



JUMP+ Plan



ARIP PUBLIC COMPANY LIMITED

(ARIP)

Year 2026 - 2028

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 Services

CG Report :

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Business Type

The core businesses can be divided into 3 categories as follow: 1)Printed Media and Content 2)Exposition, Event and Integrated Marketing Communication 3)Digital Services

| Financial Statement | | | | |
|------------------------------|--------|--------|--------|--------|
| Year | 2025 | 2024 | 2023 | 2022 |
| Income Statement (MB) | | | | |
| Revenues | 258.03 | 216.19 | 246.99 | 226.54 |
| Expenses | 245.45 | 208.21 | 232.79 | 212.21 |
| Net Profit | 11.17 | 8.30 | 12.62 | 12.10 |
| Balance Sheet (MB) | | | | |
| Assets | 279.95 | 274.13 | 276.95 | 269.34 |
| Liabilities | 50.33 | 47.81 | 48.85 | 43.83 |
| Shareholders' Equity | 229.61 | 226.32 | 228.11 | 225.51 |
| Cash Flow (MB) | | | | |
| Operating | 25.17 | 15.72 | 23.11 | 33.49 |
| Investing | 6.14 | -22.24 | 3.87 | -32.87 |
| Financing | -8.51 | -10.15 | -10.15 | -0.43 |
| Financial Ratio | | | | |
| EPS (Baht) | 0.02 | 0.02 | 0.03 | 0.03 |
| GP Margin (%) | 24.61 | 28.65 | 26.45 | 26.35 |
| NP Margin (%) | 4.33 | 3.84 | 5.11 | 5.34 |
| D/E Ratio (Times) | 0.22 | 0.21 | 0.21 | 0.19 |
| ROE (%) | 4.90 | 3.65 | 5.56 | 5.52 |
| ROA (%) | 4.54 | 2.90 | 5.20 | 5.44 |

JUMP+ Plan

Business Plan

Target in 2028

 Net Profit **20.22** Million Baht

| Strategic Plan | Growth | Profitability & Efficiency | Stability |
|----------------|--------|----------------------------|-----------|
|----------------|--------|----------------------------|-----------|

1. Strategic Plan : Elevating Quality



Growth & Systemic Margin

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts

2. Enhancing whistleblowing mechanisms

3. Strengthening emerging risk oversight practices

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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Section 1
Business Plan

Section 1 Business Plan

Target in 2028

| Topic | YE/2023 | YE/2024 | YE/2025 | Target in 2028 |
|---------------------------|---------|---------|---------|----------------|
| Net Profit (Million Baht) | 12.62 | 8.30 | 11.17 | 20.22 |

The Company has set a net profit target of 20.22 million Baht by 2028, up from 8.30 million Baht in 2024, reflecting significant recovery and growth over the next three years. This plan aims to elevate the gross profit margin from 25% to 29% and the net profit margin from 4% to 7% by 2028, achieved through systematic operational efficiency enhancements and strategic revenue management.

This growth plan is driven by transforming customer databases into commercial intelligence assets to develop high-value-added products, enhancing overall operational efficiency through Business Process Optimization, coupled with personnel skill development and the refinement of Key Performance Indicator (KPI) systems to focus on profitability. The Company aims to restructure its revenue streams to be of higher quality, more continuous, and more predictable, while creating operating efficiency to achieve exponential profit growth through efficient cost structure control, leading to margin expansion and sustainable long-term growth.

Growth plan/Increase business value

Strategic Plan : Elevating Quality Growth & Systemic Margin

Sustainable growth over the next three years will be driven by the establishment of a comprehensive 'Strategic Business Engine.' Under the concept of data-driven business operations, we aim to build a centralized strategic data foundation covering both Audience and Client segments. This will elevate our data into Commercial Intelligence, serving as the core mechanism for business decision-making to achieve stable and consistent profitability by focusing on optimization across four key pillars.

Pillar 1: Data & AI-Driven Product Development

Analyze existing customers and partner behavioral data using AI technology to design high value-added products and services that precisely meet customer needs. This focus on creating differentiated and unique offerings aims to minimize marketing trial-and-error costs while effectively maximizing Gross Profit Margin.

