



JUMP+ Plan



ATP30 PUBLIC COMPANY LIMITED

(ATP30)

Year 2026 - 2028

This report was approved by the board of directors on 20/02/2026
and disseminated on 31/03/2026

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CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): -

Business Type

The Company provide employee transportation services between residential areas and industrial plants or businesses, particularly in the Eastern Industrial Estates and other industrial areas throughout Thailand. The Company are licensed as a non-regular route public carrier by the Department of Land Transport.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	805.37	730.61	671.48	632.45
Expenses	712.14	653.41	615.68	578.31
Net Profit	58.50	45.53	28.98	29.17
Balance Sheet (MB)				
Assets	1,242.29	1,270.20	1,203.34	1,180.68
Liabilities	655.89	721.83	686.86	673.84
Shareholders' Equity	586.40	548.36	516.48	506.84
Cash Flow (MB)				
Operating	197.36	147.11	136.94	134.99
Investing	-10.53	-0.66	-1.31	-8.91
Financing	-186.27	-140.73	-147.62	-161.36
Financial Ratio				
EPS (Baht)	0.09	0.07	0.04	0.04
GP Margin (%)	21.06	19.82	17.50	17.38
NP Margin (%)	7.26	6.23	4.32	4.61
D/E Ratio (Times)	1.12	1.32	1.33	1.33
ROE (%)	10.31	8.55	5.66	5.81
ROA (%)	7.42	6.24	4.68	4.74

JUMP+ Plan

Business Plan

Target in 2028

 Net Profit **118.81** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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 1. Strategic Plan : Growth and Value ✔ ✔ ✔

Creation from New Businesses

Governance Plan

1. Increasing the diversity of the board of directors
2. Enhancing anti-corruption and fraud prevention efforts
3. Enhancing internal audit quality evaluation

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan
2. Decarbonization

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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)	28.98	45.53	58.50	118.81

The Company targets continuous growth under its Jump+ strategy, focusing on profitability alongside expansion in clean energy transportation and related services. Net profit is projected to grow from THB 28.98 million in 2023 to THB 58.50 million in 2025, with a target of THB 120 million by 2028, supporting stable and sustainable growth.

To achieve this, the Company will drive four key initiatives:

1. Plan 001: Asset Optimization: Enhance fleet utilization, reduce empty runs, and retain customers through contract renewals to generate stable, predictable recurring income.
2. Plan 002: EV Expansion: Expand EV adoption to reduce energy costs and meet ESG/Net Zero and Scope 3 requirements, with a target of 100 EV units during 2026-2028, alongside developing in-house energy infrastructure to enhance efficiency and competitiveness.
3. Plan 003: VVS-VIP Vehicle Services: Expand flexible trip-based services across sedans, vans, buses, and electric vans for corporate and tourism segments, increasing utilization, broadening the customer base, and driving recurring growth.
4. Plan 004: AQS-A Quick Service (Comprehensive Maintenance Services): The Company is developing AQS as a new revenue stream by providing comprehensive maintenance services for commercial vehicles (ICE and EV), including spare parts distribution and technical support for both internal and external customers. Leveraging existing facilities and expertise, AQS enhances asset utilization and value creation, while generating recurring income, supporting profit growth, and strengthening long-term competitiveness.

Overall, the “Jump+” strategy reflects the Company’s commitment to quality growth, efficient management, and sustainable development across all aspects of its business.

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ATP30 PUBLIC COMPANY LIMITED

BUSINESS PLAN FOR 2026-2028




Plan 001: Asset Optimization
Improve fleet utilization by increasing utilization rates, reducing empty runs, and securing long-term contracts to drive stable, predictable recurring income.



Plan 002: EV Expansion
Scale up EV adoption to cut energy costs, meet ESG/Net Zero demand, and add 100 EVs (2026-2028), including minibuses and buses, while building in-house energy infrastructure to boost margins and competitiveness.




Plan 003: VVS - VIP Vehicle Services
Offer flexible trip-based services via cars, vans, and buses to boost utilization, expand customers, and drive recurring growth




Plan 004: AQS - A Quick Service
Provide ICE and EV maintenance, spare parts, and technical services to maximize asset use, drive recurring income, and support long-term growth.

Growth plan/Increase business value

Strategic Plan : Growth and Value Creation from New Businesses

The Company focuses on expanding into new businesses by leveraging its existing capabilities, with an emphasis on increasing revenue streams and higher-margin contributions from EV, VVS, and AQS. These initiatives diversify risk, enhance resource utilization, and strengthen long-term profitability, while supporting the Company’s transition toward a sustainable Smart Transport and Green Mobility Partner.

