



JUMP+ Plan

CHAMNI'S
EYE

Chamni's Eye Public Company Limited (CEYE)

Year 2026 - 2028

This report was approved by the board of directors on 27/02/2026
and disseminated on 11/03/2026

Disclaimer

This document has been prepared by Chamni's Eye Public Company Limited ("CEYE") based on information, assumptions, and projections of the Company as of the document preparation date. All plans, projects, proposals, opinions, forecasts, projections, or statements contained herein are provided solely for disclosure to interested parties.

The Company reserves the right to amend, modify, or update any project plans, including targets of the plans or projects described in this document at its sole discretion. The Company makes no representation or warranty regarding the accuracy, completeness, or validity of information contained herein, nor does it guarantee that the plans or projects outlined herein will successfully deliver outcomes according to the established targets or estimated timelines. All proposals, opinions, forecasts, projections, and forward-looking statements specified herein reflect the Companys views as of the document preparation date which are subject to risks and uncertainties and may change in the future according to changing economic conditions, competition, business-related factors, or any other factors. The Company assumes no obligation to update or revise such information or statements, except where the Companys Board of Directors approves any revisions to plans, targets, or other information that require the Company to disclose such changes through the system provided by The Stock Exchange of Thailand (SET).

This document is intended only for disclosure to investors and related parties in general without the intent to solicit, recommend, induce, or offer opinions on investments in securities issued by the Company, nor shall it be construed as investment advice, an offer to buy or sell, or a solicitation for offers to buy or sell securities, or an inducement to engage in any transactions related to securities issued by the Company, particularly in any countries or special administrative regions where such acts may violate their applicable laws. No part of this document should be relied upon as a determining factor in making any decisions concerning the execution of contracts, agreements, or investments whatsoever. The Company and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Companys forecasts or projections.

Investors are advised to exercise careful judgement and discretion in making investment decisions and to regularly review the Companys public disclosures such as information releases on material events, financial statements, Form 56-1 One Report, to support their prudent investment decisions with appropriate due diligence.

The role of The Stock Exchange of Thailand (SET) is solely to initiate and facilitate the JUMP+ program which is intended to enable the growth and enhance the attractiveness of participating listed companies. SET does not participate or engage in the identification of the targets, forecasts, projections, and expected outcomes contained herein, nor does SET endorse the validity, accuracy, feasibility, and reasonableness thereof. The decision to rely on such information solely depends on the judgment and at the discretion of investors and related parties. SET and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Companys forecasts or projections.

Table of Contents

	Page
Executive Summary	1
Section 1 Business Plan	2
Target in 2028	3
Market Expansion & Diversification	3
Operating Model Transformation	5
Maintain Advertising Business Revenue	7
Section 2 Governance Plan	9
Ensuring the independence of the board of directors	10
Increasing the diversity of the board of directors	11
Enhancing anti-corruption and fraud prevention efforts	11

mai
Services

CG Report : -
SET ESG Ratings: -
Anti-Corruption Certification (CAC): -

Business Type

Full Digital Photography service both Still image and Video production for TVC and digital media and production studio rental services

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	439.89	414.51	471.57	365.71
Expenses	413.98	383.87	389.29	297.82
Net Profit	4.22	22.76	64.93	52.02
Balance Sheet (MB)				
Assets	749.32	779.29	766.43	635.47
Liabilities	111.17	123.62	126.60	115.04
Shareholders' Equity	638.15	655.67	639.82	520.42
Cash Flow (MB)				
Operating	73.27	57.73	83.36	89.33
Investing	-35.98	-20.87	-36.01	-196.13
Financing	-38.41	-34.25	-54.11	130.44
Financial Ratio				
EPS (Baht)	0.01	0.08	0.23	0.21
GP Margin (%)	20.51	23.63	29.94	30.07
NP Margin (%)	0.96	5.49	13.77	14.22
D/E Ratio (Times)	0.17	0.19	0.20	0.22
ROE (%)	0.65	3.51	11.19	12.55
ROA (%)	1.82	4.51	12.10	12.69

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **70.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Market Expansion & Diversification	✓		
2. Operating Model Transformation		✓	
3. Maintain Advertising Business Revenue			✓

