occupational Safety Protection Measures

- Maintain fire prevention and rescue system appropriately. Train the “Emergency Response Team” and “first responders” regularly to deal with major disasters. Coordinate administrative support to improve disaster prevention and rescue efficiency, thus reducing the losses caused by accidents and ensure the normal operation of the workplace and staff safety
- Inspect firefighting equipment regularly to reduce the losses caused by disasters and to ensure the safety of employees
- Equip partial exhaust device and provide personal protective equipment to prevent the harm caused by metal fumes during product development and maintenance.

Statistics on Accidents 2019-2021

Year	2019	2020	2021
Traffic accident	0	1	0
Job-related accident	0	0	0
Total	0	1	0

In the event of an accident, PLANET’s EHS Office, the Administrative Department and the unit involved in the accident will report it and take corrective and preventive measures together according to the “Measures for Handling and Managing Accidents”. Accident analysis and risk assessment are carried out to determine the cause of the accident so as to control the safety and health risks to an acceptable level and to prevent the recurrence of the accident.



5.4.3 Happy and Healthy Workplace - Health

Employees are PLANET’s most important assets. Keeping employees’ physical and mental health has always been one of PLANET’s goals for a happy enterprise. Through employee care mechanism, health promotion activities, maternity-friendly environment and well-designed welfare measures, the company keeps its employees healthy and happy. Since 2020, the company has launched the “On-site health care service”, where health consultation is provided by professional nurses and physicians. Based on the analysis of health examination data, employee risk group management measures are established, and health education and referral services are provided. In addition, the company provides blood pressure monitor and regularly promotes health activities and services such as Traditional Chinese Medicine (TCM) consultations through e-newsletters and health lectures to enhance health culture of the company.



- ✧ Professional physicians from Taipei Tzu Chi Hospital are invited to provide health consultation service once a quarter (3 hours per session). So far, 12 hours of consultation service have been provided. PLANET also cooperates with health management consulting company and engages professional nurses to provide service twice a month (4 hours per session), and a total of 96 hours of service has been provided.
- ✧ A total of 108 hours of on-site health care service has been arranged, providing one-to-one health consultation service to PLANET’s employees.
- ✧ For employees with abnormal health condition, classified health management are carried out. All colleagues with significant health risks are brought into management, and medical treatment tracking and case management are carried out.
- ✧ Better maternity subsidy: A female employee or a male employee's wife will receive a subsidy of NT\$10,000 after giving birth.
- ✧ Pregnancy care packs: PLANET carefully prepares presents for employees’ new baby, containing the mother's love and expectation, making expectant mothers experience full of care.
- ✧ Special car service for pregnancy care: PLANET arranges special car service for pregnant employees, making their trips to and from work safe and pleasant.

Consultation and Lectures

Other Health Promotion Activities

- ✧ Physical therapy consultation: In May 2021, PLANET cooperated with professional physical therapists to launch physical therapy consultation service, which received enthusiastic response from employees. The company has made this health consultation service a regular program, which is conducted quarterly. In 2021, there were a total of 45 attendances for the service.
- ✧ Traditional Chinese Medicine consultation: The consultation service was introduced in 2019. In 2021, there were 4 sessions with a total of 44 attendances.
- ✧ Health seminar: In 2021, there were 2 sessions, respectively with the theme of “No low back pain, a great gain” and “Better office life, stay away from back pain”. There were 69 attendances in 2021.
- ✧ Relaxation exercise: Every Thursday, PLANET arranges for professional coaches to bring relaxing exercises to its employees, in which employees relax their body with accompanied music. A total of 31 sessions were held in 2021, with 4,774 attendances.
- ✧ Clear lake and clean beach: PLANET arranges in-depth guided tours and beach cleaning activities for its employees to learn local culture and perform environmental protection. A total of 123 employees participated in the activities.



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ESG Commitments
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Sustainable
Society

In year 2021, to further promote the health movement and culture, PLANET launched the health promotion program, “health passbook”. Employees who participate in health promotion activities organized by the company or engaged in by themselves, and record the activities in the health passbook established on the company website, can get the corresponding health points. At the end of the year, employees can exchange their accumulated health points for prizes. The program encourages employees to exercise more, learn more health knowledge and engage in healthy activities.



