



JUMP+ Plan

Edition No. 1



Bangkok Lab and Cosmetic Public Company Limited

(BLC)

Year 2026 - 2028

Disseminated on 10/08/2026

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Bangkok Lab and Cosmetic Public Company Limited

SET	CG Report :
Consumer Products / Personal Products & Pharmaceuticals	SET ESG Ratings: A
	Anti-Corruption Certification (CAC): -

Business Type

Manufacture and deliver generic drugs, herbal drugs, animal drugs, cosmetics, food supplements, medical devices and others.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,678.60	1,578.99	1,417.17	1,299.52
Expenses	1,449.77	1,348.46	1,216.94	1,126.65
Net Profit	173.02	171.35	145.39	125.72
Balance Sheet (MB)				
Assets	2,365.61	2,237.65	2,240.25	1,212.62
Liabilities	686.77	551.97	644.92	931.12
Shareholders' Equity	1,658.16	1,666.27	1,575.60	268.26
Cash Flow (MB)				
Operating	136.91	187.76	125.97	135.26
Investing	-113.51	199.15	-944.54	-14.62
Financing	-79.10	-297.82	871.18	-104.97
Financial Ratio				
EPS (Baht)	0.29	0.29	0.27	0.28
GP Margin (%)	58.61	56.02	56.26	54.08
NP Margin (%)	10.50	11.15	10.64	9.98
D/E Ratio (Times)	0.41	0.33	0.40	3.31
ROE (%)	10.41	10.57	15.77	46.87
ROA (%)	9.94	10.30	11.60	14.26

JUMP+ Plan			
Business Plan			
Target in 2028			
EBITDA	563.00 Million Baht		
Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Marketing Strategy	✓	✓	
2. Strategic Plan 2 : Production Strategy	✓	✓	✓
Plan			
Governance Plan			
1. Ensuring the independence of the board of directors			
2. Enhancing anti-corruption and fraud prevention efforts			
3. Enhancing governance of information security			
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
EBITDA (Million Baht)	253.07	287.67	289.50	563.00

Bangkok Lab and Cosmetic Public Company Limited (The Company) has designated EBITDA growth as its primary financial target. This metric serves as a true reflection of core operational performance and profitability, as it remains undistorted by capital structures, accounting policies, depreciation, or taxes. Furthermore, this focus aligns with our corporate strategy to enhance company value through product development, manufacturing efficiency, and technological investments aimed at long-term cost reduction. It also serves as a key benchmark for investors and financial institutions to evaluate our cash flow generation potential and sustainable future growth.

Growth plan/Increase business value

Strategic Plan 1 : Marketing Strategy

The Group has established its future business direction based on a comprehensive marketing mix and strategic initiatives as follows:

- Product: We are committed to developing products that meet international quality standards through rigorous Research and Development (R&D). This includes evaluating production feasibility, patent requirements, cost structures, and competitive landscapes to ensure we meet consumer needs effectively.
- Price: The Company employs a pricing strategy that reflects the intrinsic value and quality of our products while maintaining a strong competitive edge in the market.
- Place (Distribution): Our distribution strategy is aligned with product positioning to reach target audiences efficiently. We select the most appropriate channels based on the specific characteristics of each product category.
- Promotion: We utilize a diverse range of marketing tools, including Social Media Marketing, Content Marketing, Sales Promotions, Public Relations (PR), and product sampling to consistently drive brand awareness and consumer purchasing decisions.
- E-commerce trade development, which is a high-growth channel following current market trends, focuses on Social Media E-commerce in the initial stage. This serves as a potential channel to attract a broad customer base for easier product access and to build brand awareness for greater recognition, as well as to generate sales through online channels.
- Establishing a Strategy and Business Development team to seek and attract domestic and international pharmaceutical companies for contract manufacturing at competitive prices, along with regulatory services, is an extension of the new manufacturing facility strategy. This will significantly create added value in both revenue and profit from asset investment.
- The Company plans to invest in AI systems to transform Internal Data Management by focusing on the use of Process Automation to replace redundant work steps. This aim is to increase the speed and accuracy of data management, which will help reduce unnecessary workload and significantly control the proportion of personnel expenses in the future. Consequently, this will result in a more agile organizational structure and maximum cost efficiency.

