



Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028



ALLA PUBLIC COMPANY LIMITED

(ALLA)

at 30 June 2026

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SET	CG Report : 
Industrials / Industrial Materials & Machinery	SET ESG Ratings: A
	Anti-Corruption Certification (CAC): -

Business Type

The Company has engaged in importing, producing, distributing, and installing material handling equipment in industrial plants, such as Cranes and Hoists, Dock levelers and Industrial doors, PVC strip curtains and Air curtains, and Warehouse Management Systems, including eco-friendly products such as solar cell systems and EV charging stations, used in industrial factories, warehouses, and other business venues. Moreover, the Company also provides after-sales services such as repair, spare parts changing, preventive maintenance, and crane/loading dock operation training centre service.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	713.37	769.09	849.78	720.48
Expenses	609.37	642.56	714.71	654.63
Net Profit	82.88	101.03	108.35	53.14
Balance Sheet (MB)				
Assets	1,191.84	1,228.52	1,155.81	1,166.43
Liabilities	221.45	269.99	226.31	303.28
Shareholders' Equity	970.39	958.53	929.50	863.16
Cash Flow (MB)				
Operating	178.51	120.26	131.32	39.04
Investing	-35.21	4.41	-91.13	-49.73
Financing	-99.13	-44.25	-42.95	-30.41
Financial Ratio				
EPS (Baht)	0.14	0.17	0.18	0.09
GP Margin (%)	33.79	33.08	31.00	24.72
NP Margin (%)	11.62	13.14	12.75	7.38
D/E Ratio (Times)	0.23	0.28	0.24	0.35
ROE (%)	8.59	10.70	12.09	6.24
ROA (%)	8.59	10.61	11.63	5.86

JUMP+ Plan			
Business Plan			
Target in 2028			
Net Profit	120.00 Million Baht		
Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Market Share Expansion Plan for Existing Product Portfolio	✓		
2. Strategic Plan 2 : After-Sales Service and Process Enhancement Plan	✓		
3. Strategic Plan 3 : Project and Service profitability		✓	
4. Strategic Plan 4 : Procurement optimisation		✓	
5. Strategic Plan 5 : Financial Efficiency Enhancement and Working Capital Management Plan			✓
Governance Plan			
1. Enhancing anti-corruption and fraud prevention efforts			
2. Enhancing the prevention of insider information			
3. Enhancing internal audit quality evaluation			
4. Enhancing governance of information security			
Climate Action Plan			
1. Greenhouse gas inventory (GHG) plan			
2. Decarbonization			

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Quarterly update

Section 1

Business Plan

Quarterly update : Section 1 Business Plan

Target in 2028

Title	Target	Actual Result	
	2028	2025	6M/2026
Net Profit (Million Baht)	120.00	82.88	16.38

The Company and subsidiary aim to achieve sustained net profit growth over the next three years by focusing on increasing sales from its existing customer base, expanding into the mid-market segment, broadening its presence in international markets, and enhancing after-sales services. In addition, the Company and subsidiary are committed to strengthening cost and expense management through effective procurement practices and the efficient utilization of resources.

Growth plan/Increase business value

Strategic Plan 1 : Market Share Expansion Plan for Existing Product Portfolio

The Company and subsidiary aim to expand its market share by growing its customer base in the mid-market segment through strategic partnerships with business partners to enhance product and service offerings tailored to the needs of such customers. In parallel, the Company and subsidiary are pursuing international market expansion by establishing dedicated teams to assess market potential, competitive dynamics, and relevant regulatory frameworks in target countries.

In this regard, the Company and subsidiary place strong emphasis on forming collaborations with EPC partners who are local operators, as well as maintaining ongoing strategic relationships with such partners to support business operations and drive sustainable long-term growth. In addition, the Company and subsidiary plans to invest in information systems and software development which support sales and marketing activities in order to improve operational efficiency and strengthen its ability to effectively respond to customer requirements as well as the procurement of appropriate tools and equipment to support both on-site personnel and supporting functions, ensuring operational efficiency and effectiveness.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue Growth (%) YoY Growth Rate	-	-	15.00	-7.24	-18.17

