



## JUMP+ Plan

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### CPANEL PUBLIC COMPANY LIMITED

(CPANEL)

Year 2026 - 2028

This report was approved by the board of directors on 23/02/2026  
and disseminated on 05/03/2026

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Property & Construction

CG Report : -  
SET ESG Ratings: -  
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## Business Type

Manufacturer and distributor of precast concrete slab and wall panel and building components made from precast concrete.

Financial Statement				
Year	2025	2024	2023	2022
<b>Income Statement (MB)</b>				
Revenues	265.13	251.23	436.82	433.98
Expenses	285.07	250.44	351.20	341.37
Net Profit	-23.22	-3.29	62.71	67.94
<b>Balance Sheet (MB)</b>				
Assets	1,124.90	1,095.92	932.02	686.72
Liabilities	672.32	620.06	426.52	232.82
Shareholders' Equity	452.58	475.86	505.50	453.90
<b>Cash Flow (MB)</b>				
Operating	-3.43	-3.05	136.76	150.70
Investing	-48.78	-234.38	-291.66	-116.55
Financing	39.43	206.95	139.02	-52.19
<b>Financial Ratio</b>				
EPS (Baht)	-0.14	-0.02	0.39	0.42
GP Margin (%)	21.47	26.93	38.13	39.00
NP Margin (%)	-8.76	-1.31	14.35	15.65
D/E Ratio (Times)	1.49	1.30	0.84	0.51
ROE (%)	-5.00	-0.67	13.07	16.13
ROA (%)	-1.80	0.08	10.58	14.30

## JUMP+ Plan

### Business Plan

#### Target in 2028

Sale (MB) **1,173.00 MB**

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Capability-Driven Growth through Advanced Operations			

### Governance Plan

1. Ensuring the independence of the board of directors
2. Enhancing anti-corruption and fraud prevention efforts
3. Enhancing whistleblowing mechanisms
4. Strengthening emerging risk oversight practices
5. Formulation of a succession plan for the CEO, executive management, and critical roles
6. 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/2022	YE/2023	YE/2024	Target in 2028
Sale (MB) (MB)	431.64	425.84	247.01	<b>1,173.00</b>

- Achieve step-change sales growth by expanding production capacity and reducing process losses
- Increase Gross Profit Margin (GP) by at least 3–5 percentage points
- Improve On-Time Delivery (OTD) to 95% to strengthen confidence among project customers
- Reduce inventory levels by 20–30% to enhance liquidity and lower inventory holding costs
- Enhance technology and innovation image (Smart Factory) to build confidence among investors and major business partners
- Build the capability to support sales growth without a proportional increase in headcount (Productivity-driven growth)
- Develop employee skills to support Smart Factory and Digital Operations
- Reduce reliance on manual labor in repetitive tasks and minimize human error
- Increase productivity per employee by 10–20% within 3 years
- Establish a transparent and effective performance management system

## Growth plan/Increase business value

### Strategic Plan: Capability-Driven Growth through Advanced Operations

A strategy to achieve step-change sales growth by leveraging Smart Factory and Digital Operations to enhance production capacity, reduce process losses, improve On-Time Delivery (OTD), and increase overall productivity without a proportional increase in headcount.

**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
Inventory Turnover (TIMES)	6.01	6.05	9.08	9.33	10.08
Gross Profit Margin (%)	26.93	21.47	30.24	35.23	41.22