Governance Plan

1. Ensuring the independence of the board of directors
2. Increasing the diversity of the board of directors
3. Enhancing anti-corruption and fraud prevention efforts

Remark : This document has been prepared by the listed company for the purpose of disseminating corporate information to investors solely for their investment decision-making. The listed company does not provide any investment advice or recommendations regarding its securities. Investors are advised to conduct further research and consult with qualified professionals before making any investment decisions. The listed company shall not be held liable for any damages or losses arising from the use of information contained in this document under any circumstances. The listed company reserves the right to amend the information presented herein without prior notice. Reproduction, modification, or dissemination of this document or any part thereof is prohibited unless prior permission has been obtained from the listed company. For additional information, investors may refer to the reports or disclosures made available through the Office of the Securities and Exchange Commission and/or the Stock Exchange of Thailand.

Section 1
Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	52.02	64.93	22.76	70.00

Growth plan/Increase business value

Strategic Plan: Market Expansion & Diversification

Achieve business growth through both existing services in new markets and the development of new service offerings expanding revenue streams, reducing dependency on a single market, and building sustainable long-term growth.

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

- Growth

Targets

Expand into international client markets through advertising services while prioritizing the growth of recurring revenue, and diversify risk beyond advertising by pursuing the entertainment business market.

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-12.10	6.12	5%	15%	15%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Expand Services into the Entertainment Industry. Pursue production work and strategic investments across the entertainment industry including film and series while leveraging and extending existing advertising capabilities, with the goal of building a proprietary Entertainment Ecosystem for the company.	2026	<ul style="list-style-type: none"> • Explore joint venture opportunities to establish an entertainment studio focused on both original IP creation and commissioned IP production • Develop and strengthen marketing capabilities tailored to film and series properties
	2027	<ul style="list-style-type: none"> • Release self-produced or commissioned series and film projects • Provide marketing services for third-party film and series productions
	2028	<ul style="list-style-type: none"> • Leverage owned IP to unlock and develop additional revenue streams across multiple channels
Proactively communicate the company's identity and capabilities. While the company's success to date has been largely driven by word-of-mouth, as we advance our plans to enhance service capabilities (as outlined in Strategic Initiative 3), the company will take a proactive approach to communicating its strengths and	2026	<ul style="list-style-type: none"> • Generate a minimum of 20 quality leads through online communications efforts • Ensure the market and prospective clients are aware of the company's expanded capabilities

Strategic Initiative	Year	Expected Outcomes
expertise to the market ensuring existing clients remain informed while attracting new clients, both domestically and internationally.	2027	<ul style="list-style-type: none"> Execute the plan on a continuous basis, incorporating learnings from previous cycles to refine and improve operational execution.
Expand into Regional Markets and Strategic Alliance Partnerships. Expanding into regional markets and forming strategic alliances is not merely about increasing revenue opportunities it is about positioning the company as a regional-level player while strengthening its reputation as a leader in Content Strategy and Creative Intelligence.	2026	<ul style="list-style-type: none"> Develop an international expansion roadmap for identifying, evaluating, and negotiating with prospective Alliance Partners Establish collaborations with international agencies seeking Production and Agency Partnership capabilities
	2027	<ul style="list-style-type: none"> Expand the Alliance Partner network while evaluating and exiting partnerships that no longer align with or contribute to the company's strategic objectives
	2028	<ul style="list-style-type: none"> Generate significant revenue from international markets

Risk Management

Risk 1

Developed IP in the entertainment market fails to achieve the anticipated market reception

Risk Characteristic

By nature, the IP creation business spanning both film and series is subject to a multitude of success factors, including screenplay quality, direction, cast, marketing execution, distribution channels, and release timing, making it an inherently medium-to-high risk business.

Risk Impact

Should a self-produced IP fail to achieve commercial success, it will directly impact the profitability of that project, which in turn will affect the overall financial performance of the company.

