

2023

Sustainability Report

PLANET Technology Corporation



Contents

About This Report	2
Message from the Chairman & CEO	4
2023 Sustainability Achievements	5

1 Sustainability Commitments and Stakeholder Engagement

1.1 Corporate Sustainability Commitments	9
1.2 Stakeholders and Material Topics	15

2 Sustainable Corporate Governance

2.1 Company Profile	25
2.2 Financial Performance	28
2.3 Corporate Governance Mechanism	29
2.4 Risk Management	40
2.5 Integrity Management and Regulatory Compliance	45
2.6 Information Security and Privacy Management	48
2.7 Customer Relationship Management	50
2.8 Intellectual Property Management	52
2.9 Sustainable Supply Chain	53

3 Sustainable Innovations

3.1 Sustainable Innovation Policy	62
3.2 Green Products and Innovative R&D	64

4 Environmental Sustainability

4.1 Environmental Sustainability Policy	71
4.2 Climate Change Management	73
4.3 Energy and Resources Management	85
4.4 Nature and Biological Diversity	88

5 Sustainable Employment

5.1 Employee Profile	93
5.2 Human Rights Management	96
5.3 Talent Cultivation and Care	97
5.4 DEI Workplace	103
5.5 Occupational Safety and Health	105

6 Social Inclusion

6.1 Long-term Performance on Social Participation	113
6.2 Social Participation	115
6.3 Education Projects	117
6.4 Arts and Cultural Projects	123
6.5 Social Projects	130
6.6 Environmental Projects	138

Appendix

Appendix 1 Summary Table of Social Participation Projects	142
Appendix 2 GRI Standards Index	146
Appendix 3 SASB Index	153
Appendix 4 Third-Party Assurance Statement	155

About This Report

You're welcomed to read the Sustainability Report No. 14 of PLANET Technology Corporation (hereinafter referred to as PLANET). PLANET, perpetually attentive to ESG matters, continuously enhances its practice performance and actively addresses sustainable development concerns, garnering attention from stakeholders. Every year, PLANET issues a digital English and Chinese sustainability report, which can be downloaded from PLANET's sustainability website. PLANET's annual report, publicly downloaded from the Stakeholder area at official website, discloses its operational profile and financial information. Through transparent performance data regarding responses and actions concerning pertinent issues, PLANET informs stakeholders about its efforts, accomplishments, and forthcoming objectives in sustainable development practices.

This report is prepared in compliance with GRI Standards 2021, SASB Standards 2023-12 for Hardware industry in Technology & Communications sector, TCFD Framework, Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies, and UN SDGs (Sustainable Development Goals).

[Reporting Period and Issuance]

This report discloses PLANET's concrete practices and performance data in the governance, environmental, and social aspects from January 1, 2023 to December 31, 2023, having a statistical interval in common with the FY2023 financial report of PLANET. Nothing is an exception but some long-lasting sustainability projects, of which outcome data are up to the year 2024 for the prompt disclosure of the latest sustainability performance. Every year a sustainability report is prepared, publicly disclosed at PLANET's Sustainability Website (URL: <https://www.planet.com.tw/tw/sustainability/reports>), and synchronously uploaded to the Market Observation Post System of TWSE (site URL: <http://mops.twse.com.tw>) in each June.

- First release date: 2011
- Previous release date: June 2023
- Current release date: June 2024
- Next release date: Expected in June 2025

[Scope of the Report]

Except that the financial information principally on consolidated revenue covers the consolidated data of PLANET Technology Corporation and its subsidiary (Planet International Inc.). What this report discloses are the operational services and sustainability activities of PLANET (excluding the subsidiary Planet International Inc.). In consistence with the financial statements, all financial figures are calculated in the unit of NTD. The operational base is situated in Xindian District, New Taipei City, Taiwan, defining the organizational boundary. In comparison to the previous year, the scope and boundaries remain consistent, with no significant alterations in company information. Additionally, the subsidiary, a wholly-owned overseas entity established by PLANET for processing purposes, has not engaged in any trading activities, as all processed products thus far originate from Taiwan.

[Management of the Report]

This report adheres to the 8 reporting principles of GRI Standards 2021: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. Data sources are provided by the Company's "Sustainability Team" (that is, sustainable development task force) and integrated by the Sustainability Office in order for compilation of the report. The report is submitted to the sustainability team for review and is approved by the chief sustainability officer. Then, it is submitted to the functional committee "Sustainable Development Committee" under the board of directors and is issued upon approval by the board of directors. At least twice a year, the sustainability performance status is reported to the board of directors. Only financial data are available from the annual financial statements audited by accountants (from Baker Tilly Clock & Co.). For reference, the description of some events or data dates back to previous years. When compared with the previous edition, the report framework stays unchanged. Changes, if any, in various sections will be indicated in the relevant text.

[Principles and Guidelines]

Issue Unit	Standards and Principles
GRI (Global Reporting Initiative)	GRI Standards 2021
TWSE (Taiwan Stock Exchange)	Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
TPEX (Taipei Exchange)	Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies
UN (United Nations)	2030 SDGs
SASB (Sustainability Accounting Standards Board)	SASB Standards 2023-12 for Hardware industry in Technology & Communications sector
FSB (Financial Stability Board)	Task Force on Climate-related Financial Disclosures (TCFD)

[Quality of Information] External

Type	Standards and Principles	Verification / Validation / Assurance Unit
Financial data	Annual Financial Report	Baker Tilly Clock & CO
Sustainability data	AA1000 AS v3 Type 1 moderate-level assurance	BSI Taiwan
	SASB Standards 2023-12 for Hardware industry in Technology & Communications sector	
	Task Force on Climate-related Financial Disclosures (TCFD)	
Quality data	ISO 9001:2015 Quality Management Systems	TUV NORD
Information security data	ISO 27001:2013 Information Security Management Systems	
Environment, safety, health data	ISO 14001:2015 Environmental Management Systems	
	1SO 45001:2018 Occupational Safety and Health Management Systems	BSI Taiwan
	ISO 14064-1:2018 GHG Inventory	

[Contact US]

If you have any questions or suggestions about this report, please feel free to contact us.

Sustainability Office

Address: 11th Floor, No. 96, Minquan Road, Xindian District, New Taipei City 231, Taiwan, R.O.C.

Tel: +886-2-22199518

E-mail: csr@planet.com.tw

Website: www.planet.com.tw



PLANET Sustainability



Stakeholder Communication

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Dialogues

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendices

Message from the Chairman & CEO



Adhering to the spirits of "altruism", "mutual benefits", "innovation" and "sustainability", PLANET Technology has been specializing in international networking and communication markets for 30 years since establishment in 1993. Exported under its own brand "PLANET", it occupies a key position among world-leading networking and communication brands. At the same time, PLANET achieves balanced development in all ESG aspects of corporate sustainability and keeps improving its ESG practice performance, expanding its social influence, and reinforcing its foundation of sustainable corporate development.

Enhancing the economic value and strengthening sustainable corporate governance

In 2023, PLANET's operating revenue exceeded NTD 1.8 billion, hitting a new peak. The Company formed a good culture of sustainable corporate governance and strengthened climate-related risk control. It has passed several certifications including ISO 27001 Information Security Management Systems and IEC 62443-4-1 Security for industrial automation and control systems' certification. The Company also performed the supplier RBA audit and developed strategies to cope with the EU's CBAM in advance, striving to improve its corporate resilience and sustain its operations. PLANET was ranked in the top 5% among TPEX-listed companies in the "Corporate Governance Evaluation" for three consecutive years. Due to transparent disclosure of sustainability information, it won the Platinum Award in "2023 Taiwan Corporate Sustainability Awards" for its sustainability report.

Forging a sustainable supply chain and striving for net-zero carbon emissions by 2050

PLANET, deeply committed to addressing climate change and advancing international sustainability efforts, actively pursues the goal of achieving "net-zero carbon emissions by 2050." To this end, it has developed a sustainable supply chain, implemented a robust carton management mechanism, and undertaken initiatives to measure and reduce its carbon inventory and footprint. It has passed the ISO 14064-

1 GHG Inventory certification. Besides, PLANET has actively engaged in international sustainability initiatives, including participation in the CDP (Carbon Disclosure Project), the "4 per 1000" Initiative, and support for TCFD. Within its daily operations, the company encourages all employees to reduce carbon emissions with an innovative manner and technological measures. This dedication earned PLANET the "Bronze Medal" in the first "Let's Go Green" Competition organized by the Ministry of Environmental Protection in 2023.

From corporate operation to environmental protection, PLANET drove the upstream and downstream partners to be dedicated to net-zero sustainability. Since 2010, PLANET has been advocating for the adoption of Pinglin organic tea plantations to safeguard water resources and ecology in the Taipei Metro Area, marking its 14th year of commitment. In a collective effort to foster a sustainable environment, PLANET has mobilized 202 enterprises and 175 individuals to participate in the "Clean Air, Clear Mind Action" program since 2022, which has led to 7,800 hectares of rice fields stop burning rice straw and a reduction of 70,200 metric tons of carbon emissions, equivalent to the carbon absorption of 5.84 million trees over a year. Furthermore, PLANET produced a micro film to documenting this endeavor and spreading the message of environmental sustainability through visual storytelling. The film was honored with the Silver Medal at the 2023 Taipei Golden Eagle Micro-movie Festival.

Leveraging social influence through talents cultivation, education and culture heritage

Prioritizing people, PLANET has established a DEI (diversity, equity, inclusion) workplace, implementing comprehensive strategies for the sustainable development of talent, ensuring that all employees can pursue their careers comfortably and realize their full potential. Furthermore, PLANET supports employees and their families throughout the journey of childbirth and child-rearing by providing reassuring subsidies and benefits, from pregnancy to education. Through proactive care mechanisms and activities, the company promotes the holistic well-being of its employees, earning recognition as the top-ranking medium-sized enterprise with the "2023 CommonWealth Talent Sustainability Award" and receiving the "Family Friendly Workplace Award".

In the aspect of social participation, PLANET has been long specializing in issues related to education and culture. For two decades, it has championed the remedial education and psychological counseling for underprivileged children with emotional disturbances, providing essential support to disadvantaged youth. Additionally, for the past decade, PLANET has spearheaded the periodically reading program, aimed at enhancing reading proficiency and fostering a global perspective among rural children, thus nurturing motivation and self-confidence in autonomous learning for the next generation. At the same time, PLANET strongly supported innovation and heritage in terms of culture and arts. It has co-organized the "Delivering the Good Songs to Schools" action with others for 18 consecutive years, to inherit good Chinese and foreign art songs and folk songs. In recent years, PLANET has supported the OneSong Orchestra who spread Taiwan classic music to all over the world and the Contemporary Legend Culture and Arts Foundation who inherited traditional opera. It nurtured a new generation of artistic talents, harnessing their potential to drive social development, bolster Taiwan's soft power, and exert a lasting material influence on society.

For many years, PLANET has been putting ESG and sustainable development into practice in all aspects. Up to 2023, PLANET had ranked No. 1 among the medium-sized enterprises awarded with "Excellence in Corporate Social Responsibility" for 3 consecutive years and had been listed in top 100 enterprises excellent in CSR for 17 consecutive years by the CommonWealth Magazine. Looking ahead, PLANET will keep improving its operational indicators and perfecting the ESG sustainability strategies and actions. It will also work with partners in the supply chain to co-build a long-term material sustainable influence and enhance its sustainability value.

Jack Chen
Chairman & CEO

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2023 Sustainability Achievements

Honors & Recognition

ESG Performance

3 YEARS IN A ROW

Top 1 medium-sized companies
Excellence in Corporate Social Responsibility Award
(CommonWealth Magazine, 2023.09)



17 YEARS IN A ROW

Taiwan's Top 100
Excellence in Corporate Social Responsibility Award
(CommonWealth Magazine, 2023.09)



Platinum Award
Sustainability Reporting
Taiwan Corporate Sustainability Awards
(TAISE, 2023.11)



Corporate Governance

3 YEARS IN A ROW

Top 5% among TPEX-listed companies
Corporate Governance Evaluation
(TWSE, TPEX, 2023.05)



Top 5% among all listed companies in Taiwan
Corporate Governance Evaluation
With a market value NTD 5~10 billion
(TWSE, TPEX, 2023.05)



Product Innovation

21 YEARS IN A ROW

Taiwan Excellence Award
(TAITRA, 2023.11)



Environmental Sustainability

First-time Nominating

Bronze Medal Award
Let's Go Green Competition
(Taiwan Ministry of Environment, 2023.04)



Silver Medal
Sustainability Film "Clean Air, Clear Mind Action"
Taipei Golden Eagle Micro-movie Festival
(TAISE, 2023)



Social Inclusion

Accredited Healthy Workplace
(HPA, Ministry of Health and Welfare, 2023)



Social Inclusion

First-time Nominating

Top 1 medium-sized companies
Talent Sustainability Award
(CommonWealth Magazine, 2023.09)



First-time Nominating

Family Friendly Workplace Award
(CommonWealth Parenting Magazine, 2023.12)



First-time Nominating

Corporate Humanities Award - Community Support Outstanding Achievement Award
(Linking Publishing and ASSET, 2023.12)



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Sustainability Performance & Highlights

Corporate Governance			
EPS NT\$ 8.12 Best through the years	50% of Independent Director seats 2 female independent directors	No Breach Economic regulation and fine events	95.1% Percentage of eco-friendly packing boxes among new products
Annual growth rate 7.3% Consolidated operating revenue	43% of Director seats 3 female directors	No Occurrence Customer privacy and data leakage events	81.9% Percentage of Taiwan local purchasing
Annual growth rate 15.78% Consolidated net profit after tax	100% Attendance at board meetings	99.60% Overall customer satisfaction	100% Auditing on high-risk suppliers
Independent Directors more than half of the Board 4 seats in total	No Occurrence Material adverse events	4 New Patents Patents for invention and utility models	TCFD Report Issuance of first independent TCFD Report in 2023
Environmental Sustainability			
15.90% Decrease of GHG emissions from 2022	3.92 metric tons of CO₂e Reduction By the innovative energy-saving scheme	For 14 Consecutive Years "Earth Hour" actions	For 14 Consecutive Years Cumulative 0.53 metric tons of CO ₂ e Reduction Sponsoring Pinglin organic tea plantation
13.6% Percentage of green electricity in total electricity consumption	98.18% Waste recycling rate		
22,133 kilowatt-hours Electricity saving	Formulation of the Green Power Procurement Policy	100% Suppliers have signed "PLANET Supply Chain Code of Conduct"	Stopping burning rice straws in 2022 and 2023 Cumulative 7,800 hectares of rice field Cumulative 70,200 metric tons of CO ₂ e Reduction "Clean air, Clear Mind action" program
12% Reduction of electricity consumption	Internal Carbon Pricing		
15.5 metric tons of CO₂e Reduction By the sustainable aviation fuels scheme	NT\$ 224,523 Green purchasing amount	1,926 People Attended 1,251 People with their own lunch boxes 3.82 metric tons of CO ₂ e Reduction Veggie Tuesdays for Environmental Protection	Planting 21,000 trees 252 metric tons of CO ₂ e Reduction Tree planting in Madagascar
Social Inclusion			
3,931 Hours Total training hours for employees	Hiring More than the Regulation Employees with physical and psychological disorders	Cumulative Fund input NT\$ 58 Million Through 20 years of social participation	Cumulative Fund Input above NT\$ 1.15 Million for 14 consecutive years Support the Pitou Junior High School Orchestra
23.40 Hours Per-capita training hours, increased by 4.56 hours from 2022	100% Performance assessment for regular employees	Cumulative Fund Input above NT\$ 34 Million for 20 consecutive years Remedial Education, Psychological Counseling, and sponsorship for Vulnerable Children	Cumulative Fund Input above NT\$ 3.25 Million for 10 consecutive years Support the program for children's reading in rural areas-Give Children a Bright Future
Female Employees 52.4% Importance attached to gender equality	No Occurrence Employment discrimination / harassment events	Cumulative NT\$ 880,000 for 19 Consecutive Years University scholarship provided	Cumulative 3,380 Hours and 1,317 People for 16 consecutive years Corporate volunteers
Female Supervisors 53.3% Equal opportunity for different genders	No Occurrence Occupational hazards and diseases	Cumulative Fund Input above NT\$ 3.35 Million for 18 consecutive years Delivering the Good Songs to Schools" campus tour program	
16.67% Employees aged above 50	179 Employees' Children Benefited from the employee childcare and children education allowance		

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Sustainability Certification & Initiatives

Comprehensive Performance

Certification

Through third-party verification, the “2022 Sustainability Report” is in accordance with “AA1000AS v3 Type 1 moderate-level assurance”, “GRI Sustainability Reporting Standards 2021”, and “SASB Sustainability Accounting Standards”

Corporate Governance

Certification

Through third-party verification, the “2022 TCFD Report” has a maturity model at Level 4

Certification

ISO 27001 Information Security Management Systems

Certification

IEC 62443-4-1 Security for Industrial Automation and Control Systems

Certification

ISO 9001 Quality Management Systems

Environmental Sustainability

Certification

ISO 14001 Environmental Management Systems

Certification

ISO 14064-1 GHG Inventory

Evaluation

CDP (Carbon Disclosure Project)

Initiative

TCFD Supporter

Initiative

“4 per 1000” Initiative

Social Inclusion

Certification

ISO 45001 Occupational Health and Safety Management Systems

Initiative

2023 TALENT, in Taiwan

Initiative

Corporate Declaration for Eye Protection

1

Sustainability Commitments and Stakeholder Engagement

1.1 Corporate Sustainability Commitments

1.2 Stakeholders and Material Topics



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

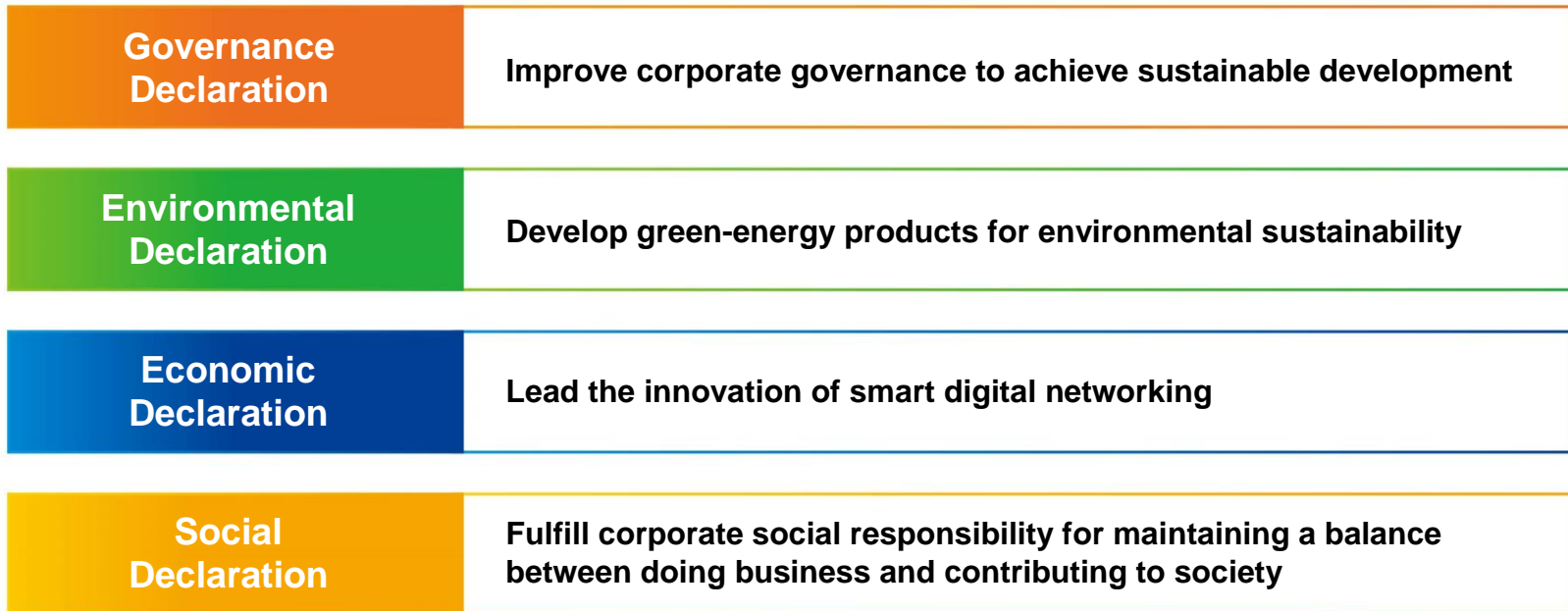
Appendix

1.1 Corporate Sustainability Commitments

PLANET incorporates sustainable development into its core business strategies to shape its core values and corporate culture. Concerned about economic, environmental and social issues across the world, PLANET strictly implements corporate governance and fulfills corporate commitments, environmental sustainability, and social participation in order to create a long-term influence on the society and enhance the value of its brand. PLANET firmly believes only enterprises that embrace diversified social responsibility can secure the recognition of all stakeholders and attain sustainable development.

1.1.1 Corporate Vision and Mission

Committed to becoming the leading innovator of products and technical solutions on global networking and communication markets, PLANET, adhering to the principles of integrity and excellence, altruism and mutual benefits, innovation and sustainability, attains global marketing by means of its own brand "PLANET" and keeps providing innovative and sustainable networking and communication devices and solutions to improve its ESG practice performance, fulfill corporate social responsibility, and create its sustainable value.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

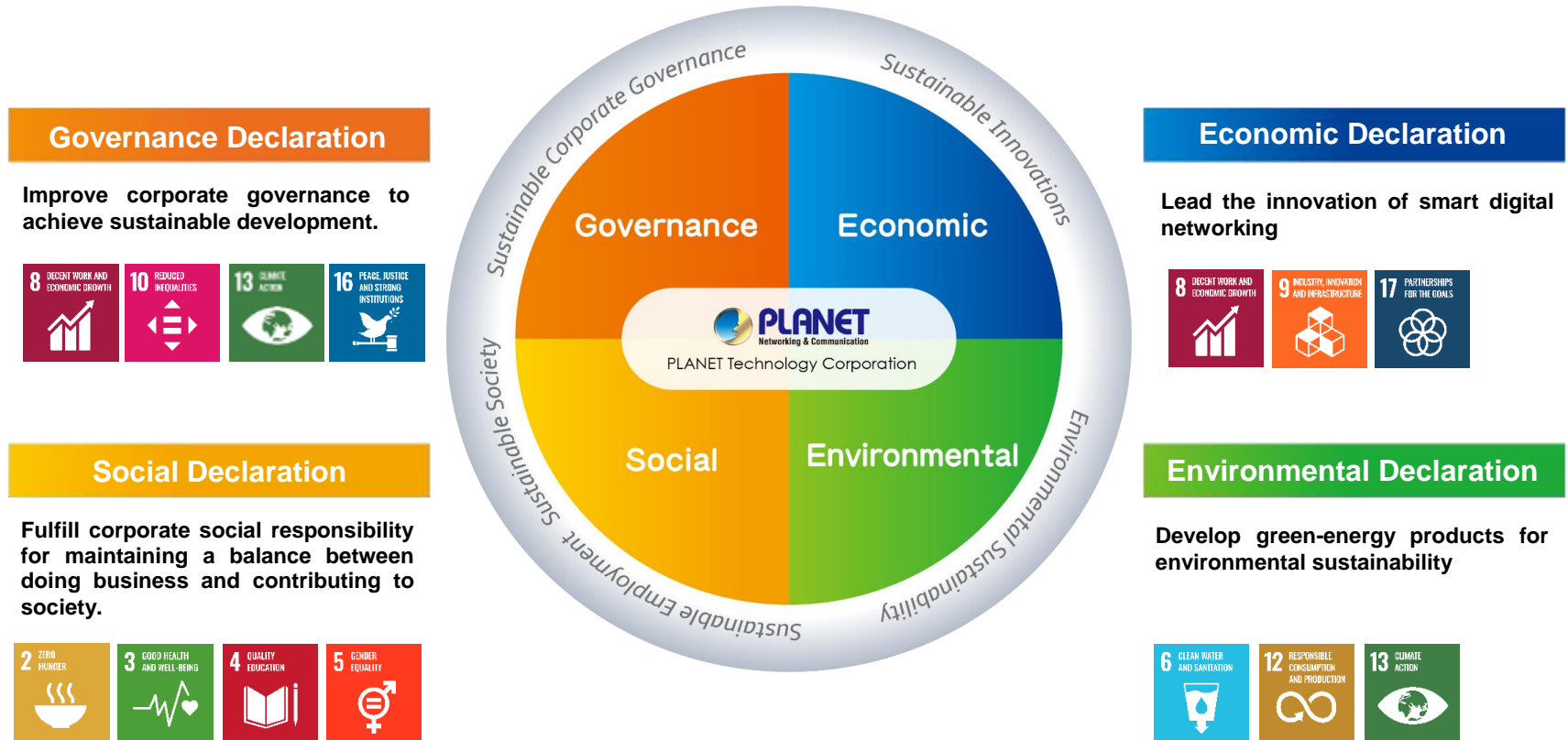
6

Social Inclusion

Appendix

1.1.2 Sustainability Blueprint

Taking ESG (Environmental, Social, and Governance) sustainable investment value as an indicator and combined with the UN's SDGs, PLANET fulfills corporate social responsibility and strives to achieve the global vision of economic, social and environmental sustainability.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5




Sustainable Employment



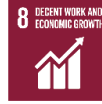
6

Social Inclusion

Appendix

PLANET responses to the UN SDGs

SDG	SDG Target(s)	Chapter	Page
 End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.	4.4 Nature and Biological Diversity	88
 Ensure healthy lives and promote well-being for all at all ages	3.4 By 2030, aim to decrease premature mortality from non-communicable diseases by one third through prevention and treatment, while also advocating for mental health and well-being.	4.2 Climate Change Management	73
	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.	4.3 Energy and Resources Management	85
		5.5 Occupational Safety and Health	105
 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	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.	6.5 Social Projects	130
		6.6.2 [Environment] Clean Air	139
		5.3.2 Diversified and Equitable Talent Promotion	99
	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.	6.3 Education Projects	117
		6.4 Arts and Cultural Projects	123

SDG	SDG Target(s)	Chapter	Page
 Achieve gender equality and empower all women and girls	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.	2.3 Corporate Governance Mechanism	29
	5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.	5.1 Employee Profile	93
 Ensure availability and sustainable management of water and sanitation for all	6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.	4.3.2 Water Resource Management	86
	6.b Support and strengthen the participation of local communities in improving water and sanitation management.	4.4 Nature and Biological Diversity	88
 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labor-intensive sectors.	6.6.1 [Environment] Protection of Water Sources	138
		3.2 Green Products and Innovative R&D	64
	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.	5.1 Employee Profile	93
		5.2 Human Rights Management	96
8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	5.3.1 Employee Compensation and Benefits	97	
		5.4 DEI Workplace	103

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability




5




Sustainable Employment

6

Social Inclusion

Appendix

SDG	SDG Target(s)	Chapter	Page
 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	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.	3.2 Green Products and Innovative R&D	64
 Reduce inequality within and among countries	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.	5.4 DEI Workplace	103
 Ensure sustainable consumption and production patterns	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	3.1 Sustainable Innovation Policy	62
	12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.	2.9 Sustainable Supply Chain	53

SDG	SDG Target(s)	Chapter	Page
 Take urgent action to combat climate change and its impacts	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 Management	73
 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.5 Substantially reduce corruption and bribery in all their forms.	2.5 Integrity Management and Regulatory Compliance	45
	16.b Promote and enforce non-discriminatory laws and policies for sustainable development.	5.4 DEI Workplace	103
 Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development	17.14 Enhance policy coherence for sustainable development.	1.1 Corporate Sustainability Commitments	9

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

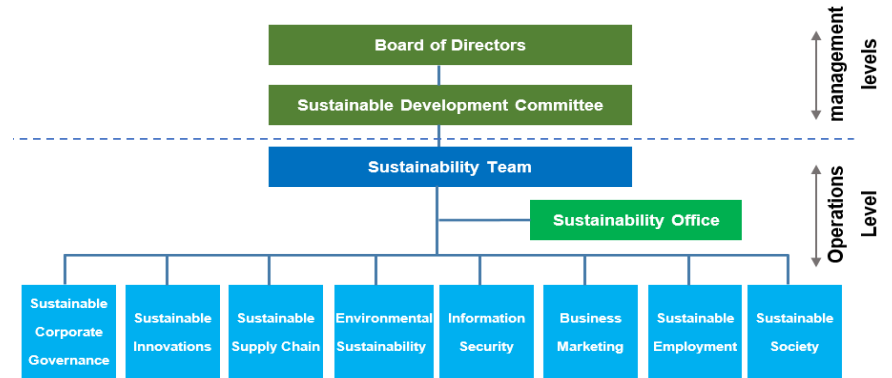
1.1.3 Sustainable Development Committee and Sustainability Team

The board of directors of PLANET has a functional committee named “Sustainable Development Committee”, which is the Company’s top-level organization to execute sustainable development. This committee, having a total of five members (including four independent directors), reports to the board of directors, at least twice a year, the executive plan and outcome, hoping to roundly strengthen the policy and executive performance on corporate social responsibility. (For details, please refer to 2.3.1.2: Composition and operation of the committee.)

Based on the Company’s sustainable development direction, the Sustainable Development Committee considers the overall environment, great issues of concern to stakeholders and industrial development trend, formulates corporate sustainable development policies and SDGs, and regularly checks the accomplishment of SDGs and performance through strategic long-term practices. At the same time, it gradually upgrades the level of practical sustainable development, hoping to achieve a broad and deep ESG influence and to satisfy stakeholders in investor (or shareholder), employee, customer, supplier, society, and other interested parties.

At the operational level, the Sustainable Development Committee sets a “Sustainability Team” to fulfill sustainability policies and goals and to formulate and execute sustainable development strategies and plans.

Currently, sustainability reports are compiled by the Sustainability Office, subject to the approval of the Chief Sustainability Officer, and passed by the board of directors. The executive performance of sustainability is reported to the board of directors at least twice a year.



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, and ESG risk management.
- ◆ **Achieving highest level of corporate commitments**
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, green product development, and green manufacturing; and create a sustainable supply chain.
- ◆ **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 in order to achieve carbon neutrality
- ◆ 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

Relevant policy is made public in the Corporate Governance area at PLANET’s official website (URL: <https://www.planet.com.tw/tw/ir/corporate-governance>).

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

1.1.4 Market Impact and Opportunities

PLANET, paying close attention to the change to industry, international markets, and science and technology, makes flexible adjustments to its business strategies and proactively conducts digital transformation, security transformation, green transformation, and sustainable transformation, to enhance its resilience in sustainable development and to improve the professional, innovative, sustainable competitiveness of its brand. It is committed to assured normal operation and working towards sustainable development.

[Main risks and countermeasures]

Main risks	Countermeasures
Geopolitics	<ul style="list-style-type: none"> Expand the market penetration Make flexible adjustments to the channel strategies in response to global market change Enhance the brand value
Climate change	<ul style="list-style-type: none"> Establish carbon management mechanisms and carbon pricing Strengthen sustainable supply chains Innovate low-carbon niche products Reduce GHG emissions during the lifecycle of products
Rapid technological change	<ul style="list-style-type: none"> Increase product application fields, and expand the layout of smart IoT application devices Grasp customer market needs Master key techniques to develop innovative green and sustainable networking and communication devices

[Opportunities]

Despite the slow growth of the global economy influenced by factors like inflation and geopolitical conflicts, countries in the era of intelligent communication continue to invest in intelligent networking infrastructure. This investment is crucial for ensuring stable and secure transmission for remote work, medical treatment, and communication, meeting the increasing demand for networking infrastructure. Moreover, it allows Taiwan technology brands to showcase their innovation capabilities and create value. In line with this, PLANET will persist in developing user-friendly, intelligently managed, secure, and energy-efficient networking and communication devices. Furthermore, PLANET combines digital promotion with physical marketing, leveraging various channels such as brand community platforms and online forums to create synergy in brand and product promotion. This approach enhances PLANET's professional and sustainable brand image. With dealer channel resources spanning over 160 countries, PLANET reinforces local brand promotion and solidifies its position among international professional brands. This strategy contributes to expanding its brand presence in the market and boosting enterprise competitiveness.

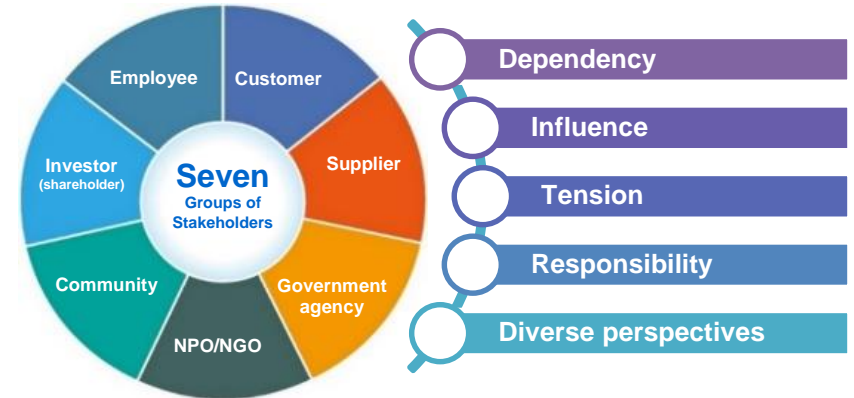
1.2 Stakeholders and Material Topics

PLANET’s sustainability office makes an analysis based on the global sustainability trend and collected sustainability issues drawing attention from stakeholders. With reference to GRI Standards and AA 1000 accountability principles and criteria, it identifies great issues according to four principles — inclusiveness, materiality, responsiveness, and impact — and further assesses the impact of great issues on the ESG aspects according to GRI Universal Standards 2021 to provide a basis for the sustainable development strategy planning and for information disclosures in this report.

1.2.1 Identification of Stakeholders and Communication

Identification

PLANET has a broad and diverse range of stakeholders. To identify representative stakeholders, PLANET applied the five principles (dependence, influence, level of concern, responsibility, and multiple viewpoints) outlined in the AA 1000 Stakeholders Engagement Standard 2015. This process resulted in the identification of seven stakeholder types: investors (or shareholders), employees, customers, suppliers, government agencies, non-profit organizations/non-governmental organizations (NPO/NGO), and the community.



Communication

Each year, PLANET places great importance on communicating with stakeholders, aiming to generate various impacts and diverse social values through multiple communication channels, both regular and irregular. Specifically addressing issues of interest to all stakeholder types, PLANET evaluates its responses and communicates them through relevant sections in this report.

At PLANET’s official website, there is a Stakeholder area (<https://www.planet.com.tw/tw/sustainability/stakeholder>) and a clear indication of contact windows for all types of stakeholders (<https://www.planet.com.tw/tw/sustainability/contactus>).

Stakeholder	Contact Window	E-mail
Investor/shareholder	Spokesperson	natalie@planet.com.tw
	Acting spokesperson	shallon@planet.com.tw
Employee	CEO	ceo@planet.com.tw
Customer	Sales Department	sales@planet.com.tw
Supplier	Chief Operating Officer	shallon@planet.com.tw
Government agency	Chief Financial Officer	natalie@planet.com.tw
NPO/NGO	Special assistant	jennys@planet.com.tw
Community	Special assistant	jennys@planet.com.tw

An online questionnaire survey is conducted for all stakeholder types to promptly gather their feedback on ESG (governance, environmental, social) aspects. PLANET utilizes various communication channels to stay informed about issues of concern to stakeholders, considering their vital references for crafting management policies and implementing plans. This approach enables PLANET to continually enhance its ESG and sustainable development practices, with the outcomes of stakeholder engagement being presented in this report.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

1.2.2 Performance on Stakeholder Engagement

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Investor / Shareholder	Long-term support from investors and shareholders is PLANET's power to grow soundly. Investors and shareholders should be equal in obtaining the Company's material information. Adhering to integrity management and sustainable management, PLANET makes information public and transparent to protect the equity of investors and shareholders.	Shareholder meeting	Once a year
		Investor Conference	Twice a year
		Stakeholder area at the corporate website	Irregular
		Audit Committee email	Synchronous transceiver round the clock
		(Acting) spokesperson email	Open round the clock
		MOPS of the competent authority	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
1. Corporate Governance and Operational Performance 2. Information Security Management 3. Supply Chain Management 4. Human Rights 5. Risk Management 6. Integrity Management and Regulatory Compliance 7. Green Products and Innovative R&D		1. Through regular and irregular engagement, PLANET communicates with investors about the Company's current operation situation and future development. 2. The Company's annual reports, quarterly financial reports, quarterly operation reports, and monthly operating revenue conditions are immediately uploaded to the Company's stakeholder webpage. 3. PLANET collects and summarizes investor opinions and external opinions, and report them on a quarterly basis to the board and senior management team, as the basis for improving corporate governance and operation.	2 Sustainable Corporate Governance 2.5 Integrity Management and Regulatory Compliance 2.4 Risk Management 2.6 Information Security and Privacy Management 3.2 Green Products and Innovative R&D

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Customer	Customers are PLANET's important partners in operation. We listen to customer needs and provide professional service centered on customer needs. We also grasp the industrial trend in networking & communication, which helps customers to go earlier in the market and to achieve their objectives. Growing together, customers and us work towards low-carbon sustainability in future hand in hand.	Corporate community website	Irregular
		Partner area at the corporate website	Irregular
		Dedicated windows and emails for customer service and technical consulting service	Immediate response round the clock
		Product educational training	Irregular
		Dealer meeting	Irregular
		Customer satisfaction survey	Once a year
		ESG / CSR audit	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
1. Green Products and Innovative R&D 2. Customer Relationship Management 3. Product Quality and Safety 4. Supply Chain Management 5. Human Rights 6. Privacy Protection 7. Information Security Management		1. Keep on improving customer service. Stay in close touch with customers. Protect customer privacy. Accept customer review at any time. 2. Through mutual visits and meetings, strengthen partnerships and create a win-win situation.	2.6 Information Security and Privacy Management 3.2 Green Products and Innovative R&D 2.9 Sustainable Supply Chain 2.7 Customer Relationship Management 6 Social Inclusion

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Employee	Employees are PLANET's most important partners in sustainable development, the most important key to corporate core competitiveness, and the basis for corporate work towards sustainable management. We are committed to forging a DEI workplace, hoping to grow together with employees and to co-exist with sustainable development for co-prosperity.	Performance assessment	Once a year
		Performance appraisal interview	Irregular
		Personnel care and interview	Immediate response
		Care for senior brothers and sisters	Immediate response
		Employee welfare committee	Irregular
		Function educational training	Irregular
		Employee satisfaction survey	Once a year
		Gender equality committee	Irregular
		Suggestions & complaints box	Immediate response
		Labor-capital communication meeting	Once a quarter
		Various internal meetings	Irregular
OHS committee	Once a quarter		
Sustainability Issues		Engagement Results	Responses (Sections)
1. Talent Attraction and Retention 2. Talent Development 3. Human Rights 4. DEI Workplace 5. Occupational Safety and Health		1. Through various communication channels, convey to employees the Company's policy and development direction and receive employee feedbacks anytime. Make strategic adjustments and raise corresponding methods. 2. Regularly hold professional training, health and safety educational training, fire drill, and other courses.	5 Sustainable Employment 2.5 Integrity Management and Regulatory Compliance 5.2 Human Rights Management 5.4 DEI Workplace 5.5 Occupational Safety and Health

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Supplier	Suppliers are PLANET's partner in sustainable management and growth. We hope to build a sustainable partnership with suppliers and to fulfill corporate social responsibility together with them.	Dedicated window for procurement service	Irregular
		Supplier evaluation	Once a year
		Green supply chain management platform	Irregular
		Supplier audit and coaching	Once a quarter
		Supplier meeting	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
1. Corporate Governance and Operational Performance 2. Supply Chain Management 3. Green Products and Innovative R&D		1. Conduct supplier audit regularly on an annual basis. Communicate with suppliers. Proactively respond to the issues of concern to suppliers. 2. Motivate and encourage suppliers to reduce environmental impact. Work together with them for carbon reduction and for reinforcing the sustainable supply chain.	2 Sustainable Corporate Governance 3.2 Green Products and Innovative R&D 2.9 Sustainable Supply Chain

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Government agency	PLANET observes relevant norms of the government agency and proactively cooperates in policy implementation. It gets trust, support and cooperation from the government through transparent two-way communication.	MOPS of the competent authority	Irregular
		Seminars/symposia; appraisal	Irregular
		Official letter	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
<ol style="list-style-type: none"> Corporate Governance and Operational Performance Integrity Management and Regulatory Compliance Investor Protection Climate Change Information Security Management 		<ol style="list-style-type: none"> By regular and irregular ways, cooperate with government agencies in the transaction of and communication about relevant matters. Understand regulatory matters and assist in promoting them. Excel at regulatory compliance. Completely support the government policy. 	<ol style="list-style-type: none"> Sustainable Corporate Governance 2.5 Integrity Management and Regulatory Compliance 2.6 Information Security and Privacy Management 4.2 Climate Change Management

Stakeholder	Significance to PLANET	Channel of Communication	Frequency of Communication
Community	PLANET keeps in good interactive relationships with the community and society, hoping to help promote community shared growth.	Project cooperation	Irregular
		Opinion survey	Irregular
		Corporate website	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
<ol style="list-style-type: none"> Environmental Protection Social Participation and Care Social Influence 		<ol style="list-style-type: none"> Promote the "Remedial Teaching and Psychological Guidance for Underprivileged Students with Emotional Disturbances" program at schools and agencies, adding up to 20 in number, in Taipei Metro Area. Proceed by conference, email and telephone. 	<ol style="list-style-type: none"> Sustainable Corporate Governance 4 Environmental Sustainability 6 Social Inclusion

Stakeholder	Importance to PLANET	Channel of Communication	Frequency of Communication
NPO/ NGO	PLANET, as an enterprise with morality and responsibility, understands NPOs' need. It promotes the concept of giving back to the community to improve its positive influence on the society, sustainability, social inclusion and mutual benefits.	Involvement in relevant organizations	Irregular
		Activity cooperation	Irregular
		Issue-related initiative	Irregular
Sustainability Issues		Engagement Results	Responses (Sections)
<ol style="list-style-type: none"> Human Rights Environmental Protection Climate Change Social Participation and Care Social Influence 		<ol style="list-style-type: none"> Join in organizations, such as Taipei Computer Association, Chinese National Federation of Industries, Taiwan-U.S. Business Alliance, and Intelligent Computer & AIoT Association. Establish an industry member concentrated communication mechanism. Cooperate with NGOs / NPOs in promoting environmental protection, social inclusion, and similar programs. 	<ol style="list-style-type: none"> 2.5 Integrity Management and Regulatory Compliance 4 Environmental Sustainability 4.2 Climate Change Management 5.2 Human Rights Management 6 Social Inclusion

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

1.2.3 Identification of Material Topics

PLANET identifies great issues according to the 4 principles of inclusiveness, materiality, responsiveness, and impact in the AA1000AP Accountability Principles 2018 and further assesses the significant impact of these great issues on ESG aspects according to GRI Universal Standards 2021, which provides a basis for sustainability strategy planning and for information discloses in this report.

Every year, PLANET checks annual great issues with stakeholders through the sustainability team and makes adjustments as appropriate. It checks the impact of those issues of concern to stakeholders by regularly implementing the procedure of identifying material topics. That helps PLANET’s Chief Sustainability Officer to allocate resources effectively and to make planning for short-, medium-, and long-term sustainability strategies. At the same time, PLANET makes transparent disclosures of positive and negative information.

Procedure of identifying material topics

PLANET analyzes the global sustainability trend and collects sustainability issues of concern to stakeholders through various channels. Through the trend and impact analyses by internal experts, its sustainability team conducts identification, ranking, validation, and review in terms of sustainability, materiality, integrality, and stakeholder inclusiveness. PLANET’s sustainability strategies and measures are based on the results of materiality assessment.



Step 1: Identification

The report identifies 24 significant issues of concern through stakeholder engagement channels, amalgamating both domestic and overseas concerns and regulations related to sustainable development trends with the company's sustainability policy. These issues encompass a wide range of topics spanning governance, environmental stewardship, and social responsibility.



Step 2: Prioritization

From the two aspects of “PLANET’s impact on the ESG of the global society” and “impact on stakeholders’ decision”, PLANET’s sustainability team members assess the impact significance of all sustainability issues in terms of actual/potential positive/negative impacts and their probability, sort out preliminary results, and rank the 2023 material topics by impact significance. Based on the analysis and identification of all issues by their impact significance, a materiality matrix is generated.



Step 3: Validation

As per the GRI principles of integrality and stakeholder inclusiveness, the results of the assessment of significant issues by impact significance undergo validation by the Chief Sustainability Officer and the sustainability team at PLANET. Based on analysis encompassing international standards, sustainability trends, global risk assessments, industrial development strategies, and other pertinent factors, this report has removed two issues—corporate image and internationalization of capital markets—and introduced seven new issues: business continuity management, innovation management, anti-corruption efforts, net-zero commitment and carbon management, resource recycling, talent development, and social influence.



Step 4: Review

In the next edition of report, PLANET will keep reviewing the matrix of material topics and will strengthen communication with stakeholders, to validate whether there’s a need to adjust the matrix of material topics next year.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

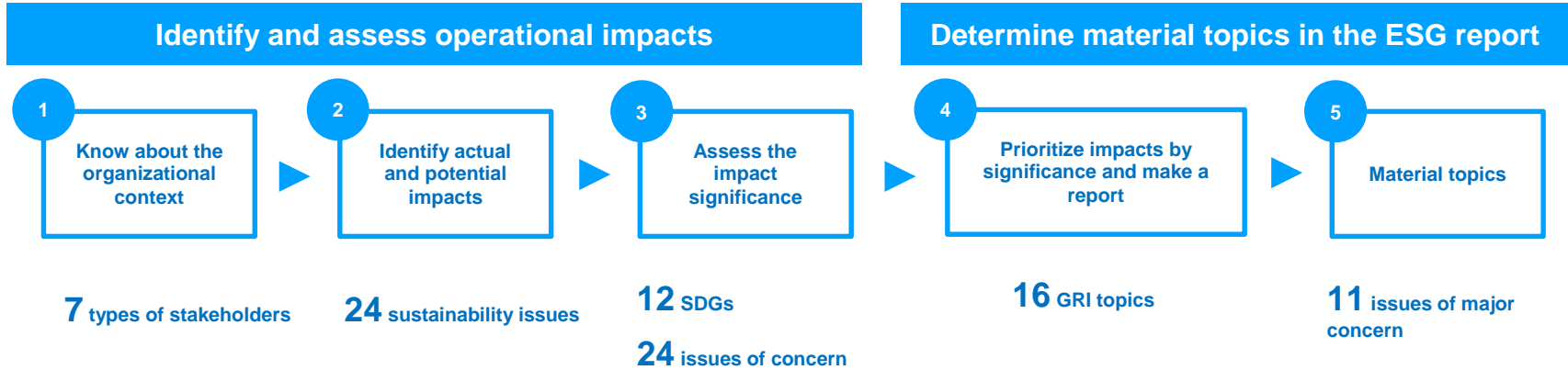
5

Sustainable Employment

6

Social Inclusion

Appendix



1.2.4 Issues of major concern

ESG aspects corresponding to the 24 issues of concern to stakeholders.

Governance	Environmental	Social
1. Corporate Governance and Operational Performance ★	13. Green Products and Innovative R&D ★	18. Talent Development ★
2. Information Security Management ★	14. Climate Change ★	19. DEI Workplace ★
3. Supply Chain Management ★	15. Environmental Protection ★	20. Social Influence ★
4. Human Rights ★	16. Net-Zero Commitment and Carbon Management ★	21. Talent Attraction and Retention
5. Risk Management	17. Resources Recycling	22. Privacy Protection
6. Integrity Management and Regulatory Compliance		23. Occupational Health and Safety
7. Customer Relationship Management		24. Social Participation and Care
8. Investor Protection		
9. Product Quality and Safety		
10. Business Continuity Management		
11. Innovation Management		
12. Anti-corruption		

Notes:

1. ★ marks an issue of major concern.

2. When compared with the 2022 issues of major concern, this report

Deletes 2 issues:
Corporate Image;
Internationalization of Capital Market

Adds 7 issues:
Business Continuity Management;
Innovation Management;
Anti-corruption;
Net-Zero Commitment and Carbon Management;
Resources Recycling;
Talent Development;
Social Influence

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

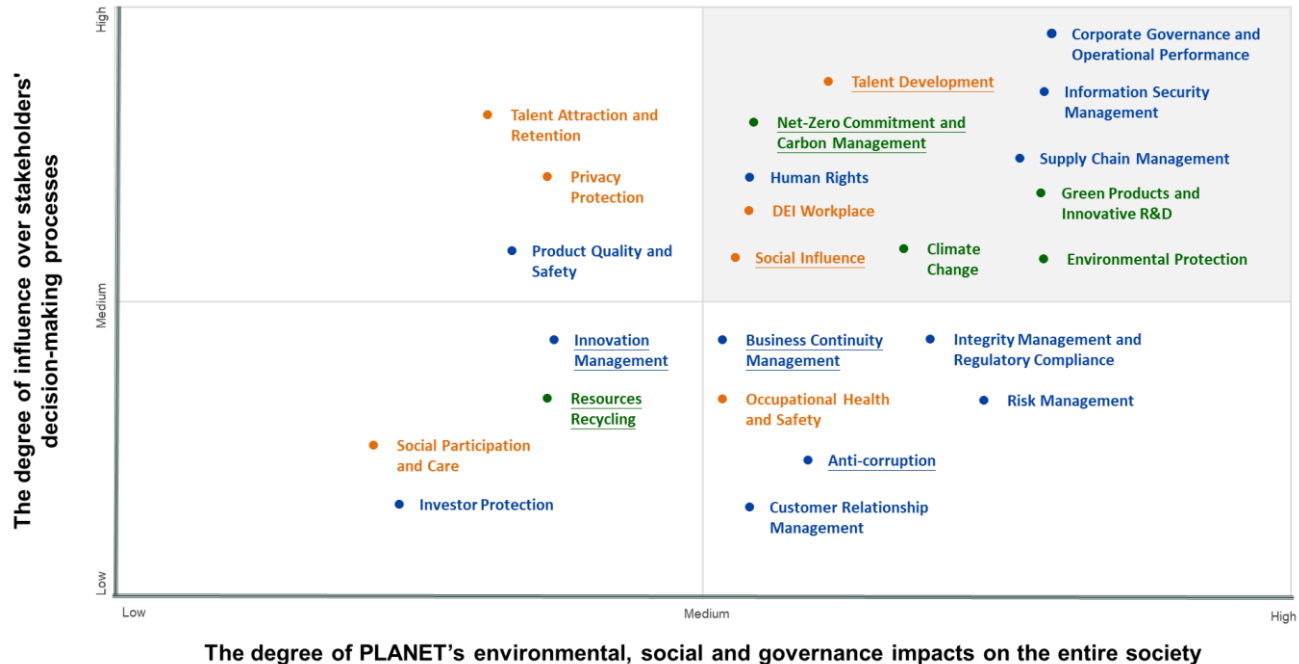
1.2.5 PLANET Materiality Matrix

After analyzing the 24 issues of major concern from the aspects of “the degree of PLANET’s environmental, social and governance impacts on the entire society” and “the degree of influence over stakeholders’ decision-making processes”, PLANET identifies 11 material topics and discloses them in this report. For detailed strategies and practices in response, please see independent sections in this report. Issues of secondary concern were responded in the company’s sustainability webpage and in relevant section in this report.

