Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028

JUBILEE ENTERPRISE PUBLIC COMPANY LIMITED

(JUBILE)

at 30 June 2026

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JUBILEE ENTERPRISE PUBLIC COMPANY LIMITED

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Consumer Products

CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): -

Business Type

The Company operates a business as a retailer of diamond jewelry.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,230.68	1,445.47	1,579.87	1,795.12
Expenses	1,096.42	1,273.73	1,307.61	1,394.88
Net Profit	103.69	140.71	203.22	314.38
Balance Sheet (MB)				
Assets	2,240.34	2,187.43	2,132.75	2,160.54
Liabilities	503.70	512.65	521.85	648.29
Shareholders' Equity	1,736.64	1,674.78	1,610.90	1,512.24
Cash Flow (MB)				
Operating	276.54	205.18	231.65	254.60
Investing	-130.43	-23.41	-40.73	-2.08
Financing	-142.84	-180.50	-198.73	-239.66
Financial Ratio				
EPS (Baht)	0.59	0.81	1.17	1.80
GP Margin (%)	48.24	46.87	48.56	49.77
NP Margin (%)	8.43	9.73	12.86	17.51
D/E Ratio (Times)	0.29	0.31	0.32	0.43
ROE (%)	6.08	8.56	13.01	22.11
ROA (%)	6.06	7.95	11.98	18.80

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**150-170** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan : Wedding Market Penetration and Growth Program	✓		

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing prevention of conflicts of interest
3. Enhancing internal audit quality evaluation

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

Quarterly update

Section 1

Business Plan

Quarterly update : Section 1 Business Plan

Target in 2028

Title	Target	Actual Result	
	2028	2025	6M/2026
Net Profit (Million Baht)	150-170	103.69	-

The company targets a Net Profit of 150–170 million baht in 2028, driving growth with an average annual Revenue Growth of 10% through expanding its customer base, particularly in the Wedding segment, and managing costs to enhance share cost efficiency and sustainable profitability.

Growth plan/Increase business value

Strategic Plan : Wedding Market Penetration and Growth Program

The company will penetrate the wedding diamond jewelry market by positioning itself as an expert in engagement and wedding rings, offering a Personalized Design & Customization experience. This will be combined with in-depth consultation and digital decision-making tools to enhance confidence and increase sales conversion rates. This will be achieved through the expansion of Omnichannel channels and CRM implementation to broaden the customer base and foster future repeat purchases/upgrades.

Targets

- **Corporate Financial Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Revenue Growth (%) YoY Growth Rate	10%	10%	10%	-	-

- **Other Targets**

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Growth of the Wedding Customer Segment	100%	20%	20%	-	-

Strategic Initiative

This plan aims to penetrate the wedding diamond jewelry market to accelerate revenue and profit growth by enhancing the customer experience throughout the Customer Journey. This will be achieved through Personalized Design & Customization approaches and in-depth consultation (Consultative Selling), supplemented by digital tools to increase confidence and Conversion Rate. These efforts will be carried out concurrently with expanding Omnichannel channels in high-potential branches and integrated marketing with partners to generate leads and schedule consultations. Furthermore, CRM will be utilized to manage customer relationships, increase repeat purchases, and facilitate long-term upgrades.

Strategic Initiative 1 : Launch of specialized projects/brands and the Wedding sector

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Initiate the selection and engagement process for consultants in brand building and marketing planning (Design/Technology/ Marketing/Training), including the Terms of Reference (TOR) and verifiable deliverable plans. • Invest in and install related assets (tangible/intangible) to support the in-store experience and consultation (e.g., service zones, digital systems, sales support media). • Launch the brand and operate no less than 10 branches under a specialized Wedding group project/brand. • Increase sales revenue by no less than 10 percent and expand the customer base for the Wedding segment by no less than 100 percent.	• The company has appointed consultants and commenced the brand development project, having already defined the project scope and key operational plan. • Currently developing brand identity, store concept, and customer experience for the pilot branch. • Proceeded with the selection of potential locations and branches to support the opening of branches under the project as per the defined plan. • Initiated the procurement and development of sales support systems, including assets related to the project.

Strategic Initiative 2 : Develop and launch a Wedding-specific collection/product line

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Launch a Wedding collection/product line comprising no fewer than 10 designs/collections, covering segmented price points (mass-market, mid-range, and high-end). • Develop a Signature Collection to enhance Brand Identity and serve as a core element in marketing communication. • Develop Customizable Design Templates to support Personalized Design & Customization, enhancing sales flexibility and increasing conversion. • Expand the 'Complete Bridal Set' product category beyond rings (e.g., earrings, pendants, necklaces, bracelets, and accessories for Thai traditional attire). • Establish production and quality control standards in accordance with company standards to maintain Quality Consistency/Brand Trust and accommodate Economy of Scale.	• Conduct a study on the needs of the Wedding customer segment and analyze in-depth data to be used in defining the Product Strategy. • Currently designing and developing the Wedding Collection, along with defining the pricing structure (Price Architecture) to cover all target customer segments. • Develop approaches for Personalized Design & Customization and create Design Templates to support personalized design.

