JUMP+ Plan

Edition No. 1

BPS Technology Public Company Limited

(BPS)

Year 2026 - 2028

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JUMP+

BPS Technology Public Company Limited

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Industrial

CG Report :

SET ESG Ratings: **-**

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

Business Type

Distributor of electrical connectivity equipment, smart-home products, and solar cell products. Solutions provider of solar rooftop, main distribution board, fiber optic network, facilitating gadgets for residence

Financial Statement				
Year	2025	2024	2023	-
Income Statement (MB)				
Revenues	518.34	531.51	738.77	N/A
Expenses	510.10	518.92	709.67	N/A
Net Profit	4.69	7.59	20.11	N/A
Balance Sheet (MB)				
Assets	426.89	446.04	354.06	N/A
Liabilities	140.76	159.29	180.11	N/A
Shareholders' Equity	286.14	286.75	173.94	N/A
Cash Flow (MB)				
Operating	-9.77	46.82	21.16	N/A
Investing	-12.20	-13.63	-8.16	N/A
Financing	-15.52	80.39	-16.28	N/A
Financial Ratio				
EPS (Baht)	0.01	0.02	0.12	N/A
GP Margin (%)	16.63	16.64	14.29	N/A
NP Margin (%)	0.91	1.43	2.72	N/A
D/E Ratio (Times)	0.49	0.56	1.04	N/A
ROE (%)	1.64	3.29	11.56	N/A
ROA (%)	1.89	3.15	8.22	N/A

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**26.70** Million Baht
Total Revenue	**740.80** Million Baht
Gross Profit Margin	**17.7-18** %
Net Profit Margin	**2.5-3.6** %

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan : Strengthen and Enhance the Core: Maintain the core revenue base and enhance the value of existing operations	✓	✓	

Governance Plan

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

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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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)	20.11	7.59	4.69	**26.70**
Total Revenue (Million Baht)	640.20	508.20	480.20	**740.80**
Gross Profit Margin (%)	14.80	16.90	16.90	**17.7-18**
Net Profit Margin (%)	2.70	1.40	0.90	**2.5-3.6**

Note:

1. Net profit attributable to equity holders of the parent company
2. Profit before financial costs, income tax, depreciation, and amortization

- Formula for banking and securities businesses: Profit (loss) from operations before income tax + Interest expenses + Depreciation and amortization
- Formula for other financial businesses and general commercial businesses: Profit (loss) before financial costs and income tax + Depreciation and amortization

Growth plan/Increase business value

Strategic Plan : Strengthen and Enhance the Core: Maintain the core revenue base and enhance the value of existing operations

The company will continue to maintain the strength of its Kitting Box business and existing system works as its primary revenue base. Concurrently, there will be an upgrade from merely selling materials and installation to delivering comprehensive smart infrastructure execution (Smart Infrastructure Execution), aiming to enhance project value and mitigate pressure from price competition.

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

- Growth
- Profitability & Efficiency

Targets

Generate growth for the Kitting Box business and the supply chain system for construction projects, which continue to be the company's revenue foundation and a crucial customer base for future business expansion.

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-28.05	-2.48	27.6	5.9	5.8
Gross Profit Margin (%)	16.64	16.63	17.7	17.7	18
Net Profit Margin (%)	1.43	0.91	2.5	2.9	3.6

Strategic Initiative

This business plan is built on three core growth approaches: (1) Strengthening Core Business, (2) Platform-based Business Expansion, and (3) a Partner-led Growth Strategy.

The Company aims to preserve its revenue base from the Kitting Box business and existing system installation services, while expanding into Retrofit, Energy Monitoring, Smart Control, Preventive Maintenance, and data platform-based monitoring services in order to increase the proportion of recurring income and enhance profitability.

In this regard, the Company positions itself as an Integrator and Coordinator, leveraging its network of partners to improve investment efficiency, accelerate market entry, and enhance flexibility in developing new solutions. At the same time, it will continue to maintain customer relationships and retain data management capabilities within the organization.

Strategic Initiative	Year	Expected Outcomes
Maintain core revenue streams while enhancing the value of existing operations.	2026	• Strengthen the revenue base from the Kitting Box business • Increase in new contracts from real estate developers
	2027	• Enhancing operational capabilities with smart infrastructure • Deliver projects by applying BIM as the primary mechanism for driving operations.
	2028	• Establish full readiness in smart infrastructure operations. • Drive growth through high-margin Turnkey projects.
Establish a growth foundation in the Retrofit and Energy Management business.	2026	• Initiate a pilot project for building renovation • Demonstrate the practical application of the energy consumption monitoring system through a pilot project.
	2027	• Expand the contract base for energy consumption monitoring systems • Offers preventive maintenance services on a membership basis.
	2028	• Develop a platform-driven cross-sell mechanism. • Increase the proportion of recurring revenue to exceed 10%.
Transforming data platforms into recurring revenue	2026	• Launch of a production-ready commercial prototype platform. • Acquire the first commercial customer for SaaS services.

