Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

Aurora Design Public Company Limited

(AURA)

at 30 June 2026

This report was disseminated on 25/08/2026

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Aurora Design Public Company Limited

SET100 / SET100FF / SETESG / SETWB

Consumer Products / Fashion

CG Report :

SET ESG Ratings: **AA**

Anti-Corruption Certification (CAC): **-**

Business Type

Retail business of gold jewelries, diamond and gemstone jewelries and other relating businesses providing one-stop service

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	39,967.44	33,188.98	29,925.13	29,603.69
Expenses	37,376.76	31,375.53	28,612.33	28,523.68
Net Profit	1,460.68	1,134.82	850.03	707.86
Balance Sheet (MB)				
Assets	24,083.28	16,668.89	13,411.89	10,813.80
Liabilities	16,741.93	10,269.84	7,734.13	5,882.79
Shareholders' Equity	7,341.35	6,399.04	5,677.76	4,931.01
Cash Flow (MB)				
Operating	-4,587.97	-1,325.04	-752.63	16.80
Investing	-184.49	-135.74	-124.90	-94.70
Financing	4,513.14	1,575.21	1,019.30	-20.24
Financial Ratio				
EPS (Baht)	1.09	0.85	0.64	0.68
GP Margin (%)	9.59	9.60	9.55	8.51
NP Margin (%)	3.65	3.42	2.84	2.39
D/E Ratio (Times)	2.28	1.60	1.36	1.19
ROE (%)	21.26	18.79	16.02	19.31
ROA (%)	12.02	12.08	10.94	10.70

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**2,000 - 2,500** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Drive AURORA revenue and gross profit growth by branch optimization and enhancement of product and marketing strategy	✓		
2. Strategic Plan 2 : Enhance the Thong Ma Ngern Pai existing portfolio while exploring new business and operating models to unlock greater growth potential	✓		

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing whistleblowing mechanisms
3. Formulation of a succession plan for the CEO, executive management, and critical roles

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)	2,000 - 2,500	1460.68	928.5

Aurora has set ambitious growth targets, driven by a strong commitment to customer centricity and operational excellence. The strategy focuses on increasing revenue and margins through new product offerings and branch optimisation, customer relationship management and loyalty programs, personalized marketing, and enhanced customer experiences. Additionally, continuous improvements in operational efficiency ensure the company remains agile and competitive.

Growth plan/Increase business value

Strategic Plan 1 : Drive AURORA revenue and gross profit growth by branch optimization and enhancement of product and marketing strategy

Drive revenue and profit growth by optimizing branches, expanding highmargin and new product offerings, strengthening CRM and marketing strategies, and leveraging technology to improve efficiency

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Total Revenues (MILLION BAHT)	44,000-45,000	48,000 – 49,000	53,000 – 54,000	39967.44	29701.3

- **Other Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
%Increase in repeat customer	-	-	20%	-	-

Strategic Initiative

Strategic Initiative 1 : Optimise branch and strengthen marketing strategies, including CRM initiatives and crossselling efforts, to improve branch revenue and profit growth

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Analyse and monitor store performance to identify high and underperforming locations, understand the key characteristics of successful stores, and replace 20 lowperforming branches with higher potential sites to increase overall sales and profit growth • Transform transactions into longterm relationships through CRM strategies, personalized marketing campaigns, and loyalty programs, including VIP lounge services and exclusive benefits • Establish clear KPIs and develop sales and negotiation tactics to enable branch staff to proactively strengthen crossselling initiatives and increase the contribution of highmargin products, driving overall profit growth	During the first six months of 2026, the Company maintained strong profitability despite facing gold price volatility during the quarter. Operating Revenue: Reached THB 29,701.3 million, an increase of THB 12,010.9 million or 67.9% year-over-year (YoY). Gross Profit: Stood at THB 2,651.1 million, growing by THB 444.4 million or 20.1% YoY. Net Profit: Achieved THB 928.5 million, an increase of THB 167.6 million or 22.0% YoY. Branch Expansion In H1 2026, the Company successfully expanded its footprint to a total of 667 branches, representing an addition of 120 locations compared to the same period last year (YoY). CRM & Digital Transformation Following the migration to LINE OA, our average daily new customer loyalty program registration rate surged by 104%.This transition significantly reduced onboarding friction, making it remarkably easier to convert non-members into members, driving a 29% increase in conversion. Strategic Sales Initiatives To drive the proportion of high-margin products, we introduced specialized Diamond Advisors. This dedicated team is strategically positioned to accelerate cross-selling from gold into premium, high-margin segments and further improve overall conversion rates.

