Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

BLUEBIK GROUP PUBLIC COMPANY LIMITED

(BBIK)

at 30 June 2026

This report was disseminated on 21/08/2026

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JUMP+

BLUEBIK GROUP PUBLIC COMPANY LIMITED

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Technology / Information & Communication Technology

CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): -

Business Type

Strategic and digital technology consulting services and other related services for various business sector.

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,555.58	1,516.45	1,321.27	567.53
Expenses	1,234.90	1,227.60	1,033.98	437.17
Net Profit	340.73	301.11	278.56	127.09
Balance Sheet (MB)				
Assets	2,645.38	2,501.94	2,436.53	805.85
Liabilities	501.25	496.08	470.44	169.69
Shareholders' Equity	2,132.27	1,978.16	1,928.05	631.52
Cash Flow (MB)				
Operating	237.71	305.19	48.27	48.65
Investing	-111.23	-263.32	-939.72	161.34
Financing	-58.47	-54.39	1,004.27	-35.51
Financial Ratio				
EPS (Baht)	1.70	1.51	2.59	1.27
GP Margin (%)	50.01	47.81	49.89	52.78
NP Margin (%)	22.33	20.70	22.93	23.01
D/E Ratio (Times)	0.23	0.25	0.24	0.27
ROE (%)	16.58	15.42	21.77	21.62
ROA (%)	14.71	14.40	21.10	20.58

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**700-800** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Operational Excellence & Scalable Growth	✓		
2. Strategic Plan 2 : Client Value & Market Innovation	✓		
3. Strategic Plan 3 : Strategic Expansion & Long-Term Growth	✓		

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing the prevention of insider information
3. Enhancing governance of information security

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

Quarterly update

Section 1

Business Plan

Quarterly update : Section 1 Business Plan

Target in 2028

Title	Target	Actual Result	
	2028	2025	6M/2026
Net Profit (Million Baht)	700-800	340.73	160.21

The Company is committed to becoming a leading provider of strategy consulting and innovation and technology management for businesses, delivering international-standard services through the continuous development of talent and the integration of expertise across technology and business.

Progress description

The Company has established a work plan under the JUMP+ project for 2026–2028, focusing on driving growth and enhancing profitability through three key approaches:

1. Creating client value and developing new markets.
2. Enhancing operational efficiency and scalable growth.
3. Strategic business expansion to support long-term growth.

As of the end of the six-month period of 2026, all three workstreams remain in progress in accordance with the established framework and timeline. Certain outcomes relate to building foundations in people, operating processes, and capability development, which will require time before being fully reflected in revenue and profitability in subsequent periods.

Growth plan/Increase business value

Strategic Plan 1 : Operational Excellence & Scalable Growth

Enhancing internal operational excellence to achieve the highest level of efficiencyby improving workforce utilization, leveraging AI to boost productivity across workflows, and eliminating unnecessary costs.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Growth (%) YoY Growth Rate	5%	5%	5%	13.16	10.60

Progress description

For the first six months of 2026, the Group's consolidated net profit increased by approximately 10.6% compared with the same period of the previous year. Although this result remains below the 20% net profit growth target set under the Client Value & Market Innovation and Operational Excellence & Scalable Growth strategic pillars, it demonstrates that the initiatives implemented have contributed to profit growth. At the same time, several key initiatives are still in the foundation-building and implementation stages in accordance with the established roadmap.

Strategic Initiative

Strategic Initiative 1 : Enhancing Personnel Utilization Management

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Increase the Group's average utilization rate to no less than 70.0%	For the first six months of 2026, the Group's average personnel utilization rate was approximately 64%, which remained below the full-year target of more than 70%. This was mainly due to a mismatch between project demand at different points in time and the specific capabilities of personnel, particularly during the period in which the Group was restructuring and integrating teams, allocating personnel across units, and developing skills to support demand in AI, Data, ERP, and industry-specific services. Aligning personnel resources and capabilities with project demand is a process that requires time, including skill development, adjustment of personnel roles, workforce planning, and creation of a pipeline suited to team expertise. Nevertheless, the Company views this situation as part of the transition process and foundation-building for improved efficiency in subsequent periods, and has not identified any issues requiring changes to the long-term targets or direction of the plan.

Strategic Initiative 2 : Implementing AI to Increase Work Efficiency and Reduce Unnecessary Costs

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish an AI adoption framework and monitoring process.	Regarding AI adoption, the Company is developing a usage framework, governance guidelines, and monitoring mechanisms to ensure that AI can be applied systematically to improve work efficiency while maintaining quality, security, and delivery standards.