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

- Growth
- Profitability & Efficiency
- Stability

Targets

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Current Ratio (TIMES)	0.65	0.65	0.95	1.35	1.46
D/E Ratio (TIMES)	1.32	1.12	1.05	0.89	0.76
Debt Service Coverage Ratio (DSCR) (TIMES)	0.82	0.94	1.46	1.41	1.41
Gross Profit Margin (%)	19.82	21.06	22.44	22.80	23.96
Net Profit Margin (%)	6.23	7.26	7.71	8.84	10.43
ROA (%)	6.24	7.42	8.42	8.76	10.03
EBITDA (MILLION BAHT)	173.36	192.35	224.55	255.66	301.10

• **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Revenue Growth (%)	10.36%	10%	11%	13%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Plan 001: Asset Optimization Optimize the 760 vehicle fleet by improving utilization, reducing empty runs, and renewing contracts with existing customers. A diversified fleet supports industrial clients and provides a stable recurring income base for sustainable growth.	2026	• Retain key customers through continuous contract renewals, while improving utilization rates and reducing empty runs, with expected net profit growth of approximately 8%
	2027	• Enhance fleet and route management to reduce unit costs and improve operational efficiency, with expected net profit growth of at least 8%.
	2028	• Generate stable recurring income while enhancing margins and

Strategic Initiative	Year	Expected Outcomes
Plan 002: EV Expansion Expand the EV fleet by an additional 100 vehicles by 2028 (investment budget: THB 570 million), alongside infrastructure development to enhance efficiency, reduce costs, support ESG and Net Zero goals, and drive sustainable growth.	2026	return on assets (ROA), with expected net profit growth of over 8% and ROA of approximately 10%. <ul style="list-style-type: none"> Initiate EV fleet expansion and develop supporting infrastructure, including solar rooftop systems, battery storage, and smart charging, to increase EV adoption and reduce energy costs. The Company plans to invest in 30 EVs (budget: THB 170 million), install a 120 kW solar rooftop system, and develop two charging stations.
	2027	<ul style="list-style-type: none"> Continue expanding the EV fleet while enhancing energy management and operations to reduce unit costs and improve competitiveness. The Company plans to invest in an additional 35 EVs (THB 200 million), expand two more charging stations, and further install solar rooftop systems in line with increased electricity demand.
	2028	<ul style="list-style-type: none"> Achieve a total EV fleet of 100 vehicles, enabling stable energy cost control, improved profit margins, and sustainable revenue growth from clean energy transportation. The Company plans to invest in an additional 35 EVs (THB 200 million), further expand solar rooftop systems and charging stations in line with rising electricity demand, and is expected to generate approximately THB 200 million in revenue.
Plan 003: VVS-VIP Vehicle Services Provide flexible daily and monthly transport services for corporate and tourism clients through a diversified fleet, enhancing asset utilization, expanding the customer base, and generating recurring revenue in a high-growth segment.	2026	<ul style="list-style-type: none"> Initiate VVS expansion by growing the corporate customer base and increasing fleet utilization, with investment in 14 vehicles (THB 40 million)
	2027	<ul style="list-style-type: none"> Increase VVS revenue contribution while enhancing service quality for high-value clients, with investment in 17 vehicles (THB 50 million)
	2028	<ul style="list-style-type: none"> Establish VVS as a stable revenue stream, improve margins, and develop it into a core business, with investment in 17 vehicles (THB 50 million) and expected revenue of approximately THB 49 million.
Plan 004: AQS - A Quick Service Provide comprehensive maintenance and spare parts services for internal and external clients, leveraging existing service centers and workforce to enhance efficiency, reduce costs and downtime, generate recurring income, and strengthen competitiveness, with a plan to expand to 5 branches (approximately THB 60 million investment).	2026	<ul style="list-style-type: none"> Initiate AQS expansion by enhancing maintenance capabilities and reducing downtime, with the opening of 1 service and spare parts center (THB 12 million)
	2027	<ul style="list-style-type: none"> Increase AQS revenue while enhancing maintenance efficiency and reducing costs, with expansion to 2 service and spare parts centers (THB 24 million).
	2028	<ul style="list-style-type: none"> Increase AQS revenue while enhancing maintenance efficiency and reducing costs, with expansion of 2 additional service and spare parts centers (THB 24 million) and expected total revenue of approximately THB 74 million.