Strategic Initiative	Year	Expected Outcomes
	2027	• Expand API connectivity with business partners • Start recognizing recurring revenue from the platform
	2028	• Develop a platform-driven cross-sell mechanism. • Increase the proportion of recurring revenue to exceed 10%.
Market expansion into Well Building and Longevity (Wellness Market)	2026	• Develop and test wellness and living solutions for the elderly. • Establish cooperation with wellness real estate development partners.
	2027	• Launch of an integrated Well Building solution • Add proposals for health monitoring and indoor air quality management.
	2028	• Expand to wellness accommodation projects and tracking systems for resorts • Launch of a solution portfolio aimed at addressing the longevity society

Remark : The success of the aforementioned plan also depends on four key conditions, namely: (1) Maintaining the revenue base of the core business, which may involve the company declining projects that excessively impact profitability. (2) Substantially expanding new services such as Retrofit, Smart Monitoring systems, Preventive Maintenance systems, and Energy Management systems to existing customers. (3) Developing Platform and Data Capability to genuinely support service delivery and operational reporting. And (4) Managing working capital in conjunction with phased investment based on priority, to prevent revenue growth from unduly pressuring liquidity. Structurally, the company's 3-year financial plan is not solely based on accelerating sales growth from existing businesses, but rather on gradually restructuring revenue towards a higher quality revenue base. That is, while total revenue growth will be relatively conservative, the proportion of revenue from new businesses, recurring revenue, and revenue with Data / Service Layer components will continuously increase. This will reflect both revenue quality, profitability, and the potential for sustained long-term revenue generation.

Risk Management

Risk 1 : Strategic Transition and Investment Prioritization Risk

- **Risk Characteristic**

  BPS's 3-year business plan encompasses strengthening its core business, expanding into Retrofit and Energy management, developing a data platform, and piloting new markets in the Well Building and Longevity segments, a direction consistent with the long-term enhancement of its business model.

- **Risk Impact**

  If the company accelerates operations in multiple areas simultaneously too quickly, this may lead to resources being spread too thinly beyond the company's readiness, and the organization may lack a primary focus point. Furthermore, investment burdens may arise before new businesses can clearly prove their commercial viability.

- **Risk Management Measures**

  The company will implement a growth prioritization strategy, commencing with use cases that can immediately leverage existing expertise, such as Retrofit services, Energy Monitoring systems, and Preventive Maintenance services. This will be coupled with a phased investment approach and the establishment of stage-gates for new project approvals. Furthermore, the role of the PMO (Project Management Officer) will be defined to consistently monitor investment milestones, evaluate return levels, and track the progress of pilot projects, thereby ensuring that business expansion is systematic and aligned with the organization's readiness.

Risk 2 : Risk 2: Risk of transitioning pilot projects into recurring revenue-generating services.

- **Risk Characteristic**

  One of BPS's key objectives is to increase the proportion of revenue from services and recurring revenue during the years 2026-2028. However, in practice, a broad range of customers may still perceive the company's role as an equipment supplier and installer rather than a monitoring system provider and a building performance management (Building Monitoring) service provider.

- **Risk Impact**

  If the company cannot clearly demonstrate measurable results, such as energy savings, reduced downtime, or reduced operating costs, the transition of a pilot project to a continuous service contract may take longer than expected.

- **Risk Management Measures**

  The company will arrange for the design of service proposals as Service Packages with clear service scopes, defined SLAs, and easily understandable reporting formats for customers. This is to utilize pilot projects as a foundation for collecting real data and developing commercial case studies, along with establishing key performance indicators such as the conversion rate from pilot projects to commercially operated projects that successfully secure contracts with customers, contract renewal rates, and the proportion of cross-selling from the existing customer base, to ensure that the growth of recurring revenue is based on verifiable results.

Risk 3 : Risks related to integrated delivery and reliance on partners

- **Risk Characteristic**

  BPS's business increasingly comprises elements of Solutions services and operates as a platform. The success of project delivery will depend on coordination among sales teams, engineering teams, operations teams, subcontractors, equipment manufacturers, and increased collaboration with technology partners.

- **Risk Impact**

  If the definition of roles, responsibilities, work standards, or data linkage between parties is unclear, it may lead to delays, additional rework, increased costs, or inconsistent post-delivery service quality, which directly impacts the company's credibility.

- **Risk Management Measures**

  The company will implement a very selective process for choosing key partners, coupled with a clear evaluation framework. It will establish standardized delivery protocols, pre-production system testing, and uniform acceptance guidelines. Furthermore, a Service Operations unit or a central agency will be established to oversee incident response reporting, proactive preventive maintenance operations, and close post-sales coordination. This comprehensive approach aims to enable the partner-dependent growth model to expand without adversely affecting service quality.

