



JUMP+ Plan



Atlas Energy Public Company Limited

(ATLAS)

Year 2026 - 2028

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SET
Resources / Energy & Utilities

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

Business Type

The distribution of liquefied petroleum gas (LPG) for household users and transportation sector under "PT" trademark, and industrial operators

Financial Statement				
Year	2025	2024	-	-
Income Statement (MB)				
Revenues	11,966.76	18,767.69	N/A	N/A
Expenses	11,479.60	18,249.67	N/A	N/A
Net Profit	301.19	285.24	N/A	N/A
Balance Sheet (MB)				
Assets	9,145.18	8,365.64	N/A	N/A
Liabilities	6,310.66	6,922.96	N/A	N/A
Shareholders' Equity	2,834.52	1,442.68	N/A	N/A
Cash Flow (MB)				
Operating	748.30	833.71	N/A	N/A
Investing	-870.83	-860.87	N/A	N/A
Financing	562.58	-261.92	N/A	N/A
Financial Ratio				
EPS (Baht)	0.28	0.29	N/A	N/A
GP Margin (%)	16.93	12.25	N/A	N/A
NP Margin (%)	2.52	1.52	N/A	N/A
D/E Ratio (Times)	2.23	4.80	N/A	N/A
ROE (%)	14.08	19.77	N/A	N/A
ROA (%)	5.56	6.19	N/A	N/A

JUMP+ Plan

Business Plan

Target in 2028

Driving Sustainable Revenue Growth

**Total revenue growth of 25%–35%
(14,958.5–16,155.2 million baht)
compared with 2025 baht**

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Expansion of LPG Filling Plants	✓	✓	
2. Strategic Plan 2 : Expansion of LPG and Oil Service Stations (Mixed Service Stations)	✓	✓	
3. Strategic Plan 3 : Financial Stability Enhancement through TRIS Credit Rating			✓

Governance Plan

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

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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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
Driving Sustainable Revenue Growth (baht)	9,576.9	11,023.7	11,966.8	Total revenue growth of 25%–35% (14,958.5–16,155.2 million baht) compared with 2025

The Company has set a target for total revenue in 2028 to grow by approximately 25%–35%, reaching around 14,958.5–16,155.2 million baht, compared to 11,966.8 million baht in 2025. This growth will be driven by strategies to strengthen the Company’s leadership in liquefied petroleum gas (LPG) distribution, alongside the expansion of its network and customer base across all segments. The Company will also focus on enhancing cost and operational efficiency, as well as investing in infrastructure, logistics systems, and digital technologies to support long-term growth. These initiatives will be implemented within an integrated ecosystem designed to reinforce the Company’s competitive strength and sustainable development over the long term.

(Note: The financial figures disclosed for comparison are based on pro forma financial statements, which present the information as if the Company had undertaken the management of oil retail operations at service stations for which OLP granted rights to PTC since the commencement of operations.)

Growth plan/Increase business value

Strategic Plan 1 : Expansion of LPG Filling Plants

In terms of the Company’s growth direction over the next 3–5 years, one of the key strategies is to enhance production capacity through the development and expansion of LPG bottling plant networks in strategic locations nationwide. This initiative aims to support the continuously increasing demand for LPG in the household sector. The Company views the expansion of bottling plants not merely as an increase in production capacity, but as a strategic infrastructure investment to strengthen competitive capabilities, enhance supply chain resilience, and create long-term competitive advantages.

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

- Growth
- Profitability & Efficiency

Targets

- **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Number of LPG Filling Plants expanded	2	3	2	2

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Expansion of LPG Filling Plants	2026	<ul style="list-style-type: none"> • The Company conducts strategic location analysis and planning to identify sites that can effectively cover target areas for market expansion. Suitable land for the expansion of bottling plants is secured, while feasibility studies and return analyses are carried out for each proposed plant.
	2027	<ul style="list-style-type: none"> • The Company also updates its analytical framework and procurement plans to align with current market conditions, and systematically implements the expansion process in targeted areas to ensure that production capacity expansion and supply chain management are carried out efficiently.
	2028	<ul style="list-style-type: none"> • In addition, the Company evaluates the effectiveness of LPG bottling plant expansion across multiple dimensions, such as supply chain costs and network coverage, in order to further refine and optimize the bottling plant expansion model for each target area.