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

- Growth
- Profitability & Efficiency

Targets

- Development of new generic drugs, with a target to launch at least 2 new generic drug products per year.
- Development of herbal products by applying innovation to enhance differentiation and improve quality, efficacy, and safety, with a target to launch at least 1 product per year.
- Drive growth through expanding the new customer base with innovative products, alongside increasing market share from existing high-potential products, aiming for a 5% annual increase in hospital channel customers (ETH) and pharmacy channel customers (OTC) from the existing customer base.

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
EBITDA (MILLION BAHT)	287.67	289.50	360	460	563

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop new generic drugs for commercial launch.	2026	• Launch at least 2 new generic products.
	2027	• Launch at least 2 new generic products.
	2028	• Launch at least 2 new generic products.
Develop herbal products for commercial launch.	2026	• Launch at least 1 herbal product.
	2027	• Launch at least 1 herbal product.
	2028	• Launch at least 1 herbal product.
Generate growth through expanding the new customer base with innovative products, alongside increasing the market share of existing high-potential products.	2026	• Increase Pharmacy channel (OTC) and Hospital channel (ETH) customers by 5% from the existing customer base.
	2027	• Increase Pharmacy channel (OTC) and Hospital channel (ETH) customers by 5% from the existing customer base.
	2028	• Increase Pharmacy channel (OTC) and Hospital channel (ETH) customers by 5% from the existing customer base.

Risk Management

Risk 1 : New generic drugs and generic drugs entering the market have received lower-than-expected response.

• **Risk Characteristic**

Since the usage behavior of new products among prescribers and consumers has changed, resulting in potentially insufficient in-depth data analysis regarding new product strategies. Furthermore, there is a lack of clarity in selecting new products for the research process, as well as delays in research timelines and product registrations beyond the established timeframe. Additionally, certain regulatory and legal constraints prevent the ability to launch new products as a market leader.

- **Risk Impact**

- Revenue does not meet targets
- Net profit does not meet targets
- Reputational damage and loss of stakeholder confidence
- Loss of market opportunities

- **Risk Management Measures**

- Preparation of feasibility reports to select new products for the research process and to schedule market launches.
- Joint meetings between relevant departments to establish timelines for the research process and for obtaining registration licenses from government agencies.
- Development of marketing plans for new products.
- Meetings between the Sales and Marketing departments to adjust strategies in alignment with changing situations and usage behaviors.
- Establishment of a New Product Committee to select products with high market potential.
- Procurement of market value databases (IQVIA Data) to be used for strategic marketing planning.
- Presentation of new product information and analysis of competitor data to the New Product Team (NPT).

Risk 2 : The launch of herbal products has received lower-than-expected market response.

- **Risk Characteristic**

Since creating products that are differentiated from those in the market requires high investment in both research and clinical studies, while also requiring research capacity to be shared with new generic drug research. Furthermore, launching herbal products under the low-risk category is limited by the readiness of manufacturing facilities and supporting documentation. This is coupled with the inability to source raw materials or extraction processes that meet the requirements of distributors, as well as the inability to compete on price.

- **Risk Impact**

- Sales of herbal products do not meet targets
- Investors lack confidence in the Company's herbal expertise

- **Risk Management Measures**

- Establishment of a dedicated unit specifically responsible for herbal products.
- Allocation of a dedicated budget for Research and Development (R&D) expenses.
- Appointment of a New Product Committee to select products with high market potential.
- Conducting product price estimation prior to commencing the Research and Development process.
- Collaboration with academic institutions to develop herbal development and extraction processes.
- The New Product Committee is responsible for selecting products with market potential.
- Review of the herbal product launch plan, focusing on 7 key items.

Risk 3 : New distribution channels (Online, B2C) have limited consumer awareness.