Definition of the matrix of material topics and management strategies

Level of Issue	Definition and Management Strategy	Response Specification
Of major concern	Set goals. Track them regularly.	For detailed strategies and practices in response, please see independent sections in this report.
Of secondary concern	Establish the management policy. Arrange for specific responsible units.	Responses are given in this report or at the sustainability website.
Of minor concern	Produce a weak impact in the short term. Keep observation.	No responses are given in this report.

PLANET Materiality Matrix



Note: The underlined are new issues that were identified in 2023.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

The following table lists PLANET’s material topics and UN SDGs corresponding to the issues of major concern identified by stakeholders.

Stakeholder	Investor (shareholder)	Customer	Supplier	Employee	Government	NPO/NGO	Community
Issues of major concern	1. Corporate Governance and Operational Performance 13.Green Products and Innovative R&D	2. Information Security Management 3. Supply Chain Management 4. Human Rights 13.Green Products and Innovative R&D	1. Corporate Governance and Operational Performance 3. Supply Chain Management 13.Green Products and Innovative R&D	4. Human Rights 18.Talent Development 19.DEI Workplace	1. Corporate Governance and Operational Performance 2. Information Security Management 14.Climate Change 16.Net-Zero Commitment and Carbon Management	14.Climate Change 15.Environmental Protection 20.Social Influence	15.Environmental Protection 20.Social Influence
Corresponding GRI topics	GRI 201、GRI 202 GRI 302	GRI 302、GRI 308 GRI 414、GRI 418	GRI 201、GRI 202 GRI 302、GRI 308 GRI 414	GRI 401、GRI 403 GRI 404、GRI 405 GRI 406、GRI 407 GRI 408、GRI 409	GRI 302、GRI 305 GRI 418	GRI 302、GRI 304 GRI 305	GRI 413、GRI 304
ESG aspects	G; E	G; E; S	G; E	S	G; E	E; S	E; S
Corresponding SDGs	SGD 5、SDG 9 SDG 10、SDG 13 SDG 16、SDG 17	SDG 9、SDG 10 SDG 12、SDG 17	SDG 9、SDG 10 SDG 12、SDG 17	SDG 3、SDG 4 SDG 5、SDG 8 SDG 10、SDG 16 SDG 17	SDG 3、SDG 13 SDG 17	SDG 3、SDG 6 SDG 13、SDG 15 SDG 17	SGD 4、SDG 6 SDG 13、SDG 15 SDG 17
Our responses (corresponding chapters)	2 Sustainable Corporate Governance 3 Sustainable Innovations	2 Sustainable Corporate Governance 3 Sustainable Innovations	2 Sustainable Corporate Governance 3 Sustainable Innovations	5 Sustainable Employment	2 Sustainable Corporate Governance	4 Environmental Sustainability	4 Environmental Sustainability 6 Social Inclusion

1.2.6 The Scope of Impact of Material Topics on Value Chain

Each service link would have an impact on the ESG and supply chain, and the resulting impact is far beyond the range of daily corporate operating activities. We review PLANET’s efforts in sustainable development from the perspective of value chain, which helps us not only to understand PLANET’s positive and negative impacts on the value chain but to focus on the links needing improvement most. The key to sustainable development is seizing opportunities in each link of value chain so as to expand the positive impact and mitigate the negative impact.

There are 11 identified issues of major concern. The following table lists the great issues and assessed PLANET’s impact on the value chain.

○ Indirect impact ● Direct impact

ESG aspect	Material Topics	Corresponding GRI topics	Chapter	Page	Value chain			
					Investor (shareholder)	Upstream supplier	PLANET operations	Downstream customer
Governance	Corporate Governance and Operational Performance	GRI 201: Economic Performance	2.1 Company Profile	25				
		GRI 202: Market Presence	2.3 Corporate Governance Mechanism	29	●	●	●	●
			5.1 Employee Profile	93				
	Information Security Management	GRI 418: Customer Privacy	2.6 Information Security and Privacy Management	48	●	●	●	●
Supply Chain Management	GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment	2.9 Sustainable Supply Chain	53	○	●	●	○	
Human Rights	GRI 406: Non-discrimination GRI 407: Freedom of Association and Collective Bargaining GRI 408: Child Labor	5.2 Human Rights Management	96	●	●	●	●	
Environmental	Green Products and Innovative R&D	GRI 302: Energy	3.2 Green Products and Innovative R&D	64	●	○	●	●
	Climate Change	GRI 302: Energy	4.1 Environmental Sustainability Policy	71	●		●	
		GRI 305: Emissions	4.2 Climate Change Management	73	●	●	●	○
			4.3 Energy and Resources Management	85				
Environmental Protection	GRI 304: Biodiversity	4.4 Nature and Biological Diversity	88	●	●	●	○	
Net-Zero Commitment and Carbon Management	GRI 302: Energy GRI 305: Emissions	4.1 Environmental Sustainability Policy 4.2 Climate Change Management 4.3 Energy and Resources Management	71 73 85	● ● ●	● ● ●	● ● ●	○ ○ ○	
Social	Talent Development	GRI 401: Employment	5.3 Talent Cultivation and Care	97			●	
		GRI 404: Training and Education	5.4 DEI Workplace	103	--	--		--
		GRI 405: Diversity and Equal Opportunity						
	DEI Workplace	GRI 403: Occupational Safety and Health GRI 405: Diversity and Equal Opportunity GRI 407: Freedom of Association and Collective Bargaining GRI 409: Forced or Compulsory Labor	5.3 Talent Cultivation and Care 5.4 DEI Workplace 5.5 Occupational Safety and Health	97 103 105	○	--	●	○
Social Influence	GRI 413: Local Communities	6 Social Inclusion	112	○	--	○	--	

2

Sustainable Corporate Governance

- 2.1 Company Profile
- 2.2 Financial Performance
- 2.3 Corporate Governance Mechanism
- 2.4 Risk Management
- 2.5 Integrity Management and Regulatory Compliance
- 2.6 Information Security and Privacy Management
- 2.7 Customer Relationship Management
- 2.8 Intellectual Property Management
- 2.9 Sustainable Supply Chain



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Corporate Governance and Operational Performance

Policies

- The board of directors functioning.
- Information transparency enhancement.
- Sustainable employment; corporate heritage.
- Risk management and internal control.
- Sustainable branding and innovations to expand the global brand market.
- Integrity management to fulfill the sustainable development of the enterprise.

Outcomes

- ✓ In accordance with the Course of Action for Sustainable Development of Listed Companies on the OTC Market, keep strengthening functions of the board of directors.
- ✓ Import TCFD Mechanisms and SASB Standards and verify them through a third party in response to climate change risks. Make a disclosure in the TCFD report and sustainability report.
- ✓ Establish and improve intellectual property management plans. Implement the incentive system and take security protection measures.
- ✓ Pass the ISO 27001 Information Security Management Systems certification.
- ✓ Establish a director succession plan and talent development mechanisms. Fulfill the succession plan.

Evaluation Mechanism

- Every year, through board of directors, corporate governance assessment, and other mechanisms, the implementation of Corporate Governance is inspected and the accomplishment of objectives is tracked and reviewed.
- The board performance is assessed inside the Company regularly on an annual basis and is assessed by an external independent agency regularly on a triannual basis.
- There are regular communication meetings between independent directors and accountants to properly handle independent directors' suggestions and to fulfill the Company's operational and managing performance.

PLANET, taking integrity as its operation philosophy, keeps perfecting its governance mechanisms by laws and regulations, maintains prudent financial management, and values information security, which lays a solid foundation for its sustainable management and ensures shareholders' equity.

Sustainable corporate governance strategies and objectives

PLANET is based on sustainable management and concerned about domestic governance regulations, international governance issues, and global risk assessment reports. Its senior management team formulates the Company's sustainable corporate governance strategies and future development directions.



Short-, medium-, and long-term sustainable corporate governance objectives



Launching and implementation of plans

Reinforce the organization and mechanism of sustainable corporate governance, improve the risk management ability, and implement integrity management, to consolidate the corporate sustainable development.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainable Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

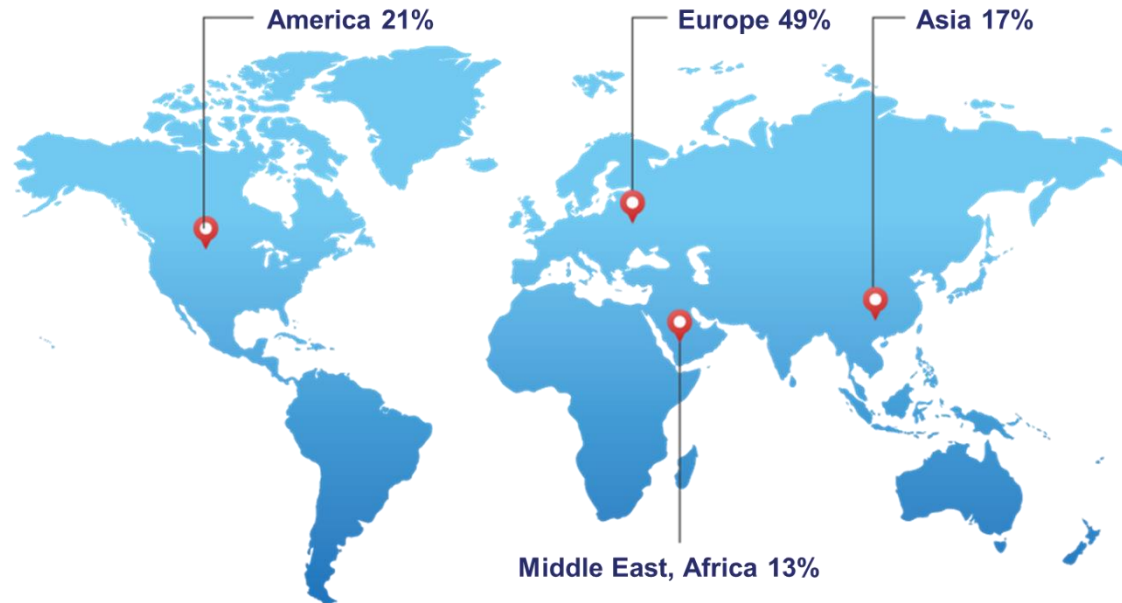
2.1 Company Profile

PLANET Technology Corporation, founded in Taiwan in 1993 and headquartered in Xindian District, New Taipei City, has reached a significant milestone, celebrating its 30th Anniversary. Listed on the TPEX Market with the code 6263 since September 2003, PLANET is recognized internationally as a professional brand manufacturer of networking and communication devices. Its brand presence spans over 160 countries on the global market.

PLANET, a pioneer in networking and communication product development, places Internet Protocol (IP) at the forefront of its technology. Continuously innovating in digital networking, it also spearheads the creation of environmentally-friendly energy solutions while staying attuned to the evolving landscape of intelligent network applications. Committed to delivering superior quality, PLANET offers a range of high-value network and communication devices and solutions. Its diverse portfolio includes intelligent central network management platforms, industrial-grade network devices, Power over Ethernet (PoE), LAN switches, optical fiber broadband equipment, wireless LAN solutions, network security, IP surveillance, VoIP, and home automation products. These offerings empower users to build sustainable enterprise networks, enabling efficient energy management and providing robust network infrastructure for IoT, IIoT, IoV and AIoT applications.

PLANET is deeply committed to addressing global climate change and advancing sustainable development. Integrating social responsibility into its core business strategies, PLANET actively enhances its ESG practices. Through diligent efforts, it continuously improves its ESG performance, upholds responsible operations, and fosters sustainable development.

Worldwide under the PLANET Brand



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.1.1 Brand Management Philosophy

PLANET, adhering to the ideas of integrity and excellence, altruism and mutual benefits, innovation and sustainability, keeps perfecting its sustainable development. Embracing the corporate slogan "Shaping Future Networking," PLANET emphasizes its commitment to advancing digital networking techniques and devices. By integrating corporate social responsibility with sustainable management principles, PLANET fosters an intelligent, user-friendly, and sustainable future in the realm of science and technology.

PLANET, having a dealer network over five continents, establishes close long-term partnerships with regional dealers and goes deep into regional markets. PLANET's products are repeatedly adopted and recognized by the world's enterprises, national defense, industries, education, finance, healthcare, Notable instances include its pivotal role in the 2010 Chile mine rescue and various significant projects undertaken by local governments. Over the years, many of the products have received excellent product evaluations and Best Product Awards from governments, international exhibitions and media. Since 2004, PLANET's products even have won Taiwan Excellence Awards for the past 21 consecutive years. On international networking and communication markets, PLANET has become a leader of digital innovations. At the same time, it fulfills the ESG and corporate social responsibility to exert a long-term influence through strategic long-term practices.



An International Brand of Network Communication Infrastructure Equipment



- Winner of Taiwan Excellence Awards for innovative products for 21 consecutive years (2004 - 2024)
- Winner of "Silver Award" and "Achievement Award" under "Taiwan Excellence" (2019)
- Computex "Best Choice Award – Gold Award" winner (2022)
- Selected with "Excellence in Corporate Social Responsibility" by the Commonwealth Magazine for 17 consecutive years (2007 - 2023)
- Top 1 of the medium-sized enterprises selected with "Excellence in Corporate Social Responsibility" by the Commonwealth Magazine (2011, 2012, 2021, 2022, 2023)
- Top 1 of the medium-sized enterprises selected with "CommonWealth Talent Sustainability Award" (2023)
- Listed in top 5% of the excellent companies on the TPEX Market in the "Corporate Governance Evaluation" (2015, 2016, 2018, 2021, 2022, 2023)
- "Platinum Award" under "Taiwan Corporate Sustainability Award" (2023)
- "Family Friendly Workplace Award" from the Commonwealth Parenting Magazine (2023)
- Healthy Workplace Certification - Health Promotion Label (2023)
- "Bronze Award" on the 1st "Let's Go Green" competition organized by the Ministry of Environment (2023)
- Silver Medal on the Taipei Golden Eagle Micro-movie Festival (2023)
- Social Empowerment Award under Asia Responsible Enterprise Awards (2019)
- The only Taiwan enterprise receiving the first "Humane Entrepreneurship Award" from ICSB (2018)
- Taiwan ESG Benchmark Enterprise: listed in the "Corporate ESG Yearbook" 4 times (2015, 2016, 2018, 2021)



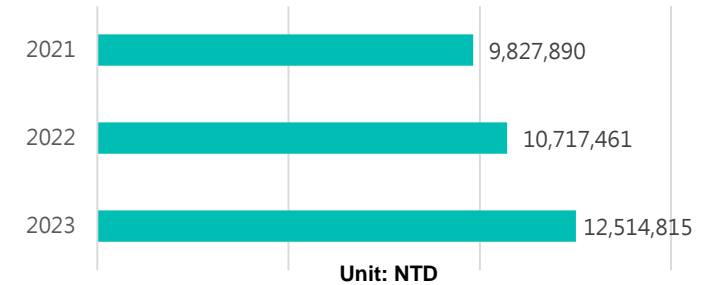
2.1.2 Financial Assistance Received from Government

In 2023, PLANET received financial grants, amounting NTD 12,514,815 in total, from the ROC government. PLANET’s corporate ownership structure does not contain any governmental shares.

The following table shows statistics of the 2021-2023 grants by source and amount:

Source of Grant	2021	2022	2023
Governmental tax credits and deductions, investment allowance, R&D allowance, and other relevant types of allowance	9,593,490	10,310,365	12,224,815
Financial allowances gained or gainable from any agencies	170,000	185,000	290,000
Government subsidies	64,400	222,096	-
Subtotal	9,827,890	10,717,461	12,514,815

Unit: NTD



2.1.3 Membership Associations

PLANET Technology proactively joins in unions and associations relevant to domestic and foreign industry involved, product development technology, ESG sustainable development and works together with them to improve industrial and talent development and to exert its sustainability value.

Those unions and associations are listed as follows:

Type	Organization	Membership
Industry	Taipei Computer Association (TCA)	√
	National Innovation and Entrepreneurship Association	√
	Taiwan-U.S. Business Alliance	√
	Intelligent Computer & AIoT Association	√
	Fengyun Entrepreneurs Association	√

Type	Organization	Membership
ESG	Zhong Dao Association of Leadership & Culture	√
	CommonWealth Sustainability	√
	Social Innovation Entrepreneurship CSR Club	√

Type	Organization	Membership	Product Attribute
R&D and technology	Access Advance LLC	√	IP camera NVR
	ONVIF (Open Network Video Interface Forum)	√	IP camera NVR
	EtherCAT (Ethernet for Control Automation Technology)	√	Industrial-grade network devices Automation control devices
	ODVA (Open DeviceNet Vendors Association) – EtherNet/IP	√	Industrial-grade network devices Automation control devices
	PI (PROFIBUS and PROFINET International)	√	Industrial-grade network devices Automation control devices

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

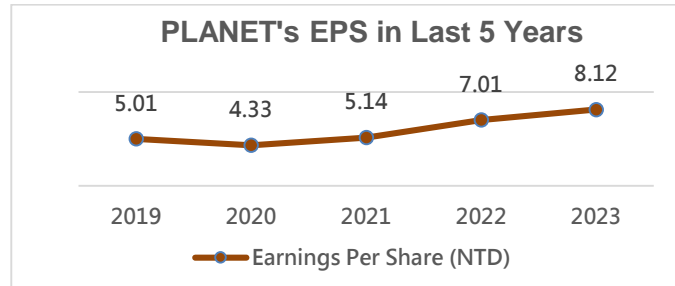
Appendix

2.2 Financial Performance

PLANET Technology has a sound financial position. Its ratio of debt assets has been below 25% for years. Having neither engagement in high-risk highly leveraged investment nor capital lending, endorsement in security, and derivative transactions, PLANET Technology keeps financial risks under full control. Through the yearly distribution of dividends, it shares operating results with shareholders. Starting from 2012, the Company has been adopting international financial reporting standards. It declares and pays taxes on time as stipulated in the governmental taxation law. In line with disclosure requirements in the law, it also gives immediate responses to the taxation competent authority's questions and provides the taxation data needed.

Consolidated financial statements contain the parent company PLANET Technology Corporation and the wholly-owned subsidiary Planet International Inc.

With respect of operational performance, the EPS (earnings per share) was always above NTD 4 in last 5 years and reached NTD 8.12 in 2023. The consolidated revenue in 2023 grew by 7.25%, compared with 2022's revenue. PLANET actively keeps on doing research and development of innovative products to put itself at the forefront of the world competition.



2.2.12 List of Major Shareholders

No.	Name of shareholder	Shares held	Shareholding ratio
1	Puyang Investment	16,856,237	26.97%
2	Chen, Ching-Kang	4,211,978	6.74%
3	Hsu, Hwa-Lin	3,030,241	4.85%
4	PLANET fund account, charitable trust, trust account, Bank of Taiwan	1,506,293	2.41%
5	Fengteng Investment	530,000	0.85%

PLANET's Financial Performance of Last 5 Years

Unit: NTD 1000

Year	2019	2020	2021	2022	2023
Net Operating Revenue (A)	1,348,032	1,227,105	1,427,097	1,720,031	1,844,671
Nonoperating Revenue and Expenditure (A)	16,488	6,258	9,839	23,257	30,559
Operating cost (B)	849,360	769,797	896,035	1,039,332	1,064,390
Employee wages and benefits (B)	133,832	135,229	148,253	167,145	193,979
Net Profit Before Tax	381,328	328,337	392,648	536,811	616,861
Income tax expense (B)	68,476	58,018	71,498	98,548	109,432
Net Profit After Tax (C)	312,852	270,319	321,150	438,263	507,429
Earnings Per Share (NTD)	5.01	4.33	5.14	7.01	8.12
Debt to Total Assets (%)	18.57	19.67	20.82	22.25	24.89
Return on Assets (%)	19.35	16.35	18.73	23.26	24.18
Return on Stockholder's Equity (%)	23.64	20.18	23.45	29.65	31.62

Notes: (1) For the financial report, please refer to Chapter 6: Financial Overview (Page XX) in PLANET's 2023 Annual Report.
(2) These data of 5 years are on the accrual basis.
(A) means direct economic values resulting from corporate consolidation.
(B) means economic values distributed from corporate consolidation, including community investment.
(C) means economic values retained from corporate consolidation.

Data Time: April 2024

No.	Name of shareholder	Shares held	Shareholding ratio
6	Huang, Wei-Jen	511,511	0.82%
7	Chou, Hsiao-Chuan	483,917	0.77%
8	Lin, Man-Tsu	323,555	0.52%
9	Wu, Hsueh-Ju	301,057	0.48%
10	Liu Rulin	300,000	0.48%

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

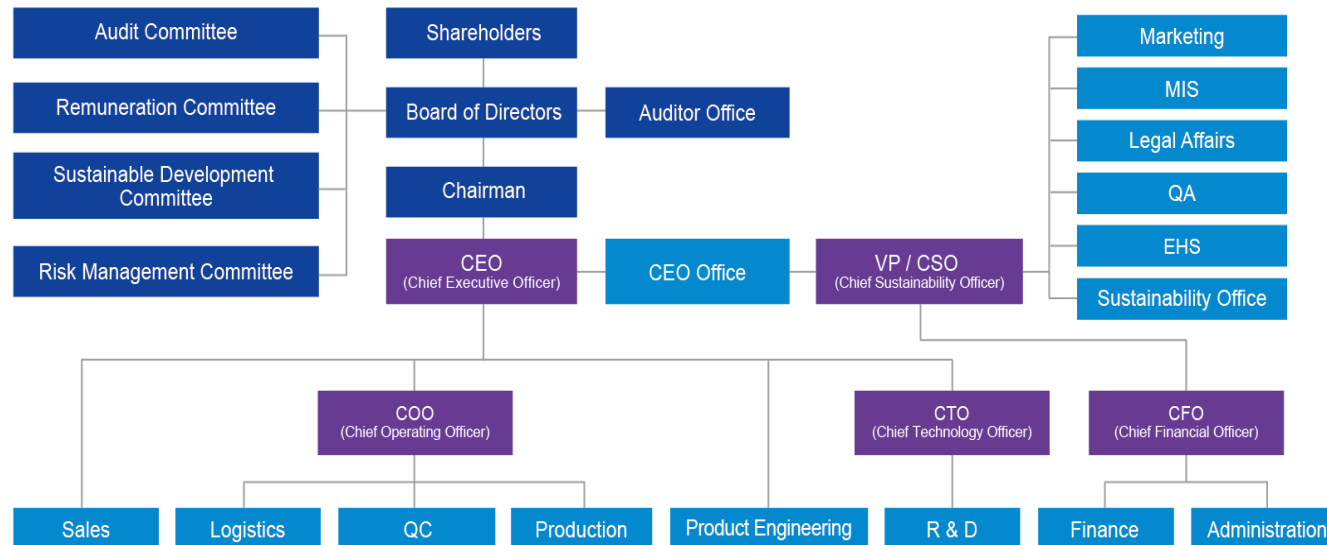
2.3 Corporate Governance Mechanism

PLANET fulfills corporate governance in response to the United Nations' 2030 SDGs, hoping to achieve Goals 8 "DECENT WORK AND ECONOMIC GROWTH", 10 "REDUCED INEQUALITIES", 13 "CLIMATE ACTION", and 16 "PEACE, JUSTICE AND STRONG INSTITUTIONS".

The Company's management levels attach importance to governance culture building and are proactive in its implementation. The text below mirrors the behavior described above. During 2021-2023, the Company was in top 5% of the excellent companies on the OTC market in the "Corporate Governance Evaluation" hosted by TWSE and TPEX; in 2023, it even received the Platinum Award in "Taiwan Corporate Sustainability Awards" for its sustainability report from Taiwan Institute for Sustainable Energy (TAISE).

PLANET Technology has established its Code of Practice for Corporate Governance according to the Code of Practice for Corporate Governance of Listed Companies on the TPEX Market. In 2019, it set a corporate governance supervisor in charge of corporate governance execution, who hews to the following principles when fulfilling corporate governance:

- Establish an effective corporate governance framework
- Guarantee shareholders' equity
- Reinforce the board's functions
- Give play to the Audit Committee's functions
- Respect stakeholders' equity
- Improve information transparency
- Transact matters related to board meetings and shareholder meetings
- Provide data the board needs for business execution
- Collect latest regulatory development relevant to corporate operation
- Support directors in assuming their roles and provide ongoing education
- Review and evaluate independent directors' qualification



The corporate governance supervisor's responsibilities and execution details are publicly available on PLANET's official website.

(URL: <https://www.planet.com.tw/tw/ir/supervisor>).

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

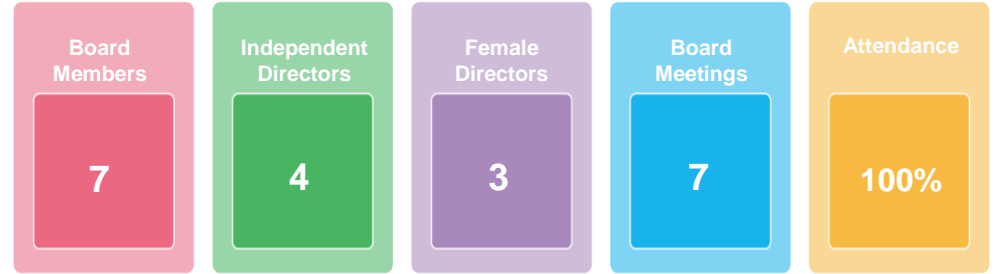
Appendix

2.3.1 Board of Directors and Functional Committees

PLANET's board of directors, Audit Committee, Remuneration Committee, Sustainable Development Committee, and Risk Management Committee are running in accordance with the provisions of "Procedural Rules of the Board of Directors"; "Audit Committee Charter"; "Remuneration Committee Regulations"; "Risk Management Committee Regulations"; and "Sustainable Development Committee Charter".

The Company's board of directors has a functional committee "Sustainable Development Committee", which is the top-level governance organization to promote sustainable development. The Sustainable Development Committee comprises five members: four independent directors and one director. Within the committee, a chairman is appointed as the chief director, overseeing four subgroups: "Corporate Governance," "Green Energy Products," "Environmental Protection Promotion," and "Social Participation," each tasked with specific responsibilities related to company operations. The groups consist of supervisors from relevant units within the Company. Additionally, aligned with the Company's sustainable development direction, the committee establishes a "Sustainability Team" and a "Sustainability Office" at the operational level. These entities are specifically tasked with executing sustainable development initiatives and fulfilling corporate social responsibility objectives. It considers the overall environment, great issues of concern to stakeholders and industrial development trend, formulates corporate SDGs, and regularly checks the accomplishment of SDGs and performance through strategic long-term practices.

The "Sustainable Development Committee" reports the executive progress and outcome to the board of directors regularly on a semi-annual basis, hoping to roundly strengthen the policy and executive performance on corporate social responsibility. In 2023, PLANET reported the outcomes of sustainability initiatives twice to the board of directors: on May 29 and December 20. These reports covered identified sustainability issues, executive outcomes of sustainable development efforts in 2023, and outlined plans for 2024.



2.3.1.1 Board of Directors

The Company adopts the candidate nomination system in the "Method for Election of Directors" to elect directors (including independent directors). Currently, the board of directors has a total of 7 members: 4 independent directors, 1 non-executive director, and 2 executive directors. Its responsibilities include: appointing and supervising the Company's management levels; taking charge of the Company's overall operational conditions; devoting itself to shareholders' equity maximization. Furthermore, the board answers to shareholder meetings and ensures official powers are exercised in accordance with laws, the provisions of articles of organization, or the resolutions of shareholder meeting and that corporate governance systems are effectively executed. The term of office for directors is 3 years, and independent directors can serve for not more than 3 terms of office.

It is specified in the Company's *Method for Election of Directors* that individual directors' background and abilities are requisite considerations in the election of directors. For this reason, the Company's board members represent full diversity. Besides, particular importance is attached to gender equality. The target proportion of females to all directors is not less than one-third. In terms of professional abilities, the board members are major either in business, legal affairs, finance, accounting, sustainability or in something required by the Company's business so as to achieve a complementary effect.

The Company's directors all were reelected in 2023. Among the current seven directors, there are four independent directors, making up 57%, of whom none have served for more than three terms of office; and three female directors, making up 43%. The seven directors have different professional abilities in science and technology, construction, finance, accounting, law, human resources, sustainability, etc. achieving a complementary effect on the Company's operations and even a synergy on future development. For the information about director educational training, please refer to Item 4 (Page 80), Chapter 3 of the Annual Report of 2023 published in the Stakeholder area at the Company's website.

The board meeting is held at least once a quarter. In 2023, it was held seven times to pass 34 important proposals, including the effectiveness assessment of internal control systems, the appointment and remuneration of certified accountants, the appointment of internal audit supervisors, financial reports, etc. All proposals undergo comprehensive discussions among board members and are transparently disclosed in the Stakeholder area of the Company's website.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainable Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

For strengthened functions of the board of directors, the Company sets up functional committees (including Risk Management Committee and Sustainable Development Committee), beyond statutory ones, to regularly discuss the significant ESG issues related to operations. The board of directors oversees executive actions related to risk management and sustainable development. In the year 2023, the Risk Management Committee held a total of two meetings to discuss issues, such as TCFD Specification and IFRS Sustainability Disclosure Standards; the Sustainable Development Committee held a total of two meetings to discuss the Company’s identified sustainability issues, annual sustainable development executive circumstance, and sustainable development plan for 2024.

Considering operational needs, Mr. Chen, Ching-Kang (Jack Chen), Chairman, also serves as the Company’s CEO to oversee the management efficiency and decision-making authority. Chairman Chen, with a background in R&D technology and brand marketing, brings extensive professional expertise in networking and communication. Under his leadership, the Company maintains good enterprise quality, sustained innovations, and prudent operations. Director Hsu, Hwa-Lin, who concurrently serves as Vice President and Chief Sustainability Officer, is long devoted to economic, environmental, and social issues, promoting the board's strategies, and leading the Company to fulfill sustainable development. Management levels maintain open communication with the board of directors, diligently executing guiding strategies to maximize shareholder interests while ensuring business operations run smoothly. For a sound structure of the board of directors, the Company has considered the dependence of the board’s supervision, diverse professional abilities of individual directors, gender equality, and other factors when electing board members. For the avoidance and mitigation of interest conflicts, the Company added one independent director (four independent directors in total making up 57%) on the reelection on May 24, 2023 so as to strengthen the board’s functions and supervision. Of the current board members, over half do not take another position such as employee or manager. The Company makes planning for the succession of directors and important management levels and works towards sustainable corporate governance.

All of the board members adhere to the spirit of great self-discipline and avoid interest conflicts, which is clearly stated under Clause 15 (Page 4) of *Procedural Rules of the Board of Directors*. When engaged in behaviors within the Company’s business scope, whether for themselves or for others, directors or managers shall get approval on the shareholder meeting as required by laws. The Company has a *Code of Ethics for Directors and Managers* to avoid directors (including independent directors) from obtaining improper benefits due to the convenience of duty. There is no cross-shareholding between any of the Company’s directors (including independent directors) and suppliers or other stakeholders. For the board members’ background and their data of employment in other boards of directors, please refer to Item 2 (Page 13), Chapter 3 of the Annual Report of 2023 (URL: <https://www.planet.com.tw/tw/ir/financial-reports>) published in the Stakeholder area at the Company’s website.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainable Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

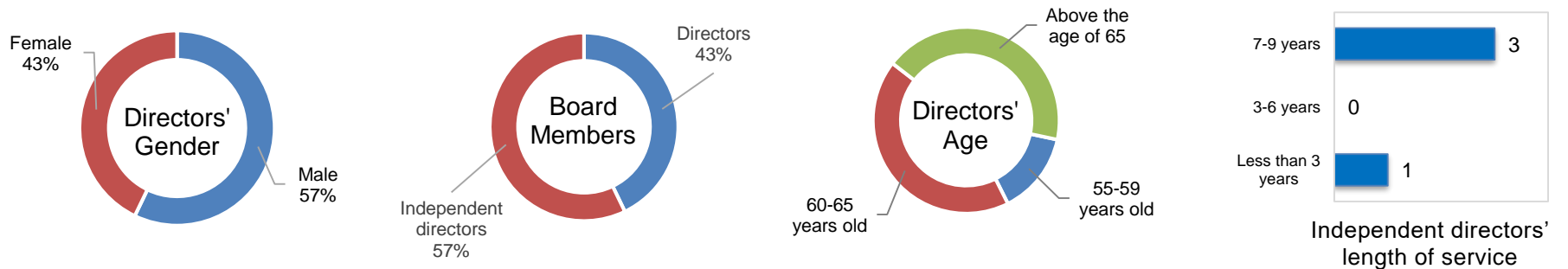
6

Social Inclusion

Appendix

Board members

Title	Name	Gender	Age		Independent directors' term of office		Also serving as the Company's employee	Major educational background	Major experience
			51-60 years old	61-70 years old	Less than 3 years	3-9 years			
Chairman	Chen, Ching-Kang	Male		V			V	Doctor of business administration from Macau University of Science and Technology	CEO, PLANET Technology Corporation
Director	Hsu, Hwa-Lin	Female		V			V	Department of Music, Chinese Culture University	VP and Chief Sustainability Officer, PLANET Technology Corporation
Director	Li, I-Chuan	Male		V				Doctor of business administration from Macau University of Science and Technology	General Manager, Zhan Yue Construction Corporate
Independent director	Chen, Shuh	Male		V		V		Doctor of commercial science from National Taiwan University	CEO, Central Investment Co., Ltd.
Independent director	Huang, Hsin Hsien	Male		V		V		School of Law, Soochow University	Director, Jianyuan Law Firm
Independent director	Chang, Pao-Thai	Female	V			V		CEO Training Class, Antai College of Economics & Management, STJU	CEO, Premier International Development Inc.
Independent director	Chen, Chun-Mei	Female		V	V			Department of International Business, Feng Chia University	Director and General Manager, The First Leasing Corporation



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Diversity policy

For a sound structure of the board of directors, the Company has considered diverse professional abilities of individual directors, gender equality, and other factors when electing board members.

Consideration	Diversity policy goal	Diversity executive outcome
Professional ability	Have professional or industrial knowledge in business, sustainability, legal affairs, financial accounting, or other aspects required by the Company's business activities. Each aspect corresponds to one or more directors, achieving a complementary effect. Supervise the Company's operations. Be committed to shareholders' equity maximization.	The current seven directors have expertise respectively in business, sustainability, legal affairs, financial accounting, or other aspects required by the Company's business activities, which have a synergy on the Company's future development.
Gender equality	The target proportion of females to all directors is not less than 1/3.	Among the current seven directors, there are three females, making up 43%.

Diverse backgrounds of PLANET's board members:



Member	Name	Gender	Professional ability	Industry expertise
Chairman	Chen, Ching-Kang	Male	Networking & communication	Science & technology
Director	Hsu, Hwa-Lin	Female	Networking & communication	Science & technology
Director	Li, I-Chuan	Male	Corporate governance	Construction
Independent director	Chen, Shuh	Male	Financial accounting	Finance
Independent director	Huang, Hsin Hsien	Male	Law	Law
Independent director	Chang, Pao-Thai	Female	Human resources	Human resources
Independent director	Chen, Chun-Mei	Female	Financial accounting	Finance

Professional ability

- Financial accounting: 2
- Network communication: 2
- Law: 1
- Corporate governance: 1
- Human resources: 1

Industry expertise

- Science & technology: 2
- Law: 1
- Finance: 2
- Construction: 1
- Human resources: 1

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Continuing Education for the Board of Directors

The Company periodically organizes continuing education courses for the board of directors, focusing on operational economic, environmental, and social issues. To ensure independent directors stay informed, regular updates are provided, including revenue announcements, industry news, and occasional updates on relevant Company information, encompassing economic, environmental, and social aspects. Additionally, based on feedback from annual independent director self-assessments, efforts are made to enhance the comprehensiveness of the Company's reports. Directors will undergo training tailored to meet the criteria for independent directors, in addition to courses focused on the annual strategic development priorities.

For more information about director educational training, please refer to Item 4 (Page 80), Chapter 3 of the Company's Annual Report of 2023.

Performance assessments of the board and functional committees

PLANET has the established *Method for Performance Assessment of the Board of Directors*. With respect to performance, its board of directors, individual directors, and functional committees are internally assessed once a year and are externally assessed by a professional independent agency or an expert and scholar team at least once in three years. Assessment results of 2023 meet the TWSE and TPEx specifications for corporate governance practices and board assessments and are disclosed under Item 2 (Page 45), Chapter 3 of the Annual Report of 2023 published in the Stakeholder area at the official website.

(1) Internal self-assessment: With a view to the Company's conditions and needs, the whole board, individual directors, and members of each functional committee assess the board's performance, at least once a year, from the following five aspects for the board's performance assessment: (i) engagement in the Company's operations; (ii) the quality of the board's decision-making; (iii) the board's composition and structure; (iv) election of directors and their continuing study; (v) internal control self-assessment. The statistical summary work is done by the board's deliberation units, who make reports and raise refinement directions on the board meeting. In the year 2023, directors and independent directors all attended each of the board meetings and got high marks for full engagement in operations; the board of directors and functional committees ran very well. Self-assessment results were passed by the board meeting on February 29, 2024.

(2) External assessment by independent agencies: An external professional independent agency assesses the board's performance by interviewing the CEO, directors and independent directors, functional committee conveners, and deliberation units and reports assessment results to the board of directors. In the year 2022, the Company entrusted TABG (Taiwan Association of Board Governance), an external professional independent agency, to execute the external performance assessment of the board of the years 2019–2021. The assessment covered seven key aspects: The board's composition and structure, election and ongoing education, involvement in operations, the quality of board decisions, internal control, ESG practices and value creation. That agency and its executive experts had no business dealings with the Company and were independent. It offered the assessment report on August 2, 2022. External assessment results were reported by the board of directors on December 21, 2022. The Company has an external professional independent agency or an external expert and scholar team assess the board's performance once in three years. Next external assessment is expected to occur in 2025.

Remuneration Policy for Directors and Managers

The remunerations for directors and senior management are proposed by the Remuneration Committee and passed by the board of directors. The Remuneration Committee takes the Company's operational status, individuals' sustainability performance, and future risks into consideration.

(1) Director remuneration policy

The board of directors formulates the principles of paying for director remunerations in the Company's articles of organization and reports them on a shareholder meeting for passing, according to Clause 16 of the articles of organization: "With respect to remunerations for directors (including independent directors), the Company authorizes the board of directors to negotiate them depending on the directors' engagement in the Company's operations and contribution value, with reference to the normal level in the same trade." Besides, in accordance with the Company's Method for Performance Assessment of the Board of Directors, for the negotiation on individual director remunerations, it's required to refer to the board's performance assessment results of each year. Assessment items cover 6 aspects: mastery of the Company's goals and tasks; knowledge of director responsibilities; engagement in the Company's operations; internal relationship management and communication; directors' expertise and continuing study; internal control.

In addition, director remunerations are transacted according to Clause 19 of the articles of organization: "If there are profits earned in a year, the Company shall allocate not less than 5% of the profits to employee remunerations and not more than 2% to director remunerations. If there are cumulative losses, however, the Company shall reserve an amount for offsetting losses in advance. The said employee remunerations are paid either in capital stock or in cash to employees of the Company and its subsidiaries. The said director remunerations are paid only in cash. Employee remunerations and director remunerations shall be determined by the board of meeting and

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

reported on a shareholder meeting.” Since 2009, the Company has been providing insurance coverage for directors to ensure the reliable protection of their liability and assets.

(2) Manager remuneration

Manager remunerations, including monthly salary, three Chinese festival bonus, and performance bonus, are reasonable considering the Company’s operational performance, individual position and contribution of the year. The amount of remuneration for each manager is deliberated by the Remuneration Committee and approved by the board of directors after being raised with reference to the normal levels of remuneration and benefit in the same trade.

(3) Relevance of remuneration to operational performance and future risks

The Company assesses directors’ performance every year, according to the *Method for Performance Assessment of the Board of Directors*, and submits assessment results to the board meeting of next year for reporting and for a reference for review and improvement. Furthermore, it has an external third-party assess on the board’s performance and uses external assessment results as a basis for director nomination or remunerations. Remunerations for directors, General Manager, and Deputy General Manager are determined, with their professional ability and special contributions and the Company’s operational status and financial status fully considered. The Company’s sustainability performance and individual sustainability performance are included in the calculation criteria for remunerations. The Company checks future operation-related risks and corporate social responsibility at any time and reviews remuneration systems in due time so as to maintain the balance between the Company’s sustainable management and risk management.

For motivating managers to value long-term comprehensive performance and further achieve sustainable management, the Company combines the ESG practices performance with manager remunerations, which started from 2023. Therein, the Company’s ESG practices cover eight aspects: Sustainable Corporate Governance, Green R&D, Sustainable Supply Chain, Environmental Sustainability, Information Security, Business Marketing, Sustainable Employment and Social Inclusion. After being determined by the Sustainable Development Committee, these issues are submitted to the board of directors for reporting. Managers’ annual sustainable development performance assessment results are presented level by level, according to regulations. They are submitted to the Remuneration Committee for deliberation and to the board of directors for determination.

A. Sustainable development KPIs for the General Manager and Deputy General Manager will focus on their management functions related to sustainable development issues. These will include five principal items: Ability to cultivate subordinates (weighing 20%), planning and assessment abilities (weighing 20%), organization and integration abilities (weighing 20%), ability to improve management (weighing 20%), and leadership (weighing 20%).

B. Sustainable development KPIs for other managers will be formulated in alignment with the Company’s annual goals. These will include three principal items: Core functions (weighing 30%), functional characteristics (weighing 20%), and professional functions (weighing 50%). Additionally, the managers’ fulfillment of annual indicators related to sustainable development issues, which may vary depending on their position, will be accounted for as an extra point column.

Planning for succession of directors and key management levels

(1) The board’s member succession planning and running

The Company sustains the director succession plan and follows the criteria below to prepare candidates for directors:

- Integrity, responsibility, innovation, and decision-making power; consistency with the Company’s core values; expertise and skills conducive to the Company’s management.
- Industrial experience relevant to the Company’s business.
- That certain member’s accession is expected to bring the board effectiveness and diversity to the Company’s need.
- There could be one or more female directors. And the whole board’s expertise aspects should include corporate strategy, accounting and tax affairs, finance, law, corporate governance, Product management, etc.

The Company has the established *Method for Performance Assessment of the Board of Directors* and regularly makes performance assessments. It confirms the board is running effectively and assesses directors’ performance by means of relevant items, such as mastery of corporate goals and tasks, knowledge of responsibilities, engagement in operations, internal relationship management and communication, professional functions and ongoing education, internal control, and specific expression of opinions, to provide a reference for future election of directors.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainable Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

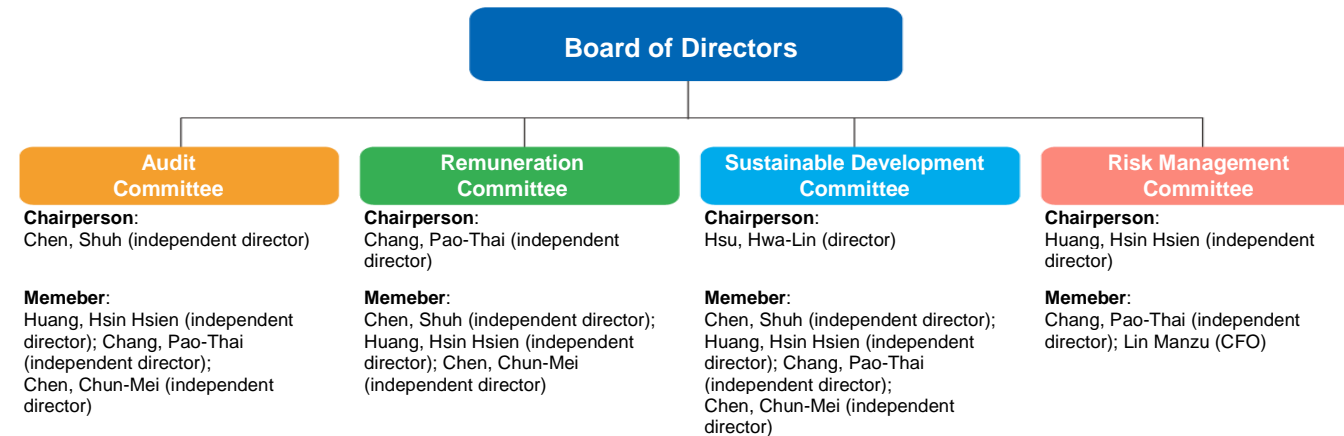
The Company adopts the candidate nomination system to elect directors according to the *Method for Election of Directors*. The Company has seven directors of full diversity and attaches particular importance to gender equality. There are four independent directors, weighing up to 57%, and three female directors, weighing 43%. The seven directors specialize in business, sustainability, legal affairs, financial accounting, and other professions needed by the Company's business respectively and have expertise in science and technology, construction, finance, law, and human resources. Their backgrounds of diversity have a synergy on the Company's future development. The Company trains potential successors to take part in the board internship so as to enhance their managerial skills, including strategic planning, global marketing, and innovation management.

(2) Key management levels' succession planning and running

The Company's Human Resources Department makes the overall arrangements for establishing and inheriting talent development mechanisms and allocates resources for training and development (including management courses, new science and technology capability enhancement, job rotation, etc.) depending on the development ability. It strengthens advantages of the present employment and perfects the readiness of backup positions through function evaluations according to corporate and departmental goals. On succession planning, candidates are required to have a knowledge of the Company's corporate philosophy "altruism and mutual benefits", core values "own brand, corporate sustainability", vision and mission "an industry-leading provider of IP-based products and solutions to create the sustainable economy and society", and corporate culture "integrity, innovation, quality, efficiency" besides professional ability and managerial skills. The department organizes a strategic consensus camp for senior supervisors (including General Manager), which involves strategic thinking, performance management, talent management, and high-performance leadership, through planning for perfect educational training and promotion channels, to offer improvement and development opportunities to employees. The HR unit logs personal training records to know about employees' training roadmap. Additionally, the Company executes employee performance assessments every year and uses assessment results as a reference for succession planning. It promotes middle supervisors to senior supervisors or deputies for the consistency with succession planning.

2.3.1.2 Functional committees

To enhance the effectiveness of the board's functions and elevate its decision-making quality, the board of directors establishes several committees — including the Audit Committee, Remuneration Committee, Sustainable Development Committee, and Risk Management Committee — each with designated authority and functions to deliberate on significant proposals and crucial matters concerning economics, environment, society, and risks. Independent directors are appointed to or participate in these functional committees, enriching their discussions with forward-looking, objective, and comprehensive perspectives, thereby ensuring rigorous independent oversight and balance. Furthermore, all proposals for resolutions and practices undergo scrutiny and discussion during board meetings. Directors abstain from participating in discussions concerning proposals in which they or their affiliated corporations hold vested interests. Some proposals are additionally presented to shareholder meetings for reporting and discussion, aligning with the maximization of stakeholder benefits.



Functional committees	Conferencing		Attendance (Including Personal and Acting Attendance)
	Number of times specified in the articles of organization	Actual number of times in 2023	
Audit Committee (Note 1)	4	6	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:

- The Audit Committee holds meetings at least once a quarter. In 2023, it held a total of 6 meetings on February 23, April 12, May 9, August 7, November 3, and December 19 respectively.
- The Remuneration Committee holds meetings at least twice a year. In 2023, it held a total of 3 meetings on February 23, August 7, and December 19 respectively.
- The Sustainable Development Committee holds meetings at least twice a year. In 2023, it held a total of 2 meetings on May 8 and December 20 respectively.
- The Risk Management Committee holds meetings at least twice a year. In 2023, it held a total of 2 meetings on April 10 and October 26 respectively.

The information about each committee's responsibilities, running, and principal discussion points is disclosed at the Company's website (URL: <https://www.planet.com.tw/tw/ir/functional-committees>).

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Audit Committee

The Company's "Audit Committee" comprises four members, all of whom are independent directors. This committee oversees the Company's implementation of internal control systems and conducts internal audits, focusing on significant financial activities. It liaises with certified accountants and audit supervisors to ensure thorough supervision of the Company's operations and risk management. The Audit Committee primarily supervises the following matters:

- I. Fair presentation in the Company's financial statements.
- II. Election (or conge), independence, and performance of certified accountants.
- III. The Company's effective execution of internal control.
- IV. The Company's compliance with relevant laws and rules.
- V. The Company's control of existing or potential risks.

Remuneration Committee

This committee shall have not less than three members, who are appointed by the board. All members are independent directors. One of the independent directors is elected to be the convener and chairman of meetings. The committee shall fulfill the following functions with adequate care and submit suggestions to board meetings for discussion:

- I. Establish and regularly review policies, systems, standards, and structures for the performance assessments and remunerations of directors and managers.
- II. Regularly assess and formulate remunerations for directors and managers.

This committee shall follow the principles below to fulfill the said functions:

- I. Determine the performance assessments and remunerations of directors and managers with reference to normal levels in the same trade. Consider whether the relevance to individual performance, corporate management performance, and future risks is reasonable.
- II. Do not guide directors and managers to be engaged in behaviors beyond the Company's risk appetite for higher remunerations.
- III. Consider industry characteristics and the company's business nature when determining the percentage of dividends paid for the short-term performance of directors and senior managers and the time to pay for some changing remunerations.

On a board meeting discussing suggestions from this committee, the remuneration amount, term of payment, the Company's future risks, and other factors shall be considered.

On a board meeting rejecting or correcting suggestions from this committee, board members who are present shall exceed two thirds of all directors and over half of the present members shall agree. Besides, the resolution of the meeting shall explain whether the remunerations being passed are better than this committee's proposal from the above-mentioned items considered.

If the remunerations being passed are better than this committee's suggestions, it shall be clearly stated in the minutes of meeting in terms of differences and reasons and shall be announced and declared at the information declaration website designated by the competent authority in two days after the date of passing on the board meeting.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Sustainable Development Committee

This committee has a total of five members (four independent directors and one director), who are appointed by the board of directors. It has corresponding professional abilities.

For assisting the board in sustainably promoting the integration of sustainable development policies and improved corporate governance into the Company’s operational abilities and development direction, it has the following functions:

- I. Prepare the corporate social responsibility, sustainable development directions, and SDGs. Formulate relevant management policies and specific promotion plans.
- II. Advertise and fulfill the Company’s work related to integrity management, risk management, etc.
- III. Track, check, and revise the corporate sustainable development executive circumstances and outcomes.
- IV. Other matters to be transacted by this committee according to resolutions of the board.