Risk Management

Risk 1 : Regulatory and Licensing Risks

- **Risk Characteristic**

Legal, Licensing, and Regulatory Risks related to LPG Filling Plants refer to risks that may delay the expansion of LPG filling plant projects or prevent them from commencing operations as planned. These risks arise from the need to comply with laws, regulations, and licensing requirements governing the LPG business, which may change depending on regulatory or policy developments. Such risks may stem from non-compliance with zoning regulations and location requirements, including safety distance requirements, as well as the complexity of licensing procedures and documentation, which often require approvals from multiple regulatory authorities. In addition, specific conditions imposed under certain licenses may restrict plant size or production capacity, or require additional safety measures. These factors may necessitate design modifications, revisions to documentation, or re-submission of license applications, which could ultimately affect the overall project implementation timeline.

- **Risk Impact**

The impact of such risks may result in delays in the expansion of LPG filling plant projects or the inability to commence operations as scheduled. There is also a possibility that project designs may need to be revised and license applications resubmitted, which could lead to higher investment costs and additional expenses.

• **Risk Management Measures**

- Review and assess applicable laws and licensing requirements, including conducting pre-investment site screening to ensure that selected locations fully comply with regulatory criteria.
- Establish a Permitting Roadmap that clearly outlines the sequence of processes, responsible authorities, required documentation, timelines, and responsible personnel related to licensing and regulatory requirements.
- Manage and monitor license conditions by maintaining a register of regulatory and licensing requirements, assigning responsible persons, setting submission deadlines, and tracking required documentation for both license applications and renewals.

Strategic Plan 2 : Expansion of LPG and Oil Service Stations (Mixed Service Stations)

The LPG and Oil Service Station Expansion Project (Mixed Service Stations) aims to increase the number of service points and enhance service quality for customers who use LPG for vehicles alongside conventional fuel. The project is designed to accommodate the diverse needs of modern vehicle users while providing greater convenience through a One-stop Service fueling experience. In addition to developing safe, standardized, and sufficiently capable fuel distribution systems, the project also focuses on enhancing facilities and services within the service stations. These include commercial retail outlets, convenience stores, food and beverage shops, rest areas, standard restroom facilities, parking areas, and additional services such as tire inflation, car washing, and basic vehicle checks. These initiatives are intended to provide customers with a comprehensive, convenient, and efficient service experience, while effectively supporting their travel needs.

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

- Growth
- Profitability & Efficiency

Targets

• **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Number of LPG and Oil Service Station (Mixed Service Stations) expanded	3	12	10	7

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Expansion of LPG and Oil Service Stations (Mixed Service Stations)	2026	<ul style="list-style-type: none"> • Develop spatial analysis and strategic expansion plans to identify high-potential locations for service station expansion. Target areas are selected based on location suitability, actual service demand, and competitive conditions within each area to ensure that investments in service station expansion are cost-effective and capable of supporting sustainable growth.
	2027	<ul style="list-style-type: none"> • Expand service stations while enhancing their design and facilities in alignment with the behavior and needs of target customer segments in each location (Customer Segment-Based Design), in order to improve service convenience and elevate the overall customer experience.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Implement the expansion and upgrading of service stations by improving infrastructure, operational spaces, and service formats within the stations. These initiatives aim to increase customer capacity, enhance the service experience, and create additional revenue opportunities while strengthening the long-term business value of service stations.

Risk Management

Risk 1 : Risk of Delays in Service Station Opening

• Risk Characteristic

Risk of Delays in Service Station Opening Compared with the Planned Schedule There is a risk that the opening of service stations may be delayed from the planned schedule due to external factors that are difficult to fully control, which may affect construction timelines and the preparation process prior to commencement of operations. Such factors may include extended construction periods due to weather conditions, design revisions, changes in project scope during construction, coordination with utility service providers, as well as longer-than-expected time required for license applications, approvals, and inspections by relevant authorities.

• Risk Impact

The impact of such delays may result in the postponement of service station openings and the commencement of revenue generation. In addition, additional costs may be incurred, such as rental expenses, project management costs, and other related expenses. These delays may also affect the overall marketing plans and branch expansion strategies. Therefore, progress should be monitored regularly to ensure timely project implementation.

• Risk Management Measures

- Clearly define the conditions for site handover, rights, and required licenses under the contractual agreements, and conduct analysis to identify and prepare alternative locations as contingency options.
- Plan construction activities in alignment with seasonal conditions, include buffer time for critical tasks, and prepare contingency and acceleration plans in case the project deviates from the planned schedule.
- Compliance planning should be established from the pre-project stage, ensuring that all required information and documentation are fully prepared to facilitate coordination with relevant authorities.
- Project progress will be closely monitored through a risk register and weekly meetings. In addition, where feasible, a phased opening plan will be implemented to enable earlier commencement of operations and revenue generation.

