



JUMP+ Plan



ASSET FIVE GROUP PUBLIC COMPANY LIMITED

(A5)

Year 2026 - 2028

This report was approved by the board of directors on 26/02/2026
and disseminated on 06/03/2026

Disclaimer

This document has been prepared by ASSET FIVE GROUP PUBLIC COMPANY LIMITED ("A5") based on information, assumptions, and projections of the Company as of the document preparation date. All plans, projects, proposals, opinions, forecasts, projections, or statements contained herein are provided solely for disclosure to interested parties.

The Company reserves the right to amend, modify, or update any project plans, including targets of the plans or projects described in this document at its sole discretion. The Company makes no representation or warranty regarding the accuracy, completeness, or validity of information contained herein, nor does it guarantee that the plans or projects outlined herein will successfully deliver outcomes according to the established targets or estimated timelines. All proposals, opinions, forecasts, projections, and forward-looking statements specified herein reflect the Company's views as of the document preparation date which are subject to risks and uncertainties and may change in the future according to changing economic conditions, competition, business-related factors, or any other factors. The Company assumes no obligation to update or revise such information or statements, except where the Company's Board of Directors approves any revisions to plans, targets, or other information that require the Company to disclose such changes through the system provided by The Stock Exchange of Thailand ("SET").

This document is intended only for disclosure to investors and related parties in general without the intent to solicit, recommend, induce, or offer opinions on investments in securities issued by the Company, nor shall it be construed as investment advice, an offer to buy or sell, or a solicitation for offers to buy or sell securities, or an inducement to engage in any transactions related to securities issued by the Company, particularly in any countries or special administrative regions where such acts may violate their applicable laws. No part of this document should be relied upon as a determining factor in making any decisions concerning the execution of contracts, agreements, or investments whatsoever. The Company and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Company's forecasts or projections.

Investors are advised to exercise careful judgement and discretion in making investment decisions and to regularly review the Company's public disclosures such as information releases on material events, financial statements, Form 56-1 One Report, to support their prudent investment decisions with appropriate due diligence.

The role of The Stock Exchange of Thailand ("SET") is solely to initiate and facilitate the JUMP+ program which is intended to enable the growth and enhance the attractiveness of participating listed companies. SET does not participate or engage in the identification of the targets, forecasts, projections, and expected outcomes contained herein, nor does SET endorse the validity, accuracy, feasibility, and reasonableness thereof. The decision to rely on such information solely depends on the judgment and at the discretion of investors and related parties. SET and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Company's forecasts or projections.

Table of Contents

	Page
Executive Summary	1
Section 1 Business Plan	2
Target in 2028	3
Strategic Plan : Scaling the Core, Shaping the Future	3
Section 2 Governance Plan	5
Increasing the diversity of the board of directors	6
Enhancing anti-corruption and fraud prevention efforts	8
Strengthening emerging risk oversight practices	10
Section 3 Climate Action Plan	13
Greenhouse gas inventory (GHG) plan	14

SET
Property & Construction / Property Development

CG Report :
SET ESG Ratings: -
Anti-Corruption Certification (CAC): -

Business Type

conducts business of investing in other companies with the policy to invest in the companies of real estate and related business (Holding Company)

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,317.05	1,809.59	1,498.29	664.43
Expenses	1,143.20	1,320.94	1,009.36	559.56
Net Profit	102.95	453.28	506.43	97.79
Balance Sheet (MB)				
Assets	3,703.70	4,205.00	3,425.21	2,491.67
Liabilities	2,021.09	2,507.80	2,023.39	1,596.29
Shareholders' Equity	1,682.62	1,697.20	1,401.82	895.38
Cash Flow (MB)				
Operating	223.44	-915.43	257.13	-941.08
Investing	-82.93	161.39	2.27	-0.01
Financing	-525.47	606.36	116.73	1,115.42
Financial Ratio				
EPS (Baht)	0.09	0.38	0.42	0.08
GP Margin (%)	31.03	43.07	43.61	33.65
NP Margin (%)	7.82	25.05	33.80	15.26
D/E Ratio (Times)	1.20	1.48	1.44	1.78
ROE (%)	6.09	29.25	44.09	11.47
ROA (%)	4.40	15.30	21.17	5.91