Strategic Initiative 2 : Develop new product offerings in the branch through: Establish strategic partnerships and co-branding collaborations with leading brands to create collaborative products Launch new products including belief-inspired and more accessible product lines

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Develop strategic partnerships and cobranding initiatives to create new product lines, such as collaborations with lifestyle brands to increase sales and improve customer retention • Develop new design and delight products, belief-based products, and jewellery made with alternatives to 96.5% gold that align with customer demand and explore new market segments	The highly successful launch of the Disney collection generated an overwhelmingly positive response, successfully capturing a younger, brand-new demographic for Aurora. Moving forward, our strategy focuses on nurturing these newly acquired customers to drive long-term retention and repeat purchases.

Strategic Initiative 3 : Leverage technology to enhance overall operational efficiency and optimize costs through : - Process and cost optimization, and the effective use of technology - Invest in AI technology to improve forecasting and trading recommendations to enhance overall operational efficiency and inventory management

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Work with vendors to adopt new technologies to optimize raw materials and packaging used for Design & Delight production, and explore overseas sourcing opportunities to reduce raw material costs, targeting THB 10–20 million in cost savings • Invest in AI technology to improve forecasting and trading recommendations especially for gold to enhance overall operational efficiency, inventory management, and reduce operational risks	Currently under investment evaluation

Strategic Plan 2 : Enhance the Thong Ma Ngern Pai existing portfolio while exploring new business and operating models to unlock greater growth potential

Accelerate portfolio growth through strategic branch expansion, service diversification, and entry into new market segments, while exploring organizational restructuring to achieve greater financial resilience.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Sales Growth (%) YoY Growth Rate	10-20	10-20	10-20	19.44	67.7

- **Other Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Interest Revenue Growth (%)	50%	50%	50%	76%	54%
account receivable growth (%CAGR)	-	-	52%	68%	60%
number of Thong Ma Ngren Pai Stand-alone branches	-	-	900	310	349

Strategic Initiative

Strategic Initiative 1 : Accelerate Thong Ma Ngern Pai business growth through: -Expand stand-alone branches in key provinces at prime locations -Enhance branch staff capabilities to drive modern gold cross-selling and accelerate sales growth by branch -Explore new business model and organisational restructuring to unlock additional growth potential

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Expand Thong Ma Ngern Pai's footprint by increasing standalone branches in key provinces through a clusterbased strategy, aiming for 50% interest revenue growth • Improve branch performance by refreshing appearance, extending service hours from 6 to 7 days per week, and cross-selling to modern gold customers by offering short-term financing options to those who already hold gold assets • Explore and study potential new business model expansion and organisation restructuring to improve organization's agility and financial resilience	H1'26 expansion reached 349 locations. We are actively recalibrating our rollout pipeline to mitigate minor timeline delays and drive toward our 500-branch target. Accounts Receivable (AR) momentum remains robust, tracking firmly in line with our strategic projections to achieve the 12,000 full-year forecast By expanding operating hours, we have effectively widened the top of our funnel. The data conclusively shows that transitioning to a 7-day work week yields a highly positive return on incremental volume per location

Strategic Initiative 2 : Improve customer engagement and customer acquisition by: Offering product variety such as flexible contract options including durations and interest rates Enhancing digital services to better respond to evolving customer demand

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Diversify contract terms and conditions to accommodate demand by customer segment and provide customers with greater flexibility and option • Enhance digital channel by creating an official LINE account to engage with target customer, aiming to reach 270K Line users	Successfully launched our full-featured LINE OA to provide a frictionless, alternative digital channel. By meeting customers on Thailand's most utilized platform, we eliminate barriers to entry, significantly enhancing onboarding and overall customer experience.