- **Risk Characteristic**

Since BKD VIVA is a new company and is not yet well-known in the online market, combined with a lack of personnel possessing online marketing management skills. Price competition and the popularity of social media reviews have a direct impact on online

sales, which face a large number of competitors. Regarding the opening of the Group's retail stores, there are fixed costs per point of sale while sales remain uncertain. Furthermore, there is a lack of a stable base of large-scale retailers and partners, and sales efficiency depends heavily on the capability of the storefront staff.

• Risk Impact

- Revenue does not meet targets
- Net profit does not meet targets

• Risk Management Measures

- Development of business and marketing plans.
- Preparation of projected Profit and Loss statements, Balance Sheets, and Cash Flow statements.
- Assignment of BDC personnel to oversee support activities (such as purchasing documents, fund withdrawals, and inventory management).
- Implementation of AI for modern content design.
- Monthly analysis of sales and Conversion Rates across each platform to evaluate performance and enable timely strategic adjustments.
- Online marketing skill training for the BKD Viva team to enhance understanding of advertising strategies and content creation aligned with consumer behavior on each platform.
- Continuous measurement and reporting of content performance to refine communication approaches and better reach target audiences.
- Weekly follow-up meetings.

Strategic Plan 2 : Production Strategy Plan

To support long-term business growth and enhance the efficiency and capability of pharmaceutical production to international standards, the Group has established strategies for production capacity and technology development as follows:

- Construction of a New Plant: The Company is executing a new manufacturing facility project to serve as its primary production base in the future. This plant is designed to meet modern and safe pharmaceutical manufacturing standards, increasing production efficiency for the Group while supporting the expansion of contract manufacturing services for multinational corporations in the future.
- Procurement of New Technology Machinery for the New Plant: To align with the potential of the new manufacturing facility, the Company plans to purchase advanced technology machinery to replace existing equipment with declining efficiency. This will also increase production capacity to support new products and continuously rising demand.
- Innovate packaging, pack sizes, and pack labels to respond to growing and constantly changing customer demands.
- Use of Renewable Energy via Solar Roof System: The Company prioritizes sustainable energy management within the factory. A plan has been established to install a Solar Roof system on the new plant's rooftop, with implementation scheduled to begin in the fourth quarter of 2026. The system is expected to generate approximately 954.84 kilowatt peak (kWp) of electricity.
- Establishment of Solar Farm Phase II: This project has a generation capacity of 1.5 megawatts (MW) and began supplying electricity to various buildings' systems starting in January 2026.

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

- Growth
- Profitability & Efficiency
- Stability

Targets

Optimize asset management to maximize revenue by expanding production of high-demand products. This aims to fully utilize the new facility's capacity and achieve economies of scale, directly increasing the Asset Turnover Ratio and ensuring sustainable revenue growth.

• Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Asset Turnover Ratio (TIMES)	0.71	0.73	0.73	ไม่ต่ำกว่าปีก่อน	ไม่ต่ำกว่าปีก่อน

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Strengthen asset efficiency by accelerating capacity utilization of the new manufacturing facility and optimizing the asset lifecycle to maximize returns, with the objective of achieving the Company’s target asset turnover ratio.	2026	• Asset Turnover Ratio of 0.73 times
	2027	• Asset Turnover Ratio of no less than last year
	2028	• Asset Turnover Ratio of no less than last year

Risk Management

Risk 1 : The new manufacturing plant’s opening is delayed beyond the scheduled plan.

• Risk Characteristic

Since the contractor was unable to perform within the specified timeframe. A severe accident and a disaster caused a temporary suspension of construction for investigation. The duration for Utility system qualification was delayed, and there were rectifications based on the building inspection results from government agencies.

• Risk Impact

- Loss of investor confidence
- Revenue does not meet targets
- Operating expenses have increased
- Depreciation is inconsistent with actual usage

• Risk Management Measures

- Construction contracts are established between the contractors and the Company.
- The Company has a Safety Unit (Professional Safety Officer) to coordinate with the contractor's Safety Officer to control safety standards.
- Investment budgets are prepared for construction projects and machinery procurement.
- Use of blueprints and floor plans approved by government agencies.
- Preparation of a Combined Plan covering building construction, machinery procurement, machinery installation, and Qualification processes.