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company is committed to creating an ecosystem of transparency by enhancing anti-corruption mechanisms through the strategy of "Proactive Prevention & Accountability Culture," alongside developing the organization to become a CAC Change Agent with a role in driving anti-corruption standards both internally and throughout the value chain.

The company prioritizes the integration of internal control systems with information technology to enhance the efficiency of comprehensive monitoring and assessment of corruption risks, covering both internal business operations and Supply Chain Management. Concurrently, it has also developed secure, transparent, and easily accessible whistleblowing channels.

Furthermore, the company aims to foster an organizational culture committed to integrity through continuous communication and practical training to instill ethical awareness as a core value of the organization and to further develop into a driving force for sustainable anti-corruption change at the industry level.

Targets

Enhance compliance through continuous development and improvement of the Anti-Corruption Policy, and apply for the second renewal of CAC membership certification by 2028.

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	Success	Success	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	Success	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	Success	Success
• The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	Complete	Success	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	Certified	Certified	Certified
Obtain renewal of CAC membership by 2028.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Obtain renewal of CAC membership by the year 2028.	2026	• 1.Conduct a Gap Assessment against the 71 CAC Checklist requirements. • 2.Review the Anti-Corruption Policy and related policies, such as the Code of Conduct and Procurement Policy. • 3.Prepare a renewal plan for CAC certification in 2028, with clearly defined timelines and objectives, and communicate it to relevant stakeholders.
	2027	• 1.Conduct a corruption risk assessment and improve processes in high-risk areas (e.g., entertainment expenses, charitable donations, political contributions) by establishing clear check-and-balance mechanisms. • 2.Assign the Internal Audit function to perform a mock audit in accordance with CAC criteria to identify gaps and ensure readiness.
	2028	• 1.Compile supporting evidence of past operations and complete the Self-Evaluation Tool in full. • 2.Coordinate with the Internal Audit function to prepare working papers and verify the closure of gaps against the 71 CAC Checklists. • 3.Submit the application documents to CAC within Q1/2028. • 4.Upon successful renewal, report the outcome to the Audit Committee and the Board of Directors, and disclose the information in the Form 56-1 One Report or through other appropriate channels.

Risk Management

Risk 1 : Risk arising from changes in assessment criteria and timelines.

- **Risk Characteristic**

  The risk of deterioration in governance practices following initial certification, leading to inconsistent compliance with anti-corruption policies and a potential lack of auditable evidence (audit trail) over the three-year certification cycle.

- **Risk Impact**

  1.Reputational Impact: May adversely affect the Company’s long-term reputation and credibility, particularly among institutional investors.
  2.Business Opportunity Impact: May lead to the loss of business opportunities or limitations in participating in new projects or partnerships.

- **Risk Management Measures**

  1.Incorporate CAC review criteria into the 2027 annual internal audit plan in order to monitor the consistency of compliance.
  2.Establish a digital document retention system for key records and supporting evidence, categorized in accordance with CAC criteria, to ensure readiness for immediate review.
  3.Prepare an action plan with clearly defined completion targets, and communicate it to relevant parties.

4.Require quarterly reporting on policy compliance to the Executive Committee in order to continuously reinforce awareness at the management level.

Risk 2 : Risk of fraud through significant expense transactions

- **Risk Characteristic**

  Gaps in the approval processes for high-risk transactions-such as charitable donations, sponsorships, and entertainment expenses, which may conceal conflicts of interest.

- **Risk Impact**

  1.Status Continuity Impact: May affect the renewal consideration of the Company's membership in the Collective Action Against Corruption (CAC), which serves as a recognized standard of transparency at the international level.
  2.Stakeholder Confidence Impact: May negatively impact the Company's image and acceptance among investors, business partners, and regulators who place importance on good governance.
  3.ESG Evaluation Impact: May affect the Company's governance score, a key component in ESG ratings and corporate sustainability assessments.
  4.Operational Agility Impact: The absence of recognized certification may increase due diligence requirements from counterparties or financial institutions, resulting in more complex and less efficient business processes.

- **Risk Management Measures**

  1.Establish a recipient due diligence checklist, including verification of any connections with public officials, prior to approving any donation or sponsorship.
  2.Revise the Delegation of Authority (DOA) for high-risk transactions to ensure appropriate checks and balances are in place.
  3.Explore the development of an online registry system for gifts and entertainment to enhance transparency and auditability.
  4.Formally communicate the Company's No-Gift Policy to all stakeholder groups on a regular basis, particularly during key festive periods.