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
truck sequencing and production planning system (Digital Operations Platform)	2026	<ul style="list-style-type: none"> <li>Integrate production planning, load planning, and transportation scheduling into a single digital platform Reduce ad-hoc scheduling, manual coordination, and frequent last-minute changes Improve On-Time Delivery (OTD) to 90–92% Reduce human error and manual planning activities Enhance visibility of plans and performance (Plan vs. Actual) for management decision-making</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Improve utilization of production capacity and transportation resources without significant capacity expansion Reduce transportation cost per trip through optimized truck sequencing and load planning Reduce finished goods and WIP inventory by 15–25% Improve On-Time Delivery (OTD) to 93–95% Increase productivity per employee by 5–10% through full adoption of digital planning</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Support higher order volumes and sales growth without a proportional increase in headcount Sustain total inventory reduction of 20–30% Achieve cumulative productivity improvement per employee of 10–20% compared to pre-implementation levels Support Gross Profit Margin (GP) improvement through lower logistics and inventory holding costs Strengthen the companys Smart Factory and Digital Operations positioning, enhancing confidence among investors and key partners</li> </ul>
Strategic HR Development	2026	<ul style="list-style-type: none"> <li>Establish a clear HR competency framework aligned with Smart Factory and Digital Operations Upskill and reskill employees in digital literacy, production planning, and data-driven decision-making Launch structured training programs for key roles and system users Standardize roles, responsibilities, and KPIs to improve transparency and accountability Initiate change management programs to support adoption of new systems and processes</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Implement a performance management system linked to productivity, quality, and operational KPIs Align incentives and rewards with business and operational outcomes Reduce reliance on manual and repetitive tasks through automation and process redesign Increase productivity per employee by 5–10% through effective application of skills and digital tools Strengthen leadership and supervisory capabilities for data-driven operations</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Build a scalable workforce model that supports business growth without proportional headcount increase Develop succession planning and internal talent pipelines for critical roles Achieve cumulative productivity improvement per employee of 10–20% versus baseline Embed a continuous improvement and digital mindset across the organization Position HR as a strategic partner in long-term Smart Factory and Digital Operations transformation</li> </ul>

## Risk Management

### Risk 1

Data Accuracy and System Integration Risk

#### Risk Characteristic

The effectiveness of sequencing and production planning relies heavily on accurate and real-time data from sales orders, production status, inventory, and transportation capacity. Inconsistent master data, manual data entry errors, or incomplete integration with ERP and logistics systems may lead to incorrect sequencing decisions.

#### Risk Impact

- Suboptimal production sequences causing bottlenecks or idle time
- Incorrect vehicle loading plans resulting in underutilized trucks or shipment delays
- Reduced On-Time Delivery (OTD) performance and loss of customer confidence
- Increased operational firefighting and manual overrides

#### Risk Management Measures

- Establish data governance policies, including data ownership and validation rules
- Implement automated data interfaces with ERP, WMS, and TMS systems
- Conduct parallel runs between manual planning and the digital platform during initial phases
- Introduce exception management dashboards to detect abnormal data patterns early

### Risk 2

Change Resistance from Operations and Logistics Teams

#### Risk Characteristic

Operational teams may resist transitioning from experience-based planning to system-driven sequencing and scheduling, especially when decisions are perceived as conflicting with long-established practices.

#### Risk Impact

- Low system adoption and continued reliance on manual planning
- Fragmented execution between production, loading, and transportation
- Failure to realize productivity and cost-saving benefits

#### Risk Management Measures

- Involve key planners and supervisors early in system design and rule configuration
- Position the system as a decision-support tool rather than a replacement for human judgment
- Provide hands-on training using real operational scenarios
- Align KPIs (OTD, truck utilization, inventory turnover) with system usage

### Risk 3

System Reliability and Scalability Risk

#### Risk Characteristic

If the digital platform lacks sufficient reliability or scalability, system downtime or slow performance during peak periods may disrupt production and dispatch operations.

### Risk Impact

- Production planning interruptions and shipment delays
- Loss of trust in the digital platform
- Reversion to manual processes during critical periods

### Risk Management Measures

- Design system architecture with redundancy and backup planning capability
- Conduct stress testing under peak workload scenarios
- Define clear fallback procedures for manual operation during system downtime
- Select vendors with proven industrial-scale deployment experience

### Risk 4

Misalignment Between Production Constraints and Transportation Capacity

#### Risk Characteristic

Even with integrated planning, unexpected changes in transportation availability (e.g., truck shortages, route disruptions) may cause misalignment with production output.