- Establishment of a Working Group for inspection, monitoring, and construction control.

Risk 2 : The finished goods inventory exceeds demand, but there are also some items that are insufficient for sales.

- **Risk Characteristic**

Since the sales volume of finished goods is lower than forecasted. The batch sizes of certain products are inconsistent with sales volume, or there is an acceleration of finished goods entering the inventory beyond actual demand.

- **Risk Impact**

- Incurring storage and warehousing costs.
- Increased allowance for obsolete stock, impacting profit and loss.
- Low inventory turnover rate, causing concern for investors.
- Finished goods with a shelf life of less than one year are not desired by customers.

- **Risk Management Measures**

- Preparation of weekly movement reports for finished goods and work-in-process (WIP).
 - Monthly production planning committee meetings held in conjunction with distributors.
 - Distributors review the production forecast to update production plans every quarter.
 - Development of monthly production plans and prioritizing the rectification of the highest overstock items.
 - Sales forecasts are prepared by directly responsible personnel and reviewed by executive management.
 - Monitoring actual sales volume compared to the established sales forecast.
 - Development of a reporting program comparing finished goods inventory against set targets.
 - The factory notifies the sales department in advance regarding finished goods that cannot be delivered.
-

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Ensuring the independence of the board of directors

Currently, the Company’s Board of Directors consists of seven members, with a composition ratio of four non-executive directors to three executive directors (4:3). The Chairman of the Board is an independent director, in compliance with applicable legal requirements. The Company also places importance on establishing an appropriate board structure and has plans to review the composition of the Board to ensure alignment with the Corporate Governance Code for Listed Companies (2017) and the Thai Listed Companies Corporate Governance Survey Project. This is to ensure an appropriate balance of power, promote independent decision-making, and ultimately serve the best interests of all shareholders.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The Chairman of the Board is an Independent Director	Complete	-	-	-
The Board of Directors comprises more than 50% Independent Directors	Not Started	In Progress	In Progress	Success

Strategic Initiative

The establishment of key action plans regarding the independence of the Company’s directors has been aligned with the Good Corporate Governance Best Practices on the Nomination Committee (Revised Edition, January 2021). This framework enhances transparency in the director nomination process and ensures its effective implementation.

Strategic Initiative	Year	Expected Outcomes
Review the structure of the Board of Directors (Board Skill Matrix), including its size, composition, proportion of independent directors, and the key competencies required for the Company’s industrial operations, in order to determine an appropriate number of directors and the qualifications necessary to ensure adequacy and suitability.	2026	Determine the number of directors and independent directors, and establish the qualification criteria for individuals to be nominated for appointment as directors, to be completed by December.
Provide shareholders and directors with the opportunity to nominate individuals for appointment as directors of the Company, including conducting a search through the IOD database to compile a list of candidates for submission to the Nomination Committee for consideration in accordance with the established process.	2027	Announce the nomination period for individuals to be appointed as directors during July–October, and compile the list of nominees together with their profiles, to be completed by October.
Screen and verify the qualifications of potential candidates for appointment as directors (on an individual basis) in accordance with the established process, in order to prepare a ranked shortlist of qualified candidates, together with their qualifications and the rationale for selection, for submission to the Board of Directors.	2027	Verify the qualifications of nominated candidates for directorship, to be completed by December.
	2028	Approach and propose the shortlisted candidates for appointment as new directors to the Board of Directors by February.
The Board of Directors shall include the appointment of new directors on the meeting agenda and propose it to the Annual General Meeting of Shareholders for consideration and approval of	2028	The Annual General Meeting of Shareholders approves the appointment of new directors in accordance with the number determined by the Company.