5.4.4 COVID-19 Epidemic Prevention

To respond to changes in the COVID-19 epidemic situation, PLANET has developed the “Epidemic Prevention manual” and the “COVID-19 Emergency Response Plan” to provide employees with adequate information and ensure company operations. The company promptly adjusts epidemic prevention measures to enable colleagues to fight epidemic jointly. At the same time, the company communicates and implements various epidemic prevention measures and employee health care programs through executive meetings, department meetings, ad hoc meetings, e-mail and the “COVID-19 Pandemic Prevention Zone” on the company's internal website.

Aspect	Measure
Prompt and transparent information	(1) Establishment of an “Epidemic Prevention and Response Team” (2) Effective communication channels (3) Monitoring the epidemic situation
Raise awareness of epidemic prevention	(1) Epidemic prevention publicity (2) Epidemic prevention signages (3) Caring epidemic prevention items
Self-health management	(1) Body temperature measurement and monitoring (2) Employee health declaration (3) Employee self-health management record form
Safe working environment	(1) Provision of epidemic prevention equipment and establishment of a “List of Epidemic Prevention Materials” (2) Improvement on the safety of environment: creative office compartments, lift button clapboards, better air circulation (3) Overall enhancement of disinfection and cleaning operations
Visitor management	(1) Visitor health declaration (2) Visitor epidemic prevention measures: entry registration, temperature measurement, epidemic prevention stickers (3) Real-name registration (4) Quick test results or vaccination proof
Hazard reduction	(1) Having potential infection case assessment and management mechanism (2) Route and floor Control (3) Online meeting, training and employee activities (4) flexible working hours (5) Working from a distance

Caring epidemic prevention items: PLANET gives free essential oil hand cream and hand cleaning mousse to employees

Essential oil hand cream



Hand cleaning mousse



PLANET has continuously enhanced employees' awareness of COVID-19 epidemic prevention via its internal network, such as the "COVID-19 Pandemic Prevention Zone" on the company's internal website, e-mail, posters and other forms of publicity.



