



JUMP+ Plan



BERYL 8 PLUS PUBLIC COMPANY LIMITED

(BE8)

Year 2026 - 2028

This report was approved by the board of directors on 20/02/2026
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Technology

CG Report :

SET ESG Ratings: -

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

Business Type

A digital technology consulting with a comprehensive offering in CRM, Analytics, and Digital Technology, as well as software resellers of leading companies such as Salesforce, Google, MuleSoft and Tableau.

| Financial Statement | | | | |
|------------------------------|----------|----------|----------|----------|
| Year | 2025 | 2024 | 2023 | 2022 |
| Income Statement (MB) | | | | |
| Revenues | 2,390.69 | 2,537.96 | 2,427.49 | 810.98 |
| Expenses | 2,296.46 | 2,320.95 | 2,114.00 | 662.02 |
| Net Profit | 56.19 | 154.51 | 244.39 | 138.62 |
| Balance Sheet (MB) | | | | |
| Assets | 3,771.20 | 4,001.77 | 3,988.63 | 3,889.20 |
| Liabilities | 908.83 | 1,122.72 | 1,188.98 | 1,336.14 |
| Shareholders' Equity | 2,850.13 | 2,862.84 | 2,784.72 | 2,553.06 |
| Cash Flow (MB) | | | | |
| Operating | 93.58 | 389.20 | 171.26 | 36.93 |
| Investing | 114.44 | -137.46 | -48.70 | -151.08 |
| Financing | -215.44 | -249.11 | -90.59 | -64.38 |
| Financial Ratio | | | | |
| EPS (Baht) | 0.21 | 0.58 | 0.92 | 0.68 |
| GP Margin (%) | 22.07 | 24.12 | 26.67 | 38.56 |
| NP Margin (%) | 2.35 | 6.27 | 10.31 | 17.09 |
| D/E Ratio (Times) | 0.32 | 0.39 | 0.42 | 0.52 |
| ROE (%) | 1.97 | 5.47 | 9.16 | 8.74 |
| ROA (%) | 2.48 | 5.44 | 7.96 | 6.41 |

JUMP+ Plan

Business Plan

Target in 2028

| | |
|------------|-----------------------------|
| Net Profit | 250-300 Million Baht |
|------------|-----------------------------|

| Strategic Plan | Growth | Profitability & Efficiency | Stability |
|----------------|--------|----------------------------|-----------|
|----------------|--------|----------------------------|-----------|

1. Strategic Plan : Revenue expansion from new high-margin products and services



Governance Plan

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

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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) | 244.39 | 154.51 | 56.19 | 250-300 |

Growth Strategy

New S-Curve Revenue Acceleration

- Develop and deliver solutions based on high gross margin products to target customer segments, such as the financial and insurance sectors, which typically involve high-value projects.
- Leverage knowledge and experience from the existing customer base to develop new products tailored for specialized industries supported by the Board of Investment (BOI).

Growth plan/Increase business value

Strategic Plan : Revenue expansion from new high-margin products and services

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

- Growth
- Profitability & Efficiency

Targets

• Corporate Financial Targets

| Topic | Latest data | | Targets | | |
|--|-------------|----------|---------|-------|-------|
| | YE/2024 | YE/2025 | 2026 | 2027 | 2028 |
| Revenue From Operations (MILLION BAHT) | 2,495.17 | 2,357.47 | 2,600 | 2,900 | 3,200 |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|--|------|---|
| Revenue expansion from new high-margin products and services | 2026 | <ul style="list-style-type: none"> • Develop new products aligned with the needs of domestic customers • Enhance knowledge and understanding of the sales team to effectively present new products and services • Begin offering new products and services to customers through pilot projects within Q3 |
| | 2027 | <ul style="list-style-type: none"> • Further develop new products to meet the needs of customers across various industries • Expand the customer base in the Financial Services and Insurance (FSI) sector by approximately 10–15% |
| | 2028 | <ul style="list-style-type: none"> • Continue developing products to address the needs of |

| Strategic Initiative | Year | Expected Outcomes |
|----------------------|------|--|
| | | <p>customers across different industries</p> <ul style="list-style-type: none"> Expand the customer base in other sectors by approximately 15–20% |

Risk Management

Risk 1 : New product development not progressing as planned

- **Risk Characteristic**

The Company may lack personnel with sufficient knowledge and capability to develop products in line with customer requirements

- **Risk Impact**

Products may not be ready for launch as planned, potentially affecting the Company’s business plans and revenue

- **Risk Management Measures**

Establish a dedicated product development team and require monthly progress reporting to management

Risk 2 : Channel Conflict

- **Risk Characteristic**

Business partners may perceive that the Company’s new products directly compete with their own products

