Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

ASTRA ENTERPRISE PUBLIC COMPANY LIMITED

(ASTR)

at 30 June 2026

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ASTRA ENTERPRISE PUBLIC COMPANY LIMITED

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

Business Type

To supply, Produce and/or Co-Produce media and Advertising at the point of sale / Organize event / Online media production

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	155.57	150.45	140.36	262.30
Expenses	176.05	144.22	175.91	275.70
Net Profit	-38.82	3.43	-35.71	-14.32
Balance Sheet (MB)				
Assets	1,035.14	821.88	818.17	517.79
Liabilities	65.79	58.76	58.46	74.00
Shareholders' Equity	962.45	759.23	755.80	427.82
Cash Flow (MB)				
Operating	10.38	18.97	28.98	4.03
Investing	-122.77	153.52	-22.32	52.58
Financing	238.30	-2.84	347.34	-2.31
Financial Ratio				
EPS (Baht)	-0.03	N/A	-0.03	-0.01
GP Margin (%)	25.52	31.56	26.35	17.13
NP Margin (%)	-25.67	2.27	-25.99	-5.10
D/E Ratio (Times)	0.07	0.08	0.08	0.17
ROE (%)	-4.51	0.45	-6.03	-3.29
ROA (%)	-4.18	0.53	-5.32	-2.07

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**300.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Sustaining and Enhancing the Media Business			✓
2. Strategic Plan 2 : Growth Through the Bitcoin Treasury Business	✓		
3. Strategic Plan 3 : Digital Asset Business Ecosystem Management	✓	✓	

Governance Plan

1. Enhancing the competency and performance 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

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)	300.00	-38.82	-88.09

The Company aims to drive growth through the development of new businesses, with the target of becoming a leading financial and digital asset platform in Asia, while continuing to strengthen and enhance its core businesses. The company targets a return to profitability in the first year, and achieve net profit of THB 300 million in the third year.

Progress description

Reported Result

The Group recorded a net loss attributable to owners of the parent for the six-month period ended 30 June 2026, as reported, of THB 88.09 million, which is behind the target under the plan of returning to profitability in the first year. The loss arose principally from an unrealised fair value loss on the investment in Bitplanet of THB 60.23 million and an unrealised fair value loss on digital assets of THB 0.68 million. These losses are unrealised and have no effect on the Group's cash flows, and did not arise from core operating performance. Excluding these items, the Group recorded a loss before unrealised fair value movements of THB 27.18 million.
The loss of THB 60.23 million arose on the Company's indirect investment in Bitplanet Company Limited, held through Asia Strategy Partners LLC. The investment is classified as a financial asset measured at fair value through profit or loss. Bitplanet operates an information technology services business alongside a corporate strategy of holding bitcoin as a reserve asset. The fair value of the investment is therefore affected both by the price of bitcoin, which declined from USD 90,000 as at 31 December 2025 to USD 59,000 as at 30 June 2026, and by conditions in the KOSDAQ market during the first half of 2026, which was characterised by high volatility, a pronounced concentration of returns in particular sectors, and significant net selling by foreign investors. Subsequent to the reporting period, the price of bitcoin declined further, trading in the low USD 60,000s during the first half of August 2026. The Group has not disposed of the investment and its investment view is unchanged.

The digital assets held directly by the Group had a carrying value of THB 1.95 million as at 30 June 2026 and are recognised as intangible assets under Thai Accounting Standard No. 38, Intangible Assets, applying the revaluation model. Under TAS 38 paragraphs 85 and 86, increases in fair value are recognised in other comprehensive income, while decreases are recognised in profit or loss except to the extent that a revaluation surplus remains in respect of the same asset. The effect on reported net profit is therefore asymmetric. The loss recognised for the period amounted to THB 0.68 million.

Strengthening the Existing Business

Under the JUMP+ plan, the Company set the objective of maintaining and strengthening its existing business alongside the development of the new business. Performance in the first half was as follows:

- Media service income amounted to THB 62.77 million, a decrease of 13.58%. This arose principally from the Company's adjustment of its business mix, reducing lower-margin event organising work and focusing on higher-margin advertising media services, together with economic conditions and market circumstances during the period and the postponement or rescheduling of certain client marketing activities.