Strategic Initiative

Strategic Initiative : The Company and subsidiary aim to establish strategic partnerships with business partners to enhance the diversity of its product and service offerings in alignment with the needs of customers in the mid-market segment. In parallel, the Company and subsidiary are setting up a dedicated international business development team to support growth from the export of cranes and crane components. In addition, the Company and subsidiary plans to invest in information systems and software development which support sales and marketing activities in order to improve operational efficiency and strengthen its ability to effectively respond to customer requirements as well as the procurement of appropriate tools and equipment to support both on-site personnel and supporting functions, ensuring operational efficiency and effectiveness.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	- Establish a system to track the progress of negotiations, bidding activities, and project outcomes with EPC partners. - Has developed export-ready crane component products to support its international market expansion. - Has expanded its network of business partners.	- The development of a tracking system for monitoring negotiation progress, quotation status, and project outcomes in collaboration with EPC partners has been initiated and is currently undergoing User Acceptance Testing (UAT) and system refinement in preparation for full implementation. - Preparations for the development of an export-oriented Product Portfolio have commenced, with the Product Catalogue for crane components partially developed and updated. Further expansion of the product range and supporting information is currently underway to support market development and product presentation in international markets. - Engagement and collaboration with targeted strategic trading partners are currently under negotiation, with preliminary discussions having been conducted regarding potential business opportunities and prospective cooperation models.

Strategic Plan 2 : After-Sales Service and Process Enhancement Plan

The Company and subsidiary has a policy to enhance the efficiency and expand the coverage of its after-sales services. In this regard, the Company plans to expand its service team to support more timely and comprehensive service delivery, including customer access, maintenance, and preventive services. This initiative encompasses the procurement of operational vehicles, including both internal combustion engine vehicles and electric vehicles (EVs), in alignment with the Company and subsidiary’s carbon reduction objectives, as well as the acquisition of appropriate tools and technologically advanced equipment for service technicians to improve service quality and overall operational efficiency.

In addition, the Company and subsidiary plans to invest in information systems and related software such as system testing and safety certification, as well as the procurement of standardized software to support operational requirements in order to support a structured after-sales service management framework, enabling effective monitoring, analysis, and responsiveness to customer needs. This will also facilitate the transition toward digitalized operations (Digitalization) and further enhance operational processes for greater efficiency in the long term.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue Growth (%) YoY Growth Rate	10.00	12.50	15.00	-7.24	-18.17

Strategic Initiative

Strategic Initiative : The Company and subsidiary enhance its after-sales services, with plans to expand its service team. This includes the procurement of operational vehicles, comprising both internal combustion engine vehicles and electric vehicles (EVs), as well as the acquisition of appropriate tools and technologically suitable equipment for service technicians, in order to improve service quality and overall operational efficiency. In addition, the Company and subsidiary plan to invest in information systems and related software such as system testing and safety certification, as well as the procurement of standardized software to support a more structured and efficient after-sales service management process. This initiative will also facilitate the transition toward digitalized operations (Digitalization) and further enhance operational processes for greater efficiency in the long term.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Maintains a customer database and a system for tracking customer feedback. • Has expanded its service team to enhance access to both new and existing customers.	• A customer database and customer satisfaction assessment results have been compiled. The Company is currently developing an analytical and reporting framework to facilitate systematic service improvement and development • Preparations are underway to enhance after-sales service capabilities, including an assessment of workforce requirements and the service team structure to ensure alignment with workload and service coverage, in preparation for the planned expansion of the service team.

Strategic Plan 3 : Project and Service profitability

The Company and its subsidiary’s core product and service groups comprise Cranes and Hoists, Loading Dock and equipment, Warehouse management systems, Solar Cell systems and EV Charging station, and After Sales services. In response to the economic slowdown, The Company and its subsidiary prioritizes cost efficiency to enhance its competitiveness, focusing on reducing production and operating costs to expand its customer base and increase sales volume rather than maximizing margin per unit. This approach is a key component of The Company and its subsidiary’s long-term efficiency and profitability improvement plan, as higher sales volume supports market penetration while recurring after-sales revenues strengthen overall profitability. At the same time, The Company and subsidiary continue to upgrade after-sales service quality and optimize operations to build a solid foundation for sustainable profit generation. In addition, the Company and its subsidiaries plan to invest in technology to enhance the efficiency of cost monitoring and control through appropriate tools, such as data management systems and cost leakage tracking systems. The Company and its subsidiary also plans to invest in assets and equipment essential to its business operations in order to reduce operating costs, while supporting the long-term expansion of its installation and service capabilities.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Margin (%)	12	12	12	11.62	5.88