Enhancing the prevention of insider information

The Company has established a strategic approach to strengthening the prevention of insider information misuse, with a focus on integrated risk management covering structures, processes, and behaviors through a holistic approach. This is implemented by systematically establishing a governance framework for material information, controlling access rights based on the need-to-know principle, and enhancing proactive monitoring mechanisms through technology and data analytics, alongside clear and auditable measures governing securities trading. In this regard, the Company places importance on fostering an organizational culture grounded in ethics and accountability to ensure consistent practices throughout the organization. This will help mitigate the risk of insider information misuse, strengthen stakeholders' confidence, and support the Company's business operations on the principles of transparency and fairness over the long term.

Targets

1.No incidents of insider information leakage (0 cases)

2. No cases in which any director or executive was accused by a regulatory authority of insider trading (0 cases)

Topic	Before Project Participation Status	Targets		
		2026	2027	2028

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	Complete	Success	Success	Success
• A Board-approved written policy on insider information prevention has been clearly defined and implemented	Complete	Success	Success	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	Success	Success	Success
• 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	Success	Success	Success
Directors and executives report their securities holdings accurately and completely at 100%, covering both direct and indirect holdings (including those of spouses and minor children).	-	In progress	In progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the policy and practices on the prevention of insider information misuse.	2026	• 1.Review the policy and practices on the prevention of insider information misuse, which form part of the Company’s Code of Conduct, by benchmarking against capital market laws, the SEC CG Code, the CGR Checklist, and best practices of other listed companies. • 2.Submit the policy for the Board of Directors’ consideration and approval, and publish it on the Company’s website. • 3.Communicate the policy and practices to directors, executives, and employees. • 4.Require all directors, executives, and employees to acknowledge and agree to comply with the policy. • 5.Report the implementation results in the Form 56-1 One Report.
	2027	• 1.Establish a systematic process for monitoring and reviewing compliance with the insider information policy, with the implementation results to be reported to the Audit Committee and/or the Board of Directors at least once a year. • 2.Incorporate the policy as part of the orientation program for new employees. • 3.Arrange for an annual knowledge refresher and require completion of an online test to confirm understanding of insider information requirements.

Strategic Initiative	Year	Expected Outcomes
		• 4.Report the implementation results in the Form 56-1 One Report.
	2028	• 1.Establish information technology (IT) measures to control access to and storage of confidential information, including implementing access logs for monitoring and ensuring the proper disposal of insider information in accordance with established procedures.
Enhance the internal information control system and strengthen the governance of securities trading to ensure effectiveness.	2026	• 1.Prepare and maintain an Insider List of persons subject to the Blackout Period for refraining from trading the Company's securities in accordance with the Company's good corporate governance policy, and review such list at least twice a year. • 2.Require all employees, business partners, and advisers involved in key projects to sign a Confidentiality Agreement before being granted access to actual information. • 3.Prepare a report on the securities holdings of directors and executives for submission to the Board of Directors at least four times a year. • 4.Report the implementation results in the Form 56-1 One Report.
	2027	• 1.Review and update the Insider List to ensure it remains current. • 2.Organize training sessions and seminars on insider information for directors, executives, and employees who have access to material information, and maintain records of participant attendance. • 3.Report the implementation of insider information prevention measures and related activities to the Board of Directors at least once a year. • 4.Report the implementation results in the Form 56-1 One Report.
	2028	• 1.Review and update the Insider List to ensure it remains current. • 2.Include the assessment of the effectiveness of confidential information management systems and insider trading prevention measures in the annual internal audit plan. • 3.Report the internal audit results to the Audit Committee for acknowledgment. • 4.Report the implementation of insider information prevention measures and related activities to the Board of Directors at least once a year. • 5.Report the implementation results in the Form 56-1 One Report.

Risk Management

Risk 1 : Risk of Insider Information Misuse

- **Risk Characteristic**

  The risk that directors, executives, or employees who have access to material non-public information may use such information for personal benefit or disclose it to unauthorized parties, arising from weaknesses in access controls, insufficient oversight, or a lack of ethical awareness.

- **Risk Impact**

  1.Legal Impact: Exposure to penalties under the Securities and Exchange Act, including civil sanctions (e.g., monetary fines and disqualification from holding positions) as well as criminal penalties.
  2.Strategic Impact: Significant erosion of investor and stakeholder confidence, adversely affecting the Company's Corporate Governance (CG) Rating and its opportunities for inclusion in sustainability indices (ESG Ratings).
  3.Transparency Impact: Negative impact on the Company's reputation regarding fairness in information access among all groups of shareholders.

- **Risk Management Measures**

  1.Review the policy and practices on the prevention of insider information misuse, which form part of the Company's Code of Conduct, by benchmarking against capital market laws, the SEC CG Code, the CGR Checklist, and best practices of other listed companies.
  2.Establish and maintain an Insider List of individuals who may have access to or possess insider information, to enable proactive governance.
  3.Implement a systematic framework for managing insider information, including data classification and access control based on the need-to-know principle.
  Strictly enforce measures governing securities trading, such as Blackout Periods and pre-clearance requirements.
  4.Require quarterly reporting of securities holdings by directors and executives to the Board of Directors.
  5.Continuously communicate and provide training on policies and practices related to the prevention of insider information misuse and violations under the 6.Securities and Exchange Act to directors, executives, and employees.
  7.Conduct periodic assessments of the effectiveness of internal information control systems by internal auditors or independent external advisors.
  8.Establish clear monitoring measures and disciplinary actions to reinforce accountability and organizational discipline.