#### Risk Impact

- Finished goods accumulation and increased inventory holding costs
- Emergency transportation arrangements at higher costs
- Reduced delivery reliability

#### Risk Management Measures

- Incorporate transportation capacity constraints directly into sequencing rules
- Enable rolling re-optimization on a daily or intraday basis
- Develop buffer strategies using flexible delivery windows and alternative carriers
- Establish coordination protocols between production planning and logistics teams

### Risk 5

Cultural Transition Risk

#### Risk Characteristic

The shift toward data-driven decision-making and Smart Factory operations may challenge existing organizational culture and leadership styles.

#### Risk Impact

- Slow adoption of continuous improvement mindset
- Resistance to transparency and performance visibility
- Limited long-term sustainability of digital initiatives

#### Risk Management Measures

- Reinforce leadership commitment to data-driven operations
- Embed digital objectives into corporate strategy and communication
- Promote a learning culture that rewards experimentation and improvement
- Regularly communicate success stories and measurable benefits

## Section 2

### Governance Plan

# Section 2 Governance Plan

## Board Structure and Qualifications

### Ensuring the independence of the board of directors

The Company emphasizes the selection of directors with appropriate qualifications, knowledge, and experience relevant to its business. Particular importance is placed on having independent directors who possess a strong understanding of the business and industry, are able to perform their duties objectively, and have sufficient authority to deliberate and make independent decisions. This enables the Board to effectively oversee, monitor, and balance managements actions, thereby protecting the interests of the Company and its investors and enhancing long-term confidence in good corporate governance.

### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The Chairman of the Board is an Independent Director	Complete	-	-	-

### Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company strengthens board independence by establishing a robust selection process for qualified independent directors with strong business understanding and independent judgment, free from conflicts of interest, supported by clear roles, responsibilities, and governance mechanisms to protect the interests of shareholders and the Company in the long term.	2026	<ul style="list-style-type: none"> <li>Clear and formal criteria for the selection of independent directors are established. Independent directors actively exercise independent oversight and judgment. Conflict-of-interest risks are reduced.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Independent directors gain deeper understanding of the Companys business and risks. Board decisions become more balanced, transparent, and well-considered. Corporate governance practices are strengthened.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The Board demonstrates effective independence and oversight over management. Shareholder and investor confidence in the Companys governance is enhanced. Long-term sustainable growth is supported.</li> </ul>

### Risk Management

#### Risk 1

Risk arising from the appointment of directors who lack independence or have insufficient understanding of the Companys business.

#### Risk Characteristic

This is a corporate governance risk that may result from an inadequate director nomination and selection process, leading to the appointment of directors who have relationships or potential conflicts of interest with management or major shareholders, or who lack sufficient knowledge and understanding of the Companys business and industry. Such conditions may impair the Boards ability to exercise effective oversight and independent judgment.

### Risk Impact

If this risk materializes, the Boards decision-making may lack objectivity and effective checks and balances over management may be weakened. This increases the likelihood of conflicts of interest and reduces transparency in corporate governance, potentially resulting in adverse impacts on the interests of the Company and its investors, as well as damage to stakeholder confidence and the Companys long-term governance reputation.

### Risk Management Measures

The Company has established a structured and transparent director nomination and selection process, focusing on candidates with appropriate qualifications, experience, and competencies relevant to the business. Particular emphasis is placed on the appointment of independent directors who possess a strong understanding of the business and are able to exercise independent and objective judgment. In addition, the Company regularly reviews directors qualifications and independence, implements clear conflict-of-interest management practices, and conducts annual Board performance evaluations to ensure effective oversight, protect the interests of the Company and its investors, and uphold high standards of corporate governance.