Risk Management Committee

For reducing the Company’s operating risks and fulfilling corporate governance, the Company set up the Risk Management Committee, a three-member functional committee affiliated to the board of director, on December 22, 2020. Among the committee members, the convener Huang, Hsin Hsien specializes in law, according with the needed professional abilities; over half are independent directors (including two independent directors). This committee is an accountability unit to execute risk management. For fulfilling Sustainable Corporate Governance, it puts the risks and opportunities incurred from the financial impact of climate change into TCFD issues in the sustainability report. The Risk Management Committee holds meetings at least twice a year to review policies and executive circumstances and to submit them to the board meeting. The Auditing Office executes risk monitoring to ensure risk management effectiveness. The term of office for the Risk Management Committee members are the same as the appointed time on the board meeting.

On December 21, 2022, in accordance with the Code of Practice for Risk Management of Listed Companies on the TPEX Market, this committee renamed the Company’s “Risk Management Committee Regulations” to be “Risk Management Committee Charter” and revised relevant content. It also added the “Risk Management Policies and Procedures” for strengthening risk management and improving crisis response capability, achieving the risk control goal and laying a foundation for corporate sustainable management.

The Company has the established “Internal Control System”, “Implementing Rules for Internal Audits”, “Risk Management Committee Charter”, and “Risk Management Policies and Procedures” and their revisions should be passed on the board meeting. The Risk Management Committee has an auditing office which answers to the board of directors directly. That office assists the board of directors and management levels in supervising internal systems and processes and reliably executes annual audit plans, which ensures improvement suggestions can be offered in good time in addition to the effectiveness of internal control system, reliability of financial reporting, and compliance with relevant laws.

2.4 Risk Management

2.4.1 Risk Management Policies and Procedures

Considering the scale, business characteristics, risk natures and operating activities of the Company and its subsidiaries, PLANET prepares applicable risk management policies and procedures, covering the following items:

- I. Aim of Risk Management
- II. Risk Control and Culture
- III. Organizational Structure and Responsibility for Risk Management
- IV. Risk Management Procedures
- V. Risk Reporting and Disclosure

PLANET examines and weighs all types of risks that may affect the accomplishment of corporate goals and further manages them through a perfect risk management framework. It reaches the aim of risk management by integrating risk management into operating activities and daily management processes.



2.4.2 Organizational Structure and Responsibility for Risk Management

Organizational Structure for Risk Management



Authority and Responsibility	Description
Board of Directors	<ol style="list-style-type: none"> (1) Approve the risk management policy, procedure and framework (2) Ensure the operational strategy direction is consistent with the risk management policy (3) Ensure the appropriate mechanism and culture of risk management have been established (4) Supervise and ensure the effective running of whole risk management mechanism (5) Allocate and assign adequate and appropriate resources, making risk management runs effectively
Risk Management Committee	<ol style="list-style-type: none"> (1) Review the risk management policy, procedure and framework; and regularly look over their applicability and execution efficiency (2) Approve the risk appetite (risk tolerance); guide resource allocation (3) Ensure the risk management mechanism is sufficient for handling risks which the Company is faced with; and integrate the mechanism into daily operation processes (4) Approve the priority of risks in control and their level (5) Review the risk management execution; raise necessary improvement advice; and make reports to the board regularly (at least once a year) (6) Execute the board's risk management decision
Operating unit	<ol style="list-style-type: none"> (1) Identify, analyze, assess and respond to risks in the affiliated unit; and establish a relevant crisis management mechanism when necessary (2) Formulate the risk appetite (risk tolerance); and establish qualitative and quantitative measurement standards (3) Regularly summarize and submit reports on corporate risk management execution (4) Ensure the risk management and relevant control procedures run effectively at the affiliated unit so as to meet the risk management policy

For important risk assessment matters and running at all levels, please refer to Chapter 7: Risk Assessment (Page 342) of the Annual Report of 2023 published in the Stakeholder area at the Company's website. (URL: <https://www.planet.com.tw/tw/ir/financial-reports>)

2.4.3 Process and Operation of Risk Management

The Company's risk management procedures include risk identification, risk analysis, risk assessment, risk response, and risk supervision and review. They are conducted through PDCA management measures.



2.4.3.1 Risk identification

In consideration of corporate sustainability (including climate change), the Company places emphasis on all-round risk analysis depending on corporate scale, industry involved, business characteristics, and operating activities. It analyzes and identifies applicable risk sources and types and defines its own risk types. Specific to all risk types, it carries out the identification of relevant detailed risk scenarios and regularly reviews their applicability.

In accordance with corporate strategic goals as well as risk management policies and procedures approved by the board, operating units each conduct risk identification in terms of the short, medium, and long-term objectives and business controls of their affiliated units.

Risk identification requires the adoption of all kinds of analytical tools and methods. Based on previous experience and information, in consideration of internal and external risk factors, stakeholder focal points, etc., operating units roundly identify potential risks events that may result in the failure to accomplish corporate goals and cause corporate losses or negative impacts, through analyses and discussions "from bottom to top" and "from top to bottom", in combination with strategic risks and operating risks.

Those risk events mainly include: Strategic risks, operating risks, financial risks, information risks, compliance risks, integrity risks, and other emerging risks (e.g., climate change or contagion related risks).

2.4.3.2 Risk analysis

Risk analysis is principally to learn about the nature and features of identified risk events and to analyze their probability and impact, thereby calculating the VaR (value-at-risk).

Specific to identified risk events, operating units shall: analyze their probability and impact considering the integrality of existing relevant control measures, previous experience, cases in the same trade, etc., thereby calculating the VaR; formulate suitable quantitative or qualitative measurement standards, providing the basis for risk analysis; qualify measurements through text description to express the probability and impact of risk events; quantify measurements through concrete calculable numerical indicators to express the probability and impact of risk events.

2.4.3.3 Risk assessment

By comparing risk analysis results with the risk appetite, operating units determine risk events that need priority treatment and use them for reference in the subsequent formulation of options for response measures. All operating units shall make planning for and execute subsequent risk response schemes by risk level, according to risk analysis results, against the risk appetite approved by the Risk Management Committee.

Relevant risk analysis and assessment results shall be reliably recorded and be submitted to the Risk Management Committee.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.4.3.4 Risk response

On account of risk response, operating units shall prepare relevant treatment plans, ensure relevant personnel fully understand and execute those treatment plans, and keep on monitoring the execution of relevant treatment plans. Taking account of corporate strategic goals, internal and external stakeholder opinions, risk appetite, and available resources, the Company selects the ways of risk response that make risk response schemes achieve the balance between goals realization and cost effectiveness.

2.4.3.5 Risk supervision and review

The Company's operating units shall monitor and review risks in their business, raise countermeasures, and submit the risks and countermeasures to the Risk Management Committee. They shall also record risk management procedures and their executive outcomes and regularly report risk conditions to the affiliated board.

2.4.3.6 Disclosure of organizational risks and coping ways

Corporate risks

- i. Changes in important domestic and foreign policies and laws: The Company masters changes in the policies and laws at home and in export countries at any time and cope promptly. Management levels keep an eye on the domestic and foreign policy development, relevant changes in law, and other information, seek expert advice when necessary, and take suitable coping measures so as to meet the Company's operational need.
- ii. Effects of corporate image change on corporate crisis management and coping measures: The Company has a good corporate image, receiving six occasions of "Corporate Governance Evaluation" hosted by TWSE and TPEX and listed in top 5% of the excellent companies on the TPEX Market; awarded with Excellence in Corporate Social Responsibility by the CommonWealth Magazine for 17 consecutive years. Therefore, the Company is always excellent in compliance and have no corporate image crises.
- iii. Litigation cases or non-litigation cases: The Company employs legal advisers all year round and would consult with legal advisers in advance of contracts or legal cases, so it has no litigation circumstances.
- iv. Technological change and industrial change: The Company closely observes changes in the industrial technology, market, and science & technology. It keeps close relationships with customers and suppliers, obtains first-hand information about all kinds of changes, and adjusts industrial strategies to cope in good time.

Operating risks

- i. Change of managerial authority, possible risks, and coping measures: The Company has a stable equity structure, and senior supervisors all have served for more than ten years. For this reason, the Company does not worry about the change of managerial authority. As for directors, managers, and big shareholders, it learns about their shareholding once a month and makes declaration on the MOPS.
- ii. Anticipated benefits from plant extension, possible risks, and coping measures: Its current plant having been leased for 27 years, the Company maintains a long-term partnership with the leaser. Therefore, it does not worry about the plant.
- iii. Possible risks in the change of R&D program and coping measures: The Company sticks to the IP (Internet Protocol) base of product development technology, and a full range of networking devices meet the need for infrastructure of networks at all levels. For coping with multiple applications to IoT, industrial IoT, and IoV, the Company emphasizes intelligent management, green energy, stable and secure communication transmission design during product development. That improves networking & communication efficiency in enterprise, telecommunication, home automatic networks and public digital network, and even in harsh industrial environments, such as intelligent transportation, intelligent manufacturing, smart factories, and so on. Product developers exchange product information through product R&D meetings, once a week, and adjust the product development direction at any time. Thus, the Company has no risks incurred by the change of R&D.
- iv. Risks in concentrated purchases or sales and coping measures: In ordinary days, the Company maintains partnerships with disperse suppliers and customers. Among its suppliers and customers, those who rank among top 10 weigh less than 40%. That decentralizes risks very well.
- v. Assessment and coping measures for information security risks: The Company's Information & Communications Security Management Office has a total of 5 members. They do nothing but to conduct hardware and software development and information security monitoring. Information security policies include: protecting computers from virus invasion, hacking, and information leakage and carrying out internal audit work. The Information & Communications Security Management Office would assess information security related risks in the end of each year and raise an information management scheme for the next year, to cope with the Company's operational need and information security need.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Financial risks

- i. **Impact of interest rate change, exchange rate change, and inflation situations on the Company's profits and losses and coping measures:**
 1. Interest rate: In every country, people have tended to co-exist with the epidemic situation but they feel uneasy about inflation as a result of raw material shortages and transportation cost increases. Various countries take the measure of interest rate rising to repress inflation. Although interest rate change is more stable in our country than worldwide, the Central Bank, in response to the global trend, raises the interest rate by half a code. The Company has no foreign borrowings. All it has in terms of investment are fixed-term deposits. Thus, the rising of interest rate increases the Company's interest revenue and brings a higher interest rate return. In relation to the interest rate sensitivity analysis, it wouldn't produce a big impact on the Company's operation or profit and loss if the interest rate moves by one code.
 2. Exchange rate: The Company, centering its product market on export sales, has a sales area across the world. Some of its high-end key components are imported from foreign countries. For this reason, exchange rate fluctuations have a certain impact on the Company's costs and benefits. The risk of exchange rate change is still under control. Specific measures are taken as follows:
 - (1) In terms of foreign currency holdings, hold different currencies, as appropriate, besides U.S. dollar so as to spread the monetary concentration risk.
 - (2) In product pricing, consider the impact of exchange rate change and ensure the Company's reasonable profits; adopt the natural hedge method to make payments to manufacturers in weak currencies so as to reduce the impact of exchange rate change.
 - (3) The finance department masters the direction and information on exchange rate change frequently and keeps in close touch with principal correspondent banks. It obtains exchange rate information from correspondent banks every hour on the hour and flexibly exchanges some currencies into NTD, depending on the circumstances of exchange rate change, for coping with capital needs.
 - (4) Use foreign currency hedging instruments, when necessary, so as to reduce the exchange rate risk.
 3. Inflation: Raw material price fluctuations worldwide have a certain impact on the Company. Specific measures are taken as follows: master the market change at any time; keep in good interactive relationships with suppliers and customers; increase the use of substitute materials and cooperative manufacturers; adjust purchase and sale strategies flexibly; develop high-end products; enhance the differentiation of products; raise gross margins, for coping with the impact of inflation.
- ii. **Risks in high-risk investment, highly leveraged investment, capital lending, endorsement in security, and derivatives transactions and coping measures:**
 1. The Company, only having fixed-term deposits and a few monetary funds, is not engaged in high-risk investment or highly leveraged investment. It doesn't have any of the capital lending, endorsement in security, and derivatives transactions, either.
 2. Additionally, in accordance with provisions of the competent authority, the Company has established the "Operating Procedure for Capital Lending", "Operating Procedure for Endorsement in Security", and "Procedure of Acquiring or Disposing Assets" for coping.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.4.4 Task Force on Climate-related Disclosures (TCFD)

PLANET, active in response to the risk brought by Climate Change, seizes the opportunities obtained during the transition to a low-carbon economy and improves corporate competitiveness and operational resilience through effective resource allocation.

For embodying the impact of Climate Change on the Company, PLANET adopts the TCFD Framework to disclose governance, strategy, risk management, indicator and objective, and other information according to TCFD four cores. It put TCFD information in the sustainability report of PLANET Technology for the first time in 2022 and then issued a TCFD report independently in 2023.

Starting from 2022, the Company prepares TCFD reports regularly on an annual basis and adopts a phased approach to put TCFD into practice, hoping to gradually integrate TCFD into business strategies and investment decisions. Refer to the “PLANET’s TCFD Report of 2023” for details.

For details of TCFD execution, please refer to the “4.2.4 Climate Information Disclosure” section in this report.

TCFD Reports are publicly disclosed at PLANET’s “Sustainability Website” (URL: <https://www.planet.com.tw/en/sustainability/reports-tcfid>).

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.5 Integrity Management and Regulatory Compliance

PLANET commits to follow the principles of fairness, honesty, good faith, transparency in commercial activities. For fulfilling the integrity management policy and preventing dishonest behaviors, PLANET prepares the “Code of Ethics for Directors and Managers”, “Integrity Management Standard”, and “Operating Procedure and Behavioral Guidelines for Integrity Management”, in accordance with “Standard for Integrity Management of Listed Companies on the TPEX Market” and relevant laws in the Company’s place of operation, to specify the Company’s directors, managers, employees, appointed trustees, or actual controllers shall not have dishonest behaviors when engaged in commercial activities. PLANET also takes it as the executive policy for regulatory compliance sustained enhancement to fulfill regulation identification and carry out education and training through a sound management system.

2.5.1 Integrity Management and Anti-corruption

PLANET builds its corporate culture of integrity management and takes integrity management as the primary criterion. It requests that all employees, supervisors, managers, or directors shall not conduct, or direct others to conduct, illegal or immoral behaviors; and must truly observe the integrity discipline by fulfilling legal compliance and strictly abiding by the code of ethics at all operational levels (e.g., business activity execution, product design, or procurement). Our Integrity Management Standard specifies that we forbid bribery, provision of illegal campaign contributors, improper charitable donations or sponsorships, and unreasonable gifts, hospitality or other improper benefits, infringement of intellectual property rights, engagement in unfair competitions, and similar behaviors and prepare schemes and procedures for preventing products or services from harming stakeholders’ benefit, in order for ensuring customer equity and avoiding corporate asset losses, fines, and impaired goodwill. Relevant integrity management institutions and specifications are published on the Company’s internal sharing platform for employees to refer to at any time.

In the aspect of anti-corruption, the Company makes a comprehensive assessment according to main operating bases and business attributes and construct an anti-corruption risk assessment system around integrity management. It also prepares various business processes and specifications for employees and cooperative manufacturers to completely observe. PLANET’s employees are prohibited from taking advantage of job functions or personal wedding and funeral chances to, whether directly or indirectly, ask for or take any forms of gifts (including giftware, money, loans, entertainment activities or any types of benefits) from cooperative supplier partners and their relevant people and to take part in unnecessary social activities.

The Company’s employees taking office before 2020 all have finished the integrity management educational training and resigned the “Statement of Compliance with Integrity Management” in 2020. They observe terms of the “Integrity Management Standard” and “Operating Procedure and Behavioral Guidelines for Integrity Management” during the employment. From the year 2020, all new employees receive integrity management educational training and sign labor service contracts immediately when they take office. In this way, the Company expects employees to understand the importance and necessity of “Integrity Management Standard” and “Operating Procedure and Behavioral Guidelines for Integrity Management”. Insiders each signs a Statement of Compliance with Integrity Management and receives the integrity management educational training, which covers integrity management relevant specifications and codes, job codes, code of conduct for confidentiality, and business relevant specifications.

Moreover, the Company carries out the integrity management (including anti-corruption issue) educational training for all directors, managers, and employees. With respect to directors and managers, it gave a 30-minutes-long advertising course on “Integrity Management Standard” and “Insider Trading Prevention” on December 20, 2023, in which participants reached 12 people and the completion rate was 100%. With respect to employees, the Company carries out the integrity management educational training for each of the newcomers immediately when they take office. In 2023, there were a total of 20 sessions of such training, in which participants reached 26 people and the completion rate was 100%. As for in-service employees, the Company gave the “Integrity Management” advertising course in the 1st quarter and the “Anti-corruption and Anti-bribery” advertising course in the 2nd quarter, adding up to 2 sessions, in which participants reached 319 people and the completion rate was 100%.

Additionally, the Company prepares the behavioral criteria and handling ways for employee rewards and punishments. It also has an e-mail for stakeholders as well as reporting institutions and mechanisms to enhance the compliance of the Company and its whole employees with professional ethics and integrity management.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.5.2 Regulatory Compliance

PLANET abides by local laws and regulations in the place of operation, such as company law, stock exchange law, business entity accounting law, political contribution law, anti-corruption act, government procurement law, conflict of interest avoidance law for public officials, relevant regulations on listed companies on the TPEX Market, or relevant laws and regulations on other commercial behaviors. Furthermore, it sets a corporate governance team to monitor, at any time, domestic and foreign law changes that have a material impact on the Company's operation. On that basis, PLANET reviews and improves its integrity management policy and promotional measures so as to ensure operational activities truly comply with local laws and regulations.

The Risk Management Committee identifies and grasps corporate management related risks through a complete risk management framework and the fulfilled promotional level and prevents the possible risks of fraud and improper behavior for risk minimization through the existing internal control system. It also makes use of inner-enterprise trans-department checks or external checks to ensure the compliance of relevant execution.

In terms of regulatory compliance, major events are defined according to the procedural regulation on material information verification and public handling of companies on the TPEX Market: Any single event for which fines add up to more than NTD one million is a major event. If there is a major event happening, the description of that event is disclosed in the relevant section of this report.

Up to now, there has never been a monetary fine or any other non-monetary penalty happening to PLANET for non-compliance with laws or for major events.

2.5.3 Reporting Institution

PLANET does business based on the principle of integrity management and abides by local laws and ethics in the place of business. For enhancing regulatory compliance and corporate governance, the "Integrity Management Standard" is passed on the board meeting. The board of directors handles complaint cases according to the standard and procedure for integrity management and other relevant mechanisms. The handling process is given on the right.



Up to the year 2023, there hadn't been any complaint or corruption case happening to PLANET.

The mechanism for complaint case handling is detailed as follows:

(1) Complaint reporting channel:

In regard to the Company's reporting channel, special people assigned by the board of directors receive and handle the complaint cases and regularly report execution results to the Audit Committee. They would not only reliably keep confidential informers' identity and complaint information but proactively conduct verification and handling.

If you find PLANET's personnel breaking the corporate Integrity Management Standard, please inform us via the following special telephone line and complaint mailboxes.

Tel: +886-2-2219-9518

Complaint mailbox: [CEO Office] 11th Floor, No. 96, Minquan Road, Xindian District, New Taipei City

E-mail: Investor/shareholder: natalie@planet.com.tw / supervisor@planet.com.tw /

shallon@planet.com.tw

Customer: sales@planet.com.tw

Supplier: shallon@planet.com.tw

NPO/NGO: jennys@planet.com.tw

Community: jennys@planet.com.tw

Employee: ceo@planet.com.tw

(2) Verification:

After receiving a complaint case, the project team submits the received case to a relevant unit for verification according to the complaint case handling mechanism. If the complaint case is verified to be true, trans-department professionals form a project.

The committee deliberates and rules complaint cases. People who break integrity management regulations indeed would be imposed administrative sanctions, recovery of improper benefits, or prosecution for legal liability depending on circumstances.

(3) Handling: People who break integrity management regulations indeed would be imposed administrative sanctions, recovery of improper benefits, or prosecution for legal liability depending on circumstances.

(4) Measures: For reinforcing internal control management, execute internal verification and relevant educational training on time.

- a. Promote the Company's Integrity Management Standard regularly on an annual basis, making employees, supervisors, managers, or directors fully understand and observe integrity management norms and enhancing colleagues' compliance awareness. Insiders sign the "Statement of Compliance with Integrity Management" when taking up their post.
- b. For improving the concepts of integrity and self-discipline, PLANET signs labor service contracts with new colleagues when they take office, expecting employees to understand the importance and necessity of "Integrity Management Standard" and "Operating Procedure and Behavioral Guidelines for Integrity Management".

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Internal Control Institution

The Company's internal control institution, in line with the "Standard for Internal Control Institution Establishment of Public Companies", is passed upon approval by the Audit Committee and board of directors, aiming at providing reasonable assurance for the operational effect and efficiency (including benefits, performance, and asset safety guarantee) and accomplishment of objectives such as being reliable, real-time, transparent, in line with relevant norms, and in compliance with relevant laws and regulations. There are five elements of judgment adopted: I. control environment; II. risk assessment; III. control operation; IV. information and communication; V. supervisory operation.

Various administrative units regularly execute self-assessment operations in the internal control institution, based on operational risk identification results, with a view to fulfilling the self-supervision mechanism. They also conduct review and correction promptly to ensure the internal control institution always works.

Based on business characteristics and process needs, the Company prepares the internal control institution and relevant methods of operation according to operational cycles, including sales and receivables cycle, purchases and payables cycle, premises and equipment cycle, payroll cycle, investment cycle, financing cycle, research and development cycle, computerized information cycle, production cycle, and 23 administrative control operations.

Internal Audit

Independence: The internal audit unit (that is, Audit Office), directly affiliated to the board of directors, has an audit supervisor, whose appointment and dismissing are passed on board meetings.

Professional ability: Colleagues at the Audit Office sustain continuing study on an annual basis. The Company's insiders obtain ISO auditor qualifications, too. They work together with external consultants during third-party verification and offer improvement advice.

Self-assessment operation: Administrative units set control points for various cycles, according to the process for operational risk identification. They also execute self-assessment operations in coordination with the audit plan and submit assessment results to the Audit Office for validity verification.

Internal audit operation: The audit supervisor, besides checking the validity of self-assessment by various units, conducts audit in line with audit items in the annual audit plan on a monthly basis, reports audit results to the Audit Committee in the end of each month, and attends Audit Committee meetings and board meetings to raise the internal audit business report.

Audit by accountants: Accountants audit the effectiveness of institutions and processes for internal control and internal audit on an annual basis and communicate with the Audit Committee and audit supervisor on a quarterly basis, to ensure the effectiveness of internal control and internal audit.

Transparent Information Disclosure

To build the transparent disclosure of sustainability information to various stakeholders, the Company set an area of Corporate Governance to disclose the execution of board meetings and various communication meetings, besides disclosure in annual reports.

Corporate Governance

URL: <https://www.planet.com.tw/tw/ir/corporate-governance>

2.6 Information Security and Privacy Management

PLANET attaches importance to the security and privacy of stakeholders (including customers, shareholders, suppliers, and employees) and operation-related information assets. It pushes forward the institutionalization of information security management and makes the "information security policy" in accordance with the international standard ISO 27001, providing the basis for information security management. In 2022, it passed the ISO 27001 Information Security Management Systems certification. At the same time, in accordance with the Personal Data Protection Act of Taiwan and the competent authority's requirements, PLANET executes personal data protection, carries out information security promotional work, and sustains information security enhancement with a view to running information security management, privacy protection, and similar mechanisms continuously and effectively.

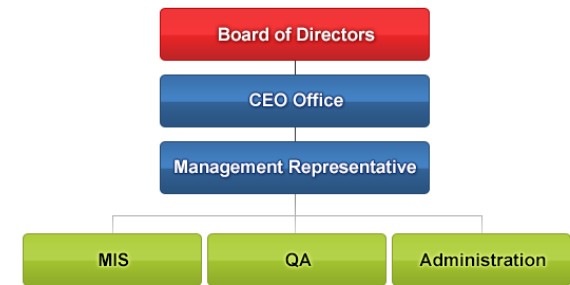
In 2023, there wasn't any major event that affects corporate operation or infringes customer privacy. The number of information leakage, theft loss, and customer data loss events was 0.

2.6.1 Organizational Structure for Information Security

The Company attaches importance to information security management. It renames the "information management team" to the "MIS", affiliated to the CEO Office, in 2022.

The responsibilities of MIS mainly includes information security protection relevant work, information security emergency handling, and information security post-event recovery with a view to preventing information security events and reducing their impact on corporate operation and resulting losses.

Starting from the year 2022, information security management performance are reported to the board of directors. The information security management report of 2023 was presented on the board meeting on December 20, 2023.



2.6.2 Information Security Policy

Set the information security objective, in line with the international standard ISO 27001, to avoid various possible risks and harms that are brought to the Company by the improper use, leakage, falsification, destruction, and similar circumstances of information due to human errors, natural disasters, etc. The Company's information security policy is disclosed at the corporate official website (URL: <https://www.planet.com.tw/en/about/information-security-policy>) for the Company's commitment to continuously improving smooth operation and effectiveness of its information security management and privacy protection mechanism.

Information Security Policy

Information Security, Everyone's Responsibility

To strengthen its information security management, PLANET vigorously promotes the concept of "information security, everyone's responsibility" to protect the confidentiality, integrity and availability in processing customers and employees' data. The company strives to ensure secure process of data, and to provide secure, stable and efficient information services.

Implement the Code of Use for Information Security

- ◆ Authorization for personal computer
- ◆ Passwords, documents & files, network resources
- ◆ Email distribution and reception
- ◆ Important data are stored on the server
- ◆ Protect intellectual property rights

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

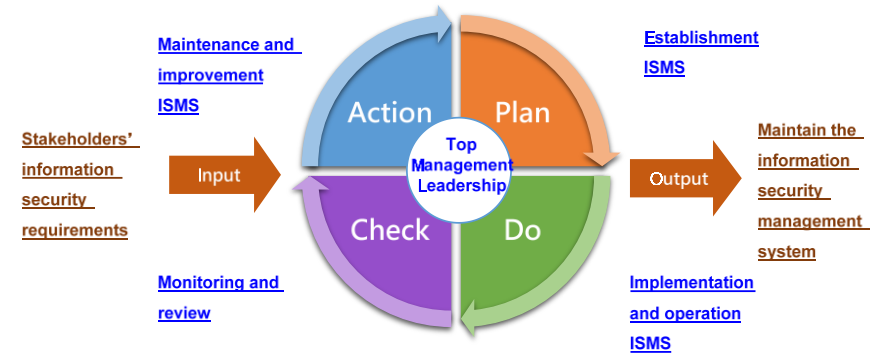
Appendix

2.6.3 Information Security Management and Audit Mechanism

For implementing the information security management mechanism and ensuring the confidentiality, integrity, and availability of information assets, in accordance with the international standard ISO 27001, a handbook of information security and relevant administrative documents are made as the basis for information security management.

For fulfilling the information security promoting work, 3 members of the Information & Communications Security Management Office passed the appraisal of information security capability in 2023.

Internal audit and administrative review meetings are executed on an annual basis to look over information security management objectives and policies. The P-D-C-A cycle model is followed to build, carry out, maintain, and improve the information security management institution. Information security operation is put in place; customer data and corporate intellectual property are protected; the information security emergency handling capability is reinforced; information security is achieved.



2.6.4 Information Security Training

With a view to improving PLANET employees' awareness and cognition of information security, "information security rules" are formulated in the information security management document, as the basis for management.

PLANET proceeds with information security advertising courses and information security educational training courses for all employees on an annual basis. Supervisors and personnel in charge of information security undergo information security training through professional courses on an annual basis.

PLANET proceeds with information security educational training for newcomers when they take office. The completion rate is 100%.

PLANET proceeds with information security educational training roundly for in-service employees on an annual basis. Throughout the year 2023, there were 3 sessions of educational training in which participants reached 482 people. The completion rate was 100%.

2.6.5 Information Risk Control

PLANET assesses the information security management system at least once a year or otherwise re-assesses it when there's a substantial change to the Company. Assessment results are presented on administrative review meetings. Furthermore, it makes revisions as appropriate to control and reduce information security risks.

PLANET does its best to get all-round information security guarantee. In 2023, it started to purchase the "information security liability insurance", of which the period is January 1, 2023 to January 1, 2024.

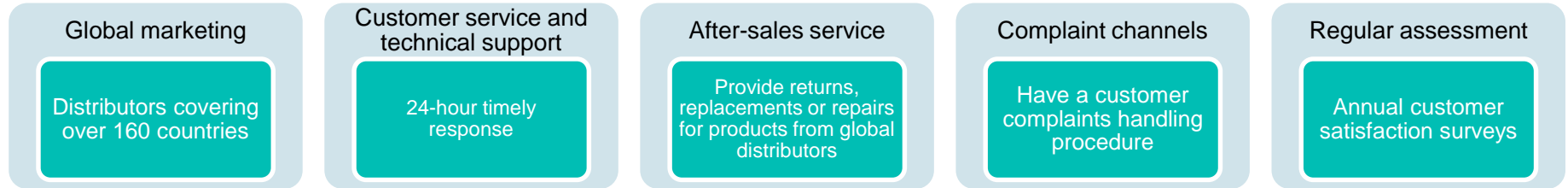
At the end of December 2023, PLANET finished the renewal of "information security liability insurance" for the following year. The insurance period is January 1, 2024 to January 1, 2025.

2.6.6 Confidential Information Protection

Protection of confidential information is PLANET's commitment to customers, shareholders, suppliers, and employees. PLANET fully understands that confidential information protection is vital to corporate competitiveness and establishes a protection mechanism based on various confidential information.

2.7 Customer Relationship Management

PLANET's products are marketed globally under its own brand PLANET, and its brand coverage has expanded to over 160 countries on five continents worldwide. PLANET has established close and long-term partnerships with its distributors around the world.



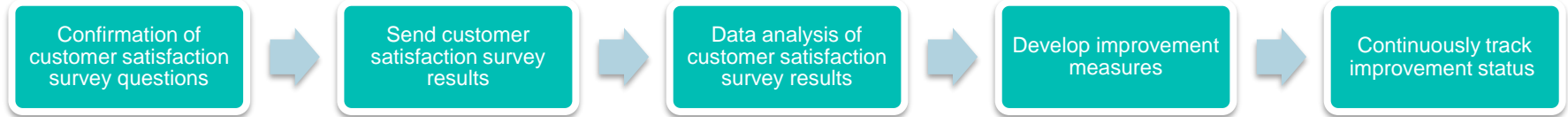
2.7.1 Customer Service

The company has always handled customer reactions to the market and products in a quick, proactive and effective manner, and has established clear regulations to safeguard the rights and interests of customers and fulfill its product responsibilities.

<p>Publish complete product information and provide standardized contracts for sales purposes</p>	<p>All product information is publicly available on global marketing websites and written catalogs, and customers can access it at any time; when selling products to customers, PLANET provides the "General Terms of Sales" and concludes a mutual transaction agreement specifying the price, payment method and transportation of goods, handling of product complaints, warranty and other information.</p>	<p>24-hour timely response</p>	<p>PLANET has a "customer service mailbox" and "technical consulting services" on global corporate websites. Business units and technical engineers are required to respond to customer feedback and inquiries within 24 hours.</p>
<p>Set up a "Partner Zone" on corporate websites to assist distributors in local marketing</p>	<p>Global distributors can log in to using resources related to product promotion, education and training so as to accelerate the breadth and depth of distributors' local marketing of PLANET's products and solutions.</p>	<p>Diversified communication channels</p>	<p>PLANET immediately responds to customer inquiries through diversified channels such as Email, Skype, Facebook, LinkedIn and international professional technology websites.</p>
<p>Comply with international standards</p>	<p>A green energy design seen on any user manual and packaging box indicate the product(s) is/are compliant with relevant environmental certifications and standards.</p>	<p>Complete after-sales service</p>	<p>PLANET has a "Warranty Policy" to provide global distributors with product return, replacement, repair and recovery services.</p>
		<p>Customer complaint channels</p>	<p>PLANET has set up customer complaint channels and established consumer compensation application procedures and "measures for handling of customer complaints" specifying customer complaint channels and handling procedures.</p>

2.7.2 Customer Satisfaction Survey Procedure

Customer satisfaction is an utmost importance to the company to the extent that it will continue to improve its services and products. The company has established the "Measures for Customer Satisfaction Survey" and regularly organizes a customer satisfaction survey every year, and conducts data analysis based on customer survey results. The company develops improvement measures for feedback items with poor ratings and continuously tracks the improvement status to achieve customer satisfaction.



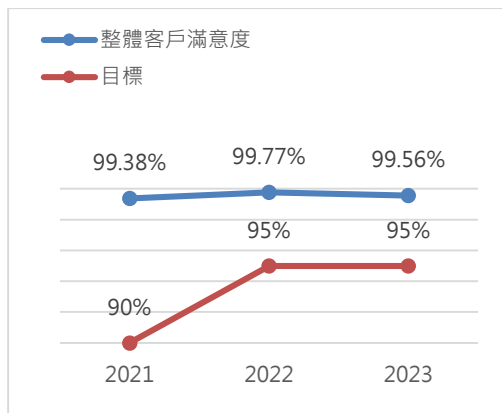
2.7.3 Customer Satisfaction Survey Results

In 2023, customer satisfaction surveys were sent to a total of 228 customers, with a 100% recovery rate and an overall average satisfaction rate of 99.56%, which is better than the annual customer satisfaction target of 95%. The customer satisfaction in various aspects of customer service, products, shipment and brand marketing resources has also continued to improve in the past three years.

In order to improve customer satisfaction surveys, a new NPS (Net Promoter Score) analysis tool was added in 2023 to evaluate customer loyalty to the brand or products by asking through a questionnaire: "Have you recommended PLANET's products/company/brand to others? Please rate from 0 to 10".

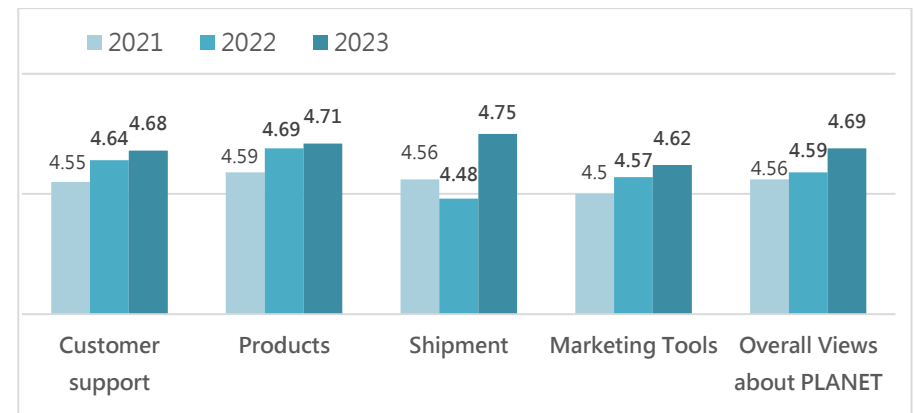
In 2023, the NPS of PLANET was 82, which is better than the average of 64 in the Technology & Service industry. The NPS range of 70-100 represents Excellent, indicating high customer loyalty to PLANET.

Overall Satisfaction



Statistics on the Average Score Points of Satisfaction Survey Items from 2021 to 2023

Rating level	Scores
Very Satisfied	5
Satisfied	4
Fair	3
Dissatisfied	2
Very dissatisfied	1



2.8 Intellectual Property Management

In order to ensure that the company maintains a leading position in innovation, competition and market and fully leverage the value of intellectual property, the company has established an "Intellectual Property Management Plan" to protect technological innovation achievements and commercial confidential information through two types of intellectual property rights: business secrets and patents.

2.8.1 Protection of Business Secrets

Any design and output related to the company's brand and products are the assets of the company. To protect the company's assets, the company has established the "Measures for the Management of Business Secrets" to prevent any infringement of the company's business secrets, trademarks, patents, copyrights and other intellectual property rights. Any custodian is responsible for custody and maintenance of business secrets and is not allowed to disclose them arbitrarily.

The company also specifies the confidentiality obligations and intellectual property ownership of the relevant business in the labor contract. It provides relevant education and training to new employees upon their arrival at their post, strengthens training on intellectual property protection knowledge for in-service employees on a quarterly basis, and offers courses for management and general employees to ensure that every employee fully understands the company's policies and regulations. Besides, it continuously promotes the company's "integrity management" philosophy through internal and external communication to ensure the security of information transmission and avoid the outflow of intellectual property that cause business losses.

In 2023, the company offered 5 online advocacy courses, with 565 participants and a completion rate of 100%.

2.8.2 Patent Protection

The company has formulated the "Implementation Measures for Innovation and R&D Awards" and "Implementation Measures for Innovation/Improvement Proposals" to continuously strengthen technological innovation. Through a diversified reward system, the company incentivizes employees to file various patent applications and enhance product differentiation and competitiveness.

The company conducts a report analysis on the current situation of the industry and competitors, evaluates potential patent infringements and takes necessary legal measures in conjunction with legal and patent law firms.

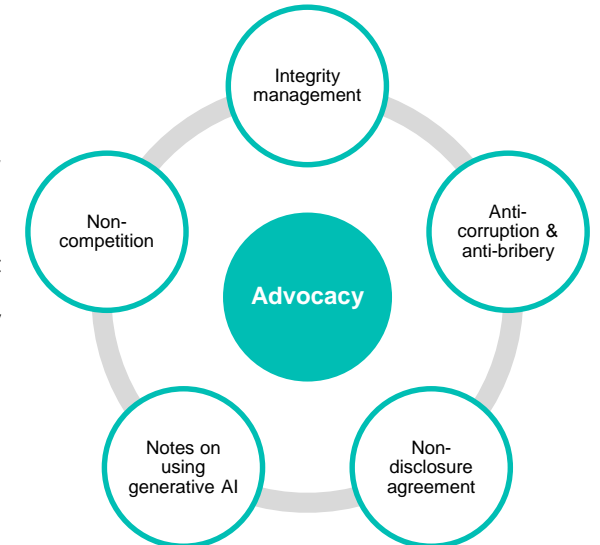
Internal auditors implement an annual audit plan on a quarterly basis to audit the control operation of ownership and validity period of patents, ensure the validity of all intellectual property rights, review the current status of relevant patent applications and evaluate patent extensions and revocations in order to effectively manage patents.

In 2023, PLANET was granted 4 new patents, with a total of 42 patents granted.

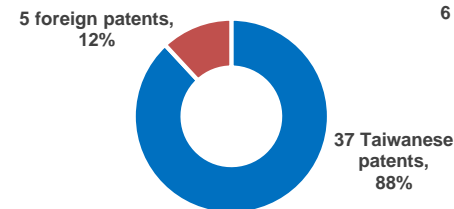
Among them, 6 patents are ESG-related patents, namely "energy-saving" and "renewable energy" patents, accounting for 14%. The accumulated number of patents granted and the total amount of investment from 2016 to 2023 are shown in the table below:

Items	2021	2022	2023
Number of patents granted for the year (unit: PCS)	3	2	4
Accumulated number of patents granted (unit: PCS)	36	38	42
Accumulated total amount of investment in patents (unit: NT\$)	1,605,660	1,757,460	2,064,260

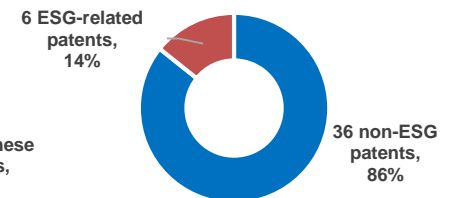
Statistical data for each year as of December 31 of each year



Proportion of patent regions



Proportion of ESG-related patents



2.9 Sustainable Supply Chain

2.9.1 Sustainable Supply Chain Management Policies and Objectives

[Policies]

PLANET is actively committed to promoting its sustainable supply chain. In order to enhance the sustainable resilience of the supply chain, we actively implement responsible supply chain management to develop long-term and efficient cooperative relationships with suppliers, ensure that suppliers jointly fulfill their corporate social responsibility through risk assessment and audit verification for economic, environmental and social aspects, thereby strengthening supply chain resilience, reducing operational risks and implementing PLANET's sustainable operation.

Any negative corporate social responsibility actions undertaken by PLANET's supplier will indirectly affect PLANET's intangible reputation, thus posing a potential risk. The company always strives for excellence in the Sustainable Supply Chain Management (SSCM) to maintain the overall competitive advantage of PLANET and its suppliers. Therefore, PLANET has formulated the "Green Energy Product Development Principles" and "Supply Chain Code of Conduct" as the strategic axis for implementing the sustainable supply chain management.

In 2021, a sustainable supply chain team was established under the Sustainability Team. Based on the traditional supply chain management, we continuously optimize and improve green procurement standards and management systems and incorporate them into the RBA code of conduct framework. Besides, it has developed a supply chain code of conduct, requiring the supply chain to comply with the code of conduct. PLANET has broadened its sustainable supply chain management framework to encompass ESG practices, incorporating considerations such as economic and governance principles, environmental conservation, and Social Inclusion. This includes safeguarding labor rights and interests, environmental preservation, ensuring safety and healthcare standards, promoting ethical conduct, and enhancing management systems. These elements are now integral to the selection and auditing processes for new suppliers, aimed at establishing risk control initiatives and identifying high-risk suppliers. Evaluation results inform the development of improvement strategies, with ongoing assistance provided to suppliers for continuous enhancement. PLANET anticipates enhancing the efficacy of responsible supply chain management, thereby mitigating operational risks and fostering partnerships conducive to sustainable growth.

Policy URL: <https://www.planet.com.tw/tw/sustainability/supply-chain>

[Objectives]

PLANET is committed to establishing a sustainable development-oriented supply chain. This commitment prioritizes ensuring the safety of working environments within the supply chain, upholding the dignity of employees, promoting environmental conservation, and adhering to ethical standards in business operations. PLANET aims to collaboratively integrate corporate social responsibility throughout the supply chain, thereby fostering a sustainable value chain. In line with its dedication to responsible production and leading suppliers toward sustainability, PLANET has devised the "Supply Chain Code of Conduct" and "Responsible Mineral Procurement Policy." Suppliers are required to endorse a "Declaration of Compliance with the Supply Chain Code of Conduct" to align with the company's objectives and standards. In 2023, we proactively initiated carbon inventory within the supply chain, comprehensively assessing its current carbon footprint. Our objective is for the supply chain to reduce carbon emissions and embrace sustainable supply chain management practices through carbon inventory and the implementation of corresponding emission reduction measures.

Strategic Policy

1. Implement sustainable supply chain management and conduct supply chain carbon inventory
2. Identify the risks of the supply chain in the economic, environmental and social aspects and enhance the sustainability of the supply chain
3. Strengthen responsible minerals management and ensure the non-use of minerals from unqualified smelters in illegal conflict mining areas
4. Promote green supply chains and encourage suppliers to try to reduce the environmental impacts of their operations and products

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

[Management process and operation]

Based on the aforementioned strategic policy for responsible supply chain management, PLANET has set annual goals and strategic actions to continuously promote supply chain management to successfully achieve the planned goals. In 2022, PLANET successfully conducted its inaugural RBA audit, marking a significant milestone in advancing its supply chain partners collectively towards higher standards.

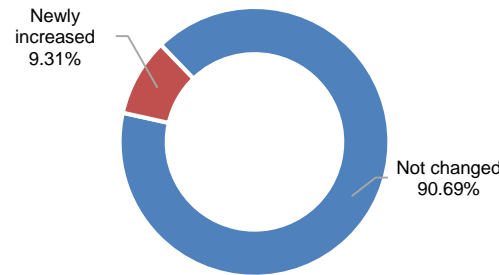
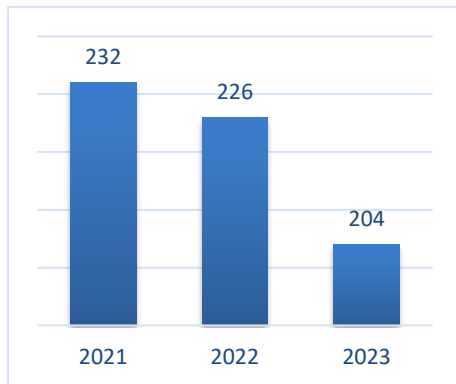


2.9.2 Supplier Overview

PLANET is an international manufacturer of network and communication equipment, actively innovating network and communication equipment and solutions. The main suppliers provide product parts including critical spare parts, electronic parts and mechanical parts. These suppliers encompass a range of entities, such as manufacturing plants, outsourced processing facilities, agents, distributors, and spot traders.

[Number of qualified suppliers]

In 2023, there were a total of 204 qualified suppliers, a decrease of 22 compared to 2022.



Changes	Number	Notes to changes
Not changed	185	---
Added	19	Newly introduced suppliers Old suppliers - new cooperation projects
Removed	41	No cooperation projects

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

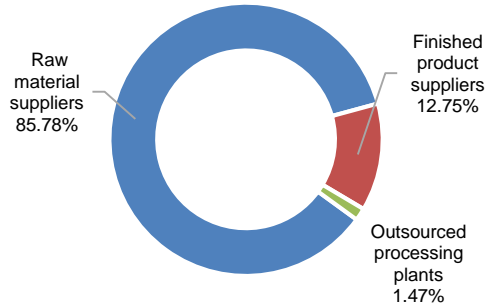
6

Social Inclusion

Appendix

[Supplier structure]

In 2023, there were 175 raw material suppliers, 26 finished product suppliers and 3 outsourced processing plants in the supplier structure. Compared to 2022, the number of raw material suppliers decreased by 17, and the number of finished product suppliers decreased by 5.



Supplier structure	2021	2022	2023
Raw material suppliers	198	192	175
Finished product suppliers	31	31	26
Outsourced processing plants	3	3	3
Subtotal	232	226	204

Changes	Raw material suppliers	Finished product suppliers	Outsourced processing plants	Notes
Not changed	157	25	3	---
Added	18	1	0	Newly introduced suppliers Old suppliers - new cooperation projects
Removed	35	6	0	No cooperation projects

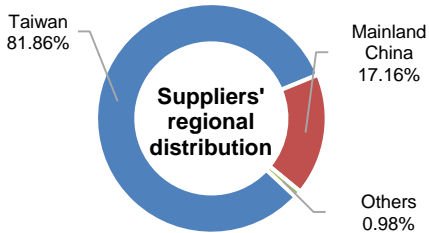
2.9.3 Local Procurement

In 2023, the regional distribution number of suppliers and local procurement amount of PLANET slightly increased compared to 2022.

[Regional distribution of suppliers]

PLANET's production base is located in Taiwan, and its product parts suppliers are mainly distributed in Taiwan and mainland China. According to statistics, the number of Local procurement suppliers in Taiwan accounted for 81.86% in 2023, an increase of 3.98% compared to 2022.

For the regional distribution of suppliers, there were 167 suppliers in Taiwan, 35 in mainland China and 4 in other regions (2 each in the United States and Sweden). Compared to 2022, the number of suppliers decreased by 23 (9 in Taiwan, 12 in mainland China and 2 in other regions).

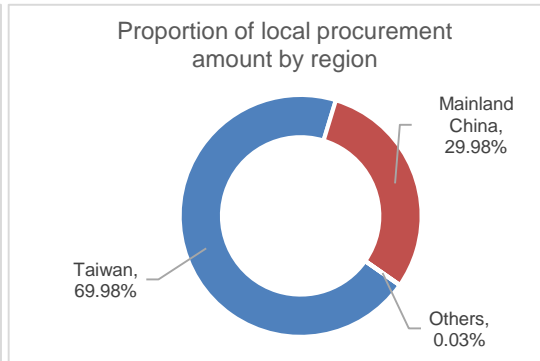
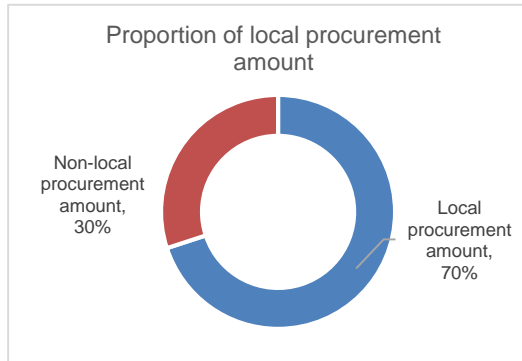


Countries	2021	2022	2023
Taiwan	196	176	167
Mainland China (incl. Hong Kong)	32	46	35
Others (USA, Sweden)	4D	4	2
Subtotal	232	226	204

Changes	Taiwan	Mainland China (incl. Hong Kong)	USA	Singapore	Sweden	Israel	Notes
Not changed	153	30	1	0	1	0	---
Added	14	5	0	0	0	0	Newly introduced suppliers Old suppliers - new cooperation projects
Removed	22	11	0	1	0	1	No cooperation projects

[Local procurement amount]

The total procurement amount of product parts was approximately NT\$990 million in 2023, of which the local procurement amount was approximately NT\$690 million, accounting for approximately 69.98%, an increase of 8.48% compared to 2022.



	Unit: NT\$	
	2022	2023
Total procurement amount for the year	990,481,526	996,299,684

Unit: NT\$			
Classification	Countries	Amount	Regional proportion
Local procurement	Taiwan	697,234,541	69.98%
	Mainland China (Incl. Hong Kong)	298,726,762	29.98%
Non-Local procurement	Others (USA and Sweden)	338,381	0.03%

2.9.4 Areas of manufacturing plants

PLANET does not have its own manufacturing plant, and its manufacturing and production are carried out through outsourced processing plants.

Any names of outsourced processing plants are deemed to be trade secrets and are not allowed to be disclosed. Only the information on the areas of outsourced processing plants is disclosed as shown in the table below:

Outsourced processing plants	Plant A	Plant B	Plant C
Areas of plants (square meters)	3,570	6,612	1,984

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.9.5 Supplier Partnership

Sincerity, honesty and integrity are the primary conditions for the company to select new suppliers, and the company establishes partnerships with suppliers. Of all the suppliers, Taiwanese suppliers account for approximately 81.86% (their Local procurement amount accounts for 70%). The company's communication channels with all suppliers are smooth, and the business performance is good. In the face of future environmental trends, the company will focus on cooperating with chip manufacturers with energy-saving designs and sign a comprehensive "Declaration of Compliance with the Supply Chain Code of Conduct" with suppliers (excluding spot traders) to ensure the continuous operation of the responsible supply chain and green supply chain.

PLANET signed a Declaration of Compliance with the Supply Chain Code of Conduct with suppliers in 2023, with a 100% compliance rate (19 new cooperative suppliers).

When PLANET cooperates with suppliers for the first time, it requires suppliers to comply with PLANET's ESG guidelines, and suppliers are required to sign back the "Declaration of Compliance with the Supply Chain Code of Conduct", which contains the "Supply Chain Code of Conduct", "Environmental Standards for Green Products" and "Responsible Minerals Procurement Policy".