Strategic Plan 3 : Financial Stability Enhancement through TRIS Credit Rating

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

- Stability

Targets

- Other Targets

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
TRIS Credit Rating	-	-	-	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
TRIS Credit Rating	2026	<ul style="list-style-type: none"> • Plan and establish an operational framework for preparing financial and risk management information, coordinating with relevant departments to gather accurate, complete, and up-to-date data. This includes preparing supporting documents, explanations, and financial projections to support the credit rating assessment process by the credit rating agency. • Present information and participate in clarification meetings with TRIS Rating, respond to inquiries, and provide additional information as requested. The Company will closely monitor the assessment results and incorporate the recommendations received to enhance the Company's risk management processes and financial structure.
	2027	<ul style="list-style-type: none"> • The Company has received the credit rating assessment from TRIS Rating in accordance with the established process, which plays an important role in enhancing the Company's financial credibility and strengthening confidence among investors, financial institutions, and other stakeholders.
	2028	<ul style="list-style-type: none"> • None

Risk Management

Risk 1 : Risk of Credit Rating Outcome Below Expectations

- **Risk Characteristic**

The assessment outcome may fall below the target level set by the Company.

- **Risk Impact**

This may adversely affect the Company's financing costs, credit rating level, investor confidence, and overall corporate reputation.

- **Risk Management Measures**

- Prepare financial projections and business plans that are reasonable and aligned with market conditions.
- Conduct advance analysis of financial ratios and key performance indicators (Financial Ratio Analysis).
- Develop a well-structured capital structure and liquidity management plan.
- Coordinate closely with the Accounting, Finance, and other relevant departments.

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Increasing the diversity of the board of directors

The Company recognizes the importance of board diversity and therefore plans to promote gender diversity within the Board of Directors. The Company believes that greater diversity will help broaden perspectives in considering key issues, reduce the risk of groupthink, and enhance the overall effectiveness of the Board’s decision-making.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	Complete	-	-	-
At least one director with expertise in ESG and sustainability matters.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Establish a Board Diversity Policy.	2026	<ul style="list-style-type: none"> Define values and principles, such as appropriate gender representation and diversity in knowledge and cultural backgrounds. Set quantitative targets, such as maintaining at least 30% female representation on the Board.
	2027	<ul style="list-style-type: none"> Establish guidelines for the nomination and evaluation of candidates with consideration of diversity factors. Maintain the proportion of female directors in accordance with the established policy when directors complete their terms of office.
	2028	<ul style="list-style-type: none"> Review the Board Diversity Policy.
Develop a Board Skill Matrix to assess additional skills required for the Board.	2026	<ul style="list-style-type: none"> Develop a Board Skill Matrix by having all directors participate in a self-assessment of their skills, in order to obtain an overall view of the Board’s strengths and to identify skill gaps arising from the changing business environment (such as AI, ESG, or digital marketing). Organize seminars with external experts to share insights and help align the Board’s perspectives on business development.
	2027	<ul style="list-style-type: none"> When directors retire by rotation, the Company will take this opportunity to recruit or nominate candidates who support board diversity in line with the established policy. Enhance the Onboarding program to include formal activities that facilitate interaction and familiarity between new and existing directors.
	2028	<ul style="list-style-type: none"> Implement a Board Evaluation system to assess the performance and effectiveness of the Board.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> Summarize the benefits of board diversity, such as facilitating faster decision-making on new investments and helping mitigate risks arising from evolving regulatory requirements.

Risk Management

Risk 1 : The simultaneous change of multiple directors to achieve the targeted level of board diversity.

• **Risk Characteristic**

Business Continuity Management (BCM)

• **Risk Impact**

This may lead to a lack of continuity in policy implementation and a loss of institutional knowledge.

• **Risk Management Measures**

- Review the Company’s Articles of Association to ensure that directors do not retire simultaneously as a whole.
- For key directors approaching the end of their terms, the Company should take action 6 to 12 months in advance to plan appropriate succession arrangements.
- Establish a talent pool of qualified candidates aligned with the Board Skill Matrix and the Company’s business operations in advance, to ensure business continuity in the event of additional director appointments, such as candidates with expertise in ESG and sustainability.

Risk 2 : Strategic and Decision-Making Risk Management

• **Risk Characteristic**

The Board comprises directors with diverse expertise.

