



JUMP+ Plan



DV8 PUBLIC COMPANY LIMITED

(DV8)

Year 2026 - 2028

This report was approved by the board of directors on 25/02/2026
and disseminated on 09/03/2026

Disclaimer

This document has been prepared by DV8 PUBLIC COMPANY LIMITED ("DV8") 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 Company's 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 Company's 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 Company's forecasts or projections.

Investors are advised to exercise careful judgement and discretion in making investment decisions and to regularly review the Company's 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 Company's forecasts or projections.

Table of Contents

	Page
Executive Summary	1
Section 1 Business Plan	2
Target in 2028	3
Strategic Plan 1 : Sustaining and Enhancing the Media Business	3
Strategic Plan 2 : Growth Through the Bitcoin Treasury Business	4
Strategic Plan 3 : Digital Asset Business Ecosystem Management	6
Section 2 Governance Plan	8
Enhancing the competency and performance of the board of directors	9
Enhancing anti-corruption and fraud prevention efforts	11
Strengthening emerging risk oversight practices	13
Section 3 Climate Action Plan	16
Greenhouse gas inventory (GHG) plan	17

mai
Services

CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): -

Business Type

To supply, Produce and/or Co-Produce media and Advertising at the point of sale / Organize event / Online media production

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	155.57	150.45	140.36	262.30
Expenses	176.05	144.22	175.91	275.70
Net Profit	-38.82	3.43	-35.71	-14.32
Balance Sheet (MB)				
Assets	1,035.14	821.88	818.17	517.79
Liabilities	65.79	58.76	58.46	74.00
Shareholders' Equity	962.45	759.23	755.80	427.82
Cash Flow (MB)				
Operating	10.38	18.97	28.98	4.03
Investing	-122.77	153.52	-22.32	52.58
Financing	238.30	-2.84	347.34	-2.31
Financial Ratio				
EPS (Baht)	-0.03	N/A	-0.03	-0.01
GP Margin (%)	25.52	31.56	26.35	17.13
NP Margin (%)	-25.67	2.27	-25.99	-5.10
D/E Ratio (Times)	0.07	0.08	0.08	0.17
ROE (%)	-4.51	0.45	-6.03	-3.29
ROA (%)	-4.18	0.53	-5.32	-2.07

JUMP+ Plan

Business Plan

Target in 2028

 Net Profit **300.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Sustaining and Enhancing the Media Business			✓
2. Strategic Plan 2 : Growth Through the Bitcoin Treasury Business	✓		
3. Strategic Plan 3 : Digital Asset Business Ecosystem Management	✓	✓	

Governance Plan

1. Enhancing the competency and performance of the board of directors
2. Enhancing anti-corruption and fraud prevention efforts
3. Strengthening emerging risk oversight practices

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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)	-14.32	-35.71	3.43	300.00

The Company aims to drive growth through the development of new businesses, with the target of becoming a leading financial and digital asset platform in Asia, while continuing to strengthen and enhance its core businesses. The company targets a return to profitability in the first year, and achieve net profit of THB 300 million in the third year.

Growth plan/Increase business value

Strategic Plan 1 : Sustaining and Enhancing the Media Business

The Company will sustain and strengthen its core media business by ensuring operational stability, while leveraging its media platform as a strategic asset to support and accelerate the development of new businesses.

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

- Stability

Targets

The Company aims to build a leading financial asset conference brand and platform in Asia.

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit : Owners Of The Parent (MILLION BAHT)	3.43	-38.82	10	50	300

Strategic Initiative

Hosting a large-scale Cryptocurrency Conference at the Asian level.

Strategic Initiative	Year	Expected Outcomes
Leveraging digital assets to drive the Company’s digital media business through the organization of an Asia-level Cryptocurrency Conference.	2026	• Build market awareness of cryptocurrency and digital assets in Thailand.
	2027	• Expand awareness into active interaction and engagement, encouraging deeper participation in cryptocurrency-related activities.
	2028	• Convert participants into the Company’s customers and position Thailand as a recognized digital asset hub in Asia.

Risk Management

Risk 1 : Underperformance of the Conference to achieve Expected Outcomes

- **Risk Characteristic**

Business Risk: The conference may not adequately address the needs of the target audience and may fail to differentiate itself from competing events, resulting in lower participation and limited overall impact.

- **Risk Impact**

Resulting in lower-than-expected attendance.

- **Risk Management Measures**

- 1) Conduct a market needs assessment of the target audience prior to the event.
- 2) Perform a feasibility study before proceeding with the conference.
- 3) Partner with strong and reputable co-organizers to enhance credibility and reach.
- 4) Implement a pre-sale ticketing strategy to gauge market interest and demand.