Strategic Initiative	Year	Expected Outcomes
the new director appointments.		
Conduct an orientation and develop a training plan for newly appointed directors to enhance their knowledge and understanding of the Company’s business, as well as their roles, duties, and legal responsibilities as directors of a listed company on the Stock Exchange.	2028	Newly appointed directors shall receive an orientation and complete the fundamental training program for directors by the end of the year.

Risk Management

Risk 1 : Recruit qualified individuals to fill the position(s) of independent director where the target number has not yet been fully met.

• **Risk Characteristic**

This is because directors with certain areas of knowledge and experience are in demand among listed companies on the Stock Exchange (particularly in sustainability governance).

• **Risk Impact**

The number of independent directors does not comply with the Corporate Governance Code for Listed Companies (2017) and the Listed Companies Corporate Governance Survey Project. This may result in an inadequate balance of power in management, potentially preventing shareholders from receiving maximum benefits and leading to a decline in investor confidence.

• **Risk Management Measures**

- Establish a recruitment plan for individuals to serve as independent directors and strictly implement the plan as outlined.
- Set clear criteria for evaluating the qualifications of candidates to be appointed as independent directors.

Risk 2 : Independent directors have insufficient knowledge and understanding of the Company’s business.

• **Risk Characteristic**

This is because the pharmaceutical industry is highly specialized and requires specific expertise.

• **Risk Impact**

This may lead to incomplete decision-making, reduced effectiveness, and decisions that may not align with practical realities. The Company may lack flexibility in adapting to changing circumstances, and the implementation of its business plans or strategies may be delayed or disrupted.

• **Risk Management Measures**

- The recruitment of independent directors includes consideration of their experience and understanding of the Company’s industrial business.
- New directors are provided with an orientation and relevant information regarding the Company’s business operations to support the effective performance of their duties as directors.
- The Board of Directors’ performance is evaluated annually, with discussions held on guidelines for improving the Board’s effectiveness.

Risk 3 : Independent directors lack genuine independence.

• Risk Characteristic

This is because the pharmaceutical industry is relatively small in scope, and independent directors may have previously conducted business with the Company’s directors or executives.

• Risk Impact

Independent directors may be unable to fully perform their oversight duties. Decisions made may lack objectivity and fairness toward the Company and its shareholders.

• Risk Management Measures

- Conduct a rigorous review of the qualifications of independent directors to ensure their true independence.
- Ensure transparent disclosure of any conflicts of interest.
- Strictly and consistently monitor compliance with relevant corporate governance policies.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

With a strong commitment to conducting business with good corporate governance and the highest level of transparency, the Group recognizes the importance of combating corruption in all forms. Participation as a member and engagement in activities under the Coalition Against Corruption (CAC) program therefore represent a significant step in reaffirming our core mission to build trust among all stakeholders, particularly investors, who serve as a fundamental pillar of sustainable growth. This report presents an overview of the Company’s operations and its plans to enhance anti-corruption standards in alignment with the intent of the CAC, in order to drive the organization toward excellence in sustainability.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
• 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	-	-	-
• 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	-	-	-
• The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	Complete	-	-	-

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified
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 Process	In Process	At least 10 key trading partners are expected to announce anti-corruption policies.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
A study on the consideration criteria for participation, readiness preparation, and the declaration of intent.	2026	- Declaration of Intent - Gap analysis of existing operations and a checklist.
Preparation prior to submitting information for certification.	2026	Results of the organizational corruption risk assessment.
	2027	Self-assessment results and documents prepared for certification.
Application for certification of the Thai Private Sector Collective Action Against Corruption (CAC).	2028	- Self-assessment results and documents submitted for certification, approved by the Audit Committee and external auditors. - Certified for anti-corruption compliance under the Thai Private Sector Collective Action Against Corruption (CAC).

Risk Management

Risk 1 : Risk arising from non-compliance with the anti-corruption policy.