Risk Management

Risk 1 : Risk from Investment in New Businesses and EVs

- **Risk Characteristic**

The Company plans to invest in electric vehicle (EV) buses and new businesses, including VVS and AQS, which require significant capital investment and involve uncertainty in returns during the initial phase. Key risks include demand that may not grow as projected, technological changes, and volatility in investment and operating costs. These factors may impact the Company's cash flow, capital structure, and profitability if the investments and revenue generation do not proceed in line with the planned targets.

- **Risk Impact**

The aforementioned risks may lead to higher capital requirements and financing costs, impacting the Company's cash flow and increasing leverage within its capital structure. If revenue from new businesses does not meet expectations, returns on investment may fall below projections and negatively affect overall profitability.

In the long term, these risks may impact the Company's expansion plans, investor confidence, and competitive position, particularly if they are not managed effectively.

- **Risk Management Measures**

The Company manages risks associated with investments in EVs and new businesses by maintaining risk at an appropriate level through the following key approaches:

- **Phased Investment:** Implement investments in stages aligned with market readiness to reduce exposure to large-scale investments and maintain flexibility in execution.
- **Capital Structure Management:** Utilize diversified funding sources, such as leasing and partnerships, to manage leverage and maintain liquidity.
- **Leveraging Existing Customer Base (Cross-selling):** Offer EV, VVS, and AQS services to existing corporate clients to mitigate demand risk and generate recurring revenue.
- **Cost Control and Efficiency Enhancement:** Improve processes and adopt technology to reduce unit costs and enhance profitability.
- **Monitoring and Evaluation:** Establish key performance indicators (KPIs) and conduct regular performance reviews to ensure timely strategic adjustments in response to changing conditions.

Risk 2 : Demand and Revenue Risk from New Businesses

- **Risk Characteristic**

The Company is expanding into EV, VVS, and AQS businesses, which are still in the early stages and therefore subject to uncertainty in demand from corporate clients. Demand may be affected by economic conditions, competitive intensity, changing customer behavior, and clients' readiness to adopt new services, particularly in technology and clean energy.

If demand does not meet expectations, revenue from new businesses may fall short of targets, potentially impacting the Company's expansion plans and long-term value creation.

- **Risk Impact**

Such risks may result in revenue from new businesses falling short of targets, affecting overall revenue growth and margins. Underutilization of assets may also occur, leading to higher unit costs and reduced investment efficiency.

In the long term, this may impact the Company's expansion plans, competitive position, and ability to create sustainable value.

• Risk Management Measures

The Company manages demand and revenue risks from new businesses through the following key approaches

- Leveraging Existing Customer Base (Cross-selling): Offer EV, VWS, and AQS services to existing corporate clients to generate recurring revenue and reduce customer acquisition risk.
 - Expanding New Customer Base: Grow corporate clients in target areas and enhance marketing channels to reach new customers.
 - Service Flexibility: Adjust service models, pricing, and terms to align with customer needs.
 - Monitoring and Evaluation: Establish KPIs such as revenue, customer base, and utilization rates to track performance and continuously refine strategies.
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Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Increasing the diversity of the board of directors

The Company was listed on the Stock Exchange of Thailand in 2015. Its core business is the provision of employee transportation services, which is a capital-intensive business and is highly sensitive to energy costs, maintenance expenses, and service safety. The Company’s current growth strategy focuses on maintaining its existing revenue base while expanding its services through the deployment of electric buses in parallel with conventional combustion-engine vehicles. In addition, the Company has expanded into daily vehicle rental services with drivers, as well as maintenance and repair services and spare parts distribution. The expansion into these businesses has increased the complexity of investment decisions, cost management, and risk control. In order to ensure that corporate governance remains aligned with such growth, the Company has established a board diversity development plan aimed at maintaining a board structure that is appropriate for the nature of its business, with diversity in knowledge, skills, and experience. Particular emphasis is placed on expertise in energy, automotive, technology, finance, risk management, and sustainability, in order to support well-informed investment decisions, effective cost control, and comprehensive risk management, and to ensure that the Company conducts its business with greater prudence and robustness.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	Not Started	-	-	Success
Enhancement of the Board’s Oversight over Business Operations and New Investments	-	To appoint one additional director with expertise in the government sector.	Recruitment of Qualified and Diverse Directors	Success

Strategic Initiative

Recruitment and Development of the Board of Directors.