Strategic Initiative 3 : Marketing campaigns/partners/activities to accelerate awareness and generate sales for the Wedding segment

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Implement an IMC campaign (Digital/OOH/PR/Influencer/Partner) to generate awareness, leads, and appointments for consultation (appointment-driven funnel). • Implement CRM/Relationship Marketing through the iMoment platform to leverage repeat/upgrade/referral.	• Currently developing an Integrated Marketing Communication plan and negotiating collaborations with partners in the Wedding Ecosystem and financial institutions to support lead generation and customer base expansion.

Year	Expected Outcomes	Actual Result
	• Increase sales revenue by no less than 10% and expand the customer base for the Wedding segment by no less than 100%.	• Developing Customer Journey and CRM Framework to support customer relationship management, repeat purchases, and long-term product upgrades. • Developing the iMoment platform

Strategic Initiative 4 : Enhance the capabilities of consultative sales and service personnel

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Develop a curriculum/standard for consulting and after-sales service for the Wedding market, covering diamond knowledge and certification, consultative selling, the use of digital tools (AI guide/iMoment/interactive), and CRM. • Implement a system for service standard evaluation/certification and service quality monitoring in pilot branches. • CSAT/NPS Average >80%	• Currently preparing the Consultative Selling course for the Wedding segment and defining the Competency Framework for Diamond Advisors. • Currently developing AI Ring Style Guide, iMoment, and digital tools to support consulting and enhance sales efficiency. • Commenced preparations for employee training in pilot branches as planned.

Quarterly update

Section 2

Governance Plan

Quarterly update : Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company recognizes the importance of establishing good governance and transparency, and has therefore developed a plan to enhance anti-corruption efforts. This plan aims to prevent financial and reputational risks while building confidence among both internal and external stakeholders. Furthermore, it assists the organization in complying with laws, regulations, and international standards of good governance, and strengthens an ethical organizational culture. This ensures that employees at all levels are aware of their responsibilities and perform their duties with integrity. Additionally, it helps protect the organization from potential risks, creates a positive image, enhances competitiveness, and supports the long-term sustainability of the business.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	In Progress	In Progress	Success	In Progress	In Progress
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	In Progress	In Progress	Success	In Progress	In Progress
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	In Progress	In Progress	Success	In Progress	In Progress
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	In Progress	In Progress	Success	In Progress	In Progress
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	Certified	Not Started	Not Started
Strengthen the organizational culture of integrity (Ethical Culture) through continuous training and communication on anti-corruption policies and practices.	Develop and implement a training plan on anti-corruption policies and guidelines.	More than 50% of employees received training on anti-corruption	More than 100 percent of employees received training on anti-corruption	-	In progress

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
		policies and practices.	policies and practices.		

Strategic Initiative

Strategic Initiative : Anti-Corruption and Bribery Enhancement Plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• There is a committee and a team overseeing risk, internal control, and anti-corruption. • Select and engage consultants to support the enhancement of the governance system. The consultants must deliver verifiable outputs, which include: (1) Gap Assessment Report and Action Plan, (2) Relevant Policy/Procedure Pack, (3) Training Pack (documents/media and training plan) for relevant personnel, and (4) Evidence System and guidelines for collecting evidence to support subsequent monitoring and audit/certification. • Develop and implement policies, guidelines, plans, or procedures related to the CAC Self-Assessment Checklist.	• The company is currently defining the scope of operations and recruiting external expert consultants to support the Gap Assessment, the review of policies and practices, as well as the development of a plan to enhance the anti-corruption system to comply with CAC criteria.

Enhancing prevention of conflicts of interest

The company recognizes the importance of preventing conflicts of interest and has therefore developed an enhanced plan to enable personnel at all levels to correctly and transparently identify, manage, and avoid conflicts of interest. This plan establishes clear governance standards, promotes transparency in decision-making, and helps protect the organization from legal and regulatory risks. Concurrently, it also supports an organizational culture that emphasizes integrity and accountability, making employees and management aware of the impact of conflicts of interest, reducing potential risks, and building confidence among both internal and external stakeholders.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a policy and procedures to prevent conflicts of interest.	In Progress	In Progress	Success	In Progress	In Progress
The company has developed a comprehensive,written policy and guidelines to prevent conflicts of interest,which have been approved by the Board of Directors.	In Progress	In Progress	Success	In Progress	In Progress
Compliance with the conflict of interest policy is monitored	In Progress	In Progress	Success	In Progress	In Progress