- Risk Characteristic
 - Insufficient knowledge and understanding of anti-corruption evaluation criteria.
 - Internal control systems and supporting documentation lack continuity.
 - Employees do not effectively adhere to the anti-corruption policy.
- Risk Impact
 - Failure to obtain certification or revocation of anti-corruption membership status under the Thai Private Sector Collective Action Against Corruption (CAC) program.
 - Loss of confidence from stakeholders.
 - Potential exposure to ethical investigations or disciplinary actions.
- Risk Management Measures
 - Conduct annual training for employees.
 - Regularly monitor and perform self-assessments in accordance with anti-corruption criteria.
 - Consistently report progress updates to management on a quarterly basis.
 - Develop and review the internal control system and the approval authority matrix (if necessary).

Risk 2 : Risk arising from operational delays, resulting in the inability to submit the application for CAC certification within the specified timeframe.

- **Risk Characteristic**

- No primary person is designated to be responsible for preparing the certification documentation.
- There is a lack of continuous monitoring of deadlines related to anti-corruption requirements.
- Supporting documents are incomplete or do not comply with the prescribed format.

- **Risk Impact**

- Subject to a six-month blackout status.
- This has a negative impact on the organization's transparency and corporate governance image.
- The certification process must be reinitiated, resulting in increased time and resource requirements.

- **Risk Management Measures**

- Prepare a timeline for the submission plan for anti-corruption assessment certification, detailing each stage.
- Establish a notification system or regular status reporting to monitor the project's progress.
- Conduct a preliminary review to ensure the completeness of documentation.
- Provide periodic status updates to management to expedite actions when necessary.

Risk 3 : Risk arising from business partners' non-compliance with anti-corruption principles.

- **Risk Characteristic**

- Business partners or suppliers do not have anti-corruption policies.
- Lack of a due diligence process for screening business partners.
- Customer selection based on personal relationships.

- **Risk Impact**

- Risk of being implicated in corruption involving business partners.
- Damage to the organization's reputation and credibility.
- Potential investigations by government authorities or revocation of certification.

- **Risk Management Measures**

- Establish and utilize a due diligence checklist for reviewing business partners before entering into business relationships.
 - Include anti-corruption clauses in contracts.
 - Regularly assess the risks of key business partners.
 - Communicate anti-corruption guidelines to business partners.
-

Governance of Risk and Management Compliance

Enhancing governance of information security

Information Security Audit, or Cybersecurity Audit, is a critical process for organizations to protect data and mitigate risks to information systems from cyber threats such as malware, phishing, ransomware, and botnets. The Board of Directors and executives have placed significant importance on this matter and have mandated the development of a formal action plan and clearly defined objectives to enhance information security in a documented manner, based on the ISO/IEC 27001:2022 – Information Security Management framework.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	In Progress	In Progress	Success	Success
• The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	Complete	-	-	-
• Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	In Progress	In Progress	Success	Success
• All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.	In Progress	In Progress	Success	Success
Certified to ISO/IEC27001:2022.	-	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Preparing your organization for ISO/IEC 27001:2022 certification.	2026	• The results of at least two internal audits did not reveal any major deficiencies (CAR Major).
Seeking ISO/IEC 27001:2022 certification: - Find a Certification Body (CB) - Conduct an audit for certification.	2027	• Certified to ISO/IEC 27001:2022 standard.

Risk Management

Risk 1 : Not certified to ISO/IEC 27001:2022 standard.

- Risk Characteristic
The company has significant deficiencies in its information security operations, which resulted in the inability to obtain ISO/IEC 27001:2022 certification.
- Risk Impact
 - The company’s stakeholders lack confidence in the organization’s information security practices.
 - The budget spent on the certification audit will be wasted if certification is not obtained.

- There are no critical processes in place to protect information and reduce information system risks from cyber threats.