The Company aims to enhance the effectiveness of its Board of Directors through the recruitment of individuals possessing qualifications, expertise, and experience aligned with the Company’s business direction and strategic risk profile. The selection process is conducted based on clearly defined, transparent criteria in accordance with good corporate governance principles, while also taking into consideration a diverse range of competencies through the Board Skill Matrix to address any gaps in expertise. In parallel, the Company places strong emphasis on the continuous development of its directors by providing knowledge and training across all areas relevant to the business. This includes ongoing education on applicable laws and regulations, industry trends, and other pertinent matters. The performance of the Board is regularly evaluated, and the results are utilized to further improve and enhance the effectiveness of the Company’s corporate governance on a sustainable basis.

Strategic Initiative	Year	Expected Outcomes
The Company establishes a Board Skill Matrix to identify the required competencies and assess gaps in the Board’s collective expertise, while defining clear, transparent director nomination	2026	<ul style="list-style-type: none"> The Board composition is well-balanced, with a comprehensive range of required skills and competencies.

Strategic Initiative	Year	Expected Outcomes
criteria and procedures in alignment with good corporate governance principles. In parallel, the Company implements a structured and continuous director development program covering relevant areas to ensure the Board remains effective and well-equipped to oversee the Company's operations.	2027	• The directors possess in-depth knowledge and remain up to date with evolving business dynamics.
	2028	• The Board is well-equipped to support the Company's growth and effectively oversee increasing business complexity.

Remark : - Establish a Board Skill Matrix to identify required competencies and assess gaps in the Board's collective expertise. - Define clear, transparent director nomination criteria and procedures in alignment with good corporate governance principles. - Recruit new directors with expertise aligned with the Company's strategic business direction. - Determine and implement key topics for the continuous development of directors' knowledge.

Risk Management

Risk 1 : Inability to recruit individuals with appropriate qualifications to serve as directors.

• Risk Characteristic

The risk of being unable to recruit suitably qualified individuals to serve as directors may result in a Board composition that lacks the necessary breadth of skills, knowledge, and experience required for effective business oversight, particularly in an increasingly complex operating environment. This may adversely affect the quality of strategic decision-making, risk oversight, and performance monitoring. In addition, such risk may undermine the confidence of shareholders and stakeholders, as well as negatively impact the Company's corporate governance reputation in the long term.

• Risk Impact

The risk of being unable to recruit suitably qualified individuals to serve as directors.

It may result in a lack of diversity and completeness in the Board's required skills for effective corporate governance. This could reduce the effectiveness of strategic formulation, policy decision-making, risk oversight, and performance monitoring. In addition, it may adversely affect stakeholder confidence, as well as the Company's corporate governance image and credibility in the long term.

• Risk Management Measures

- Establish a Board Skill Matrix to systematically identify required competencies and assess gaps in the Board's composition.
- Define clear and transparent director nomination criteria and procedures in alignment with good corporate governance principles.
- Define clear and transparent director nomination criteria and procedures in alignment with good corporate governance principles.
- Support the continuous development of directors' knowledge and skills to enhance overall Board effectiveness.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

To prevent and manage the risk of fraud and corruption, which may increase in line with the Company's business expansion plans, the Company has established an Anti-Corruption Policy. This policy is intended to ensure that executives and employees at all levels can implement concrete and consistent practices in all forms, in accordance with good corporate governance principles and in compliance with Thailand's anti-corruption laws.

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 	Not Started	-	-	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	-	-	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	-	-	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified
Random audits of business partners are conducted by the Internal Audit function to verify compliance with the policy prohibiting the giving and receiving of bribes in all forms.	-	Currently in progress.	Currently in progress.	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Proceed with the application for CAC certification.	2026	<ul style="list-style-type: none"> Declare the Company's commitment to anti-corruption.
	2028	<ul style="list-style-type: none"> Obtain CAC certification.
Establish guidelines for random audits of business partners, including clearly defined audit procedures to be conducted by the Internal Audit function.	2026	<ul style="list-style-type: none"> Implement well-defined and structured approaches for conducting such audits.
	2028	<ul style="list-style-type: none"> Ensure that key business partners are subject to operational audits related to the Company, with at least 90% of the sampled partners successfully passing the evaluation criteria.

Risk Management

Risk 1 : The risk of fraud and corruption may arise in business processes.

• **Risk Characteristic**

The risk of fraud and corruption may arise in business processes involving the exercise of discretion, procurement activities, vendor selection, or interactions with external parties, particularly in the context of business expansion and increasing transaction complexity. Such risk may result in financial losses, non-compliance with applicable laws and regulations, and damage to the Company’s reputation, credibility, and stakeholder confidence, thereby potentially affecting the Company’s long-term sustainability.