• **Risk Impact**

This may result in delays in decision-making if clear objectives and effective communication are not established.

• **Risk Management Measures**

- Develop a Board Skills Matrix to assess the appropriateness of the Board’s composition in terms of skills, qualifications, and experience.
- Promote the GRC (Governance, Risk, and Compliance) policy to strengthen risk management and transparency.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The Company is committed to conducting its business with transparency and recognizes the importance of combating corruption in all forms in order to enhance its corporate governance standards. The Company plans to initiate the review of its policies and establish formal Anti-Corruption guidelines in writing to ensure that the Board of Directors, management, and employees at all levels are aware of and adhere to them as guiding principles. In addition, the Company intends to participate in Thailand's Private Sector Collective Action Against Corruption (CAC) to demonstrate its readiness to comply with nationally recognized standards. This initiative will help build confidence among investors and stakeholders, and reinforce the Company's commitment to sustainable growth based on transparency and accountability in the future.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Not Started	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 	Not Started	In Progress	In Progress	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 	Not Started	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 	Not Started	In Progress	In Progress	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified
Implement and verify that all critical Tier 1 business partners have anti-corruption policies, and ensure that the company actively monitors and assesses business partners' adherence to these policies	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Prepare for participation in Thailand’s Private Sector Collective Action Against Corruption (CAC)	2026	<ul style="list-style-type: none"> Establish an anti-corruption working committee and sign a declaration of intent by the Chairman of the Board.
	2027	<ul style="list-style-type: none"> Prepare a self-assessment to develop the anti-corruption system, or complete the 71-item checklist in accordance with Thailand’s Private Sector Collective Action Against Corruption (CAC).
	2028	<ul style="list-style-type: none"> Obtain CAC certification from the Thai Institute of Directors Association (Thai IOD).
Continuously monitor and evaluate compliance with the Anti-Corruption policy. The Internal Audit Department must report the results to the Board of Directors at least once a year. If any violations are identified, clear corrective actions and preventive measures to avoid recurrence must be specified.	2026	<ul style="list-style-type: none"> The Internal Audit Department has designed the audit process. Propose the audit plan for 2027 to the Audit Committee for approval.
	2027	<ul style="list-style-type: none"> Conduct audits in accordance with the approved audit plan, report the audit results to the Audit Committee and the Board of Directors, and provide recommendations for corrective actions. Review the 2028 audit plan to align with previous audit results and submit it to the Audit Committee for approval.
	2028	<ul style="list-style-type: none"> Conduct audits in accordance with the approved audit plan, report the audit results to the Audit Committee and the Board of Directors, and provide recommendations for corrective actions.
Review the Anti-Corruption policy and practices with the Board of Directors at least once a year	2026	<ul style="list-style-type: none"> Review the Anti-Corruption policy and practices and submit them to the Board of Directors for consideration.
	2027	<ul style="list-style-type: none"> Review the Anti-Corruption policy and practices and submit them to the Board of Directors.
	2028	<ul style="list-style-type: none"> Review the Anti-Corruption policy and practices and submit them to the Board of Directors for approval.
Require key business partners (Critical Tier 1) that directly engage with the company to have Anti-Corruption policies in place, and monitor and evaluate their compliance with such policies	2026	<ul style="list-style-type: none"> Establish requirements for key business partners that conduct business with the Company.
	2027	<ul style="list-style-type: none"> Key business partners (Critical Tier 1) acknowledge and sign to confirm their acceptance of the Anti-Corruption policy. Key business partners (Critical Tier 1) formally acknowledge and sign to confirm their acceptance of the Anti-Corruption policy.
	2028	<ul style="list-style-type: none"> Promote and support the implementation of the Anti-Corruption policy and anti-corruption practices. Disclose and report progress through the company’s communication channels, such as the annual report, website, and other platforms.

Risk Management

Risk 1 : Risk arising from delays in obtaining certification from Thailand’s Private Sector Collective Action Against Corruption (CAC)

• **Risk Characteristic**

Lack of understanding in preparing the required documentation for certification, as well as insufficient cooperation from relevant departments.

• **Risk Impact**

- Delays in the certification application process may result in excessive use of time, personnel, and budget beyond what is necessary.
- The Company may not receive funding support from the Jump+ program, which could impact the company’s image as committed.