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **500.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan : Scaling the Core, Shaping the Future			

Governance Plan

1. Increasing the diversity of the board of directors
2. Enhancing anti-corruption and fraud prevention efforts
3. Strengthening emerging risk oversight practices

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

Remark : *This document has been prepared by the listed company for the purpose of disseminating corporate information to investors solely for their investment decision-making. The listed company does not provide any investment advice or recommendations regarding its securities. Investors are advised to conduct further research and consult with qualified professionals before making any investment decisions. The listed company shall not be held liable for any damages or losses arising from the use of information contained in this document under any circumstances. The listed company reserves the right to amend the information presented herein without prior notice. Reproduction, modification, or dissemination of this document or any part thereof is prohibited unless prior permission has been obtained from the listed company. For additional information, investors may refer to the reports or disclosures made available through the Office of the Securities and Exchange Commission and/or the Stock Exchange of Thailand.*

Section 1
Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	97.79	506.43	453.28	500.00

Growth plan/Increase business value

Strategic Plan : Scaling the Core, Shaping the Future

The 3-year strategic roadmap, “Scaling the Core, Shaping the Future,” aims to drive sustainable growth alongside profitability, operational efficiency, and financial resilience. The Company will leverage its core real estate strengths by expanding through meticulously selected projects in high-potential segments and locations. The Company remains committed to its niche positioning, characterized by construction excellence, functional design, premium services, and sustainable development practices. Simultaneously, the Company is preparing for future growth by diversifying into related businesses and New S-Curve industries through strategic partnerships and prudent investments. This diversification aims to create new revenue streams, mitigate risks, and reduce exposure to the cyclical real estate market. All strategies will be driven by strict financial discipline, efficient capital management, and risk-adjusted investment decisions to deliver long-term value to shareholders, customers, and stakeholders.

This plan will promote and develop the organization in the following dimensions

- Growth
- Profitability & Efficiency
- Stability

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%)	20.78	-27.22	40	30	30
YoY Growth Rate					

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Scaling the Core – The Company focuses on expanding its core real estate development business by emphasizing high-quality growth, maintaining profitability, and ensuring capital efficiency. The Company will expand projects into high-potential segments and locations under its niche positioning, while upholding excellence in quality, design, services, and sustainability. These efforts aim to strengthen the project portfolio and ensure long-term financial stability.	2026	<ul style="list-style-type: none"> • Optimizing the project portfolio to align with market potential and investment returns. • Commencing construction and expanding projects into high-potential new segments and locations. • Maintaining the stability of profit margins and cash flow.
	2027	<ul style="list-style-type: none"> • Launching new projects and achieving revenue targets as planned. • Enhancing cost efficiency and improving profit margins.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Maintaining strong cash flow to support strategic expansion and land acquisitions. Ensuring the steady and continuous growth of core businesses. Maintaining a strong financial position to support long-term sustainable growth.
Shaping the Future – The Company aims to expand into related businesses and high-potential New S-Curve sectors to establish new revenue streams, diversify risk, and mitigate the volatility of its core business. This strategy focuses on building strategic partnerships, adopting Asset-light investment models, and maintaining strict financial discipline to ensure long-term stability and sustainable growth.	2026	<ul style="list-style-type: none"> Launching two new business ventures: Upper Class Solution and A5 Design. Identifying additional target businesses and initiating strategic partnerships.
	2027	<ul style="list-style-type: none"> Launching at least one additional new business venture. Increasing the revenue contribution from new business ventures.
	2028	<ul style="list-style-type: none"> Achieving a more diversified and stable revenue structure, significantly reducing overall earnings volatility. Targeting revenue from new business ventures to contribute at least 20% of total corporate revenue.

Risk Management

Risk 1 : Strategic Over-diversification Risk

- Risk Characteristic**

The Company may lose its strategic focus by expanding the business in many areas simultaneously.