Strategic Initiative

Strategic Initiative : The Company and its subsidiary have implemented a systematic cost reduction strategy through organizational and process optimization, strengthened cost controls, the adoption of alternative materials and innovative engineering solutions, and investments in technology for cost monitoring and tracking. The Company also plans to invest in essential assets and equipment to improve operational efficiency, reduce costs, and support the long-term expansion of its installation and service capabilities.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	- Lean Organization and process to enhance agility and efficiency - Establish robust policies, such as Managing and approving on-site change requests policy, Outsourcing protocols as to define quality and pricing standards, develop Special Compensation policies, and optimizing Route planning and Vehicle utilization for maximum efficiency - The Company and its subsidiary have begun investing in essential assets, including electric vehicles (EVs) for Project and After sales-service team, and machinery to streamline project execution and manufacturing processes, enhancing operational readiness and mitigating cost volatility risks.	- The Company and its subsidiaries completed their internal organizational restructuring in the second quarter of 2026, with the objective of enhancing management efficiency, improving operational agility, and supporting future business growth. Cost Management Policy and Cost Culture - The Company and its subsidiaries have formally communicated their cost reduction policy and implementation plan to employees since the initial phase of the program. In addition, the Group has promoted a cost-conscious organizational culture through various employee engagement initiatives designed to encourage sustainable cost management practices and strengthen participation in achieving the Company's cost optimization objectives. Investment in Essential Assets and Operational Efficiency Enhancement - The Company and its subsidiaries plan to invest in electric vehicles (EVs) to better control operating costs, mitigate risks associated with energy price volatility arising from geopolitical developments in the Middle East, and enhance operational flexibility in areas where fuel supply may be constrained. Such investments are expected to be gradually implemented between the third and fourth quarters of 2026. Furthermore, the Company and its subsidiaries are evaluating potential investments in machinery and equipment, taking into consideration expected returns on investment (ROI) and proposals from multiple vendors to ensure optimal value and operational benefits. These investments are expected to enhance operational efficiency, reduce execution time, and strengthen the Company's long-term competitiveness. The assessment remains ongoing, and the Company will provide further updates once

Strategic Plan 4 : Procurement optimisation

The Company aims to develop a data-driven central procurement system to improve end-to-end purchasing efficiency. A centralized procurement database is being established to serve as the organization’s primary source of information, strengthening transparency and enabling more accurate demand forecasting and procurement planning. The platform also supports the evaluation of alternative materials to enhance cost efficiency and resource optimization. At the same time, the Company is defining clear procurement processes and reinforcing centralized governance to increase negotiation leverage, control costs, and reduce operational redundancies.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Margin (%)	12	12	12	11.62	5.88

Strategic Initiative

Strategic Initiative : Develop a centralized procurement database and strengthen collaboration across departments

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	A centralized procurement database has been launched, covering vendor information, pricing, specifications, and usage volumes. This database supports more effective purchase analysis and provides a basis for establishing concrete and systematic review measures.	The operations team participated in preparing and reviewing domestic material procurement lists based on experience gained from previous project execution, with the objective of improving procurement data to ensure appropriate quality and pricing while supporting the overall cost reduction efforts of the Company and its subsidiaries. The relevant information and recommendations were completed and submitted within the second quarter of 2026. In addition, the Company and its subsidiaries continue to expand their supplier network and strengthen relationships with business partners on an ongoing basis to further enhance procurement efficiency and support sustainable cost management initiatives.

Strategic Plan 5 : Financial Efficiency Enhancement and Working Capital Management Plan

The Company aims to enhance the efficiency of its working capital management by focusing on reducing work-in-progress (WIP), expediting milestone-based billing, and shortening the days sales outstanding (DSO). This is complemented by the establishment of standardized financial operating procedures across all business units, as well as the implementation of customer credit risk management processes prior to project acceptance.