- Gross profit increased to THB 14.65 million from THB 11.98 million, an increase of 22.28%.
- Gross profit margin improved to 23.33% from 16.49%.

The media business therefore generated higher profit on a lower revenue base, which is the direction the Company intends. The Company has adjusted the sales and operating strategy of its advertising media business to align more closely with prevailing circumstances, focusing on improving the efficiency with which revenue is generated together with the effective management and control of costs and expenses, in order to maintain profitability and strengthen performance in the period ahead. The media business remains important as a supporting base for the development of the Company's new business as envisaged.

Core Performance Reflecting Development of the New Business

The Group is developing its new business towards the objective of becoming a leading financial and digital asset platform in Asia. The loss before unrealised fair value movements of THB 27.18 million reflects the investment phase of the plan, arising principally from the following.

1. The Group has consolidated the results of Rakkar from 20 April 2026, which contributed a loss of THB 7.27 million, together with acquisition-related costs recognised as expenses in the period of THB 1.79 million.

2. The Company has been able to make investments and complete acquisitions in line with the plan. However, these businesses are at an early stage of operations, business integration and headcount build-up to support growth, including an increase in remuneration of directors, management and employees reflecting the strengthening of the Group's team and control functions in support of its strategic repositioning. As a result, the Company recognises operating expenses ahead of the point at which revenue and investment returns are fully realised.

3. Arising from the assessment of a number of investment opportunities under study and in progress, the Company incurred financial advisory, legal, due diligence and other related professional fees. Certain of these costs were incurred in the current period, while the benefits of such transactions will depend on their future execution and completion.

Progress in the First Half Relating to Acquisition of Rakkar

1. The acquisition of Rakkar completed on 20 April 2026, giving the Group a licensed digital asset custody platform, and the reactivation of the digital asset custodian licence with the Office of the Securities and Exchange Commission was completed during the second quarter.
2. The independent assurance programme has commenced, covering ISO/IEC 27001 certification and SOC 1 and SOC 2 reporting.
2.1 ISO/IEC 27001:2022 certification was completed on 3 July 2026, being an event after the reporting period.
2.2 The SOC 1 and SOC 2 reports are expected to be completed during the second half of the year.
3. Establishment of in-house control functions covering risk management, legal and compliance, accounting and finance, and internal audit, so that operations are conducted efficiently and the Company's activities can be controlled in a systematic and orderly manner, consistent with the supervisory guidelines of the relevant regulatory authorities.

The Group regards this expenditure as necessary investment. Custody is a business built on trust. Against a background of continuing security incidents and losses of assets across the global digital asset industry, institutional clients will not place assets with a provider that cannot evidence independently audited controls. The Group has therefore chosen to establish its control readiness first and to grow its asset base thereafter.

Profitability Target

The Company reaffirms its target of net profit of THB 300 million by the third year of the plan. The first-half result comprises unrealised items of THB 60.91 million together with increased expenditure relating to execution of the plan, and does not represent a change to the business plan. The Company notes that reported net profit will remain sensitive to changes in the fair value of the investment in Bitplanet and to digital asset prices for as long as the Group continues to hold those investments.

Growth plan/Increase business value

Strategic Plan 1 : Sustaining and Enhancing the Media Business

The Company will sustain and strengthen its core media business by ensuring operational stability, while leveraging its media platform as a strategic asset to support and accelerate the development of new businesses.

Targets

The Company aims to build a leading financial asset conference brand and platform in Asia.

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit : Owners Of The Parent (MILLION BAHT)	10	50	300	-38.82	-88.09

Progress description

During the first half of 2026, the Group maintained the stability of its media business while improving the quality of its performance. Media service income amounted to THB 62.77 million, a decrease of 13.58% from the corresponding period of the previous year, while gross profit increased to THB 14.65 million from THB 11.98 million, an increase of 22.28%, and the gross profit margin improved to 23.33% from 16.49%.

The decrease in revenue arose principally from a deliberate change in business mix, reducing the proportion of lower-margin event organising work and focusing on higher-margin advertising media services, together with economic conditions and market circumstances during the period and the postponement or rescheduling of certain client marketing activities. The media business therefore generated higher profit on a lower revenue base, which is the direction the Group intends.