6

Sustainable Society

6.1 Promoting Education for Disadvantaged Children

6.2 Corporate Volunteers

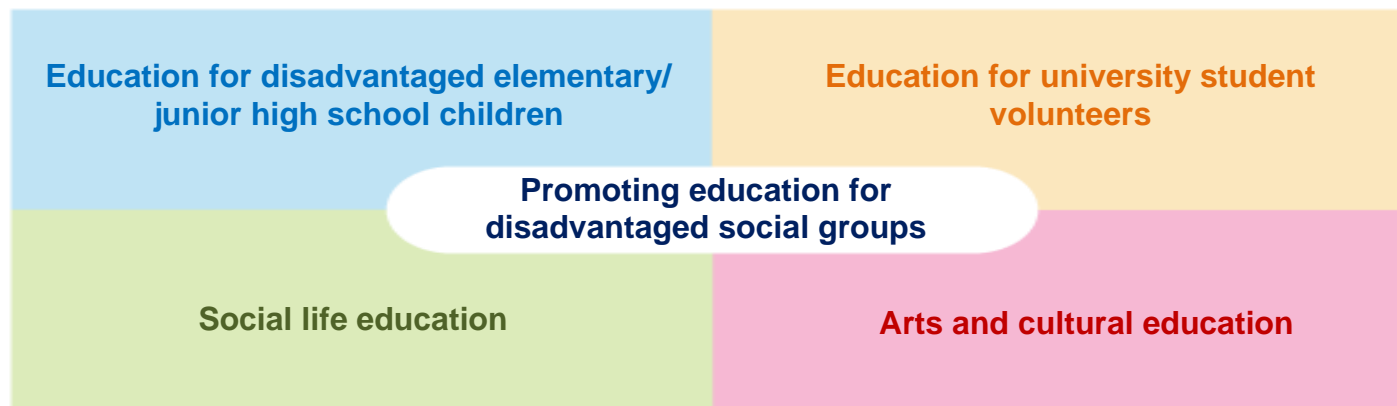


Management Policy on Material Topics		Social Engagement and Care	
Background	<p>PLANET practices social engagement through education and culture-related activities and programs in order to give back to the society. At PLANET, employees are encouraged to participate in volunteer activities and care about others. By doing so, employees can experience the happiness in helping others and develop harmonious relations with the local communities.</p>		
Policy	<ul style="list-style-type: none"> ● The company focuses on and supports educational and cultural initiatives to improve the quality of human resources of the whole society. ● The company uses its core competence to integrate social resources. By effectively implementing social engagement, the company is able to exert its influence in a sustainable way. 		
Goals and Targets		Actions and Achievements	
<ul style="list-style-type: none"> ● Focusing on educational issues and continuing to support education for disadvantaged children. ● The company should encourage employees' participation in public welfare affairs. 		<ul style="list-style-type: none"> ● PLANET has been implementing the “Remedial education/ psychological counseling for disadvantaged children” for 17 consecutive years. From 2004 to 2021, a total of 9,824 disadvantaged children benefited from the remedial education and counseling, and 1,859 teachers and volunteers received sponsorship from PLANET through development group activities. ● PLANET has been supporting the program for promoting children’s reading habits in rural areas for 8 years. From 2014 to 2021, the company sponsored 21 elementary schools and 1 junior high school in Pitou Township, Changhua County and its adjacent township areas with a total of 15,348 magazines, effectively helping students develop their reading skills and expand their international perspective through regular reading habits. ● There was a total of 243 hours of volunteer service provided in 2021. 	
Evaluation Mechanism		Grievance Mechanism	
<ul style="list-style-type: none"> ● Through the semi-annual review meeting, the company reviews and tracks the performance of its management measures, and makes continuous adjustments and improvements, to better control the business operations and maintain its long-term influence. 		<ul style="list-style-type: none"> ● Stakeholders’ channels of communication and complaint for issues related to PLANET’s sustainable society: <ul style="list-style-type: none"> - Sustainability Office e-mail: csr@planet.com.tw - Special assistant in the CEO office e-mail: jennys@planet.com.tw - Telephone: +886-2-2219-9518 - Complaint and reporting mailbox: Sustainability Office, 11F., No. 96, Minquan Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C) ● Contact information is also available in the Sustainability Zone on PLANET’s official website. 	

6.1 Promoting Education for Disadvantaged Children

Since August 2004, PLANET has founded “PLANET Educational Charitable Trust”, the first public trust fund in Taiwan focusing on education support, to help the disadvantaged children as well as to promote education and culture-related initiatives in order to improve the quality of human resources.

Established in August 2004, the public trust fund focuses on “education” issues and carries out educational and cultural promotion projects with the purpose of “promoting education and improving human quality”. PLANET integrates business management capabilities into the operation of these projects and establishes standard SOP for strategic and effective implementation. Starting from Xindian district, New Taipei City, the operation of the trust has expanded to new Taipei City and Taipei City, sponsoring student education subsidies for many schools, academic research for academic institutions and social, charity and cultural subsidies.



Major projects sponsored by PLANET in 2021

Education for disadvantaged elementary/junior high school children

- Remedial education/psychological counseling for disadvantaged students
- Program for promoting children’s reading habits in rural areas

Arts and cultural education

- Promotion of education on folk culture, good songs for people
- Chibusch Elderly Health Association Singing teaching

Promotion and sponsorship of disease prevention education

- Taiwan Lung Foundation
- Doctors without Borders Foundation

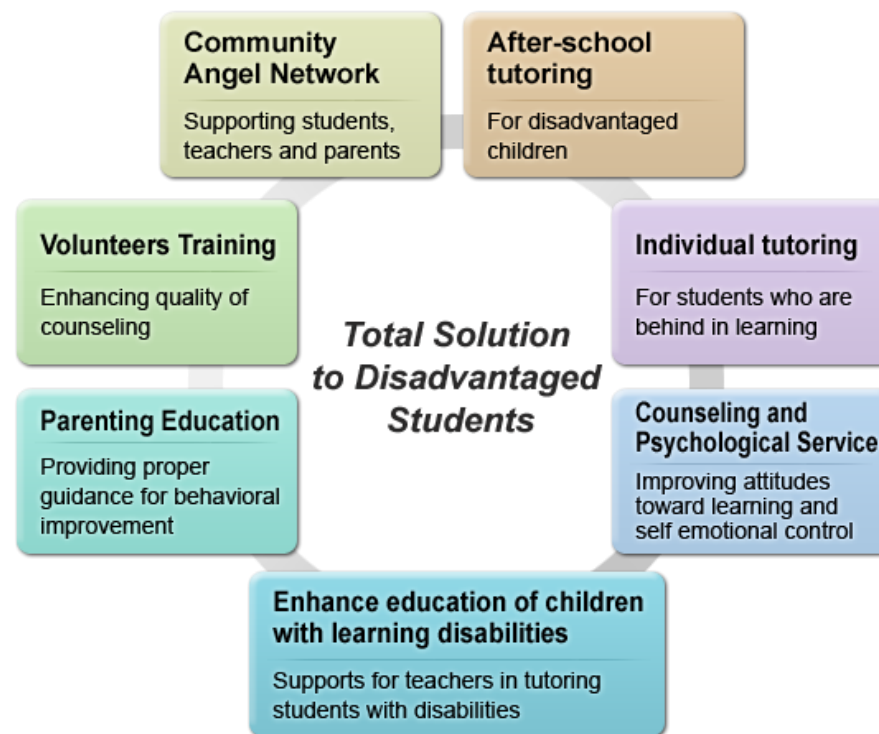
6.1.1 Educational Program for Disadvantaged Children