At the same time, the Company has a policy to increase financial income through effective liquidity management by investing in financial assets, such as bank deposits, high-quality debt instruments as well as investments in equities of companies with strong financial stability in order to generate additional financial returns under an appropriate risk management framework.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Cash Cycle (DAYS)	-	-	200	206.20	213.94

Strategic Initiative

Strategic Initiative : The Company has developed a systematic project monitoring and billing tracking system to ensure that invoicing is accurate and timely. In addition, the Company has established a structured receivables management plan, including close monitoring of trade receivables and clearly defined procedures for handling payment defaults, as well as periodic reviews of credit terms for higher-risk customers to mitigate financial risks. Furthermore, the Company has implemented a liquidity management plan by investing in financial instruments to optimize returns while maintaining financial stability.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	- A systematic and standardized debt collection process has been established. - Overdue receivables and allowance for doubtful accounts has decreased.	The Company has initiated efforts to enhance its accounts receivable management process, with a focus on accelerating the billing process to facilitate earlier initiation of debt collection and follow-up activities. In parallel, the Company is reviewing potential approaches to further standardize and systematize the remaining stages of the debt collection process.

Quarterly update
Section 2
Governance Plan

Quarterly update : Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Committed to establishing a transparent and accountable operational framework through preventive measures, awareness-building communication, and fostering leadership as role models of integrity. Furthermore, we continuously enhance our reporting and auditing mechanisms to effectively prevent and manage corruption risks.

Targets

Good corporate governance, coupled with clear anti-corruption measures, enhances transparency, mitigates risks, and supports the sustainable growth of the organization. It is an operational imperative for cultivating a culture of integrity.

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	Success	Success	Success	Not Started	In Progress
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	Success	Success	Success	Not Started	Success
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	Success	Success	Success	Not Started	Not Started
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	Success	Success	Success	Not Started	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Signatory	Certified	Certified	Not Started	Signatory
Systematic Development of Personnel Knowledge and Awareness	In Progress	In Progress	Success	-	Not Started

Strategic Initiative

Strategic Initiative 1 : The Company has established an Anti-Fraud and Anti-Corruption Policy and Guidelines covering its business operations, which have been approved by the Board of Directors. Compliance with the policy is monitored, evaluated, and reported to the Board of Directors on an annual basis.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	- The Company has established a written Anti-Fraud and Anti-Corruption Policy, which has been approved by the Board of Directors. The policy covers key elements and is supported by practical guidelines and a Checklist Q&A to assist employees in making appropriate decisions. - The Company conducts corruption risk assessments and ensures that internal audits are performed at least once a year, covering departments and processes with high-risk exposure. In cases where misconduct is identified, clear corrective actions and preventive measures are established to prevent recurrence. - The results of the internal audit are reported to the Board of Directors at least once a year.	The Company has established a written Anti-Fraud and Anti-Corruption Policy, which has been approved by the Board of Directors. The policy covers key elements and is supported by practical guidelines.

Strategic Initiative 2 : The Company has applied for CAC certification from the Thai Institute of Directors Association (Thai IOD) by reviewing its anti-corruption policies and internal control systems to ensure alignment with CAC requirements and by proceeding in accordance with the prescribed certification process.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	- The Company has declared its intention to join the Thai Private Sector Collective Action Against Corruption (CAC). - The Company reviews and improves its policies and measures to ensure full compliance with all 71 items in the CAC Checklist. The Company also assesses its readiness and identifies gaps in the internal control system against CAC standards and improves processes to reduce corruption risks. - The Company is well prepared to proceed with the certification application process smoothly.	The Company has declared its intention to join the Thai Private Sector Collective Action Against Corruption (CAC).

Strategic Initiative 3 : The Company systematically develops employees’ knowledge on anti-corruption by designating Anti-Corruption training as a mandatory course for employees, executives, and new hires. Assessments and evaluations are conducted to continuously improve the training program.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	Employees are able to identify corruption risks related to their duties and appropriately prevent or refuse involvement in	In Progress

Year	Expected Outcomes	Actual Result
	corrupt practices in real situations. The policy is continuously communicated to employees at all levels. New employees are instilled with a culture of transparency from the beginning of their employment, and evaluations are conducted to reflect both employees’ knowledge and actual behavior. Management receives analytical reports identifying weaknesses to support improvements to the training content, ensuring it is more focused and effective in the following year.	