Risk Management Measures

- Prioritize commissioned film and series production alongside proprietary IP development, in order to maintain a balanced risk profile within the entertainment business
- Conduct thorough market research prior to committing to original IP production including piloting, script readings with target audiences, and test marketing through festivals to rigorously assess the commercial viability of the IP

Risk 2

Inability to achieve meaningful growth in international client acquisition despite executing according to plan

Risk Characteristic

- Network and Alliance relationships fail to convert into actual business engagements
- Portfolio may not yet align with the standards or expectations of regional markets

Risk Impact

- Resource expenditure on Alliance participation without proportionate return
- Successful in building international market awareness, yet unable to convert prospects into actual clients

Risk Management Measures

- Establish a clearly defined experimental budget for Alliance participation, prioritizing a gradual and measured approach in the initial phase over volume enabling impact assessment and informed decisions on further expansion
- Conduct regular evaluation of international client needs, with emphasis on a strategic and incremental market penetration approach on a country-by-country basis, in order to manage investment and measure outcomes effectively

Strategic Plan: Operating Model Transformation

To support organizational growth and enhance operational efficiency, the company plans to undertake a Digital Transformation initiative centered on the implementation of ERP systems and AI as core management infrastructure. The objective is to elevate the organization from fragmented, people-dependent workflows to a fully Data-Driven Organization supported by Automation-Enabled Operations.

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

- Profitability & Efficiency

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	5.49	0.96	10%	12%	12%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
ERP System Implementation Connecting All Business Units As the business continues to expand across clients, projects, personnel, and external partnerships, the current operational structure has grown increasingly complex. Fragmented data management systems and reliance on manual processes have resulted in delays, redundancies, and inconsistencies in decision-making. In response, the company plans to implement an Enterprise Resource Planning (ERP) system to unify data and workflows across all business units into a single, centralized platform.	2026	<ul style="list-style-type: none"> • Appoint a vendor to take care of the ERP system implementation
	2027	<ul style="list-style-type: none"> • Successfully go-live with the ERP system across all business units centralizing operations through a unified ERP platform and dashboard, reducing paperwork and redundant processes, minimizing errors from manual workflows, and consolidating overlapping software expenditures.
	2028	<ul style="list-style-type: none"> • Advance Toward a Fully Data-Driven Organization leveraging accumulated data to develop advanced analytical capabilities that inform strategic decision-making, enable dynamic pricing aligned with client behavior, and optimize production scheduling in response to seasonal demand patterns.
Reduce Cost of Service and Fixed Costs In an environment of intensifying competition and mounting pricing pressure, the company must elevate operational efficiency by targeting reductions in both Cost of Service and Fixed Costs with the aim of improving profit margins and strengthening long-term competitiveness. The objective of this initiative is not merely to "cut costs," but to fundamentally restructure the cost base in alignment with a Scalable and Lean business model.	2026	<ul style="list-style-type: none"> • Control project cost through a Project Costing System. establish a clear budget framework from project inception, monitor actual costs against budget in real time, analyze margin performance at the individual project level, and maintain close and continuous cost oversight throughout project execution
	2027	<ul style="list-style-type: none"> • Restructure the team toward a Lean and Agile model by consolidating roles where AI-assisted capabilities can be effectively applied, and transitioning to cross-functional team structures in place of overly siloed departmental divisions.
Build an Internal Freelance Pool To enhance workforce management flexibility, the company will develop a structured database of freelance talent, complete with systems for selection, evaluation, and project-based resource allocation. This approach	2026	<ul style="list-style-type: none"> • Establish and deploy an Internal Freelance Pool database for active organizational use.

Strategic Initiative	Year	Expected Outcomes
will reduce recurring overhead costs, increase team composition flexibility, and support business scalability without unnecessarily expanding the permanent organizational structure.		

Risk Management

Risk 1

Risks associated with ERP system implementation

Risk Characteristic

An ERP system spans the entire workflow from end to end across multiple operational dimensions, fundamentally changing the way people work and directly impacting a significant number of internal users. As such, any system transition of this nature demands careful planning and a rigorous implementation approach.

Risk Impact

- Data integrity risks during the migration process
- Potential productivity decline during the parallel operation period, when both legacy and new systems are run simultaneously

Risk Management Measures

Run both the legacy and new systems in parallel for a defined period until every system achieves 100% data output consistency across both platforms.