Risk 2 : Geopolitical Risk

- **Risk Characteristic**

Business Risk: Political instability and geopolitical tensions, including international conflicts, may create uncertainty across affected regions.

- **Risk Impact**

This may reduce participants' confidence in attending conferences or events held in Thailand.

- **Risk Management Measures**

1. Offer events in both online and offline formats to ensure continuity and broader participation.
2. Closely monitor geopolitical developments and international news to enable timely risk assessment and response.

Strategic Plan 2 : Growth Through the Bitcoin Treasury Business

The Company aims to drive growth by entering and developing the Bitcoin Treasury business as a strategic asset management initiative, with a focus on long-term value creation and balance sheet strengthening.

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

- Growth

Targets

The Company intends to successfully establish its Bitcoin Treasury business in Thailand and position itself as a leading player in Asia.

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit : Owners Of The Parent (MILLION BAHT)	3.43	-38.82	10	50	300

Strategic Initiative

Expansion into the Bitcoin Treasury Business

Strategic Initiative	Year	Expected Outcomes
Establishing and implementing the operating structure and processes of the Bitcoin Treasury business in alignment with the Company's strategic plan.	2026	• Digital assets under supervision equivalent to 1,000 BTC.
	2027	• Digital assets under supervision equivalent to 5,000 BTC.
	2028	• Digital assets under supervision equivalent to 10,000 BTC.

Risk Management

Risk 1 : Regulatory uncertainty or an unfavorable regulatory environment imposed by government authorities and regulators.

- **Risk Characteristic**

Custody & Compliance Risk

- **Risk Impact**

Resulting in the Company's operations failing to grow in line with the established targets.

- **Risk Management Measures**

1. Monitor regulatory and legal developments related to digital assets at both national and global levels.
2. Engage with relevant authorities and stakeholders to support and advocate for the development of digital asset regulations aligned with international standards.
3. Establish a regional digital asset association and actively participate in domestic digital asset industry associations in Thailand.

Risk 2 : Failure to Raise Capital in Line with Targets

- **Risk Characteristic**

Business Risk: Capital raising for the acquisition of digital assets may not be achieved in accordance with the planned targets.

- **Risk Impact**

This may result in the Company's business operations not progressing in line with the established objectives.

- **Risk Management Measures**

1. Develop alternative financial strategies to align with prevailing capital market conditions.
2. Design flexible financing structures in parallel with capital raising efforts, such as token issuance or hybrid security structures.

Risk 3 : Cybersecurity Risk

• **Risk Characteristic**

Business Risk: There is a risk of digital asset loss arising from cyberattacks, where hackers may gain unauthorized access to the Company’s systems.

• **Risk Impact**

This may cause the Company’s business operations to deviate from the established objectives.

• **Risk Management Measures**

1. Conduct regular external audits by independent third parties to assess and strengthen cybersecurity controls.
2. Maintain comprehensive cybersecurity insurance coverage to mitigate potential losses.
3. Engage global-standard service providers for system operations and data storage.
4. Develop in-house digital asset custody capabilities, subject to obtaining the required regulatory approvals and custody licenses.

Strategic Plan 3 : Digital Asset Business Ecosystem Management

The company will generate growth, achieve profitability, and ensure efficient business operations by managing the digital asset business ecosystem in Thailand.

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

- Growth
- Profitability & Efficiency

Targets

Obtaining licenses for Bitcoin Treasury operations

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit : Owners Of The Parent (MILLION BAHT)	3.43	-38.82	10	50	300

Strategic Initiative

The acquisition of a license for Bitcoin Treasury business operations in Thailand

Strategic Initiative	Year	Expected Outcomes
Apply for a license to operate a Bitcoin Treasury business in Thailand and ensure that the business plan complies with the business feasibility assessment (business feasibility).	2026	• Striving to be among the top 25 in Asia in all businesses undertaken.
	2027	• Striving to be among the top 10 in Asia in all businesses we operate.
	2028	• Striving to be among the top 5 in Asia in all businesses we operate.

Risk Management

Risk 1 : Government regulations and regulatory bodies are unclear or not conducive to business.

- **Risk Characteristic**

Custody & Compliance Risk

- **Risk Impact**

causing operations to not grow according to the set targets

- **Risk Management Measures**

- 1) Monitor changes in laws and regulations concerning digital assets at national and global levels.
- 2) Engage with relevant agencies to help design international standard rules and regulations (Advocate)
- 3) Establish a regional digital asset association and participate in digital asset associations in Thailand.