## Accountability and Transparency Governance

### Enhancing anti-corruption and fraud prevention efforts

#### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>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</li> </ul>	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>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</li> </ul>	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors</li> </ul>	Not Started	In Progress	In Progress	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Not Started	Signatory	Certified
	-	In Progress	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028

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

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Compliance with CAC (Collective Action Coalition Against Corruption) Guidelines	2026	<ul style="list-style-type: none"> <li>The company has established a clear anti-corruption policy aligned with the guidelines of the Collective Action Coalition Against Corruption (CAC), communicated to employees at all levels, and has begun fostering awareness of ethics and transparency throughout the organization.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>CAC principles have been integrated into core business processes such as procurement, sales, and vendor management, with systematic monitoring, auditing, and reporting in place. This has significantly reduced the risks of corruption and bribery.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>A corporate culture rooted in transparency and sustainable anti-corruption practices has been established. The company has gained the confidence of shareholders, investors, and business partners, and has built a strong long-term reputation for good corporate governance.</li> </ul>

**Risk Management**

**Risk 1**

Risk arising from incomplete or ineffective implementation of the CAC (Collective Action Coalition Against Corruption) guidelines across the organization and its business partners.

**Risk Characteristic**

This is a corporate governance and compliance risk that may arise from inadequate communication of anti-corruption policies, insufficient employee awareness, weak internal controls, or inconsistent oversight of business partners in alignment with CAC guidelines.

**Risk Impact**

If this risk materializes, it may increase the likelihood of corruption, bribery, or unethical practices, negatively impacting the Company's reputation and credibility, undermining stakeholder and investor confidence, and potentially exposing the Company to legal, regulatory, and long-term business risks.

**Risk Management Measures**

The Company has established and strictly enforced anti-corruption policies in line with CAC guidelines, regularly communicates and provides training to employees at all levels, integrates anti-corruption measures into key business processes and third-party management, provides secure whistleblowing channels, and continuously monitors, reviews, and improves compliance practices.

**Enhancing whistleblowing mechanisms**

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors</li> </ul>	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>Appointment of an impartial recipient for whistleblowing reports.</li> </ul>	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>All complaints are thoroughly investigated, and outcomes are reported to the Board in a timely manner, with appropriate corrective and preventive actions in cases of confirmed misconduct to avoid recurrence.</li> </ul>	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.</li> </ul>	Not Started	In Progress	In Progress	Success
Reduce the complaint resolution time.	-	Within 45 days	Within 30 days	Within 14 days

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Develop secure, confidential, and accessible whistleblowing channels Establish and strictly enforce a clear whistleblower protection policy Implement an independent, transparent, and auditable investigation process Communicate and raise awareness among employees and stakeholders Continuously monitor, review, and improve the system in line with CAC guidelines	2026	<ul style="list-style-type: none"> <li>Standardized and functional whistleblowing channels established Increased awareness and willingness to report among employees Whistleblower protection mechanisms implemented</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Appropriate increase in whistleblowing reports More efficient and timely investigations Reduced systemic corruption risks</li> </ul>
	2028	<ul style="list-style-type: none"> <li>High stakeholder confidence in the whistleblowing system Strong ethical and transparency-driven organizational culture Sustainable alignment with CAC best practices</li> </ul>

**Risk Management**

**Risk 1**

Lack of reporting

**Risk Characteristic**

Fear of retaliation or lack of trust

**Risk Impact**

Misconduct remains undetected

### Risk Management Measures

Strong protection policy and anonymous reporting channels

### Risk 2

Unfair investigation

### Risk Characteristic

Lack of independence in investigations

### Risk Impact

Loss of credibility

### Risk Management Measures

Oversight by Audit Committee

## Governance of Risk and Management Compliance

### Strengthening emerging risk oversight practices

#### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for managing emerging risks.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact.</li> </ul>	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans</li> </ul>	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>Engagement of senior management in the tracking and decision processes related to emerging risks.</li> </ul>	In Progress	In Progress	In Progress	Success
Apply GRC technology to streamline risk management and reporting processes.	-	In Progress	In Progress	Success

#### Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company enhances the role of the Risk Committee in overseeing emerging risks through systematic identification, assessment, and reporting of forward-looking risks, supporting strategic planning, management decision-making, and effective Board-level oversight.	2026	<ul style="list-style-type: none"> <li>Management gains better awareness of emerging risk trends affecting the business.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>The Risk Committee utilizes emerging risk insights to provide strategic recommendations to the Board. Emerging risks are linked to mitigation plans and business continuity planning.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The Risk Committee plays a proactive role in anticipating and overseeing risks that may affect long-term sustainability.</li> </ul>

## Risk Management

### Risk 1

Emerging risks may not be identified or monitored in a timely manner amid rapid changes in the business environment.