- (1) Suppliers' products must be manufactured using lead-free processes
- (2) Any product design must comply with the principles of environmental protection and energy conservation
- (3) Any products must not be produced using hazardous substances
- (4) Any products must comply with EU RoHS, REACH, WEEE and EuP regulations
- (5) New outsourced processing plants must have ISO 14001 certification
- (6) Any workplaces of outsourced processing plants must comply with safety regulations
- (7) Suppliers must not use any illegal labor (to protect legal labor) and child labor
- (8) Suppliers must not use conflict ore metals from countries around Congo for the production of raw materials

Based on the social, economic and technological backgrounds of customers, the company designs product suitability to ensure that the company's products are environmentally friendly and energy-saving and minimize their environmental impact from raw materials to production of finished products. The company regularly conducts ESG sustainability audits and guidance for his major partners to ensure the perfect operation of the responsible supply chain. The full line of products are entirely produced through a lead-free process using energy-saving chips and switching power that comply with the "Energy Star" specifications and safety certification requirements and packaged in minimal, lightweight and recyclable packaging materials to comply with WEEE standards.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.9.6 Responsible Minerals Management

[Responsible Minerals Procurement Policy]

As a global citizen, we, PLANET, declare and undertake that we will not accept any use of metals from conflict mining areas and that we will require suppliers to comply with PLANET's Responsible Minerals Procurement Policy:

- (1) Fulfill social and environmental responsibilities;
- (2) Ensure that no products will be produced using "conflict minerals" from Congo and its surrounding countries and regions;
- (3) Trace all products containing aurum (Au), tantalum (Ta), stannum (Sn), tungsten (W), cobalt (Co) and mica (Mica) or other responsible minerals announced by the Responsible Minerals Initiative (RMI). All suppliers should complete a survey form to confirm the sources of relevant raw materials and use the RMI's list of qualified smelters/refineries to avoid direct or indirect funding of armed conflict organizations or mining areas that violate human rights.
- (4) Do not purchase conflict metals produced from conflict areas without boycotting any "conflict-free minerals" from those areas.
- (5) Communicate these requirements to upstream suppliers.

Note: Responsible minerals/metals refer to any minerals extracted from areas of armed conflict and in the case of human rights violations, especially those extracted by armed forces around the Democratic Republic of Congo, including columbite-tantalite, cassiterite, wolframite, cobalt ore and gold ore, which can be refined into tantalum (Ta), stannum (Sn), tungsten (W), cobalt (Co) and aurum (Au), and all of which are called "responsible minerals" together with mica (Mica) and other minerals extracted from India and other places and can be used separately for electronic and other products.

[Responsible Minerals Management Process]

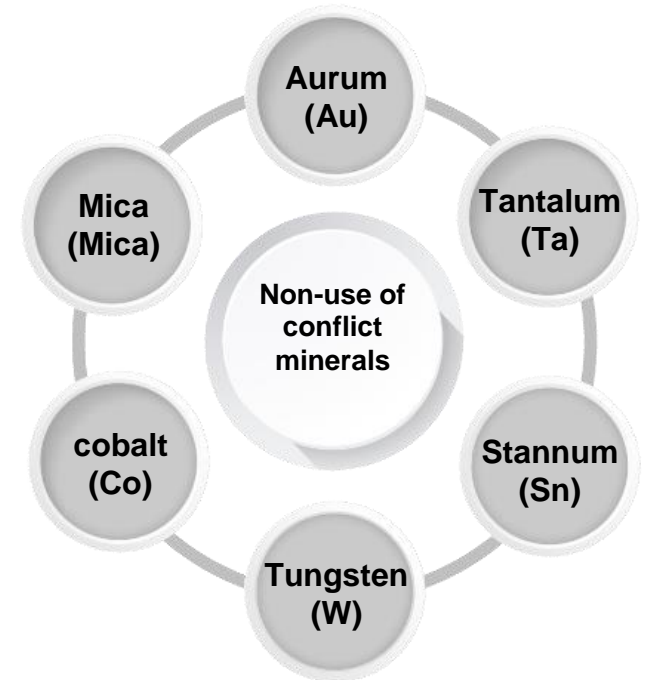
PLANET does not directly purchase raw materials from smelters or refineries, but instead purchases parts and components that may contain conflict minerals in order to fulfill its corporate social responsibility, avoid human rights disasters caused by minerals produced in conflict areas and other high-risk areas of the Democratic Republic of Congo and its surrounding countries and reduce supply chain management risks.

PLANET has established a responsible minerals management process and formulated a "responsible minerals procurement policy". PLANET conducts responsible minerals surveys on suppliers with whom PLANET cooperates for the first time or existing suppliers, uses the management tool recommended by the Responsible Minerals Initiative (RMI) to fill out the Responsible Minerals Reporting Template, including the Conflict Minerals Reporting Template (CMRT) and the Cobalt Reporting Template (CRT). At the recognition stage, PLANET requires suppliers to sign a Declaration of Compliance with the Supply Chain Code of Conduct (containing a declaration of conflict minerals) and provides RMI-related forms, and then conducts comprehensive control over responsible minerals of smelters using substandard raw materials and compiles data on responsible minerals. In case of any abnormalities, risk management measures include restarting responsible minerals surveys and re-selecting or re-purchasing alternative materials.



PLANET conducts surveys based on the Conflict Minerals Reporting Template (CMRT) of the Responsible Minerals Initiative. In 2022, PLANET conducted systematic surveys through the Green Supply Chain Management Platform, and conducted surveys using the latest Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) according to the RMI's requirements in 2022, and required suppliers to conduct reasonable and responsible surveys on the supply chain to ensure that any materials provided to PLANET by suppliers contain no illegal minerals and meet customer and legal requirements.

In 2023, 100% of suppliers submitted their responsible minerals survey reports.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

2.9.7 Regular Assessment

[Evaluation and Audit under the Responsible Business Alliance (RBA) Code of Conduct]

In 2023, there were a total of 204 suppliers, including 9 high-risk suppliers. A 100% audit was conducted on high-risk suppliers, and the audit content includes:

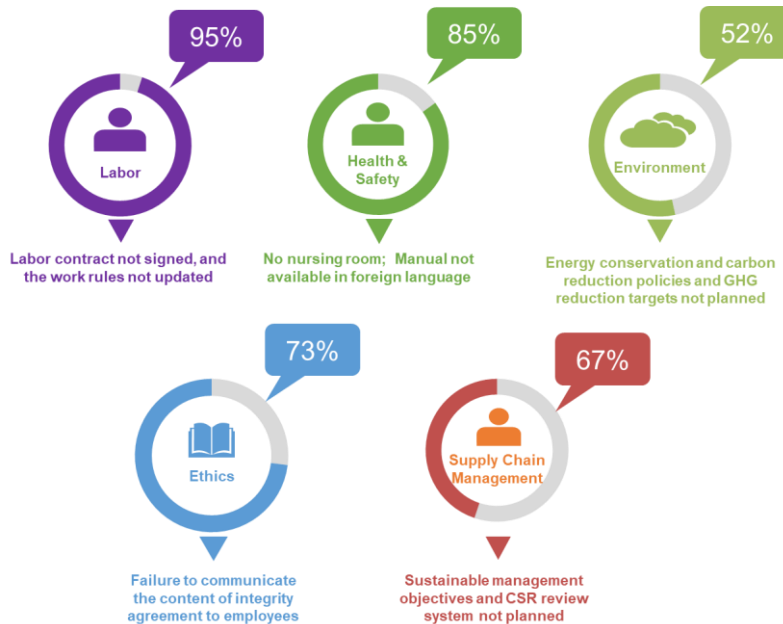
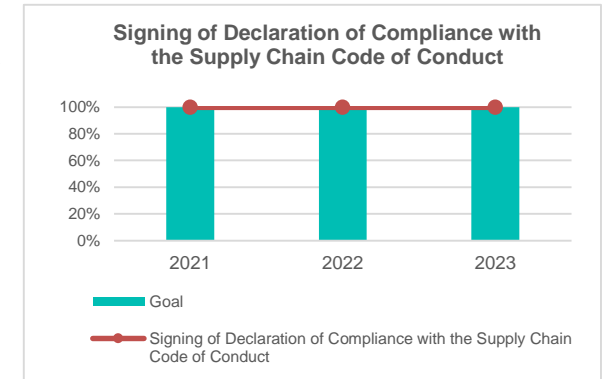
- (1) Filling out the RBA self-evaluation form
- (2) Conducting RBA audit to comply with the requirements of PLANET's Supply Chain Code of Conduct.

In 2023, no supplier was listed as unqualified due to violating social responsibility regulations.

No supplier experienced any negative environmental incidents in 2023.

In 2023, 19 new suppliers (excluding spot traders) signed the "Declaration of Compliance with the Supply Chain Code of Conduct", with a 100% compliance rate.

Year	2021	2022	2023
Signing of Declaration of Compliance with the Supply Chain Code of Conduct	100%	100%	100%
Goal	100%	100%	100%



Modes of RBA Audit

- A "sustainability self-assessment questionnaire" was sent based on the supplier list after evaluation of the purchasing unit, and audits were conducted according to the situation.
- Supplier performance was evaluated through the "sustainability self-assessment questionnaire", "on-site audit" and "major violation records".
- The first sustainable supply chain RBA audit was conducted in 2022.
- The RBA audits on 9 high-risk suppliers were conducted in 2023.



Audit results

- In 2023, potential risks of suppliers in the five major aspects of RBA were managed through auditing and investigation to avoid negative impacts on governance, environment and society, which will affect the operation of the supply chain.
- The overall results show that among the 9 suppliers, the total number of audit questions is 567, and 430 questions reveal compliance, with a compliance rate of 76%.
- The left chart shows that among the five major orientations, the percentages for management system, environment and ethics are less than 80%.



Follow-up actions

- Suggest that suppliers establish more complete social responsibility measures
- Strengthen advocacy for suppliers



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

[Supplier Environmental Safety and Health Evaluation]

PLANET has formulated the "Manufacturer Management Measures" and conducts an annual evaluation of supplier environmental safety and health managements in two aspects: Environmental safety management, and safety and health management of suppliers. The environmental safety management aspect consists of major violation records, environmental permits and reporting, hazardous substance management, solid waste management, air pollution and exhaust gas management, water resource management, energy consumption and greenhouse gas emission management. The safety and health management aspect consists of major violation records, occupational safety management, emergency response management, industrial injury and occupational disease management, industrial hygiene management, physical labor work management, machine protection and public health and food and accommodation management. The purchasing unit sends a "Supplier Environmental Safety and Health Management Self-Assessment Form" through the green product management platform, and then the occupational safety and health office makes judgments and take subsequent handling measures. Meanwhile, the results of PLANET's environmental safety and health assessment are also included in the annual supplier evaluation. The evaluation results of supplier environmental safety and health management in 2023 are shown in the table below, with a total of 162 suppliers.

Evaluation Results of Supplier Environmental Safety and Health in 2023 and Handling Measures

Scores		80-100	60-79	Below 59 scores
Risk level		Low risk	Medium risk	High risk
Risk description		Effective control measures and compliance with regulatory requirements	A certain degree of control measures and compliance with regulatory requirements	Lack of effective control measures or violation of regulatory requirements
Handling measures		No handling measures required	Notify suppliers to make corrections and improvements	Notify suppliers to make corrections and improvements and arrange Local or online audits
Evaluation results	Number of suppliers	135	27	0
	Handling	-	27 suppliers, 100% of them completed improvements	-

3

Sustainable Innovation

3.1 Sustainable Innovation Policy

3.2 Green Products and Innovations and R&D



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Green Products and Innovations and R&D

Policy

- Fully implement green energy product development, establish "green energy product development principles", and strictly follow environmental protection requirements from technical R&D, design, material procurement, manufacturing, transportation, and recycling for reuse.
- Actively invest in innovative R&D, continuously develop advanced technology and protect it through patents and trade secrets in order to consolidate PLANET's leading position in the network communication industry.

Action results

- ✓ The energy-saving function design for off-peak time of network power supply equipment in 2023 has achieved a 100% success rate.
- ✓ In 2023, a total of 98 new product packaging boxes were designed with environmentally friendly boxes, achieving a success rate of 95.1%.

Evaluation mechanism

- Organize annual management review meetings to regularly review the performance of green products and innovative R&D and track and review the achievement of goals.

PLANET actively innovates and develops network and communication products and solutions to be at the forefront of the competition. Its main products include intelligent central network management platforms, switches, industrial-grade network equipment, automation control equipment, Power over Ethernet solutions, fiber optic network equipment, wireless network equipment, VoIP solutions, network security equipment, broadband communication, home automation, and network peripherals.

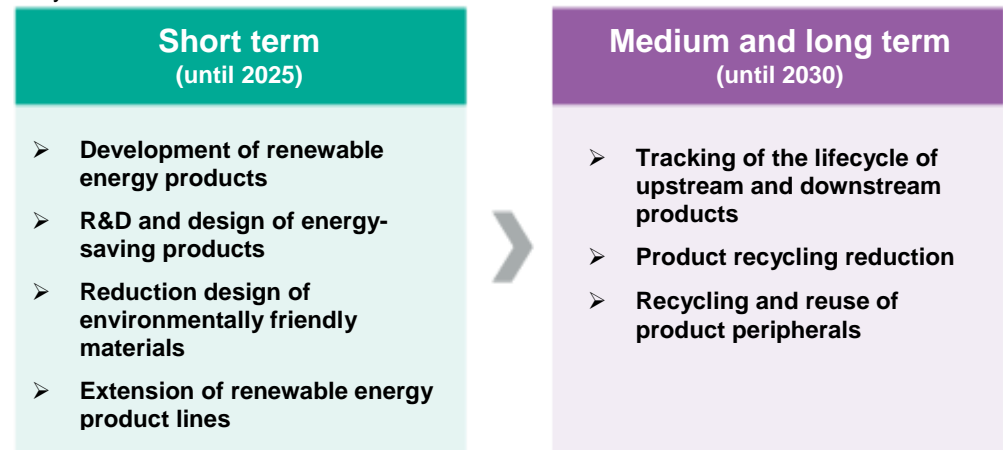
PLANET's product research and development are moving towards advanced network communication products and industrial network technology year by year, with a focus on global climate change. PLANET products are developed based on green and energy-saving principles, with equal emphasis on technological innovation and environmental protection.

3.1 Sustainable Innovation Policy

PLANET's Sustainable Innovation Goals

The company's sustainable innovation is to provide sustainable solutions to various global challenges through innovation and technological progress, including reducing negative impacts on the natural environment, enhancing social and economic development, actively investing in innovation and R&D, continuously improving energy-saving and renewable energy technologies, reducing the negative impact of products on the environment and thereby achieving long-term development and market competitiveness of products, in order to consolidate PLANET's leading position in the network communication industry.

The company has set short-term, medium-term and long-term goals. The short-term goal is to integrate green energy R&D design into R&D DNA, the medium-term goal is to implement carbon reduction design in production, packaging and transportation, etc., and the long-term goal is to improve usage efficiency, reduce quantity and recycle and reuse with the goal of green circular economy.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

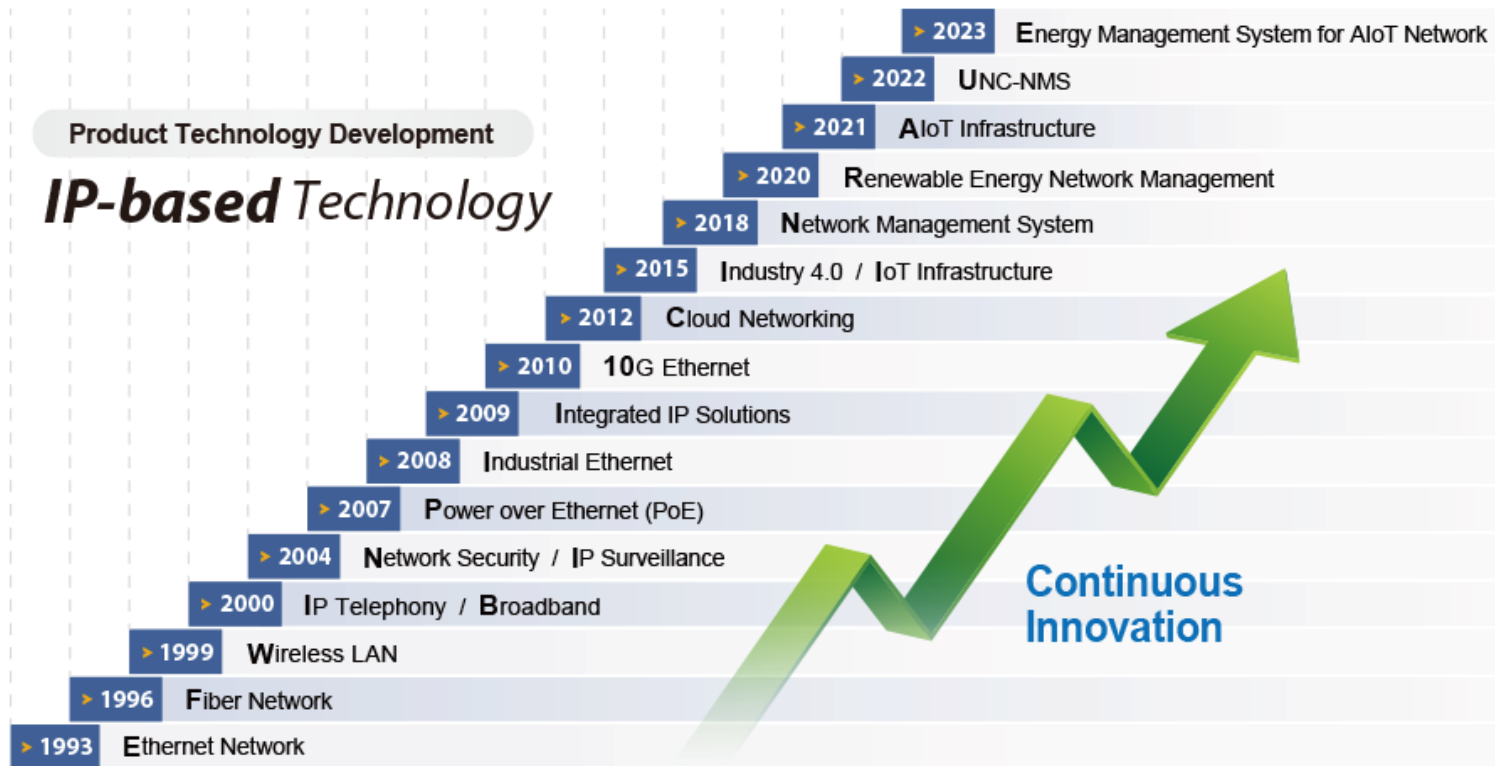
6

Social Inclusion

Appendix

PLANET actively innovates and develops network and communication products, and solutions to today’s market requirements. Its main products include intelligent central network management platforms, switches, industrial-grade network equipment, automation control equipment, Power over Ethernet solutions, fiber optic network equipment, wireless network equipment, VoIP solutions, network security equipment, broadband communication, home automation, and network peripherals. PLANET’s product research and development are moving towards advanced network and communication products and solutions year by year, with a focus on global climate change. PLANET develops products based on green energy principles, with equal emphasis on technological innovation and environmental protection.

PLANET wholeheartedly embraces green energy product development across its range, adhering rigorously to environmental protection standards throughout the entire product lifecycle. This commitment spans from technical research and development, design, and material procurement, to manufacturing, transportation, and recycling for reuse. For PLANET’s products with external power adapters, which must comply with ENERGYSTAR® standards on a 100% basis, the sales amount of the products accounted for 13.97% of the total annual revenue in 2023.



3.2 Green Products and Innovations and R&D

PLANET continuously develops advanced technology to consolidate its leading position in the network and communication industry.

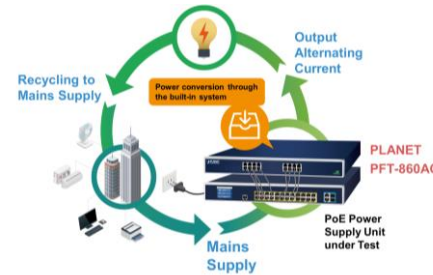
In 2023, PLANET was granted four new patents, including the invention patent "Network positioning and searching system" and the utility model patent "Energy-saving equipment and its system for testing Ethernet power supply equipment". Examples of innovation patents are as follows:

Patent 1: Network positioning and searching system



Through this invention patent, managers can use a management platform to quickly locate network faults or alarm locations, improve network management efficiency and reduce potential tangible and intangible costs for personnel management and network disconnections caused by network problems.

Patent 2: Energy-saving equipment and its system for Testing Ethernet power supply equipment



With the increasing number of Ethernet power supply equipment, the number of tests conducted based on quality control has also increased. The energy consumption of Ethernet power supply equipment for shipment verification also increases with the increase of shipment volume and power supply wattage. Therefore, this patent converts and recovers the energy consumption from product testing to mains electricity, achieving the goal of both quality control and energy conservation and effectively saving energy by at least 50% or more.

PLANET's innovative network communication equipment has recognized by the "Taiwan Excellence Award" for the past 21 consecutive years. In recent years, PLANET has focused on the development of intelligent network and communication equipment, balancing innovative design and environmental sustainability. PLANET's three products were awarded the "2024 Taiwan Excellence Award".

802.3bt PoE++ Energy Collector, PFT-860AC

In light of the extensive production of Ethernet PoE switches, the quality control testing process will necessitate electrical energy consumption. With the implementation of the patented PFT-860AC, not only does it facilitate control over the tested products during testing and validation, but it also converts the generated energy into mains electricity. This electricity is then reintegrated into the internal power grid of the factory, thereby reducing energy consumption for equipment verification while simultaneously achieving the intended goal.

Industrial Modular-based 10-inch Ethernet Chassis Switch

The industry's top-tier industrial modular-based switch offers users the flexibility to match diverse modules, including 10Gbps fiber optic, 95W PoE, and M12 military standard transmission. This addresses the limitations of traditional switches, which struggle to adapt transmission ports or extend networks in response to environmental changes. Furthermore, by enabling module replacement and reuse, PLANET effectively reduces electronic waste and carbon emissions while efficiently constructing smart cities, industrial IoT, and intelligent IoT network infrastructure.

Enterprise-grade 10G Managed Media Converter Series

Specially tailored for telecommunications, large enterprise networks, and intelligent networks, this product pioneers dual 10Gbps copper-to-fiber transmission in the industry. It offers high bandwidth and stable communication over long distances, facilitating more flexible deployment of FTTH networks in the telecommunications sector. Equipped with low-energy-consuming chips and cloud-based real-time management, the product enables convenient remote control and management via PLANET's Cloud Management App or cross-domain network central management platform. This ensures high-speed, secure, and energy-saving FTTH network construction.

PLANET's 66 products and solutions have won the "Taiwan Excellence Award" during the past 21 years, including the "Taiwan Excellence Silver Award" and the "Taiwan Excellence Achievement Award", highlighting PLANET's outstanding research and development capabilities, continuously providing innovative products for the global market, and realizing a network communication infrastructure construction that balances technology and environmental sustainability.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

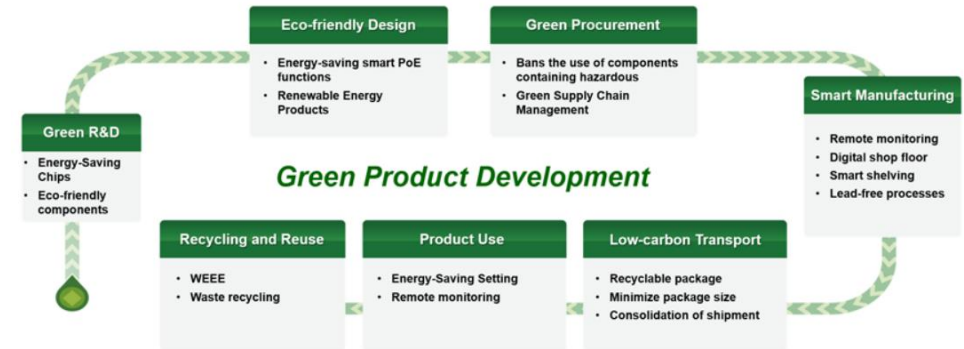
6

Social Inclusion

Appendix

3.2.1 Development of Green Energy Products

PLANET fully implements the development of green energy products, sets the "Green Energy Product Development Principles" and strictly follows environmental protection standards from technical research and development, design, procurement, manufacturing, transportation and product use to recycling for reuse.



[Green R&D]

- Use energy-saving chips to carry out green product development and design.
- Use low-energy consuming materials and spare parts to reduce material usage.
- Develop PoE switches with intelligent PoE Schedule power-saving features.

[Green Energy Design]

- Gradually adopt switching power supply for the entire product line, which complies with the "Energy Star" regulations of the California Energy Act and safety certification requirements.
- Maximize production capacity efficiency of MPPT for renewable energy products.
- Use low-energy consuming chips and spare parts to reduce material usage.
- Use environmentally friendly packaging materials for the outer box packaging and inner cushioning materials of products and use recyclable materials to reduce their impact on the environment
- Exclusive PoE intelligent power management function and patented power management. The PoE switch has an intelligent PoE Schedule, greatly improving network electricity efficiency and energy savings.
- Implement factory-wide active energy-saving settings along with remote monitoring through centralized control to minimize maintenance energy consumption.

[Green Procurement/Supply Chain]

- Follow green procurement management standards for product component procurement.
- Suppliers must adhere to the Supply Chain Code of Conduct.
- Any use of raw materials must comply with:
 - ✓ EU Directive on the Prohibition of Hazardous Substances
 - ✓ International standards for halogen free
 - ✓ European chemical control
 - ✓ No use of conflict metals

[Green and Smart Process]

technical research and development, design, procurement, manufacturing, transportation and product use to recycling for reuse.

- Introduce intelligent production operations to minimize resource waste in the production process, leveraging remote monitoring devices, digital workstations, and intelligent material racks. Additionally, aim to reduce round-trip travel for commuters. Introduce intelligent production operations and reduce resource waste in the production process, such as:
 - ✓ Remote monitoring devices
 - ✓ Digital workstations
 - ✓ Intelligent material racks
- Use environmentally friendly lead-free processes for the entire product line.
- Increase the proportion of recycled materials used.

[Green Carbon Reduction Transportation]

- Incorporate transportation volume and packaging minimization into the product development and design process, aiming for energy-saving optimization during transportation.
- Utilize environmentally friendly inflatable cushioning packaging materials and eco-friendly outer boxes for product packaging.
- Revise the ordering system to enable customers to purchase in bulk or full boxes, reducing the need for unnecessary cushioning packaging materials resulting from LCL shipments..
- Centralized transportation and route optimization.
 - ✓ Sea transportation follows the principle of "full container transportation", striving to avoid wasting container space and achieve energy-saving benefits.
 - ✓ Any flight arrangement for air freight shipments is mainly based on "direct flights", striving for efficiency and energy conservation.
- Multi-modal transport.
- Sustainable aviation fuel

[Recycling for Reuse]

PLANET fully implements the development of green energy products, sets the "Green Energy Product Development Principles" and strictly follows environmental protection standards from

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

3.2.2 Development of Renewable Energy Products

PLANET is leading the industry with Efficient Management of Ethernet Power Supply Networks for Energy Conservation, and is the pioneering brand in Taiwan to seamlessly merge natural renewable energy with Ethernet network transmission technology. This integration dramatically enhances the efficiency of network power transmission and enables intelligent energy-saving management, thereby maximizing energy utilization efficiency. By minimizing the consumption of network consumables, we liberate network construction from geographical constraints. Our innovative approach also accelerates the adoption of Internet of Things (IoT) and Industrial Internet of Things (IIoT) applications.

PLANET has pioneered a range of innovative products, featuring solar Ethernet power supply systems, solar Ethernet power switches, industrial-grade Ethernet power switches, smart energy-saving 400-watt high-power Ethernet switches, and intelligent control high-power Ethernet power supply switches. These cutting-edge solutions have been honored with the prestigious "Taiwan Excellence Award," recognizing their innovation and excellence. PLANET's 400-watt high-power Ethernet switches enhance power supply efficiency or duration by over 30%. This extended usage time is particularly beneficial for regions with shorter average sunshine duration. Additionally, these switches support various types of lithium batteries simultaneously, giving PLANET a competitive edge in battery life, weight, and reducing carbon footprint.



- 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



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

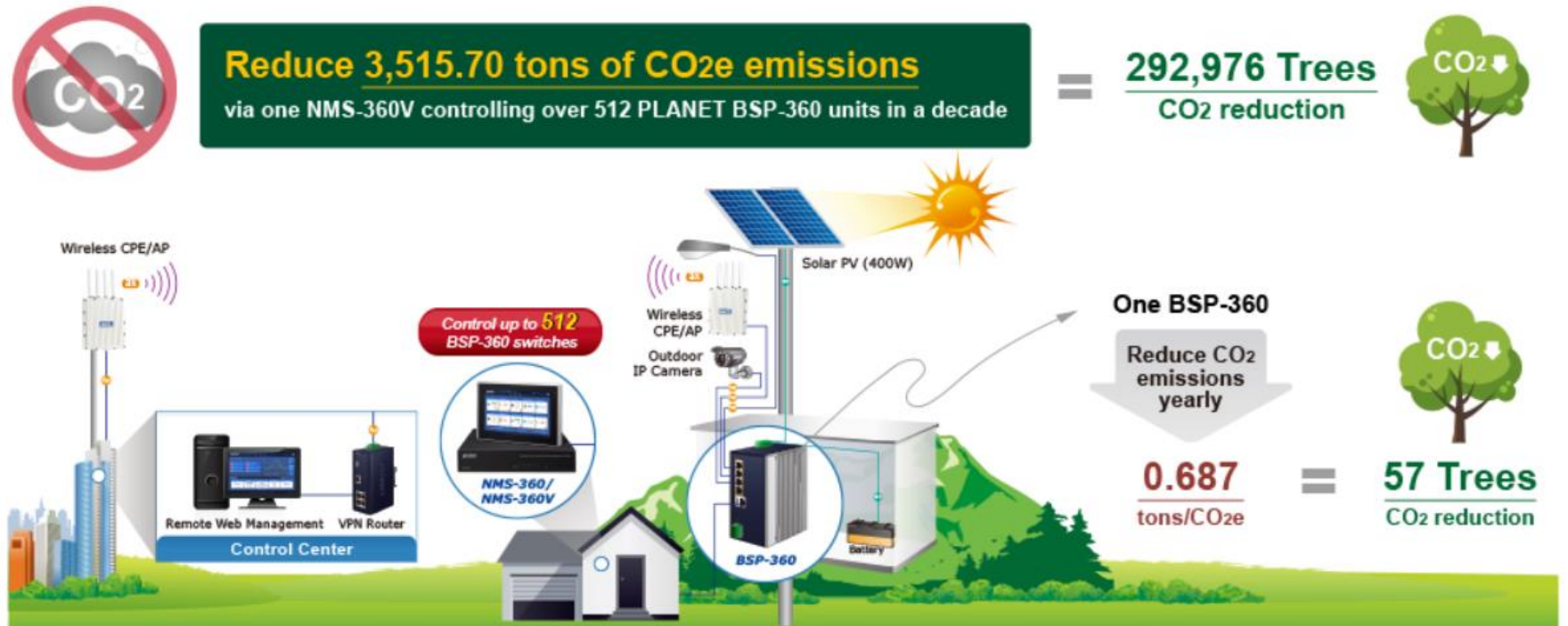
Sustainable Employment

6

Social Inclusion

Appendix

PLANET leads the global development of the "Renewable Energy Power Supply Network Equipment" series, pioneering the integration of natural renewable energy and intelligent network management without reliance on mains electricity. This innovation enables independent network communication between urban networks and remote areas, effectively meeting electricity demands while prioritizing technological advancement and environmental sustainability. Illustrating the effectiveness of this series, consider the "renewable energy power supply intelligent network management controller NMS-360V." Over a decade of operation, a single NMS-360V can proficiently manage up to 512 renewable energy supply PoE network management switches BSP-360 from PLANET. This management capability results in substantial energy savings, totaling 690,688 kWh of electricity in one year, equivalent to reducing energy consumption by 2.486×10^{12} joules annually. Over the product's lifespan, this translates to a reduction of 3,515.7 metric tons of CO₂e, akin to the carbon absorption of nearly 300,000 trees. Beyond curbing carbon emissions from network construction, these initiatives play a vital role in climate change mitigation and environmental sustainability, reflecting PLANET's commitment to a greener future.



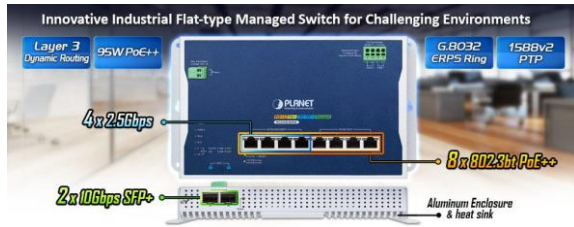
Remarks:

1. The maximum power consumption of BSP-360 is 154 watts, which is converted into a daily power consumption of 3,696 watt-hours, resulting in an annual usage of 1,349.04 kilowatt-hours, and the annual energy consumption is equal to 4.856×10^9 joules.
2. The annual carbon emissions can be reduced by a -360 unit are calculated to be 0.687 metric tons of CO₂e using the electricity carbon emission coefficient in 2019, which is equivalent to the carbon emission reduction of planting 57 trees.
3. According to research data from the Bureau of Forestry of the Council of Agriculture of the Executive, one tree per year can reduce the Earth's carbon dioxide equivalent by 12 kilograms on average.

3.2.4 Industrial Network Equipment

IEC 62443-4 Security for industrial automation and control systems (IACS) Certification

PLANET is committed to ensuring industrial network information security protection and continuously improving the security of industrial network products. Since passing the audit by the third-party international certification body TUV NORD in 2022, PLANET has obtained the IEC 62443-4-1 Security for industrial automation and control systems (IACS) certification, proving that PLANET incorporates information security regulations and design from the source of industrial network product development to the entire product lifecycle to improve the information security protection of OT (Operational Technology) network equipment.



IEC 62443 is a network security standard widely adopted internationally for industrial automation control systems (IACS), which is implemented by the ISA (International Society of Automation) and the IECCE (International Electrotechnical Commission for Conformity Testing to Standards for Electrical Equipment). It includes a series of information security standards and specifications from policy, organization, process and system to spare parts. Among them, IEC 62443-4-1 defines the product security development lifecycle. PLANET strictly follows the system security development specifications from product security requirements, design, development and testing to importing the entire product development cycle to protect product information security for customers and users and avoid network attacks.

With the popularization of IoT and industrial IoT applications, information security needs to expand to OT (Operational Technology) environmental products in addition to the existing IT (Information Technology) environment. After obtaining the ISO 27001 information security management system certification, PLANET has passed the IEC 62443-4-1 security product development management system certification, integrating IT and OT information security and demonstrating the company's commitment to providing high-quality, secure and reliable network equipment to ensure the security of customer and company operations information and promote sustainable business operations.

Innovation and product award recognition

With the upgrading demand of industrial networks and 5G network data volume, not only are commercial regulations required for the infrastructures of 10G or above network products in data centers, but also industrial-grade networks are gradually emerging based on data volume, edge computing and other infrastructures of 10G or above network products. PLANET launched a small-size manageable 10G network fiber optic converter (XT-900 series) in 2023, which won the "Taiwan Excellence Award" in 2024 for its distance extension of up to 160 kilometers of 10G bandwidth and complete network management capabilities. The product can be used for 5G network deployment, Wi-Fi 6/7 wireless deployment, enterprise backbone or remote backup. The IXT-900 series was also launched in the fourth quarter of 2023. In addition to providing the ability to operate in harsh industrial environments, this series of products includes Ethernet power input and output, providing a more diverse range of applications for devices in working environments with extreme high and low temperatures.



Another patented product, PLANET's WGS-6325-8HP2X Industrial Grade Flat 10G Ethernet Power Supply Switch, not only has 10G backbone transmission and switching capabilities, but also has a power supply capacity of 90 watts or 60 watts per port, totaling 480 watts. The flat heat dissipation system with patented design effectively eliminates the thermal energy generated by the device at its maximum power supply in a highly compressed space. Therefore, it is currently the specification with the smallest construction space required for products of the same or similar specifications, with high flexibility in application, increasing the flexibility of 5G or Wi-Fi base deployment, public monitoring and other deployments. This product is paired with an exclusive intelligent central network management platform and a cloud-based management APP, which allows managers to centrally manage and remotely monitor device operations in real-time through a single intelligent platform, promoting the application of intelligent transportation, long-distance healthcare, telecommunications mobile networks, industrial automation and AIoT smart Internet of Things, and effectively achieving low latency and high-speed transmission of 5G communication, strict information security protection and improved network management efficiency.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

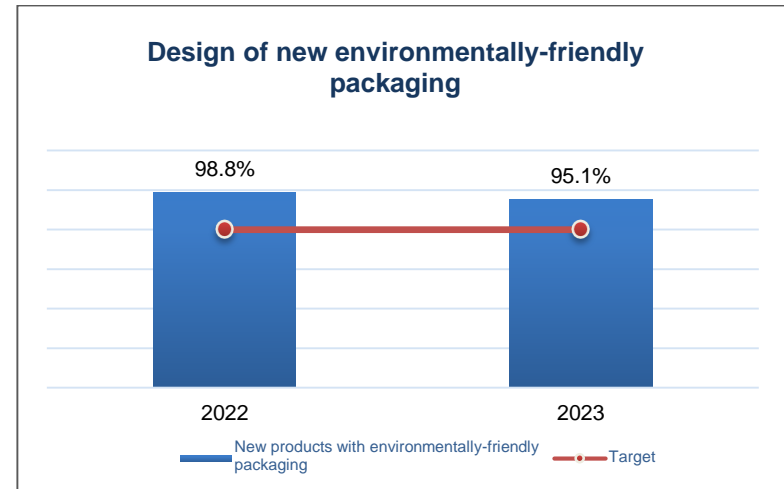
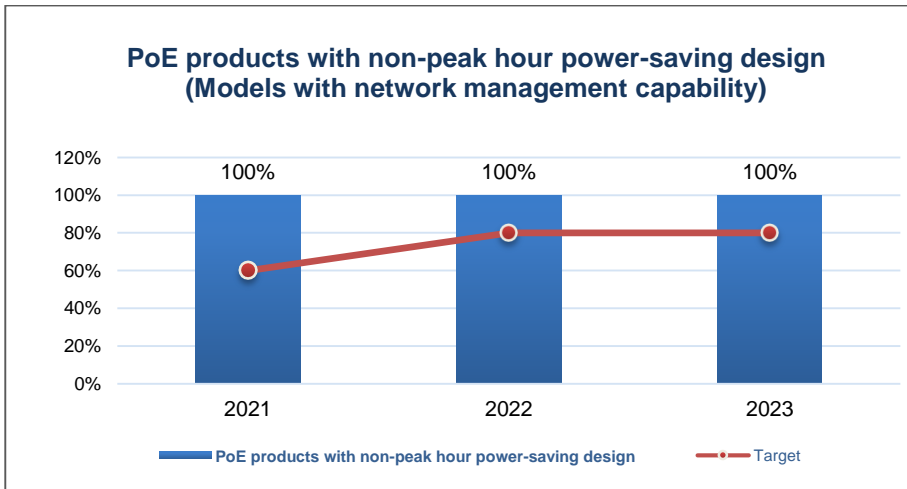
3.2.3 Regular Assessment

PLANET regularly holds management review meetings to review the achievement status and review of the goals of green products and innovation and R&D.

- In 2023, PLANET had a total of 20 self-designed products including PoE Ethernet switches designed to save energy during off-peak time. They all met the energy-saving requirements, which helped the company achieve a 100% compliance rate.
- In 2023, PLANET had a total of 103 newly developed and revised products, of which 98 environmentally-friendly used packaging boxes achieved a compliance rate of 95.1%.

Year	2021	2022	2023
PoE products with non-peak hour power-saving design (Models with network management capability)	100%	100%	100%
Target	60%	80%	80%

Year	2022	2023
New products with environmentally-friendly packaging	98.8%	95.1%
Target	80%	80%



4

Environmental Sustainability

- 4.1 Environmental Sustainability Policy
- 4.2 Climate Change Management
- 4.3 Energy Resource Management
- 4.4 Nature and Biological Diversity



Environmental Protection

Policy

- Develop green energy and carbon-reducing products to protect the sustainability of the earth
- Implement carbon reduction management and mitigate climate change
- Deepen environmental education and enhance the awareness of environmental sustainability

Action results

- ✓ Developed green electricity procurement policies and internal carbon pricing in 2023.
- ✓ Passed the ISO 14001 certification in 2023.
- ✓ Passed the ISO 14064-1 verification in 2023.
- ✓ Reduced greenhouse gas emissions by 12.51% in 2023.
- ✓ Reached a green electricity consumption of 13.64% in 2023.
- ✓ Continuously implemented environmental sustainability management.

Evaluation mechanism

- Set as a sustainable development indicator and report management performance at the bimonthly meeting of the Sustainable Development Promotion Group.
- Organize annual management review meetings to focus on environmental issues and trends, report on implementation effectiveness and track management plans, and continuously improve environmental performance through ISO 14001 certification for external audit.

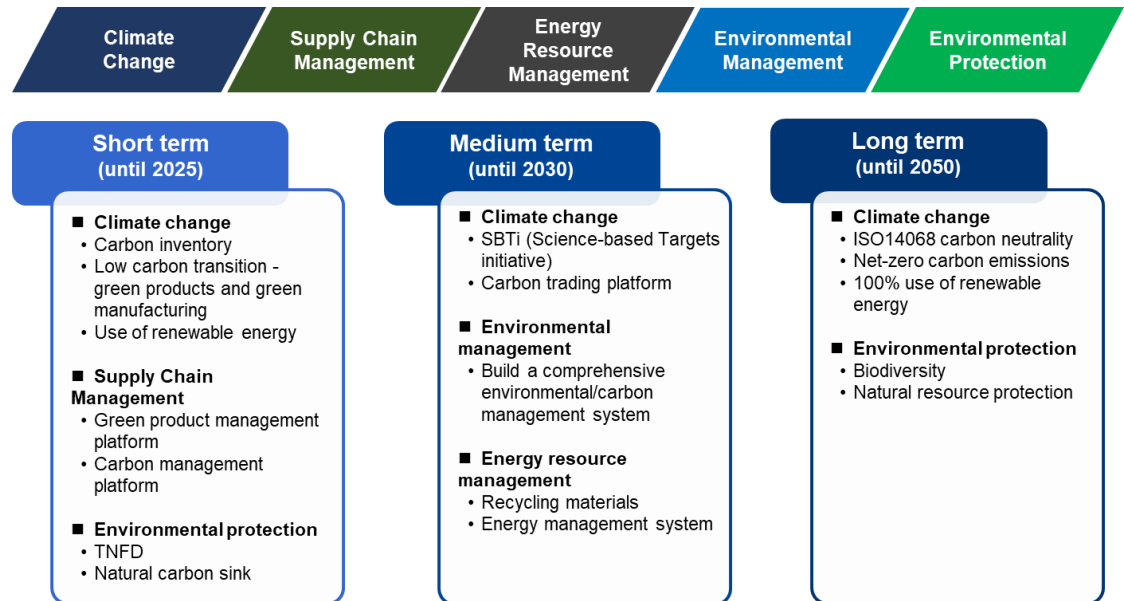
4.1 Environmental Sustainability Policy

PLANET incorporates environmental protection concepts into its corporate policies, incorporates environmental sustainable development strategies into its management system and sets short-term, medium-term and long-term environmental sustainability goals in order to continuously grasp changing environmental issues such as energy and climate change, improving resource efficiency and curbing pollutant emissions, and move towards the goal of reaching Net-Zero Carbon Emissions by 2050.

URL: <https://www.planet.com.tw/tw/sustainability/environmental>

4.1.1 PLANET's Environmental Sustainability Goals

In the face of global climate change and environmental issues, while maintaining the Earth's temperature rise not exceeding 1.5 °C, maintaining the environment and biodiversity and paying attention to the enterprise growth risks and potential market opportunities, PLANET implements climate and environmental actions, systematically practices forward-looking management and sets short-term, medium-term and long-term environmental sustainability goals.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

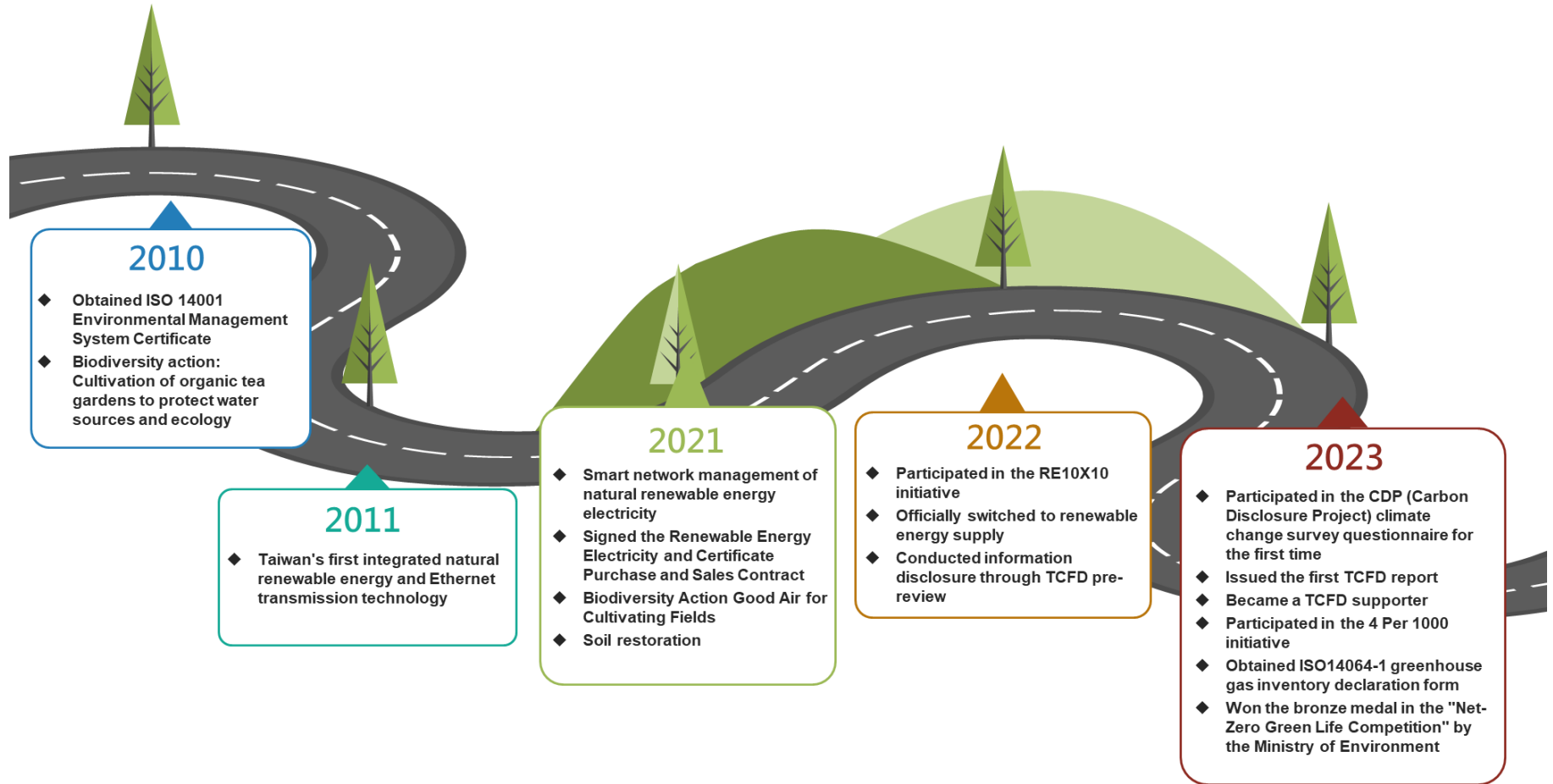
Sustainable Employment

6

Social Inclusion

Appendix

Key Milestones in PLANET's Climate and Environmental Actions



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

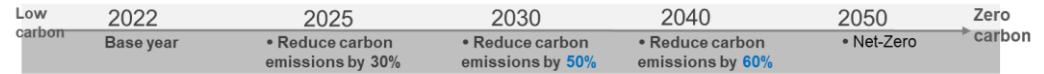
Appendix

4.2 Climate Change Management

Climate risk has been regarded as the most urgent issue in the annual Global Risk Report released by the World Economic Forum (WEF) over the past five years. In order to implement national greenhouse gas reduction commitments and achieve reduction targets, governments around the world are implementing incentive measures, establishing market mechanisms or legislating to impose mandatory requirements. The institutional impact of climate change on enterprises is also increasing day by day. For enterprises, whether to adapt to the harsh environmental conditions of the future or to respond to regulatory requirements from the government and investors, they must start thinking about how to minimize the impact of climate change and energy conservation and carbon reduction on organizations and to leverage their own energy and influence to maximize market opportunities and benefits from their own operations, value chains and core capabilities.

In response to international trends and policy regulations, PLANET is promoting the "PlanET2050 Net-Zero Carbon Emissions Roadmap" and implementing four core strategies, including "greenhouse gas management", "green products", "carbon reduction management" and "carbon management mechanism" to achieve the "2050 Net-Zero Carbon Emissions" goal and adapt and mitigate the impacts of climate change in addition to setting short-term, medium-term and long-term environmental sustainability goals.

PLANET's 2050 Net-Zero Carbon Emissions Roadmap



International trends

- United Nations Climate Summit
- RE100 Initiative
- CDP (Carbon Disclosure Project)
- SBTi (Science-based Targets initiative)
- Green supply chain management
- TCFD (Task Force on Climate-related Financial Disclosures)
- TNFD (Task Force on Nature-related Financial Disclosure)

Net-zero emissions by 2050

Net Zero



Policies and Regulations

- CBAM (Carbon Border Adjustment Mechanism)
- Clean Competition Act
- Climate Change Response Law
- Action Plan for Sustainable Development of Enterprises

PLANET's Four Core Strategies in Response to Climate Change

Core Strategies	Specific Actions
Greenhouse gas management	<ul style="list-style-type: none"> • Established ISO14064-1 greenhouse gas inventory and passed verification* • Establish ISO14067 product carbon footprint and pass verification • Established a green supply chain management platform*
Green products (See Section 3.2 Green Products and Innovative R&D)	<ul style="list-style-type: none"> • Adhere to the principles of green energy product development* • Renewable energy equipment products*
Carbon reduction management	<ul style="list-style-type: none"> • Use renewable energy * • Promote internal/external carbon reduction actions * • Purchase renewable energy certificates • Undertake carbon offset projects
Environmental sustainability management mechanism	<ul style="list-style-type: none"> • Participated in the CDP (Carbon Disclosure Project) * • Join the SBTi (Science Based Targets initiative) • Promote the ICP (Internal Carbon Pricing) * • Participated in domestic/foreign climate-related information disclosure platforms * • Participate in carbon trading platforms or related issues

Note: The symbol * represents actions that have been executed

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

4.2.1 Greenhouse Gas Management

PLANET sets organizational boundaries based on the operational control method by referring to the ISO 14064-1 standards, and sets the base year as 2022. The main greenhouse gas emissions include carbon dioxide (CO₂), methane (CH₄) and hydrofluorocarbons (HFCs). The differences in emissions between 2023 and 2022 are described as follows:

1. Scope 1 direct greenhouse gas emissions were 45.42 metric tons of CO₂e, an increase of 9.4% from 2022, mainly due to the addition of air conditioning equipment.
2. Scope 2 indirect greenhouse gas emissions were 277.97 metric tons of CO₂e (market), a decrease of 15.3% from the greenhouse gas emissions of 328.13 metric tons of CO₂e (market) in 2022, mainly due to the replacement of central air conditioning hosts in public areas in 2023, resulting in a decrease in electricity consumption and an increase in the proportion of renewable energy usage.
3. Scope 3 other indirect greenhouse gas emissions were 514.44 metric tons of CO₂e, an increase of 277% from 2022, mainly due to the expansion of the inventory scope of upstream and downstream transportation.