Risk 2 : Risk of Insider Information Leakage

- **Risk Characteristic**

  The risk that material non-public information may be improperly disclosed, whether intentionally or unintentionally, through various channels such as insecure internal communications, inappropriate use of technology, or insufficient access controls, including risks arising from third parties involved in business operations.

- **Risk Impact**

  1.Organizational Credibility Impact: Erosion of investor and business partner confidence in the Company's governance standards and internal control systems.
  2.Corporate Governance Impact: Abnormal movements in the Company's share price resulting from information leakage may trigger regulatory investigations and adversely affect the Company's Corporate Governance (CG) Rating.

3.Competitive Advantage Impact: Premature disclosure of strategic information may be exploited by competitors or negatively impact the success of ongoing transactions.

- **Risk Management Measures**

1.Enforce the “need-to-know” principle by restricting access to confidential information to only those with direct responsibilities, and maintain an up-to-date Insider List of authorized individuals.
2.Establish appropriate communication and disclosure practices through a Market Disclosure Policy.
3.Provide training and communication on secure information handling practices to mitigate risks of improper or negligent disclosure.
4.Monitor and control access to and usage of information through information technology systems.
5.Implement audit trails to track access to confidential information and report risk assessment results to the Audit Committee at least once a year.
6.For significant projects, require relevant internal personnel and counterparties to sign a Non-Disclosure Agreement (NDA).

Enhancing prevention of conflicts of interest

The Company is committed to strengthening the prevention and management of conflicts of interest in a systematic manner by establishing a strategic approach that encompasses governance, control structures, and the cultivation of an ethical organizational culture. This is achieved through the development of a transparent and auditable framework for the disclosure and management of conflicts of interest, aligned with principles of good corporate governance and the Company’s Code of Conduct. In parallel, the Company leverages technology to proactively monitor, analyze, and mitigate risks, while ensuring decision-making mechanisms remain independent and free from undue influence. The Company also places strong emphasis on fostering ethical awareness and accountability among directors, executives, and employees, enabling them to appropriately identify, disclose, and manage conflicts of interest. This approach supports the enhancement of trust, transparency, and sustainable business operations.

Targets

1.At least 95% of the Company’s employees have received training on the prevention of conflicts of interest.
2.No cases in which any director or executive was accused by a regulatory authority regarding related party transactions (0 cases)

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent conflicts of interest.	Complete	Success	Success	Success
• 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	Success	Success	Success
• Compliance with the conflict of interest policy is monitored through a formal process at least annually.	Complete	Success	Success	Success
• 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	Success	Success	Success

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
No transactions with related parties that are non-compliant with applicable laws were identified.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhance the effectiveness of oversight on related party transactions and prevent conflicts of interest.	2026	• 1.Review and update the Conflict of Interest Policy to ensure alignment with the Company’s organizational structure and current regulatory requirements. • 2.Assess conflict of interest risks in order to establish appropriate risk management measures and guidelines. • 3.Establish an annual declaration process of interests for directors and executives, with a requirement for immediate reporting in case of any material changes. • 4.Provide training to relevant parties on rules governing related party transactions and the prevention of conflicts of interest, and maintain records of training participation. • 4.Report the implementation results in the Form 56-1 One Report.
	2027	• 1.Review and update the Conflict of Interest Policy to ensure alignment with the Company’s organizational structure and current regulatory requirements. • 2.Implement risk-based monitoring for departments or transactions with high risk exposure. • 3.Develop and maintain a Related Parties List to serve as a preliminary reference for the procurement and accounting functions in screening transactions. • 4.Provide training to relevant parties on rules governing related party transactions and the prevention of conflicts of interest, and maintain records of training participation. • 5.Include this as part of the annual internal audit plan, whereby the Internal Audit function conducts sample reviews of compliance with the Conflict of Interest Policy and assesses the effectiveness of internal control systems related to related party transactions against best practices of other listed companies. • 6.Report the implementation results in the Form 56-1 One Report.
	2028	• 1.Review and update the Conflict of Interest Policy to ensure alignment with the Company’s organizational structure and current regulatory requirements. • 2.Update the Related Parties List to keep it current, so that it may serve as a preliminary reference for the procurement and accounting functions in screening transactions.

Strategic Initiative	Year	Expected Outcomes
		• 3.Provide training to relevant parties on the rules governing related party transactions and the prevention of conflicts of interest, and maintain records of training participation. • 4.Report the implementation results in the Form 56-1 One Report.