• **Risk Impact**

- 1) Deterioration in ethical credibility, adversely affecting the Company’s reputation.
- 2) Financial losses arising from potentially increased costs due to improper or undue benefits.

• **Risk Management Measures**

- 1) Establish an Anti-Corruption Policy covering all forms of fraud and corruption.
- 2) Provide whistleblowing channels for complaints or reporting misconduct, together with measures to protect whistleblowers.
- 3) Define processes for fact-finding, ensuring fairness, and reporting.
- 4) Prescribe disciplinary actions and penalties for violations.

Governance of Risk and Management Compliance

Enhancing internal audit quality evaluation

In light of the Company’s growth plan over the next three years, risks relating to cost management, asset utilization, and investment decisions are expected to become increasingly significant. Without close monitoring and thorough analysis, such risks may adversely affect the Company’s profitability and cash flow. The Company has therefore established a plan to enhance the quality of the internal audit function by adopting a risk-based audit approach and increasing the use of actual operational data in audit and analytical procedures. This is intended to support management in effectively controlling costs, minimizing losses, and making appropriate investment decisions. In addition, the Company will further develop its risk management practices to ensure that they remain appropriate and capable of addressing the increasing complexity of risks in line with the Company’s business expansion.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
An independent external organization is appointed to evaluate the quality of internal audit activities in comparison with the updated international standards for internal auditing.	Not Started	-	-	Success

Topic	Current Status	Targets		
		2026	2027	2028
Enhance the effectiveness of the internal audit system and strengthen the Company's risk management team.	-	To recruit and appoint a professional internal audit consultant.	To enhance the capability of the risk management working team.	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Recruit and engage professional internal audit consultants, and develop the risk management team.	2026	<ul style="list-style-type: none"> Engage a professional internal audit consultants. The risk management team is developed appropriately in alignment with the Company's business operations.

Risk Management

Risk 1 : Inability to enhance the quality of the internal audit function.

- **Risk Characteristic**

The risk of being unable to enhance the quality of the internal audit function may result in internal control and risk management processes that are insufficiently effective to support increasingly complex business operations. This may lead to an inability to timely detect irregularities or significant risks.

- **Risk Impact**

This may result in the Company incurring losses from errors that are not detected in a timely manner.

- **Risk Management Measures**

- Establishment the risk management measures by enhancing the structure and processes of the internal audit function in alignment with recognized standards.
- Recruiting and engaging professional internal audit consultants to support system development and transfer knowledge to the internal team, as well.
- Continuously developing internal auditors' capabilities in terms of professional skills, technology, and business understanding.
- Implements a risk-based audit plan, conducts periodic internal audit quality assessments, and ensures systematic follow-up on improvement actions to enhance effectiveness and ensure timely risk detection and management.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

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

URL Link to the Document : <https://www.atp30.com/yearly-report/>



The company prepares an Organizational Greenhouse Gas Inventory to systematically assess greenhouse gas emissions and removals from its operations, in accordance with the guidelines of the Greenhouse Gas Management Organization (Public Organization) and ISO 14064, based on the principles of accuracy, completeness, consistency, and transparency.

The organization defines its boundary based on the Operational Control Approach, covering activities under its control, and classifies emissions into Scope 1, Scope 2, and Scope 3, including key gases such as CO₂, CH₄, N₂O, and fluorinated gases in accordance with IPCC guidelines. The inventory process includes data collection, calculation, and reporting, supported by data quality control measures (QA/QC), internal audits, and verification in accordance with ISO 14064-3 to ensure data reliability.

The company utilizes the results to set targets and implement continuous greenhouse gas emission reduction measures, supporting sustainable business operations.

The company prepares a Greenhouse Gas (GHG) Inventory to systematically identify and collect quantitative data, covering the following key aspects:


- Types of greenhouse gases: Includes CO₂, CH₄, N₂O, HFCS, PFCS, SF₆, and NF₃, based on Global Warming Potential (GWP) values from the Intergovernmental Panel on Climate Change (IPCC).
- Activity types: Covers company operations such as buses, executive and operational vehicles, office buildings, parking areas, maintenance centers, as well as electric buses and outsourced transport services.
- Emission quantity: Reported in tonnes of carbon dioxide equivalent (tCO₂e).
- Organizational boundary: Defined under the Control Approach using the Operational Control method
- Level of assurance: Set at Limited Assurance.
- Base year comparison: Includes reporting of differences in greenhouse gas emissions between the base year and the current year.