Enhancing the prevention of insider information

Aiming to enhance data security and transparency through the establishment of data access control measures, raising personnel awareness, and developing monitoring mechanisms to prevent the misuse of information and sustainably maintain stakeholder trust.

Targets

Internal information is considered confidential and must be subject to strict control to prevent misuse for personal benefit, inappropriate disclosure, and to preserve the company’s credibility and fairness in the capital market.

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a policy and procedures to prevent the misuse of insider information.	Success	Success	Success	In Progress	In Progress
A Board-approved written policy on insider information prevention has been clearly defined and implemented	Success	Success	Success	In Progress	Success
A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually.	Success	Success	Success	Not Started	Not Started
The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected,corrective actions and preventive measures are clearly outlined to prevent recurrence	Success	Success	Success	Not Started	Not Started
Effectively control access to material information.	In Progress	Success	Success	-	In Progress
Elevate the culture of responsible data usage.	In Progress	Success	Success	-	Not Started

Strategic Initiative

Strategic Initiative 1 : The Company has established a Policy and Guidelines on the Prevention of Insider Trading, which have been approved by the Board of Directors. Compliance with the policy is monitored and reviewed, with the results reported to the Board of Directors at least once a year. In cases where violations are identified, corrective actions and preventive measures are implemented to prevent recurrence.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• The Company has established a written Policy and Guidelines on the Prevention of Insider Trading, which are aligned with relevant principles and have been approved by the Board of Directors. • The Company has established a dedicated function, such as a Compliance Unit, to provide guidance, advice, and notifications regarding the prevention of insider trading. • The Company monitors and ensures the complete reporting of securities holdings by directors and executives. • The Company reports a summary of compliance with the Policy on the Prevention of Insider Trading to the Board of Directors at least once a year. In cases where violations are identified, clear corrective actions and preventive measures are specified to prevent recurrence.	• The Company has established a written Policy and Guidelines on the Prevention of Insider Trading, which are aligned with relevant principles and have been approved by the Board of Directors.

Strategic Initiative 2 : The Company has implemented effective controls over access to material information by establishing a data classification policy and granting access rights based on the need-to-know principle, subject to approval by authorized personnel. Duties are segregated, and the use of high-risk systems is monitored. Access rights are also reviewed, and the results are reported to management or the relevant committees at least once a year.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• The Company has established appropriate policies and guidelines that are aligned with and cover risk processes that may affect the organization. • Access to information is granted based on duties, necessity, and responsibilities through a clear, transparent, and auditable approval process. Access rights are defined and periodically reviewed to ensure they remain appropriate and up to date, together with a clear segregation of duties in operational processes. • The Company is able to monitor the use of information within its systems and ensures that any abnormal incidents are reported and managed in a timely manner.	• The Company has established appropriate a data classification policy and guidelines that are aligned with and cover risk processes that may affect the organization. • Access to information is granted based on the Need-to-Know principle, according to duties, necessity, and responsibilities, with approval from clearly authorized personnel in a transparent and auditable manner.

Strategic Initiative 3 : The Company promotes a culture of responsible use of information by providing whistleblowing channels and investigation processes for cases involving potential misuse of insider information. The Company also regularly communicates and conducts awareness-building activities. In addition, training is provided and employees at all levels are assessed on their understanding of the use of insider information, with the results reported to management on an ongoing basis.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	• The Company provides appropriate and confidential whistleblowing channels.	In Progress

Governance of Risk and Management Compliance

Enhancing internal audit quality evaluation

The Company is committed to enhancing the standards and effectiveness of its audit activities in alignment with professional practices. This includes improving the assessment process to ensure it is systematic, transparent, and auditable, while strengthening staff capabilities and adopting appropriate tools to support evaluation. These efforts aim to ensure that audit results are accurate, reliable, and better support effective organizational management.

Targets

Enhance the consistency and quality of internal audit services, and develop internal audit strategies that align with the organization’s objectives as well as the expectations of the Board of Directors, senior management, and stakeholders.

