



JUMP+ Plan



KCG CORPORATION PUBLIC COMPANY LIMITED

(KCG)

Year 2026 - 2028

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Agro & Food Industry / Food & Beverage

CG Report :

 SET ESG Ratings: **AAA**

Anti-Corruption Certification (CAC): -

Business Type

Manufacturer and distributor of western foods with 3 main product categories: dairy products, food and bakery ingredients, and biscuits.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	8,671.89	7,768.10	7,192.08	6,190.79
Expenses	8,005.95	7,226.01	6,738.52	5,865.47
Net Profit	503.27	405.83	305.90	241.06
Balance Sheet (MB)				
Assets	6,315.85	5,993.78	5,872.01	5,539.60
Liabilities	3,119.24	3,052.37	3,178.11	4,356.08
Shareholders' Equity	3,196.61	2,941.41	2,693.90	1,183.52
Cash Flow (MB)				
Operating	1,113.81	767.10	432.23	-325.92
Investing	-201.76	-448.83	-503.16	-124.47
Financing	-908.25	-588.74	30.92	475.85
Financial Ratio				
EPS (Baht)	0.92	0.74	0.67	0.62
GP Margin (%)	30.86	30.90	30.00	28.68
NP Margin (%)	5.80	5.22	4.25	3.89
D/E Ratio (Times)	0.98	1.04	1.18	3.68
ROE (%)	16.40	14.40	15.78	20.37
ROA (%)	10.92	9.51	8.17	6.63

JUMP+ Plan

Business Plan

Target in 2028

 Net Profit **750 - 800** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Growth	✓	✓	
2. Strategic Plan 2 : Transition		✓	

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing whistleblowing mechanisms
3. Enhancing governance of artificial intelligence applications
4. 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/2023	YE/2024	YE/2025	Target in 2028
Net Profit (Million Baht)	305.90	405.83	503.27	750 - 800

To be a leading food business that delights consumers while fostering sustainable value for society and the environment, placing excellence in quality and taste at the heart of all operations. Priorities include health and well-being through curated product development and the elevation of culinary culture, while promoting local community engagement and stakeholder responsibility across the entire value chain.

Growth is driven by innovation and a 'Data-driven, Innovative, and Sustainable culture' to build distinctive capabilities, organizational agility, and long-term happiness for consumers, society, and the global community.

Growth plan/Increase business value

Strategic Plan 1 : Growth

Business growth is driven by two core strategies:

1. Strengthen the Core: Focus on enhancing the value proposition of current businesses to solidify market leadership. This involves synergizing with partners, deepening customer relationships, and fostering strategic co-creation with key stakeholders.

Key initiatives include:

- Customer Partnership & Value Co-Creation: Jointly developing new products with partners through collaborative innovation.
- International Market Expansion: Expanding into international markets and penetrating new geographic regions.

2. Adjacent Growth Expansion: Scaling into new markets or related business opportunities. This includes responding to market trends and lifestyles through "Longevity & Wellness" value-added propositions and the utilization of digital platforms. The Company also evaluates investment opportunities through Joint Ventures (JV) and Mergers & Acquisitions (M&A).

Key initiatives include:

- New Product Development: Developing customer-centric product offerings
- Longevity & Wellness: Developing a dedicated category of health-focused products.
- E-Commerce Channel Expansion: Scaling online sales channels to increase customer reach and drive revenue via digital platforms.
- Fine Food Products Expansion: Developing high-quality products and premium specialty ingredients.

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

- Growth
- Profitability & Efficiency

Targets

• Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Sales Growth (%) YoY Growth Rate	8.19	11.65	6-8%	6-8%	6-8%
Net Profit Growth (%) YoY Growth Rate	32.67	24.01	10-15%	10-15%	10-15%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Strengthen the Core	2026	<ul style="list-style-type: none"> Collaborate with strategic partners to develop menu offerings that align with both domestic and global market trends. Accelerate sales growth in key ASEAN/Non-ASEAN markets, such as Japan, by expanding the distributor and new customer base while elevating existing distributors to Strategic Partners. Strengthen presence in ASEAN/Non-ASEAN markets by increasing sales on existing distributors and diversifying product sizes, flavors, and price points to maximize target group coverage. Build brand equity as a preferred OEM Partner by leveraging internationally recognized Food Safety standards and robust R&D capabilities. Establish a comprehensive Brand Architecture, Brand Positioning, and long-term Brand Strategy.
	2027	<ul style="list-style-type: none"> Pioneer co-branding projects with bakery shops Expand the customer base and accessibility of "Allowrie" or "Imperial" brands in ASEAN. Focus on the development of Private Label or OEM products to drive growth in international market. Broaden distributor reach across all sales channels, including Traditional Trade, Modern Trade, Food Industry, Food Service, and Online, to enhance consumer access and revenue generation.
	2028	<ul style="list-style-type: none"> Increase the number of customers within the Bakery Ingredient Shop (BIS) and Bakery Shop segments. Foster organic growth through B2B and B2C sales of core product lines while driving international expansion through new product launches. Expand the customer base and accessibility of "Allowrie" or "Imperial" brands in ASEAN. Focus on the development of Private Label or OEM products to drive growth in international market.