The summary of the results of greenhouse gas emission inventory in the past three years is shown in the table below.

Results of PLANET's Greenhouse Gas Emission Inventory in the Past Three Years

Unit: Metric tons of CO₂e

Year	2021		2022		2023	
Inventory scope	7th to 11th floors and 2nd floor, No. 96 and B1 No. 96, B1 No. 98 and B1 No. 100 Minguan Road, Xindian District, New Taipei City		7th to 11th floors and 2nd floor, No. 96 and B1 No. 96, B1 No. 98 and B1 No. 100 Minguan Road, Xindian District, New Taipei City		7th to 11th floors and 2nd floor, No. 96 and B1 No. 96, B1 No. 98 and B1 No. 100 Minguan Road, Xindian District, New Taipei City	
Scope 1: Direct emissions	6.31		41.50		45.42	
Scope 2: Indirect energy emissions	Region	Market	Region	Market	Region	Market
	350.40	N/A	342.90	328.13	321.89	277.97
Scopes 3-4: Other indirect emissions	N/A		136.28		514.44	

Remarks:

- ① The data on greenhouse gas inventory for 2022 and 2023 was verified by a third-party organization
- ② The Global Warming Potential (GWP) is based on the IPCC Sixth Assessment Report (2021)
- ③ Scope 1 greenhouse gas emissions verified by a third-party in 2022 were 24.39 metric tons of CO₂e. However, the inventory of 17.11 metric tons of CO₂e greenhouse gas emissions from the fugitive emission sources - testing equipment was omitted in 2022, so they were revised to 41.50 metric tons of CO₂e.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

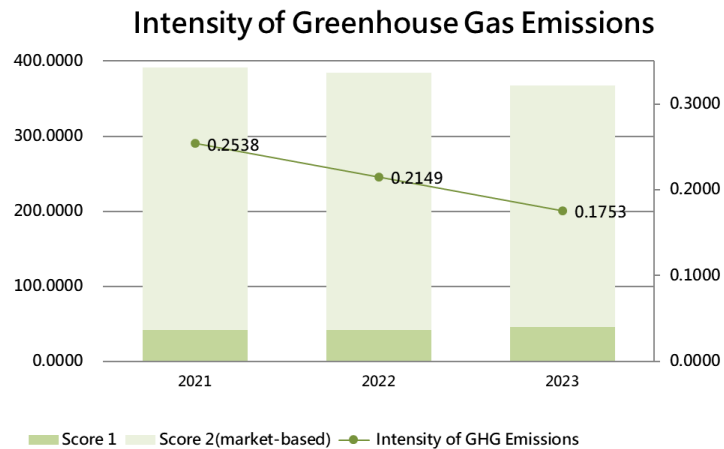
Appendix

Description of Greenhouse Gas Emission Sources

Categories	Description of Emission Sources	Corresponding Activities/Equipment
Scope 1: Direct emissions	Transportation mobile combustion	Gasoline for official vehicles
	Fugitive emission sources	<ul style="list-style-type: none"> ■ Escape of refrigerant for air conditioning/refrigerators/water dispensers/official vehicles/testing equipment ■ Escape from carbon dioxide fire extinguishers ■ Escape from septic tanks
Scope 2: Indirect energy emissions	Greenhouse gas emissions from purchased electricity, heat, steam or other fossil fuel derived energy sources	Purchase of electricity from power companies
Scopes 3-4: Other indirect emissions	Emissions from non-self-owned or non-controllable emission sources, such as other indirect emissions caused by waste generated from operations, business travel and upstream and downstream transportation, etc.	<ul style="list-style-type: none"> ■ Upstream transportation (suppliers) ■ Downstream transportation (customers) ■ Business transportation ■ Purchase of goods (electricity/water/gasoline for vehicles)

Due to business development and production capacity impact, PLANET explains the correlation between production capacity scale and emissions based on greenhouse gas emission intensity to realistically reflect the impact of changes in production capacity specifications on greenhouse gas emissions and reduction target achievement rates. The correlation between production capacity scale and emissions is explained by the intensity of greenhouse gas emissions.

The greenhouse gas emission intensity of PLANET in the past three years has shown a downward trend. In 2023, the greenhouse gas emission intensity was 0.1753 metric tons of CO₂e per NT\$ million, a decrease of 18.41% compared to 2022.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

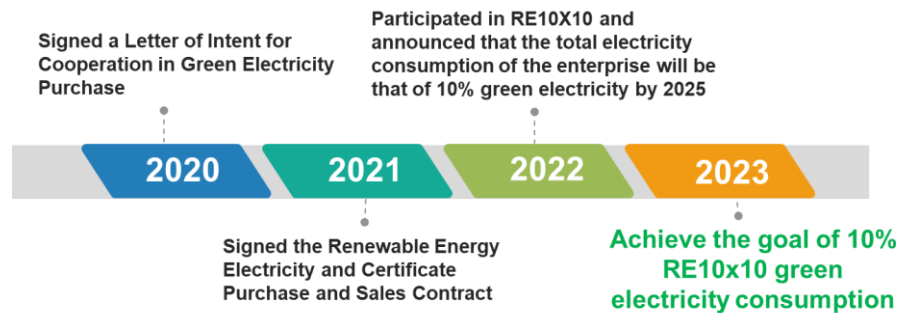
Social Inclusion

Appendix

4.2.2 Carbon Reduction Management

[Use of Renewable Energy]

The use of renewable energy is one of the key strategies in the net-zero emission path. PLANET laid out the use of renewable energy and signed a letter of intent for cooperation in green electricity purchase with renewable energy electricity sellers in 2020, signed the "Renewable Energy Electricity and Certificate Purchase and Sales Contract" in 2021, and participated in the RE10X10 Climate Declaration in 2022, announcing that the company would use green electricity accounting for at least 10% of the total electricity consumption by 2025. In July of the same year, PLANET officially switched to green power supply. PLANET obtained a total of 85 renewable energy certificates in 2023 and used a total of 88,722 kWh of green electricity, accounting for 13.6% of the company's total electricity consumption, reducing carbon emissions by 43.92 metric tons of CO2e.



2023 Renewable Energy Certificates

Certificate Number	Number of Pieces
21SP0025-B023000001~6	6
21SP0025-B023000171~176	6
22SP0010-B023000027~28	2
22SP0010-B023000036~37	2
22SP0010-B023000004	1
22SP0010-B023000060~69	10
22SP0010-B023000081~88	8
22SP0003-B023007138~7154	17
22SP0003-B023007610~7628	19
22SP0003-B023008314~8327	14
Total	85

[Internal/External Carbon Reduction Actions]

PLANET drives internal and external carbon reduction actions with a firm commitment to address the severe challenges brought by global climate change. These comprehensive environmental actions aim to reduce greenhouse gas emissions, establish a sustainable future and mitigate the adverse effects of climate change on the environment and society. Internally, PLANET has been actively involved in carbon reduction actions with a positive attitude and reduces its carbon emissions by optimizing internal processes, increasing energy efficiency and introducing innovative technologies. The comprehensive use of green and environmentally friendly products can not only reduce carbon footprint, but also promote broader social and environmental benefits. Meanwhile, the company actively interacts with external stakeholders to ensure that the entire value chain participates in carbon reduction actions. Through supply chain management, PLANET works together with its partners to reduce the environmental impact of the entire production chain. This collaborative work not only promotes the sustainable development of suppliers, but also further expands the environmental benefits of enterprises and achieve common carbon reduction goals.

Through internal and external carbon reduction actions, PLANET has deeply integrated environmental values and promoted sustainable environmental development through practical actions, making an undeniable contribution to creating a healthier and more stable future for the world.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability


5

Sustainable Employment

6

Social Inclusion

Appendix

<p>People Involvement in Energy-Saving Competition</p>	<p>PLANET promoted the "People Involvement in Energy-Saving Competition" and formulated the "Reward Measures for Energy-Saving Competitions" to implement carbon reduction and mitigate climate change through energy-saving competitions. The competition took place from November 2022 to October 2023 for YoY comparison. A total of 22,133 kWh of electricity was saved, office electricity consumption decreased by 12%, and carbon emissions reduced by 10.95 metric tons of CO₂e.</p>								
<p>People Involvement in Innovation and Carbon Reduction</p>	<p>PLANET utilizes innovation and thinking skills to propose a carbon reduction plan from a life, process and professional perspective and works together to address climate change. In 2023, PLANET completed a total of 24 projects in 2023, reducing approximately 3.92 metric tons of CO₂e through changes in behavior patterns, equipment improvements and process optimization.</p> <table border="1" data-bbox="1366 295 2105 702"> <thead> <tr> <th>Perspectives</th> <th>Content of the plan</th> </tr> </thead> <tbody> <tr> <td>Carbon reduction in daily life</td> <td> <ul style="list-style-type: none"> Install a timer on the water dispenser Install a water-saving valve on the faucet </td> </tr> <tr> <td>Process carbon reduction</td> <td> <ul style="list-style-type: none"> Develop electronic signature process Centralized management of orders for transportation Paperless check receipts, pay slips and business cards, etc. </td> </tr> <tr> <td>Professional carbon reduction</td> <td> <ul style="list-style-type: none"> Optimize transportation routes and use multi-modal transport Use online forums/seminars for communication and marketing Using electronic catalogs instead of paper catalogs Reduce the use of thermal conductive silicone adhesives in product design </td> </tr> </tbody> </table>	Perspectives	Content of the plan	Carbon reduction in daily life	<ul style="list-style-type: none"> Install a timer on the water dispenser Install a water-saving valve on the faucet 	Process carbon reduction	<ul style="list-style-type: none"> Develop electronic signature process Centralized management of orders for transportation Paperless check receipts, pay slips and business cards, etc. 	Professional carbon reduction	<ul style="list-style-type: none"> Optimize transportation routes and use multi-modal transport Use online forums/seminars for communication and marketing Using electronic catalogs instead of paper catalogs Reduce the use of thermal conductive silicone adhesives in product design
Perspectives	Content of the plan								
Carbon reduction in daily life	<ul style="list-style-type: none"> Install a timer on the water dispenser Install a water-saving valve on the faucet 								
Process carbon reduction	<ul style="list-style-type: none"> Develop electronic signature process Centralized management of orders for transportation Paperless check receipts, pay slips and business cards, etc. 								
Professional carbon reduction	<ul style="list-style-type: none"> Optimize transportation routes and use multi-modal transport Use online forums/seminars for communication and marketing Using electronic catalogs instead of paper catalogs Reduce the use of thermal conductive silicone adhesives in product design 								
<p>Supply chain carbon reduction GoGreen Plus</p>	<p>Through DHL International Express's new GoGreen Plus service, PLANET uses a fixed proportion of sustainable aviation fuels during cargo transportation, covering all cargo delivery routes including major markets in the United States and Europe. It is expected that PLANET will reduce carbon emissions from logistics transportation by 10% and accelerate the achievement of its sustainability commitment to net-zero carbon emissions by 2050. Through this project, PLANET reduced carbon emissions from transportation by 15.5 metric tons of CO₂e from June to December 2023 compared to using traditional fuels, resulting in a 5% emission reduction. The reduction certificate was verified by the third-party organization SGS.</p> 								
<p>Vegetarian food on Tuesday to love the earth</p>	<p>PLANET promotes the event of loving the Earth by having vegetarian meals on Tuesday and cooperates with vegetarian restaurants every Tuesday to provide employees with vegetarian meals. In 2023, a total of 1,926 people responded, with 1,251 people bringing their own lunch boxes. It is estimated that PLANET can reduce carbon emissions by approximately 3.82 metric tons of CO₂e by 2023. Conversion data reference source: 1 meal without meat reduces emissions by 760 grams of CO₂e (US-based Environmental Working Group, EWG); 1 meal without use of paper containers reduces emissions by 1.89 kilograms of CO₂e (Ministry of Environment).</p>								
<p>Green Life for All - Green Work and Green Procurement</p>	<p>To implement green consumption for all, PLANET takes green office as the starting point, including saving energy resources, implementing resource recycling, adopting green procurement, environmental greening and advocacy initiatives. Among them, green procurement refers to the procurement of green products with energy-saving, water saving, environmental protection or environmental friendliness signs, such as environmentally-friendly toilet paper, environmentally-friendly hand sanitizer or environmentally-friendly toner cartridges. The green procurement amount was NT\$224,523 in 2023.</p>								

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

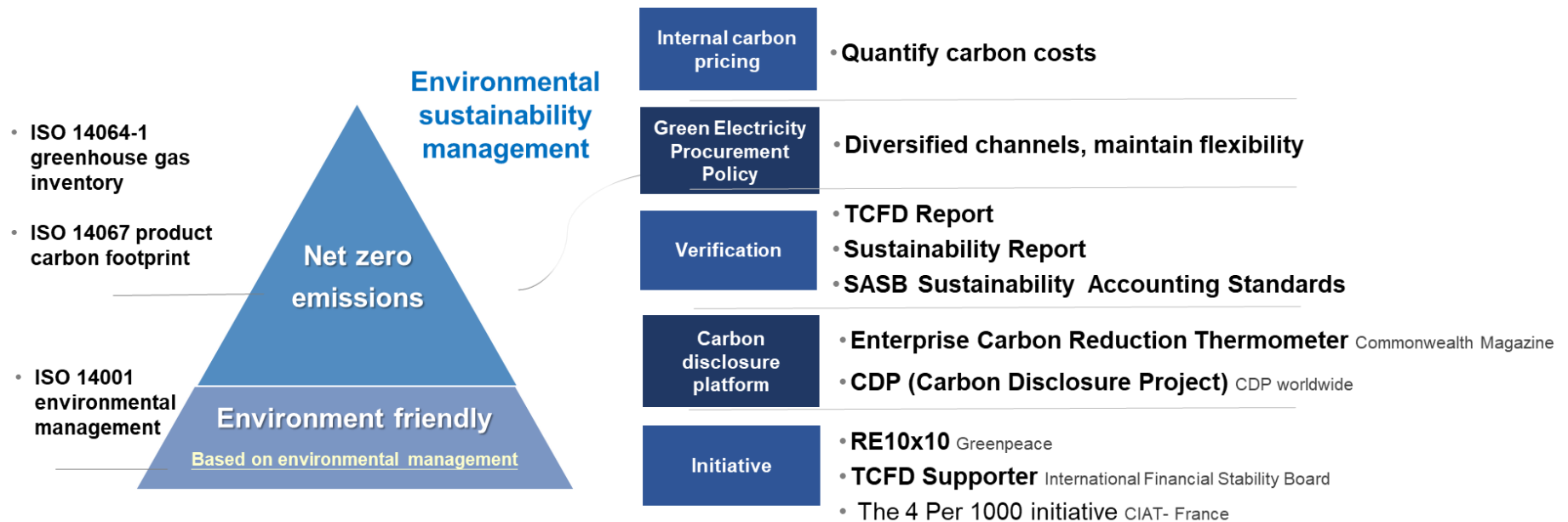
Appendix

4.2.3 Environmental Sustainability Management Mechanism

PLANET regards environmental friendliness as its core value and is committed to exploring and practicing the path of net-zero emissions, and makes environmental sustainability the cornerstone of the enterprise. In order to more specifically address the challenges of climate change, the company has developed an internal carbon pricing policy to quantify carbon costs and promote low-carbon internal activities.

To achieve energy transition, PLANET not only relies on a single channel, but also establishes diverse energy sources to meet the demand for green electricity. This includes investing in renewable energy projects, adopting energy management and promoting employee participation in practical actions for energy conservation and emission reduction.

In order to ensure the effective implementation of environmental sustainability strategies, the company conducts internal and external inspections and initiatives, continuously monitors domestic and foreign environmental trends and changes in policies and laws and regulations. With these sensitivities and responsiveness, PLANET is able to adjust its environmental sustainability strategies and development action plans at any time, which are not only reflected in the company's internal operations, but also promote the entire society towards a more environmentally friendly and sustainable future through active participation in social and industrial cooperation and initiatives.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1 Sustainability Commitments and Stakeholder Engagement

2 Sustainable Corporate Governance

3 Sustainable Innovations

4 Environmental Sustainability

5 Sustainable Employment

6 Social Inclusion

Appendix

[Environmental Sustainability Action]

PLANET is promoting a series of environmental sustainability actions to enhance the awareness of environmental sustainability among employees and relevant stakeholders in order to maintain and improve the health of the Earth's ecosystem through actions and concepts and create environmental sustainability and empowerment that belongs to PLANET.

Earth Hour

PLANET has been responding to "Earth Hour" for 14 consecutive years and continuously advocating the concept of environmental sustainability to employees



Share your green

In 2023, PLANET promoted the "Share your green" and encouraged employees to conduct green actions and green creations from food, clothing, housing, transportation, education, entertainment, shopping and other life details and cultivate a friendly attitude towards life



Exchange of Items for Circle of Love

PLANET organized the "Exchange of Items for Circle of Love" event, inviting employees to bring items that have not been used but can still be used to the company to share with everyone to use their personal power to engage in "circular economy" behavior and reduce the consumption of the Earth's energy resources. Meanwhile, in order to cherish resources and allow this intention to continue, PLANET donated NT\$10 to the Taiwan Environmental Information Association (TEIA) when each item was taken to contribute to protecting the environment and to extend the significance and love brought by the event to a greater extent.

Action performance

- More than a hundred donated items
- Exchange rate of donated items by employees exceeding 85%
- Charity donation of NT\$1,695



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainable Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

4.2.4 Climate information disclosure

PLANET actively responds to the risks brought about by climate change, seizes the opportunities obtained in the process of transforming into a low-carbon economy and effectively allocates resources to enhance the competitiveness and operational resilience of the enterprise.

In order to present the impact and influence of climate change on the company in a concrete manner, PLANET prepared a TCFD report for the first time in 2022, adopting a phased approach to practice TCFD. In 2023, PLANET officially signed the TCFD report as TCFD Supporter to continuously and gradually integrate TCFD into operational strategies and investment decisions. (For more details, please refer to the "PLANET 2023 TCFD Report", URL: <https://www.planet.com.tw/tw/sustainability/reports-tcfid>)

In 2023, PLANET participated in the Carbon Disclosure Project (CDP) for the first time and was rated C Awareness Level. PLANET aims to reveal carbon emission inventory equivalent and carbon reduction effectiveness, identify regulatory and physical risks and give responses to carbon saving management questionnaire, strengthen PLANET's ability to respond to climate change and evaluate energy depletion, resource scarcity, extreme weather, sea level rise and other issues in order to reduce operational risks and costs and further transform various risks into green circular economy business opportunities to improve the sustainability of enterprise operations.

[Climate Governance Architecture]

Corporate governance plays the most important role in PLANET's commitment to take actions in response to climate change. In terms of governance, the main focus is on the supervision of climate-related risks and opportunities by the board of directors and senior executives. The board of directors reviews, supervises and guides the company's strategies, important action plans, annual budgets and business plans and business objectives (including any measures for response to climate-related risks) in implementing sustainability goals through the Sustainable Development Committee. The Sustainable Development Committee regularly reports on the progress and results of the implementation plan to the board of directors every six months. The board of directors is responsible for guiding and reviewing climate change risk and opportunity projects, assessment results, response strategies and management performance and continuously tracking the implementation and status of response measures for high-risk projects in order to comprehensively strengthen the policy and implementation performance of the enterprise's sustainable development. On May 29 and December 20, 2023, climate change risk management, strategy and goal setting, implementation achievements of sustainable development for 2023 and the 2024 plan were reported to the board of directors. PLANET completed a climate governance report by following the TCFD framework. After the review of the content of the report through the Sustainability Team, it was submitted to the company's management for review and then submitted to the board of directors for supervision of various risk management strategies and review of decisions.

PLANET's Climate Governance System



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

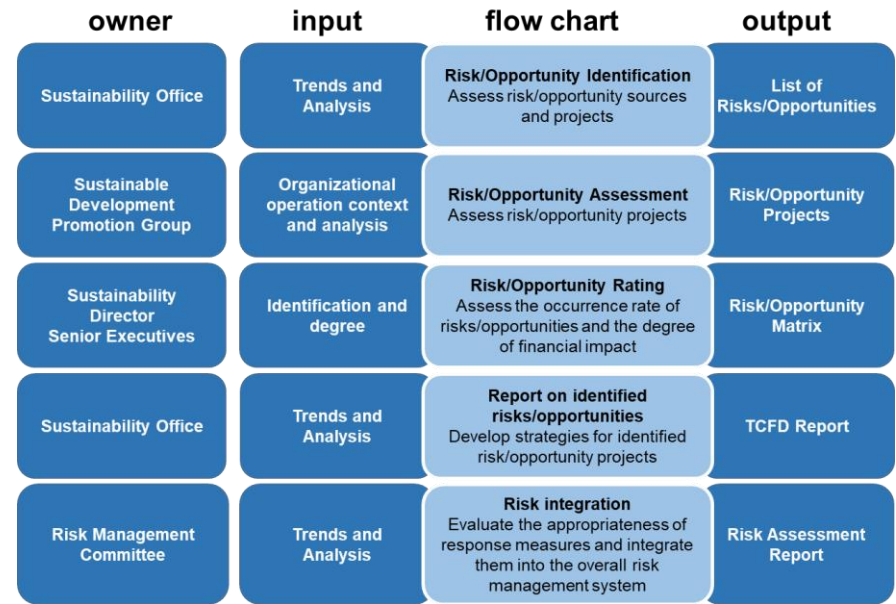
Social Inclusion

Appendix

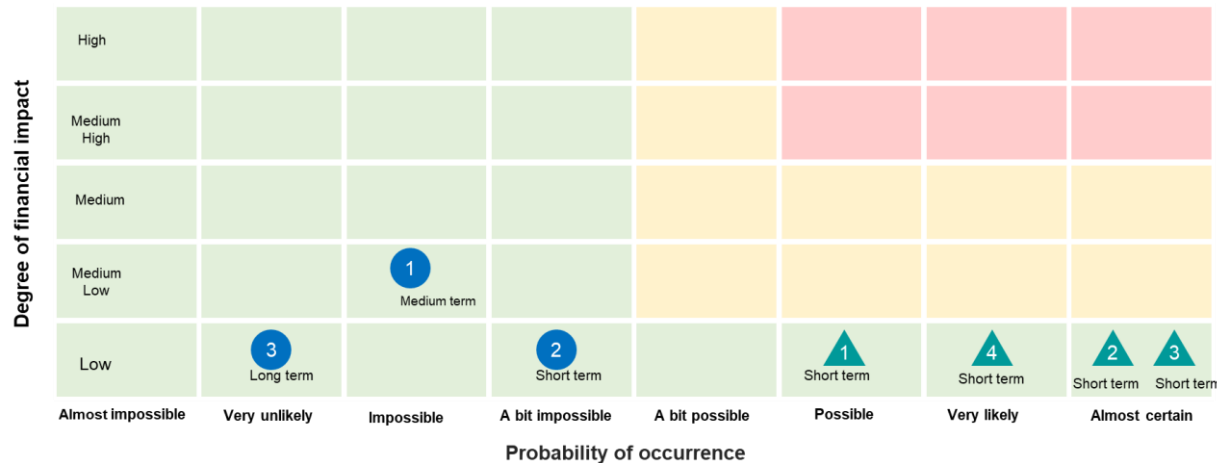
[Identification of Risks and Opportunities]

Based on the impact of climate change on the overall operation of the company, and by referring to the TCFD guidelines, PLANET's sustainability office provided a list of risks and opportunities, and the Sustainability Team discussed the correlation between various risks and opportunities and the company's business operations, evaluated the level of interest of stakeholders on each issue and potential business impact, and included the evaluation in the 2023 risk/opportunity project. Subsequently, the Sustainability Director and senior executives evaluated risk events based on their "occurrence rate" and "degree of financial impact". After comprehensive consideration of their occurrence rate and degree of financial impact, PLANET identified short-term, medium-term and long-term risks and opportunities, conducted scenario analysis by referring to international scientific reports, quantified the financial impact of climate change on the company and developed risk management strategies as the core of response to climate change.

Climate-related risk and opportunity management process



Climate Change Risk and Opportunity Analysis Matrix



※Short-term: 2024-2025, medium term: 2026-2028, long term: 2029-2033



1. Carbon charges, carbon tariffs and related regulations
2. Change of supplier selection criteria by customers
3. Severity of extreme weather events



1. Promotion of low-carbon and green production
2. Use of renewable energy
3. Development of low-carbon products or services
4. Enhancement of corporate reputation and brand awareness

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Financial impact of climate-related risks

Risk type	Climate-related risks	Time frame	Potential financial impact	Risk response measures		
				Methods	Description	
Transition risk	Risks and regulations	① Carbon charges, carbon tariffs and related regulations	Medium term	Increase in operating costs, including taxes and supplier shifting costs	Control transfer	<ul style="list-style-type: none"> PLANET is not a controlled object or regulated raw material product. However, in order to avoid expanding the scope of taxation in the future or being affected by customer requirements and other factors, greenhouse gas inventory and product carbon footprint inventory are conducted, and measures such as energy-saving and carbon reduction and product energy-saving design are implemented to reduce or avoid collection costs. Establish a diversified supply chain and increase inventory of key products and spare parts to avoid suppliers shifting related costs.
	Market	② Change of supplier selection criteria by customers	Short term	<ul style="list-style-type: none"> Low carbon costs required to meet customer needs Being unable to meet customer needs resulting in reduced orders Decline in product competitiveness 	Control	<ul style="list-style-type: none"> Adhere to the Green Energy Product Development Principles and implement product lifecycle assessments to reduce the impact of products on the environment and climate change. Design product suitability based on the social, economic and technological background of customers to ensure that the company's products are environmentally friendly and energy-saving. Develop green energy innovation patents based on network infrastructure to achieve the goal of energy conservation, energy storage or production capacity. Due to the lack of production process, PLANET will assist in the low-carbon transformation of the supply chain.
Physical risk	Long term/immediate	③ Severity of extreme weather events	Long term	<ul style="list-style-type: none"> Supply chain interruption and increase in raw material costs Affecting production and resulting in financial losses and decreased revenue Flooding goods and causing property damage 	Control transfer	<ul style="list-style-type: none"> Increase inventory of key products and spare parts and ensure logistics channels. Assess the risks and alternative solutions of the processing plant. Make a rolling adjustment of warehouse flood risk and develop and implement risk mitigation measures.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Assessment of the financial impact of climate-related opportunities

Opportunity type	Climate-related opportunities	Time frame	Potential financial impact	Opportunity response measures
Resilience	① Promotion of low-carbon and green production	Short term	<ul style="list-style-type: none"> Reduce operating costs Improve supply chain reliability and operational capabilities under different conditions Increase revenue through new products and services that ensure resilience 	<ul style="list-style-type: none"> Make good use of government-related resources to drive low-carbon transformation of suppliers. Establish a green material platform and carbon management platform to promote green supply chain management. Eliminate and replace constant temperature and humidity testing equipment.
Energy sources	② Use of renewable energy	Short term	<ul style="list-style-type: none"> Reduce the risk of greenhouse gas emissions, and thus reduce sensitivity to changes in carbon trading prices Reputation improvement 	<ul style="list-style-type: none"> Implement an energy management system. It is expected to actively introduce various management and energy-saving measures and actively eliminate and replace low-efficiency facilities. Set proactive carbon reduction goals and meet green electricity demand through multiple channels.
Products and services	③ Development of low-carbon products or services	Short term	<ul style="list-style-type: none"> Improve the green design system Meet customers' green design needs Strengthen ESG capabilities Enhance green image 	<ul style="list-style-type: none"> Inject the design thinking from the source of products into the concept of "green intelligent manufacturing". Develop green energy, intelligent and energy-saving products based on network infrastructure construction. Reduce power loss in product development and then reducing the use of heat dissipation materials. Assist customers in achieving "green energy" network infrastructure construction. Artificial Intelligence & Internet of Things (AIoT) can monitor and intelligently control various devices and systems in real time, predict future energy demand by analyzing historical and real-time data, achieve system optimization and reduce energy waste.
Market	④ Enhancement of corporate reputation and brand awareness	Short term	Satisfy the expectations of stakeholders and enhance market sales and goodwill	<ul style="list-style-type: none"> Introduce various management systems, strengthen ESG management performance across all aspects and reduce risks. Expose ESG information through annual sustainability reports, websites and other platforms, and actively respond to the expectations of stakeholders. Introduce TCFD from 2022 to identify and expose risk information on climate change, participate in CDP, enhance the presentation and communication of sustainable performance and further increase revenue and goodwill.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

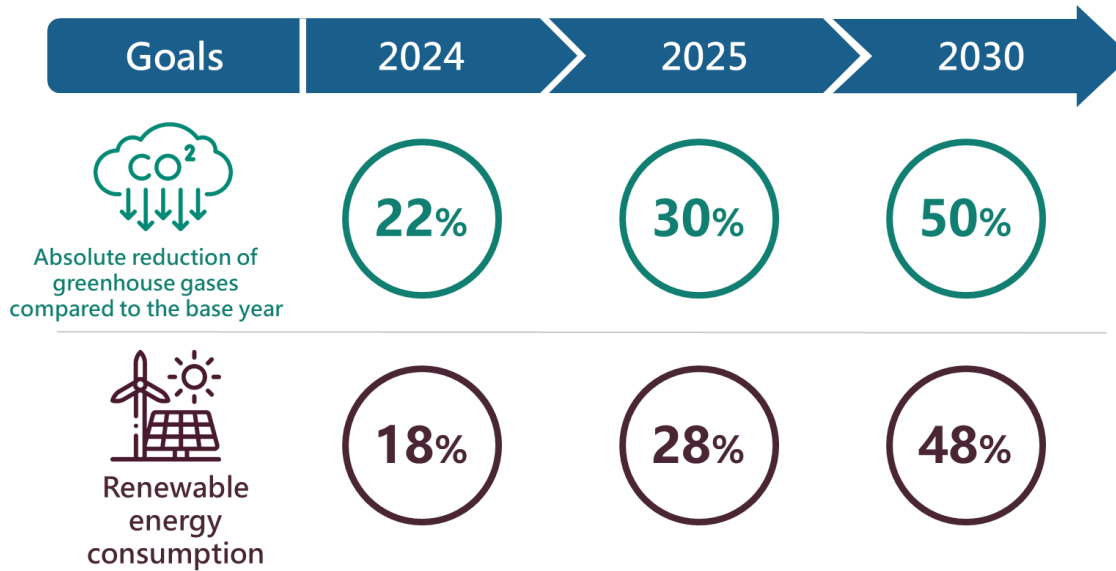
6

Social Inclusion

Appendix

[Climate Goals]

PLANET's greenhouse gas reduction targets focus on the Paris Climate Agreement and are consistent with the global target of net-zero emissions by 2050, and include absolute carbon reduction targets for Scopes 1 and 2 greenhouse gases and greenhouse gas emission intensity, with an absolute carbon reduction of 50% for Scopes 1 and 2 greenhouse gases in 2030 compared to the base year 2022. The use of renewable energy is one of the key strategies in the net-zero emission path, and PLANET has set targets for the use of renewable energy in response to international energy transition.



4.3 Energy Resource Management

4.3.1 Energy management

In addition to actively improving the efficiency of energy resource utilization in product design, R&D and production processes, the concept of energy conservation and carbon reduction is also implemented in the work environment of PLANET, including monthly electricity consumption recording and analysis, electricity efficiency improvement, equipment improvement and elimination and replacement and promotion of various energy-saving plans. PLANET continued to promote energy-saving projects in 2023, with an estimated monthly electricity savings of 4,745 kWh and an estimated annual energy-saving benefit of NT\$185,000. PLANET saves energy and reduces carbon emissions to protect the earth through practical actions.

The total electricity consumption was 650,260 kWh in 2023, a decrease of 3.5% compared to 2022, and has been decreasing for three consecutive years.

The decrease in electricity consumption in 2023 is mainly due to the replacement of central air conditioning hosts in public areas to achieve energy conservation and improve air conditioning efficiency.

The energy consumption in 2023 was 2,111,235 million joules, with an energy intensity of 1.1446 million joules per thousand of revenue, a decrease of 18.1% compared to 2022.

Project Name	Project Description	Estimated Energy Saving (Month)	Estimated reduction in energy consumption (month)
Office LED lighting project	Replace the old office lighting fixtures with energy-saving LED fixtures as office lighting	560 kWh	2,016 million joules
Air-conditioning energy-saving operation project	(1) Unified setting of office air conditioning temperature, increasing it by 1 degree can save 4% energy consumption.	2,387 kWh	8,593 million joules
	(2) Different independent air conditioning systems can be turned on and off according to the required conditions, achieving carbon reduction benefits through changes in operating mode.		
Start control of dehumidifier	Start control of dehumidifier based on humidity conditions	1,046 kWh	3,766 million joules

Annual unit electricity consumption

Year	2021	2022	2023
Total area of the company	2,113	2,113	2,468
Electricity consumption in office areas	357,932	354,258	395,022
Electricity consumption in public areas	338,441	319,419	255,238
Total electricity consumption	696,373	673,677	650,260
Total number of employees	155	158	168
Annual electricity consumption per person	4,493	4,264	3,871
Annual electricity consumption per square meter	330	319	264

Annual energy consumption

Year	2021	2022	2023
Fuel consumption (liters)	2,787.45	2,667.72	2747.89
Fuel usage (million joules)	91,012	87,103	89,720
Electricity consumption (excluding that of renewable energy) (kWh)	695,842	643,453	561,565
Electricity consumption (million joules)	2,484,944	2,425,066	2,341,006
Energy consumption (million joules)	2,596,017	2,403,510	2,111,235
Revenue (NT\$ thousand)	1,427,097	1,720,231	1,844,671
Energy intensity (million joules/revenue of NT\$ thousand)	1.8191	1.3972	1.1446

Note: The conversion coefficients used to convert fuel consumption (liters) and electricity consumption (converted from degrees into joules) are based on the Table of Unit Calorific Values of Energy Products in the Energy Statistics Manual of the Ministry of Economic Affairs in 2010.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

4.3.2 Water Resource Management

PLANET is engaged in R&D and technology-intensive business, with no process water consumption, and its water consumption comes from domestic water for office use. PLANET has set a consumption intensity target as a 3% decrease in annual water consumption per person (metric tons). In 2023, the annual water consumption per person decreased from 20.47 metric tons to 18.55 metric tons, a decrease of 9.4%, achieving the annual target. PLANET continues to actively advocate the importance of water resources to its employees and saves water and maintains water resources through water saving devices on a daily basis.

Annual unit water consumption

Year	2021	2022	2023
Water consumption	2,305	3,235	3,117
Total number of employees	155	158	168
Annual water consumption per person (tons)	14.87	20.47	18.55

4.3.3 Waste Management

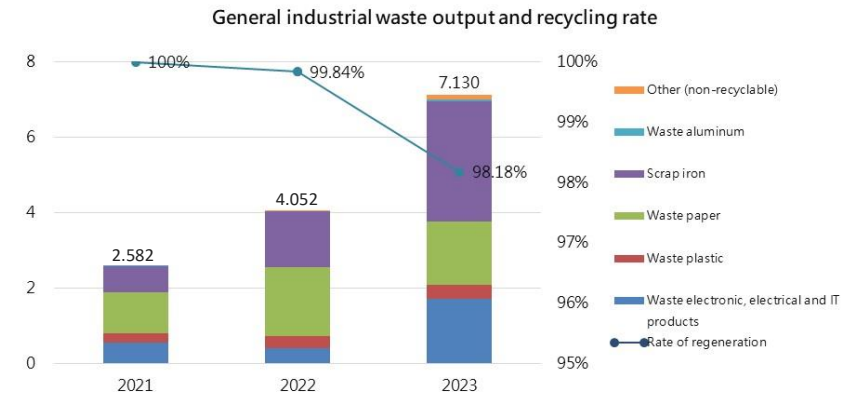
The waste generated by PLANET mainly comes from packaging materials used in research and development, testing, maintenance processes and manufacturer distribution and storage processes, including waste electronics and electrical appliances and information products, waste paper and waste plastics. To reduce environmental impact, PLANET will continue to promote green product design, waste recycling and reuse projects and waste management to reduce raw material consumption from the source and recycle reusable materials. For the waste generated, PLANET will entrust waste manufacturers to recycle and reuse it, and only those that cannot be recycled and reused in the end are disposed of by incineration or burial. PLANET has established waste storage areas that comply with regulations and indeed carries out garbage classification. PLANET's annual goal is to achieve a general industrial waste recycling rate of over 98%. The general industrial waste recycling rate in 2023 was 98.18%, achieving the annual goal.

- (1) Domestic waste: It is disposed of uniformly by the management center of the leased building, so it cannot be quantitatively monitored on a single basis
- (2) General industrial waste: It is disposed of by an entrusted qualified third-party organization engaged in Class A waste treatment, recycling and reuse. In 2023, the weight of general industrial waste was 7.13 metric tons, with a recycling rate of 98.18%; the weight of electronic waste was 1.718 metric tons, with a recycling rate of 24.09%.
- (3) Hazardous industrial waste: None.

Production and Recycling of General Industrial Waste in 2023

(Unit: metric tons)

Composition	Output	Recycling	Disposal	Recycling rate
		Reuse	Incineration/ burial	
Waste electronic appliances and information products	1.718	1.718	-	100%
Waste plastics	0.366	0.366	-	100%
Waste paper	1.687	1.687	-	100%
Scrap iron	3.181	3.181	-	100%
Scrap aluminum	0.048	0.048	-	100%
Others	0.130	-	0.130	0%
Total	7.130	7.000	0.130	98.18%



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

4.3.4 Environmental Management System

We have established environmental management system, processes and their interactions in accordance with the requirements of the ISO 14001 standard and have documented them. All employees of the company will effectively implement and continuously improve their effectiveness. Since 2010, they have passed the ISO 14001 environmental management system certification for 14 consecutive years. Their validity period is from July 29, 2022 to February 8, 2025.

The company conducts environmental risk assessments for its activities, products and operations, and completed a total of 242 environmental considerations in 2023. The company identifies and reviews its regulatory compliance and environmental actions through 62 environmental regulations, with a focus on climate change and air quality and other issues. Meanwhile, the company improves the workplace environment through internal environmental audits.

PLANET did not receive severe penalties or non-monetary penalties for violating environmental laws or regulations in 2023. The "severe penalties" mentioned above refer to any significant events referred to in Article 4 of the Taiwan Stock Exchange Corporation's Procedures for Verification and Disclosure of Major Information of Listed Securities Companies.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

4.4 Nature and Biological Diversity

In recent years, most of the issues of concern to stakeholders have focused on climate-related risks, and "Biodiversity Loss" has gradually become the most impactful key focus project. Any office buildings and main production sites of PLANET are not located in environmentally protected and biologically diverse areas or restored habitats, nor are they listed as endangered species on the IUCN Red List and the national conservation list. Meanwhile, PLANET conducts environmental impact assessments in accordance with environmental regulations to avoid operational activities damaging biodiversity conservation. It actively reduces pollution using environmentally friendly technologies, strictly complies with environmental regulations and takes annual testing measures to ensure waste gas and waste management. PLANET further continues to carry out plans related to natural ecological conservation.

Clean air, Clear mind action to reduce air pollution, reduce carbon emissions and enhance biodiversity.

Soil contains a quarter of the world's biodiversity. Soil is one of the most complex ecosystems in nature and one of the most diverse habitats on Earth: it contains countless different organisms that interact with each other, promote global circulation and maintain all lives.

In view of this, PLANET and the International Association for Indigenous Rehabilitation of the Republic of China and Conservation are jointly promoting the "Good Air for Cultivating Fields" initiative. After harvesting the adopted fields, PLANET does not use traditional methods to burn rice straws, but instead uses organic fertilizer mixed with decomposing bacteria to decompose rice straws, recycle nutrients to increase soil organic matter, maintain the biodiversity of microorganisms in soil and prevent soil acidification so as to apply no base fertilizer in the next cultivation, keep the soil healthy and resilient and

reduce air pollution and carbon emissions caused by burning rice straws. This plan aligns with the goal of the 4 Per 1000 initiative (4 Per 1000 initiative: Soils for Food Security and Climate): "Increasing soil carbon content by 4 ‰ every year can effectively slow down temperature rise". Therefore, PLANET applied to become a partner of the 4 Per 1000 initiative in March 2023 and officially passed the review in May, hoping to ensure soil health through the Clean air, Clear mind action program to achieve productive and highly resilient agriculture and combat climate change.

Since 2021, PLANET has been implementing the "Clean air, Clear mind action" program. In 2023, PLANET connected the industrial chain to continue to expand its influence, responded together with a total of 202 enterprises from customers and suppliers to cooperate to leverage ESG's green influence. After two years of efforts, PLANET has assisted Hualien County and Changhua County in stopping burning rice stalks in 7,800 hectares of paddy fields, reducing 70,200 metric tons of carbon emissions, which is equivalent to the annual carbon adsorption capacity of 5.84 million trees, for farmland on which rice straw decomposing bacteria has been used, rice harvest increased by 16.4%, creating a sustainable environment together.

Taiwan's Good Air for Cultivating Fields



Mitigation of climate change

Reduction of carbon emissions by 70,200 metric tons of CO2e, equivalent to the annual carbon adsorption capacity of 5.84 million trees

Improvement of soil organic matter and biodiversity

The richer the organic matter in soil, the more energy it can provide to microorganisms or small animals in the soil

Reduction of air pollution

Reduction of PM2.5 and black carbon emissions from agricultural waste combustion

※ Data reference source

©WTO: Burning 1 hectare of rice straws will produce 9 metric tons of carbon dioxide
©Environmental Quality Protection Foundation: Taking memorial Forests as an example, each tree can absorb approximately 12 kilograms of carbon dioxide per year

PLANET caused rice straws to be stopped burning through the "Clean air, Clear mind action" initiative to reduce air pollution, reduce carbon emissions and enhance biodiversity. In response to the 4 Per 1000 initiative, PLANET officially became a member of the initiative in May 2023, continuing to contribute to soil health, food security and climate change. The list of members and partners of the "4 per 1000" Initiative is available at https://679d6c62.rocketcdn.me/wp-content/uploads/updated_partners_members.pdf



Soil and Biodiversity

Data source: Food and Agriculture Organization of the United Nations

- Soil contains a quarter of the world's biodiversity.
- More than 1000 species of invertebrates can be found in every square meter of forest soil
- The bacterial content in each gram of soil can reach millions or thousands of species.

Earth Sustainability and Soil Biodiversity

- **Mitigation of climate change:** Soil is an important reservoir of carbon, and organisms in the soil participate in the decomposition of organic matter and the cycling process of carbon.
- **Sustainable agriculture:** Rich soil biodiversity helps improve soil fertility, increase crop yields and ensure food supply.
- **Water resource management:** A healthy soil biotic community helps improve soil water conservation and purification capabilities and reduce the risk of soil erosion and water pollution.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Cultivation of Pinglin Organic Tea Gardens to Protect Water Sources, Reduce Carbon Emissions and Enhance Biodiversity

The Agenda 21 proposed in 1992 lists sustainable water resource development as an important issue for future development of various countries, points out the importance of "protecting water resource quality and supply" in the Action Plan for Sustainable Development of Water Resources and suggests the application of the integration type method for the development, management and use of water resources. PLANET itself does not have process water, so we have expanded the water issue to the protection of ecological water sources. Since 2010, we have been cooperating with the Tse-Xin Organic Agriculture Foundation in promoting the "cultivation of Pinglin Organic Tea Gardens" plan for 14 consecutive years until 2023. Through the cultivation action, we have eliminated the use of toxic substances such as pesticides and chemical fertilizers in tea gardens, preventing them from flowing into the "Fei Cui Reservoir" and polluting water sources. This has resulted in the purification of water quality and the preservation of many precious ecosystems within the water source area. Organic farming also reduces carbon emissions and helps mitigate climate change.

Cultivation of Pinglin Organic Tea Gardens

30th Anniversary PLANET Networking & Communication 普萊德同仁齊享樂

護水源·減碳護地球!

邀請永續伙伴認養有機茶園

★ 認養有機茶園·護水源·多樣化生態·減碳護地球 ★

PLANET綠色永續伙伴們，
[PLANET坪林有機茶園認養行動] 邁入第13年，同仁們一起支持坪林茶農實行有機農法，有機茶園面積從1公頃擴大至53公頃，產生實質影響力：

- ✓ 幫助改善下游翡翠水庫水質，保護大台北地區乾淨水資源。
- ✓ 成功復育台灣特有種保育類-翡翠樹蛙，恢復生態，保護地球生物多樣性。
- ✓ 累計為地球減碳0.53公噸。
認養1公斤有機茶將為地球減碳1.8公斤

讓我們繼續支持認養有機茶園，喝茶減碳護地球，讓愛的行動延續下去，讓大地生生不息，地球生態永續！

有機農法 環境永續 友善大地
台灣特有品種 翡翠樹蛙 因您的支持而繼續存在

Action performance:

Mitigation of climate change

Organic farming reduced carbon emissions by 20% compared to traditional conventional farming.

Enhancement of biodiversity

Successfully reintroduced conservation species unique to Taiwan –Rhacophorus smaragdinus

Protection of water sources

Help improve the water quality of downstream Fei Cui Reservoir and protect clean water resources in the Greater Taipei area

※Data reference source: "Global Response Strategy for Net-zero Emissions", 2021, Taiwan Institute of Comprehensive Research

Impact of cultivating organic tea gardens on biodiversity

- **Protection of the ecological environment:** No use of pesticides, no damage to soil structure and no pollution to groundwater sources help maintain the ecological environment around tea gardens
- **Provision of habitats:** Preservation of more natural vegetation and ecological space, especially for birds, insects and other small animals
- **Preservation of the diversity of tea tree varieties:** Organic agriculture usually preserves and cultivates multiple varieties of tea trees, which helps maintain the genetic diversity of plants in tea gardens

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

World Environment Day - Tree Planting to Increase Forest Carbon Sinks and Enhance Biodiversity

PLANET has teamed up with customers to climb the peak of environmental protection. Since 2022, PLANET has chosen to launch a significant green campaign in the Madagascar region at this special moment of World Environment Day, planting 21,000 trees. This positive initiative is not only aimed at mitigating the threat of climate change, but also at actively promoting the conservation of biodiversity and demonstrating PLANET's concern and contribution to global ecological balance. This sustainable cooperation plan not only contributes to the restoration of local ecosystems, but also demonstrates the long-term commitment of the enterprise to environmental protection.

World Environment Day - Tree Planting

2022



2023



Action performance:

Mitigation of climate change

From 2022 to 2023, a total of 21,000 trees were planted, which can adsorb approximately 252 metric tons of carbon emissions per year

Enhancement of biodiversity

Planting trees that are suitable for the local environment to provide ecosystem services and enhance biodiversity

※Data reference source: Environmental Quality Protection Foundation - Taking commemorative forests as an example, each tree can absorb approximately 12 kilograms of carbon dioxide per year

Impact of planting trees on biodiversity

- **Provision of habitats:** Tree planting and afforestation can provide new habitats for various organisms, which provide food and shelter, helping to increase local biodiversity
- **Increase of vegetation coverage:** Tree planting and afforestation can increase the coverage area of vegetation, thereby providing more food sources and habitats. This vegetation coverage also helps maintain soil stability, reduce soil erosion and maintain the cleanliness of water resources
- **Provision of ecosystem services:** Trees and plants play important roles in ecosystems, not only regulating climate and maintaining water sources, but also providing oxygen, reducing air pollution and absorbing harmful gases such as carbon dioxide. These ecosystem services are crucial for maintaining biodiversity and ecological balance

5

Sustainable Employment

- 5.1 Employee Profile
- 5.2 Human Rights Management
- 5.3 Talent Cultivation and Care
- 5.4 DEI Workplace
- 5.5 Occupational Safety and Health



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

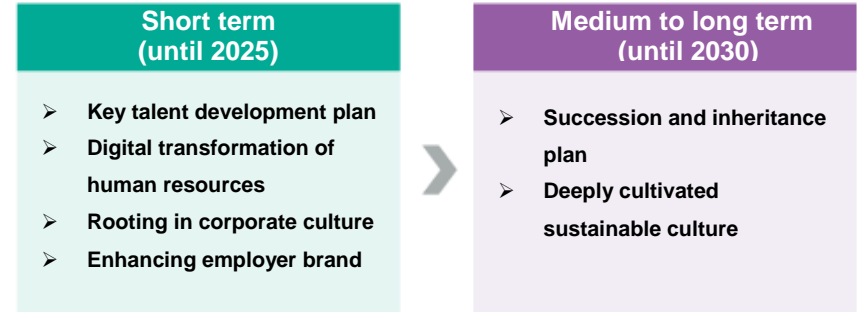
Social Inclusion

Appendix

The company focuses on human rights issues, continuously creates a diverse, equal, inclusive and friendly workplace environment, leverages the unique value of employees and implements a diverse talent cultivation and development mechanism to enhance the enterprise's human resources and strengthen the enterprise's competitiveness.

PLANET's Human Resources Sustainability Goals

In response to the labor shortage brought about by geopolitics and the post pandemic era, PLANET has identified digital transformation and sustainable transformation as key priorities for human resources sustainability and set phased goals for human resources sustainability to establish key talent succession and inheritance, deeply cultivate corporate sustainability culture, strengthen the attractiveness of organizations to talents and provide more diverse welfare measures for a happy and healthy workplace.