- Risk Impact**

- The Company's competitive advantage decreases.
- Strategic decision-making is slower, and operations lack clarity.
- The team is confused about priorities, and overall efficiency decreases.
- Mid-to-long-term performance is not as targeted.

- Risk Management Measures**

- Define clear Strategic Priorities, stating that the core business must come first and new businesses must not affect the Company's core standards.
- Clearly separate governance roles between Core Business and New Ventures, including management structure, personnel, and performance measurement.
- Use the “Pilot–Prove–Scale” concept for new businesses: start small, test, learn, and scale when proven.
- Continuously communicate strategies and priorities to ensure the entire organization has a common understanding.
- Top Management closely monitors strategic progress, not just financial results.

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Increasing the diversity of the board of directors

The Company prioritizes Board Diversity as a key element of good corporate governance and long-term value creation. The Company aims to promote diversity in terms of gender, age, experience, expertise, and perspectives to ensure the Board's structure and composition are appropriate, aligned with corporate strategy, and capable of effectively responding to the changing business environment.

The Company ensures that the nomination and appointment of directors are conducted through a transparent and accountable process, in compliance with relevant laws and regulations. The process considers qualifications, knowledge, capability, and experience alongside Board diversity to support prudent strategic decision-making and effective corporate governance.

Currently, the Company has 1 female director out of a total of 7 directors, representing 14.29%. The Company is implementing a plan to enhance Board diversity in line with good corporate governance practices and the recommendations of the Thai Institute of Directors (IOD).

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	Not Started	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company reviews and establishes policies, criteria, and processes for the nomination and appointment of directors, emphasizing gender diversity alongside the qualifications, knowledge, expertise, and experience of candidates to ensure alignment with corporate direction and strategy. Furthermore, the Company has developed a Talent Pool of high-potential female executives and experts, providing continuous capacity-building initiatives. Progress is regularly monitored, evaluated, and reported to the Board of Directors to ensure robust succession planning. In every appointment, the Company considers a balanced mix of qualifications, expertise, experience, and board diversity to enhance the efficiency of good corporate governance and support the Company's long-term sustainable growth.	2026	<ul style="list-style-type: none"> The Company has clear and systematic policies, criteria, and processes for the nomination and appointment of directors that explicitly consider gender diversity. The appointment of directors considers qualifications, knowledge, capability, experience, and diversity in alignment with the corporate strategy. The Board of Directors has a clear framework for promoting board diversity.
	2027	<ul style="list-style-type: none"> The Company maintains a database (Talent Pool) of high-potential female executives and experts for future director consideration. There is regular monitoring, evaluation, and reporting of the readiness of female executives to the Board of Directors. The nomination and appointment process reflects the consideration of gender diversity alongside appropriate qualifications and experience.
	2028	<ul style="list-style-type: none"> The structure and composition of the Board of Directors are appropriate and reflect gender diversity in accordance with the defined policy.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • The proportion of female directors increases tangibly and meets the targets set by the Company. • The Board of Directors possesses diverse perspectives, supporting effective corporate governance and prudent strategic decision-making. • The Company strengthens the confidence of shareholders, investors, and stakeholders in its corporate governance.

Risk Management

Risk 1 : Board Diversity Risk

• **Risk Characteristic**

A board composition that may not yet fully encompass diverse dimensions particularly in gender, experience, and specialized perspectives could pose constraints on strategic decision-making, potentially limiting the ability to reflect comprehensive viewpoints aligned with the rapidly evolving business landscape and rising stakeholder expectation. Furthermore, such limitations in diversity may affect the continuous enhancement of corporate governance efficiency and the confidence of shareholders, investors, and regulatory bodies, which are vital to sustaining the Company’s governance image and long-term sustainability.

• **Risk Impact**

Constraints in board diversity may impact the comprehensiveness of perspectives in strategic decision-making, which may not fully align with the complex business environment and the diverse expectations of stakeholders. Such circumstances could subsequently affect the efficiency of corporate governance, the confidence of shareholders and investors, and the overall strength of the Company’s long-term governance image.