ATP 30 Public Company Limited has designated 2025 as the base year for its carbon footprint assessment to monitor and compare future greenhouse gas emissions. The assessment covers Scope 1-3, and the results (tCO₂e) are used as a baseline for setting long-term emission reduction targets.

The company continuously manages greenhouse gases, with key achievements as follows: 2023:

- Scope 1–3 emissions were verified by an external verifier, and the Carbon Footprint for Organization (CFO) was registered with the Thailand Greenhouse Gas Management Organization (TGO).
- 2024: Continued verification of Scope 1–3 emissions and maintained CFO registration with TGO.
- 2025: Scope 1–3 emissions were verified by an external verifier, and the company is in the process of registering its CFO with TGO (April).

The verification was conducted by NPC Safety and Environmental Service Co., Ltd.

SUMMARY OF TOTAL GHG EMISSION SOURCES 				
GHG Emission Sources	YE2023	YE2024	YE2025	Units
Scope 1 (Direct Emissions)	14,100	15,507	17,368	tCO ₂ e
Scope 2 (Indirect Emissions from Purchased Electricity)	160	205	364	tCO ₂ e
Scope 3 (Other Indirect Emissions)	1,768	2,499	1,792	tCO ₂ e
Total (Scope 1 + Scope 2)	14,260	15,712	17,732	tCO ₂ e
Total (Scope 1 + Scope 2 + Scope 3)	16,028	18,211	19,524	tCO ₂ e
Output	26,567,738.24	28,977,077.92	31,764,108.52	km
Carbon Intensity (Scope 1 + Scope 2)	0.537	0.542	0.558	kgCO ₂ e/km
Carbon Intensity (Scope 1 + Scope 2+ Scope3)	0.603	0.628	0.615	kgCO ₂ e/km
EBITDA Carbon Intensity (Scope 1 + Scope 2)	0.094	0.091	0.092	kgCO ₂ e/Baht
EBITDA Carbon Intensity (Scope 1 + Scope 2 + Scope 3)	0.106	0.105	0.102	kgCO ₂ e/Baht
Number of Buses	691	742	760	Units
EBITDA	151,085,565.00	173,358,364.00	192,347,507.00	Baht

By 2026, ATP 30 Public Company Limited has developed a Carbon Footprint of Product (CFP) for its electric bus and electric minibus (B2C) services, based on a Life Cycle Assessment (LCA) covering service operations, energy use, maintenance, and related activities. Results are reported in kgCO₂e per service unit to ensure transparency and traceability.

The results are used to improve operational efficiency, define sustainability strategies, and communicate with stakeholders. The company targets to reduce greenhouse gas emissions by at least 2% annually and plans to pursue Carbon Footprint Reduction (CFR) certification in the future.

Targets

- Greenhouse Gas (GHG) Inventory Disclosure for Scope 1 and Scope 3, and the Decarbonization Plan
- Verification and certification of the Carbon Footprint of Product (CFP) with the Greenhouse Gas Management Organization (Public Organization) from 2026 to 2028

Topic	Targets		
	2026	2027	2028
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	Success	Success	Success
Verification and certification of the Carbon Footprint of Products (CFP) label with the Greenhouse Gas Management Organization (Public Organization) or TGO	In progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Increase the proportion of electric buses and develop supporting infrastructure, such as charging stations, to replace fossil fuel vehicles, reduce Scope 1 emissions, and support long-term clean energy adoption.	2026	• Deploy electric buses (EV) and install charging stations, with 30 EVs added to reduce reliance on fossil fuels.
	2027	• Increase the EV fleet by an additional 35 vehicles, raising the share of clean energy usage and reducing greenhouse gas emissions per unit of activity.
	2028	• Add a further 35 EVs, making electric vehicles the primary share of the fleet and significantly reducing greenhouse gas emissions.
2. Renewable Energy Use The company plans to increase the use of renewable energy, such as solar rooftop systems, to reduce	2026	• Begin installation of renewable energy systems (e.g., solar rooftop) to reduce grid electricity consumption.