Risk Management

Risk 1 : Risk of Conflict of Interest

- **Risk Characteristic**

  The risk that decision-making in key organizational processes may be influenced by personal interests or related relationships without appropriate disclosure or management, potentially arising from a lack of independent review mechanisms or insufficient segregation of duties.

- **Risk Impact**

  1.Regulatory Compliance Impact: Non-compliance with the regulations of the Stock Exchange and the SEC may lead to regulatory reviews or the need to rectify transactions to ensure legal compliance.
  2.Governance Credibility Impact: Unclear or inadequate review processes for transactions may undermine the confidence of shareholders and stakeholders, and negatively affect the Company’s corporate governance assessment.
  3.Decision-Making Integrity Impact: Biased or non-independent decision-making that favors certain interests may result in financial losses and reputational damage to the organization.

- **Risk Management Measures**

  1.Establish independent decision-making mechanisms free from conflicts of interest for transactions or decisions with elevated risk.
  2.Ensure appropriate segregation of duties to reduce the risk of undue influence over decision-making.
  3.Integrate conflict of interest review processes into approval workflows to ensure systematic consideration prior to decision-making.
  4.Define clear criteria and guidelines for decision-making on significant matters to ensure consistency and auditability.
  5.Promote ethical awareness and corporate governance among personnel to support fair and transparent decision-making.

Risk 2 : Risk related to the effectiveness of the conflict of interest management system

- **Risk Characteristic**

  The risk that the organization lacks effective systems or tools to systematically collect, integrate, and analyze conflict of interest data, resulting in an inability to identify, monitor, and proactively manage risks in a timely and comprehensive manner. This may arise from reliance on manual processes, fragmented data storage, or a lack of data integration across functions.

- **Risk Impact**

  1.Delayed Risk Identification and Monitoring: Inability to promptly identify and track risks may lead to the accumulation and escalation of unmanaged risks.
  2.Incomplete and Unintegrated Data for Decision-Making: Lack of comprehensive and connected data may result in ineffective oversight and decision-making.
  3.Reduced Effectiveness of Internal Control Systems: Overall decline in the effectiveness of internal controls may create governance gaps and vulnerabilities.

- **Risk Management Measures**

1.Develop information systems to support the systematic collection, integration, and analysis of data.

2.Integrate conflict of interest data into relevant operational systems to ensure comprehensive data linkage.

3.Improve workflows to reduce reliance on manual processes and enhance data accuracy.

4.Establish standardized data management and storage practices across the organization.

5.Develop reporting tools and monitoring mechanisms to continuously track and oversee risks, supporting effective management oversight.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Company drives its operations under the strategy “Innovating for a Low-Carbon Future,” leveraging technology and data management as key mechanisms to mitigate climate impact. The greenhouse gas (GHG) inventory is therefore developed as a centralized data system that systematically integrates business activity data from all functions, covering both direct and indirect emissions. This approach enhances data accuracy, transparency, and auditability.

The data is utilized to analyze emission sources, identify efficiency improvement opportunities, and support the design of emission reduction measures aligned with the Company’s business operations on an ongoing basis. This enables precise and actionable environmental management, while supporting the achievement of the Company’s carbon neutrality target by 2035.

Targets

Topic	Targets		
	2026	2027	2028
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	In Progress	Success	Success
Prepare a greenhouse gas (GHG) inventory and maintain records of energy consumption data.	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Prepare a greenhouse gas (GHG) inventory and maintain records of energy consumption data, covering at least 80% of the Company’s core business activities.	2026	• 1.Materiality of Activities Analysis: Define the scope of core activities by identifying key business operations that are primary sources of greenhouse gas emissions, ensuring data collection covers at least 80% of the Company’s significant activities. This will support the establishment of a baseline year, target setting, and roadmap development. • 2.GHG Inventory System Development: Design and develop a greenhouse gas inventory system to support systematic data collection from relevant departments. • 3.Establishment of a Working Group: Set up a GHG inventory working group with clearly defined roles and responsibilities for data collection and reporting. • 4.Baseline Data Collection: Collect baseline data (2026) and conduct preliminary verification to ensure data completeness and consistency. • 5.Preliminary GHG Calculation: Prepare an initial greenhouse gas inventory covering direct emissions (Scope 1) and indirect emissions from energy consumption (Scope 2), based on reliable and traceable data sources. Conduct trial calculations of emissions from selected core activities to provide an overview of environmental impact.

