



JUMP+ Plan



EASTERN TECHNICAL ENGINEERING PUBLIC COMPANY LIMITED

(ETE)

Year 2026 - 2028

This report was approved by the board of directors on 24/02/2026
and disseminated on 31/03/2026

Disclaimer

This document has been prepared by EASTERN TECHNICAL ENGINEERING PUBLIC COMPANY LIMITED ("ETE") 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 : Invest in solar power generation project installed on rooftops	3
Section 2 Governance Plan	6
Enhancing anti-corruption and fraud prevention efforts	7
Enhancing whistleblowing mechanisms	8
Enhancing the prevention of insider information	10
Section 3 Climate Action Plan	13
Greenhouse gas inventory (GHG) plan	14
Decarbonization	15

mai
Services

CG Report :

SET ESG Ratings: -

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

Business Type

ETE and its subsidiaries have engaged in 4 business segments. 1. Management service such as Manpower Management service, Business Process Outsourcing service and Car Rental Management. 2. Engineering services including Electrical Power Engineering systems and Telecommunication Engineering. 3. Generating and distributing electricity from Solar power. 4. Trading

Financial Statement

Year	2025	2024	2023	2022
------	------	------	------	------

Income Statement (MB)

Revenues	1,344.04	1,409.15	1,610.51	1,261.31
Expenses	1,298.87	1,335.84	1,505.39	1,214.09
Net Profit	-16.77	13.33	47.49	23.35

Balance Sheet (MB)

Assets	2,239.69	2,454.69	2,446.91	2,138.42
Liabilities	1,301.19	1,496.75	1,485.06	1,231.51
Shareholders' Equity	936.57	957.34	960.82	905.00

Cash Flow (MB)

Operating	183.18	313.19	-129.31	-34.95
Investing	-30.55	-333.36	-37.21	-113.96
Financing	-169.96	19.11	195.19	143.31

Financial Ratio

EPS (Baht)	-0.03	0.02	0.08	0.04
GP Margin (%)	13.71	13.61	13.42	12.44
NP Margin (%)	-1.22	0.93	2.90	1.88
D/E Ratio (Times)	1.39	1.56	1.54	1.36
ROE (%)	-1.77	1.39	5.09	2.61
ROA (%)	1.89	2.99	4.58	2.34

JUMP+ Plan

Business Plan

Target in 2028

Total revenue	1,597 THB million
---------------	--------------------------

Strategic Plan	Growth	Profitability & Efficiency	Stability
----------------	--------	----------------------------	-----------

1. Strategic Plan : Invest in solar power generation project installed on rooftops

Governance Plan

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

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan
2. Decarbonization

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/2023	YE/2024	YE/2025	Target in 2028
Total revenue (THB million)	1,610.51	1,409.15	1,344.04	1,597

Committed to driving the business forward in line with the strategic plan to expand investments in alternative energy, while continuously developing new business models that build upon and enhance existing business to align with the direction of sustainable growth.

Growth plan/Increase business value

Strategic Plan : Invest in solar power generation project installed on rooftops

Committed to expanding investment in the alternative energy business to drive operations and achieve sustainable growth by investing in a solar power generation project (Solar Rooftop) with an installed capacity of approximately 2,900 kW. The company serves as the project operator, undertaking the entire process from site survey and design to procurement of equipment, full installation of materials and equipment, and providing energy management services throughout the project’s duration.

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

- Growth

Targets

- Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-12.50	-4.62	5%	5%	8%

Strategic Initiative

Invest in project as project operator, covering the entire process from site survey and design to equipment procurement and full installation of materials and systems, as well as providing energy management services throughout the project’s duration.

Strategic Initiative	Year	Expected Outcomes
The Company has adopted a proactive policy to expand investment in alternative energy in order to enhance long-term performance growth potential, while conducting business sustainably and in an environmentally friendly manner. The Company plans to invest in a solar power generation project (Solar Rooftop) with an installed capacity of approximately 2,900 kW. The Company will undertake the project on a fully integrated basis, starting from site survey and assessment of installation potential, engineering system design tailored to the building structure and electricity consumption patterns, procurement and selection of	2026	<ul style="list-style-type: none"> • Obtained all required licenses related to business operations, such as a construction permit, a power generation license, and a power grid interconnection permit. • Invested in the project and commenced revenue recognition from the commercial sale of electricity for a project with an installed capacity of approximately 1,250 kW, with at least one customer secured.