Strategic Initiative	Year	Expected Outcomes
reliance on grid electricity, lower Scope 2 emissions, and promote sustainable clean energy use.	2027	• Increase the share of renewable energy use in the organization's core activities.
	2028	• Utilize renewable energy as the primary energy source in selected areas and continuously reduce Scope 2 greenhouse gas emissions.
3. Scope 3 Management The Company plans to collect and manage greenhouse gas emissions data across its supply chain and partners to comprehensively address indirect emissions, reduce Scope 3 emissions, and promote sustainability collaboration with stakeholders.	2026	• Collect greenhouse gas emissions data from partners and subcontracted vehicles.
	2027	• Establish environmental criteria for partners and promote greenhouse gas emission reduction.
	2028	• Strengthen collaboration with partners to reduce greenhouse gas emissions across the supply chain.
4. CFP Verification and Certification The Company plans to prepare and verify the Product Carbon Footprint in accordance with TGO guidelines to obtain CFP certification (valid for 3 years). The certification will disclose greenhouse gas emissions per unit for electric buses and electric minibuses, enhancing data credibility and demonstrating the environmental friendliness of the Company's products.	2026	• Conduct feasibility study and preparation for CFP, collect data in accordance with TGO guidelines, complete third-party verification, and register for CFP certification.
	2027	• Conduct CFP calculation and undergo verification, while reducing product greenhouse gas emissions by at least 2% to obtain the Carbon Reduction (CFR) label.
	2028	• Conduct CFP calculation and undergo verification, while reducing product greenhouse gas emissions by at least 2% to obtain Carbon Reduction (CFR) certification.

Risk Management

Risk 1 : Investment Risks in Electric Vehicles (EVs)

• Risk Characteristic

Investment in electric buses (EV) and related infrastructure, such as charging stations, requires higher initial capital expenditure compared to fossil fuel vehicles, which may impact short-term liquidity and cash flow.

In addition, uncertainties in technology costs, battery lifespan, technological advancements, as well as changes in government policies or incentives, may affect the long-term viability and returns of such investments.

• Risk Impact

Investment in electric buses (EV) may impact the Company's financial position, particularly liquidity and cash flow in the initial phase. If costs exceed expectations or returns fall short of projections, the payback period may be extended.

Furthermore, uncertainties related to technology and associated cost such as batteries and charging systems may lead to additional future expenses. Insufficient infrastructure may also affect service efficiency, operational continuity, and the Company's ability to achieve its long-term greenhouse gas reduction targets.

• Risk Management Measures

The Company adopts a structured approach to managing EV investment risks through phased investment to mitigate financial burden and liquidity impact, alongside conducting cost-benefit analysis to ensure long-term investment viability.

In terms of technology, the Company selects reliable, standardized equipment, implements preventive maintenance plans, and continuously monitors technological developments to reduce operational risks. In addition, the Company leverages government support measures and plans adequate infrastructure development, such as charging stations, to ensure efficient and sustainable long-term operations.

Risk 2 : Product Carbon Footprint (CFP) Certification Risk

• **Risk Characteristic**

This risk may arise from incomplete or inaccurate activity data and supporting documentation used in Product Carbon Footprint (CFP) calculations, which may not comply with TGO guidelines.

In addition, the complexity of Life Cycle Assessment (LCA) and the selection of appropriate emission factors may lead to inaccuracies in calculations and affect CFP certification.

• **Risk Impact**

This risk may result in failure to pass verification or obtain CFP certification as planned, affecting product credibility and the Company’s environmental image.

It may also cause project delays and increase costs due to data corrections or revisions to calculation processes.

• **Risk Management Measures**

The Company implements structured data collection and QA/QC processes, ensuring complete documentation in line with TGO requirements, and applies appropriate calculation methods and emission factors in accordance with relevant standards.

It also conducts pre-verification, maintains close coordination with verifiers, and continuously monitors regulatory and standard updates to ensure efficient CFP certification.

Attachments

URL Link to the Document : <https://jumpplusmedia-setlink.setgroup.or.th/ATP30/1774171105445.pdf>



Decarbonization

1. The Company systematically discloses GHG Inventory covering Scope 1 and 3. During 2026-2028, it will enhance data systems and implement measures such as EV expansion, renewable energy use, and Scope 3 management to reduce carbon intensity and improve energy efficiency.
2. CFP Development and Certification: The Company prepares Product Carbon Footprint (CFP) for key products in accordance with TGO guidelines. During 2026–2028, it will collect LCA data, calculate emissions, undergo third-party verification, and obtain CFP certification. The Company also aims to continuously improve its products to reduce greenhouse gas emissions and progress toward Carbon Reduction (CFR) certification in the future.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (% Reduction)		
	2025	2026	2027	2028
Amount of greenhouse gas emission reduction	16,028	2%	3%	5%

Strategic Initiative

The Company is enhancing its greenhouse gas management through systematic GHG Inventory disclosure, development of a decarbonization plan, and data verification in line with international standards, alongside advancing Product Carbon Footprint (CFP) to improve transparency, strengthen environmental standards, and support sustainable business operations.