Risk 2

Poorly executed cost reduction measures that inadvertently compromise sales performance

Risk Characteristic

Cost reduction initiatives spanning both Cost of Service and Fixed Costs are interconnected across multiple operational dimensions, requiring the company to exercise careful judgment in its execution to avoid unintended consequences.

Risk Impact

- An excessive focus on cost reduction without consideration of other factors may negatively impact the client working experience and customer retention. A
- n exclusive emphasis on cost reduction at the expense of investing in future opportunities will ultimately hinder the company's growth.

Risk Management Measures

- Establish clear cost reduction policies with defined boundaries to ensure that cost-cutting measures do not compromise core service capabilities or the quality of the client experience.
- Develop a clearly structured budget that distinctly separates cost reduction initiatives from business expansion investments.

Strategic Plan: Maintain Advertising Business Revenue

In response to the rapid transformation of the advertising, creative, and content industries driven by artificial intelligence, evolving digital consumer behaviors, and intensifying competition centered on speed and cost efficiency the company has defined a strategic direction to elevate its organizational capabilities for sustainable long-term competitiveness and growth. This strategy is aimed at transitioning the company from a traditional Creative Production and Agency model toward an AI-Integrated Content and Creative Ecosystem one that seamlessly combines human creative talent with AI technology and agile, interconnected workflows. The ultimate goal is to differentiate service delivery, enhance operational efficiency, and strengthen the company's ability to address client needs with greater precision and responsiveness.

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

- Stability

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Gross Profit Margin (%)	23.63	20.51	23%	25%	27%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Elevate Workflows Through Seamless AI Integration The company will embed AI as a core component of its operational structure, enabling more effective problem-solving and client delivery across the entire production pipeline from concept development and visual creation, through live-action production, to post-production and content performance analytics. The primary objective is to drive productivity gains and improve organizational profit margins. Investment in AI technology and the associated skillsets, combined with the company's existing expertise, will sharpen its competitive differentiation, support the execution of increasingly complex projects, and expand its capacity to pursue larger-scale and regional-level opportunities.	2026	<ul style="list-style-type: none"> • All project-handling staff integrate AI into their production workflows, enabling the company to serve existing clients with greater responsiveness and timeliness.
	2027	<ul style="list-style-type: none"> • Achieve 200% growth in new clients both domestic and international utilizing AI-Integrated Production and Post-Production services, compared to the 2026 baseline.
	2028	<ul style="list-style-type: none"> • Establish strong brand perception positioning the company as a recognized leader in integrating cutting-edge technology with deep expertise in advertising production.
Strengthen Creative Capabilities Within Production Services The company will enhance its capacity to support clients throughout the pre-production creative process facilitating and co-developing creative concepts that are fully aligned with production requirements, in order to maximize overall project efficiency and output quality.	2026	<ul style="list-style-type: none"> • Establish a new standard for client-facing pre-production creative support through targeted employee capability development and strategic talent acquisition.
	2027	<ul style="list-style-type: none"> • Deliver the pre-production creative service with consistent efficiency and quality.
	2028	<ul style="list-style-type: none"> • Establish strong brand perception recognizing the company as a highly capable creative production partner.
Reposition the Agency toward a Content-Led Strategy Shift the agency business unit's sales mix from a project-based model to a Content Retainer Model building long-term client relationships through Always-on Content, Content Strategy Ownership, and digital channel-driven client acquisition. This transition is designed to reduce exposure to price-based competition, increase client	2026	<ul style="list-style-type: none"> • Establish an internal online content channel as a practical training ground for all staff to develop, produce, and publish contemporary content formats building the capabilities needed to effectively address evolving client demands.
		<ul style="list-style-type: none"> • Content Retainer revenue to represent 20% of total agency service revenue

Strategic Initiative	Year	Expected Outcomes
switching costs, and generate a more predictable and recurring revenue stream.	2027	<ul style="list-style-type: none"> Content Retainer revenue to represent 30% of total agency service revenue
	2028	<ul style="list-style-type: none"> Content Retainer revenue to represent 30% of total agency service revenue

Risk Management

Risk 1

Risk in building market and client awareness of the company's expanded and evolving capabilities

Risk Characteristic

Newly developed capabilities may not yet be effectively communicated or translated into a clearly defined market positioning, resulting in clients remaining unaware of the added value the company now offers.