Strategic Initiative	Year	Expected Outcomes
<p>internationally certified equipment, as well as system installation, testing, and grid connection in compliance with relevant regulatory requirements. The Company will also provide energy management services throughout the project’s duration.</p>		<ul style="list-style-type: none"> Established a Project Management team and an Operations & Maintenance (O&M) team, along with implementing a monitoring system to support ongoing operations and future project expansion.
	2027	<ul style="list-style-type: none"> Invested in the project and commenced revenue recognition from the commercial sale of electricity for a project with an installed capacity of approximately 907 kW, with at least two customers secured. Maintained an average availability rate of over 80%, supported by an O&M system capable of minimizing downtime and keeping technical losses at a low level. Supported customers in reducing their carbon footprint and creating opportunities for carbon credit sales (if applicable).
	2028	<ul style="list-style-type: none"> Invested in the project and commenced revenue recognition from the commercial sale of electricity for a project with an installed capacity of approximately 744 kW, with at least two customers secured. Expanded the sales team and implemented a portfolio monitoring system to support future growth in installed capacity. Established a risk management framework to accommodate business expansion.

Risk Management

Risk 1 : Risk arising from unqualified or underperforming contractors.

• Risk Characteristic

Risk arising from contractors lacking sufficient capability to deliver work to the Company in accordance with required quality and standards and/or within the specified timeframe.

• Risk Impact

- Inability to commence project operations in accordance with the planned schedule and timeline.
- Inability to recognize operating results in line with the planned schedule and timeframe.
- Potential additional costs arising from construction rectification or installation corrections.

• Risk Management Measures

- Select qualified contractors with certified credentials and proven experience in renewable energy projects.
- Execute contracts that clearly specify the project commencement and completion dates to ensure contractors are fully aware of the defined work schedule.
- Stipulate penalty clauses in the contract in cases where the contractor fails to complete the work according to the agreed timeline.

Risk 2 : Risk arising from delays in equipment procurement.

- **Risk Characteristic**

Risk arising from the company cannot procure equipment for project installation such as solar panels (PV Solar) and/or inverters in the required quantities and within the specified timeframe, for use in installing the solar power generation system project in accordance with the planned schedule.

- **Risk Impact**

- Unable to commence project operations in accordance with the planned schedule and timeframe.
- Unable to recognize operating results in accordance with the planned schedule and timeframe.

- **Risk Management Measures**

- Plan procurement by selecting at least three vendors to ensure readiness prior to confirming purchase orders.
- Clearly specify delivery schedules with vendors, requiring delivery within the defined period from the date the company confirms the purchase order.
- Regularly monitor production and shipping status with vendors and coordinate with them regarding inbound and outbound deliveries.

Risk 3 : Technical risk

- **Risk Characteristic**

Risk arising from the project's inability to generate electricity at the specified capacity or in accordance with the planned targets, due to equipment damage, wear and tear from use, or improper maintenance.

- **Risk Impact**

- Operating performance does not meet the planned targets.
- Return on investment does not meet expectations.

- **Risk Management Measures**

- Prepare backup equipment in case of damage or malfunction.
 - Ensure warranties are obtained for purchased products/equipment, allowing claims to be made with the vendor in the event of damage.
 - Engage an experienced Operations and Maintenance (O&M) team that is ready to provide support in all areas.
 - Establish a clear maintenance plan, strictly follow the plan, and assign responsible personnel for operations in each area.
-

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This initiative aims to establish a strong governance framework to combat all forms of corruption through the formulation, review, monitoring, and evaluation of compliance with internal policies and practices at least once a year. The company is also committed to fostering a culture of integrity and honesty among employees while pursuing national (CAC) and international (ISO) certifications to reinforce its dedication to ethical business conduct. These efforts are designed to build confidence and trust among investors and stakeholders, ensuring sustainable growth and long-term organizational resilience.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
<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 	Complete	-	-	-
<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 	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	-	-	-
Include additional content on anti-fraud and anti-corruption in training programs for key business partners (such as the annual supplier meeting or Supplier Onboarding), with a target that representatives of business partners achieve a minimum passing score of 80% on the comprehension assessment.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Include additional content on anti-fraud and anti-corruption in training programs for key business partners (such as the annual supplier meeting or Supplier Onboarding), with a target that representatives of business partners achieve a minimum passing score of 80% on the comprehension assessment.	2026	<ul style="list-style-type: none"> Prepare presentation materials or a handbook on anti-fraud and anti-corruption to be used for communication and training for key business partners. Conduct supplier training sessions or online seminars on corporate governance for business partners at least once per year.
	2027	<ul style="list-style-type: none"> Formally conduct communication and training sessions covering all key business partners, with a target that participants achieve a minimum passing score of 80% on the comprehension assessment.
	2028	<ul style="list-style-type: none"> Review the assessment results and prepare a summary report. In cases where risks or violations are identified, present the findings to the Audit Committee and the Board of Directors.