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
through a formal process at least annually.					
Conflicts of interest are reported to the Board of Directors at least annually. If any violations are detected, corrective actions and preventive measures are clearly outlined to prevent recurrence.	In Progress	In Progress	Success	In Progress	In Progress
Directors, senior executives, and relevant employees complete a personal relationship and conflict of interest survey at least once a year.	Conduct a survey on personal relationships and conflicts of interest	100% of directors and senior executives and at least 50% of employees completed the survey.	Directors, senior management, and 100% of employees completed a survey.	-	In progress

Strategic Initiative

Strategic Initiative : Conflict of Interest Prevention Enhancement Plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• The oversight team commenced the process of developing a comprehensive written policy, preventive guidelines, and a process for monitoring compliance with the conflict of interest policy. • Conduct a survey on personal relationships and conflicts of interest • Develop Conflict of Interest (COI) disclosure forms and a COI Register, and establish procedures for managing identified COIs (Mitigation Measures).	• The company is currently defining the scope of operations and selecting external consultants to review the completeness of its policies and procedures for preventing conflicts of interest, as well as to develop disclosure forms, a Conflict of Interest Register (COI Register), and systematic monitoring and reporting guidelines.

Governance of Risk and Management Compliance

Enhancing internal audit quality evaluation

The plan to enhance the quality assessment of internal audit work aims to develop the knowledge and understanding of personnel at all levels regarding internal control systems, including their roles and responsibilities in the internal control process. This plan enables personnel to perform internal audit tasks accurately, completely, and efficiently. The implementation of this plan also helps strengthen robust internal control standards, reduce risks from errors or deficiencies in processes, and support the organization's operations to achieve its objectives and established standards.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
An independent external organization is appointed to evaluate the quality of internal audit activities in comparison with the updated international standards for internal auditing.	-	-	-	Complete	Success
Personnel involved in the internal control process and operators in high-risk processes possess knowledge and understanding of the internal control system and their own roles within the internal control process.	Develop a training plan concerning the internal control system and one's role in the internal control process.	More than 50% of employees received training on internal control systems and their roles in the internal control process.	100% of employees received training on the internal control system and their roles in the internal control process.	-	In progress

Strategic Initiative

Strategic Initiative : Internal Audit Quality Assessment Enhancement Plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Develop a framework and criteria for assessing the quality of internal audit work, consistent with the standards/practices adopted by the organization, and specify the scope, assessment methodology, and required evidence. • Prepare TOR/selection criteria and conduct the selection process for independent external agencies (shortlist/request for quotation) to prepare for procurement in the next year. • Prepare a training plan regarding the internal control system,	• The company is currently in the process of preparing the scope of work and recruiting qualified independent evaluators or consultants to support the review of the operational framework, assess readiness, and develop guidelines for enhancing the quality of internal audit work in accordance with relevant professional standards.

Year	Expected Outcomes	Actual Result
	one's own role, and the preparation of evidence in the internal control process.	

Quarterly update

Section 3

Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

As a key player in driving the economy, the company prioritizes and recognizes the necessity of participating in the preparation of a Greenhouse Gas (GHG) Inventory. This is considered a fundamental process of utmost importance for initiating and driving GHG management within the organization, and for further developing into a plan for reducing greenhouse gas emissions to support global goals, such as achieving net-zero greenhouse gas emissions by 2050. The company has established objectives and operational plans, including key risk management plans, as follows:

Targets

Title	Target			Actual Result
	2026	2027	2028	6M/2026
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	In Progress	In Progress	Success	In Progress

Strategic Initiative

Strategic Initiative : Plan for Management, Verification, and Reporting of Greenhouse Gas Inventory Data

Status ● On track

Year	Expected Outcomes	Actual Result
2026	• Year 2026 “Establish a functional system + Collect audit-ready evidence” • 1) Governance & Accountability • Appoint a working group to prepare the GHG inventory covering Scope 1–2, with roles defined according to RACI (Owner/ Contributor/Reviewer/Approver). • Appoint a single "central coordinator" to collect, monitor, and summarize results. • 2) Boundary & Completeness • Establish a 100% complete Source & Site Register (e.g., HQ, leased branches, warehouses, vehicles, air conditioning/ refrigerant systems). • Define the reporting boundary (organizational boundary) and completeness criteria. • 3) Data System & Evidence • Develop SOPs, Checklists, and Data Collection Templates for electricity, fuel, refrigerant, and landlord documents. • Establish central folders/an evidence storage system by period (monthly/quarterly/annually), with file naming standards and version control. • Define data submission frequency (monthly/quarterly) and cut-off dates. • 4) Board Oversight	• Currently in progress, the company is preparing the scope of work and selecting external consultants to support the definition of the Organizational Boundary, prepare the Source & Site Register, develop a data collection system, and prepare for the calculation and verification of Scope 1 and Scope 2 greenhouse gas emissions.

Year	Expected Outcomes	Actual Result
	• The Board of Directors reviews and monitors the progress of GHG accounting in at least 80% of its total annual meetings, accompanied by status reports and risk considerations.	

Quarterly update

Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/JUBILE0_JUMP%2B_Plan_Year_2026-2028_EN.pdf