### Risk Characteristic

Strategic and governance-related risk.

### Risk Impact

Failure to anticipate emerging risks may affect preparedness, decision-making, competitiveness, and long-term sustainability.

### Risk Management Measures

The Risk Committee regularly reviews emerging risks, ensures systematic reporting to the Board, and integrates risk assessments into strategic planning and management operations.

## Formulation of a succession plan for the CEO, executive management, and critical roles

### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a succession plan for the President & CEO, senior executives, and key position holders.	In Progress	In Progress	In Progress	Success
• Risk assessment and identification of critical roles to categorize and prioritize positions requiring succession plans.	In Progress	In Progress	In Progress	Success
• Define core qualifications and competencies by regularly reviewing and updating job descriptions to ensure clarity and relevance, and specifying essential competencies for each position.	In Progress	In Progress	In Progress	Success
• Identification and assessment of high-potential employees for future key roles.	In Progress	In Progress	In Progress	Success
• Development of Individual Development Plans	In Progress	In Progress	In Progress	Success
• Monitor IDP progress and evaluate the overall effectiveness of the succession plan, ensuring key role incumbents participate in and complete essential training and skill development.	In Progress	In Progress	In Progress	Success
• Effectively communicate the value of the succession plan to employees and encourage a culture of continuous learning across the company.	In Progress	In Progress	In Progress	Success
The Company has clear and systematic personnel evaluation principles and development guidelines, focusing on assessing each employee's potential, knowledge, competencies, skills, leadership capabilities,	-	In Progress	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028
<p>and work-related behaviors. These assessments are complemented by appropriate Individual Development Plans (IDPs). This approach aims to ensure that employees are adequately prepared and aligned with the Companys organizational needs, while effectively supporting succession planning in a continuous and sustainable manner.</p>				

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
<p>The Company enhances a structured succession planning system by identifying critical positions, defining successor criteria, developing internal talent readiness, and ensuring Board-level oversight to support smooth and sustainable leadership transitions.</p>	2026	<ul style="list-style-type: none"> <li>Critical positions and succession plans for the Managing Director and key executives are identified. Competency and capability criteria for successors are defined. Internal talent pool development is initiated.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Successors are systematically developed and assessed for readiness. Succession planning is integrated with talent development and performance management. The Board regularly monitors progress.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The organization has ready successors for key positions. Leadership transitions are smooth, reducing key-person dependency risks. Stakeholder confidence in business continuity is strengthened.</li> </ul>

**Risk Management**

**Risk 1**

Successor readiness may not be sufficient to address unexpected leadership changes.

**Risk Characteristic**

Strategic and human capital risk.

**Risk Impact**

May affect management continuity, strategic decision-making, and stakeholder confidence, including employees, investors, and business partners.

**Risk Management Measures**

The Board regularly reviews succession plans, oversees successor development, and ensures individual development plans and contingency arrangements are in place.

**Risk 2**

Inability to Recruit or Develop Suitable Talent for Key Positions

**Risk Characteristic**

This is a human capital risk related to the Companys ability to recruit, develop, and retain qualified and high-potential personnel for critical positions. The risk may arise from labor market constraints, competition for talent, and insufficient internal capability development to meet evolving business requirements.

**Risk Impact**

Failure to recruit or develop qualified personnel with appropriate skills and experience may lead to insufficient succession readiness, management gaps, increased dependency on key individuals, and potential disruption to business continuity and long-term strategic execution.

**Risk Management Measures**

The Company adopts a proactive human capital management approach by continuously developing and expanding its talent pool, aligning recruitment, development, and retention processes with succession planning, and ensuring regular Board oversight of talent readiness for key positions.