Management of Major Concerns on Human Resources

DEI workplace	Talent development	Human rights
<p>Policy</p> <ul style="list-style-type: none"> ● Emphasize employee diversity, equal treatment in the workplace and create a friendly workplace environment. ● Establish diverse communication channels and maintain harmonious industrial relations. ● Diversified employee benefits and subsidies to support employees and families. <p>Action results</p> <ul style="list-style-type: none"> ✓ Balanced gender ratio between employees and supervisors. ✓ The distribution of talents spans generations, and the employment of employees with disabilities exceeds the legal limit. ✓ There was a subsidy of NT\$1.79 million for employee upbringing and children's education in 2023. <p>Evaluation mechanism</p> <ul style="list-style-type: none"> ■ Conduct annual satisfaction surveys, collect employee feedback and carry out management and improvement accordingly. 	<p>Policy</p> <ul style="list-style-type: none"> ● Assist employees in enhancing their functional expertise and career development through a complete selection, retention and talent succession mechanism. ● Achieve the effectiveness of inclusive learning and professional development Through diverse training channels,. ● Talent development combines with sustainability indicators and performance. <p>Action results</p> <ul style="list-style-type: none"> ✓ The average number of professional functions and general education and training hours for employees in 2023 was 23.4 hours per person. ✓ 176 people joined the supervisor succession consensus camp in 2023. ✓ The completion rate of the sustainable performance linkage assessment was 100% in 2023. <p>Evaluation mechanism</p> <ul style="list-style-type: none"> ■ Conduct an annual course satisfaction survey to investigate the learning effect and related opinions of employees as a direction for improvement in subsequent course offerings. ■ Implement annual performance assessments every year to assess the work performance of employees as a basis for talent cultivation and salary adjustments. 	<p>Policy</p> <ul style="list-style-type: none"> ● Adhere to internationally recognized human rights conventions and guidelines and relevant domestic regulations to safeguard the legitimate rights and interests of employees. ● Develop human rights policies and disclose them on the company's official website. <p>Action results</p> <ul style="list-style-type: none"> ✓ There was no form of discrimination in 2023. <p>Evaluation mechanism</p> <ul style="list-style-type: none"> ■ Conduct human rights due diligence and investigate the level of cognitive risk among internal employees regarding various human rights issues.

5.1 Employee Profile

As of December 31, 2023, the total number of employees of the company in 2023 was 168 (80 male employees and 88 female employees), an increase of 6.33% compared to 2022.

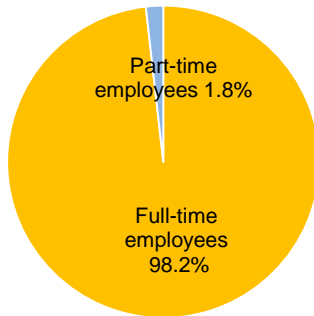
The hired employees include 165 full-time employees (79 male employees and 86 female employees) and 3 part-time employees (1 male employee and 2 female employees), and no temporary employees and employees without guaranteed working hours were employed.

All employees are of their own nationality and were employed by the company in Taiwan.

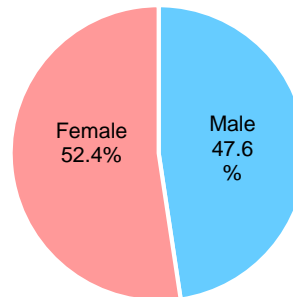
The company values gender equality, and the gender ratio of employees is similar, with slightly more female employees than male employees; moreover, the company continues to pay attention to equal opportunities for gender development. The gender ratio of supervisors is 53.3% for female supervisors and 46.7% for male supervisors.

Employee Structure for 2023

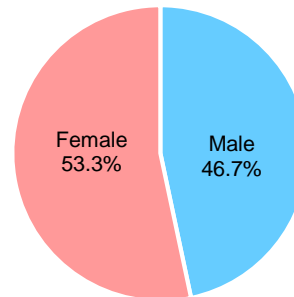
Ratio of full-time employees to part-time employees
(A total of 168 employees)



Gender ratio of employees
(A total of 168 employees)



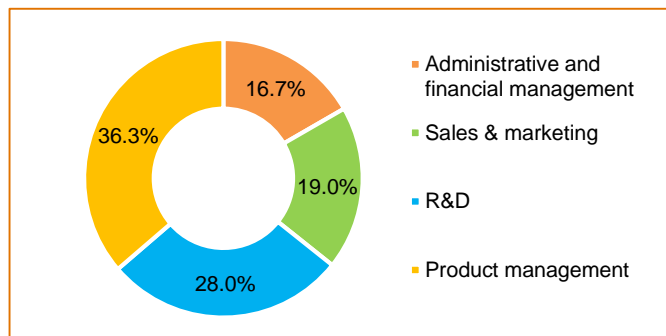
Gender ratio of supervisors
(A total of 45 supervisors)



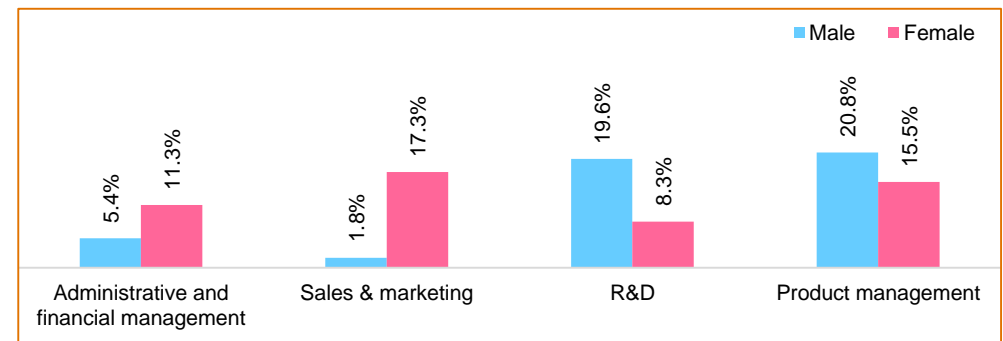
Managerial Positions are 100% filled by native Taiwan employees.

Management positions	Male	Female
Senior management position - associate level or above	5	4
Middle management position - manager (deputy manager)	6	11
Middle management position - director (deputy director)	10	9
Gender ratio of supervisors	46.7%	53.3%

Job functions for 2023



Job functions for 2023 vs. Gender Distribution



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

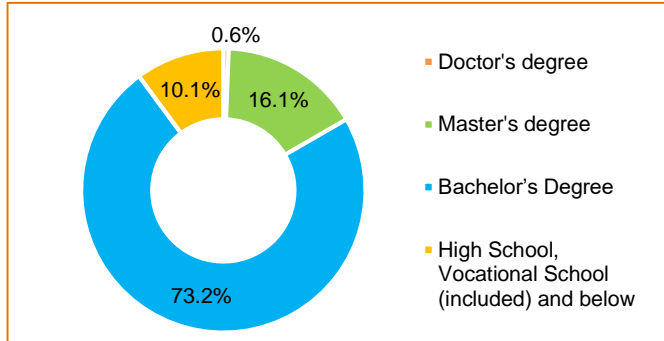
Sustainable Employment

6

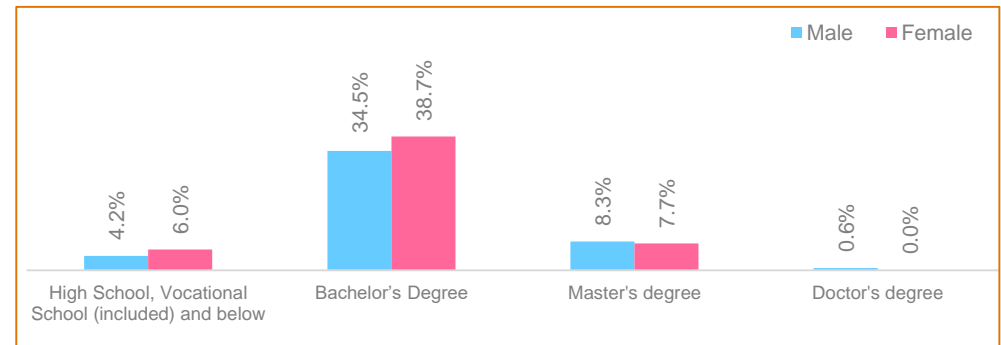
Social Inclusion

Appendix

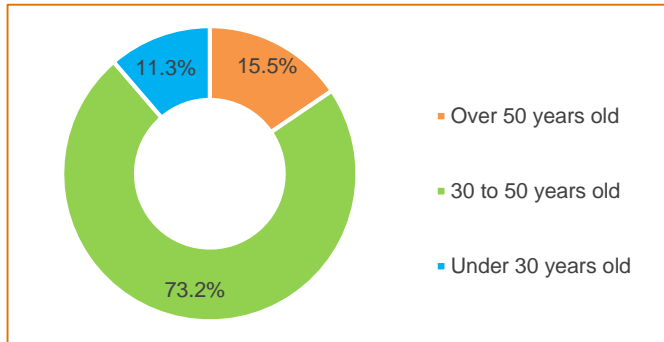
Education level for 2023



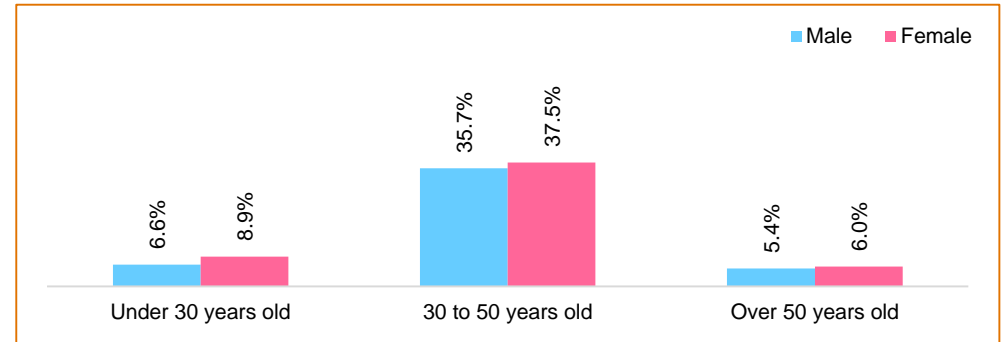
Education level for 2023 vs gender distribution



Age for 2023



Age for 2023 vs gender distribution



Job Functions vs Education level vs Gender distribution

Job functions	Proportion to 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
Product management	36.3%	4.17%	4.17%	8.93%	16.07%	2.38%	0.60%	0.00%	0.00%
R&D	28.0%	0.00%	0.00%	6.55%	14.29%	1.79%	5.36%	0.00%	0.00%
Sales & marketing	19.0%	0.60%	0.00%	13.69%	0.60%	2.98%	0.60%	0.00%	0.60%
Administrative and financial management	16.7%	1.19%	0.0%	9.52%	3.57%	0.60%	1.79%	0.00%	0.00%
Total	100.0%	5.95%	4.17%	38.69%	34.52%	7.74%	8.33%	0.00%	0.60%

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Proportion of new and departing employees

2023	Total number	Number		Proportion to the total number of employees of this gender		Under 30 years old		30 to 50 years old		Over 50 years old	
		Female	Male	Female	Male	Number	Percentage	Number	Percentage	Number	Percentage
New employees	28	17	11	19.32%	13.75%	8	42.11%	18	14.88%	2	7.14%
Departing employees	19	14	5	15.91%	6.25%	3	15.79%	12	9.92%	4	14.29%
Total number of employees	168	88	80	52.36%	47.62%	19	11.31%	121	72.02%	28	16.67%

Notes:

- (1) Calculation method for the gender ratio of employees: number of (new/departing) employees of this gender/total number of employees of this gender
- (2) Calculation method for the age group ratio of employees: number of (new/departing) employees in this age group/total number of employees in this age group

Changes in employees in the past three years (including part-time employees)

Year	2021		2022		2023	
Items	Number	Percentage	Number	Percentage	Number	Percentage
Total number of employees	155	100%	158	100%	168	100%
Male	72	46.45%	74	46.84%	80	52.36%
Female	83	53.55%	84	53.16%	88	47.62%
New employees	30	19.35%	32	20.25%	28	16.67%
Departing employees	26	16.77%	31	19.62%	19	11.31%

Non-employee workers (including those dispatched and outsourced) (Non-employee workers are counted based on the cumulative number of persons in the current year)

Items	2021		2022		2023	
	Female	Male	Female	Male	Female	Male
Dispatched	0	1	0	1	0	1
Outsourced	2	0	2	0	2	0

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

5.2 Human Rights Management

PLANET complies with relevant domestic labor regulations and international human rights conventions, supports the principles and spirits of the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights and the International Labor Organization Convention and fulfills the responsibility of enterprises to protect human rights.

The company formulated human rights policies in 2023 and disclosed them on the company's official website (URL: <https://www.planet.com.tw/tw/about/human-rights-policy>) to demonstrate the company's commitment to safeguarding human rights. Moreover, the company continuously implements human rights policies in every aspect of its business operations and is committed to expanding human rights protection to all stakeholders. In addition, the company plans to conduct regular human rights due diligence, targeting internal and external stakeholders. Through risk identification and assessment of human rights issues, the company designs management measures and risk mitigation measures and carries out improvements and follow-up tracking to effectively reduce the influence and impact of human rights risks.

PLANET Technology Corporation Human Rights Policy

No.	Items	No.	Items
1	Fair and Reasonable Wages & Working Conditions	8	Assist Employees in Achieving Work-Life Balance
2	Prohibits Discrimination and Ensure Equal Employment Opportunities	9	Establish a Safe and Healthy Work Environment
3	Prohibits Child Labor	10	Privacy Protection
4	Prohibits Forced Labor	11	Prevention and Treatment of Harassment
5	Right to Freedom of Association	12	Improvement of Living Environment and Ecology
6	Respect Freedom of Speech and Provide Grievance Channels	13	Enhance Digital Rights
7	Create a Diversity, Equity, and Inclusion Corporate Culture		

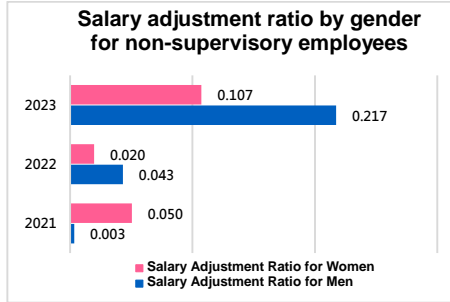
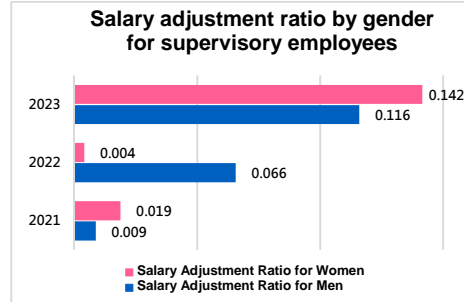
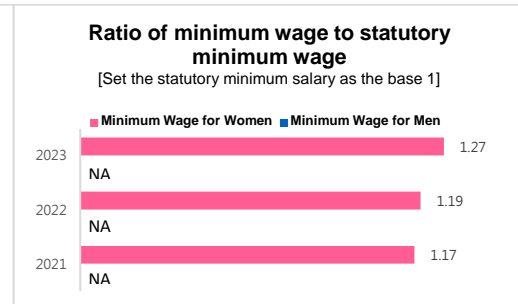
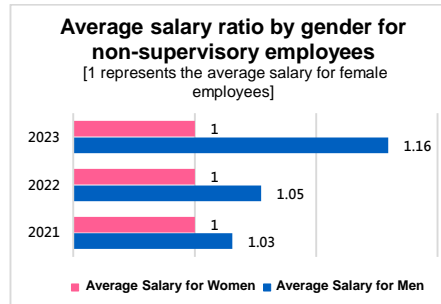
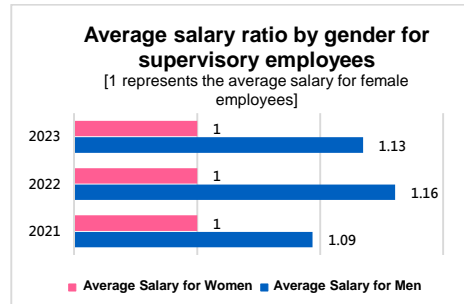
The company adheres to human rights policies and relevant regulations, prohibits any illegal labor, child labor or other labor that violates legal provisions, protects the rights of employees with disabilities and employs employees equally regardless of religion, race or political parties and groups. As of 2023, there were no incidents of discriminatory employment or harassment in the company. PLANET Technology advocates for the principle of "gender equality in employment" and actively promotes "gender equality", employees regardless of gender with equal pay for equal work and quality, and emphasizes the equal rights of women in employment and promotion in career development. According to the gender ratio of all employees and supervisors, the proportion of female employees and supervisors is higher than that of male employees and supervisors. The company also values employment equality for intergenerational groups and welcomes the joining of the younger generation. In 2023, employees aged 50 and above accounted for 16.67% of the total number of employees, and newly hired employees aged 50 and above accounted for 7.14% of new employees.

5.3 Talent Cultivation and Care

5.3.1 Employee compensation and benefits

Any salaries of PLANET's employees comply with the minimum wage requirements of the Labor Standards Act (Note 1). The salary structure includes base salary, job allowances, operating bonuses, performance bonuses, merit bonuses, profit dividends and year-end bonuses, and retirement benefits are allocated on a monthly basis in accordance with the Labor Standards Act and the Labor Retirement Regulations, and are deposited with the Bank of Taiwan and the Bureau of Labor Insurance to safeguard the rights and interests of employees.

The minimum wage for grassroots employees (Level 10) in 2023 is 1.27 times higher than Taiwan's statutory minimum wage (Note 2), regardless of gender. The average salary ratio between male employees and female employees falls within +0.2, regardless of whether they are managerial employees or non-managerial employees.



Notes:

- (1) Statutory minimum wage: NT\$ 24,000 in 2021, NT\$ 25,250 in 2022, and NT\$ 26,400 in 2023.
- (2) The statistical standards for the minimum wage were revised, and the statistical data for 2021 to 2023 is sourced from the Level 10 minimum wage for full-time employees, and there are no Level 10 minimum wage for male employees employed within the statistical range.

Total salary ratio for 2023

Year	2023
Annual total salary ratio (Note 3)	6.08

Year	2023
Percentage of increase in annual total salary for individuals receiving the highest salary	21%
Percentage of increase in median annual total salary for all employees (excluding individuals receiving the highest salary)	23%
Change rate of annual total salary (Note 4)	0.91

Notes:

- (3) Calculation formula=The annual total salary for individuals receiving the highest in the company divided by the median annual total salary for all employees of the company (excluding individuals receiving the highest salary)
- (4) Calculation formula= Percentage of increase in annual total salary for individuals receiving the highest salary in the company divided by the percentage of increase in median annual total salary for all employees of the company (excluding individuals receiving the highest salary)

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Retirement system

PLANET allocates 6% of the retirement benefits under the new system to the labor account of the Ministry of Labor every month, allocates 2% of the salary of employees who arrived at their post before July 2005 to the Bank of Taiwan every month, and regularly hires actuaries to submit reports every year. Any employees who meet the retirement requirements can apply for retirement in accordance with the Personnel Management Measures. As of January 2024, the company allocated NT\$13,348 thousand to the Bank of Taiwan, which is enough to cover the retirement benefits of employees who meet the retirement requirements.

Benefit system

The company has a comprehensive welfare system to take care of employees and attracts and motivates talents to retain their post. The company has an employee welfare committee, which organizes various employee communication activities and clubs.

Basic benefits	Bonuses/gifts/subsidies	Leisure benefits	Health 360	Special leave	Retirement care	
<ul style="list-style-type: none"> ● Labor health insurance ● Group insurance ● Education and training ● year-end bonus 	<ul style="list-style-type: none"> ● Employee dividends ● Performance bonus ● Gifts for three festivals ● Birthday gift ● Marriage and funeral subsidies ● Subsidy for expatriate training 	<ul style="list-style-type: none"> ● Employee emergency subsidy ● Employee childcare subsidy ● Employees' children education subsidy ● Good Pregnancy car subsidy ● Vegetarian subsidy 	<ul style="list-style-type: none"> ● Employee travel ● Family Day ● Volunteer Day ● Clubs ● Cultural and leisure activities ● Year-end dinner ● Special store discounts ● Free coffee and dim sum bars ● Self-service book borrowing 	<ul style="list-style-type: none"> ● Employee health examination ● Consultation with practitioners of Chinese medicine ● Consultation with doctors trained in Western medicine ● Consultation with physical therapists ● Local medical and health services 	<ul style="list-style-type: none"> ● Abortion leave ● Maternity leave ● Paternity leave ● Prenatal examination leave ● Parental leave ● Family care leave ● Paid volunteer leave ● Paid indigenous leave ● Vaccination leave ● Quarantine leave for epidemic prevention ● Care leave for epidemic prevention ● Natural disaster leave 	<ul style="list-style-type: none"> ● According to the Labor Standards Act and the Labor Retirement Regulations, retirement benefits are allocated on a monthly basis to the special labor account of the Labor Bureau to protect the retirement rights and interests of employees

In order to help employees work with peace of mind and balance their work, family and life, the company has implemented multiple subsidy measures, including education subsidies for employees' children and emergency assistance for employees as the support for employees.

- **Maternity subsidy:** In 2022, the company increased the amount of maternity subsidy, with a subsidy of NT\$31,200 per fetus for employees, and added a good pregnancy package and good pregnancy car to encourage childbirth.
- **Parental leave:** Employees who meet the conditions for parental leave stipulated in the Labor Standards Act may apply for parental leave without pay. In 2023, 5 employees of the company met the conditions for parental leave, and 0 employee applied for parental leave.
- **Employees' childcare and children education subsidies:** The company provides an annual subsidy of NT\$20,000 for each employee's child from the age of 0 to university to reduce the burden of employees' upbringing and education expenses and enable employees to nurture the next generation with peace of mind.

Particulars about Employees' Childcare and Children Education Subsidies

Year	2021	2022	2023
● Number of subsidized employees	81	87	116
● Number of subsidized children	120	137	179
● Total amount of subsidies (NT\$)	1,200,000	1,370,000	1,790,000
● Retention rate (for those still employed by December 31 of the current year)	100%	97.7%	100.0%

Note 1: The company has been providing annual education subsidies for employees' children since 2006, and expanded the provision of parenting and children education subsidies to employees from 2023, reducing employees' burden of raising preschool children for.

Note 2: As of 2023, the company cumulatively subsidized 1,278 children.

Particulars about Parental Leave for Employees

Year Items/Gender	2021		2022		2023	
	Male	Female	Male	Female	Male	Female
Number of employees eligible for parental leave application	15		6		5	
	7	8	4	2	3	2
A. Number of employees applying for parental leave	0	1	0	2	0	0
B. Actual number of employees who have resumed work after temporary retirement from office without pay for parental leave	0	1	0	0	0	0
C. Expected number of employees who will resume work after temporary retirement from office without pay for parental leave without pay for parental leave	0	1	0	0	0	0
D. Number of employees who are still in service after resuming work for one year from parental leave	0	0	0	1	0	0
Resumption rate (B/C)	-	100%	-	-	-	-
Retention rate (D/previous period B)	-	-	-	100%	-	-

Notes:

1. Number of employees eligible for parental leave application in 2023: number of employees who can apply for parental leave between January 1, 2023 and December 31, 2023.
2. Number of employees who are still in service after resuming work for one year from parental leave: number of employees who resumed work during the previous reporting period and retained their post for more than one year.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

5.3.2 Diverse and Equal Employment of Talents

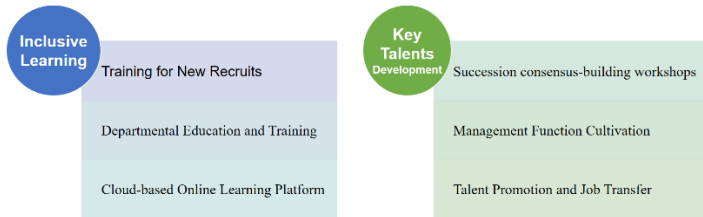
✧ Elimination of employment discrimination and career suitability development

The company actively recruits diverse talents without limitations by gender, age or ethnic group. The company welcomes diverse talents to join. The company's talent selection is based on the compatibility between professional abilities and culture, and the company analyzes the characteristics of talents in specific and objective ways, such as "personality scales", "structured questionnaires" and "professional ability tests", to avoid subjective likes and dislikes of interviewers, eliminate employment discrimination and select candidates based on core functions, cultural values and career planning. Key positions require interviews with senior executives and careful evaluation to find the "right members" that fit the corporate culture and enhance employees' identification with the company and the probability of their long-term employment in the company in order to achieve the goal of sustainable talent development.

In terms of the planning of work teams, each department will regularly review and adjust organizational design and manpower arrangements based on the strategic goals of the company and department in order to improve organizational process efficiency, plan talent recruitment and cultivation in response to operational needs, revise "job descriptions" based on personnel function improvement and division of work and take "optimization of functional utilization" as the main standard for human resource allocation so that each employee's individual exclusive functions are closely linked to the company's strategy and maximize their effectiveness.

5.3.3 Employee Training and Human Resources Development

Cultivating employees is a responsible investment for the company, and the company sustainably develops employee potential and enhances employee value.



✧ New employee orientation training and adaptation - cultural introduction, care and counseling

After new employees join the company, in order to enable newcomers to integrate into the company culture and adapt to the work environment, the company formulates newcomers education and training regulations in accordance with the "Implementation Measures for Education and Training", systematically arranges a plan for phased learning on the day of entry and within one week after entry, one month after entry and three months after entry to enable them to gradually understand the company's culture and core values, company products, important systems and necessary knowledge and abilities; in terms of adapting to the work environment, senior employees from various departments trained by the "mentoring program" serve as seniors to lead newcomers to quickly understand the environment, understand communication and interaction within the department and provide the most direct care and guidance for newcomers on the front line.

✧ Core professional competence training - education and training - core functions, professional functions and management functions

The company trains employees on knowledge and skills in accordance with the company's development goals, and formulates an annual plan for employee training and education in accordance with the "Education and Training Implementation Measures" to enhance employees' professionalism and management functions. In addition to hiring industry scholars, experts and internal lecturers to give lectures, the company has established an innovative e-Learning learning platform called "PLANET e Academy", which increases the online learning channels and resource sharing for employees. After training, the company conducts a satisfaction survey to understand the needs of employees and provide appropriate responses and places the outline and key essence of education and training courses on the company's internal website to achieve information sharing and inheritance.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Training classification and objectives

Training classification	Training objectives
● Core function training	Consolidating employee consensus, establishing core corporate culture, and enhancing execution power and innovating courses
● Management function training	Training supervisors on leadership skills, performance and risk management
● Professional function training	Professional knowledge and skill training
● General education	Enhancing self-management skills beyond professional expertise, and training in human rights and labor safety and health

Education and training hours

Year	2021	2022	2023
Total number of employees (persons)	155	158	168
Total number of training hours (hours)	2,685	3,123	3,931
Average number of training hours per person (hours)	17.32	19.77	23.40

In 2023, the total number of training hours of all employees was 3,931, with an average of approximately 23.40 hours per person. The total number of courses offered was 311 (including internal, external and e-learning courses), of which professional skills course accounted for 47.3%, ESG sustainability course accounted for 32.8%, product course accounted for 10.9%, information security course accounted for 4.8%, environmental safety and health course accounted for 2.3%, and legal knowledge course accounted for 1.9%, and ESG sustainability course was the category with the second highest total number of courses offered. PLANET values bringing ESG sustainability concepts to every employee, affects employees' understanding of ESG sustainability through education and training, and gradually integrates ESG sustainability value into daily work and enterprise operations.

Education and Training in 2023 - Course Categories

Main classification of courses	Secondary classification of courses	Subtotal	Total	Proportion
Professional skills	--	147	147	47.3%
ESG sustainability	Digital transformation	30	102	32.8%
	Environmental sustainability	51		
	Corporate governance	9		
	Succession and inheritance	9		
	Human rights/DEI	3		
Products	--	34	34	10.9%
Information communication security	--	15	15	4.8%
Environmental safety and health	--	7	7	2.3%
Legal knowledge	--	6	6	1.9%
Total			311	100%

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Education and Training in 2023 – Job functions vs. Gender

Positions	Proportion to the total number of employees	Total number of course hours	Average number of training hours per person	Total number of course hours		Average number of training hours per person	
				Female	Male	Female	Male
Product management	28.0%	1,183	19.40	510	673	19.6	19.2
R&D	19.0%	1,066	22.67	264	801	18.9	24.3
Sales & marketing	36.3%	877	27.41	814	64	28.1	21.2
Administrative and financial management	16.7%	805	28.75	472	334	24.8	37.1
Total	100.0%	3,931	23.40	2,059	1,872	23.4	23.4

✧ PLANET's Cloud-based Learning Platform

In response to the trend of digital transformation and self-directed learning, the e-Learning learning platform developed by the company provides employees with a learning channel that is not limited by time and space. Any course content is designed and recorded by the company's internal lecturers. From 2021 to the end of 2023, a total of 157 courses with eight categories were launched, providing all employees with abundant learning resources.

Courses launched on PLANET's Cloud-based Learning Platform

Course categories	Number of courses launched	Content scope
Newcomer education and training	15	Brief introduction to corporate culture, environment, quality system and products
QA quality management	2	Quality system and quality management
New products	91	Functional characteristics and target market of new products
ESG sustainability	17	ESG, trends and actions for carbon reduction
Environmental safety and health	15	Environmental safety and health education and training
Information communication security	5	Information security
Administration	3	Sustainable inheritance, culture, vision and strategy
Legal knowledge	9	Legal knowledge and issues related to intellectual property, confidentiality and privacy
Total	157	

PLANET 雲端學習平台 自行開發

01 多元課程類別 02 線上影片與測驗 03 內部講師與教學



- ✓ 學習不受時間、空間限制
- ✓ 線上課程，方便回放與複習
- ✓ 雲端資料庫，永續傳承
- ✓ 8大類別，157門課程已上線
- ✓ 新功能：學習紀錄、派課管理

Data collected: 2021/05/19 ~ 2023/12/31

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

✧ **Guarantee the Quality of Training- Seed Lecturer Training**

While increasing various training courses, the company focuses on improving the quality of training. Any lecturers of each training course must first receive educational training on course production and learn course design, presentation of key points and prompts, oral expression skills and quality requirements for recording course videos to ensure the training quality of each self-produced course, improve the teaching ability of internal lecturers and make the learning of employees more efficient.

✧ **Key Talent Cultivation- Consolidation of Consensus and Cultural Inheritance**

In order to cultivate key talents, inherit corporate culture, enhance management functions and consolidate team consensus, the company plans and designs supervisor function courses independently and plans course topics for each year based on company strategy, international trends and corporate culture.

In 2023, the consensus camp for supervisors was held with two topics: "Corporate Sustainability" and "AI", with a total of 176 supervisors from all levels participating.

The "Corporate Sustainability" course focuses on three aspects: corporate governance, environmental sustainability and Social Inclusion, explaining the important issues that PLANET Technology focuses on in these different aspects and its continuous actions and certifications it has obtained over the years and the impact of the latest trends.

The "AI" course takes the emerging technology ChatGPT as an example to discuss how the company uses AI-assisted technology and the potential benefits it may bring and review the hidden risks of AI technology and the company's relevant measures for information security management.

All consensus camp courses are designed and taught by internal supervisors of the company who serve as lecturers, who consolidate team consensus and engage in in-depth interactive discussions with participating supervisors on key corporate sustainability trends and issues, the company's response strategies for sustainable development and the digital transformation plan for integrating emerging AI technologies through course training, Local question answering, departmental experience sharing and reporting and other means in order to achieve the goal of sustainable inheritance.



✧ **Human resource inventory and promotion and rotating transfer**

The company values the expertise and abilities of its employees and carries out regular annual inventory of human resources in each department and provide promotions and transfers based on the work performance of employees to allow potential talents to fully utilize their strengths within the company and achieve career planning and development. For retired employees who wish to continue working, the company assigns appropriate positions to them based on their expertise and plans their education and training to enable them to continuously unleash their talents. For employees who are about to retire or resign, the company conducts pre-retirement and pre-resignation care and interviews to assist employees in smoothly transitioning to retirement or entering a new life and work state.

✧ **Conduct annual regular performance assessment and incorporate sustainability goals into the assessment**

The company has a performance evaluation system and conducts regular employee performance assessments every year, and part-time employees and employees who have not completed their probation period are not included in the assessment. In 2023, a total of 157 employees underwent performance assessment, accounting for 93.5% of the total number of all employees, including 81 female employees and 76 male employees, and 100% of employees who were required to be assessed completed performance assessments.

The employee performance assessment process includes three stages: self-assessment by employees, initial assessment by middle supervisors, and re-assessment by senior supervisors, and the assessment results are submitted to the management for review and approval to avoid subjective factors of the assessors affecting fairness; the assessment items are classified into core functions, professional functions and management functions based on job responsibilities to improve scoring validity. Employees who perform well in their work will be given promotions, salary increases and year-end bonuses to encourage them. In order to closely link the sustainable development strategy of the company with the goals of various departments and to make the whole company more actively respond to sustainable development issues, each department needs to formulate annual sustainability goals, regularly track the achievement status every month and include the achievement results in the annual performance assessment.

The performance interview between supervisors and employees is an important part of the annual performance assessment. Employees can directly communicate with supervisors about issues related to job performance and salary and openly express their opinions. Employees can actively express their ideas about work management, organization, supervisors or management systems without restrictions. The company has established a channel for free communication and encourages employees to speak freely.

5.4 DEI Workplace

5.4.1 Emphasize diversity and gender equality in employee employment

The company prohibits any illegal labor, child labor or other labor that violates legal provisions and protects the rights of employees with disabilities. The company prioritizes employing individuals with disabilities who meet the manpower requirements during recruitment. In 2023, the company employed two employees with disabilities, accounting for 1.19% of the total number of employees, which complies with government regulations. The company also employs employees equally regardless of religion, race or political parties and groups. As of 2023, there were no incidents of discriminatory employment or harassment in the company.

PLANET Technology advocates for the principle of "gender equality in employment" and actively promotes "gender equality", employees regardless of gender with equal pay for equal work and quality, and emphasizes the equal rights of women in employment and promotion in career development. According to the gender ratio of all employees and supervisors, the proportion of female employees and supervisors is higher than that of male employees and supervisors.

The company also values employment equality for intergenerational groups and welcomes the joining of the younger generation. In 2023, employees aged 50 and above accounted for 16.67% of the total number of employees, and newly hired employees aged 50 and above accounted for 7.14% of new employees.

The company is committed to creating an equal, friendly, healthy and happy workplace environment, and has been awarded the "Excellent Medium-sized enterprise Award for Gender Equality" and "Excellent Medium-sized enterprise Award for Creating a Friendly Workplace" by the Ministry of Economic Affairs and recommended by the Bureau of Industry of the Ministry of Economic Affairs as a benchmark manufacturer for gender mainstreaming. The company won the first Parent Child Friendly Family and Workplace Award in 2023.

5.4.2 Employee Care

PLANET cares for employees to balance their work and life and provides reassuring support programs to ensure that they can work with peace of mind and balance their work, family, education and life.

<ul style="list-style-type: none"> ● PLANET's Program for Senior Tutoring and Care for Newcomers Senior employees from various units serve as seniors for care to assist newcomers in adapting to the company's work and work processes, share and communicate the latest issues and activities and other concepts of the company and help newcomers integrate into the corporate culture, enhance understanding and communication between employees and departments, and consolidate team consensus in conjunction with the internal website "PLAN E World" knowledge sharing platform. 	<ul style="list-style-type: none"> ● Encourage childbirth and facilitate breastfeeding and childcare programs <ul style="list-style-type: none"> ● Sponsor pregnant employees with Good Pregnancy package, prepare rich and practical gifts for expectant mothers to meet their babies ● Subsidize pregnant employees to take a good pregnancy car (taxi) to go to and get off work in the three months before the birth of their baby. ● Subsidize employees with NT\$31,200 per fetus in the case of childbirth by employees (spouses). ● The company has set up a dedicated nursing room for female employees to use it during working hours. ● Provide exclusive childcare services, sign contracts with childcare kindergartens and strive for discounts and group pick-up and drop-off to ensure peace of mind for employees and their families.
<ul style="list-style-type: none"> ● Employee upbringing and children education subsidies Reward employees who have made long-term and stable efforts and contributions, encourage them to pay attention to their children's upbringing, reduce their burden of parenting and education funds, enable employees to nurture the next generation with peace of mind, and establish a worry-free workplace environment for employees. 	<ul style="list-style-type: none"> ● Support plan for interest-free housing loans for employees For employees who have made long-term and stable efforts and contributions, if they have insufficient funds when purchasing a house for the first time, the company will provide them with interest-free housing loan support for their down payment, and employees will be required to make repayment in installments according to their financial ability to ensure stability in their family residence and peace of mind in their work.
<ul style="list-style-type: none"> ● Flexible working hours plan The company provides employees with flexible working hour support programs due to changes in their daily life or environment or growth and further education needs to reassure employees, satisfy their family members and enable them to balance their work, life, education and family. 	<ul style="list-style-type: none"> ● Emergency assistance for employees When employees experience an emergency disaster that leads to a sudden disruption in their life and affects their work performance, in order to alleviate their burden and ensure that they can live with peace of mind, the company specially formulated an employee emergency rescue plan to ensure that employees can work and live with peace of mind
<ul style="list-style-type: none"> ● Work from home Employees can apply for long distance work from home due to changes in their daily life or environment or care needs to balance their life and work. 	

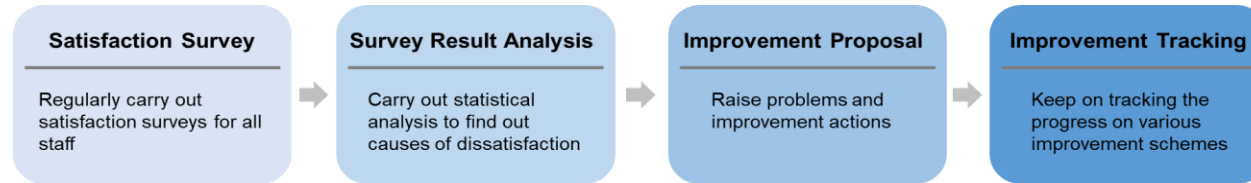
5.4.3 Listening and communication of employee opinions

PLANET has established diversified communication channels, including employee opinion surveys, dedicated mailboxes and internal communication meetings. Employees can express their opinions through any form of channel at any time, communicate with the company's management about their rights and interests and other issues and receive responses to maintain harmonious labor management relations.

The company conducts regular departmental service satisfaction surveys every year, and survey questionnaires are filled out by all employees to reflect their satisfaction experience with work processes, job requirements, and departmental services. The survey results serve as a method for the company to continuously improve the work services of various departments. There were a total of 23 departmental service satisfaction survey questionnaires in 2023, with a total of 1,483 participants and a 100% response rate.

After the satisfaction survey questionnaires are collected, data analysis should be conducted to respond to the feedback and propose improvement plans and conduct tracking management for the identified problems and feed back the improvement results to employees to indeed achieve two-way communication between employees and the company.

Satisfaction Survey Process



Dedicated email addresses

Dedicated email addresses	
Dedicated email address for general manager	ceo@planet.com.tw
Dedicated email address for the HR Department	hr@planet.com.tw
Dedicated email address for independent directors	supervisor@planet.com.tw
Dedicated email address for spokespersons	natalie@planet.com.tw
Dedicated email address for acting spokespersons	shallon@planet.com.tw

Diverse and Smooth Channels for Employee Opinions

Communication channels	Communication frequency
Department satisfaction survey	Every year
Training satisfaction survey	Every year
Employee opinion survey	Every year
Satisfaction survey for various activities	Every year
Job performance interview	Irregular
Personnel care and interviews	Immediate response
Employee Welfare Committee	Irregular
Functional education and training	Irregular
Employee satisfaction survey	Irregular
Gender Equality Committee	Irregular
Communication meeting between management and employees	Once every quarter
Various internal meetings	Irregular
Occupational Safety and Health Committee	Once every quarter

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Occupational Safety and Health Management

Policy

- **Compliance with regulations:** Comply with domestic and foreign environmental, safety and health regulations, and undertake to comply with other requirements of stakeholders.
- **Risk control:** Identify work hazards and environmental considerations, eliminate hazards, reduce worker activity risks and minimize environmental impacts.
- **Friendly environment:** Provide safe and healthy working conditions, implement carbon reduction management, mitigate climate change and fulfill environmental responsibilities.
- **Consultation and communication:** Strengthen the awareness and consultation of all employees, and advocate and communicate with stakeholders on environmental, safety and health issues.
- **Performance management:** Conduct regular audits through the operation of the management system to continuously improve environmental, safety and health performance.
- **Continuous improvement:** Improve environmental safety and health performance to ensure sustainable operation.

Policy URL: <https://www.planet.com.tw/tw/sustainability/employment-safety-and-health>

Action results

- ✓ Pass the ISO 45001 occupational safety and health management system certification in 2023.
- ✓ Conduct automatic inspections on 10 devices in 2023, with a completion rate of 100%.
- ✓ Conduct training related to occupational safety and health in 2023, with 705 participants and a 100% implementation rate.
- ✓ The environmental inspection results for operations in 2023 show that carbon dioxide and isopropanol passed the inspection, with a 100% compliance rate.
- ✓ In 2023, a total of 4 water dispensers were inspected, with a 100% compliance rate.
- ✓ The composite injury index of PLANET Technology was 0 in 2023, which is lower than the government's recently announced composite injury index of 0.16 for electronic goods manufacturing industry from 2020 to 2022.

Evaluation mechanism

- Identify and inspect whether occupational safety and health actions comply with legal requirements on a quarterly basis through regulations.
- Handle reports of the Occupational Safety and Health Committee on implementation effectiveness, track management plans and continuously improve safety and health performance on a quarterly basis.

5.5 Occupational Safety and Health

PLANET is a leading brand factory for professional internet communication. We deeply understand that employees and supplier partners are important assets in the sustainable development of the enterprise. Therefore, in addition to complying with occupational safety and health regulations and other related requirements, the company should continuously improve safety and health in its activity and service processes to avoid unsafe behavior, environment and equipment incidents, prevent occupational disasters and fulfill the responsibility of ensuring the safety and health of employees.

5.5.1 Happy and Healthy Workplace

Employees are the foundation of a company's competitiveness. PLANET regards employees as family and emphasizes the establishment of a caring, supportive and collaborative work environment to promote employee health and protect employee safety, making it a priority strategy for the company to invest resources in competition. Meanwhile, the ESG trends are spreading globally, and employees are an important part of the S dimension. Therefore, PLANET provides support and care, establishes a good safety and health culture, values the physical and mental health of employees, and takes home as the concept to create a happy, safe, and healthy workplace of PLANET.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

5.5.2 Occupational Safety and Health Management

Comprehensive risk assessment and safety management are the cornerstone of a happy and healthy workplace. PLANET promotes comprehensive risk assessment and safety management from three aspects: human, environment and behavior, and encourages employees to proactively propose safety and environmental improvement suggestions related to their work, starts small to take preventive measures and active implements a people-oriented safety culture.



In June 2023, PLANET passed the international standard verification of ISO 45001 Occupational Safety and Health Management System and creates a win-win interactive relationship among employees, customers, suppliers, contractors and other stakeholders to ensure the sustainable operation of the enterprise.

PLANET's Environmental Safety and Health Policy

PLANET upholds its corporate mission and business philosophy, spares no effort in environmental, occupational safety and health management, and is committed to creating a comprehensive environmental, safety, and health culture, establishing a continuously improved environmental safety and health management system and pursuing the goals of zero harm, zero occupational hazard, zero occupational disease and environmental sustainability. PLANET aims to create a win-win interactive relationship among employees, customers, contractors, and suppliers and other stakeholders.

To achieve the above goals, PLANET undertakes to make continuous improvements and achieve:

Compliance with regulations, risk control, friendly environment, consultation and communication, performance management and continuous improvement

Occupational Safety and Health Committee

In order to ensure a safe and healthy working environment for all employees, we have established a first level unit occupational safety and health office in accordance with the Occupational Safety and Health Law and established an occupational safety and health committee with a total of 11 members. Among them, 4 labor representatives are elected by employees, accounting for 36.3%. The occupational safety and health office is employees with 2 full-time personnel (one Class A business supervisor and one safety and health administrator). The committee holds a meeting every quarter, with the chairman serving as the chairman of the meeting, inviting top executives from various units and labor representatives to discuss the company's safety and health business, and setting occupational safety performance goals, including a composite injury index that should be lower than the average value for other electronic product manufacturing businesses in the past three years published by the Occupational Safety and Health Administration of the Ministry of Labor and no major occupational safety incidents every year.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Hazard identification and risk assessment

In order to continuously improve the impact of occupational safety and health risks of PLANET, each unit conducts regular and irregular risk identification and assessment every year and conducts regular safety and health inspections. In 2023, there were a total of 459 hazard identification and risk assessments, and 228 identifications of environmental considerations; a total of 28 identifications of safety and health regulations, all of which meet regulatory requirements. In 2023, PLANET developed an environmental safety and health management plan based on the evaluation and identification results and implemented corresponding control measures to avoid unexpected situations. A total of 9 environmental safety and sanitation management plans for 2023 have been completed.

PLANET complies with occupational safety and health laws. When there is an immediate danger in the workplace, the employer or workplace manager should immediately order the stop of work and make workers retreat to safe places. Meanwhile, when workers discover an immediate danger during the performance of their duties, they may stop working and retreat to a safe place without endangering the safety of other workers and immediately report to their immediate supervisor.

PLANET's Hazard Identification and Risk Assessment Process



Monitoring of working environment

According to the Implementation Measures for Labor Work Environment Monitoring, PLANET regularly conducts work environment monitoring every six months, and all monitoring items meet regulatory requirements. In addition, to ensure the health of employees, PLANET regularly conducts air quality monitoring every six months and determines that the air quality is excellent based on monitoring instrument data. According to the Drinking Water Management Regulations, PLANET regularly conducts drinking water quality inspections every three months, and the inspection results meet regulatory requirements.

Safety and health education and fire drills

In 2023, PLANET set occupational safety and health training themes based on different job attributes in order to comprehensively enhance personnel's awareness of safety and fire protection. Meanwhile, PLANET established a comprehensive occupational safety related system such as fire prevention managers and emergency personnel and ensured the validity of relevant personnel's certificates through a certificate management system.

Training related to occupational safety and health

Course Title	Number of participants
Occupational safety and health education and training for in-service personnel	163
Safety and health education and training for newcomers	27
Education and training on sexual harassment prevention and control	163
Hazard general education and training	11
Fire drills	329

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Chemical management

PLANET has established a Hazard Awareness Program as a guideline for the management, advocacy and education on hazardous chemical operations to enable each employee to truly understand the characteristics of hazardous chemicals in the work environment and set up chemical control areas to effectively grasp the usage and management of hazardous chemicals in order to prevent the occurrence of hazards and ensure the safety and health of personnel.

Accident investigation

When an accident occurs, PLANET conducts activities such as notification, correction and prevention in accordance with the "Accident Handling Management Measures", and the occupational safety and health office, management department and accident unit jointly implement corrective and preventive measures. Through accident cause analysis and risk assessment, PLANET reduces safety and health risk points to acceptable risks to prevent the recurrence of accidents.

Contractor management

In order to ensure the safety of the contractors' personnel and the company's employees and maintain the safety of the company's areas, PLANET complies with occupational safety and health laws and regulations and has formulated the "Management Measures for Occupational Safety and Health Contractors and Outsourcers" to standardize the responsibilities of the company's responsible units and contractors as well as relevant matters to be noted for safety and health. Before entering the factory for construction, the contractor must file a construction application and sign the "Environmental Safety and Health Commitment Letter for Contractors" and accept notification of hazardous factors. During the construction, the company assigns Local supervisors to conduct inspections using the "list of inspections before construction, during construction and after construction". If there are any unqualified items, they should conduct Local inspections in conjunction with the occupational safety and health office and require manufacturers to make improvements. Those who fail to complete the improvements may be required to suspend their work depending on the situation. In 2023, there were a total of 16 contracted projects, with a total working time of 776 hours, all of which met the requirements of the Management Measures for Occupational Safety and Health Contractors and Outsourcers, and there were no violations of safety and health regulations during the construction.

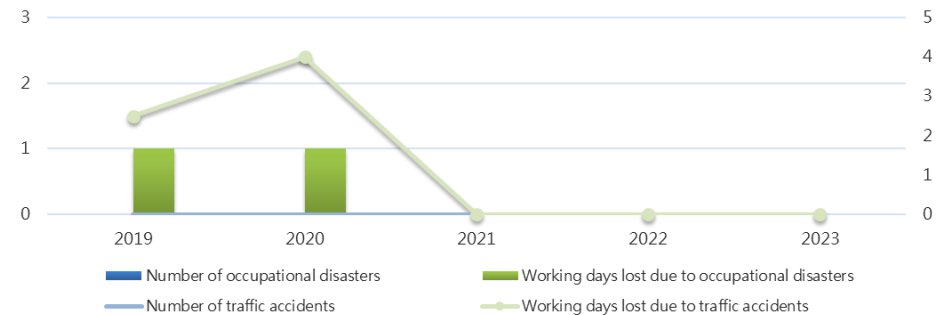
PLANET's accident investigation process



Occupational disaster statistics

PLANET is committed to reducing the occurrence of work-related injuries. In 2023, PLANET's total working hours were 336,582 hours, with a composite injury index of 0, which is lower than the average standard value of 0.16 (averaged from 2020

Accidents Statistics Table 2019-2023
- Number of Accidents & Working Days Lost-



to 2022) for the electronic product manufacturing businesses published by the Occupational Safety and Health Administration of the Ministry of Labor in the past three years. The company has achieved zero occupational hazard and zero occupational disease for seven consecutive years through various safety and health management plans, covering all employees and contractors of the company. In addition, in order to achieve the goal of comprehensive zero disaster, PLANET also includes traffic accidents in statistical analysis in order to improve the safety protection of employees during their commuting

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

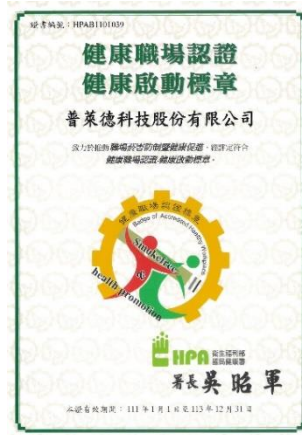
Social Inclusion

Appendix

5.5.3 Health promotion and management

Employees are an important asset of the company, and ensuring their physical and mental health has always been one of PLANET's goals in building a happy enterprise. PLANET maintains employees' health and happiness through proactive care mechanisms, health promotion activities, a friendly environment for pregnant female employees and comprehensive welfare measures. The company promotes "Health 360" to protect the health of employees through "prevention", "maintenance" and "consultation", and engages professional nurses and occupational medical physicians to provide health consultation, establish the management of various risk groups through the analysis of health examination data and actively provide health education and referral services. The company provides blood pressure measurement and regularly advocates and promotes health education activities and services such as consultation with doctors of traditional Chinese medicine through electronic newspapers and health lectures to enhance health atmosphere and culture. The company was awarded the "Healthy Workplace Certification - Health Initiation Mark" promoted by the National Health Administration in 2022 and further awarded the "Healthy Workplace Certification - Health Initiation Mark" in 2023 to recognize PLANET's efforts in promoting exercise atmosphere and health culture.