Risk Management

Risk 1 : Risk related to the business ethics of business partners

• **Risk Characteristic**

Business partners do not have a written anti-corruption policy, or their employees lack knowledge and understanding of the company’s code of conduct.

• **Risk Impact**

The company may suffer reputational damage, loss of trust, and harm to its business image if it is associated with misconduct or corruption arising from business partners.

• **Risk Management Measures**

- Include additional content on anti-fraud and anti-corruption in communication and training programs for key business partners (such as the annual supplier meeting or Supplier Onboarding), with a target that representatives of business partners achieve a minimum passing score of 80% on the comprehension assessment.

Enhancing whistleblowing mechanisms

This plan aims to enhance the organization’s whistleblowing and complaint reporting system to ensure efficiency, transparency, and protection for whistleblowers from retaliation or negative consequences. The objective is to establish multiple and confidential reporting channels that employees and stakeholders can trust, enabling them to report misconduct, misuse of internal information, or unethical behavior safely.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	Complete	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors 	Complete	-	-	-
<ul style="list-style-type: none"> Appointment of an impartial recipient for whistleblowing reports. 	Complete	-	-	-
<ul style="list-style-type: none"> 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. 	Complete	-	-	-
<ul style="list-style-type: none"> The whistleblowing policy and procedures reviewed by the Board of Directors at least annually. 	Complete	-	-	-
Reduce the complaint handling period by setting a target to shorten the timeframe from the date a report to the communication of the final decision to the complainant to no more than 25 working days.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop standardized procedures and a tracking system for complaint handling by establishing clear timelines and responsible parties to ensure that the process is completed within 25 working days.	2026	<ul style="list-style-type: none"> Establish a clear Standard Operating Procedure (SOP) for complaint handling, specifying responsible persons at each step, and formally implement it across all relevant departments.
	2027	<ul style="list-style-type: none"> Implement the complaint management tracking system continuously for all cases. Ensure the system can systematically report case status and processing timelines.
	2028	<ul style="list-style-type: none"> The complaint management tracking system is able to systematically report case status and processing timelines. At least 90% of complaints are resolved within 25 working days. Prepare and submit a summary report to the Audit Committee and the Board of Directors.

Risk Management

Risk 1 : Risk arising from new employees lacking knowledge and understanding of the whistleblowing process for reporting misconduct.

• Risk Characteristic

Employees or related parties may not attend the training or may not give it sufficient importance, resulting in a lack of comprehensive understanding of the whistleblowing process and ethical principles.

• **Risk Impact**

A lack of knowledge and understanding of the whistleblowing procedures may cause employees to hesitate to report irregularities or to submit incorrect reports.

• **Risk Management Measures**

Develop standardized procedures and a tracking system for complaint handling by establishing clear timelines and designated responsible parties, to ensure that at least 90% of cases are completed within 25 working days.

Enhancing the prevention of insider information

This plan aims to strengthen corporate governance systems in controlling and preventing the misuse of inside information. It is designed to prevent the use of non-public information for personal or unlawful gain by directors, executives, employees, or other related parties who may have access to the company’s confidential information.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	Complete	-	-	-
• A Board-approved written policy on insider information prevention has been clearly defined and implemented	Complete	-	-	-
• A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually.	Complete	-	-	-
• The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected,corrective actions and preventive measures are clearly outlined to prevent recurrence	Complete	-	-	-
Internally disclose,on a per-transaction basis,the list of individuals who have access to inside information regarding any transaction that may affect the company’s stock price and investor decisions.	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Plan for monitoring and reporting compliance with the policy on the prevention of insider information misuse.	2026	<ul style="list-style-type: none"> Review and update the policy and guidelines to ensure alignment with the resolutions of the Board of Directors and good corporate governance principles, and establish a working team responsible for preparing compliance reports. Design a reporting template for submission to the Board of Directors, covering monitoring information, audit results, and any identified violations.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • Collect and consolidate compliance data from all departments. • Conduct an annual review and assessment of policy compliance. • Prepare and submit the first compliance report to the Board of Directors, specifying any identified violations (if any) and preliminary corrective actions. • Record the resolutions and recommendations of the Board of Directors for the purpose of improving the measures.
	2028	<ul style="list-style-type: none"> • Improve the monitoring process to ensure continuity and systematic implementation, such as preparing quarterly summary reports. • If any violations are identified, implement corrective action plans and establish preventive measures to avoid recurrence. • Report the results of policy implementation and the effectiveness of recurrence prevention measures to the Board of Directors at least once per year.