• Risk Management Measures

- Establish an Information Security Management System (ISMS) working committee.
 - Provide ISO/IEC 27001:2022 requirements training to relevant personnel.
 - Implement the ISO/IEC 27001:2022 system.
 - Prepare and/or revise relevant documents such as organizational context, compliance manuals, procedures, and communicate them to employees throughout the organization.
 - Compile applicable laws and regulations related to the system.
 - Monitor implementation progress on a monthly basis.
 - Conduct an internal audit to preliminarily confirm readiness prior to applying for certification.
-

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://sustainability.blcplc.com/en/document/viewer/126/thailand-greenhouse-gas-management-organization-2024>



Targets

Topic	Targets		
	2026	2027	2028
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	Success	Success	Success

Decarbonization

The group recognizes the impact of climate change, as it operates industrial factories that emit greenhouse gases, which are a key cause of climate change. The company strives to help mitigate global warming by effectively managing greenhouse gas emissions from internal activities to reduce emissions in factories. This starts with creating the organization’s carbon footprint data (Carbon Footprint for Organization: CFO), a method to assess greenhouse gas emissions from the organization’s operations and calculate them as carbon dioxide equivalent, which leads to the development of management approaches to reduce greenhouse gas emissions effectively.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)		
	2023	2026	2027	2028
Greenhouse gas emission reduction volume	2884	1904	1254	1204

Remark : Only Scope 1 and Scope 2 emissions of the BLC Group

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Increase the use of clean energy from solar power. - Construct a Phase 2 solar power plant with a capacity of 1.5 MW.	2026	• Clean energy from solar power is used to offset electricity consumption from the utility grid, reducing electricity usage from the Provincial Electricity Authority by approximately 40%.
Increase the use of clean energy from solar power. - Install a solar rooftop system on the new production building (new plant) with a capacity of 954.84 kWp.	2026	• Clean energy from solar power is used to offset electricity consumption from the utility grid, reducing electricity usage from the Provincial Electricity Authority by approximately 15%.
Energy Efficiency	2028	• Reduce energy consumption per unit of production by 0.5% per year (cumulative), Reduce Scope 2 greenhouse gas emissions by

Strategic Initiative	Year	Expected Outcomes
50 tCO#e per year (cumulative).		

Risk Management

Risk 1 : Greenhouse gas emissions have been continuously increasing.

- **Risk Characteristic**

Greenhouse gas emissions have increased due to higher production volumes; however, energy consumption and the use of renewable energy have not yet been managed efficiently. In addition, there has been a lack of cooperation from suppliers and service providers in jointly reducing greenhouse gas emissions.
- **Risk Impact**
 - If carbon control regulations and carbon taxes are introduced in the future, the organization may be required to pay carbon taxes or purchase carbon credits, resulting in higher business operating costs.
 - This may lead to reputational damage, reduced confidence among shareholders and investors.
 - Loss of long-term competitiveness.
- **Risk Management Measures**
 - An annual energy management plan has been established, with a requirement to review the plan whenever changes occur that affect operations. An annual plan for monitoring, measurement, analysis, and evaluation of energy performance has also been prepared for 2026.
 - Energy conservation measures have been established and implemented in accordance with the relevant Significant Energy Uses (SEUs).
 - Data are currently being collected to define additional measures.Greenhouse gas emission reduction projects have been developed, along with the preparation and verification of greenhouse gas emission data.
 - Greenhouse gas emission data of the group have been submitted to TUV NORD for verification.The first solar power plant is regularly maintained, and there is an operation and maintenance plan in place for the solar power generation system.
 - There is a plan to modify secondary packaging to be more environmentally friendly.
 - Projects are underway for the construction of: the second solar power plant (ground-mounted).
 - Projects are underway for the construction of: the third solar power plant (rooftop).
 - Suppliers and service providers are encouraged to reduce greenhouse gas emissions.