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This strategic plan aims to strengthen a transparent and credible governance framework to prevent corruption by regularly reviewing internal policies, fostering a culture of integrity, seeking national anti-corruption certification, and requiring key business partners to have anti-corruption policies

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	-	-	-	Complete	Success
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	-	-	-	Complete	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	-	-	-	Complete	Success
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	-	-	-	Complete	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	Certified	Certified	Signatory	In the process 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	In Progress	In Progress	Complete	-	Completed

Strategic Initiative

Strategic Initiative 1 : Existence of anti-corruption (ABAC) related policy and procedures

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Policy/procedures development and approval by the BOD Implementation and internal audit review	The company has established policies and procedures, which have been approved by the Board of Directors.

Strategic Initiative 2 : Become CAC certified member

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Communicate anti-corruption policies and related procedures to internal and external stakeholders • Conduct trainings on anti-corruption policies and related procedures for new employees, current employees, executives, board members • Perform corruption risk assessment and present results to BOD • Consider the appointment of external consultants (to support the preparation of the CAC assessment submission or to serve as independent reviewers for CAC documentation submission) – if necessary • Gather supporting document to prepare for certification application and submit required documents for certification • Obtain CAC certification and become CAC certified member	• Communicate anti-corruption policies and guidelines to both internal and external stakeholders. • Conduct training on anti-corruption policies and procedures for new employees, current employees, executives, and board members. • Conduct corruption risk assessments and present the assessment results to the Board of Directors. • Compile supporting documents to prepare for the certification application and submit necessary documents for certification.

Strategic Initiative 3 : Require Anti-Corruption Policy for Critical business partners

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish criteria and categorize the Company's business partners type based on their risk rating • Review the business partner's existing anti-corruption policy • Prepare communication plan and discuss with the business partners on developing/revising anti-corruption policy • Establish measures to monitor the performance of the business partners	• The company classifies its business partners according to risk levels. • Review existing anti-corruption policies of business partners. • Develop a communication plan and discuss with business partners regarding the development or revision of anti-corruption policies. • Establish measures to monitor the performance of business partners.

Enhancing whistleblowing mechanisms

This strategic plan aims to ensure a clear, efficient, and trusted whistleblowing process that supports ethical conduct and timely resolution of misconduct.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a whistleblowing policy and procedures for reporting misconduct.	-	-	-	Complete	Success
The company has established a formal,written whistleblowing policy and procedures,which have been approved by the Board of Directors	-	-	-	Complete	Success
Appointment of an impartial recipient for whistleblowing reports.	-	-	-	Complete	Success
All complaints are thoroughly investigated,and outcomes are reported to the Board in a timely manner,with appropriate corrective and preventive actions in cases of confirmed misconduct to avoid recurrence.	-	-	-	Complete	Success
The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.	-	-	-	Complete	Success
Reduce the complaint resolution time.	In Progress	Complete	Complete	-	In progress

Strategic Initiative

Strategic Initiative 1 : A clear and welldefined Whistleblowing Policy and Procedures have been established in written form and formally approved by the Board of Directors.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Revise and enhance the written Whistleblowing policies and guidelines to ensure they comprehensively address all key elements of the whistleblowing framework • Obtain approval for all policies/guideline from the Company's Board of Director • Communicate whistleblowing policy and reporting channels to employees and stakeholders	• Review and enhance whistleblowing policies and practices to ensure that the content comprehensively covers all key elements of the whistleblowing framework. • Obtain approval for all policies and practices from the Board of Directors. • Communicate the whistleblowing policy and reporting channels to employees and stakeholders.

Strategic Initiative 2 : Neutral and impartial individuals have been appointed as designated recipients of whistleblowing reports.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Appointees reviewed, assessed for independence and competency, and approved by management • Neutral designated recipients fully in place and functioning without conflicts of interest	• The appointed individual has been reviewed and evaluated for independence and competence, and has been approved by management. • The appointed individual maintains complete impartiality and performs duties free from conflicts of interest.

Strategic Initiative 3 : All whistleblowing cases are investigated, and the results are reported to the Board of Directors within the prescribed timeframe.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Case management system established; reports logged and screened consistently • Independent investigation teams assigned; investigations documented with proper evidence handling • Timely reporting to the Board achieved; corrective/disciplinary actions tracked to closure	• A case management system has been established, with regular and continuous recording and screening of reports. • An independent investigation team has been assigned, and the investigation process has been recorded, with evidence managed appropriately. • Timely reporting to the committee has been achieved, and corrective or disciplinary actions have been fully followed up until completion.