Pillar 2: Sales Process Optimization via CRM

Enhance and govern the sales process through CRM systems to systematically track and analyze sales team performance from high-quality lead scoring to final conversion. This initiative aims to reduce the cost per sale and prioritize generating high-quality revenue with maximum profitability from every transaction.

Pillar 3: Business Process Optimization (BPO)

Streamline operations and increase agility by implementing technologies such as E-signatures, Task Management, and automated data processing. By eliminating non-value-added steps and maintaining stable operating costs, the organization will achieve an elevated level of operational efficiency, allowing for increased workload capacity without a proportional increase in administrative overhead.

Pillar 4: Human Capital Empowerment & Outcome-Based Performance Realignment

Empower the workforce with strategic thinking and data literacy skills, while realigning the performance management system (KPIs) to focus on 'outcomes and resource efficiency.' This will foster a high-performance corporate culture that prioritizes smart productivity and cost-effectiveness at every stage of operation.

Through these strategic initiatives, the Company is committed to enhancing revenue quality, expanding profit margins, and building a stable, long-term profit structure. Additionally, by transitioning to a Data-Driven Model powered by deep customer insights and systemic efficiency, we will create sustainable value and remain resilient against future capital market fluctuations.

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

- Profitability & Efficiency
- Growth

Targets

- **Corporate Financial Targets**

| Topic | Latest data | | Targets | | |
|-------------------------|-------------|---------|---------|-------|------|
| | YE/2024 | YE/2025 | 2026 | 2027 | 2028 |
| Gross Profit Margin (%) | 28.65 | 24.61 | 28 | 28.50 | 29 |
| Net Profit Margin (%) | 3.84 | 4.33 | 5 | 6 | 7 |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|--|------|---|
| Consolidate and organize audience data across all media channels into a unified structure. This serves as a strategic guideline for analyzing customer behavior and designing products or services that precisely meet market demands, focusing on high-quality revenue and Gross Profit Margin enhancement. | 2026 | <ul style="list-style-type: none"> • Organize the audience database to ensure that it is immediately in a format that is ready to use • Apply data insights to service packages to ensure that we are meeting our potential customers' needs • Reduced data consolidation redundancy |
| | 2027 | <ul style="list-style-type: none"> • Utilize data insights in creating new high-margin products • Apply data insights in project decision-making processes to minimize trial-and-error costs • Increased GP margin from targeted sales |
| | 2028 | <ul style="list-style-type: none"> • Continued usage of the data-driven business development mechanism • Clear data guidelines for value creation for the company |
| Implement a CRM system to organize sales workflows, ensuring accurate tracking and prioritizing high-potential leads to improve the win rate of profitable deals. | 2026 | <ul style="list-style-type: none"> • Utilize a standardized sales tracking system • The sales team has analyzed the current customer base in a holistic way • Increase consistency and continuity in following up with customers to minimize lost opportunities |
| | 2027 | <ul style="list-style-type: none"> • Lead scoring to prioritize high-margin clients • Shorten sales cycles, ensuring efficiency |

| Strategic Initiative | Year | Expected Outcomes |
|--|------|--|
| | 2028 | <ul style="list-style-type: none"> Improved sales pipeline forecasting Full CRM adoption and synergy Reduced sales management cost per account Predictable and consistent revenue stream |
| <p>Enhance workforce capabilities to be ready for the digital era, while improving performance measurement systems that focus on the value of outcomes. This aims to build an organizational culture that prioritizes maximum efficiency and the effective use of resources.</p> | 2026 | <ul style="list-style-type: none"> Full E-signature implementation Streamlined task management for improved productivity Clear SOPs to minimize errors |
| | 2027 | <ul style="list-style-type: none"> Unify sales and operations data Significant reduction in wasted resources Increase efficiency and work output without adding headcount |
| | 2028 | <ul style="list-style-type: none"> Streamlined and auditable workflows Maintained target fixed-cost structure Create sustainable operational efficiency to ensure growth in profit margin |
| <p>Empower the workforce with strategic thinking and data literacy skills, while realigning the performance management system to focus on 'outcomes and resource efficiency' to foster a high-performance corporate culture.</p> | 2026 | <ul style="list-style-type: none"> Setting and implementing outcome-based KPIs for all projects Equipping and upskilling our workforce in terms of Digital & Data tools Increase resource efficiency awareness |
| | 2027 | <ul style="list-style-type: none"> Ensure employees can use a data-informed workflow to make decisions to minimize mistakes Optimize productivity per employee by eliminating overcomplicated work processes Performance-linked recognition |
| | 2028 | <ul style="list-style-type: none"> High-Efficiency Corporate Culture Sustainable growth through workforce empowerment A Lean and High-Productivity Organization |