• **Risk Management Measures**

The Company conducts its director nomination and appointment process with transparency and accountability, strictly adhering to all relevant laws and regulations. The principles of good corporate governance set forth by the Thai Institute of Directors (IOD) are adopted as the primary operational framework. To ensure a Board of Directors with comprehensive qualifications and diversity aligned with the corporate strategy, the Company has enhanced its selection efficiency by utilizing the IOD Director Pool. Additionally, the Company may consider engaging Professional Search Firms to identify individuals with appropriate expertise to fulfill and further strengthen the board's overall composition.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Enhancing Anti-Corruption Initiatives Across the Organization and Supply Chain for CAC Certification by 2028

The Company is committed to strengthening its anti-corruption system in all forms, ensuring it is robust, systematic, and aligned with good corporate governance principles and the guidelines of the Thai Private Sector Collective Action Against Corruption (CAC). This comprehensive strategic plan encompasses policy formulation and review, the enforcement of effective internal control measures, and the fostering of awareness among directors, executives, and employees. Furthermore, it prioritizes the development of standardized whistleblowing channels and robust whistleblower protection. Recognizing the importance of integrity throughout the supply chain, the Company extends its anti-corruption practices to Critical Tier 1 suppliers. This involves requiring suppliers to establish consistent anti-corruption policies and practices, supported by regular monitoring and assessment. Such measures are designed to prevent and mitigate corruption risks across the entire value chain, fostering a corporate culture rooted in transparency, business ethics, and the Company's long-term sustainable growth.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
<ul style="list-style-type: none"> An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations, formally approved by the Board of Directors, and supported by clear and practical implementation guidelines 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Not Started	Signatory	Certified
Implement and verify that all critical Tier 1 business partners have anti-corruption policies, and ensure that the company actively monitors and assesses business partners' adherence to these policies	-	In Progress	In Progress	In Progress

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes	
Strengthening the Anti-Corruption System, Policies, and Culture within the Organization.	2026	<ul style="list-style-type: none"> The Anti-Corruption Policy and Whistleblower Protection Policy are reviewed and comprehensively enforced. Directors, executives, and employees receive systematic communication and awareness-building regarding anti-corruption practices. Transparent and accountable whistleblowing channels are established with appropriate whistleblower protection. The Company prepares for participation in the Thai Private Sector Collective Action Against Corruption (CAC) program. 	
	2027	<ul style="list-style-type: none"> The anti-corruption system is integrated into the organization's risk management and internal control frameworks. The anti-corruption system is integrated into the organization's risk management and internal control frameworks. The Company applies for the CAC program and achieves Signatory status. 	
	2028	<ul style="list-style-type: none"> The organization's anti-corruption system is robust and fully meets the CAC criteria. The Company officially achieves certification from the Thai Private Sector Collective Action Against Corruption (CAC). Stakeholder confidence in the Company's corporate governance and business ethics is significantly strengthened. 	
	Strategic Initiative: Elevating Anti-Corruption Systems for Key Business Partners.	2026	<ul style="list-style-type: none"> Establish criteria requiring key business partners who deal directly with the Company (Critical Tier 1) to maintain their own anti-corruption and anti-bribery policies. Formally communicate ethical expectations and anti-corruption requirements to all key business partners.
		2027	<ul style="list-style-type: none"> Initiate monitoring and assessment of anti-corruption policy compliance among Critical Tier 1 suppliers. Integrate assessment results into supplier risk management and the vendor selection process.
		2028	<ul style="list-style-type: none"> Critical Tier 1 suppliers demonstrate tangible compliance with the Company's anti-corruption and anti-bribery policies. Corruption risks within the supply chain are mitigated, fostering transparency throughout the entire value chain. Support the sustainable maintenance of the Company's CAC certification status.

Risk Management

Risk 1 : Corruption and Bribery Risk within the Organization and Supply Chain

- **Risk Characteristic**

The Company's business operations may face challenges related to corruption and bribery risks, arising from both internal factors and interactions with key business partners (Critical Tier 1). Such risks may emerge if governance systems, policies, and internal control measures are not sufficiently robust or effectively implemented across the organization. Potential causes include gaps in awareness, limitations in monitoring processes, or the absence of anti-corruption practices among business partners that align with the Company's standards. These factors could impact regulatory compliance, corporate reputation, and stakeholder confidence, as well as the achievement of the Thai Private Sector Collective Action Against Corruption (CAC) certification within the established timeframe.