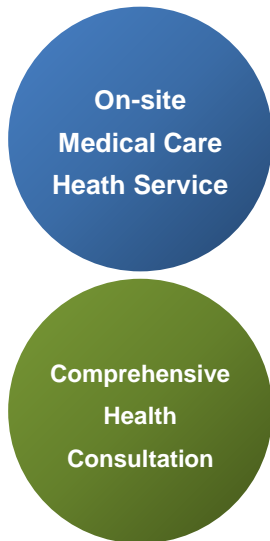
Healthy Workplace Certification



"Health 360"



Health Management	<ul style="list-style-type: none"> • Health Checks • Illness Prevention Program • On-site health services
Health Promotion	<ul style="list-style-type: none"> • Health Care • Health Seminars • Traditional Chinese and western medicine consultation • Office fitness exercise • Dynamic community
Epidemic Prevention	<ul style="list-style-type: none"> • Prevention and control of epidemic risks



- ✧ Hire a professional medical doctor from Tzu Chi Hospital to provide services, with a service frequency of once a quarter (3 hours each time) and a service time of 12 hours. Cooperate with a health management consulting company, and specially engage professional nurses to provide services twice a month (4 hours each time), with a service time of 96 hours.
- ✧ The total number of Local medical and health service hours reaches 108 hours, providing employees with one-to-one health consultation services.
- ✧ Carry out health grading management for employees with abnormal health examinations, with 100% intervention management for employees with major risks, and conduct abnormal correction tracking and case tracking management.
- ✧ Consultation with physiotherapists: In May 2021, the company cooperated with professional physical therapists in launching a consultation with physiotherapists, which received enthusiastic feedback from employees and was included in the regular health consultation program and processed on a quarterly basis. In 2023, a total of 36 participants participated.
- ✧ Consultation with practitioners of Chinese medicine: Since 2019, it has been introduced and processed on a quarterly basis, with a total of 40 participants in 2023.
- ✧ Consultation with doctors trained in Western medicine: It is processed on a quarterly basis, with a total of 35 participants in 2023.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

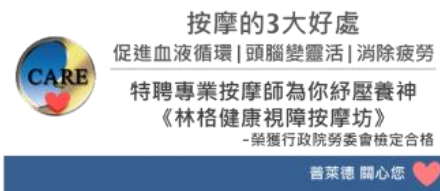
Social Inclusion

Appendix



- ✧ **Fun exercise:** Professional coaches bring relaxed exercise every Thursday, and employees relax with music. In 2023, a total of 49 exercises were held, with 7,840 participants, injecting the exercise atmosphere into the DNA of each employee.
- ✧ **Scientific physical fitness:** By understanding their body code in a simple, fast and burden-free way, employees can enjoy life and improve work efficiency. This has been done for two consecutive years, with a total of 67 participants in 2023.
- ✧ **Massage inn:** PLANET cooperates with professional massagists in providing massage services that help employees relieve their muscle tension, reduce their stress, increase their blood circulation, improve their physical health, increase their happiness, improve their work efficiency and reduce their work stress and anxiety.
- ✧ **Health passbook:** PLANET initiated the "Health Passbook" in 2021 under which employees can receive corresponding health points in exchange for prizes as long as they participate in health promotion activities organized by the company or personally engaged by employees or record the activities on the company's website "Health Passbook". In 2023, "Health Passbook" made a significant comeback, with extra gifts and double the gift amount.

Massage Inn



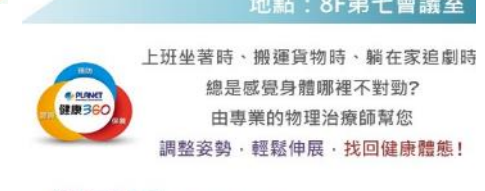
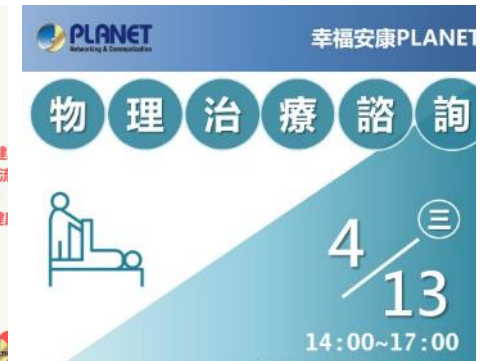
Scientific Physical Fitness



Health Passbook



Health Consultation



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

5.5.4 Environmentally Friendly, Safe and Healthy Workplace

Coffee Reading Bar

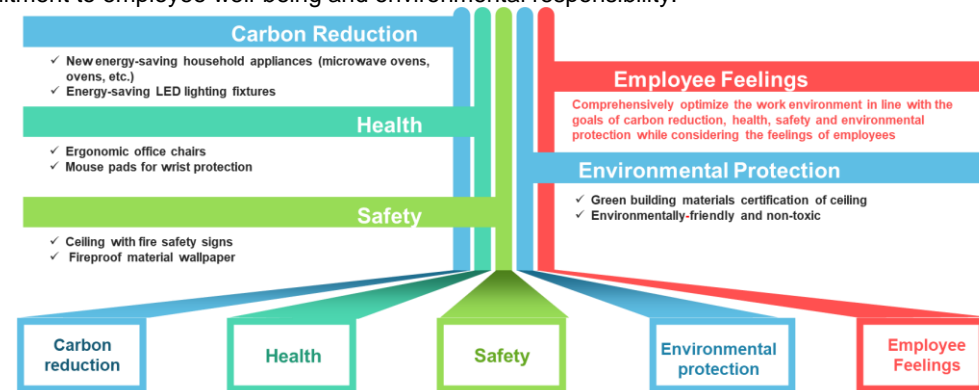


Comfortable Rest Space



PLANET places great emphasis on the comfort and health of its employees in the work environment. PLANET has set up a "coffee reading bar" for which PLANET selected over a hundred high-quality books on business, management, humanities, health and leisure, etc. The borrowing method is digitized, making it convenient for employees to borrow and return books by scanning their QR code. This space also provides fair trade drilled well coffee, allowing employees to enjoy delicious coffee while helping Africa dig wells, with clean water to drink.

After comprehensive consideration of carbon reduction, health, safety and environmental protection and other aspects, the company not only uses environmentally friendly building materials to make ceilings, but also uses LED lighting equipment to reduce energy consumption and improve lighting quality. In addition, in order to provide a good work experience, PLANET has adopted ergonomically designed office chairs, which help reduce discomfort caused by employees sitting for long periods of time. Meanwhile, PLANET also attaches great importance to the safety of offices. The company has carried out meticulous fire equipment planning to ensure that employees can receive timely protection and response in emergency situations. These measures have comprehensively improved the quality of the work environment and the work comfort of employees and reflected PLANET's commitment to employee well-being and environmental responsibility.



PLANET's Eye Protection Manifesto

The second Thursday of every October is designated as World Sight Day, and this year's focus is on eye care in the workplace. In order to respond to the call for World Vision Day in 2023, PLANET actively participated in the "Corporate Eye Protection Manifesto" initiated by the Taiwan Blindness Prevention Foundation to value the eye health of its employees and promote eye prevention and health care.

PLANET spares no effort in promoting eye health by organizing health consultation activities and internal promotion to enhance employees' awareness of eye health care. The company provides appropriate work protective goggles to protect the eye safety of employees and regularly organizes eye examinations to prevent the occurrence of eye diseases. During the implementation of the innovative "Health Passbook" campaign, the company chose an "Eye Massager" as a gift to take care of employees who stare at computer screens all day. In 2024, the company has planned to upgrade all computer screens throughout the company. In addition to meeting operational requirements in size, they have non-flickering and anti-blue light functions, fully protecting the eye health of employees.

PLANET's Eye Protection Manifesto

- Respond to 2030 IN LIGHT and defend visible rights
- Advocate for eye health in the workplace and strengthen eye protection measures
- Regular eye examinations to prevent blindness and eye diseases



6

Social Inclusion

- 6.1 Long-term Performance on Social Participation
- 6.2 Social Participation
- 6.3 Education Projects
- 6.4 Arts and Cultural Projects
- 6.5 Social Projects
- 6.6 Environmental Projects



6.1 Long-term Performance of Social Participation [2004-2023]

Four Dimensions of Social Inclusion

Education

Art and Culture

Environment

Society

- Has been implemented for **20** years, from 2004 to 2023
- Total investment NTD **58.83** million

- Sponsoring the "Remedial Education/ Psychological Counseling for Disadvantaged Children" project for **20** consecutive years
- Input more than NTD **33.89** million in total
- Supporting **20** elementary and junior high schools in Greater Taipei
- Supported **10,945** students in total
- A total of **2,355** teachers and volunteers participated



- Supporting "Delivering the Good Songs to Schools" campus tour program, for **18** consecutive years.
- Input more than NTD **3.35** million in total
- Songs performed in **44** schools
- **3,000** CDs made to promote good songs

- The "Clean air, Clear mind action" program aims to reduce air pollution and carbon emission and to increase soil organic substances to protect biodiversity.
- **125** enterprises, including customers and suppliers, and **175** individuals joined together to promote the awareness of ESG
- Reduced carbon emissions by **70,200** metric tons
- increased rice harvests by **16.4%**



Corporate volunteering for **16** consecutive years



A total of **1,317** employees worked as volunteers



3,380 hours served

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Social Influence

Policy

- Focus on supporting the four major aspects of education, arts and culture, environment, and society.
- Long-term deep cultivation and focus on investment.
- Utilization of the core capabilities of the enterprise, integration of social resources, effective implementation of social participation and exertion of long-term influence.

Action results

- ✓ The "remedial education" and "psychological counseling" program for vulnerable student children with emotional disorders has been continuously implemented for 20 years, with a total cumulative amount exceeding NT\$33.89 million, and has assisted 20 elementary schools in Shuangbei.
- ✓ The tour singing of [Good Songs for Schools] at schools for 18 consecutive years, with a total cumulative amount of over NT\$3.35 million, a total of 44 touring schools and 3,000 CDs promoting good songs.
- ✓ Over the past three years of the "Taiwan Good Air for Cultivating Fields" campaign, the company has responded with 202 companies and 175 individuals from customers and suppliers, working together to leverage ESG's green influence, defend our right to breathe clean air, restore soil health, and create a sustainable environment.
- ✓ In 2023, a total of 143 employees participated in volunteer services, with a total investment of 310.5 hours. From 2008 to 2023, a total of 1,317 volunteers served for a total of 16 years, with 3,380 hours of service.

Evaluation mechanism

- Report the implementation results to the Sustainable Development Committee every six months.
- Hold review meetings every six months to review and track the implementation results, and continuously adjust and improve them in order to achieve substantial assistance and exert long-term influence.

"Social influence" refers to the ability of a company to make positive changes or influence people, the environment and society. Based on the principle of taking from society and giving back to society and corporate social responsibility, PLANET has invested in four major social participation projects starting from a single base in Xindian District, New Taipei City, and adheres to the attitude and spirit of long-term deep cultivation and focus on investment.

The company expects not only to operate the enterprise and achieve economic benefits, but also to demonstrate its positive contributions to society. By establishing positive social influence, the company plays a positive and responsible role in society, promoting social progress and improvement.

Types/Projects

Education

Equality promotion

From children to youth

[Vulnerable Education]

- Education for vulnerable school children
- Scholarship for cultural university

[Reading Education]

- Give children a better future

Arts and Culture

Inheritance from generation to generation

From classic to innovation

[Music and Art]

- Cantare Singers
- Pitou Junior High School Orchestra
- OneSong Orchestra

[Traditional Chinese Opera]

- Xingchuanqi Youth Theater

[Modern Dance]

- Tai Gu Tales Dance Theatre

Social

Care and support

From Taiwan to the World

[Health Care]

- NYCU Liqingshe
- Naivety ADHD Taiwan Association Federation
- Lung Disease Prevention and Treatment Foundation

[Leling Guardian]

- Elderly Health Association
- Huashan Social Welfare Foundation
- Year-end dinner for nursing home

[World Care]

- World Vision Taiwan
- Doctors Without Borders
- Migrant Workers Education and Culture Association
- Corporate volunteers

Environmental

Conservation sustainability

From water sources to air

[Protection of Water Sources]

- Pinglin Organic Tea Garden

[Clean Air]

- Good Air for Cultivating Fields

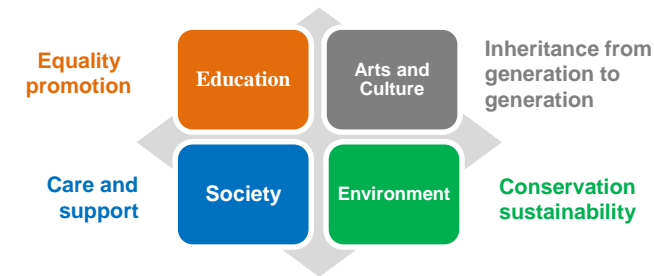
[Forest protection and carbon reduction]

- International tree planting

Vision

Arts and Culture Adhere to the spirit of altruism and mutual benefit, establish an equal, inclusive, respectful and diverse society, and exert long-term influence.

Four major aspects



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.2 Social Participation

6.2.1 Concept and Vision

PLANET invests in various social participation projects, emphasizing the "impact on people" rather than the "number of people involved".

PLANET's goal of social participation is to "establish an equal, inclusive, respectful and diverse society". With the primary goal of "exerting long-term substantial influence", PLANET has set short-term, medium-term and long-term phased promotion goals. Over the years, PLANET has supported various areas including education, culture and art, society, life and health and environmental education in order to help improve the quality of human resources in society and assist in positive social development.

Just as PLANET has been seriously investing in operating the company for 30 years and promoting the Taiwanese brand to the world, when promoting social participation projects, PLANET also adheres to the attitude and spirit of long-term deep cultivation and focus on investment.

More than half of the 22 social participation projects have lasted for more than 5 years, and the "Remedial Education (remedial Teaching/diverse curriculum) and Psychological Counseling" program for vulnerable student children with emotional disorders has lasted for 20 years and is still ongoing.

6.2.2 PLANET Educational Charitable Trust

In August 2004, PLANET Technology pioneered the first trust fund in Taiwan aimed at education - the "PLANET Educational Charitable Trust", which focuses on the issues of "education" and aims to "promote the education industry and improve the quality of human resources" to carry out educational and cultural promotion projects.

By leveraging the management capabilities of core enterprises in the industry, establishing standard SOPs during project implementation and implementing them strategically and effectively, PLANET expects to have a long-term substantial positive impact on society.

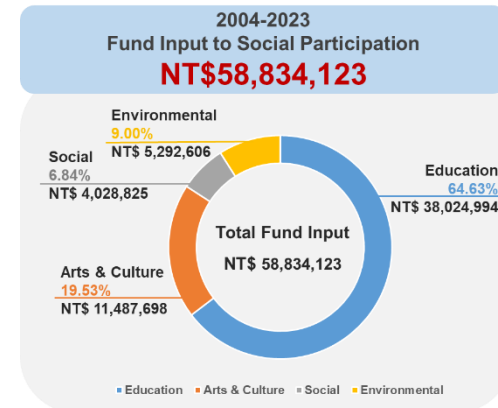
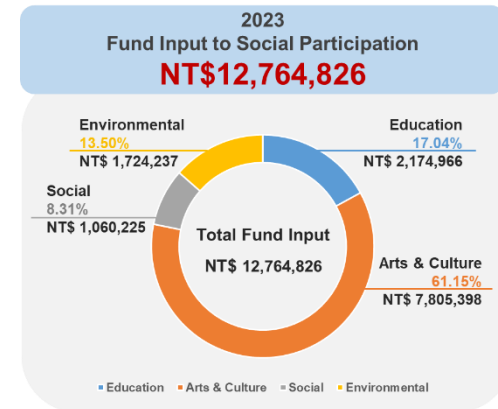
20 years ago, PLANET focused on investment and implemented the "remedial education (remedial teaching/diverse curriculum) and psychological counseling" program for vulnerable student children with emotional disorders, hoping to implement "vulnerable children education" and allow "counseling majors" to enter the campus, assist in addressing the inner poverty and lack of children, and help children regain their learning motivation and confidence from the "heart" remedy. Through customized remedial plans for each child, the company assists vulnerable children with emotional disorders in having the power to stand up again and make appointments for a better future and a healthy life for these injured children.

Starting from the company's operating base in Xindian District, New Taipei City, the company has expanded its operations to New Taipei City and Taipei City,

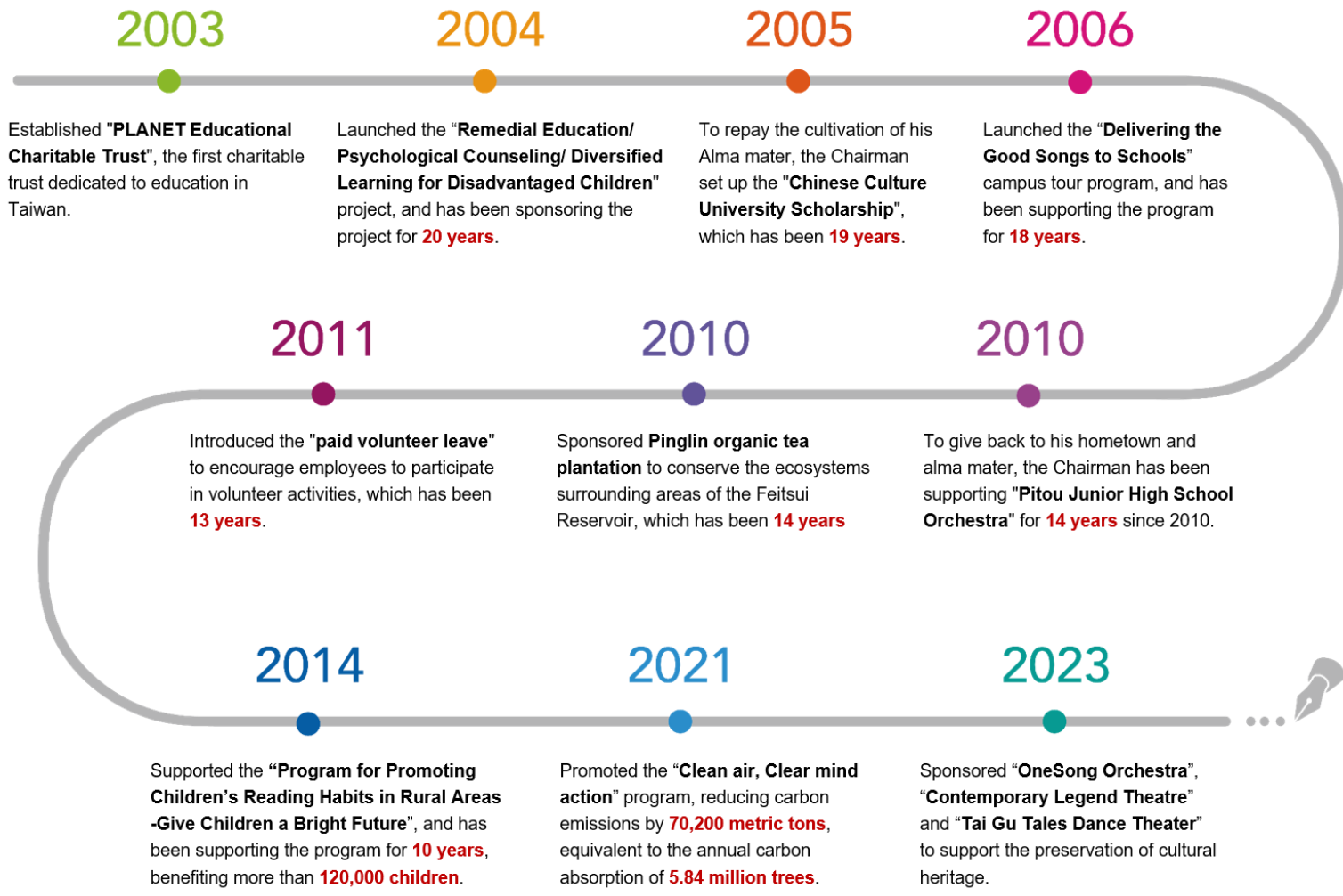
supporting student education, cultural arts and social charity subsidies for up to 20 schools.

6.2.3 Social participation investment

The total investment in social participation projects by PLANET in 2023 was NT\$12,764,826, including the PLANET Educational Charitable Trust, the company's external public welfare participation and sponsorship donations, and the Welfare Committee's public welfare activities. PLANET continues to pay attention to the four major aspects (education, arts and culture, society and environment) and encourage employees to participate in public welfare projects, hoping to effectively utilize resources and exert positive long-term social influence through full participation of all employees.



6.2.3 Social Participation Memorabilia



★ For detailed social participation projects over the years, please refer to "Appendix 1_Summary Table of Social Participation Projects".

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

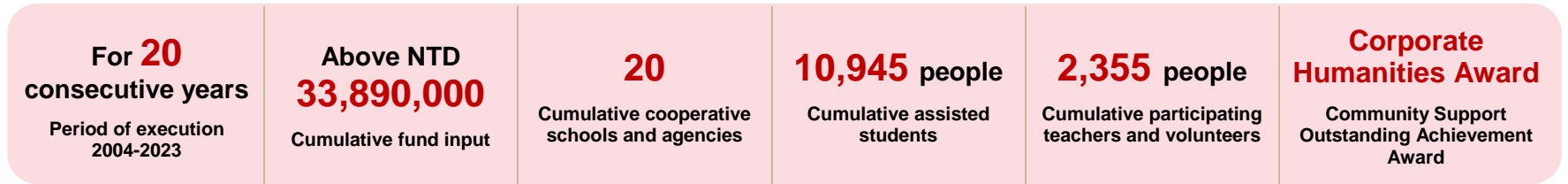
Appendix

6.3 Education Project

6.3.1 [Education] Vulnerable Education

6.3.1.1 [Remedial education] and [psychological counseling] program for vulnerable school children with emotional disorders

Cooperation partners: 18 Shuangbei Elementary and Junior High Schools and 2 Associations (Yong'an Church and Maitian Association)



Catch each child for the future hope

I love you anyway

Children have "love like the sun without choice or distinction" here

[Project Outline]

The company focuses on assisting vulnerable student children and has been carrying out the "Remedial Education (remedial teaching/diverse curriculum) and Psychological Counseling Program for Vulnerable Student Children with Emotional Disorders" since 2004 to implement "vulnerable education" and allow "counseling majors" to enter the campus.

The company expects to catch every child and heal their hearts for a long time!

The company makes children experience the sense of security that "I will be loved anyway", comprehensively improves the potential educational concerns of vulnerable student children and drives the upward movement of their original families to achieve social fairness and justice.

Starting from the company's location in Xindian District, New Taipei City, the company gradually expands it to Taipei City from nearby communities.

[Influence]

- Vulnerable children transform into social talents.
- Achieve social fairness, justice and ethical care.
- Drive original families upwards and reduce social costs and risks.

[Project Content]

Cooperation object -18 schools and 2 associations

* Implemented since 2004

Schools	Zhongzheng Elementary School (Xindian), Beixin Elementary School (Xindian), Qingtan Elementary School (Xindian), Xinhe Elementary School (Xindian), Xindian Elementary School (Xindian), Ankeng Elementary School (Xindian), Shuangcheng Elementary School (Xindian), Guishan Elementary School (Xindian), Wufeng Elementary School (Xindian), Minyi Elementary School (Sanxia), Yulin Elementary School (Shulin), Erzhong Elementary School (Sanzhong), Qingshan Elementary School (Xizhi), Daping Elementary School (Wanli), Mingdao Elementary School (Muzha), Zhonghe Elementary School (Zhonghe), Wanxing Elementary School (Muzha), Wanli Elementary School (Wanli)
Associations	Maitian Association (Xindian), Enwu Association (Taipei City)

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Educational issues seen

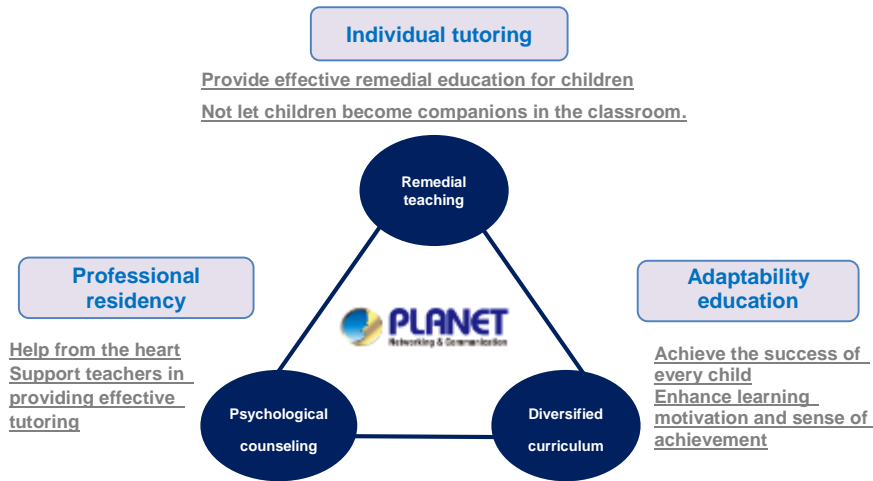
Family aspect

Help vulnerable school children with low academic achievement and emotional and behavioral disorders
Save from the "heart" and start by taking root

Institutional aspect

Schools lack systematic design and adaptive educational resources, and their resources are insufficient
Provide resource integration and institutional design based on the spirit of "corporate management"

Improvement plan



● **Remedial education - remedial teaching, diversified curriculum**

Through one-to-one and up to one-to-three individual tutoring, the company allows vulnerable children with emotional disorders lagging behind in their academic progress to make an intensive study; "diversified curriculum" aims to plan appropriate courses based on the situation of students and cultivate children's diverse learning interests and possibilities for diversified development.

● **Psychological counseling**

16 years ago, PLANET foresaw that psychological problems were the root cause of children's emotional disorders and behavioral biases. To solve these problems, one must start with the "heart" to remedy them; since then, "psychological counseling" has always been the top priority of remedial measures of PLANET.

● **Resource integration - combining professional management skills to improve the fundamental problems of vulnerable student children**

PLANET plays the role of "resource integration", leveraging its years of experience in enterprise management to effectively integrate faculty and manpower and hardware facilities of the enterprise and schools and professional psychologists, and expand it to community volunteers to form a "resource network". PLANET fully utilizes the power of the groups to contribute its efforts, allowing the "tutoring profession" to enter the campus. Meanwhile, PLANET systematically establishes a structure, establishes standard SOPs and implements them strategically in the long term to maximize long-term benefits and influence.

PLANET fully utilizes the power of the groups to perform their respective duties and contribute their efforts, and can closely replicate the operation mode to each participating school. Using the PDCA cycle model, PLANET proposes improvement policies every semester to form greater benefits. This is the sustainable achievement that PLANET hopes to promote in remedial teaching for vulnerable students with emotional disorders.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

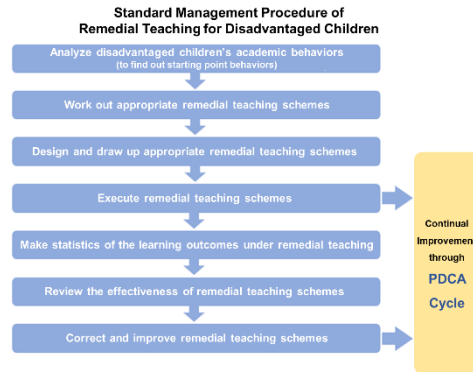
Social Inclusion

Appendix

[Effectiveness tracking]

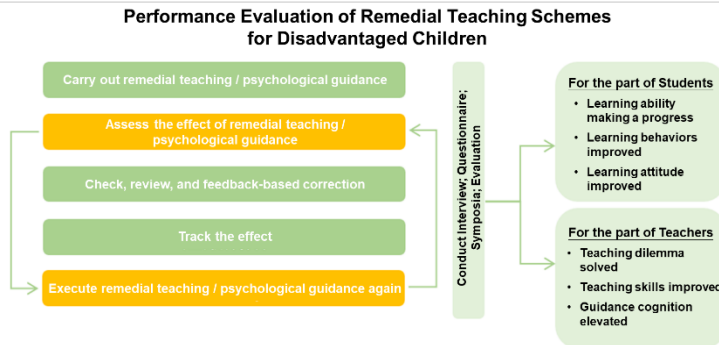
Performance management

PLANET establishes "evaluation forms and index" in the project implementation process and understands the improvement benefits of students' "basic ability/psychological state of starting behavior" and "improvement effect of students" through "qualitative and quantitative analysis". This serves as a performance measurement standard to review and revise remedial teaching strategies and implementation practices in a timely manner and track effectiveness, evaluate effectiveness and continuously improve!



SOP management – management of projects using PDCA cycle mode

Each school or institution offers different solutions for vulnerable children, but based on the same spirit and original intention, PLANET starts from its core management abilities and uses the "PDCA (Plan-Do-Check-Act)" project management approach to establish standard SOPs to implement social participation.



Case - Vulnerable children become social talents

Children are inherently kind and empathetic, although their learning motivation is low or their behavior is abnormal due to family factors. Through this program, with the guidance and encouragement of professional teachers and psychologists as well as diverse forms of activities, the company helps children persist in being a person with good character and literacy, learn coursework autonomously and confidently and cultivate interests and expertise, and even children with learning disabilities can become social talents.

The Night Light Angel Class of Zhongzheng Elementary School in Xindian is for children's wrestling training, allowing them to grow and bring glory to their country.

- Lin studied at the National Taiwan Sport University and entered the National Taiwan Sport University to become a wrestler and a member of the national training team in 2020. **In the 2020 National University Games, the National Taiwan Sport University won the first gold medal in the history of the wrestling team.**
- Luo studied at the University of Taipei and was selected as a member of the National Team of the 2019 World Junior Wrestling Championships. **He won freestyle wrestling championships in the National Senior High School Games for three consecutive years in Senior High School.** After attending Junior High School, he never forgot his past and often returned to his alma mater Zhongzheng Elementary School to assist coaches in guiding students.

[2024 Linking ASSET Corporate Humanities Award]

Linking Publishing, which has been established for 50 years, has established its first "Corporate Humanities Award" to raise awareness among Taiwanese companies about the importance of humanistic spirit with the aim of commending enterprises that have invested in humanistic development and social care for over 10 years and encouraging more companies to pay attention to investing in humanities and public welfare, promoting social harmony.

PLANET recognizes and supports this concept, and participated in this project award and won the first "Humanities Enterprise Award - Social Care - Model Award", which is the best recognition of PLANET's long-term investment in the education of vulnerable children over the past 20 years.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

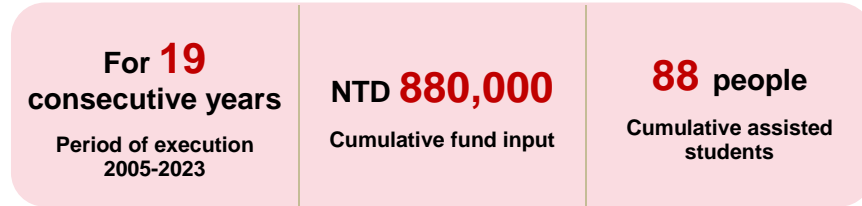
6

Social Inclusion

Appendix

6.3.1.2 Scholarships of Chinese Culture University

Cooperation partner: Department of Applied Mathematics, Department of Electrical Engineering, Department of Information Engineering and Department of Information Management of Chinese Culture University



[Project Outline]

Chairman Jack Chen graduated from the Department of Applied Mathematics of Chinese Culture University. In order to give back to his alma mater's cultivation, Chairman Chen has established scholarships since 2005 to support younger students who study hard but are financially vulnerable. A scholarship of NT\$10,000 per semester is provided to assist his alma mater in cultivating high-quality social talents.

In 2023, the scholarships were granted to a total of 6 students, from 2005 to 2023, a total of 88 students were subsidized, with a total cumulative sponsorship of NT\$880,000 granted.

[Influence]

- Promote equal educational opportunities.
- Enhance social intellectual capital and influence the long-term stability and development of society.
- Assist in social development and progress.

[Project Content]

Give back to the alma mater, establish scholarships and cultivate talents

Chairman Chen has always believed that "education is an important thing that influences a person's upward growth" and hopes that aspiring students will not be affected by family difficulties in their studies; the purpose of scholarships is not only to provide economic support, but more importantly, to cultivate socially responsible talents and jointly build a promising future.

✦ Scholarship Summary

No.	Departments	Quota	Scholarships	Cumulative number of students receiving scholarships from 2005 to 2023
1	Department of Applied Mathematics	3 students per semester	NT\$10,000 per student	31
2	Department of Electrical Engineering	3 students per semester	NT\$10,000 per student	29
3	Department of Information Engineering	3 students per semester	NT\$10,000 per student	22
4	Department of Information Management	3 students per semester	NT\$10,000 per student	6

[Feedback from stakeholders]

Shi Ohan, Department of Information Management

I am truly grateful to you all. Without your help, I might not have been able to reach where I am today. I truly feel fortunate to have been able to establish a bond with you who bring me many positive forces. Currently, my family is relatively well-off, and I will continue to study hard in the future. You have also planted seeds in my heart, and I want to emulate you. I want to become someone who has the ability to help others and give back to society.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.3.2 [Education] Reading Education

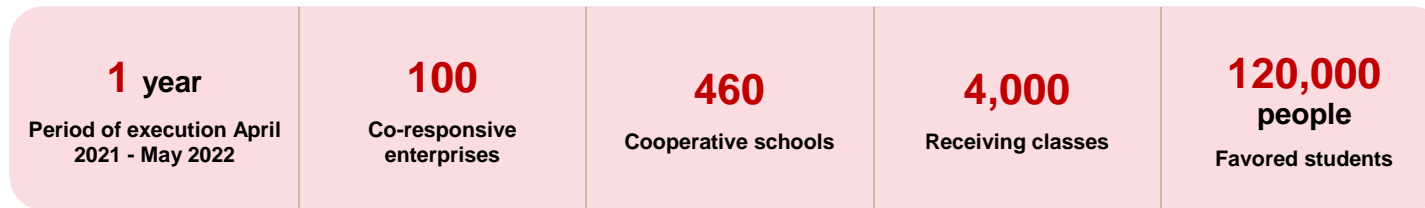
6.3.2.1 [Give Children a Better Future] Reading Program for Elementary and Junior High Schools in Rural Areas

Cooperation partner: Global Views - Commonwealth Education Foundation

[PLANET Technology]



【號召海內外企業響應】*號召一次，期間跨年度 2021 年 4 月-2022 年 5 月



“Education is an important thing that influences a person's upward growth. For children in rural areas, educational resources are particularly important. Children's ability to learn independently through education is a lifelong ability that children can benefit from!”

--- Jack Chen, Chairman & CEO of PLANET Technology

[Project Outline]

Since 2014, PLANET has been cooperating with Global Views - Commonwealth on the [Give Children a Better Future] Reading Program for Elementary and Junior High Schools in Rural Areas, helping students develop regular reading habits, develop reading abilities, and expand their international perspectives. Every year PLANET sponsors elementary schools and junior high schools in Pitou Township, Changhua County and neighboring townships. From 2014 to 2023, PLANET sponsored a total of 21 schools, 1639 classes, 19668 magazines and over 40000 teachers and students.

[Influence]

- Make up for the reading gap between urban and rural areas.
- Develop long-term/regular reading habits of school children.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

[Project Content]

- Number of schools: A total of 21 schools
- Location: Pitou Township, Changhua County and nearby primary and Junior High Schools in rural areas.

*Mr. Jack Chen, chairman, is from Pitou Township, Changhua County. In order to give back to his hometown, he has chosen "Pitou Township, Changhua County" as the area for which he sponsored the [Give Children a Better Future] Reading Program for Elementary and Junior High Schools in Rural Areas.

✧ List of Schools Getting Donations from 2014 to 2023.

Macuo Elementary School, Tianwei Elementary School, Pitou Elementary School, Hexing Elementary School, Fenglun Elementary School, Fuchao Elementary School, Zhonghe Elementary School, Dahu Elementary School, Xizhou Elementary School, Xiangtian Elementary School, Zhutang Elementary School, Minjing Elementary School, Zhongxing Elementary School, Fang Elementary School, Fuxing Elementary School, Wanlai Elementary School, Luoqing Elementary School, Chaoyang Elementary School, Guanyu Elementary School, dou Elementary and Junior High Schools, Pitou Junior High School

Resource integration

PLANET Technology leverages its core capabilities in enterprise management and effectively introduces social resources to elementary and junior high schools in remote areas. Combining excellent extracurricular reading materials from the Ministry of Culture for elementary and junior high school students and school teachers, PLANET hopes to help children in remote areas strengthen their motivation for self-directed learning and broaden their horizons through regular reading habits.

Bringing books into classrooms and bringing the world to children

● Establish a class library

Nowadays, children cannot be separated from their phones, which greatly reduces their reading opportunities and habits. PLANET specially requests cooperative schools to place monthly magazines nearby in each class, making it convenient for children to borrow them in turns so as to improve their interactive learning opportunities and strengthen children's motivation for self-directed learning.

● Tutor guidance and interaction

With the help of class mentors, PLANET requests mentors to lead students to read and understand the magazine content, arouse their interest and encourage them to develop reading habits.

Expansion of influence

In 2021, Jack Chen, the Chairman of PLANET, called on the role models of the New Entrepreneurship Association to support this project. "A hundred role models from home and abroad" responded together, adding 100 new schools in one fell swoop, donating over 4000 children's magazines, benefiting over 120000 rural students, and helping to promote the future of 460 schools in rural areas across the Taiwan Strait.

Feedback from stakeholders - school children



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

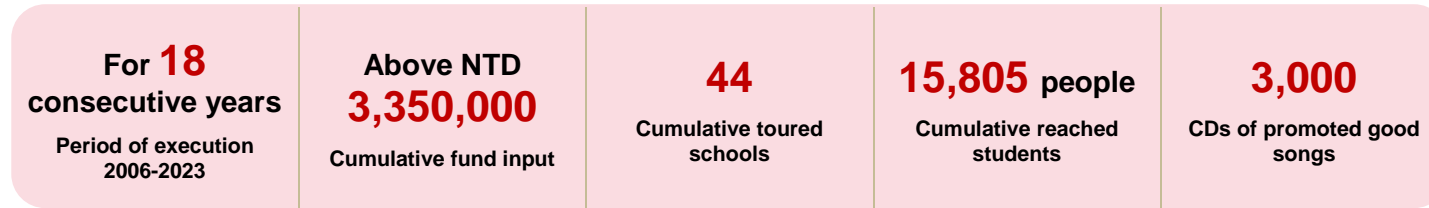
Appendix

6.4 Arts and Cultural Project

6.4.1 [Arts and Culture] Music and Art

6.4.1.1 Tour Singing of [Delivering the Good Songs to Schools] on campus

Cooperation partner: Cantare Singers



“We deeply feel that meaningful folk songs naturally move everyone's heart.
The promotion of the singing of folk songs by Cantare Singers is of great significance and influence.”
--- Christine Hsu, Chief Sustainability Officer of Planet Technology

[Project Outline]

PLANET is committed to the inheritance of cultural and artistic education. In 2004, PLANET supported the establishment of Cantare Singers. It has been 18 years since the launch of the "Delivering the Good Songs to Schools" campaign in 2006. PLANET has spread various good songs, including Chinese and foreign famous songs, operas, traditional ballads, and campus songs, to young students and the general public.

[Influence]

- Connect classic folk songs from various regions, inherit a century old song, and pass on classic songs to the next generation.
- Bring high-level performances from the National Concert Hall to the school venues to spark student interest.
- Enable children to have different experiences and feelings by providing children with direct exposure to choir performances.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

[Project Content]

Singing by 44 campuses/direct experience by over 15,000 students

"Cantare" is Italian, meaning "Sing! Sing!". This name appropriately reflects the original intention and spirit of the Cantare Singers - adhering to the concept of continuously singing good songs from music textbooks to the next generation of students. PLANET hopes to make students fall in love with different forms of music, narrow the distance between children and classical music and bring the National Concert Hall into the school venues to make children directly experience and feel the beauty of choir and the penetrating power of music.

◇ Songs sung

Taiwanese folk songs	Hakka folk songs	Aboriginal folk songs
Chinese folk songs	Campus folk songs	World classical songs

◇ List of Campuses for Tour Singing from 2006 to 2023

Zhonglun Senior High School, Qiming School, Nanshan Senior High School, Hongdao Junior High School, Xingya Junior High School, Gongguan Elementary School, Guting Elementary School, Jiaoda Affiliated Elementary School, Datong Senior High School, Beiyi Girls' Senior High School, Zhangshu Junior High School, Guangren Middle School, Wuchang Elementary School, China Institute of Technology, Hsinchu Teachers College, Changlong Elementary School, Chenggong Elementary School, Hualien Cultural Center, Wanfang Elementary School, Gezhi Middle School, Zhonghe Junior High School, Tamkang University, Zhongzheng Junior High School, Ziqiang Elementary School, Yongping Senior High School, Mackay Medical College, Fu-Hsin Trade & Arts School, Xindian Senior High School, College of Maritime Technology, Xindian Dafeng Elementary School, Weige Senior High School, Xuhui Junior High School, Yingge Junior High School, Fu'an Junior High School, Taipei Senior High School, Luzhou Renai Elementary School, Daojiang Nursing and Family, Banqiao Guoguang Elementary School



Expansion of influence – Turning Out 3000 Public Welfare CDs – [Eternal Songs]

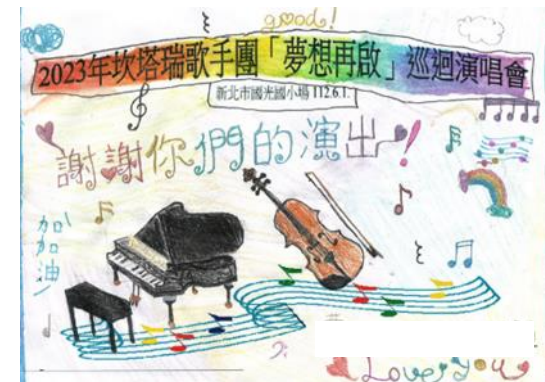
With the support of PLANET, Cantare Singers came out with "3000 public welfare CDs - Forever Songs", which were distributed free of charge during the interactive Q&A with children through tour performances on every campus.

This is the record of the achievements of Cantare Singers after years of public welfare singing. During the recording process, a group of people devoted themselves to their ideals, regardless of payment, and contributed their expertise, effort and time, and constantly pondered and made revisions only for the purpose of preventing classic folk songs from disappearing in our generation.



Feedback from stakeholders

* Picture source: Banqiao Guoguang Elementary School



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.4.1.2 [Music Literacy Cultivation] Support the Pitou Junior High School Orchestra

Cooperation partner: Pitou Junior High School



“Thanks to the assistance of PLANET’s education fund, children are able to learn musical instruments through club activities, allowing music to flutter in the rice fields with the gentle breeze of the wind and confidence to hang high on children’s faces and emotions to permeate in the hearts of every parent and teacher.”

--- Lai Junjia, Director of the Academic Affairs Office of Pitou Junior High School

[Project Outline]

As a son of Pitou Township, Changhua County, PLANET’s Chairman Chen upholds the concept of gratitude for the source of benefit and a sense of responsibility to give back to his hometown. Since 2010, he has sponsored the Wind Band Society of Pitou Junior School in Changhua County to support the school in purchasing and repairing musical instruments and hiring music teachers. This has allowed these children who were originally unfamiliar with Dou Dou notes to attend weekly club courses and even participate in competitions before graduation.

For 14 years, PLANET has enabled over 1,000 children to learn a musical talent and skill and thereby cultivated their musical literacy and enhanced their cultural heritage.

[Influence]

- Realize the music dream of children in rural areas, cultivate their multiple intelligences and enhance their music literacy.
- Listening to each other among members makes it easier for them to cooperate with others and cultivate their group cooperation and teamwork spirit.
- Learning music cultivates composure and concentration as well as emotional and imaginative abilities.

[Project Content]

Enhance sense of honor and self-discipline drives academic progress

Since Chairman Chen lived in Pitou Township, Changhua County as a child, it has always been officially recognized as a "remote township". Many local children who want to enter junior high school always want to go to the more competitive junior high school in the county center. After 14 years of development, the children of Wind Band Society of Pitou Junior High School have become local excellent students, with the best admission rate among nearby schools. Moreover, the band has performed well since 2013 and has repeatedly achieved excellent results.

Good grades are not accidental. Wind music performance requires the combination of various instruments to be completed. This not only enhances children’s concentration, but also teaches them about teamwork and coordination, and the accumulation of these abilities and experiences will naturally be applied by children to their studies.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Enhance sense of achievement and self-actualization

In addition to receiving substantial rewards and honors, it is also gratifying for to PLANET see children's confidence and growth. Learning already has various different aspects, and many children who have not achieved a sense of achievement in their studies accumulate little by little affirmation of themselves in music courses, from not knowing to learning, from learning to showing, which is an unparalleled form of self realization.

[Effectiveness Tracking]

Lin Oyu has been learning piano since the age of 6. He first came into contact with trombones while studying at Pitou Junior High School. Later, during his study at Changhua Senior High School, he joined the Wind Band Society and developed a strong interest in playing trombones.

He was admitted to the Music Department of the National University of Tainan in 2012, majoring in trombones. In 2016, he joined the Army Band of the Republic of China and participated in the results presentation of the "Da Han Tian Sheng" Army Band at the National Father Memorial Hall. The following year (2017), he went to the Netherlands and was admitted to the Royal Conservatory of The Hague, majoring in bass trombones. He completed his study in master's degree in July 2022.



Feedback from stakeholders

Huang Ohong, a graduate in 2018

I would like to thank PLANET's Education Foundation for their assistance in starting my music career. Learning wind music requires learning to cooperate with others, whether peers or mentors, and I can practice my interpersonal skills learned in future groups or camps and then have the opportunity to perform. Coming on stage gave me the opportunity to show my confidence and also gave me more moments to gain recognition from others.



* Picture source: Pitou Junior High School

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

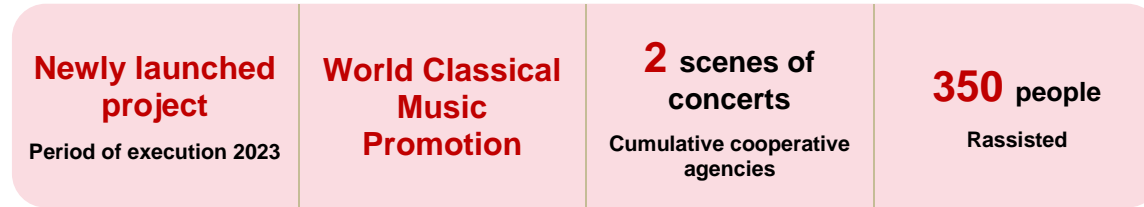
6

Social Inclusion

Appendix

6.4.1.3 [Taiwan Classic Music Promotion] Support for "OneSong Orchestra "

Cooperation partner: OneSong Orchestra



“OneSong Orchestra strives to become the voice of Taiwanese people, making friends with Taiwanese music culture and the world! We believe that different cultures can be integrated in the world of music and that treating the music of our hometown in the best way can move people's hearts.”

--- Li Zheyi, Music Director of OneSong Orchestra



[Project Outline]

The "OneSong Orchestra" established in 2017 is aimed at playing original works and Taiwanese imagery by Taiwanese composers, interpreting and promoting the popularization of Taiwanese classical music in the form of classical instruments and making the world aware of "Taiwan classical music"

In 2023, by taking advantage of the company's 30th anniversary and adhering to its consistent support for artistic and cultural development philosophy, PLANET chose to initiate its first cooperation with the OneSong Orchestra in the form of a "concert" and subsequently supported the purchase of hardware equipment.

[Influence]

- Revival and promotion of local music in Taiwan
- Support and cultivate young music artists.
- Support performance stages.

[Project Content]

Support outstanding young music artists

OneSong Orchestra calls on young musicians who have experienced complete classical music education and provides these new generation of outstanding artists with more space and stage to play. PLANET continues to use its own corporate strength to call on more employees to join the ranks of supporting the OneSong Orchestra and allows these outstanding young performers to have more space and performance stages to showcase themselves.

Support the establishment of OneSong Cultural and Creative Base by OneSong Orchestra

PLANET agrees with the philosophy and business policy of OneSong Orchestra and sponsors and supports the establishment of OneSong Cultural and Creative Base by OneSong Orchestra through substantial actions to play beautiful notes for Taiwan and create a brand-new base for Taiwan's cultural and artistic ecology.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.4.2 [Arts and Culture] Traditional Chinese Opera

6.4.2.1 [Promoting the inheritance of traditional Chinese opera among young people] Support the "Revitalization of Xingchuanqi Youth Theater"

Cooperation partner: Xingchuanqi Youth Theater



“Good traditions should not disappear from this land. Future innovation is a stage where young people perform. In the 21st century that has entered a generational transition, there is an urgent need for excellent succession teams to continue the foundation laid by the struggles of our predecessors.”

--- Wu Xingguo, Chairman of Contemporary Legend Culture and Art Foundation

[Project Outline]

Wu Xingguo, the founder of the Contemporary Legend Theater, was a pioneer in the new compilation of Peking Opera. The Contemporary Legend Theater actively launched the "Legend School" talent cultivation public welfare program in 2009 and subsequently established the "Xing Legend Youth Theater" succession ladder to drive traditional Chinese opera youth to pursue their dreams.

As soon as PLANET feels that such a classic and important traditional opera art is not protected and supported for its continuation, such artistic culture will come to an end in our generation.

[Influence]

- Support the sustainable inheritance of traditional classic art and work together to expand the stage of art exhibitions.
- Support the cultivation of "innovative performing arts" to take root in the next generation.

[Project Content]

Support the sustainable inheritance of traditional classic art

● **Support with practical actions**

The performance of PLANET's "Immersive Drama" invites employees and their families and friends from all walks of life to experience the beautiful performance of traditional Beijing opera combined with modern technological innovation. PLANET hopes that through practical actions, such an ideal group, can operate smoothly and contribute to the sustainable inheritance of classic art.

● **Proactively invite performances**

During the 2023 Computex exhibition, PLANET actively invited clients from around the world to perform on stage. Customers from around the world were amazed by Taiwan's abundant cultural and innovative artistic dance performances and traditional cultural operas.

Cultivate excellent performing arts talents for the new generation and cultivate them to take root in the next generation

PLANET believes that beautiful traditions should not disappear from this land. What we can do is to devote ourselves to nurturing, which echoes the sustainable goals of the United Nations SDGs for the future of humanity, and cultivate young creators and work together to take root in the performance ecosystem so as to achieve the goal of sustainable arts and culture.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

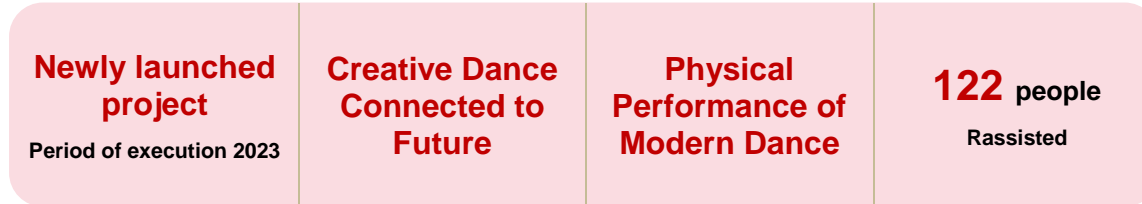
Social Inclusion

Appendix

6.4.3 [Arts and Culture] Modern dance

6.4.3.1 [Cultivation of arts talents] Support Tai Gu Tales Dance Theatre

Cooperation partner: Tai Gu Tales Dance Theatre



“We need to try various forms of performance to create cross-border artistic performances, making dance a garden of aesthetic life for the people.”

