Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

BOUND AND BEYOND PUBLIC COMPANY LIMITED

(BEYOND)

at 30 June 2026

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Table of Contents

BOUND AND BEYOND PUBLIC COMPANY LIMITED

SET

Services / Tourism & Leisure

CG Report :

SET ESG Ratings: **-**

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

Business Type

The Company invests in, develops, and operates hospitality business, with a particular emphasis on unique hotel concepts. The Company currently owns two hotels, namely Four Seasons Hotel Bangkok at Chao Phraya River and Capella Bangkok.

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	3,323.28	3,498.15	2,996.65	2,191.47
Expenses	2,939.20	3,073.41	2,737.97	2,322.81
Net Profit	2.35	-28.98	158.17	-341.95
Balance Sheet (MB)				
Assets	13,205.06	13,350.16	13,615.41	13,345.63
Liabilities	6,754.81	6,883.43	7,315.00	7,242.92
Shareholders' Equity	6,451.77	6,466.74	6,300.41	6,102.70
Cash Flow (MB)				
Operating	887.71	784.60	597.29	184.97
Investing	-535.08	-221.60	460.45	-686.52
Financing	-273.81	-979.49	-371.09	425.67
Financial Ratio				
EPS (Baht)	0.01	-0.10	0.55	-1.18
GP Margin (%)	37.92	39.50	34.83	25.19
NP Margin (%)	0.02	-0.83	5.28	-15.60
D/E Ratio (Times)	1.05	1.06	1.16	1.19
ROE (%)	0.04	-0.45	2.55	-5.46
ROA (%)	2.84	3.15	4.34	-0.24

JUMP+ Plan

Business Plan

Target in 2028

EBITDA	**1,000.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Driving Growth from Core Businesses	✓	✓	
2. Strategic Plan 2 : Developing and Driving Growth from New Businesses	✓	✓	
3. Strategic Plan 3 : Capital Efficiency and Investment Return Optimization		✓	✓

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
EBITDA (Million Baht)	1,000.00	709.69	427.24

Growth plan/Increase business value

Strategic Plan 1 : Driving Growth from Core Businesses

Enhancing revenue growth and profitability through efficient asset utilization and the continuous elevation of customer experience

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue From Operations (MILLION BAHT)	3,600	4,000	4,200	3310.18	1776.97

Strategic Initiative

Strategic Initiative : Enhancing Asset Value and Potential of Core Hotel Businesses: Four Seasons Hotel Bangkok at Chao Phraya River and Capella Bangkok The strategic approach includes: (1) Driving revenue growth by elevating guest experiences, introducing new service offerings, and expanding the high-quality target customer base, both domestic and international. (2) Increasing return per square meter by optimizing the utilization and potential of all available spaces. (3) Leveraging existing technology systems toward a more data-driven operation to enhance customer experience and improve return efficiency.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Continuous growth in hotel business revenue in line with targets	6M26 revenue growth remained in line with the Company’s target.

Strategic Plan 2 : Developing and Driving Growth from New Businesses

Creating new revenue streams and increasing portfolio diversification through the development of new hotel and lifestyle F&B businesses.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue From Operations (MILLION BAHT)	3,600.00	4,000.00	4,200.00	3310.18	1776.97

Strategic Initiative

Strategic Initiative : Developing and Generating Revenue from New Hotel and F&B Businesses Implementation Approach: (1) Developing a Luxury Outdoor Accommodation model under the Company's brand, focusing on creating differentiated leisure experiences that align with the lifestyle preferences of target customers (2) Expanding restaurant businesses under the Company's brand, including partnerships or strategic collaborations to leverage marketing capabilities and create new revenue streams, both domestically and internationally

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Establish operational structures and strategic partnerships to support business expansion, and launch two restaurant operations in Monaco and the United Kingdom.	Two restaurants in Monaco and the UK commenced operations in 1Q26.

Strategic Plan 3 : Capital Efficiency and Investment Return Optimization

Strengthening operational performance and financial discipline through effective investment management, capital structure optimization, and prudent cost of funds management.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
D/E Ratio (TIMES)	0.94	0.83	0.73	1.05	0.94

Strategic Initiative

Strategic Initiative 1 : Enhancing Operational Efficiency Across the Business Portfolio: The Company aims to improve operational performance across its hotel and restaurant portfolio by strengthening cost management, optimizing resource utilization, and enhancing operating cash flow to support sustainable investment returns.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• EBITDA margin increases by at least 1% compared to the previous year • Operating cash flow improves continuously	For the first six months of 2026, EBITDA margin improved by 3.66% YoY, while operating cash flow strengthened, supported by improved operating performance.