This outcome is consistent with the target under the plan: the media business remains stable, its profitability has improved, and it is able to serve as a supporting base for the development of the Group's new businesses as envisaged.

Strategic Initiative

Hosting a large-scale Cryptocurrency Conference at the Asian level.

Strategic Initiative : Leveraging digital assets to drive the Company's digital media business through the organization of an Asia-level Cryptocurrency Conference.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Build market awareness of cryptocurrency and digital assets in Thailand.	**Preparation.** The Company has studied and prepared a plan for a regional cryptocurrency conference in Thailand, and has held discussions with partners experienced in organising international cryptocurrency and digital asset events. **Timing under review** The digital asset market is cyclical in nature. Market conditions and interest in digital assets were elevated in 2025 before market conditions and trading activity declined in 2026, with a corresponding reduction in market participant interest. The Company is therefore reviewing the appropriate timing for the event, so that it aligns with the market cycle and can generate awareness and engagement as effectively as possible in line with the objectives of the initiative. **Awareness generated through other channels during the period** While the timing of the conference remains under review, the Company advanced awareness of digital assets through other channels, as follows: 1. The acquisition of Rakkar, a licensed digital asset custodian, during the second quarter of 2026 attracted attention from the

Year	Expected Outcomes	Actual Result
		media and from domestic investors, and contributed to awareness of digital asset infrastructure in Thailand. 2. Senior management of the Company will speak at Bitcoin Asia 2026 in the Hong Kong Special Administrative Region on 27 and 28 August 2026, with Mr. Chotiphun Tiaviwat, Co-Chief Executive Officer, speaking on "Evolution of Bitcoin Institutions" and Mr. Jason Fang, Co-Chief Executive Officer, speaking on "The Institutional Response to Global Regulations on a Borderless Digital Currency", presenting the role of a Thai company within the regional institutional digital asset ecosystem and consistent with the Group's direction of developing infrastructure and governance for institutional clients. These steps represent the first stage of building awareness in line with the objectives of the initiative. The Company will report on the progress of the cryptocurrency conference in its next progress report.

Strategic Plan 2 : Growth Through the Bitcoin Treasury Business

The Company aims to drive growth by entering and developing the Bitcoin Treasury business as a strategic asset management initiative, with a focus on long-term value creation and balance sheet strengthening.

Targets

The Company intends to successfully establish its Bitcoin Treasury business in Thailand and position itself as a leading player in Asia.

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit : Owners Of The Parent (MILLION BAHT)	10	50	300	-38.82	-88.09

Progress description

In 2026 the Group was at the start of establishing its Bitcoin Treasury business. It acquired a licensed digital asset custody platform through the acquisition of Rakkar, completed on 20 April 2026, and completed the reactivation of that licence with the Office of the Securities and Exchange Commission during the second quarter of 2026. The year has therefore been one of building infrastructure, systems and regulatory compliance ahead of accepting client assets.

The independent assurance programme has commenced, covering ISO/IEC 27001 certification and SOC 1 and SOC 2 reporting. ISO/IEC 27001:2022 certification was completed on 3 July 2026, being an event after the reporting period. The SOC 1 and SOC 2 reports are expected to be completed during the second half of the year. In-house control functions have been established, covering risk management, legal and compliance, accounting and finance, and internal audit, so that operations are conducted efficiently and the Company's activities can be controlled in a systematic and orderly manner, consistent with the supervisory guidelines of the relevant regulatory authorities.

The Group regards this expenditure as necessary investment. Custody is a business built on trust. Against a background of continuing security incidents and losses of assets across the global digital asset industry, institutional clients will not place assets with a provider that cannot evidence independently audited controls. The Group has therefore chosen to establish its control readiness first and to grow its asset base thereafter.

Strategic Initiative

Expansion into the Bitcoin Treasury Business

Strategic Initiative : Establishing and implementing the operating structure and processes of the Bitcoin Treasury business in alignment with the Company’s strategic plan.