Risk Impact

- Gradual erosion of market share
- Inability to command premium pricing

Risk Management Measures

- Transform "new capabilities" into tangible client experiences by converting AI utilization into measurable performance outcomes and communicating these through clearly articulated case studies
- Establish Early Warning Indicators to enable timely strategic adjustments should any signals emerge that point to potential impacts on revenue or profitability such as a decline in Average Project Value

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Ensuring the independence of the board of directors

Targets

Topic	Current 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	Complete	-	-	-

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Chairman of the Board serves as an Independent Director.	2026	• Currently the Chairman of the Board is an Independent Director
The Board of Directors comprises more than 50% Independent Directors	2026	• Currently the Board of Directors comprises more than 50% Independent Directors

Risk Management

Risk 1

The Chairman does not serve as an Independent Director.

Risk Characteristic

- The board structure does not clearly separate the roles of Chairman and Independent Director
- No formal policy exists defining the qualification criteria for the Chairman position
- The Board's succession plan does not adequately incorporate independence considerations

Risk Impact

Reduced corporate governance standards may result in insufficient independence in management oversight and oversight functions, undermining the confidence of shareholders, investors, and regulatory bodies. This may further impact CG Rating and ESG Score assessments, while heightening the risk of conflicts of interest.

Risk Management Measures

- Establish a policy stipulating that the Chairman should serve as an Independent Director
- Clearly delineate the roles of Chairman and Managing Director/CEO
- Appoint a Lead Independent Director in cases where the Chairman does not hold independent status
- Enhance Board composition in alignment with sound corporate governance principles
- Integrate independence considerations into the Board Succession Plan

Increasing the diversity of the board of directors

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	Complete	-	-	-

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The proportion of female directors on the Board shall be no less than 30%.	2026	<ul style="list-style-type: none"> Currently the proportion of female directors on the Board shall be no less than 30%.

Risk Management

Risk 1

The proportion of female directors on the Board is below 30%.

Risk Characteristic

The organization's proportion of female directors falls below the prescribed threshold of 30%

Risk Impact

Company's governance standing, diversity profile, and stakeholder confidence.

Risk Management Measures

- Formally establish a policy requiring female director representation of 30% on the Board
- Integrate diversity considerations into the Succession Plan and Talent Pipeline
- Mandate that all director candidate shortlists include at least one female candidate (Diverse Candidate Slate)
- Develop a Female Leadership Pipeline through initiatives such as Leadership Programs and Mentoring
- Have external search to broaden the pool of qualified candidates

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company firmly believes that transparency is the foundation of trust, and that integrity is the cornerstone of sustainable growth. We are therefore committed to conducting business under the principles of good corporate governance, while maintaining an uncompromising stance against corruption and misconduct in all forms. To translate this commitment into concrete action, the company has established clear policies and practices that apply across all levels of the organization from the Board of Directors and executive management to every employee upheld as a single unified standard that must be strictly observed and adhered to throughout the organization. From a governance perspective, these policies and practices are subject to approval by the Board of Directors, and are continuously monitored, evaluated, reviewed, and refined to ensure ongoing alignment with the evolving business environment and risk landscape. To further elevate standards and build international-level credibility, the company plans to join the Private Sector Collective Action Coalition Against Corruption (CAC) a clear demonstration of its commitment to transparent business conduct and its dedication to strengthening confidence among investors and all stakeholders.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	Success	Success
<ul style="list-style-type: none"> An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations, formally approved by the Board of Directors, and supported by clear and practical implementation guidelines 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	Not Started	In Progress	Success	Success
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Not Started	In Progress	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Not Started	Signatory	Certified
Foster an organizational culture that actively encourages all personnel to participate in and champion anti-corruption efforts.	-	Not Started	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Conduct an annual review of anti-corruption and anti-bribery policies and practices before the Board of Directors, at a minimum frequency of once per year.	2026	<ul style="list-style-type: none"> Conduct regular reviews of anti-corruption and anti-bribery policies and practices, with a focus on continuous improvement to ensure alignment with the evolving business context, emerging risks, and international corporate governance standards, prior to submission to the Board of Directors for consideration and approval.
	2027	<ul style="list-style-type: none"> Conduct regular reviews of anti-corruption and anti-bribery policies and practices, with a focus on continuous improvement to ensure alignment with the evolving business context, emerging risks, and international corporate governance standards, prior to submission to the Board of Directors for consideration and approval.
	2028	<ul style="list-style-type: none"> Conduct regular reviews of anti-corruption and anti-bribery policies and practices, with a focus on continuous improvement to ensure alignment with the evolving business context,