**Enhancing governance of information security**

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.</li> </ul>	In Progress	In Progress	In Progress	Success
Conduct cybersecurity penetration testing at least once every three years.	-	In Progress	Conduct a review and correction.	Success

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Enhance information security governance by establishing clear policies and management frameworks, strengthening Board-level oversight, and systematically integrating information security risk management into organizational operations.	2026	<ul style="list-style-type: none"> <li>Clear information security policies and governance framework are established. Key information security risks are identified and assessed. Awareness among management and employees is enhanced.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Information security risk oversight and monitoring become more systematic. Information security risk management is integrated into core operations. Incident response effectiveness is improved.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The organization demonstrates resilience against information security threats. Information security governance supports long-term business sustainability. Stakeholder confidence is</li> </ul>

Strategic Initiative	Year	Expected Outcomes
strengthened.		

**Risk Management**

**Risk 1**

Risk of information security breaches or incidents.

**Risk Characteristic**

This is a technology and operational risk related to the governance, control, and protection of the Company's information, information systems, and IT infrastructure. Such risk may arise from cyberattacks, unauthorized access to information, system or internal control deficiencies, as well as insufficient employee awareness or compliance with information security measures.

**Risk Impact**

May result in data leakage, operational disruption, reputational damage, loss of customer trust, and potential legal and regulatory compliance risks.

**Risk Management Measures**

Implement appropriate information security policies and controls, strengthen Board-level oversight, provide regular employee awareness training, and continuously review and improve security measures.

## 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

### Attachments

URL Link to the Document : <https://thaicarbonlabel.tgo.or.th/tools/qrcode.php?url=YUhSMGNITTZMeTkWYUdGcFkyRnLZbTl1YkdGaVpXd3VkrR2R2TG05eUxuUm9MMmx1WkdWNEuQm9jRDlZWVc1blBWUklKbTF2WkQxWmFrNUxZbXhzV0U1WVFteGIWVmwzV1Zaak5XUlDaM2xTYm1ScVUwVndNbHBITVWkamR5WmhZM1JwYjI0OVYydGtWMDFHYkZoaVNFMG1jR0Z5WVcwOVZGWLNiazVGT1ZWVFZEQT0&type=download&size=200&name=TGVDNHJLQzR1T0M0bGVDNHF1QzRzdUM0cStDNGdlQzRvK0M0bytDNHArQzRzZUM0cXVDNGxPQzR1T0M0Z2VDNWlPQzRyZUM0cXVDNG8RQzVpZUM0c3VDNGh3PT0>



### 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

### Targets

Topic	GHG emissions in the base year (tCOe)	Target for reducing GHG emissions compared with the base year (tCOe)		
	2024	2026	2027	2028
Greenhouse gas emission reduction volume	1323	1323	1200	1100

### Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company implements a greenhouse gas reduction plan based on an established emissions baseline, setting clear reduction targets, improving energy efficiency and production processes, and systematically monitoring performance.	2026	• Baseline data is used as a reference for defining emission reduction targets. Reduction initiatives focus on significant emission sources. Monitoring and reporting systems are clearly established.
	2027	• Continuous emission reductions are achieved compared to the baseline year. Reduction measures are expanded to additional processes and activities. Emissions management is integrated into core operations.
	2028	• Emission reduction targets are achieved in line with the plan. A sustainable greenhouse gas management system is in place. Environmental credibility among stakeholders is strengthened.

**Risk Management****Risk 1**

Greenhouse gas reduction measures may fail to achieve targets relative to the baseline year.

**Risk Characteristic**

Environmental, operational, and regulatory risk.

**Risk Impact**

May hinder the Companys ability to demonstrate progress in emission reduction, affecting ESG reputation, investor confidence, and readiness for future environmental regulations.

**Risk Management Measures**

Define clear baseline-referenced emission reduction targets and KPIs, conduct regular performance monitoring, adjust measures based on actual results, and support investments in technologies that reduce greenhouse gas emissions.

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