• **Risk Management Measures**

- Build understanding among the working team before providing training to employees and executives on the certification process under Thailand’s Private Sector Collective Action Against Corruption (CAC).
- Management communicates the certification plan to all employees in the organization and encourages their full cooperation throughout the entire process.
- Hold working team meetings to monitor the progress of the certification process with assigned personnel at least once a month.
- The working team lacks experience. If delays occur during the certification process or it becomes evident that the plan cannot be executed as intended, the company may consider engaging a consultant to provide guidance and review the accuracy and completeness of all documentation before submission to the IOD.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

The Company recognizes emerging risks in order to establish an early warning system, enabling it to respond promptly to new types of threats that may not have historical data but could have significant impacts in the future. Accurate forecasting will enhance the organization’s agility in adjusting strategies to maintain competitiveness and transform crises into new business opportunities.

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	Not Started	Success	Success	Success
• Engagement of senior management in the tracking and decision processes related to emerging risks.	In Progress	In Progress	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028
Apply GRC technology to streamline risk management and reporting processes.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Use Emerging Risks to develop Scenario Analyses and prepare mitigation plans for each scenario to ensure readiness and effective response	2026	<ul style="list-style-type: none"> Assess the Emerging Risks identified in 2026, determine their risk levels, identify those that may impact business operations, and develop mitigation plans for those risks.
	2027	<ul style="list-style-type: none"> Define scenario analyses for each emerging risk to determine appropriate mitigation plans, whether through protection, detection, or corrective actions, or by applying risk response strategies such as termination, transfer, treatment, or acceptance.
	2028	<ul style="list-style-type: none"> Monitor and report the risk management plan to the Risk Management Committee.

Risk Management

Risk 1 : Inability to reassess risks in a timely manner in response to changing circumstances.

- **Risk Characteristic**

Due to geopolitical changes, it may be difficult to accurately anticipate evolving situations.

- **Risk Impact**

Impact on the company's costs and its ability to adjust business operations.

- **Risk Management Measures**

- Monitor both domestic and international situations, stay updated on relevant developments, analyze the information, and present any potential emerging risks to the Risk Management Committee.
- Assess the risk levels and develop management plans for potential new risks, and present them to the Risk Management Committee.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Group Company recognizes the importance of addressing climate change and therefore plans to initiate a Greenhouse Gas (GHG) Inventory project to demonstrate environmental responsibility. The focus will be on collecting and reporting greenhouse gas emissions under Scope 1 and Scope 2, at a minimum, in accordance with the guidelines of the Thailand Greenhouse Gas Management Organization (TGO). This will serve as a baseline for developing emission reduction strategies and supporting sustainable growth in the future.

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Engage a consultant to provide guidance on preparing the Greenhouse Gas (GHG) Inventory, appoint a verifier to validate its accuracy, and designate responsible persons to carry out the process and coordinate with relevant departments for data collection	2026	<ul style="list-style-type: none"> Identify and appoint a consultant, verifier, and responsible personnel to manage greenhouse gas data and coordinate with relevant departments to implement processes in accordance with the related work plan. Define the departments and assign responsible persons in each unit to collect greenhouse gas data required for calculation.
	2027	<ul style="list-style-type: none"> Review activities that generate greenhouse gas emissions under Scope 1 and Scope 2.
	2028	<ul style="list-style-type: none"> Register with the Thailand Greenhouse Gas Management Organization (TGO).

Risk Management

Risk 1 : The collection of greenhouse gas data for Scope 1 and Scope 2 may be incomplete or inaccurate

- Risk Characteristic**

- The appointed greenhouse gas data management consultant and verifier may not fully meet the Company’s requirements.
- Difficulties in obtaining data.
- Relevant personnel may lack a clear understanding of how to collect data required for complete and accurate Greenhouse Gas calculations.
- The project owner may not receive adequate cooperation from relevant departments.

- Risk Impact**

Inaccurate greenhouse gas inventory data may impair the Company’s ability to effectively manage greenhouse gas emissions, including the establishment of emission reduction targets.

• Risk Management Measures

- The appointed Greenhouse Gas data management consultant and verifier have not fully met the Company's requirements after a period of engagement.
 - Clear agreements should be established prior to engagement.
 - Provide training to employees responsible for greenhouse gas inventory to ensure proper knowledge and understanding of data collection and reporting requirements.
 - Establish a T one at the Top, where the Board of Directors and senior management demonstrate their commitment, actively participate, and monitor progress through regular committee meetings.
 - Procure standardized software to support data collection and ensure that greenhouse gas inventory data is accurate, reliable, and not overly complex
-