Status ● Caution

Year	Expected Outcomes	Actual Result
2026	• Digital assets under supervision equivalent to 1,000 BTC.	As at 30 June 2026, the Group did not hold any client digital assets under custody, as it was in the course of preparing its internal control systems and obtaining independent assurance certification before commencing the acceptance of client assets. **Progress on readiness** Reactivation of the digital asset custodian licence with the Office of the Securities and Exchange Commission was completed during the second quarter of 2026. ISO/IEC 27001:2022 certification was obtained on 3 July 2026, being an event after the reporting period. Work is in progress to obtain SOC 1 and SOC 2 reports, which are expected to be completed during the second half of 2026. **Commercial progress** The Group has commenced discussions with a number of prospective clients. Institutional clients generally treat the outcome of independent assurance certification as a condition of their decision before placing assets in custody.

Year	Expected Outcomes	Actual Result
		Assessment against the target The Group assesses that the time required to obtain the SOC 1 and SOC 2 reports is the determining factor in the timing of client asset intake. Accordingly, the Group expects that digital assets under supervision as at the end of 2026 will not reach the targeted level equivalent to 1,000 BTC. The Group nevertheless expects to begin accepting assets from its first clients within the final quarter and will report on progress in its next progress report. The Group considers that establishing full control readiness before accepting client assets is the appropriate approach for a custody business over the long term, rather than accelerating the growth of assets under supervision to meet the timeframe originally set.

Strategic Plan 3 : Digital Asset Business Ecosystem Management

The company will generate growth, achieve profitability, and ensure efficient business operations by managing the digital asset business ecosystem in Thailand.

Targets

Obtaining licenses for Bitcoin Treasury operations

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit : Owners Of The Parent (MILLION BAHT)	10	50	300	-38.82	-88.09

Progress description

The Group's objective is to obtain digital asset business licences covering the categories of business provided for under the Emergency Decree on Digital Asset Businesses B.E. 2561, so as to be able to provide services across the ecosystem. During the period, the Group obtained a digital asset custodian licence through the acquisition of Rakkar on 20 April 2026, and completed the reactivation of that licence with the Office of the Securities and Exchange Commission during the second quarter of 2026. In respect of the other licence categories, the Group is studying the applicable requirements, its systems and personnel readiness, and the order of priority for applications. No application for any other licence category had been submitted as at 30 June 2026, and the Group will report on progress in its next progress report.

Strategic Initiative

The acquisition of a license for Bitcoin Treasury business operations in Thailand

Strategic Initiative : Apply for a license to operate a Bitcoin Treasury business in Thailand and ensure that the business plan complies with the business feasibility assessment (business feasibility).

Status ● Caution

Year	Expected Outcomes	Actual Result
2026	• Striving to be among the top 25 in Asia in all businesses undertaken.	The target of being among the top 25 in Asia is one that can be measured once the Group is operating commercially at full scale. During the period the Group was in the phase of establishing infrastructure and control systems, which is a precondition to competing at regional level. The Group is establishing appropriate metrics for this target, such as assets under supervision, client base and business scale, together with the reference data sources and the timeframe, so that progress can be tracked against regional operators on a concrete basis. It will report that basis in its next progress report

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Board Structure and Qualifications

Enhancing the competency and performance of the board of directors

To support DV8's new strategic direction toward a Digital Asset Ecosystem and the management of a Bitcoin Treasury, the Company will enhance its Board composition through a structured framework of Board competencies and responsibilities. This includes the development of a Board Skills Matrix and a formal performance evaluation system to ensure that the Board possesses the necessary capabilities to oversee risks and manage complex technologies in accordance with international standards.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company engages external consultants to support the development of the Board's evaluation framework and to provide recommendations for the Board's performance assessment	In Progress	In Progress	Success	Not Started	In Progress
Development of a Board Skills Matrix aligned with the digital asset strategy	Develop and approve a Board Skills Matrix covering digital assets, blockchain, risk management, and ESG	Use the Skills Matrix as a core criterion for Board nomination and composition, including sub-committee structuring	Report annually to the Board on skill coverage and succession planning	-	Currently in the process of sending the BOD Skills Matrix to the directors.
Board Development and Training	Develop a 3-year Board Development Roadmap focusing on technology risks and digital asset markets	Implement training programs in line with the Roadmap, with each director attending at least 1–2 courses per year	Monitor learning outcomes, review the Roadmap, and consider engagement with regulators and supervisory authorities	-	Currently, the Company has an increasing number of directors who have completed the DAP/DCP programs and is in the process of developing a 3-Year Board Development Roadmap, with a focus

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
					on strengthening the Board's knowledge and understanding of technology-related risks, as well as the risks and dynamics of the digital asset market.