Strategic Plan 2 : Client Value & Market Innovation

Expanding into new markets and offering services and solutions that align with future trends

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Growth (%) YoY Growth Rate	15%	15%	15%	13.16	10.60

Progress description

For the first six months of 2026, the Group's consolidated net profit increased by approximately 10.6% compared with the same period of the previous year. Although this result remains below the 20% net profit growth target set under the Client Value & Market Innovation and Operational Excellence & Scalable Growth strategic pillars, it demonstrates that the initiatives implemented have contributed to profit growth. At the same time, several key initiatives are still in the foundation-building and implementation stages in accordance with the established roadmap.

Strategic Initiative

Strategic Initiative : Leverage megatrends such as AI, sustainability, and ESG to develop new solutions for clients, including offering services and solutions to emerging growth engines in Thailand such as virtual banks and cloud-first initiatives.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Identify and prioritize target clients and market segments, and establish specialist teams for each demand area.	During the first half of the year, the Company was reviewing and prioritizing industries and customer segments with strong potential, considering investment demand in Digital Transformation, Data, AI, ERP, and core enterprise system improvement. The Company began developing a more industry-focused operating model by combining technology expertise with an understanding of industry context and clients’ business processes, enabling more targeted solutions and clearer business outcomes. This work remains in the capability-building, team-structuring, and use-case or solution-development stage for each industry. Accordingly, time is still required to develop the pipeline, convert business opportunities into projects, and increase revenue contribution from Priority Domains in line with the targets set. Overall, the Company assesses that the plan remains in the early stage of the roadmap and that there are no matters requiring any material change to the long-term direction or targets.

Strategic Plan 3 : Strategic Expansion & Long-Term Growth

Strategic business expansion through M&A or joint ventures to strengthen the organization’s core capabilities and broaden service and technology coverage.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Net Profit Growth (%) YoY Growth Rate	5%	5%	5%	13.16	10.60

Progress description

For the first six months of 2026, the Group's consolidated net profit increased by approximately 10.6% compared with the same period of the previous year. However, this growth was not attributable to the Group's M&A strategy; rather, it was driven by initiatives under the Client Value & Market Innovation and Operational Excellence & Scalable Growth strategic pillars. Nevertheless, the Company remains in the process of evaluating and pursuing potential investment and M&A opportunities. As of the reporting date, the Group continues to assess target companies that are aligned with its growth strategy and core competencies.

Strategic Initiative

Strategic Initiative : Executing M&A transactions or establishing joint ventures with partners to strengthen the organization’s core capabilities, expand service offerings or technologies, and create greater new business opportunities.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Successfully complete at least one M&A deal or joint venture with a partner.	During the first half of the year, the Company was studying and pursuing investment opportunities and M&A transactions, considering targets aligned with the Group’s growth strategy and core capabilities. As of the reporting date, no M&A transaction or joint venture had been completed, as the target selection process, valuation, due diligence, and transaction structuring must be conducted carefully to ensure that the transaction can create value and is strategically and financially appropriate. The Company views this progress as consistent with the normal nature of the M&A transaction process, where timing may vary depending on the readiness of counterparties, due diligence results, negotiation terms, and relevant approvals. Therefore, the absence of a completed transaction in the first half does not indicate that the Company is unable to execute the plan, but rather reflects an investment approach that prioritizes target quality, valuation discipline, and risk management capability over accelerating transaction completion solely to meet a timeline.

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Implement anti-corruption measures and expand the scope of anti-corruption oversight to critical business partners (Critical Tier 1).

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	-	-	-	Complete	In Progress
An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations,formally approved by the Board of Directors,and supported by clear and practical implementation guidelines	-	-	-	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	In Progress
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	-	-	-	Complete	In Progress
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	Certified	Not Started	Not Started
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	Establish a governance framework and develop a third-party risk assessment template.	Communicate requirements and ensure that key business partners (Critical Tier 1) have anti-corruption policies at least 80%.	Ensure that key business partners (Critical Tier 1) have implemented anti-bribery and anti-corruption policies in practice, with ongoing monitoring	-	Under consideration for the establishment of a governance framework

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
			and reporting of compliance at least 90%.		

Progress description

The Company places significant importance on conducting business with integrity, transparency, and good corporate governance. To reinforce these principles, the Company has established a comprehensive Anti-Corruption and Anti-Bribery Policy and related practices, covering all business activities across the organization. The policy has been formally approved by the Board of Directors and serves as a key framework for promoting ethical conduct, accountability, and compliance throughout the Company.