Risk Management

Risk 1 : Organizational Culture Transformation and Technology Adoption Risk

- Risk Characteristic**

Employees may experience difficulties or resist adopting new CRM systems and digital tools due to familiarity with existing work processes.

- Risk Impact**

Incomplete data entry into the system leading to inaccurate Commercial Intelligence analysis and failure to achieve targeted operational efficiency

- **Risk Management Measures**

Implement continuous upskilling programs and workshops, and realign the KPI system to link with the use of new systems to create incentives and motivations in utilizing these new tools

Risk 2 : Data Quality and Security Risk

- **Risk Characteristic**

Audience and client data from various sources may be redundant, outdated, or stored without adequate security standards

- **Risk Impact**

Loss of customer trust in the event of a data breach and flawed business decisions based on poor-quality data

- **Risk Management Measures**

Establish a clear Data Governance structure, define data access rights, and utilize a Centralized Database system with high security standards.

Risk 3 : Risk of Converting Insights into Commercial Products

- **Risk Characteristic**

Utilizing data to develop products/services may not actually create market differentiation as expected

- **Risk Impact**

Margins are not increased as targeted, and price competition remains necessary in selling our products

- **Risk Management Measures**

Standardize the Insight-to-Product process and utilize real market data for validation before scaling.

Risk 4 : Risk of Maintaining Cost Structure and Operating efficiency

- **Risk Characteristic**

The cost of developing our technology systems and human resources may be higher than initially anticipated

- **Risk Impact**

Net Profit Margin may not reach the 7% target by 2028 if operating expenses (OPEX) cannot be effectively controlled

- **Risk Management Measures**

Apply Business Process Optimization to reduce redundant tasks and closely monitor the Return on Investment (ROI) for each project

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This initiative aims to enhance the Company's governance and transparency standards in a systematic, auditable manner aligned with external standards (CAC). It seeks to mitigate legal and reputational risks, strengthen investor and partner confidence, and foster a culture of integrity and transparency to support sustainable long-term growth.

Targets

| Topic | Current Status | Targets | | |
|---|----------------|---|---|-----------|
| | | 2026 | 2027 | 2028 |
| The company has established an anti-corruption policy and practices. | In Progress | In Progress | In Progress | Success |
| <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 | In Progress | Success | Success | Success |
| <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 | In Progress | In Progress | In Progress | Success |
| <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 | In Progress | In Progress | In Progress | Success |
| Achieve CAC certification from the Thai Institute of Directors (Thai IOD) | Signatory | In the process of applying for certification. | In the process of applying for certification. | Certified |
| Strengthening Anti-Corruption Awareness through Training and Assessment | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|--|------|--|
| Review and enhancement of the anti-fraud and anti-corruption policy, along with evaluation of policy compliance performance. | 2026 | <ul style="list-style-type: none"> Review and enhance the Company's existing anti-fraud and anti-corruption policy, including strengthening reporting mechanisms to the Board of Directors and establishing clear timelines for implementation. |
| | 2027 | <ul style="list-style-type: none"> Monitor and evaluate policy compliance, review the effectiveness of internal control measures, and report findings to the Board of Directors. |