Strategic Initiative	Year	Expected Outcomes
		• 6.Internal Awareness Building: Provide training to relevant personnel on the importance of GHG inventory preparation and proper data collection practices.
	2027	• 1.Data Quality and Accuracy Assurance: Review and validate data collected from key activities in the first year, with the Internal Audit function or qualified engineers assigned as responsible parties to ensure the accuracy of all figures. • 2.Data Governance: Establish a systematic data governance framework to ensure data quality, covering accuracy, completeness, and consistency across the organization. • 3.Systematic GHG Reduction Measures: Define and periodically review greenhouse gas reduction measures covering key organizational activities, based on data analysis, with clearly defined targets, KPIs, and responsible functions. • 4.Integration into Organizational Management: Integrate carbon-related metrics into performance indicators (KPIs) and business decision-making processes. • 5.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.
	2028	• 1.Third-party Data Assurance: Conduct independent verification by a credible external party in accordance with internationally recognized standards to ensure data reliability. • 2.Expansion to Supply Chain Data: Extend the scope of GHG data collection and management to key suppliers and stakeholders, supported by appropriate guidelines and tools. • 3.Gap Analysis and Baseline Finalization: Analyze verified data to identify operational gaps and finalize the baseline, including an assessment of progress against established targets. • 4.Enhancement and Scaling of Reduction Measures: Strengthen and expand GHG reduction initiatives to cover more material activities, with ongoing quantitative monitoring and evaluation. • 5.Employee Engagement and Organizational Culture: Promote awareness and participation across all levels of the organization through communication, training, and shared emission reduction targets. • 6.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.

Risk Management

Risk 1 : Risk related to the accuracy and completeness of greenhouse gas (GHG) data

- **Risk Characteristic**

  The Company's greenhouse gas data collection relies on business activity data from multiple departments and a variety of information sources. This may give rise to incomplete, inaccurate, or inconsistent data due to differences in data collection methodologies, varying levels of understanding among responsible personnel, or limitations of the systems used to gather such information.

- **Risk Impact**

  Impact on Data Reliability and Decision-Making: Inaccurate or incomplete data may undermine the credibility of greenhouse gas reporting, affect the setting of emission reduction targets and measures, and impair management decision-making, as well as diminish stakeholders' confidence.

- **Risk Management Measures**

  1.GHG Inventory Implementation: Utilize the GHG inventory as a primary tool to systematically collect detailed data on fuel and electricity consumption across all key activities, ensuring transparent and traceable energy cost tracking (data traceability).
  2.Data Governance: Clearly define roles, responsibilities, and accountability of relevant functions for data collection and verification.
  3.Capability Building: Enhance the knowledge and understanding of personnel involved in data collection and reporting processes.
  4.Standardization of Data Collection and Calculation: Establish standardized guidelines and methodologies for data collection and calculation across the organization.
  5.Alignment with International Standards: Upgrade the database to meet international standards through third-party verification, thereby strengthening confidence among business partners and investors in the Company's environmental cost management practices.

Risk 2 : Risk arising from the implementation of greenhouse gas reduction measures that are not aligned with the nature of the business

- **Risk Characteristic**

  The risk that greenhouse gas reduction measures may not be aligned with the Company's business operations, which involve diverse activities including product distribution, technology solutions, and project-based services. This may result in measures that are impractical to implement or not fully compatible with operational processes.

- **Risk Impact**

  1.Ineffective Emission Reduction and Cost Impact: Inappropriate measures may fail to achieve targeted greenhouse gas reductions or may lead to inefficient operational costs, thereby affecting overall management efficiency and the Company's ability to achieve its carbon neutrality goals.

- **Risk Management Measures**

  1.Adoption of International Disclosure Standards: Develop a GHG reporting system aligned with global frameworks (e.g., GRI or TCFD) to ensure readiness for ESG assessments by rating agencies such as FTSE Russell.
  2.Establishment of a Sustainability Working Group: Appoint clearly responsible personnel, potentially through a dedicated working group, to drive the development of the GHG inventory and related initiatives to achieve both short-term and long-term targets.
  3.Technical and Economic Feasibility Assessment: Evaluate both technical feasibility and cost-effectiveness when determining

appropriate measures.

4.Pilot Implementation: Conduct pilot projects on a limited scale prior to organization-wide implementation.

5.Monitoring and Evaluation: Establish mechanisms to continuously monitor performance and refine measures.

6.Integration into Business Decision-Making: Align GHG reduction measures with the Company’s planning and operational processes.

Plan Change History of JUMP+

(Edition No. 1, 16 Nov 2026)

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Risk Management

Risk Name

Initial Edition : 31 Mar 2026

Risk arising from changes in assessment criteria and timelines

Edition No. 1 : 16 Nov 2026

Risk arising from changes in assessment criteria and timelines.

Risk of fraud through significant expense transactions

Risk Characteristic

Initial Edition : 31 Mar 2026

Gaps in the approval processes for high-risk transactionssuch as charitable donations, sponsorships, and entertainment expenseswhich may conceal conflicts of interest.

Edition No. 1 : 16 Nov 2026

Gaps in the approval processes for high-risk transactions-such as charitable donations, sponsorships, and entertainment expenses, which may conceal conflicts of interest.