Risk 2 : Risks in Mergers and Acquisitions (Merger & Acquisition)

- **Risk Characteristic**

Business Risk: The target company for merger and acquisition cannot be realized as planned.

- **Risk Impact**

resulting in business operations not meeting the planned objectives

- **Risk Management Measures**

- 1) Identifying multiple attractive businesses (Healthy Pipelines)
 - 2) Ensuring that mergers and acquisitions comply with stock exchange regulations
 - 3) Structuring business agreements (Deal Structure) creatively and fairly, benefiting both parties
 - 4) Conducting thorough and meticulous Due Diligence
 - 5) Conducting business feasibility studies based on realistic assumptions
 - 6) Allocating sufficient resources for operations, such as personnel and capital
-

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Enhancing the competency and performance of the board of directors

To support DV8’s new strategic direction toward a Digital Asset Ecosystem and the management of a Bitcoin Treasury, the Company will enhance its Board composition through a structured framework of Board competencies and responsibilities. This includes the development of a Board Skills Matrix and a formal performance evaluation system to ensure that the Board possesses the necessary capabilities to oversee risks and manage complex technologies in accordance with international standards.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company engages external consultants to support the development of the Board's evaluation framework and to provide recommendations for the Board’s performance assessment	Not Started	In Progress	In Progress	Success
Development of a Board Skills Matrix aligned with the digital asset strategy	-	Develop and approve a Board Skills Matrix covering digital assets, blockchain, risk management, and ESG	Use the Skills Matrix as a core criterion for Board nomination and composition, including sub-committee structuring	Report annually to the Board on skill coverage and succession planning
Board Development and Training	-	Develop a 3-year Board Development Roadmap focusing on technology risks and digital asset markets	Implement training programs in line with the Roadmap, with each director attending at least 1–2 courses per year	Monitor learning outcomes, review the Roadmap, and consider engagement with regulators and supervisory authorities

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Board and Committee Evaluation Framework	2026	• Establish comprehensive evaluation criteria covering the Board, Board committees, and individual directors.
	2027	• Apply the initial evaluation criteria and consolidate and analyze results to enhance Board effectiveness.
	2028	• Appoint an independent external consultant to conduct in-depth evaluations and assess overall Board effectiveness.
Board Capability Baseline and Skills Matrix	2026	• Identify critical competencies related to digital assets and

Strategic Initiative	Year	Expected Outcomes
		develop and approve a Board Skills Matrix.
	2027	• Apply the Skills Matrix to Board nomination decisions and the composition of Board committees.
	2028	• Prepare an annual Board report on skill coverage, identified skill gaps, and priorities for succession planning.
Board Development Roadmap	2026	• Develop a Board training roadmap (2026–2028), including prioritized learning topics.
	2027	• Implement Board training programs on digital assets, risk management, and international governance in line with the approved roadmap.
	2028	• Report progress and monitor development outcomes as part of the annual Board performance evaluation.

Risk Management

Risk 1 : Inability to Recruit and Appoint Directors with Specialized Digital Asset Expertise

- **Risk Characteristic**

Business Risk: The Company may be unable to identify, attract, or appoint directors with specific digital asset competencies, as defined in the Board Skills Matrix, within the timeframe set out in the strategic plan.

- **Risk Impact**

1. Governance Misalignment: The Board’s composition may not be fully aligned with the Company’s new strategic direction, limiting its ability to effectively oversee complex digital asset–related risks.
2. Strategic Delay: A lack of specialized expertise may delay decision-making for complex initiatives (e.g., mining pools or digital asset custody), slowing strategic execution.

- **Risk Management Measures**

1. Targeted Nomination: Use the Board Skills Matrix as a primary criterion in the director nomination and selection process.
2. Expanded Search: Engage executive search firms or leverage professional networks with expertise in fintech and blockchain to access a broader pool of qualified candidates.
3. Contingency Training: Accelerate upskilling and development programs for existing directors as an interim measure in the event that external recruitment is delayed.

Risk 2 : Ineffective Implementation of the Board Evaluation and Development Framework

- **Risk Characteristic**

There is a risk that the Board may be unable to fully adopt and implement the new structured evaluation process, or that directors may have insufficient time to participate in continuous development activities to address identified skill gaps.

- **Risk Impact**

1. Skill Stagnation: If the evaluation and development framework is not effectively implemented, skill gaps may persist, reducing the Board’s effectiveness in oversight and decision-making.
2. Regulatory and Reputational Risk: Failure to demonstrate continuous improvement and Board development may adversely affect investor confidence and the Company’s governance reputation.