| Strategic Initiative | Year | Expected Outcomes |
|--|------|--|
| | 2028 | <ul style="list-style-type: none"> Continuously review and update policies and practices to align with new regulations, standards, and evolving business contexts. |
| Certification under the Thai Private Sector Collective Action Against Corruption (CAC) by the Thai Institute of Directors (Thai IOD) | 2026 | <ul style="list-style-type: none"> Declare the Company's intention to participate in the CAC program, study the requirements, develop an implementation roadmap, conduct corruption risk assessments, and strengthen internal controls in alignment with CAC guidelines. |
| | 2027 | <ul style="list-style-type: none"> Submit the application for CAC certification and refine documentation and processes based on assessor recommendations. |
| | 2028 | <ul style="list-style-type: none"> Obtain CAC certification and maintain governance standards in continuous compliance with program requirements. |
| Strengthening Anti-Corruption Awareness through training and assessment | 2026 | <ul style="list-style-type: none"> Review and enhance the content and communication approach of anti-corruption and transparency policies to ensure suitability for employees, management, and stakeholders. Conduct ongoing communication through multiple channels to ensure a broad understanding. |
| | 2027 | <ul style="list-style-type: none"> Implement a knowledge testing and evaluation system, targeting an average score of no less than 80%, to assess communication effectiveness and refine content based on assessment results. |
| | 2028 | <ul style="list-style-type: none"> Continue communication and knowledge assessments while maintaining an average score of at least 80%, and further embed a culture of transparency and anti-corruption within the organization. |

Risk Management

Risk 1 : Lack of readiness for CAC Certification

• Risk Characteristic

- Limited knowledge and understanding of CAC requirements and documentation procedures may delay the certification process and lead to excessive use of resources (time, budget, and personnel) due to operational errors or repeated document revisions.
- If the Company has publicly declared its intention to participate but fails to obtain certification within the targeted timeframe, it may negatively impact organizational credibility.

• Risk Impact

- Delays in obtaining certification
- Budget overruns and inefficient resource utilization
- Adverse impact on corporate image, stakeholder confidence, and organizational credibility

• Risk Management Measures

- Participate in CAC training sessions and workshops before submitting certification documents
- Appoint external experts to review the completeness and compliance of documentation before submission
- Prepare required documentation at least three months in advance of the 18-month deadline, monitor progress monthly, and report updates to management as appropriate.

Risk 2 : Ineffective Communication of Anti-Corruption Policy

• **Risk Characteristic**

The anti-corruption policy may be complex, resulting in some employees and stakeholders not fully understanding its key principles. This may lead to average assessment scores falling below the established threshold of 80%.

• **Risk Impact**

- Ineffective policy implementation.
- Increased risk of policy violations or actions inconsistent with good governance principles.
- Potential damage to the Company's credibility and reputation.

• **Risk Management Measures**

- Simplify policy content to ensure clarity and appropriateness for different target groups.
- Communicate through multiple accessible channels, such as online platforms and structured training programs.
- Conduct knowledge assessments with a minimum average score target of 80%. If scores fall below the threshold, provide additional training and conduct reassessment.

Enhancing whistleblowing mechanisms

This initiative aims to strengthen the whistleblowing system to ensure clarity, transparency, and auditability, while establishing defined timelines for handling complaints to enable more timely resolution. The objective is to build confidence in the reporting and investigation process, mitigate ethical risks, and elevate the organization's governance standards.

Targets

| Topic | Current Status | Targets | | |
|---|----------------|-------------|-------------|---------|
| | | 2026 | 2027 | 2028 |
| The company has established a whistleblowing policy and procedures for reporting misconduct. | In Progress | In Progress | In Progress | Success |
| • The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors | In Progress | Success | Success | Success |
| • Appointment of an impartial recipient for whistleblowing reports. | In Progress | Success | Success | Success |
| • All complaints are thoroughly investigated, and outcomes are reported to the Board in a timely manner, with appropriate corrective and preventive actions in cases of confirmed misconduct to avoid recurrence. | In Progress | In Progress | In Progress | Success |
| • The whistleblowing policy and procedures reviewed by the Board of Directors at least annually. | In Progress | In Progress | In Progress | Success |
| Reduce the complaint resolution time. | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|---|------|--|
| Development of Whistleblowing Policy and Procedures | 2026 | <ul style="list-style-type: none"> Revise and formalize whistleblowing rules and guidelines into an official corporate policy Submit the policy to the Board of Directors for consideration and approval, with endorsement from the Chairman and the Board |
| | 2027 | <ul style="list-style-type: none"> Implement the policy across the organization with clearly designated responsible parties Review the effectiveness of the system and continuously monitor compliance |
| | 2028 | <ul style="list-style-type: none"> Evaluate system effectiveness based on complaint data and case handling timelines Enhance policies and procedures to align with evolving business contexts and relevant regulatory requirements |
| Reduction of Complaint Handling Time | 2026 | <ul style="list-style-type: none"> Establish a complaint review and response timeframe of no more than 30 days |
| | 2027 | <ul style="list-style-type: none"> Reduce the complaint review and response timeframe to no more than 20 days |
| | 2028 | <ul style="list-style-type: none"> Further reduce the complaint review and response timeframe to no more than 15 days |