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

Strategic Initiative

Strategic Initiative

Initial Edition : 31 Mar 2026

Strategic Initiative	Year	Expected Outcomes
Prepare a greenhouse gas (GHG) inventory and maintain records of energy consumption data, covering at least 80% of the Company's core business activities.	2026	• 1.Materiality of Activities Analysis: Define the scope of core activities by identifying key business operations that are primary sources of greenhouse gas emissions, ensuring data collection covers at least 80% of the Company's significant activities. This will support the establishment of a baseline year, target setting, and roadmap development. • 2.GHG Inventory System Development: Design and develop a greenhouse gas inventory system to support systematic data collection from relevant departments. • 3.Establishment of a Working Group: Set up a GHG inventory working group with clearly defined roles and responsibilities for data collection and reporting. • 4.Baseline Data Collection: Collect baseline data (2024) and conduct preliminary verification to ensure data completeness and consistency. • 5.Preliminary GHG Calculation: Prepare an initial greenhouse gas inventory covering direct emissions (Scope 1) and indirect emissions from energy consumption (Scope 2), based on reliable and traceable data sources. Conduct trial calculations of emissions from selected core activities to provide an overview of environmental impact. • 6.Internal Awareness Building: Provide training to relevant personnel on the importance of GHG inventory preparation and proper data collection practices.
	2027	• 1.Data Quality and Accuracy Assurance: Review and validate data collected from key activities in the first year, with the Internal Audit function or qualified engineers assigned as responsible parties to ensure the accuracy of all figures. • 2.Data Governance: Establish a systematic data governance framework to ensure data quality, covering accuracy, completeness, and consistency across the organization. • 3.Systematic GHG Reduction Measures: Define and periodically review greenhouse gas reduction measures covering key organizational activities, based on data analysis, with clearly defined targets, KPIs, and responsible functions.

Strategic Initiative	Year	Expected Outcomes
		• 4.Integration into Organizational Management: Integrate carbon-related metrics into performance indicators (KPIs) and business decision-making processes. • 5.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.
	2028	• 1.Third-party Data Assurance: Conduct independent verification by a credible external party in accordance with internationally recognized standards to ensure data reliability. • 2.Expansion to Supply Chain Data: Extend the scope of GHG data collection and management to key suppliers and stakeholders, supported by appropriate guidelines and tools. • 3.Gap Analysis and Baseline Finalization: Analyze verified data to identify operational gaps and finalize the baseline, including an assessment of progress against established targets. • 4.Enhancement and Scaling of Reduction Measures: Strengthen and expand GHG reduction initiatives to cover more material activities, with ongoing quantitative monitoring and evaluation. • 5.Employee Engagement and Organizational Culture: Promote awareness and participation across all levels of the organization through communication, training, and shared emission reduction targets. • 6.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.

Edition No. 1 : 16 Nov 2026

Strategic Initiative	Year	Expected Outcomes
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Strategic Initiative	Year	Expected Outcomes
		• 5.Preliminary GHG Calculation: Prepare an initial greenhouse gas inventory covering direct emissions (Scope 1) and indirect emissions from energy consumption (Scope 2), based on reliable and traceable data sources. Conduct trial calculations of emissions from selected core activities to provide an overview of environmental impact. • 6.Internal Awareness Building: Provide training to relevant personnel on the importance of GHG inventory preparation and proper data collection practices.
	2027	• 1.Data Quality and Accuracy Assurance: Review and validate data collected from key activities in the first year, with the Internal Audit function or qualified engineers assigned as responsible parties to ensure the accuracy of all figures. • 2.Data Governance: Establish a systematic data governance framework to ensure data quality, covering accuracy, completeness, and consistency across the organization. • 3.Systematic GHG Reduction Measures: Define and periodically review greenhouse gas reduction measures covering key organizational activities, based on data analysis, with clearly defined targets, KPIs, and responsible functions. • 4.Integration into Organizational Management: Integrate carbon-related metrics into performance indicators (KPIs) and business decision-making processes. • 5.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.
	2028	• 1.Third-party Data Assurance: Conduct independent verification by a credible external party in accordance with internationally recognized standards to ensure data reliability. • 2.Expansion to Supply Chain Data: Extend the scope of GHG data collection and management to key suppliers and stakeholders, supported by appropriate guidelines and tools. • 3.Gap Analysis and Baseline Finalization: Analyze verified data to identify operational gaps and finalize the baseline, including an assessment of progress against established targets. • 4.Enhancement and Scaling of Reduction Measures: Strengthen and expand GHG reduction initiatives to cover more material activities, with ongoing quantitative monitoring and evaluation. • 5.Employee Engagement and Organizational Culture: Promote awareness and participation across all levels of the organization through communication, training, and shared emission reduction targets. • 6.Reporting and Transparency: Disclose performance results and relevant data in the Form 56-1 One Report or the Sustainability Report.