PLANET has conducted the “Educational Program for Disadvantaged Children” project since 2004 to provide the remedial teaching, psychological counseling, emotional therapy and other activities to help stimulate these children’s motivation to learn and correct behavioral disorders. Like the spirit of doing business, PLANET uses the same strategy to better the livelihood of the disadvantaged children by improving their education. PLANET uses its corporate management capabilities to collaborate social resources such as schools, communities, professional psychologists, etc. to create a "resource network", effectively improving disadvantaged education, and influence society positively in the long term. In addition, this operation mode can also be applied to different schools easily, making greater benefits to the school, the family and the society as a whole.

In this educational program, SOPs have been used to standardize operating processes by integrating different operating modes in different schools so as to facilitate the unified operation of the program in a long-term, measurable and performance-evaluable manner. In each semester, it is divided into three stages -- “pre-semester assignment”, “semester assignment”, and “end-of-semester evaluation”, implemented by the PDCA cycle so that the remedial teaching tactics can be adjusted, if needed, in time. The performance of the disadvantaged children can thus be reviewed.

PLANET has been supporting the “Educational Program for Disadvantaged Children” in New Taipei City’s Xindian District, Sanxia District, Xizhi District, Shulin District and Taipei City’s Muzha area for 17 years.

From 2004 to 2021, PLANET supported a total of 19 elementary schools, junior high schools and institutions through the program, providing education to 9,824 children and sponsoring 1,859 teachers and volunteers through development group activities.



● **Schools (2004 – 2021 total)**

Mingdao Elementary School ∙ Wanhsin Elementary School ∙ Chunchen Elementary School ∙ Peihsin Elementary School ∙ Hsinho Elementary School ∙ Qingtan Elementary School ∙ Quaishan Elementary School ∙ Ankeng Elementary School ∙ Minyi Elementary School ∙ Shuangcheng Elementary School ∙ Yulin Elementary School ∙ Qingshan Elementary and Junior High School ∙ Xindian Elementary School ∙ Erchung Elementary School ∙ Daping Elementary School ∙ Wufeng Junior High School ∙ Wanli Junior High School

● **Non-profit organizations: (2004 – 2021 total)**

YongAn Taiwan Presbyterian Church ∙ Happy Gifts of Social Service Association (Wheatland Association)

● **Number of children benefited from “Educational Program for Disadvantaged Children”**

Item	Year			2004~2021 total
	2019	2020	2021	
Number of institutions benefited	8	8	7	19
Number of children benefited	641	669	525	9,824
Number of teachers and volunteers trained	124	231	130	1,859
Total number of people sponsored	765	900	655	11,683

6.1.2 Promoting Children’s Reading Habits in Rural Areas

Since 2014, PLANET has been cooperating with Global Views – Commonwealth Publishing Group to implement the program of “Planting the seeds of reading: Give children a bright future”, sponsoring elementary schools and junior high schools in Pitou Township, Changhua County and its adjacent township areas. Every month, the program provides a magazine “Global Kids Monthly” for each class of Grade 1-3, and a “Global Kids Junior Monthly” for each class of Grade 4-9 every month, helping students develop their reading skills and broaden their international perspective through regular reading. In 2021, PLANET sponsored 179 classes in 16 elementary schools and 1 junior high school with 2,148 magazines. Over the past 8 years, the company has sponsored a total of 21 elementary schools and 1 junior high school with 15,348 magazines.