• **Risk Management Measures**

1. Structured Evaluation Process: Implement well-designed assessment tools, such as questionnaires and interviews, specifically tailored to evaluate oversight of digital strategy and related risks.
2. Integrated Outcomes: Incorporate evaluation results into individual director development plans (IDPs) to ensure that recommendations are translated into concrete actions.
3. External Validation: Appoint an independent external advisor to facilitate and validate the evaluation process, enhancing objectivity and reinforcing Board commitment.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

To support the Company’s new strategic direction toward a Digital Asset Ecosystem and the management of a Bitcoin Treasury, the Company recognizes the heightened risks related to regulatory compliance and potential misconduct. Accordingly, the Company has implemented initiatives to strengthen its governance and anti-corruption framework, with the objective of obtaining CAC certification. In addition, the Company extends its anti-corruption expectations to business partners through the establishment of a Supplier Code of Conduct.

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"> • 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 	Not Started	In Progress	In Progress	Success
<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	In Progress	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	In Progress	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified

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	-	Prepare and implement a Supplier Code of Conduct covering anti-corruption, conflict of interest, and ESG requirements, and submit it to the Board for acknowledgment.	Approved by the Board and rolled out to Tier 1 suppliers, including the implementation of supplier risk assessments.	At least 80% of Tier 1 suppliers to acknowledge and sign the Supplier Code of Conduct. Compliance with the Code to be incorporated as part of supplier performance evaluations and contract renewal considerations.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Supplier Code of Conduct Development and Implementation	2026	<ul style="list-style-type: none"> 1. Develop a Supplier Code of Conduct (Thai/English) covering anti-corruption, conflict of interest, data security, and ESG requirements. 2. Communicate and roll out the Supplier Code of Conduct to Tier-1 suppliers.
	2027	<ul style="list-style-type: none"> 1. Incorporate the Supplier Code of Conduct into standard contracts and onboarding documents for new suppliers. 2. Conduct targeted reviews and audits of selected Tier-1 suppliers, including document reviews and interviews.
	2028	<ul style="list-style-type: none"> 1. Achieve formal acknowledgment and signing of the Supplier Code of Conduct by at least 80% of Critical Tier-1 suppliers. 2. Integrate compliance with the Supplier Code of Conduct into vendor performance evaluations and contract renewal decisions.

Risk Management

Risk 1 : Non-Compliance by Business Partners with the Supplier Code of Conduct

- **Risk Characteristic**

Tier-1 business partners may fail to comply with the Company's requirements on anti-corruption, conflict of interest, and ESG standards as stipulated in the Supplier Code of Conduct.

Insufficient oversight of suppliers could expose the Company's digital assets and operations to heightened risks of fraud, misconduct, and regulatory non-compliance.

- **Risk Impact**

1. Legal and Reputational Impact:

The Company may be subject to regulatory penalties, legal actions, or significant reputational damage if suppliers are involved in corrupt or unethical practices while conducting business on the Company's behalf.

2. Financial Impact:

Potential decline in operational efficiency, increased risk of license suspension or revocation, and additional costs arising from investigations, remediation efforts, or corrective actions related to non-compliance.

• **Risk Management Measures**

1. Effective Communication:

Develop and formally communicate the Supplier Code of Conduct, covering anti-corruption, conflict of interest, data security, and ESG requirements, to all Tier-1 suppliers in a clear and consistent manner.

2. Monitoring and Audit:

Conduct targeted reviews and audits of selected Tier-1 suppliers through document reviews and interviews to ensure actual implementation and compliance with the Supplier Code of Conduct.

3. Enforcement:

Integrate compliance with the Supplier Code of Conduct into vendor performance evaluations and establish it as a key condition for contract renewal and ongoing business relationships.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