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
An independent external organization is appointed to evaluate the quality of internal audit activities in comparison with the updated international standards for internal auditing.	In Progress	In Progress	Success	Not Started	Not Started
Enhance the quality of audit planning and audit management.	In Progress	Success	Success	-	Not Started
Enhance the effectiveness of audit reporting.	Success	Success	Success	-	In Progress

Strategic Initiative

Strategic Initiative 1 : The Company arranges for an independent external assessment of the Internal Audit function against the latest international internal auditing standards under the Quality Assurance and Improvement Program (QAIP) framework. The program covers both internal and external assessments, and the results are used to continuously improve audit plans and audit methodologies.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	The Internal Audit function improves its audit processes in accordance with the Quality Assurance and Improvement Program (QAIP) framework.	Not Started

Strategic Initiative 2 : The Company develops internal audit planning and management in accordance with the Risk-Based Audit approach, linking significant issues to the Risk Register and monitoring corrective actions until completion. The Internal Audit function also performs consulting engagements and enhances the capabilities of the audit team through gap analysis to ensure alignment with the audit plan.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		Not Started, Implementation to begin in 2027.

Strategic Initiative 3 : The Company enhances audit reports by focusing on key issues, clearly identifying the root cause, risk rating, and practical corrective actions. Audit findings are linked to their impact on business operations and enterprise-level risks, and a follow-up mechanism is in place to monitor remediation progress and continuously report the status to management and the Board of Directors.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	- Audit reports are concise, clear, and highlight key issues, root causes, risk levels, and practical corrective actions. - Management clearly understands the linkage between audit findings and their operational impact, enabling effective prioritization in decisionmaking. - A systematic mechanism is in place to monitor the progress of corrective actions, ensuring that audit issues are effectively controlled and closed within the required timeframe.	The Internal Audit Department improves audit reports to be concise and clear, identifying key issues, causes, risk levels, and actionable corrective measures, and submits them to the Audit and Risk Management Committee.

Enhancing governance of information security

Enhance information security governance to ensure effectiveness and alignment with applicable standards by strengthening policies, control processes, and risk management practices. This includes upgrading personnel capabilities and adopting appropriate security technologies to enable timely prevention of and response to emerging threats.

Targets

Strengthen the information security governance framework to ensure readiness, safety, and reliability by enhancing policies, processes, and control measures to align with international standards. This includes reducing risks to the organization’s critical information and improving capabilities in preventing, detecting, and responding to cyber threats, thereby supporting continuous and secure organizational operations.

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established policies and guidelines for information security governance.	In Progress	Success	Success	Not Started	In Progress
The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	Success	Success	Success	Not Started	Success
Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	In Progress	Success	Success	Not Started	Not Started
All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.	In Progress	Success	Success	Not Started	Not Started
Enhance the organization’s readiness to detect and respond to cyber incidents.	In Progress	Success	Success	-	Not Started
Developing Information Security Awareness and Culture	Success	Success	Success	-	In Progress

Strategic Initiative

Strategic Initiative 1 : The Company has established an Information Security Policy and Guidelines, approved by the Board of Directors. A cybersecurity assessment is conducted by an independent external auditor, and improvements are implemented based on the recommendations. In addition, the Company provides training, communication, and employee assessments to continuously promote awareness of information security.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	The Company has established a written IT Security Policy covering the protection of information and information systems in accordance with the CIA Triad principles (Confidentiality, Integrity, and Availability). The policy has been approved by the Board of Directors and is reviewed at least once a year to ensure alignment with changing circumstances.	The Company has established a written IT Security Policy covering the protection of information and information systems in accordance with the CIA Triad principles (Confidentiality, Integrity, and Availability). The policy has been approved by the Board of Directors and is reviewed at least once a year to ensure alignment with changing circumstances.