In 2021, Mr. Jack Chen, the chairman and CEO of PLANET, called on the entrepreneur models selected by the National Innovation and Entrepreneurship Association to support the program. 100 entrepreneur models from Taiwan and abroad responded with donations of more than 4,000 copies of children's magazines, benefiting more than 120,000 children in rural areas, and helping 460 schools in rural areas create a bright future.

6.1.3 Arts Education and Other Educational and Cultural Sponsorship

- PLANET has sponsored the funds of Chengfu Elementary School’s track and field club in Sanxia District, New Taipei City to help disadvantaged students improve their physical fitness and foster their positive beliefs through competition, as well as cultivate talents of competitive sports. In 2021, 25 students were sponsored by the company.
- PLANET has also sponsored the funds for singing teaching activities of Chibusch Elderly Health Association.
- Promotion and sponsorship of disease prevention education: PLANET has sponsored Taiwan Lung Foundation and Doctors without Borders Foundation.

6.2 Corporate Volunteers

A variety of methods are used to encourage employee participation in charity and volunteer events. By caring and learning more about people, they can experience the joy of volunteering. Once they return to the workplace they would become better at internal team building.

- (1) A “CSR - Charitable Event Zone” has been set up on the PLANET e-World intranet. Regular updates are provided on charitable events inviting employees to take part in serving the public.
- (2) Employees have been provided with one day of paid volunteer leave since 2011.
- (3) Volunteer passports and recognition arrangements have been developed to boost employee interest in volunteering.

Volunteer activities can be launched by the management or employees can also volunteer as social workers to join in improving their local environment and culture.

In 2021, all the volunteers provided service for a total of 416 hours. As the COVID-19 prevention strategy continues to be adjusted, PLANET has used its limited time to organize volunteer activities, which has encouraged its staff to participate in social welfare activities and contribute to a better environment and society.

Year	2019	2020	2021
Number of Volunteers (Attendances)	74	44	139
Total Hours of Volunteer Service (Hours)	327	243	416

Appendix

Appendix 1 GRI Standards Index

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	Organizational profile			
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102-2	Activities, brands, products, and services	2.1 About PLANET Technolog	22	There are no banned or disputed products sold by PLANET
102-3	Location of headquarters	2.1 About PLANET Technolog	22	
102-4	Location of operations	2.1 About PLANET Technolog	22	
102-5	Ownership and legal form	2.1 About PLANET Technolog	22	
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		3.2 Responsible Supply Chain	52	
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102-14	Statement from senior decision-maker	Message from the Chairman & CEO	2	
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102-20	Executive-level responsibility for economic, environmental, and social topics	1.1.3 Sustainable Development Committee 2.3 Corporate Governance Mechanism	10 25	Voluntary disclosure
102-21	Consulting stakeholders on economic, environmental, and social topics	1.1 Corporate Commitments to Sustainable Development 1.2 Stakeholders and Material Topics 2.3 Corporate Governance Mechanism	6 12 25	Voluntary disclosure
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102-29	Identifying and managing economic, environmental, and social impacts	Message from the Chairman & CEO 1.1.3 Sustainable Development Committee 2.3 Corporate Governance Mechanism	2 10 25	Voluntary disclosure
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102-32	Highest governance body's role in sustainability reporting	About This Report	1	Voluntary disclosure
	Stakeholder engagement			
102-40	List of stakeholder groups	1.2 Stakeholders and Material Topics	12	
102-41	Collective bargaining agreements	---		Currently no collective bargaining agreements.
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102-43	Approach to stakeholder engagement	1.2 Stakeholders and Material Topics	12	