Plan Change History of JUMP+
(Edition No. 1, 10 Aug 2026)

Section 1 Business Plan

Growth plan/Increase business value

Production Strategy Plan

Strategic description

Initial Edition : 27 Mar 2026

To support long-term business growth and enhance the efficiency and capability of pharmaceutical production to international standards, the Group has established strategies for production capacity and technology development as follows:

- Construction of a New Plant: The Company is executing a new manufacturing facility project to serve as its primary production base in the future. This plant is designed to meet modern and safe pharmaceutical manufacturing standards, increasing production efficiency for the Group while supporting the expansion of contract manufacturing services for multinational corporations in the future.
- Procurement of New Technology Machinery for the New Plant: To align with the potential of the new manufacturing facility, the Company plans to purchase advanced technology machinery to replace existing equipment with declining efficiency. This will also increase production capacity to support new products and continuously rising demand.
- Innovate packaging, pack sizes, and pack labels to respond to growing and constantly changing customer demands.
- Use of Renewable Energy via Solar Roof System: The Company prioritizes sustainable energy management within the factory. A plan has been established to install a Solar Roof system on the new plant's rooftop, with implementation scheduled to begin in the fourth quarter of 2026. The system is expected to generate approximately 990 kilowatt peak (kWp) of electricity.
- Establishment of Solar Farm Phase II: This project has a generation capacity of 1.5 megawatts (MW) and began supplying electricity to various buildings' systems starting in January 2026.

Edition No. 1 : 10 Aug 2026

To support long-term business growth and enhance the efficiency and capability of pharmaceutical production to international standards, the Group has established strategies for production capacity and technology development as follows:

- Construction of a New Plant: The Company is executing a new manufacturing facility project to serve as its primary production base in the future. This plant is designed to meet modern and safe pharmaceutical manufacturing standards, increasing production efficiency for the Group while supporting the expansion of contract manufacturing services for multinational corporations in the future.
- Procurement of New Technology Machinery for the New Plant: To align with the potential of the new manufacturing facility, the Company plans to purchase advanced technology machinery to replace existing equipment with declining efficiency. This will also increase production capacity to support new products and continuously rising demand.
- Innovate packaging, pack sizes, and pack labels to respond to growing and constantly changing customer demands.
- Use of Renewable Energy via Solar Roof System: The Company prioritizes sustainable energy management within the factory. A plan has been established to install a Solar Roof system on the new plant's rooftop, with implementation scheduled to begin in the fourth quarter of 2026. The system is expected to generate approximately 954.84 kilowatt peak (kWp) of electricity.
- Establishment of Solar Farm Phase II: This project has a generation capacity of 1.5 megawatts (MW) and began supplying electricity to various buildings' systems starting in January 2026.

Section 3 Climate Action Plan

Decarbonization

Strategic Initiative

Strategic Initiative

Initial Edition : 27 Mar 2026

Strategic Initiative	Year	Expected Outcomes
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Increase the use of clean energy from solar power. - Install a solar rooftop system on the new production building (new plant) with a capacity of 990 kWp.	2026	• Clean energy from solar power is used to offset electricity consumption from the utility grid, reducing electricity usage from the Provincial Electricity Authority by approximately 15%.
Energy Efficiency	2028	• Reduce energy consumption per unit of production by 0.5% per year (cumulative), Reduce Scope 2 greenhouse gas emissions by 50 tCO#e per year (cumulative).

Edition No. 1 : 10 Aug 2026

Strategic Initiative	Year	Expected Outcomes
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Risk Management

Greenhouse gas emissions have been continuously increasing.

Risk Management Measures

- Initial Edition : 27 Mar 2026
- An annual energy management plan has been established, with a requirement to review the plan whenever changes occur that affect operations. An annual plan for monitoring, measurement, analysis, and evaluation of energy performance has also been prepared for 2026.
 - Energy conservation measures have been established and implemented in accordance with the relevant Significant Energy Uses (SEUs). Data are currently being collected to define additional measures.
 - Greenhouse gas emission reduction projects have been developed, along with the preparation and verification of greenhouse gas emission data. Greenhouse gas emission data of the group have been submitted to TV NORD for verification.

- The first solar power plant is regularly maintained, and there is an operation and maintenance plan in place for the solar power generation system.
- There is a plan to modify secondary packaging to be more environmentally friendly.
- Projects are underway for the construction of: the second solar power plant (ground-mounted).
- Projects are underway for the construction of: the third solar power plant (rooftop).
- Suppliers and service providers are encouraged to reduce greenhouse gas emissions.

Edition No. 1 : 10 Aug 2026

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