Strategic Initiative	Year	Expected Outcomes
Adjacent Growth Expansion	2026	<ul style="list-style-type: none"> Develop products that align with the specific demands of both B2B and B2C segments and evolving market trends Develop a "Longevity & Wellness" product line with a focus on areas such as metabolic health, high-protein formulations, and low-sugar or low-fat alternatives.
	2027	<ul style="list-style-type: none"> Develop the "Next-gen Wellness" portfolio to include potential solutions for categories such as brain longevity, cognitive health, sleep quality, and retinol-based applications. Establish proprietary e-commerce channels to drive sales through integrated live-streaming platforms.
	2028	<ul style="list-style-type: none"> Expand the "Functional Daily" segment with products featuring ingredients such as collagen, digestive aids, kombucha, peptides, or berry-based. Collaborate with complementary health and wellness brands to expand the customer base and accelerate revenue growth.

Risk Management

Risk 1 : Sales & Operational Risk

• Risk Characteristic

- Risks associated with products failing to meet market demands, lacking a Unique Selling Proposition, or uncompetitive pricing.
- Potential impacts from aggressive competitor pricing strategies or rapid shifts in consumer preferences and industry trends.
- Challenges involving distributors or sales channels failing to execute commercial plans.
- Operational bottlenecks within warehouse management during peak demand periods, leading to "Out of Stock" scenarios.
- Margin pressure resulting from the volatility of raw material costs and global commodity prices.

• Risk Impact

- Potential shortfall in revenue targets, leading to the loss of strategic growth opportunities.
- Accumulation of excess inventory (Slow-moving), resulting in significant capital tied up and higher carrying costs.
- Risk of reduced digital visibility or platform suspension on e-commerce channels due to fulfillment delays or Service Level Agreement (SLA) breaches.

• Risk Management Measures

- Strategic Planning: Conduct comprehensive Market Research and Sensory Testing prior to production, alongside developing Joint Business Plans with key distributors.
- Operational Optimization: Enhance warehouse management systems to prioritize order fulfillment during high-demand campaigns and maintain optimal inventory equilibrium.
- Performance Monitoring: Conduct weekly monitoring of sales performance and competitor activity to facilitate agile adjustments to promotions or the timely launch of new SKUs.
- Contingency Planning: Secure alternative suppliers and develop backup formulations in advance.

Risk 2 : Regulatory & Compliance Risk

• **Risk Characteristic**

- Risks associated with shifting food safety regulations, labeling requirements, and certification standards (e.g., Halal) or changing import-export protocols across different countries.
- Potential legal non-compliance or reputational damage resulting from product claims that may conflict with local regulations or create unsubstantiated consumer expectations.

• **Risk Impact**

- Potential rejection of product registrations, leading to delays in planned product launches.
- Financial losses resulting from the costs of reformulating products, re-labeling, or the temporary suspension of sales by regulatory authorities.
- Significant damage to brand reputation and corporate image if products fail to substantiate marketing claims.

• **Risk Management Measures**

- Regulatory Pre-screening: Conduct reviews of destination market regulations during the initial formulation phase and maintain ongoing pre-approval consultations with relevant government authorities.
- Strategic Communication: Implement strict oversight of marketing and product communications in coordination with the legal team to ensure full compliance with Food and Drug Administration (FDA) standards and legal requirements.
- Contingency Planning: Perform monthly regulatory updates to ensure organizational agility to rapidly adapt to legislative changes.

Strategic Plan 2 : Transition

Business growth is driven by two core strategies:

1. Operational Excellence: Enhancing core business efficiency through strategic cost management, continuous process refinement, and data-driven insights. The integration of Artificial Intelligence (AI), digital technologies, and automation serves to strengthen operations, minimize waste, and elevate quality and reliability, establishing a robust foundation for organizational agility and sustainable long-term growth.

Key initiatives include:

- Data-Driven, Digitalization, AI & Automation: Enhancing operational performance through the leverage of data, digital platforms, AI technologies, and modernized workflows.
- Continuous Business Process Improvement

2. Operational Agility: Expanding growth by enhancing operational flexibility to support rapid and efficient entry into adjacent business sectors. This involves setting organizational standards that exceed industry benchmarks and developing smart logistics systems to improve speed, efficiency, and competitiveness for new markets and future expansion.