--- Lin Xiuwei, Artistic Director of Tai Gu Tales Dance Theatre, Administrative Director of Contemporary Legend Theatre

[Project Outline]

The "Tai Gu Tales Dance Theatre" under the Contemporary Legend Theatre is also a new generation successor, which is committed to combining different types of arts and creations together to allow artists and dancers to come from the same home.

[Influence]

- Make good use of technological innovation to enable a dialogue between tradition and modernity.
- See your own culture and give it the opportunity to continue.
- Cooperate to expand the stage of art performances.

[Project Content]

Support the sustainable inheritance of traditional classic art

● Support with practical actions

In 2023, two corporate employee activities were held at Banqiao Broadcasting Station: "Happy Children's Day in the Parent Child Activity Series" and "Grateful Mother's Day Lunch in Dance with Love", expressing support through practical actions.

● Proactively invite performances

During the 2023 Computex exhibition, PLANET took the initiative to invite the "Tai Gu Tales Dance Theatre" to perform at a global client dinner, surprising guests from all over the world who came from afar!

Cultivate excellent performing arts talents of the new generation and cultivate them to take root in the next generation

The "Tai Gu Tales Dance Theatre" is now led by Wu Cailin, the second-generation leader to take on the torch, and combines tradition and innovation and is committed to the continuation and inheritance of art. PLANET collaborates to support art exhibition stages, attract more audience support and create a larger market, thereby enhancing the sense of achievement of performers, which is beneficial for the long-term development of Taiwan's cultural and artistic ecology.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

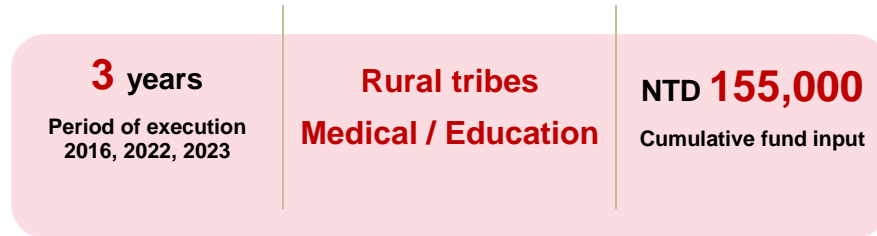
Appendix

6.5 Social project

6.5.1 [Society] Healthcare

6.5.1.1 Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University

Cooperation partner: Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University



[Project Outline]

PLANET focuses on the issue of "healthcare and education for rural tribes" and supported the work plan of the "Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University" in 2016, 2022 and 2023.

During the cold and summer seasons, PLANET went into the tribe to strengthen the popularization of community medicine to fill the areas that hospitals cannot reach, promote health education and health screening, and assist tribal residents in establishing healthy living habits, design educational camps tailored to the needs of schools and children and expand their perspectives on the future and thinking about career directions.

[Influence]

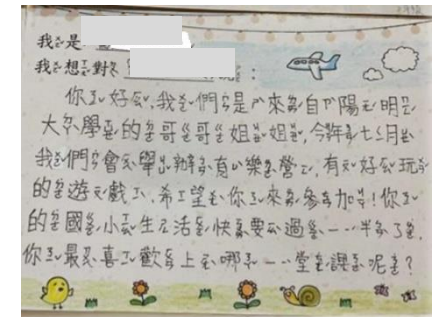
- Improve the quality of life in communities in remote areas.
- Improve the overall level of social development.
- Reduce social inequality.

[Project Content]

Location	Kadu Tribe, an indigenous tribe of Zhongzheng Village, Ren'ai Township, Nantou County.
Service content	<ol style="list-style-type: none"> (1) Conduct tribal family visits, including promoting health education knowledge, blood pressure and blood glucose measurement, caring about residents' lives, and providing information related to long-term photos. (2) Cooperate with local clinics and health promotion agencies in organizing events. (3) Organize music camps, design interesting courses and after-class tutoring, and create beautiful memories with local children.

Feedback from stakeholders

* Picture source: 2022 Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University Report on the Achievements of the Summer Health and Medical Service Team



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.1.2 Naivety ADHD Taiwan Association Federation

Cooperation partner: Naivety ADHD Taiwan Association Federation

Newly launched project Period of execution 2023	Children with ADHD	NTD 200,000 Cumulative fund input
---	---------------------------	---

[Project Outline]

PLANET has long been concerned about children's physical and mental health issues and began supporting the Taiwan Association for Childhood Hyperactivity Disorder in 2023. Research shows that the prevalence of hyperactivity disorder in children in Taiwan is 7.5-10%, with a gender ratio of 4:1. Many children may also suffer from learning disabilities and depression. This type of children is partially consistent with the children who have been funded by PLANET for 20 years in the "remedial education" and "psychological counseling" project for vulnerable students with emotional disorders. Therefore, PLANET hopes to provide support.

[Influence]

- Enhance the rights and interests of children with attention deficit hyperactivity disorder (ADHD).
- Assist parents and teachers of children with ADHD across the Taiwan Strait in solving their difficulties.
- Strengthening the connection between children with ADHD and society.



*Picture source: Introduction files provided by Naivety ADHD Taiwan Association Federation

6.5.1.3 Lung Disease Prevention and Treatment Foundation

Cooperation object: Lung Disease Prevention and Treatment Foundation

For 6 consecutive years Period of execution 2018-2023	Early Screening for Pulmonary Disease Prophylaxis and Treatment	NTD 2,000,000 Cumulative fund input
---	--	---

[Project Outline]

According to the 2021 Cancer Registration Report, lung cancer has risen to one of the top ten cancers. The Health Promotion Administration stated that the survival rate of patients with early lung cancer is over 90%, indicating the importance of early screening.

Changhua County, the hometown of the chairman, has the highest incidence of male lung cancer. In addition to being located in the downstream of the Taichung Thermal Power Plant, it produces factory exhaust gases from industrial areas as well as exhaust gases from diesel and gasoline locomotives, often ranking first in Taiwan's counties and cities with the worst air quality.

Therefore, PLANET has been engaged in long-term public welfare efforts for lung disease prevention and control and supporting the foundation through substantial donations to promote related work in lung disease prevention and control.

[Influence]

- Promote social attention to lung disease.
- Enhance public awareness and attention to lung disease.
- Strengthen early lung disease screening and provide appropriate protection and treatment.



*Picture source: Official website of the Lung Disease Prevention and Treatment Foundation

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.2 [Society] Eldercare

6.5.2.1 Qibushi Elderly Health Association

Cooperation partner: Qibushi Elderly Health Association

<p>For 5 consecutive years</p> <p>Period of execution 2019-2023</p>	<p>Go Outside Home to Have a Joyful Elderly Life</p>	<p>NTD 200,000</p> <p>Cumulative fund input</p>
--	---	--



[Project Outline]

The global aging problem is becoming increasingly severe. PLANET has urged Leling Education for Neighborhood Care in Xindian District to support the Qibushi Elderly Health Association in organizing singing teaching activities since 2019 to solve the problem of elderly people being lonely and unable to walk out alone. PLANET hopes that the elderly can come out through singing, avoiding dementia and lack of interpersonal relationships, allowing them to expand their network and express their emotions through singing, and increasing the fun of their leisure life.

[Project Content]

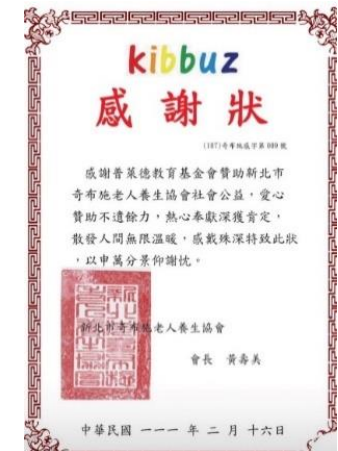
- Target: Elderly individuals aged 55 to 65 and above.
- Singing class content

Course frequency	From 9:30 am to 11:30 am every Thursday
Execution method	<ul style="list-style-type: none"> ● Hire a professional singing teacher to teach elders who learn to sing seriously from fundamental notes. ● Have lunch together at noon. ● Organize performances regularly.



[Influence]

- Solve the problem of elderly people being alone and unable to walk out alone.
- Allow the elderly to expand their connections and be provided with emotional comfort.
- Care for the elderly and having a joyful elderly life.



*Picture source: Report on the achievements of Qibushi Elderly Health Association

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.2.2 Huashan Social Welfare Foundation

Cooperation partner: Huashan Social Welfare Foundation

<p>Newly launched project</p> <p>Period of execution 2023</p>	<p>Help the Old and Childless to Repair Houses</p>	<p>NTD 94,025</p> <p>Cumulative fund input</p>
--	---	---

[Project Outline]

Huashan Social Welfare Foundation has long been committed to serving the vulnerable elderly. PLANET has been focusing on the issue of "elderly independence" for a long time. Since 2023, PLANET has cooperated with Huashan Social Welfare Foundation on the "Home Environment Improvement" project to assist vulnerable elderly individuals in housing repairs. In 2023, he has carried out three projects, including the "Accessibility Space Improvement Project", the "Bathroom Equipment Improvement Project", and the "Equipment Improvement Project".

[Influence]

- Improve living environment and reduce safety risks.
- Providing a healthier and safer living environment contributes to the physical and mental health of the elderly.
- Make the elderly feel more dignified in life and increase their willingness to participate in social activities.



*Picture source: Report on the achievements of Huashan Social Welfare Foundation

[Case Example]

Case Summary	<p>Physical and mental condition: Lower body paralysis, arrhythmia, receipt of a disability certificate (Category 7 moderate).</p> <p>Home environment condition:</p> <ul style="list-style-type: none"> ● The residence is an old wooden house, and the surrounding environment is prone to breeding mosquitoes and insects. ● The toilet is located at the back of the house and can be used only by walking up 2 steps, and it is an old-fashioned squat toilet, which is unusable due to his current physical conditions; due to the lack of a water heater, he has to rub himself down with a wet towel.
Repair needs	<ul style="list-style-type: none"> ● Replacement of the water heater. ● Replacement of bathroom sinks, network maintenance, and repair/replacement of household items such as furniture and appliances. ● Accessible ramp renovation.

Feedback from stakeholders

Volunteers of Huashan Social Welfare Foundation

Through the Love Maintenance Program, the installation of the water heater, the construction of a new ramp and the installation of bathroom equipment were completed, allowing Uncle to finally get into a wheelchair and come to the bathroom to take a hot shower as he wishes. He constantly expresses gratitude for achieving his goal of bathing without hot water for many years.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.2.3 Nursing home

Cooperation partner: Guotai Elderly Care Center in New Taipei City

<p>For 6 consecutive years</p> <p>Period of execution 2018-2023</p>	<p>Care for the Old and Childless: Warmth Giving on Year-End Dinner</p>	<p>NTD 28,000</p> <p>Cumulative fund input</p>
--	--	---

[Project Outline]

In addition to long-term attention to children, PLANET also pays great attention to the physical and mental health care of the elderly. Based on this philosophy and the spirit of giving back to neighbors, PLANET has sent "Buddha Jumping Over the Wall" dish to the elderly care center near the company for six consecutive years as of the end of the year. Although it is not a valuable gift, what is important is that this long-term and uninterrupted gift can help the elderly feel warm.

[Influence]

- Relieve loneliness.
- Promote physical and mental health.
- Reflect corporate social responsibility.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1 Sustainability Commitments and Stakeholder Engagement

2 Sustainable Corporate Governance

3 Sustainable Innovations

4 Environmental Sustainability

5 Sustainable Employment

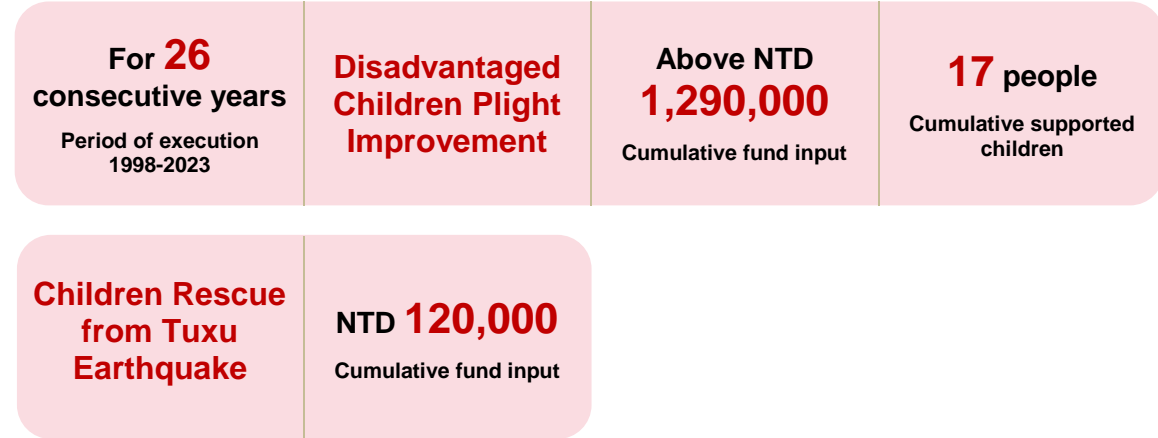
6 Social Inclusion

Appendix

6.5.3 [Society] World Care

6.5.3.1 World Vision Taiwan

Cooperation partner: World Vision Taiwan



[Project Outline]

The connection between PLANET and World Vision Taiwan began 26 years ago. PLANET continuously improves the living environment for vulnerable children around the world and provides them with good education and medical resources. Our support is not only a charitable act, but also a long-term investment in future social development. Currently, there are still 3 foreign children and 2 domestic children receiving funding.

In response to the earthquake in Türkiye in February 2023, PLANET also helped Türkiye and Syrian disaster-stricken children and families to heal their wounds and move towards recovery through the World Vision Taiwan and "substantial donations".

[Influence]

- Improve the living environment for vulnerable children around the world.
- Support children to receive good education and break the cycle of poverty.
- Rebuild communities and infrastructure in affected areas.

Feedback from stakeholders

District Director of the Comapa Program

「向您獻上誠摯的問候！謹代表社區的兒童感謝您的付出。今年，我們最大的成就在於取得乾淨水資源的管道和衛生設施有所改善，衛生標準不但因此提高，孩童罹患水煤病的機率也降低了。」

「我們面臨最大的挑戰，則是如何改善孩童因為家境貧困而中途輟學的情況。我們需要幫助兒童，讓他們能夠繼續就學，並為年輕人提供對他們未來有所助益的技能培訓課程。謝謝您的持續支持，您的幫助轉變了許多兒童的生命，願上帝祝福您。」

Children



「我很感謝學校現在設置了洗手台；因為這樣我們吃飯前或者上完廁所後，就能好好地把手洗乾淨，現在我變得很喜歡洗手。」
-9歲的Merlyn (左一)

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.3.2 Doctors Without Borders

Cooperation object: Doctors Without Borders

<p>For 3 consecutive years</p> <p>Period of execution 2021-2023</p>	<p>Humanitarian Assistance in Medical Aid</p>	<p>NTD 29,000</p> <p>Cumulative fund input</p>
--	--	---

[Project Outline]

PLANET focuses on international humanitarian issues and has become a rescue partner of Doctors Without Borders through “regular substantial donations” since 2021, supporting international medical humanitarian aid and medical assistance. PLANET hopes to become a solid rescue partner for this group of frontline physicians through regular donations to enable them to quickly carry out rescue operations in emergency situations.

[Influence]

- Support international medical assistance.
- Assist in humanitarian rescue operations and disease transmission control.

6.5.3.3 Taiwan One-Forty Migrant Workers Education and Culture Association

Cooperation object: Taiwan One-Forty Migrant Workers Education and Culture Association

<p>Newly launched project</p> <p>Period of execution 2023</p>	<p>Southeast Asian Migrant Workers Education / Learning</p>	<p>NTD 6,000</p> <p>Cumulative fund input</p>
--	--	--

[Project Outline]

According to statistics from the Ministry of Labor, as of October 2023, the number of migrant workers in Taiwan reached 750,000. PLANET focuses on human rights issues and has been a supporting partner of One-Forty, a non-profit organization that focuses on migrant education in Southeast Asia, through regular substantial donations since July 2023.

This organization has created the largest Southeast Asian migrant worker learning community in Taiwan, assisting migrant workers in adapting to life in Taiwan, enhancing good interaction with employers, and accumulating important knowledge and skills after returning to Taiwan. In addition to providing migrant workers with good Taiwan experience, they can also create a better life after returning to Taiwan in the future.

[Influence]

- Assist migrant workers in adapting to living in a foreign land.
- Support migrant workers to return home with greater ability to achieve economic independence and break the vicious cycle of poverty.
- Make Taiwan a more diverse, inclusive and substantially friendly society.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.5.3.4 Corporate Volunteers

Cooperation partners: Education schools for vulnerable children, Rotary International, Lions Clubs International, Autism Society of Taiwan, Taiwan Association for Indigenous Language Revitalization and Tse-Xin Organic Agriculture Foundation

For **16**
consecutive years

Period of execution
2008-2023

1,317 people

Cumulative input
volunteers

3,380 hours

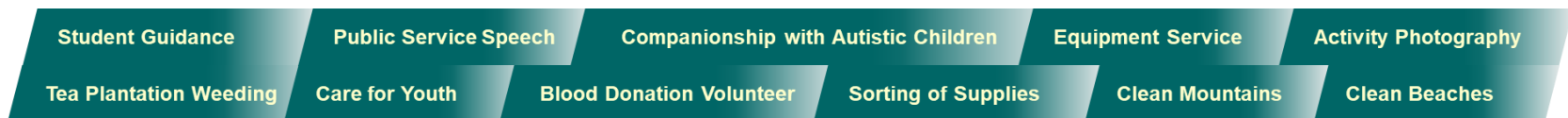
Cumulative input
volunteer hours

[Project Outline]

By encouraging employees to participate in various social welfare and volunteer activities in multiple ways, PLANET generates deeper care and learning efforts for people and groups, reflects the joy of public welfare activities and better drives internal employees to unite and cooperate after returning to their workplace.

The company's volunteer actions are called upon by the management or initiated by employees who serve as social service volunteers. In 2023, a total of 143 employees participated in volunteer services, with a total of 310.5 hours of volunteer service; over the past 16 years, a total of 1,317 people and 3,380 hours of volunteer service have been invested. The company continues to invest in volunteer activities to contribute to a better environment and society.

[Types of Volunteers]



[Influence]

- Show a sense of responsibility towards society.
- Promote the development and improvement of the communities.
- Enhance the spirit of teamwork among employees and foster a sense of identity.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

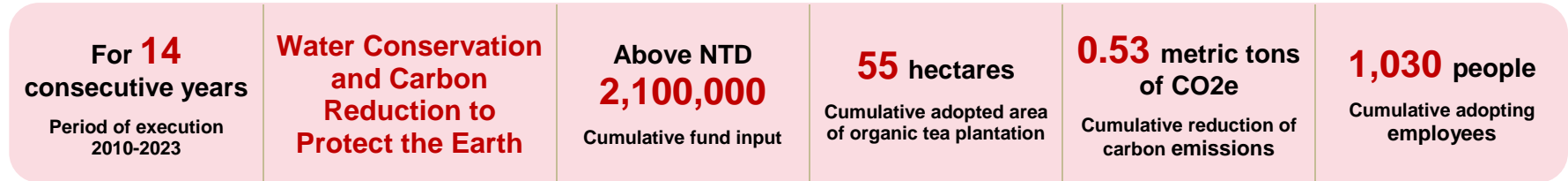
Appendix

6.6 Environmental Project

6.6.1 [Environment] Protection of Water Sources

6.6.1.1 Pinglin Organic Tea Garden

Cooperation partner: Tse-Xin Organic Agriculture Foundation



[Project Outline]

PLANET has been cooperating with the Tse-Xin Organic Agriculture Foundation since 2010, and has been promoting the cultivation of Pinglin Organic Tea Plantation Project for 14 consecutive years until 2023 in order to eliminate the use of toxic substances such as pesticides and chemical fertilizers in tea gardens, prevent them from flowing into the "Fei Cui Reservoir", ensure the cleanliness of water quality and protect many precious ecosystems in the water source area. Organic farming also reduces carbon emissions and helps mitigate climate change.

[Influence]

- Protect the upstream environment of Fei Cui Reservoir and ensure water resources in Taipei.
- Maintain healthy soil, and restore tea gardens and rich and diverse ecology around the reservoir.
- Help tea farmers have a certain income guarantee and increase their willingness to switch to organic cultivation.

[Project Content]

Protect water sources • reduce carbon emissions • preserve ecology

Pinglin Tea Gardens are an important catchment area of Fei Cui Reservoir, which provides drinking water for about 6 million people in Shuangbei, so its importance is self-evident. PLANET encourages farmers to switch to farming and subsidizes farmers for their organic fertilizers, ensures the acquisition of tea, actively protects the ecology and conserves specific species.

Employee adoption • expansion of influence

PLANET has been calling on employees to participate together for many years, with a total of 1,030 cultivators over the past 14 years. In 2023, the employee cultivation participation rate reached as high as 91%, consolidating the employees' centripetal force of environment sustainability.



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

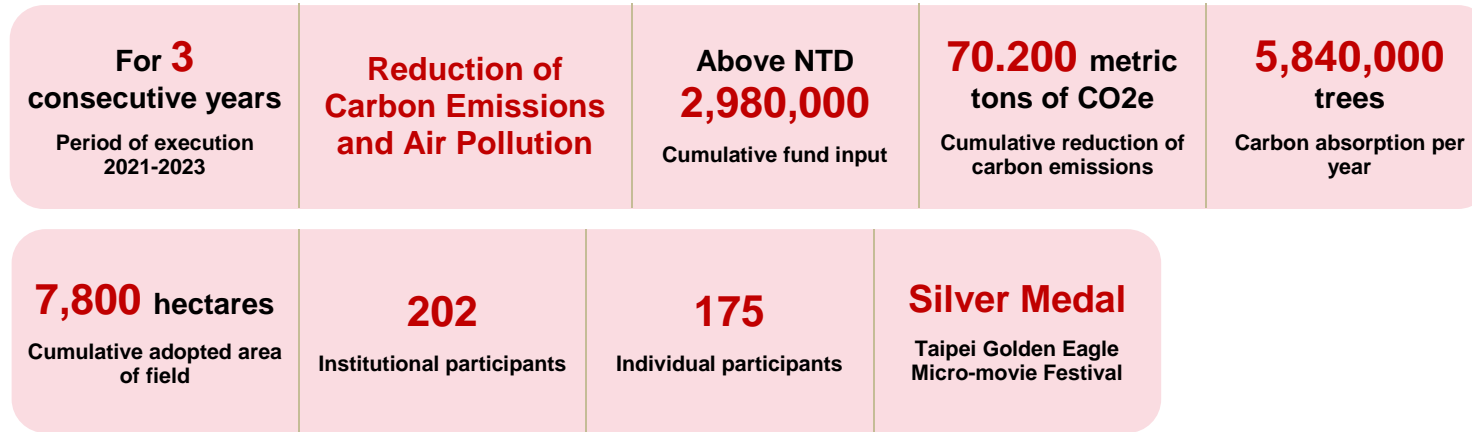
Social Inclusion

Appendix

6.6.2 [Environment] Clean Air

6.6.2.1 Good Air for Cultivating Fields

Cooperation partner: Taiwan International Association for Indigenous Rehabilitation



[Project Outline]

Reduce air pollution • reduce carbon emissions • cultivate fertile fields

Rice is the most important food crop in Taiwan, with a planting area of approximately 260,000 hectares and producing approximately 1.41 million tons of rice straws. The air pollution and greenhouse gas emissions caused by burning rice straws every year have a significant impact on the environment.

In 2021, PLANET cooperated with the China International Association for Reproduction in developing the "Good Air for Cultivating Fields" project, which aims to solve the problem of burning rice straws through the use of rice straw decomposing bacteria. PLANET integrates the power of the enterprise side, executions and coordination with the association and combines with government units to jointly exert positive social influence. PLANET also filmed documentaries throughout the entire process to influence more people using the power of imagery.

[Influence]

- Stop burning agricultural residues, reduce air pollution and improve air quality.
- Reduce greenhouse gases and carbon emissions.
- Return agricultural residues for recycling, increase soil organic matter and protect biodiversity.

[Project Content]

- **Reduce the habit of burning rice straws to improve the environment**
Reduce carbon emissions and improve air quality.
- **Agricultural waste recycling and sustainable ecological utilization**
Replace the burning habit with one week's quick-acting rice straw decomposing bacteria.
- **Integrate resources to leverage a positive impact**
Connect government, enterprises, environmental organizations and farmers to create a sustainable environment..
- **Go deep into rural areas to support local creation**
Understand local areas and drive local creation

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Drive upstream and downstream enterprises to put others' interest first together • expand influence • create a better society together

In 2022, PLANET took the lead in investing and leveraging its corporate influence by calling on 77 enterprises and 11 individuals in Taiwan in conjunction with environmental organizations and government units to receive support and participation from 10,616 farmers.

In 2023, PLANET continued to connect its industrial chain and expand its influence and responded together with a total of 125 enterprises and 164 individuals from customers and suppliers to work together to leverage ESG's green influence, defend our right to breathe clean air, restore soil health and create a sustainable environment.

Experience education in edible agricultural products - From Place of Origin to Dining Table

Through "food agriculture education", PLANET aims to gain an understanding of local agriculture and the impact of agricultural and dietary practices on the ecological environment, enable companies and individuals involved in this project to personally step onto the land they support to experience the unique characteristics of farmers and the power brought by the land and better understand the significance of protecting the land.



Feedback from stakeholders



The sustainability micro-movie "Good Air for Cultivating Fields" won the Silver Award at the Taipei Golden Eagle Micro-movie Festival

The original intention of the film is to narrate the origin and process of actions, hoping to convey positive forces through visual images and to use the temperature of the land to convey the protection of the environment, connect farmers and observe changes in the fields, and assist in solving farmers' farming problems. PLANET hopes to exert long-term positive influence through image dissemination, raise more people's attention to environmental sustainability issues and work with us to care about the land environment.



Movie URL: <https://www.youtube.com/watch?v=49JAD-XOY9U>

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

6.6.3 [Environment] Forest protection and carbon reduction

6.6.3.1 International Tree Planting

Cooperation partner: Danish customer EET



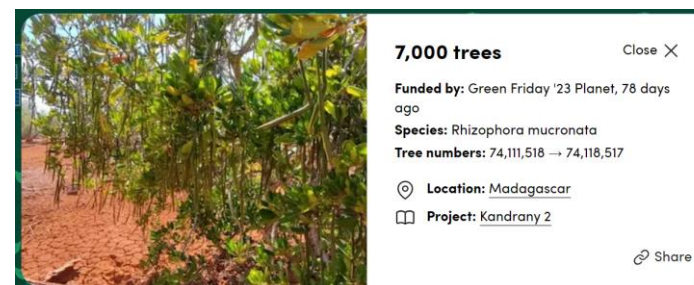
[Project Outline]

Since 2022, PLANET has cooperated with Danish client EET in planting trees for carbon reduction. 7,000 trees were planted in Madagascar on World Environment Day and Green Friday in 2022. From 2022 to 2023, a total of 21,000 trees were planted, resulting in a cumulative carbon reduction of 252 metric tons of CO₂e.

The tree species is Ravintsara, a plant that grows in Madagascar. Planting and preserving local plants can help protect the local ecosystem. In addition, planting trees can help mitigate climate change and improve carbon absorption capacity. Finally, planting and processing rhizophora mucronata can provide employment opportunities for local residents, thereby promoting sustainable development of communities.









[Influence]

- Help to mitigate climate change and improve carbon absorption capacity and biodiversity.
- Protect the local ecosystem, prevent the invasion of non local species, and maintain ecological balance.
- Provide employment opportunities for local residents to promote sustainable development of communities.



Appendix

Appendix 1 Summary Table of Social Participation Projects

Categories	Project name	Cooperation partner	Social benefits	Period	Corresponding SDGs
Vulnerable Education	<ul style="list-style-type: none"> ■ Vulnerable student children with emotional disorders “Remedial Education” and “Psychological Counseling” Program 	18 Shuangbei elementary and Junior High Schools and 2 associations (Yong’an Church and Maitian Association)	<ul style="list-style-type: none"> •Assisted a total of 10,945 student children •A total of 2,355 participating teachers and volunteers •Accumulated 20 cooperative institutions 	2004 to present (for 20 consecutive years)	       
	<ul style="list-style-type: none"> ■ Scholarship for Cultural University 	Cultural University	<ul style="list-style-type: none"> •Support a total of 88 students 	2005 to present (for 19 consecutive years)	
Reading Education	<ul style="list-style-type: none"> ■ [Give Children a Better Future] Reading Program for Elementary and Junior High Schools in Rural Areas 	Global Views - Commonwealth Education Foundation	<ul style="list-style-type: none"> •Accumulated over 40,000 beneficiary students •Accumulated 1,639 distributing classes •Accumulated 21 cooperative schools •Accumulated 19,668 donated magazines •100 responding enterprises •Accumulated over 120,000 beneficiary students with children •Accumulated over 4,000 distributing classes •Accumulated 460 cooperative schools 	2014 to present (for 10 consecutive years)	



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability









5

Sustainable Employment

6

Social Inclusion

Appendix

Categories	Project name	Cooperation partner	Social benefits	Period	Corresponding SDGs
Musical art	▪ [Good Songs for Schools] Tour singing at schools	Cantare Singers	<ul style="list-style-type: none"> • A total of 15,805 students involved • A total of 44 touring schools • Promote good songs by publishing 3,000 CDs 	2006 to present (for 18 consecutive years)	       
	▪ [Music Literacy Cultivation] Support the Pitou Junior High School Orchestra	Pitou Junior High School	<ul style="list-style-type: none"> • A total of 1,066 music class students 	2010 to present (for 14 consecutive years)	
	▪ [Taiwan Classic Music Promotion] Support the OneSongOrchestra	OneSongOrchestra	<ul style="list-style-type: none"> • Two concerts • Touch 400 persons 	2023 (Involved for the first year)	
Traditional Chinese Opera	▪ [Promoting the inheritance of traditional Chinese opera among young people] Support the Xingchuanqi Youth Theater	Xingchuanqi Youth Theater	<ul style="list-style-type: none"> • 1 performance/2 performances in the theater • 135 persons involved 	2023 (Involved for the first year)	
Modern dance	▪ Cultivate excellent performing arts talents] Support the Tai Gu Tales Dance Theatre	Tai Gu Tales Dance Theatre	<ul style="list-style-type: none"> • 2 events/1 performance • 122 persons involved 	2023 (Involved for the first year)	

Arts and Culture

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Categories	Project name	Cooperation partner	Social benefits	Period	Corresponding SDGs
Healthcare	▪ Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University	Liqingshe Health and Medical Service Team of National Yang Ming Chiao Tung University	•Improve the quality of life in communities in remote areas.	2016 2022 2023	          
	▪ Naivety ADHD Taiwan Association Federation	Naivety ADHD Taiwan Association Federation	•Enhance ADHD-related rights and interests	2023 (Involved for the first year)	
	▪ Lung Disease Prevention and Treatment Foundation	Lung Disease Prevention and Treatment Foundation	•Pay much attention to lung disease	2018 to present (for 6 consecutive years)	
Traditional Chinese Opera	▪ Qibushi Elderly Health Association	Qibushi Elderly Health Association	•Relieve the issue of elderly loneliness	2019 to present (for 5 consecutive years)	
	▪ Huashan Social Welfare Foundation	Huashan Social Welfare Foundation	•Provide healthy and safe housing for the elderly	2023 (Involved for the first year)	
	▪ Guotai Elderly Care Center in New Taipei City	Guotai Elderly Care Center in New Taipei City	•Care for the physical and mental health of the elderly	2018 to present (for 6 consecutive years)	
Modern Dance	▪ World Vision Taiwan	World Vision Taiwan	•Improve the living environment for disadvantaged children	1998 to present (for 26 consecutive years)	
	▪ Doctors Without Borders	Doctors Without Borders	•Support international medical assistance	2021 to present (for 3 consecutive years)	
	▪ Taiwan One-Forty Migrant Workers Education and Culture Association	Taiwan One-Forty Migrant Workers Education and Culture Association	•Assist migrant workers in adapting to living in a foreign land.	2023 (Involved for the first year)	
	▪ Corporate Volunteers	Rotary International, Lions Clubs International, Autism Society of Taiwan, Autism Society of Taiwan, Taiwan Association for Indigenous Language Revitalization and Tse-Xin Organic Agriculture Foundation	•Show corporate social responsibility	2008 to present (for 16 consecutive years)	

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability










5

Sustainable Employment

6

Social Inclusion

Appendix

Categories	Project name	Cooperation partner	Social benefits	Period	Corresponding SDGs
Protection of water sources	▪ Pinglin Organic Tea Garden	Tse-Xin Organic Agriculture Foundation	<ul style="list-style-type: none"> • Cultivate organic tea gardens with an area of 53 hectares • Accumulated carbon emission reduction of 0.53 metric tons of CO₂e • Reduction of carbon emissions by 20% by organic farming • Employee cultivation participation rate of up to 84% from 2021 to 2022 • Cultivation by a total of 1,030 employees over the past 14 years 	2010 to present (for 14 consecutive years)	  
Clean air	▪ Good Air for Cultivating Fields	Taiwan Association for Indigenous Language Revitalization	<ul style="list-style-type: none"> • Cultivate land with a cumulative area of 7,800 hectares • Accumulated carbon emission reduction of 70,100 metric tons of CO₂e • Equivalent to the annual carbon adsorption capacity of 5.84 million trees • Rice harvest increased by 16.4% • 125 companies and 175 individuals from customers and suppliers responded together • Won the “Silver Award for Sustainability Microfilms” at the 2023 7th Taipei Golden Eagle Micro Film Exhibition 	2021 to present (for 3 consecutive years)	  
Forest protection and carbon reduction	▪ International Tree Planting	Danish client EET	<ul style="list-style-type: none"> • Planted a total of 21000 trees • Accumulated carbon emission reduction of 252 metric tons of CO₂e 	2022 to present (for 2 consecutive years)	  



Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Appendix 2 GRI Standards Index

Declaration of use	PLANET published its 2023 sustainability report in accordance with the GRI guidelines, covering the scope of data and information from January 1 to December 31, 2023
GRI 1 usage version	GRI 1: Foundation 2021
Application of GRI industry guidelines	None

GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Chapter or Specification	Explanatory Notes	Page
The organization and its reporting practices				
2-1	Organizational details	About this report 2.1 Company Overview		2 25
2-2	Entities included in the organization's sustainability reporting	About this report 2.2 Financial Performance		2 28
2-3	Reporting period, frequency and contact point	About this report		2
2-4	Restatements of information	About this report	No changes in mergers or acquisitions, reporting period, nature of business and measurement methods	2
2-5	External assurance	About this report Appendix 4 Third Party Assurance Statement		2 155
Activities and workers				
2-6	Activities, value chain and other business relationships	1.1 Corporate Sustainability Commitments 2.1 Company Overview 2.2 Financial Performance 2.9 Sustainable Supply Chain		9 25 28 53
2-7	Employees	5.1 Employee Profile		93
2-8	Workers who are not employees	5.1 Employee Profile		93

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI Standards	Disclosure	Chapter or Specification	Explanatory Notes	Page
Governance				
2-9	Governance structure and composition	2.3 Corporate Governance Mechanism		29
		1.1.3 Sustainable Development Committee and Sustainability Team		13
2-10	Nomination and selection of the highest governance body	2.3 Corporate Governance Mechanism		29
2-11	Chair of the highest governance body	2.3 Corporate Governance Mechanism		29
2-12	Role of the highest governance body in overseeing the management of impacts	1.1.3 Sustainable Development Committee and Sustainability Team		13
2-13	Delegation of responsibility for managing impacts	1.2 Stakeholders and Material Topics		15
2-14	Role of the highest governance body in sustainability reporting	1.1.3 Sustainable Development Committee and Sustainability Team		13
2-15	Conflicts of interest	2.3 Corporate Governance Mechanism		29
2-16	Communication of critical concerns	1.2 Stakeholders and Material Topics		15
		2.5 Integrity Management and Regulatory Compliance		45
2-17	Collective knowledge of the highest governance body	2.3 Corporate Governance Mechanism		29
2-18	Evaluation of the performance of the highest governance body	2.3.1.1 Board of Directors•Performance Evaluation of Board of Directors and Functional Committees		34
2-19	Remuneration policies	2.3.1.1 Board of Directors•Remuneration Policy for Directors and Managers	Directors' compensation does not include the following items: signing bonus or recruitment reward, severance pay, recovery mechanism and retirement benefits.	34
2-20	Process to determine remuneration	2.3.1.1 Board of Directors•Remuneration Policy for Directors and Managers		34
2-21	Annual total compensation ratio	5.3.1 Employee Compensation and Benefits		97
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	1.1 Corporate Sustainability Commitments		9
		2.9 Sustainable Supply Chain		53
2-23	Policy commitments	1.1 Corporate Sustainability Commitments		9
		2.6 Information Security and Privacy Management		48

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI Standards	Disclosure	Chapter or Specification	Explanatory Notes	Page
		2.9 Sustainable Supply Chain		53
		4.1 Environmental Sustainability Policy		71
		5.2 Human Rights Management		96
		5.5 Occupational Safety and Health		105
2-24	Embedding policy commitments	1.1.3 Sustainable Development Committee and Sustainability Team		13
2-25	Processes to remediate negative impacts	1.2 Stakeholders and Material Topics		15
		2.5.3 Reporting Institution		46
		2 Sustainable Governance		23
		3 Sustainable Innovation		61
		4 Environmental Sustainability		70
		5 Sustainable Employment		91
		6 Social Inclusion		112
2-26	Mechanisms for seeking advice and raising concerns	2.5 Integrity Management and Regulatory Compliance		45
2-27	Compliance with laws and regulations	2.5 Integrity Management and Regulatory Compliance		45
2-28	Membership associations	2.1.3 Membership Associations		27
	Stakeholder engagement			
2-29	Approach to stakeholder engagement	1.2 Stakeholders and Material Topics		15
2-30	Collective bargaining agreements	PLANET currently does not have a collective agreement		-

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI 3: Material Topics 2021

GRI Standards	Disclosure	Chapter	Explanatory Notes	Page
3-1	Process to determine material topics	1.2.3 Identification of Material Topics		18
3-2	List of material topics	1.2.6 The Scope of Impact of Material Topics on Value Chain		22
3-3	Management of material topics	1.2.5 PLANET Materiality Matrix		20

Material Topics

GRI Standards	Disclosure Item	Chapter	Explanatory Notes	Page
Governance				
3-3	Management of material topics	Message from the Chairman & CEO		4
		2.3 Corporate Governance Mechanism		29
★ GRI 201	Economic Performance 2016			
201-1	Direct economic value generated and distributed	2.1 Company Overview		25
		2.2 Financial Performance		28
201-2	Financial implications and other risks and opportunities due to climate change	2.4.4 Task Force on Climate-related Disclosures (TCFD)	Please refer to PLANET's 2023 TCFD Report	44
201-3	Defined benefit plan obligations and other retirement plans	5.3.1 Employee Compensation and Benefits		97
201-4	Financial assistance received from government	2.1.2 Subsidies Received		27
★ GRI 202	Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3.1 Employee Compensation and Benefits		97
202-2	Proportion of senior management hired from the local community	5.1 Employee Profile		93
GRI 205	Anti-corruption 2016			
205-2	Communication and training about anti-corruption policies and procedures	2.5 Integrity Management and Regulatory Compliance		45
		2.9.5 Supplier Partnership		57
205-3	Confirmed incidents of corruption and actions taken	2.5.3 Reporting Institution		46

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI Standards	Disclosure Item	Chapter	Explanatory Notes	Page
Environmental				
3-3	Management of material topics	3.2 Green Products and Innovative R&D		64
		4.1 Environmental Sustainability Policy		71
★ GRI 302	Energy 2016			
302-1	Energy consumption within the organization	4.3 Energy Resource Management		85
302-3	Energy intensity	4.3 Energy Resource Management		85
302-4	Reduction of energy consumption	4.3 Energy Resource Management		85
★ GRI 305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	4.2.1 Greenhouse Gas Management		74
305-2	Energy indirect (Scope 2) GHG emissions	4.2.1 Greenhouse Gas Management		74
305-3	Other indirect (Scope 3) GHG emissions	4.2.1 Greenhouse Gas Management		74
305-4	GHG emissions intensity	4.2.1 Greenhouse Gas Management		74
305-5	Reduction of GHG emissions	4.2.2 Carbon Reduction Management		76
305-6	Disclosure 305-6 Emissions of ozone-depleting substances (ODS)	---	Not used by PLANET	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	---	There are no emissions of such types of gases from PLANET's office operations	-
★ GRI 308	Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	2.9 Sustainable Supply Chain		53
308-2	Negative environmental impacts in the supply chain and actions taken	2.9 Sustainable Supply Chain	No negative environmental incidents occurring in the supply chain in 2023	53

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI Standards	Disclosure Item	Chapter	Explanatory Notes	Page
Social				
3-3	Management of material topics	5 Sustainable Employment		91
		5.5 Occupational Safety and Health		105
		6 Social Inclusion		112
★ GRI 401	Employment 2016			
401-1	New employee hires and employee turnover 8	5.1 Employee Profile		93
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Talent Cultivation and Care		97
401-3	Parental leave	5.3 Talent Cultivation and Care		97
★ GRI 403	Occupational Safety and Health 2018			
403-1	Occupational Safety and Health management system	5.5 Occupational Safety and Health		105
403-2	Hazard identification, risk assessment, and incident investigation	5.5 Occupational Safety and Health		105
403-3	Occupational health services	5.5 Occupational Safety and Health		105
403-4	Worker participation, consultation, and communication on Occupational Safety and Health	5.5 Occupational Safety and Health		105
403-5	Worker training on Occupational Safety and Health	5.5 Occupational Safety and Health		105
403-6	Promotion of worker health	5.5 Occupational Safety and Health		105
403-7	Prevention and mitigation of Occupational Safety and Health impacts directly linked by business relationships	2.9 Sustainable Supply Chain		53
403-9	Work-related injuries	5.5 Occupational Safety and Health		105
403-10	Work-related ill health	5.5 Occupational Safety and Health		105
★ GRI 404	Training and Education 2016			
404-1	Average hours of training per year per employee	5.3.3 Employee Training and Human Resources Development		99
404-2	Programs for upgrading employee skills and transition assistance programs	5.3.3 Employee Training and Human Resources Development		99
404-3	Percentage of employees receiving regular performance and career development reviews	5.3.3 Employee Training and Human Resources Development		99

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

GRI Standards	Disclosure Item	Chapter	Explanatory Notes	Page
★ GRI 405	Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	2.3.1 Board of Directors and Functional Committees		30
		5.1 Employee Profile		93
405-2	Ratio of basic salary and remuneration of women to men	5.3.1 Employee Compensation and Benefits		97
★ GRI 406	Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	1.2.1 Identification of Stakeholders and Communication		15
		5.4 DEI Workplace		103
★ GRI 407	Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.2 Human Rights Management		96
★ GRI 408	Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	5.2 Human Rights Management		96
★ GRI 409	Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Human Rights Management		96
★ GRI 413	Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	6.3 Education Projects		117
		6.4 Arts and Culture Projects		123
		6.5 Social Projects		130
		6.6 Environmental Projects		138
★ GRI 414	Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	2.9 Sustainable Supply Chain		53
414-2	Negative social impacts in the supply chain and actions taken	2.9 Sustainable Supply Chain	No negative social events occurring in the supply chain in 2023	53
★ GRI 418	Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6 Information Security and Privacy Management		48

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Appendix 3 SASB Index

TOPIC	CODE	ACCOUNTING METRIC / ACTIVITY 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	2.6 Information Security and Privacy Management	48
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical employees, and (3) all other employees	Quantitative	Percentage (%)	5.1 Employee Profile	93
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 and are not products from end product manufacturers, and no substances prohibited by PLANET are allowed to be used in the supply of raw materials. However, there are difficulties in the statistics of all substances contained in the raw materials, and the 2024 plan continues to correspond to the latest international standards and requires the gradual completion of substance inventory.	-
	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 and are not subject to application for EPEAT or equivalent required logos by PLANET, and there are currently difficulties in statistics. The 2024 plan requires a phased inventory of qualified products that meet the EPEAT login requirements or equivalent international standards.	-
	TC-HW-410a.3	Percentage of eligible products, by revenue, meeting ENERGY STARR criteria	Quantitative	Percentage (%)	3.1 Sustainable Innovation Policy	62
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	4.3.3 Waste Management	86
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 (%)	SASB Sustainability Accounting Indicators - Additional Notes	154
	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	SASB Sustainability Accounting Indicators - Additional Notes	154
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	2.9.6 Responsible Minerals Management	58
Activity Metrics	TC-HW-000.A	Number of units produced by product category	Quantitative	Number	SASB Sustainability Accounting Indicators - Additional Notes	146
	TC-HW-000.B	Area of manufacturing facilities	Quantitative	Square feet (ft²)	2.9.4 Area of manufacturing plants	56
	TC-HW-000.C	Percentage of production from owned facilities	Quantitative	Percentage (%)	No self-owned manufacturing plants	-

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

SASB Sustainability Accounting Indicators - Additional Notes

TC-HW-430a.1.

Percentage of first-tier suppliers that have passed the RBA validated audit process (Validated Audit Process, VAP) or equivalent audit process (a) All suppliers and (b) High-risk suppliers

- (a) There are 204 continuously trading suppliers, and 4.41% of them have passed the RBA validated audit process
Calculation formula: The number of suppliers that have passed PLANET's RBA validated audit process divided by the number of all continuously trading suppliers
- (b) There are 9 high-risk suppliers, and 100% of them have passed the RBA validated audit process
Calculation formula: The number of suppliers that have passed PLANET's RBA validated audit process divided by the number of high-risk suppliers

TC-HW-430a.2.

First-tier suppliers (1) Percentage of audited manufacturers that have not passed the RBA validated audit process (Validated Audit Process, VAP) or equivalent audit process, and (2) Ratio of corrective measures related to (a) priority non-conformities and (b) other non-conformities

- (1) The number of suppliers that did not pass the RBA validated audit process in 2023 was 0, the percentage of suppliers that did not pass the RBA validated audit process in 2023 was 0%

Calculation formula: The total number of suppliers with lack of various types of audits divided by the total number of suppliers that have been audited

- (2) The overall compliance rate of suppliers that passed the RBA validated audit process in 2023 was 76%.
The total number of RBA's five major perspectives is less than 80%, being management system, environmental safety and ethical standards respectively.
(2a) No priority non-conformities
(2b) No other non-conformities

TC-HW-000.A

Production output by product type




Annual Production Output Table

Unit: PCS (Units); NT\$ Thousand

Product type	2022		2023	
	Output	Output value	Output	Output value
LAN Switch	1,111,920	111,997	734,163	85,456
Fiber optic Connectivity	425,495	121,928	378,818	112,661
Power over Ethernet	1,569,961	287,880	1,234,850	238,351
Industrial Network	1,436,962	426,960	1,723,282	554,547
Wireless LAN	44,539	19,007	15,354	8,175
VoIP	24,159	11,180	14,427	7,829
IP Surveillance	1,147	1,582	2,815	1,353
Broadband Communication	37,256	29,189	32,064	25,092
Others	16,018	15,419	11,501	11,118
Total	4,667,457	1,025,142	4,147,274	1,044,582

Appendix 4 Third-party Assurance Statement

■ Third-party assurance statement for PLANET 2023 Sustainability Report

INDEPENDENT ASSURANCE OPINION STATEMENT

PLANET Technology Corporation 2023 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 following:

- The assurance scope is consistent with the description of PLANET Technology Corporation 2023 Sustainability Report.
- The evaluation of the nature and extent of the PLANET's adherence to AA1000 AccountAbility Principles (2018) 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.
- The assessment of 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.

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

Opinion Statement

We conclude that the PLANET Technology Corporation 2023 Sustainability Report provides a fair view of the PLANET sustainability programmes and performances during 2023. 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 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.
- 15 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 continually 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 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). 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, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) (HARDWARE Sustainability Accounting Standard, version 2023-12) 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.

The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

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 auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14084, 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.

For and on behalf of BSI:


 Peter Pu, Managing Director BSI Taiwan



AA1000
Licensed Report
000-4/V3-TXLE2

...making excellence a habit.™

Statement No: SRA-TW-2023005
2024-05-24

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Ne-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.

Contents

About This Report

Message from the Chairman & CEO

2023 Sustainability Achievements

1

Sustainability Commitments and Stakeholder Engagement

2

Sustainable Corporate Governance

3

Sustainable Innovations

4

Environmental Sustainability

5

Sustainable Employment

6

Social Inclusion

Appendix

Third-party assurance statement for PLANET 2023 TCFD Report


Statement number: CFD 767672

Location:	Conformity Check Overall Result:
PLANET Technology Corporation 10F. No. 96, Minquan Rd. Xindian Dist. New Taipei City 231023 Taiwan 普萊德科技股份有限公司 臺灣 新北市 新店區 民權路 96 號 10 樓 231023	The maturity model for the Climate-related Financial Disclosures is Level-5: Excellence grade. 與氣候相關的財務揭露的成熟度模型為【第五級：優秀】等級。

Latest issue: 2024-05-02 Expiry date: 2025-05-01

Page 2 of 2

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Conformity Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its climate related financial disclosures more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Conformity 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 Conformity Statement may be read. Any queries that may arise by virtue of this Conformity Statement or matters relating to it should be addressed to the above named client only.
 Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114700, Taiwan, R.O.C.
 BSI Taiwan is a subsidiary of British Standards Institution



Conformity Statement

Climate related Financial Disclosure

This is to conform that


PLANET Technology Corporation	普萊德科技股份有限公司
10F.	臺灣
No. 96, Minquan Rd.	新北市
Xindian Dist.	新店區
New Taipei City	民權路 96 號
231023	10 樓
Taiwan	231023

Holds Statement Number CFD 767672

PLANET Technology Corporation follows the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) Guidance to disclose climate-related financial information which is clear, comparable and consistent against its organizational risks and opportunities as well as its financial impacts. The disclosure covers the four core elements of the TCFD and is prepared based on the seven guiding principles for effective disclosures.

The maturity model for the Climate-related Financial Disclosures is **Level-5: Excellence** grade.
 與氣候相關的財務揭露的成熟度模型為【第五級：優秀】等級。

For and on behalf of BSI



Managing Director BSI Taiwan, Peter Pu

Latest issue: 2024-05-02 Expiry date: 2025-05-01

Page 1 of 2

...making excellence a habit.™

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Conformity Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its climate related financial disclosures more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Conformity 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 Conformity Statement may be read. Any queries that may arise by virtue of this Conformity Statement or matters relating to it should be addressed to the above named client only.
 Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114700, Taiwan, R.O.C.
 BSI Taiwan is a subsidiary of British Standards Institution



PLANET Technology Corporation
www.planet.com.tw