- **Risk Impact**

Ineffective management of corruption and bribery risks both within the organization and throughout the supply chain could lead to regulatory non-compliance. Such occurrences may result in severe reputational damage and diminish the confidence of shareholders, investors, business partners, and all stakeholders. Furthermore, these risks may impede operational transparency and undermine the overall efficiency of corporate governance. This could directly hinder the Company's ability to achieve certification from the Thai Private Sector Collective Action Against Corruption (CAC), as outlined in its long-term strategic objectives.

- **Risk Management Measures**

The Company formulates and reviews its Anti-Corruption Policy and Whistleblower Protection Policy to ensure full alignment with relevant laws and international best practices. These policies are strictly enforced across the organization, supported by mandatory training and communication for directors, executives, and employees at least once a year or upon significant updates, to foster a continuous culture of integrity. Furthermore, the Company integrates anti-corruption measures into its internal control and risk management frameworks, providing transparent and accountable whistleblowing channels with robust protection for complainants. The Company also extends its governance to the supply chain by requiring Critical Tier 1 business partners to establish anti-corruption policies, supplemented by regular monitoring and assessment. These efforts aim to mitigate corruption risks throughout the value chain and ensure the achievement and maintenance of the CAC certification.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

The Company is committed to integrating Emerging Risks management into its corporate governance framework and strategic planning process. Our focus remains on risks that could significantly impact competitiveness, business continuity, and long-term value creation. This involves systematic identification, analysis, and assessment of risk factors arising from shifts in the business environment, economy, technology, and regulations, as well as Environmental, Social, and Governance (ESG) and Climate-related Risks. To ensure preparedness, the Company employs Scenario Analysis to develop appropriate Mitigation Plans for each identified risk. Furthermore, the Company emphasizes the active role of the Board of Directors and senior management in overseeing and monitoring emerging risk data to inform strategic decision-making. This proactive approach strengthens Business Resilience, mitigates the impact of uncertainties on operations, and supports the sustainable long-term growth of the Group.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for managing emerging risks.	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact. Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans Engagement of senior management in the tracking and decision processes related to emerging risks. 	Not Started	In Progress	In Progress	Success
The establishment of Early Warning Indicators (EWIs) for identified emerging risks.	-	In Progress	Define EWIs for at least 3 prioritized emerging risks.	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Developing and Elevating the Emerging Risk Management Framework and its Integration into Corporate Strategic Planning.	2026	<ul style="list-style-type: none"> Establish a systematic Emerging Risk Management Framework aligned with the enterprise risk management (ERM) structure. Identify and assess at least three emerging risks with significant potential impact on corporate strategy and business operations. Clearly define roles, responsibilities, and monitoring processes for emerging risks. Ensure senior management and the Board of Directors receive emerging risk data to inform strategic decision-making.
	2027	<ul style="list-style-type: none"> Integrate emerging risk management into the strategic planning and Enterprise Risk Management (ERM) processes. Develop an Emerging Risk Database with the capability for continuous updates and real-time data management. Conduct Scenario Analysis for significant risks and establish appropriate Mitigation Plans. Implement regular monitoring and reporting of emerging risk status to senior management and the Board of Directors.
	2028	<ul style="list-style-type: none"> Effectively utilize emerging risk insights in the strategic decision-making processes of the Board and senior management. Review and update the Emerging Risk Management Framework to remain consistent with the business context, ESG issues, and Climate-related risks. Evaluate the effectiveness of risk management measures and continuously improve the risk management process based on assessment results.