Key initiatives include:

- Beyond Industrial Standards: Developing industrial systems and quality frameworks that surpass standard regulatory requirements.
- Smart Logistics Distribution Platform / Competitive Logistics Optimization

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

- Profitability & Efficiency

Targets

- Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	5.22	5.80	6.1-6.6%	6.7-7.2%	7.2-7.7%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Operational Excellence	2026	<ul style="list-style-type: none"> • Enhance liquidity management efficiency to reduce Inventory Days and minimize interest expenses on bank loans. • Reduce costs by deploying technology and AI to optimize workforce requirements, while assessing and upskilling employees to align with modernized workflows. • Mitigate foreign exchange risks through hedging in accordance with corporate policy. • Leverage tax incentives under regulatory measures. • Establish and maintain a comprehensive AI Roadmap, incorporating governance mechanisms and operational readiness.
	2027	<ul style="list-style-type: none"> • Develop AI projects for workplace applications, supported by AI Impact Assessments (AIIA) to evaluate organizational risks and effects. • Continuously refine business processes to drive ongoing productivity.
	2028	<ul style="list-style-type: none"> • Implement a forecasting system to categorize products and customers for deeper analysis, aiming to reduce storage costs, minimize excess inventory (Slow-moving), and lower expenses through anomaly detection in manufacturing. • Become an organization that leverages Digital Transformation to drive business value growth.
Operational Agility	2026	<ul style="list-style-type: none"> • Manage key raw material costs through strategic sourcing by negotiating annual forward contracts for key materials to ensure cost stability, with flexible delivery schedules to reduce inventory holding. • Optimize production and operational processes to achieve maximum efficiency. • Lower production costs by integrating solar energy solutions into the power mix. • Enhance operational efficiency through the implementation of a Smart Logistics Platform, incorporating AI, IoT, and advanced Fleet Management technologies.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> Enhance production efficiency and packaging development (Production & Packaging Optimization). Drive cost savings and generate new revenue streams by scaling the Smart Logistics system across nationwide distribution centers.
	2028	<ul style="list-style-type: none"> Reduce costs through packaging value engineering and supplier consolidation. Lower maintenance expenses by transitioning to a Smart Factory model utilizing Predictive Maintenance systems. Transform the logistics function into a profit center to expand revenue opportunities and enhance operational efficiency.

Risk Management

Risk 1 : Investment & Budget Risk

• **Risk Characteristic**

- Risks associated with high capital investment where operational outcomes or financial returns fail to achieve projected targets.
- Delays in IT, automation, or restructuring projects resulting from inter-departmental dependencies or reliance on external stakeholders.
- Budget overruns driven by the technical complexity of new technologies and the organizational restructuring.

• **Risk Impact**

- Deferred Return on Investment (ROI) and extended payback periods.
- Failure to achieve projected operational efficiency gains and cost-reduction targets.
- Increased organizational expenses, potentially disrupting the execution of long-term strategic roadmaps.

• **Risk Management Measures**

- Adopt a phased investment approach rather than a single lump-sum commitment, incorporating periodic milestone reviews and the flexibility to adjust strategic plans as necessary.
- Conduct project prioritization prior to commencement to ensure optimal resource allocation and maintain the agility required for rapid pivots if challenges arise.

Risk 2 : Data Quality & Technology Risks

• **Risk Characteristic**

- Risks related to data fragmentation, inaccuracy, or unauthorized disclosure of sensitive information to external parties.
- Potential delays within IT, Digital, AI, and Cybersecurity frameworks, impacting the scheduled implementation roadmap.
- Underutilization of automation systems due to a lack of employee proficiency.

• **Risk Impact**

- Analytical inaccuracies and flawed decision-making, leading to adverse impacts on revenue, cost structures, and overall corporate strategy.
- Unauthorized disclosure of sensitive customer data, resulting in a loss of trust among business partners.
- Underutilization of system performance leading to sunk costs and a diminished Return on Investment (ROI).

- **Risk Management Measures**

- Establish comprehensive frameworks for Data Governance, Data Quality Control, and AI Governance
 - Regularly update IT Security Policies and enhance Cybersecurity Incident Response Plans.
 - Conduct targeted training programs to upskill and reskill personnel in automation systems and digital literacy.
 - Perform system readiness assessments and pilot testing prior to full-scale deployment.
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Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The Company is committed to strengthening its anti-corruption efforts and expanding its network to include business partners, encouraging them to join the Thai Private Sector Collective Action Against Corruption (CAC)