- **Risk Impact**

May affect business relationships with partners, such as downgrading partnership levels, termination of reseller status, or cancellation of business agreements

- **Risk Management Measures**

Clearly define target customer segments, such as Tier 2–3 or SME segments, to avoid overlap with partners’ enterprise customers

Risk 3 : Intellectual Property (IP) Infringement

- **Risk Characteristic**

Risks arising from the use of partners’ technology stacks or platforms in further product development that may not comply with intellectual property agreements or usage terms

- **Risk Impact**

Potential claims for damages or revocation of access rights to systems such as APIs or development tools

- **Risk Management Measures**

Have the legal team review agreements and terms of use of partners’ technologies, and develop products using authorized frameworks that permit commercial use

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

1. Establish clear anti-corruption policies and guidelines covering all business activities, and review them to ensure alignment with current situations and relevant regulations, with submission to the Board of Directors for consideration at least once a year
2. Monitor and evaluate compliance with anti-corruption policies and guidelines, and report the results to the Board of Directors at least once a year
3. Obtain the renewal of certification under the Collective Action Coalition Against Corruption (CAC) by 2026
4. Require at least 90% of key suppliers (Critical Tier 1) to have anti-corruption policies in place, along with clear monitoring and evaluation systems, by 2028

Targets

| Topic | Current Status | Targets | | |
|---|----------------|-------------|-------------|-----------|
| | | 2026 | 2027 | 2028 |
| The company has established an anti-corruption policy and practices. | Complete | - | - | - |
| <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 | Complete | - | - | - |
| <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 | Complete | - | - | - |
| <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 | Complete | - | - | - |
| Achieve CAC certification from the Thai Institute of Directors (Thai IOD) | CER/Filing | Certified | Certified | Certified |
| Implement and ensure that at least 90% of critical Tier 1 business partners have anti-corruption policies in place, and actively monitor and assess their compliance with such policies. | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|---|------|---|
| Expand anti-corruption measures to partners (Critical Tier 1) | 2026 | • Extend anti-corruption measures to key suppliers (Critical Tier 1) |
| | 2027 | • Require key suppliers (Critical Tier 1) to adopt the policy and initiate compliance monitoring processes |
| | 2028 | • At least 90% of key suppliers (Critical Tier 1) are included in the monitoring system and undergo annual audits |

Risk Management

Risk 1 : Risks of corruption.

• **Risk Characteristic**

- Bribery or acceptance of bribes
- Risks from external partners or consultants
- Policy violations by employees

• **Risk Impact**

- Reputational damage, revocation of CAC certification, or legal prosecution
- Unintentional collaboration with partners engaged in fraudulent activities
- Loss of shareholder confidence and legal liabilities

• **Risk Management Measures**

- Adopt an Anti-Corruption Policy approved by the Board of Directors
- Communicate the policy and conduct annual training for employees
- Establish transparent approval and expenditure review processes
- Develop a Supplier Code of Conduct and require Critical Tier 1 suppliers to have a written Anti-Corruption Policy
- Regularly monitor and assess key suppliers
- There are systematic channels for complaints and for the protection of whistleblowers
- Conduct annual internal audits and report to the Audit Committee and the Board of Directors once a year.

Attachments

URL Link to the Document : <https://www.beryl8.com/storage/document/corporate-governance/anti-corruption/be8-anti-corruption-policy-en.pdf>



Enhancing prevention of conflicts of interest

1. Establish clear policies and guidelines on conflict of interest prevention, covering all levels of the organization, to embed a culture of integrity, fairness, and good corporate governance, with submission to the Board of Directors for consideration at least once a year
2. Monitor and evaluate compliance with conflict of interest policies and guidelines, and report the results to the Board of Directors at least once a year
3. Develop and enhance the personal interest disclosure system for directors, executives, and employees (e-Disclosure Platform) to improve efficiency, transparency, and auditability

Targets

| Topic | Current Status | Targets | | |
|--|----------------|-------------|-------------|---------|
| | | 2026 | 2027 | 2028 |
| The company has established a policy and procedures to prevent conflicts of interest. | Complete | - | - | - |
| <ul style="list-style-type: none"> The company has developed a comprehensive, written policy and guidelines to prevent conflicts of interest, which have been approved by the Board of Directors. | Complete | - | - | - |
| <ul style="list-style-type: none"> Compliance with the conflict of interest policy is monitored through a formal process at least annually. | Complete | - | - | - |
| <ul style="list-style-type: none"> Conflicts of interest are 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 | - | - | - |
| An electronic personal interest disclosure form (e-Form) is available for directors, executives, and employees in high-risk positions. | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|--|------|---|
| Develop a Conflict of Interest Disclosure Form | 2026 | <ul style="list-style-type: none"> Develop and implement an electronic Conflict of Interest Disclosure Form (e-Form) for directors, executives, and high-risk employees. |
| | 2027 | <ul style="list-style-type: none"> Develop and test the e-Disclosure Platform. |
| | 2028 | <ul style="list-style-type: none"> Fully implement the e-Disclosure Platform across the organization. At least 90% of directors, executives, and high-risk employees completing their disclosures through the system. |