Risk Management

Risk 1 : Risk arising from inconsistent or discontinuous monitoring and review of the policy.

• Risk Characteristic

Monitoring and reviewing compliance with the insider information policy may not be conducted comprehensively or on an annual basis, resulting in an inability to promptly identify weaknesses or control gaps in the system.

• Risk Impact

A lack of effective internal controls may result in the misuse of inside information going undetected and could undermine the organization’s credibility with regulatory authorities.

• Risk Management Measures

- Require that the results of monitoring and review be reported to the Board of Directors at least once per year.
- Prepare a summary report of findings and improvement measures for identified deficiencies, and follow up on the implementation progress.

Risk 2 : Risk arising from employees lacking knowledge and understanding of the prevention of insider information misuse.

• Risk Characteristic

Employees may not receive adequate training or may lack proper understanding regarding the appropriate use of inside information, resulting in a failure to recognize prohibitions on securities trading or the disclosure of price-sensitive information.

• Risk Impact

Unintentional misuse of inside information may occur, adversely affecting the organization’s image, credibility, and good corporate governance, as well as creating risks of regulatory investigation or penalties.

• Risk Management Measures

- Require all relevant persons to sign an acknowledgment confirming that no securities trading has been conducted using inside information, covering 100% of the relevant individuals.

- Review and update the training content at least once per year to ensure alignment with the policy and regulatory requirements.
-

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Company has published a Greenhouse Gas (GHG) emissions report

URL Link to the Document : https://drive.google.com/file/d/15pCVdiyBLH2-bFHfmrPDlnlwsfwyia6R/view?usp=drive_link



Burapha Technical Engineering Public Company Limited, or ETE GROUP, operates businesses in engineering services, business system management services, and renewable energy production, including electricity generation from solar power, electricity generation from biomass, and wood chip/pelletized biomass production plants. ETE GROUP is committed to sustainable business development, social and environmental responsibility, and conducting corporate activities that consider environmental impacts, including global warming.

ETE GROUP therefore has a policy for preparing an Organizational Carbon Footprint (CFO) to assess greenhouse gas emissions resulting from the organization's operations and various activities. It also serves as a tool for calculating these emissions, leading to the establishment of management guidelines to efficiently reduce greenhouse gas emissions, coupled with preparing employees to understand and be able to report the organization's greenhouse gas emissions and removals in the future.

ETE GROUP has conducted an organizational carbon footprint assessment in accordance with the "Requirements for Calculation and Reporting of Organizational Carbon Footprint by the Thailand Greenhouse Gas Management Organization (Public Organization) - TGO (Revised Edition 6, July 2022)." This assessment considers the organizational boundary under operational control. The greenhouse gases considered are Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF₆), and Nitrogen Trifluoride (NF₃). The Company certifies the results for Scope 1, Scope 2, and Scope 3 with a limited level of assurance and a materiality of 5%.

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

Eastern Technical Engineering Public Company Limited (the “Company”) has developed a “Decarbonization Plan” to establish a structured and systematic approach to reducing greenhouse gas emissions from its operations. The Company has set emission reduction targets for the period 2026–2028 under the project phase, with continued implementation extending through 2030. The plan focuses on improving energy efficiency and increasing the proportion of renewable energy use, particularly through the installation of solar power generation systems to reduce reliance on external electricity sources and lower greenhouse gas emissions. At the same time, the Company is strengthening governance, monitoring mechanisms, and transparent disclosure of emission reduction performance to enhance stakeholder confidence, align with evolving climate-related regulatory expectations, and improve long-term organizational competitiveness.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	1006	2%	4%	6%

Remark : The Company aims to achieve at least a 10% reduction in greenhouse gas emissions from the 2025 base year by 2030.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Installation of Solar Power System at the Factory Site	2026	<ul style="list-style-type: none"> Complete the installation of a solar power system at the biomass fuel production facility in Ubon Ratchathani province and commence operations within the year
	2027	<ul style="list-style-type: none"> Analyze operational performance data and prepare a system performance report for submission to the Good Corporate Governance and Sustainability Committee Report on the solar installation by presenting key performance indicators, including total electricity generation (kWh), energy cost savings (THB), and greenhouse gas emission reductions (tCO₂e) to stakeholders through the Annual Report
	2028	<ul style="list-style-type: none"> Prepare a three-year project summary report and propose recommendations for further expansion to the Board of Directors, with the objective of increasing the proportion of clean energy usage in alignment with the Company’s greenhouse gas reduction targets
Governance and Disclosure of the Decarbonization Plan	2026	<ul style="list-style-type: none"> Develop and formally adopt a Climate Change Policy Prepare, verify, and disclose the Company’s 2025 greenhouse gas inventory through at least 1 public channel, with the comparison of actual results against the annual target
	2027	<ul style="list-style-type: none"> Review the Climate Change Policy at least once during the year, with written documentation of the review cycle and date Prepare, verify, and disclose the Company’s 2026 greenhouse gas inventory through at least 1 public channel, with the comparison of actual results against the annual target