Risk Management

Risk 1 : Limited Accessibility of Whistleblowing Channels

- Risk Characteristic**

Whistleblowing channels may have limitations in accessibility, convenience, or confidentiality, which may discourage employees or stakeholders from reporting misconduct

- Risk Impact**

- Reported complaints may be lower than the actual occurrence of misconduct
- Fraud or misconduct risks may not be detected in a timely manner
- Reduced effectiveness of internal governance and control systems
- Long-term impact on the organizations credibility and reputation

- Risk Management Measures**

- Provide multiple reporting channels, such as online systems, email, complaint boxes, or independent external channels
- Clearly ensure confidentiality and whistleblower protection
- Regularly communicate reporting channels to employees and stakeholders
- Periodically test accessibility and evaluate the effectiveness of reporting channels

Risk 2 : Inability to Manage Complaint Handling Within Defined Timeframes

• **Risk Characteristic**

If the whistleblowing channel is accessible only via email and limited to a single independent director, constraints may arise in managing the receipt, review, and resolution of complaints, potentially leading to delays in response.

• **Risk Impact**

- Failure to meet established response timelines and delays in escalating issues for review.
- Loss of confidence among employees or stakeholders in the whistleblowing system.
- Reduced effectiveness of governance and internal control mechanisms.

• **Risk Management Measures**

- Appoint an alternate responsible person to ensure continuity if the primary responsible party is unavailable.
- Establish a formal Service Level Agreement (SLA) defining response timelines.
- Conduct periodic testing or simulation exercises to assess response effectiveness.
- Report complaint status to the Board of Directors in accordance with defined reporting intervals.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

This initiative aims to strengthen proactive risk management by systematically identifying and monitoring emerging risks that may impact the business, while developing structured mitigation plans. The plan also integrates emerging risks into strategic planning and ensures appropriate disclosure in the 56-1 One Report to enhance transparency and stakeholder confidence.

Targets

| Topic | Current Status | Targets | | |
|--|----------------|-------------|-------------|---------|
| | | 2026 | 2027 | 2028 |
| The company has established policies and guidelines for managing emerging risks. | In Progress | In Progress | In Progress | Success |
| • Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact. | In Progress | Success | Success | Success |
| • Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans | In Progress | In Progress | In Progress | Success |
| • Engagement of senior management in the tracking and decision processes related to emerging risks. | In Progress | In Progress | In Progress | Success |
| Disclosure of Emerging Risks and Mitigation Plans in the One Report | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|---|------|---|
| Establishment of Policy and Guidelines for Emerging Risk Management | 2026 | <ul style="list-style-type: none"> Review and identify emerging risks that may impact the Companys current business operations Conduct scenario analysis and develop mitigation plans for each identified risk Ensure senior management participation in review and feedback processes |
| | 2027 | <ul style="list-style-type: none"> Review and update the list of emerging risks in alignment with evolving business and external factors Assess the relevance and feasibility of scenario analyses and mitigation plans Integrate emerging risks into strategic planning and resource allocation processes |
| | 2028 | <ul style="list-style-type: none"> Continuously review and update emerging risks in response to business and external developments Enhance systematic monitoring and reporting processes for emerging risks Utilize risk analysis outcomes to support strategic management decisions Increase transparency by preparing relevant disclosures for the annual report (One Report) |
| Disclosure of Emerging Risks and Mitigation Plans in the One Report | 2026 | <ul style="list-style-type: none"> Disclose key emerging risks and mitigation approaches in the 56-1 One Report to enhance transparency and stakeholder confidence |
| | 2027 | <ul style="list-style-type: none"> Continue disclosure of key emerging risks and mitigation measures in the 56-1 One Report |
| | 2028 | <ul style="list-style-type: none"> Maintain transparent disclosure of key emerging risks and mitigation strategies in the 56-1 One Report |

Risk Management

Risk 1 : Business Environment Volatility and Rapid Changes

- **Risk Characteristic**

The business environment is evolving rapidly and continuously. Emerging risks may change in nature or severity within a short period, potentially rendering existing mitigation plans or measures misaligned with actual conditions.