Strategic Initiative 2 : The Company strengthens its readiness to detect and respond to cyber incidents by implementing a Threat and Incident Monitoring system covering critical systems. Clear procedures and escalation levels for incident response are established. The Company also prepares statistical reports and monitors remediation of incidents, conducts incident response testing at least once a year, and reports the results to management.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026		Not Started, Implementation to begin in 2027

Strategic Initiative 3 : The Company promotes information security awareness and culture by continuously implementing a Security Awareness program. Training is provided based on the risk level associated with job responsibilities, and simulation exercises, such as phishing simulations, are conducted to reduce risks arising from human error and social engineering. The results are monitored and regularly reported to management.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	Employees demonstrate awareness of information security and use systems with due care, understanding their roles and the risks associated with their responsibilities. At the same time, management receives regular reports on risk trends and assessment results to support the continuous improvement of control measures.	In Progress

Quarterly update
Section 3
Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

The Company has published a Greenhouse Gas (GHG) emissions report

URL Link to the Document : Year of the Report 2025
<https://alla.co.th/en/investor-relations/investor-information/>



Targets

Title	Target			Actual Result
	2026	2027	2028	6M/2026
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	Success	Success	Success	In Progress

Decarbonization

Focusing on driving progress through enhancing energy efficiency in core operations by adopting advanced energy-saving technologies and transitioning toward renewable energy to reduce both direct and indirect carbon emissions (Scope 1 & 2). Clear performance indicators are established and aligned with internationally recognized reporting standards to ensure transparency amid increasingly stringent environmental requirements. This plan is built on the assumption that the selected technologies will achieve payback within the projected timeframe.

Targets

Title	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (% Reduction)			Actual Greenhouse Gas Emission (% Reduction)
	2025	2026	2027	2028	6M/2026
Greenhouse gas emission reduction volume	1,567	5	5	5	In progress

Strategic Initiative

Strategic Initiative 1 : 1. Assess physical risks and transition risks arising from the impacts of climate change.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	The organization systematically understands and identifies climate-related risks, including both physical risks and transition risks.	Risk assessment is currently in progress.

Year	Expected Outcomes	Actual Result
	Management can utilize the assessment results to support strategic decisionmaking.	

Strategic Initiative 2 : 2. Develop and approve the Climate Action & LowCarbon Society Policy, and communicate it accordingly.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	- The organization has a clear and formally approved Climate Action policy along with welldefined targets for progressing toward a lowcarbon society. - Employees and stakeholders are aware of the policy and able to implement it.	The Company has established a Climate Action Policy and clear targets for transitioning to a low-carbon society, which have been formally approved by the Board of Directors.

Strategic Initiative 3 : 3. Analyze greenhouse gas (GHG) emissions data for Scope 1–2, including assessing Scope 3 emissions, in order to evaluate and develop a long-term plan for the potential need to purchase carbon credits for offsetting.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Identify key emission sources to inform the Climate Action strategy.	The Company analyzes data from the Scope 1–2 greenhouse gas emissions report and identifies significant emission sources to develop its Climate Action strategy.

Strategic Initiative 4 : 4. Propose one of the following GHG reduction projects for the Company and subsidiary: Project 1 (Scope 1 – Direct Emissions): Reduce diesel fuel consumption through the piloting of electric vehicles (EV). Project 2 (Scope 2 – Indirect Emissions): Expand the installation of Solar Photovoltaic (PV) systems and/or Energy Storage Systems (ESS) to reduce reliance on grid electricity. Project 3 (Scope 2 – Indirect Emissions): Replace sections of factory roofing with transparent fiberglass panels to increase the use of natural daylight in production areas.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	The project has been approved and is able to achieve the targeted 5% annual reduction in greenhouse gas emissions.	In Progress

Strategic Initiative 5 : 5. Implement the greenhouse gas (GHG) reduction plan under the two-year action plan on a continuous basis, with progress monitored and reported on a quarterly basis. The Company will also consider obtaining Carbon Footprint for Organization (CFO) certification to establish a baseline for planning concrete carbon emission reduction initiatives.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		Not Started ,Implementation to begin in 2027.

Strategic Initiative 6 : 6. Proactive communication: Publicize achievements and initiatives to build organizational culture and promote broad awareness and understanding.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026		Not Started ,Implementation to begin in 2027.

Strategic Initiative 7 : 7. Disclose operational performance to stakeholders and report greenhouse gas (GHG) emissions performance to the Board of Directors on an annual basis.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	- Stakeholders receive transparent information, enabling the organization to maintain credibility and stakeholder trust. - The Board of Directors is able to provide effective oversight and make informed decisions, supporting ESG compliance and continuously enhancing the organization’s environmental disclosure standards.	In progress

Quarterly update
Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/ALLA1_JUMP%2B_Plan_Year_2026-2028_EN.pdf