Strategic Initiative	Year	Expected Outcomes
The establishment of Early Warning Indicators (EWIs) for identified emerging risks.	2027	<ul style="list-style-type: none"> Strengthen The Company’s readiness to navigate uncertainties and ensure sustainable long-term value creation. Establish a clear Early Warning Indicator (EWI) Register for significant emerging risks, such as technological disruptions or climate change. Implement a Digital Dashboard or summarized warning reports to facilitate strategic decision-making for management before risks materialize.
	2028	<ul style="list-style-type: none"> Achieve risk mitigation targets for emerging threats through highly accurate alerts and pre-defined response plans.

Risk Management

Risk 1 : Risks from External Factor Shifts and Emerging Risks

• Risk Characteristic

Rapid fluctuations and shifts in the business environment, economy, technology, and regulations including Environmental, Social, and Governance (ESG) issues and Climate-related Risks may give rise to Emerging Risks that significantly impact the Company’s strategic direction, operational efficiency, and competitiveness. Inadequate or delayed identification, analysis, and assessment of these emerging factors could lead to a lack of comprehensiveness in strategic decision-making and a diminished capacity for Organizational Agility. Such limitations may ultimately compromise business continuity and the ability to generate sustainable long-term value for stakeholders.

• Risk Impact

Ineffective identification, assessment, and management of emerging risks may significantly impact the Company’s strategic formulation and execution. This could lead to decision-making that lacks comprehensive insight and fails to align with the evolving business environment. Such impacts may encompass a decline in competitiveness, disruptions to Business Continuity, increased operational costs, and adverse effects on financial performance and stakeholder confidence. Failure to appropriately consider and mitigate ESG and Climate-related Risks specifically poses a long-term threat to sustainable value creation.

• Risk Management Measures

The Company is systematically elevating its emerging risk management process by ensuring regular identification, analysis, and assessment of risks that could impact strategic and business operations. This includes conducting Scenario Analysis and developing robust Mitigation Plans for all identified significant risks. Furthermore, the Company ensures continuous reporting and monitoring of emerging risk issues to senior management and the Board of Directors. The Company also integrates ESG and Climate-related Risks into the enterprise risk management (ERM) framework to strengthen organizational adaptability, enhance Business Resilience, and support sustainable long-term growth.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The company has established a plan to develop an organizational Greenhouse Gas Inventory (GHG Inventory) starting in 2025, with the aim of systematically developing and compiling data on greenhouse gas emissions. The company expects to begin disclosing certain greenhouse gas emission data starting in 2027 and has set a target to fully disclose greenhouse gas emissions for Scope 1 and Scope 2 in 2028.

Targets

Topic	Targets		
	2026	2027	2028
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhancement of the Company’s Climate Change Management	2026	<ul style="list-style-type: none"> Collect greenhouse gas (GHG) emissions data from the headquarters and construction project offices covering Scope 1 and Scope 2, and establish the base year. Prepare and obtain verification of the base-year GHG emissions report. Develop an electricity reduction plan for the headquarters and construction project offices.
	2027	<ul style="list-style-type: none"> Implement electricity reduction initiatives at the headquarters and construction project offices. Verify the 2026 GHG emissions data and disclose the verified emissions data for 2026.
	2028	<ul style="list-style-type: none"> Disclose the verified performance results for 2026 and 2027 compared with the base year. Publish the long-term greenhouse gas emissions reduction plan.

Risk Management

Risk 1 : Data Management Risk

- Risk Characteristic**

Data management risk can be categorized into three key dimensions:

1. data management
2. data storage
3. data reporting

If appropriate systems and processes for data management are not in place, this may result in inaccurate or incomplete data reporting and may prevent the organization from effectively achieving its operational objectives.

- **Risk Impact**

Inaccurate data management may lead to reporting, analysis, and target setting that do not accurately reflect the organization's actual performance, potentially affecting the credibility and reliability of corporate reports.

- **Risk Management Measures**

- Provide training to the working team responsible for data collection to enhance their understanding of greenhouse gas emissions reporting, particularly Scope 1 and Scope 2.
 - Require data verification between the data recorders and the Data Owners for each dataset.
 - Require that data recording, storage, and reporting be conducted through the SET Carbon platform.
 - Develop a systematic plan for data verification to ensure the accuracy of the reported information.
-