Strategic Initiative 2 : Prudent Capital and Investment Management: The Company aims to strengthen its financial position through disciplined investment management, optimized capital structure, and effective liquidity management, alongside prudent cost of funds control, to ensure sustainable business operations and long-term investment stability.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Reduction in financial costs through debt restructuring and improved financing terms.	For the first six months of 2026, finance costs decreased by 15% YoY.

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The Company is currently certified as a member of the Thai Private Sector Collective Action Against Corruption (CAC) at the 2-Star level and plans to elevate its certification to the 3-Star level. The Company aims to evolve from a “compliance participant” to a “Change Agent (CAC Change Agent)” by encouraging suppliers, affiliated companies, and business partners to declare their commitment to or obtain CAC certification. This initiative seeks to expand a transparent business network across the supply chain and strengthen long-term confidence among investors and stakeholders.

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
Achieved the highest status as a “CAC Change Agent” under the Thai Private Sector Collective Action Against Corruption (CAC).	In progress	In progress	Success	-	In progress

Strategic Initiative

Strategic Initiative 1 : The Company establishes incentive mechanisms and support measures to encourage suppliers, affiliated companies, and business partners to declare their commitment to or obtain certification under the Thai Private Sector Collective Action Against Corruption (CAC). Communication and awareness activities will also be conducted to promote transparent business practices and ensure that business partners understand the Company's anti-corruption policies and governance expectations.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• A formal policy or incentive framework to encourage suppliers and business partners to participate in CAC is established. • A clear action plan and activities to promote CAC commitment are implemented. • Suppliers, affiliated companies, and business partners are fully informed of the Company's anti-corruption policy and incentive framework.	Currently developing measures, action plans, and activities to encourage business partners to join the CAC.

Strategic Initiative 2 : The Company implements activities to encourage suppliers and business partners to declare their commitment to CAC and continuously monitors their progress toward CAC participation. At the same time, the Company prepares the necessary documentation and internal processes required for applying for CAC Change Agent status.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		Currently developing measures, action plans, and activities to encourage business partners to join the CAC.

Strategic Initiative 3 : The Company continues to support and monitor suppliers in strengthening their governance standards and participation in CAC, while expanding a transparent business network across the supply chain. The Company will also proceed with the application for CAC Change Agent status and related recognition.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		Currently developing measures, action plans, and activities to encourage business partners to join the CAC.

Enhancing the prevention of insider information

The Company aims to strengthen its internal controls to prevent the misuse of inside information in order to mitigate the risk of insider trading and enhance the Company's corporate governance standards. The plan will commence in 2026 and includes the enhancement of relevant policies and procedures, the establishment of transaction-specific Insider Lists identifying individuals with access to price-sensitive information, as well as the implementation of clear monitoring measures and disciplinary actions for violations of the Company's insider trading prevention policies.

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.	Success	Success	Success	In Progress	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.	Success	Success	Success	In Progress	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	Success	Success	Success	In Progress	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.	In progress	Success	Success	-	In Progress

Strategic Initiative

Strategic Initiative 1 : Enhance the insider trading prevention policy and guidelines by strengthening control measures, including extending the trading blackout period from the previous 30 days prior to financial results announcements to beginning from the day following the end of each quarter. All employees are required to notify the Company Secretary at least one day in advance before trading the Company's securities, and the Company Secretary will inform all employees of the Company's trading blackout periods in advance throughout the year. In addition, transaction-specific Insider Lists will be established to identify individuals with access to material non-public information that may affect the Company's share price, and clear disciplinary measures will be defined for violations of the relevant policies and guidelines.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Enhanced insider trading prevention policies and practices are implemented. • A systematic process is established to identify and monitor individuals with access to inside information.	The Insider Information Policy has been updated, and the Insider List has been established.