To ensure the effective implementation of the policy, the Company plans to conduct monitoring and compliance assessments during the second half of 2026. The review will evaluate adherence to the established policy and procedures, as well as the effectiveness of related internal controls and governance mechanisms. The results of the compliance assessment will be reported to the Board of Directors in February 2027, enabling the Board to exercise effective oversight of corruption-related risks and compliance matters.

In addition, the Company is committed to continuously improving its anti-corruption framework by regularly reviewing its policies and practices to ensure their ongoing relevance and alignment with applicable laws, regulations, and emerging best practices. The results of the policy review will be presented to the Board of Directors for consideration in February 2027.

Strategic Initiative

Strategic Initiative 1 : Plan to Obtain CAC Certification from the Thai Institute of Directors (Thai IOD) • Conduct a GAP Assessment against the relevant CAC requirements • Define the CAC project framework, including project details, working team, budget, and timeline • Declaration: prepare documentation and communicate the commitment both internally and externally • Review and enhance Anti-Corruption policies and practices, including organization-wide communication and training • Conduct pre-audit and/or internal audit in accordance with applicable requirements • Submit certification documentation within the CAC timeline

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• GAP Assessment results benchmarked against relevant requirements to identify gaps that need to be addressed	The Company is currently studying and gaining an understanding of the relevant requirements and criteria of the CAC program in preparation for conducting a GAP Assessment in the next phase.

Strategic Initiative 2 : Plan to Enhance Key Suppliers' Anti-Corruption Policies and Practices • Draft and implement a Supplier Code of Conduct • Update standard contracts to include Anti-Corruption clauses • Identify Critical Tier 1 suppliers and conduct a preliminary risk assessment • Communicate requirements to Critical Tier 1 suppliers to adopt Anti-Corruption policies and initiate compliance monitoring processes • Review suppliers' policy documentation and record assessment results in the system • Establish a continuous monitoring plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Supplier Code of Conduct incorporating Anti-Corruption and Anti-Bribery requirements • Supplier risk assessment template • List of Critical Tier 1 suppliers and results of the preliminary risk assessment	The Company is currently compiling and assessing a list of critical Tier 1 suppliers to establish a preliminary supplier database. At the same time, it is reviewing appropriate governance frameworks and criteria to serve as the basis for designing and developing a Supplier Risk Assessment Template in the next phase.

Enhancing the prevention of insider information

Establish a control system and transparency in managing internal information (Inside Information) to prevent the misuse of information (Insider Trading) and enhance investor confidence in accordance with good governance principles and SEC regulations.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a policy and procedures to prevent the misuse of insider information.	-	-	-	Complete	In Progress
A Board-approved written policy on insider information prevention has been clearly defined and implemented	-	-	-	Complete	Success
A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually.	-	-	-	Complete	In Progress
The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected,corrective actions and preventive measures are clearly outlined to prevent recurrence	-	-	-	Complete	In Progress
Internally disclose,on a per-transaction basis,the list of individuals who have access to inside information regarding any transaction that may affect the company's stock price and investor decisions.	A list of individuals involved in Inside	Internal report regarding the disclosure of individuals involved in Inside	Reports on policy compliance	-	A register of related persons has been

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
	Information is recorded and stored.	Information are made periodically.			established and maintained.

Progress description

The Company places significant importance on the proper management of inside information. To strengthen its governance framework, the Company has established a clearly documented Insider Trading Prevention Policy and Guidelines, which have been formally approved by the Board of Directors. These policies serve as a foundation for promoting transparency, integrity, and compliance with good corporate governance principles throughout the organization.

As part of its continuous improvement and oversight process, the Company plans to monitor and assess compliance with the Insider Trading Prevention Policy during the second half of 2026. The review will evaluate adherence to the policy requirements and identify any areas for further enhancement. The results of the compliance assessment will be reported to the Board of Directors in February 2027 to support effective oversight and reinforce the Company's commitment to preventing corruption and the misuse of inside information.

Strategic Initiative

Strategic Initiative : Preparation and Disclosure of the Insider List (Inside Information) • Review the Inside Information Policy and related procedures • Establish a centralized Insider List database • Disclose the list of individuals with access to inside information on a case-by-case basis within the company • Define procedures for acknowledgment of the policy prior to granting access to material, price-sensitive information • Provide training for employees and executives on prohibitions related to the use of inside information • Prepare compliance reports on adherence to the Inside Information Policy and disclose them as appropriate

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• The list of individuals with access to inside information is recorded and securely maintained with controlled access rights	The Company has established and maintained records of individuals with access to inside information in relation to transactions that may have an impact on securities prices and investors' decision-making, on a transaction-by-transaction basis within the organization. In addition, access rights to the Company's information systems have been assigned in accordance with the roles and responsibilities of each individual.