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102-44	Key topics and concerns raised	1.2 Stakeholders and Material Topics	12	
	Reporting practice			
102-45	Entities included in the consolidated financial statements	About This Report	1	
102-46	Defining report content and topic Boundaries	About This Report 1.2 Stakeholders and Material Topics	1 12	
102-47	List of material topics	1.2 Stakeholders and Material Topics	12	
102-48	Restatements of information	About This Report 4.1 Environmental Sustainability Policy 4.2 Climate Change and Carbon Management 5.4 Occupational Safety and Health	1 62 63 91	
102-49	Changes in reporting	About This Report	1	
102-50	Reporting period	About This Report	1	
102-51	Date of most recent report	About This Report	1	
102-52	Reporting cycle	About This Report	1	
102-53	Contact point for questions regarding the report	About This Report	1	
102-54	Claims of reporting in accordance with the GRI Standards	About This Report	1	
102-55	GRI content index	Appendix 1 GRI Standards Index	107	
102-56	External assurance	Appendix 3 Third Party Assurance Statement	116	
GRI 103	Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	1.2.2 Identification of Material Topics 1.2.4 Impact Scopes and Boundaries of the Material Topics	16 19	
	Economic			
103-2	The management approach and its components	Message from the Chairman & CEO	2	
103-3	Evaluation of the management approach	2.3 Corporate Governance Mechanism	25	
★ GRI 201	Economic Performance 2016			
201-1	Direct economic value generated and distributed	2.1 About PLANET Technolog 2.2 Financial Performance	22 24	
201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Employee Compensation and Benefits	83	
201-4	Financial assistance received from government	2.1.2 Financial Assistance Received from Government	23	
★ GRI 202	Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.1 Employee Compensation and Benefits	83	
202-2	Proportion of senior management hired from the local community	5.1 An Overview of PLANET's Manpower Situation	80	100% local Taiwanese people

GRI Standards	Disclosure	Chapter	Page	Explanatory Notes
GRI 205	Anti-corruption 2016			
205-2	Communication and training about anti-corruption policies and procedures	2.4 Ethical Business Operation and Law Compliance	35	
		3.2.3 Supplier Partnerships	55	
205-3	Confirmed incidents of corruption and actions taken	2.4 Ethical Business Operation and Law Compliance	35	
	Environmental			
103-2	The management approach and its components	3.1 Green Products and Innovative Research & Development	46	
103-3	Evaluation of the management approach	4.1 Environmental Sustainability Policy	62	
★ GRI 302	Energy 2016			
302-1	Energy consumption within the organization	4.4 Energy Conservation, Carbon Reduction and Energy Management	70	
302-3	Energy intensity	4.4 Energy Conservation, Carbon Reduction and Energy Management	70	
302-4	Reduction of energy consumption	4.4 Energy Conservation, Carbon Reduction and Energy Management	70	
302-5	Reductions in energy requirements of products and services	3.1 Green Products and Innovative Research & Development	46	
★ GRI 305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	4.2.3 Greenhouse Gas Inventory	66	
305-2	Energy indirect (Scope 2) GHG emissions	4.2.3 Greenhouse Gas Inventory	66	
305-4	GHG emissions intensity	4.2.3 Greenhouse Gas Inventory	66	
305-5	Reduction of GHG emissions	4.4 Energy Conservation, Carbon Reduction and Energy Management	70	
305-6	Emissions of ozone-depleting substances (ODS)	---		PLANET' does not use
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	---		PLANET's office operations are not generating emission of this gas.
★ GRI 307	Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations	--		No violations of environmental laws and regulations occurred in 2021.
★ GRI 308	Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	3.2 Responsible Supply Chain	52	
308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Responsible Supply Chain	52	No negative environmental events occurred in the supply chain in 2021.
	Social			

GRI Standards	Disclosure	Chapter	Page	Explanatory Notes
103-2	The management approach and its components	5 Sustainable Employment	78	
103-3	Evaluation of the management approach	5.4 Occupational Safety and Health	91	
		6 Sustainable Society	101	
★ GRI 401	Employment 2016			
401-1	New employee hires and employee turnover	5.1 An Overview of PLANET's Manpower Situation	80	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Employee Cultivation and Care	83	
401-3	Parental leave	5.2 Employee Cultivation and Care	83	
★ GRI 403	Occupational Health and Safety 2018			
403-3	Occupational health services	5.4 Occupational Safety and Health	91	Management policy disclosure
403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Occupational Safety and Health	91	Management policy disclosure
403-5	Worker training on occupational health and safety	5.4 Occupational Safety and Health	91	Management policy disclosure
403-6	Promotion of worker health	5.4 Occupational Safety and Health	91	Management policy disclosure
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Occupational Safety and Health	91	Management policy disclosure
403-9	Work-related injuries	5.4 Occupational Safety and Health	91	
403-10	Work-related ill health	5.4 Occupational Safety and Health	91	
★ GRI 404	Training and Education 2016			
404-1	Average hours of training per year per employee	5.2.2 Employee Training and Manpower Development	86	
404-2	Programs for upgrading employee skills and transition assistance programs	5.2.2 Employee Training and Manpower Development	86	
404-3	Percentage of employees receiving regular performance and career development reviews	5.2.2 Employee Training and Manpower Development	86	
★ GRI 405	Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	2.3.1 Board of Directors and Functional Committees	26	
		5.1 An Overview of PLANET's Manpower Situation	80	
405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Employee Compensation and Benefits	83	
GRI 406	Non-discriminationNon-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	1.2.1 Stakeholder Identification and Communication	12	
★ GRI 413	Local Communities 2016			