Strategic Initiative	Year	Expected Outcomes
Systematic GHG Inventory disclosure and implementation of a decarbonization plan to enhance transparency and improve the Company's environmental performance.	2026	<ul style="list-style-type: none"> Prepare and disclose GHG Inventory covering Scope 1 and Scope 3, while enhancing data management systems for accuracy and efficiency. Improve operational efficiency to reduce consultancy and verification costs, and install a solar rooftop system at the new Map Ta Phut office.
	2027	<ul style="list-style-type: none"> Enhance GHG reporting and analytics to define emission reduction measures, including EV adoption, renewable energy use, and Scope 3 management, while expanding solar rooftop installations.
	2028	<ul style="list-style-type: none"> Fully integrate GHG data into management practices to reduce carbon intensity and continuously improve energy efficiency, alongside ongoing solar rooftop installations.

Risk Management

Risk 1 : Risk of Accuracy and Completeness of GHG Inventory Data

- **Risk Characteristic**

GHG Inventory data may be incomplete or inaccurate due to multi-source data collection from internal operations and partners. Misaligned emission factors, inappropriate methodologies, and limitations in data systems and QA/QC may further affect the reliability of GHG reporting.

- **Risk Impact**

This risk may lead to inaccurate GHG emission calculations, affecting the credibility of reporting and disclosures, and potentially resulting in non-compliance with TGO requirements and relevant standards.

It may also cause verification delays or failures, impacting corporate reputation and stakeholder confidence. Furthermore, it may reduce the effectiveness of analysis and emission reduction measures, hindering the achievement of long-term targets.

- **Risk Management Measures**

The Company manages this risk by standardizing data collection and management systems across the organization, supported by established QA/QC processes and regular internal audits.

It adopts emission factors and calculation methodologies aligned with TGO guidelines, provides training for relevant personnel, and conducts pre-verification prior to external assurance. The Company also continuously reviews and improves its processes to ensure accurate, transparent, and compliant reporting.

Risk 2 : Risk regarding verification and application for Product Carbon Footprint Label certification

- **Risk Characteristic**

Risks related to the verification and certification of product carbon footprint (CFP) labels may arise from incomplete or inaccurate data used in calculating the product's carbon footprint, which covers data throughout the product's life cycle (Life Cycle Assessment: LCA), as well as supporting documents that may not comply with the criteria of the Thailand Greenhouse Gas Management Organization (Public Organization).

Furthermore, the complexity of the calculation process, the selection of inappropriate Emission Factors, or misinterpretation of standard criteria may result in assessment outcomes failing external verification. This also includes risks from changes in regulations or guidelines by regulatory bodies, which could affect the ability to obtain certification and register the product's CFP label.

- **Risk Impact**

Risks associated with the verification and certification of Product Carbon Footprint (CFP) labels may result in the verification process failing to meet criteria or the inability to obtain certification and register the CFP label as planned. This could lead to project delays and potentially increase costs for adjusting data or calculation processes to comply with requirements.

Furthermore, it may impact the product's credibility and the organization's environmental image, as well as diminish the confidence of stakeholders such as customers, investors, and regulatory bodies. Moreover, it could prevent the company from achieving its long-term goals for low-carbon product development and Carbon Reduction (CFR) label certification.

- **Risk Management Measures**

The company has established risk management measures for the verification and certification of product Carbon Footprint (CFP) labels. This involves systematic data planning and preparation, covering data collection throughout the product's life cycle (Life Cycle Assessment: LCA), and preparing supporting documents in accordance with the criteria of the Thailand Greenhouse Gas Management Organization (Public Organization).

The company has established data quality assurance/quality control (QA/QC) procedures and reviews the accuracy of calculation methods, including the selection of appropriate Emission Factors that comply with relevant standards. Furthermore, it conducts pre-verification of data readiness and closely coordinates with verifiers to mitigate the risk of failing verification.

In addition, the company continuously monitors changes in regulatory requirements and guidelines and develops the capabilities of relevant personnel to efficiently process CFP label certification applications, reduce delays, and control operational costs.

Attachments

URL Link to the Document : <https://jumpplusmedia-setlink.setgroup.or.th/ATP30/1774944319064.pdf>