Risk Management

Risk 1 : Risk of conflicts of interest

- **Risk Characteristic**

- Failure of directors, executives, or employees to disclose personal interests
- Decision-making in transactions involving conflicts of interest
- Use of insider information for personal gain
- Unintentional policy violations

- **Risk Impact**

- Decisions may be biased or lack transparency, posing risks of non-compliance with laws and good corporate governance
- Risk of loss of the Company's benefits or reputational damage
- Potential involvement in insider trading
- Damage arising from misunderstandings or lack of awareness of proper practices

- **Risk Management Measures**

- Establish clear policies and personal interest disclosure forms
- Develop and implement an e-Disclosure Platform for annual personal interest reporting
- Define transaction approval processes to ensure transparency, fairness, and compliance with the arm's length basis principle
- Report relevant information to the Board of Directors and shareholders in accordance with Stock Exchange and SEC requirements
- Conduct transaction audits by internal auditors at least once a year
- Provide annual training for employees and executives on conflict of interest prevention
- Review and report results to the Audit Committee and the Board of Directors at least once a year

Attachments

URL Link to the Document : <https://www.beryl8.com/storage/document/corporate-governance/cg-policy/be8-prevention-of-conflict-of-interest-policy-en.pdf>



Governance of Risk and Management Compliance

Enhancing governance of information security

1. Establish information security policies and guidelines aligned with the evolving technological environment and relevant security standards, with submission to the Board of Directors for consideration at least once a year
2. Ensure that information security systems are audited and assessed by an independent external auditor, and systematically develop improvement plans based on audit results
3. Promote an organizational culture of awareness and shared responsibility for information security through continuous communication and training
4. Achieve ISO/IEC 27001 certification by 2028 to enhance the Company’s information security management system in line with international standards and strengthen stakeholder confidence

Targets

| Topic | Current Status | Targets | | |
|--|----------------|-------------|-------------|---------|
| | | 2026 | 2027 | 2028 |
| The company has established policies and guidelines for information security governance. | In Progress | In Progress | Success | Success |
| <ul style="list-style-type: none"> The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors. | Complete | - | - | - |
| <ul style="list-style-type: none"> Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies | In Progress | In Progress | Success | Success |
| <ul style="list-style-type: none"> All employees undergo training,communication,and understanding assessments to enhance awareness of IT security. | In Progress | Success | Success | Success |
| Certified to ISO/IEC 27001 – Information Security Management System (ISMS) | - | In Progress | In Progress | Success |

Strategic Initiative

| Strategic Initiative | Year | Expected Outcomes |
|---------------------------------|------|---|
| Certified to ISO/IEC 27001:2022 | 2026 | <ul style="list-style-type: none"> Plan and design an IT Security Awareness program for employees, and initiate training via an e-Learning system Prepare systems and documentation to support ISO/IEC 27001 certification audits |
| | 2027 | <ul style="list-style-type: none"> Conduct information security system audits and assessments by an independent external auditor Develop improvement plans based on audit findings |
| | 2028 | <ul style="list-style-type: none"> Undergo ISO/IEC 27001 certification audit by an external certification body Achieve ISO/IEC 27001 certification |

Risk Management**Risk 1 : Cybersecurity risk****• Risk Characteristic**

- Unauthorized access to data
- Cyber attacks (e.g., Malware, Phishing)
- Risks from internal personnel

• Risk Impact

- Leakage of sensitive information, such as customer data, employee data, or internal system data
- Business disruption, data loss, or exposure to ransomware attacks
- Violations of IT security policies, whether intentional or unintentional

• Risk Management Measures

- Define data access rights based on roles and responsibilities (Access Control)
 - Implement Multi-Factor Authentication (MFA)
 - Provide annual training on Data Privacy and IT Security Awareness for employees
 - Regularly install and update Firewall, Antivirus, and Endpoint Protection systems
 - Establish and periodically review an Information Security Incident Response Plan
 - Conduct periodic cybersecurity drills (Cyber Drills)
 - Require the signing of Non-Disclosure Agreements (NDAs)
 - Implement log monitoring systems to track and review system activities
-