GRI Standards	Disclosure	Chapter	Page	Explanatory Notes
413-1	Operations with local community engagement, impact assessments, and development programs	6.1 Promoting Education for Disadvantaged Children	103	
		6.2 Corporate Volunteers	106	
413-2	Operations with significant actual and potential negative impacts on local communities	3.2 Responsible Supply Chain	52	
★ GRI 414	Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	3.2 Responsible Supply Chain	52	
414-2	Negative social impacts in the supply chain and actions taken	3.2 Responsible Supply Chain	52	
★ GRI 418	Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Information Security and Privacy Management	39	
GRI 419	Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area	2.4.2 Law Compliance	36	

Appendix 2 SASB Index

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	Chapter	Page
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Discussion and Analysis	n/a	2.5 Information Security and Privacy Management	39
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	5.1 An Overview of PLANET's Manpower Situation	80
					5.3 Equal and Friendly Workplace	89
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	PLANET's products are B2B products, so there is no statistical data.	-
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantitative	Percentage (%)	PLANET's products are B2B products, so there is no statistical data.	-
	TC-HW-410a.3	Percentage of eligible products, by revenue, meeting ENERGY STARR criteria	Quantitative	Percentage (%)	PLANET's products are B2B products, so there is no statistical data.	-
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	PLANET's products are B2B products, so there is no statistical data on the recycling of scrap products. Only e-waste is exposed, for details, see 4.5 Resource Recycling.	63
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	3.2.1.2 Responsible Supply Chain Management Objectives RBA auditing adopted from 2022	52
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantitative	Rate	3.2.1.2 Responsible Supply Chain Management Objectives RBA auditing adopted from 2022	52
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	3.2.4 Responsible Mineral Management	56
Activity Metrics	TC-HW-000.A	Number of units produced by product category	Quantitative	Number	Trade secrets are not disclosed.	-
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square feet (ft2)	3.2.2.4 The Area of the Manufacturing Plants	54
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage	No own factories	-

Appendix 3 Third Party Assurance Statement



INDEPENDENT ASSURANCE OPINION STATEMENT

PLANET Technology Corporation 2021 Sustainability Report

The British Standards Institution is independent to PLANET Technology Corporation (hereafter referred to as PLANET in this statement) and has no financial interest in the operation of PLANET other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of PLANET only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by PLANET. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to PLANET only.

Scope

The scope of engagement agreed upon with PLANET includes the followings:

1. The assurance scope is consistent with the description of PLANET Technology Corporation 2021 Sustainability Report.
2. The evaluation of the nature and extent of the PLANET's adherence to AA1000 AccountAbility Principles (2018) and assessment of sustainability disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the PLANET Technology Corporation 2021 Sustainability Report provides a fair view of the PLANET sustainability programmes and performances during 2021. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the PLANET and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate PLANET's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that PLANET's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards' Core option and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to PLANET's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 10 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness and Impact of AA1000AP (2018), GRI Standards and SASB Standard(s) is set out below.

Inclusivity

This report has reflected a fact that PLANET has sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the PLANET's inclusivity issues.

Materiality

PLANET publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of PLANET and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the PLANET's management and performance. In our professional opinion the report covers the PLANET's material issues.

Responsiveness

PLANET has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for PLANET is developed and continually provides the opportunity to further enhance PLANET's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the PLANET's responsiveness issues.

Impact

PLANET has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. PLANET has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the PLANET's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

PLANET provided us with their self-declaration of in accordance with GRI Standards' Core option (For each material topic covered by a topic-specific GRI Standard, comply with all reporting requirements for at least one topic-specific disclosure). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the PLANET's sustainability topics.

SASB Standards

PLANET provided us with their self-declaration of in accordance with SASB Standard(s) (Hardware Sustainability Accounting Standard). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) (Hardware Sustainability Accounting Standard) are reported, partially reported or omitted. In our professional opinion the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the PLANET's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of Lead auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.



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Statement No: SRA-TW-2021069
2022-05-18

For and on behalf of BSI:

Peter Pu, Managing Director BSI Taiwan

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