- **Risk Impact**

- Scenario analyses and mitigation plans may not align with real-world developments
- A gap may emerge between predefined plans and actual circumstances (reality gap)
- Reduced responsiveness to risk events, potentially affecting the organizations competitiveness

- **Risk Management Measures**

- Shift from periodic reviews to event-driven or trigger-based reviews of emerging risks
 - Design mitigation plans based on guiding principles to allow flexibility in adapting to changing situations
 - Establish forward-looking risk indicators to monitor trends and enable proactive response
-

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

This initiative aims to enhance the credibility of the Company's greenhouse gas management by preparing and verifying greenhouse gas emissions reports (Scope 1 and Scope 2) on an ongoing basis. It also includes implementing energy reduction measures through improvements to air-conditioning systems and the adoption of solar rooftop energy. The objective is to control energy costs, reduce environmental impact, and strengthen the Company's long-term sustainability profile.

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 |
| Greenhouse Gas Management and Emission Reduction Plan | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|---|------|---|
| Preparation, External Verification, and Disclosure of GHG Emissions (Scope 1 & 2) | 2026 | <ul style="list-style-type: none"> Engage an external verifier to review 2025 emission data and provide assurance. Incorporate verifier recommendations to improve future reporting processes. |
| | 2027 | <ul style="list-style-type: none"> External verification of 2026 emission data. Implement recommendations to enhance reporting quality and credibility. |
| | 2028 | <ul style="list-style-type: none"> External verification of 2027 emission data. Continuously improve reporting practices based on verifier feedback. |
| Greenhouse Gas Management and Reduction Plan | 2026 | <ul style="list-style-type: none"> Develop a plan and select vendors for upgrading air-conditioning systems. Conduct feasibility studies and select vendors for solar panel installation (Solar Rooftop). |
| | 2027 | <ul style="list-style-type: none"> Install or expand Solar Rooftop systems as appropriate. Monitor and measure energy cost reduction performance. |
| | 2028 | <ul style="list-style-type: none"> Utilize energy data to support long-term cost planning. Support organizational efficiency and sustainability targets. |

Risk Management

Risk 1 : Incomplete or Inaccurate Greenhouse Gas Emission Data

- Risk Characteristic**

Greenhouse gas emission data may be incomplete, inaccurate, or not fully aligned with reporting standards

- Risk Impact**

Potential impact on organizational credibility and stakeholder confidence

- **Risk Management Measures**

- Develop a phased GHG reduction plan
- Monitor energy consumption on a quarterly basis
- Review and strengthen measures if performance falls below targets

Risk 2 : Failure to Achieve GHG Reduction Targets

- **Risk Characteristic**

Energy efficiency initiatives or solar installations may be delayed or deliver lower-than-expected results.

- **Risk Impact**

Failure to achieve reduction targets (-5%, -7%, -10% annually), potentially affecting sustainability credibility.

- **Risk Management Measures**

- Implement a phased emission reduction roadmap.
- Monitor energy performance quarterly.
- Adjust and enhance measures if results fall below expectations.

Risk 3 : Energy Cost Volatility and External Factors

- **Risk Characteristic**

Solar installation or air-conditioning upgrade costs may exceed estimates, or payback periods may be longer than expected.

Energy prices may fluctuate due to economic conditions, government policies, global energy situations, or stricter environmental regulations.

- **Risk Impact**

Increased operating costs affecting profitability and potentially hindering emission reduction targets.

- **Risk Management Measures**

- Conduct feasibility studies and plan renewable energy adoption (e.g., Solar Rooftop).
- Regularly monitor and analyze energy costs.
- Use energy data to support long-term cost planning.
- Review and enhance energy-saving measures during periods of high volatility.