Strategic Initiative 4 : Where misconduct is substantiated, the organization specifies corrective actions and preventive measures to avoid recurrence.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Corrective and preventive actions implemented for all substantiated cases • Effectiveness assessed and improvements integrated into governance practices	• Corrective and preventive measures are implemented for all cases with confirmed evidence of misconduct. • Effectiveness is evaluated, and areas for improvement are integrated into corporate governance practices.

Strategic Initiative 5 : The Whistleblowing Policy and Procedures are reviewed by the Board of Directors at least once a year.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Review of laws, regulations, and governance guidelines completed • Internal effectiveness assessment conducted on all whistleblowing channels and trends • Updated policy and procedures finalized and submitted for annual Board endorsement	• Completion of the review of laws, regulations, and corporate governance practices. • Assessment of the internal effectiveness of all whistleblowing channels and the trends of emerging situations. • Completion of the preparation of revised policies and guidelines, and their submission for annual approval by the Board of Directors.

Strategic Initiative 6 : Reduce the response time for handling complaints to ensure faster and more efficient resolution.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	The company is currently considering reducing the processing time for complaints.

Governance of Risk and Management Compliance

Formulation of a succession plan for the CEO, executive management, and critical roles

This strategic plan aims to ensure leadership continuity and organizational resilience by identifying critical roles, developing succession pipelines, and fostering a culture of ongoing talent development

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a succession plan for the President & CEO,senior executives,and key position holders.	Success	Success	Success	In Progress	In Progress
Risk assessment and identification of critical roles to categorize and prioritize positions requiring succession plans.	Success	Success	Success	In Progress	Success
Define core qualifications and competencies by regularly reviewing and updating job descriptions to ensure clarity and relevance,and specifying essential competencies for each position.	Success	Success	Success	In Progress	Success
Identification and assessment of high-potential employees for future key roles.	Success	Success	Success	In Progress	Success
Development of Individual Development Plans	Success	Success	Success	In Progress	In Progress
Monitor IDP progress and evaluate the overall effectiveness of the succession plan,ensuring key role incumbents participate in and complete essential training and skill development.	Success	Success	Success	In Progress	In Progress
Effectively communicate the value of the succession plan to employees and encourage a culture of continuous learning across the company.	Success	Success	Success	In Progress	In Progress
Engage an expert to evaluate Human Capital ROI (HCROI),measuring the financial value generated by a company's workforce relative to investments in employee development	In Progress	In Progress	Success	-	In Progress

Strategic Initiative

Strategic Initiative 1 : Identify Critical Roles & Risks to categorize and prioritize positions that require succession planning

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	The company has identified and assessed critical and high-risk roles to prioritize those requiring a succession plan. Consequently, 29 key positions have been designated as essential for succession planning

Strategic Initiative 2 : Define qualifications and core competencies by reviewing and updating job descriptions to ensure clarity and relevance, and specify the essential competencies required for each position

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	Job Descriptions across all company roles have been updated to ensure clear, specific qualifications and core competencies for every position

Strategic Initiative 3 : Identify and assess internal high-potential employees to discover and evaluate individuals within the organization who have the potential to assume critical positions in the future

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	The company has identified and evaluated High-Potential Employees (HiPos) to serve as successors for all 29 critical roles, with official approval successfully granted by the Board of Directors.

Strategic Initiative 4 : Development of Individual Development Plans - IDPs

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	In Progress

Strategic Initiative 5 : Monitor the progress of IDPs and evaluate the overall effectiveness of the succession plan, ensuring that all successors participate in and complete essential training and skill development programs

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	In Progress

Strategic Initiative 6 : Communicate the importance of the succession plan to employees and promote a culture of continuous development across the organization

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	In Progress

Strategic Initiative 7 : Evaluate and Enhance succession plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Not Applicable	In Progress

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/AURA0_JUMP%2B_Plan_Year_2026-2028_EN.pdf