Strategic Initiative 2 : Enforce insider trading prevention policies and guidelines across the organization, while continuously establishing and maintaining transaction-specific Insider Lists. Regularly review the shareholding and trading activities of individuals included in the Insider Lists on a quarterly basis, and periodically assess the appropriateness of disciplinary measures for violations of the relevant policies and guidelines.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		The Insider Information Policy has been updated, and the Insider List has been established.

Strategic Initiative 3 : Evaluate the effectiveness of its insider trading prevention framework, enhance practices in line with regulatory expectations, and continue to promote employee awareness of insider trading prevention.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		The Insider Information Policy has been updated, and the Insider List has been established.

Governance of Risk and Management Compliance

Enhancing governance of information security

The Company aims to strengthen information security governance by enhancing the control framework and IT risk management to ensure a systematic, transparent, and auditable approach. This initiative also seeks to improve the Company's capabilities to prevent, detect, and respond to cyber threats, thereby strengthening the confidence of shareholders, investors, and other stakeholders.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established policies and guidelines for information security governance.	In Progress	In Progress	Success	In Progress	In Progress
The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	Success	Success	Success	In Progress	In Progress
Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	In Progress	In Progress	Success	In Progress	In Progress
All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.	Success	Success	Success	In Progress	In Progress

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
Conduct cybersecurity penetration testing at least once every three years.	In Progress	In Progress	Success	-	In Progress

Strategic Initiative

Strategic Initiative : (1) Establish a structured information security governance framework, including policies and guidelines for the organization. (2) Strengthen information security controls and enhance cybersecurity awareness across the organization. (3) Develop and continuously enhance systems for monitoring, detecting, and responding to cybersecurity threats.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• A formal Information Security Policy and guidelines are established and approved by the Board of Directors. • A clear governance structure and defined roles and responsibilities for cybersecurity management are in place. • Appropriate access control measures and usage guidelines are implemented for the organization’s critical information systems. • 100% Employees receive cybersecurity training and communication programs to enhance awareness and promote secure use of information systems.	Cybersecurity risk assessment and governance framework in progress

Quarterly update

Section 3

Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

The Company places importance on managing and reducing greenhouse gas (GHG) emissions across its value chain. Since 2024, the Company has begun collecting GHG emissions data covering Scope 1, Scope 2, and Scope 3 from the operations of its hotel business, while continuously implementing measures to reduce GHG emissions. Currently, the Company is developing its data collection and management systems, defining reporting boundaries, and enhancing data quality in alignment with international standards. The GHG emissions data collected to date has not yet been verified by an external third party. These initiatives aim to ensure that the Company's GHG management and emission reduction efforts are conducted in a systematic and effective manner, in line with internationally recognized practices, and to support the establishment of the Company's future GHG emission reduction targets.

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	Success	Success	In Progress

Strategic Initiative

Strategic Initiative 1 : Establish a structured climate governance framework and develop a centralized greenhouse gas (GHG) data management system covering Scope 1, Scope 2, and material Scope 3 emissions across the Company's business operations. The Company will also identify emission hotspots and initiate measures to manage and reduce GHG emissions from key operational activities.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• A clear and structured Climate Change governance framework is established, with progress reviewed through meetings held at least once per year. • A centralized GHG inventory database covering Scope 1, Scope 2, and relevant Scope 3 emissions is developed in line with international standards. • Key emission hotspots are identified, and initial emission reduction measures are implemented.	The organizational boundary for GHG inventory has been defined, while data collection across key operations and data quality improvement are in progress.

Strategic Initiative 2 : Enhance the quality, consistency, and reliability of GHG data management across the organization. The Company will strengthen internal data management processes, conduct internal reviews or mock verification exercises, and prepare for independent third-party verification of GHG emissions. The scope of emissions management will also be expanded to cover major operational sources.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		The organizational boundary for GHG inventory has been defined, while data collection across key operations and data quality improvement are in progress.

Strategic Initiative 3 : Leverage collected and verified greenhouse gas (GHG) emissions data to conduct in-depth analysis, establish clear emissions reduction targets, and integrate climate change management into the organization’s strategy and operational plans to support the transition to the next phase.

Status ● On track

Year	Expected Outcomes	Actual Result
2026		Baseline assessment and emission hotspot analysis are in progress, while the decarbonization pathway and emission reduction targets are under development.

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/BEYOND0_JUMP%2B_Plan_Year_2026-2028_EN.pdf