The Company’s digital asset ecosystem focuses on key strategic initiatives, including BTC treasury management and the development of new digital asset services. These initiatives give rise to interconnected risks, particularly market volatility and technology-related threats. In response, the Company has implemented a comprehensive plan to strengthen its management of emerging risks. This includes establishing a structured Emerging Risk Management framework, enhancing stress-testing capabilities to assess resilience under adverse scenarios, and upgrading technology risk governance to ensure alignment with international standards.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for managing emerging risks.	Not Started	In Progress	In Progress	Success
• Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact.	Not Started	In Progress	In Progress	Success
• Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans	Not Started	In Progress	In Progress	Success
• Engagement of senior management in the tracking and decision processes related to emerging risks.	Not Started	In Progress	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028
Technology Risk Governance	-	Define and approve the technology risk governance principles, including accountability, transparency, and data security, and initiate enhanced risk assessment for high-risk digital asset activities.	Integrate technology risk and related policies (e.g. data governance) into operational processes, and communicate requirements clearly to relevant teams and business partners.	Regularly review and update technology risk policies in line with applicable laws, regulations, and emerging risk information to ensure alignment with global best practices.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Technology Risk Governance Policy and Practices	2026	• Establish technology risk governance policies and guidelines for digital asset-related businesses.
	2027	• Integrate technology risk governance policies and guidelines into relevant operating procedures.
	2028	• 1. Embed technology risk governance into the Enterprise Risk Management (ERM) framework, internal audit plans, and strategic planning processes. 2. Conduct external benchmarking against relevant international standards and/or engage independent external advisors for assessment and recommendations.

Risk Management

Risk 1 : Inability to Effectively Integrate Emerging and Technology Risks into Strategic Planning

- **Risk Characteristic**

There is a risk that the emerging risk management framework and technology risk governance policies may remain at a policy level only, without being effectively embedded into business planning templates or integrated into the Board’s decision-making processes.

- **Risk Impact**

1. Strategic Risk

The Board may approve strategic initiatives (e.g. new digital asset services) without sufficient understanding of long-term regulatory or technological trends, which could result in misaligned strategic decisions.

2. Governance Risk

Failure to adequately comply with internationally recognised technology risk governance standards may undermine investor confidence and damage the Company’s reputation as a digital asset industry leader.

- **Risk Management Measures**

1. Risk Integration

Embed emerging risk identification into formal strategic and business planning processes. Management is required to explicitly assess and document responses to key emerging risk trends as part of decision-making materials.

2. Oversight Roles

Clearly define and strengthen the oversight responsibilities of the Board and relevant risk management committees to ensure regular review of technology risks and emerging risks as standing agenda items.

3. Operational Alignment

Translate technology risk governance policies into relevant operating procedures (e.g. data governance and IT risk procedures) to ensure effective day-to-day implementation, rather than remaining at policy level only.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Appoint external consultants to plan and establish a structured data management system, and engage independent auditors/ reviewers to ensure accuracy and compliance prior to certification.	2026	<ul style="list-style-type: none"> Engage external consultants to provide guidance, establish a structured data collection and management process, and appoint independent reviewers to verify compliance and accuracy.
	2027	<ul style="list-style-type: none"> Review and disclose
	2028	<ul style="list-style-type: none"> Success

Risk Management

Risk 1 : The assessment and data collection of Scope 1 and Scope 2 greenhouse gas-emitting activities may be inaccurate or incomplete.

• **Risk Characteristic**

- Responsible personnel may lack sufficient expertise and understanding to properly identify and assess greenhouse gas-emitting activities, resulting in incomplete coverage.
- Relevant employees may not fully cooperate or may be careless in data collection, leading to gaps or inaccuracies in the data.
- Collected information may contain errors due to incorrect recording or unreliable estimation methods.

• **Risk Impact**

- Greenhouse gas inventories may be incomplete or inaccurate.
- Inaccurate data could result in ineffective or misguided greenhouse gas management strategies.

• **Risk Management Measures**

- Engage external experts to support the identification and assessment of Scope 1 and Scope 2 activities and to establish clear and consistent data collection guidelines.
- Provide training and awareness programs for all relevant personnel to ensure accurate and complete data collection.
- Develop, procure, or adopt standardized tools or software to enhance data collection and management processes.
- Ensure directors and senior management actively oversee greenhouse gas accounting and regularly monitor progress through committee-level reviews.

Risk 2 : Inaccurate calculation of greenhouse gas emissions**• Risk Characteristic**

The use of inappropriate or outdated Emission Factors (EFs) or emission coefficients may result in inaccurate greenhouse gas emission calculations.

• Risk Impact

1. Calculated emission levels may be overstated or understated, leading to ineffective or incorrect greenhouse gas management planning.
2. Inaccurate reporting may undermine the organization's credibility and stakeholder confidence.

• Risk Management Measures

1. Engage qualified consultants to advise on calculation methodologies and review formulas and calculation approaches.
 2. Develop an internal calculation guideline or manual to ensure consistent and accurate practices.
 3. Develop, procure, or utilize standardized tools or software to support emission calculations.
 4. Apply Emission Factors from reliable and up-to-date sources, ensuring proper alignment with the relevant energy types.
-