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • If greenhouse gas emissions do not meet the established targets, review existing measures and practices, and introduce at least 1 additional mitigation measure or action plan • Review the Climate Change Policy at least once during the year, with written documentation of the review cycle and date • Prepare, verify, and disclose the Company’s 2027 greenhouse gas inventory through at least 1 public channel, with the comparison of actual results against the annual target • If greenhouse gas emissions do not meet the established targets, review existing measures and practices, and introduce at least 1 additional mitigation measure or action plan • Prepare a comprehensive progress and performance summary report of the greenhouse gas reduction plan by the end of the project period for submission to the Board of Directors and for disclosure to stakeholders through the Annual Report

Risk Management

Risk 1 : Solar Power System Performance Risk

• Risk Characteristic

Although the Company has implemented a solar power installation project to increase the share of clean energy and reduce greenhouse gas emissions, system performance may be affected by both technical and weather-related factors. From a technical perspective, risks may arise from panel efficiency degradation over time, malfunction of inverters or control equipment, and dust accumulation on panels. These factors may result in electricity generation levels falling below the designed capacity. From a climate perspective, weather variability such as prolonged rainfall, storms, haze, or wildfire-related smog may reduce solar irradiance, leading to lower-than-expected power generation. This impact may be particularly pronounced during the rainy season or periods of frequent extreme weather conditions.

• Risk Impact

Reduced electricity generation may lead to lower-than-anticipated greenhouse gas emission reductions and diminished energy cost savings. This may also extend the project’s payback period.

• Risk Management Measures

The Company has established measures to manage these risks and maintain system performance and operational continuity as follows:

- Leveraging the Company’s engineering expertise to ensure appropriate system design, installation, and quality control aligned with site conditions and energy consumption patterns
- Monitoring and analyzing electricity generation data on a quarterly basis, with comparisons between actual output and projected performance
- Implementing preventive maintenance programs and conducting regular equipment inspections to maintain optimal energy production efficiency
- Assessing long-term climate trends and integrating analytical insights into decisions on system optimization and potential future expansion

- Disclosing performance information to stakeholders to support progress monitoring, effectiveness evaluation, and the mitigation of long-term confidence risks

Risk 2 : Failure to Achieve Greenhouse Gas Emission Reduction Targets**• Risk Characteristic**

The Company has established ongoing greenhouse gas emission reduction targets to support sustainable business operations. However, if initiatives such as increasing the proportion of renewable energy, improving energy management, or enhancing energy efficiency do not achieve the expected emission reductions, or if there are limitations in the completeness and accuracy of related data, the Company may be unable to meet its stated targets.

• Risk Impact

This risk may affect the Company's credibility in implementing its ESG commitments and sustainability disclosures, as well as investor and stakeholder confidence. In addition, if performance falls short of announced targets, the Company may need to accelerate additional measures, potentially impacting cost structures and long-term operational plans.

• Risk Management Measures

The Company has established a structured approach to managing this risk to ensure progress toward its targets and enable timely adjustments where performance deviates from plan, as follows:

- Regularly monitoring and evaluating performance against key performance indicators (KPIs), including electricity generation, energy cost savings, and greenhouse gas emission reductions, by comparing actual results with established targets
 - Conducting root cause analysis, reviewing relevant measures, and implementing appropriate corrective actions where performance does not meet targets
 - Preparing a greenhouse gas inventory and obtaining verification from a verifier registered with the Thailand Greenhouse Gas Management Organization (TGO) to ensure reliable baseline data for target-setting and performance tracking, while supporting transparent disclosure to stakeholders in line with evolving environmental requirements
 - Communicating emission reduction targets to employees and promoting organizational participation in resource efficiency, energy conservation, and clean energy initiatives to foster collective responsibility across the Company
 - Disclosing performance results and progress of the emission reduction plan through appropriate communication channels to enhance transparency, awareness, and stakeholder confidence in the Company's environmental performance
-