Governance of Risk and Management Compliance

Enhancing governance of information security

Enhance the organization's cybersecurity to align with international standards, preventing attacks and reducing the risk of data breaches.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established policies and guidelines for information security governance.	-	-	-	Complete	In Progress
The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	-	-	-	Complete	Success
Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	-	-	-	Complete	Success
All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.	-	-	-	Complete	In Progress
Conduct cybersecurity penetration testing at least once every three years.	Cybersecurity Policy and Testing Framework	Conduct penetration testing and vulnerability scanning in accordance with the plan, covering critical systems, and report the test results together with remediation plans.	The system has safeguards in place that comply with international standards.	-	A testing plan has been established, and the testing activities will be conducted in accordance with the prescribed schedule.

Progress description

The Company places significant importance on cybersecurity management and information protection. To strengthen its information security governance framework, the Company has implemented an Information Security Policy in accordance with ISO/IEC 27001:2022, providing a standardized approach to safeguarding information assets across the organization. In addition, the Company has engaged an independent assessor to conduct a readiness assessment and prepare an evaluation report as part of its preparation for ISO 27001 certification.

To enhance information security awareness, the Company has required employees to complete information security training through an e-Learning platform. This initiative aims to strengthen employees' knowledge and promote secure information handling practices throughout the organization, with completion targeted by September 2026.

Furthermore, the Company has developed a Cybersecurity Testing Plan to evaluate the effectiveness of its security controls and readiness to respond to cyber threats. The testing plan is scheduled to be submitted to the Information Security Management System (ISMS) Committee for review and approval during the first half of 2027. Following approval, cybersecurity testing activities will be conducted in accordance with the established testing schedule and cycle. These initiatives are expected to support the continuous enhancement of the Company's information security and cybersecurity capabilities.

Strategic Initiative

Strategic Initiative : • Establish a cybersecurity policy framework and security testing plan. • Conduct penetration testing and vulnerability scanning covering critical systems. • Provide training for IT teams and relevant personnel on vulnerability management. • Enhance and update policies and processes based on test results and emerging threat trends.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• The cybersecurity policy and testing plan are approved by the Board of Directors.	The Company has developed a Cybersecurity Testing Plan to evaluate the effectiveness of its security controls and readiness to respond to cyber threats. The testing plan is scheduled to be submitted to the Information Security Management System (ISMS) Committee for review and approval during the first half of 2027.

Quarterly update

Section 3

Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

This plan aims to establish an organizational greenhouse gas (GHG) accounting system in accordance with international standards, covering the identification of emission sources, data collection, calculation, and reporting of results, to enable the company to transparently and efficiently monitor and manage its greenhouse gas emissions, as well as to support external verification and disclosure of information to stakeholders.

The plan will be implemented in 3 main phases, namely:

Year 2026 – Develop the structure and Inventory Management Plan

Year 2027 – Collect data and calculate greenhouse gas emissions

Year 2028 – Verify and enhance measures

Targets

Title	Target			Actual Result
	2026	2027	2028	6M/2026
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	In Progress	In Progress	Success	In Progress

Progress description

The Company is currently developing a GHG Inventory Management Plan (IMP). The relevant organizational boundaries and emission scopes have been assessed, and responsible teams have been designated for each scope. The Company is currently establishing the methodology and processes for collecting base year data. It is expected that the collection of base year data will commence in the fourth quarter of 2026.

Strategic Initiative

Strategic Initiative : • Establish a GHG accounting system and develop a GHG Inventory Management Plan (IMP). • Collect data, calculate emissions, and prepare annual GHG accounting and reporting. • Utilize the GHG inventory to plan and implement initiatives to reduce greenhouse gas emissions.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Approved IMP plan and formally defined base year	The Company is currently developing a GHG Inventory Management Plan (IMP). The relevant organizational boundaries and emission scopes have been assessed, and responsible teams have been designated for each scope. The Company is currently establishing the methodology and processes for collecting base year data. It is expected that the collection of base year data will commence in the fourth quarter of 2026.

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/BBIK0_JUMP%2B_Plan_Year_2026-2028_EN.pdf