Strategic Initiative	Year	Expected Outcomes
Obtain CAC certification from the Thai Institute of Directors Association (Thai IOD).	2026	emerging risks, and international corporate governance standards, prior to submission to the Board of Directors for consideration and approval.
	2027	<ul style="list-style-type: none"> Prepare for and submit an application to the CAC program as a formal declaration of the company's anti-corruption commitment.
	2028	<ul style="list-style-type: none"> Formally declare the company's intent to participate in the CAC program and complete the 71-item checklist in preparation for certification submission.

Risk Management

Risk 1

The working team lacks experience in preparing and submitting the documentation required for CAC certification from the Thai Institute of Directors Association (Thai IOD).

Risk Characteristic

The staff member responsible for preparing and submitting the CAC certification documentation to the Thai Institute of Directors Association (Thai IOD) has no prior experience in this area.

Risk Impact

Failure to successfully complete the submission of CAC certification documentation to the Thai Institute of Directors Association (Thai IOD).

Risk Management Measures

In the event that the documentation submission for certification from the Private Sector Collective Action Coalition Against Corruption (CAC) does not meet the prescribed requirements, the company will implement a systematic and proactive risk management approach to elevate its governance standards in alignment with the certification criteria, as follows:

- Conduct a thorough Gap Analysis to identify areas of non-compliance with the certification requirements
- Develop a clearly defined Action Plan with designated responsible parties and established timelines
- Strengthen awareness and understanding among directors, executives, and employees through ongoing training and communication
- Enhance internal control systems and governance processes to ensure greater rigor, transparency, and auditability
- Monitor progress and report regularly to the Board of Directors

Risk 2

Cross-departmental staff cooperation in driving the preparation and submission of CAC certification documentation to the Thai Institute of Directors Association (Thai IOD).

Risk Characteristic

The risk arising from insufficient cooperation or inadequate participation from staff across departments in supporting and driving the preparation of information, documentation, and related processes required for CAC certification submission under the oversight of the Thai Institute of Directors Association (Thai IOD).

Risk Impact

- Incomplete or non-compliant preparation of information and documentation, resulting in delays or failure in the certification submission process
- Failure to execute in accordance with the established plan and timeline, potentially undermining strategic objectives related to good corporate governance
- The company's credibility and reputation in relation to transparency and anti-corruption may be adversely affected, particularly from the perspective of investors and stakeholders
- The effectiveness of internal control systems and governance practices may fall short of expected standards
- The company may forfeit opportunities to participate in networks or business collaborations that place significance on anti-corruption standards

Risk Management Measures

The company establishes risk management measures to address the risk of insufficient employee cooperation in driving the CAC certification submission process under the framework of the Thai Institute of Directors Association (Thai IOD), with a focus on fostering comprehensive organizational engagement and understanding, as follows:

- Establish clear accountability structures across all business units, with the appointment of designated Key Persons responsible for coordinating and monitoring progress
- Develop a structured Action Plan with defined timelines and key performance indicators to ensure systematic execution and measurable outcomes
- Communicate and build awareness among directors, executives, and employees through ongoing training and internal communication channels, ensuring a clear understanding of the initiative's significance and each individual's role
- Implement a progress monitoring system with regular performance reporting to senior management and the Board of Directors
- Integrate participation in the initiative into the Performance Evaluation framework to incentivize engagement and foster shared organizational accountability
- Enhance supporting processes and systems to facilitate complete, accurate, and timely preparation of all required information and documentation

The company is committed to embedding these risk management measures into its organizational culture, in support of elevating corporate governance standards across the organization.