Progress description

-The Company has engaged an external consultant to assist in establishing the assessment framework and recommending key areas for the Board's performance evaluation. The Company is currently in the process of distributing the Board Evaluation forms to the directors. The results will subsequently be analyzed and compiled into a report.

-The Company is currently in the process of distributing the BOD Skills Matrix to the directors and will develop and approve a Board Skills Matrix covering expertise in digital assets, blockchain, risk management, and ESG.

-Currently, the Company has an increasing number of directors who have completed the DAP/DCP programs and is in the process of developing a 3-Year Board Development Roadmap, with a focus on strengthening the Board's knowledge and understanding of technology-related risks, as well as the risks and dynamics of the digital asset market.

Strategic Initiative

Strategic Initiative 1 : Board and Committee Evaluation Framework

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish comprehensive evaluation criteria covering the Board, Board committees, and individual directors.	Board and Board Committee Performance Evaluation Framework, with assessment criteria covering the Board as a whole, Board Committees, and individual directors.

Strategic Initiative 2 : Board Capability Baselining and Skills Matrix

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Identify critical competencies related to digital assets and develop and approve a Board Skills Matrix.	Board Skills Matrix has specified Digital Transformation and TechnologyKnowledge and experience relating to digital transformation, AI, cybersecurity, data governance, innovation, and emerging technologies.

Strategic Initiative 3 : Board Development Roadmap

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Develop a Board training roadmap (2026–2028), including prioritized learning topics.	Currently, the Company has an increasing number of directors who have completed the DAP/DCP programs and is in the process of developing a 3-Year Board Development Roadmap, with a focus on strengthening the Board’s knowledge and understanding of technology-related risks, as well as the risks and dynamics of the digital asset market.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

To support the Company’s new strategic direction toward a Digital Asset Ecosystem and the management of a Bitcoin Treasury, the Company recognizes the heightened risks related to regulatory compliance and potential misconduct. Accordingly, the Company has implemented initiatives to strengthen its governance and anti-corruption framework, with the objective of obtaining CAC certification. In addition, the Company extends its anti-corruption expectations to business partners through the establishment of a Supplier Code of Conduct.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	In Progress	In Progress	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	In Progress	In Progress	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	In Progress	In Progress	Success	Not Started	In Progress
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	Success	Not Started	Success
Achieve CAC certification from the Thai Institute of Directors	Signatory	In the process	Certified	Not Started	Not Started

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
(Thai IOD)		of applying for certification.			
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	Prepare and implement a Supplier Code of Conduct covering anti-corruption, conflict of interest, and ESG requirements, and submit it to the Board for acknowledgment.	Approved by the Board and rolled out to Tier 1 suppliers, including the implementation of supplier risk assessments.	At least 80% of Tier 1 suppliers to acknowledge and sign the Supplier Code of Conduct. Compliance with the Code to be incorporated as part of supplier performance evaluations and contract renewal considerations.	-	The Company has incorporated preliminary supplier principles (Supplier Code of Conduct) into its Policy and Guidelines for the Treatment of Shareholders and Stakeholders.

Progress description

The Company has established the policy, which has been duly approved by the Board of Directors. The policy will subsequently be published on the Company's website. The Company will then communicate the policy to relevant stakeholders, including employees, monitor its implementation in accordance with the policy, and present a summary of the results to the Board of Directors for consideration.

Strategic Initiative

Strategic Initiative : Supplier Code of Conduct Development and Implementation

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• 1. Develop a Supplier Code of Conduct (Thai/English) covering anti-corruption, conflict of interest, data security, and ESG requirements. 2. Communicate and roll out the Supplier Code of Conduct to Tier-1 suppliers.	The Company has established principles for suppliers (Supplier Code of Conduct) in its Policy and Guidelines on the Treatment of Shareholders and Stakeholders. The policy will be disclosed on the Company's website. For communication with suppliers, the Company is currently developing a plan to announce its

Year	Expected Outcomes	Actual Result
		commitment and communicate its guidelines on anti-corruption, conflicts of interest, information security, and ESG matters.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

The Company's digital asset ecosystem focuses on key strategic initiatives, including BTC treasury management and the development of new digital asset services. These initiatives give rise to interconnected risks, particularly market volatility and technology-related threats. In response, the Company has implemented a comprehensive plan to strengthen its management of emerging risks. This includes establishing a structured Emerging Risk Management framework, enhancing stress-testing capabilities to assess resilience under adverse scenarios, and upgrading technology risk governance to ensure alignment with international standards.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established policies and guidelines for managing emerging risks.	In Progress	In Progress	Success	Not Started	In Progress
Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact.	In Progress	In Progress	Success	Not Started	In Progress
Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans	In Progress	In Progress	Success	Not Started	Not Started
Engagement of senior management in the tracking and decision processes related to emerging risks.	In Progress	In Progress	Success	Not Started	In Progress
Technology Risk Governance	Define and approve the technology risk governance principles, including acco untability, transparency, and data security, and initiate enhanced risk assessment for high-risk	Integrate technology risk and related policies (e.g. data governance) into operational processes, and communicate requirements clearly to relevant	Regularly review and update technology risk policies in line with applicable laws, regulations, and emerging risk information to ensure	-	The roles, duties, and res ponsibilities of the Board of Directors are specified in the Company's Corporate Governance Policy, including the responsibility to review the adequacy and

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
	digital asset activities.	teams and business partners.	alignment with global best practices.		appropriateness of the Company's internal control and risk management systems, and to ensure that risk management is reviewed or its effectiveness is assessed at least once a year and/or whenever there is a change in the level of risk. The results shall be disclosed in the Annual Report. The Board of Directors shall also monitor ESG risks, climate-related risks, cybersecurity risks, and emerging risks.

Progress description

The Company has established the roles and responsibilities of the Board of Directors in overseeing and monitoring emerging risks. Going forward, the Company will identify and analyze emerging risks that are expected to have an impact on the business and present them to the Audit Committee, which is responsible for overseeing risk-related matters. The findings will subsequently be reported to the Board of Directors for acknowledgment. In addition, the Company plans to establish a Risk Management Committee, together with a working team to oversee and manage these matters, by the end of this year.

Strategic Initiative

Strategic Initiative : Technology Risk Governance Policy and Practices

Status ● Caution

Year	Expected Outcomes	Actual Result
2026	• Establish technology risk governance policies and guidelines for digital asset–related businesses.	The Company is currently preparing a draft policy and guidelines for technology risk governance. The policy and guidelines will be further developed and detailed once the Company has completed the identification and analysis of emerging risks arising from its business operations. The process is expected to be completed by the end of this year.

Quarterly update

Section 3

Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

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)	In Progress	In Progress	Success	Not Started

Progress description

The Company plans to prepare, verify, and disclose its greenhouse gas emissions data for Scope 1 and Scope 2 for 2026. The data will be independently verified in 2027 to ensure its accuracy, completeness, and compliance with relevant criteria and standards.

Strategic Initiative

Strategic Initiative : Appoint external consultants to plan and establish a structured data management system, and engage independent auditors/reviewers to ensure accuracy and compliance prior to certification.

Status ● Off track

Year	Expected Outcomes	Actual Result
2026	• Engage external consultants to provide guidance, establish a structured data collection and management process, and appoint independent reviewers to verify compliance and accuracy.	As the Company is currently undergoing a period of business transformation and expansion, it has not yet appointed an external consultant to provide guidance on planning and establishing a systematic and structured climate-related data collection and management system. In addition, the Company has not yet appointed an independent assurer or reviewer to verify the accuracy and compliance of the information with the relevant requirements prior to seeking certification. Nevertheless, the Company plans to undertake these initiatives and have them completed by 2027.

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/DV80_JUMP%2B_Plan_Year_2026-2028_EN.pdf