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	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 	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 	In Progress	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 	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Signatory	Certified	Certified	Certified
Certification as a CAC Change Agent.	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Monitoring and evaluation of compliance with the anti-corruption policy and guidelines	2026	<ul style="list-style-type: none"> Conduct internal audits to monitor and evaluate compliance with anti-fraud and anti-corruption policies and procedures. Summarize audit findings and report the results by the internal auditor to the Audit Committee, including corrective actions and preventive measures to avoid recurrence.
	2027	<ul style="list-style-type: none"> Conduct internal audits to monitor and evaluate compliance with anti-fraud and anti-corruption policies and procedures. Summarize audit findings and report the results by the internal auditor to the Audit Committee, including corrective actions and preventive measures to avoid recurrence.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • Conduct internal audits to monitor and evaluate compliance with anti-fraud and anti-corruption policies and procedures. • Summarize audit findings and report the results by the internal auditor to the Audit Committee, including corrective actions and preventive measures to avoid recurrence.
Certified as a CAC Change Agent.	2026	<ul style="list-style-type: none"> • Study the requirements and criteria for becoming a CAC Change Agent and establish a dedicated working team to be responsible for this initiative. • Conduct a preliminary organizational readiness assessment, develop an implementation plan, and define guidelines for business partners. • Organize activities to promote awareness among business partners on anti-corruption practices and introduce the CAC initiative, while encouraging suppliers and business partners to declare their intent to join the program. • Apply for participation and certification as a CAC Change Agent. • Achieve certification as a CAC Change Agent.
	2027	<ul style="list-style-type: none"> • Organize ongoing activities to raise awareness among business partners on anti-corruption practices, introduce the CAC initiative, and continuously encourage suppliers and business partners to declare their intention to join the program.
	2028	<ul style="list-style-type: none"> • Organize ongoing activities to raise awareness among business partners on anti-corruption practices, introduce the CAC initiative, and continuously encourage suppliers and business partners to declare their intention to join the program. • Compile supporting documents for the renewal application of CAC Change Agent certification. • Obtain renewal of CAC Change Agent certification.

Risk Management

Risk 1 : Risk of non-cooperation from suppliers and business partners.

• **Risk Characteristic**

Suppliers and business partners may be unwilling or resist participation due to a lack of understanding of the anti-corruption compliance process, as well as the significant resources required (time, budget, and personnel).

• **Risk Impact**

Failure to effectively support suppliers and business partners may result in the Company not obtaining the expected certification and could adversely affect its corporate image and credibility.

• **Risk Management Measures**

- Develop training plans and activities to provide anti-corruption knowledge to suppliers and business partners.
- Enhance supplier selection and sustainability risk assessment processes, particularly on relevant anti-corruption aspects.

- Engage and appoint qualified consultants with relevant expertise to provide guidance and training to suppliers and business partners.

Attachments

URL Link to the Document : <https://www.kcgcorporation.com/en/corporate-governance/anti-corruption-and-whistleblowing>



Enhancing whistleblowing mechanisms

Enhancing the effectiveness of whistleblowing management related to violations of laws, regulations, and the Code of Conduct by providing multiple, easily accessible channels, ensuring timely handling of complaints, and maintaining appropriate confidentiality will help build trust among whistleblowers and strengthen effective corporate governance within the organization.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	Complete	-	-	-
• The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors	Complete	-	-	-
• Appointment of an impartial recipient for whistleblowing reports.	Complete	-	-	-
• 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	-	-	-
• The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.	Complete	-	-	-
Enhance the efficiency of the complaint management system.	-	In progress	In progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhancing the efficiency of the complaint management system.	2026	• Improve whistleblowing procedures and complaint handling processes to ensure greater speed, efficiency, and reduced response time, including updates to the relevant guidelines.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> Enhance the effectiveness of whistleblowing channels by reviewing existing mechanisms and designing additional channels that are more accessible and secure Communicate whistleblowing channels and complaint handling processes through the Company's communication platforms Develop a complaint and whistleblowing management system for employees, suppliers, and stakeholders, with tracking functionality and support for anonymous reporting. Conduct security and privacy testing for the new whistleblowing channels Provide training to employees on whistleblowing policies, procedures, and complaint handling measures, along with communication through the Company's channels, ensuring that at least 90% of employees are trained and pass the required knowledge assessment.
	2028	<ul style="list-style-type: none"> Enhance the complaint management system to ensure greater speed, efficiency, and a high level of security Strengthen data security for whistleblowing and complaints through the implementation of data encryption Provide continuous training to employees and communicate the Company's whistleblowing channels, ensuring that 100% of employees are trained and pass the required knowledge assessment criteria

Risk Management

Risk 1 : Clarity of whistleblower identity and contact information for follow-up.

• **Risk Characteristic**

Whistleblowers may provide unclear contact information or respond with delays when contacted for follow-up.

• **Risk Impact**

This may result in delays in conducting preliminary reviews and investigations.

• **Risk Management Measures**

Establish clear response timelines for coordination with complainants.

Risk 2 : Delays from internal departments.

• **Risk Characteristic**

Relevant departments provide information with delays.

• **Risk Impact**

This results in delays in the overall process.

• **Risk Management Measures**

Assign responsible teams and define clear response timelines, while monitoring and enhancing dedicated IT systems for complaint management and tracking.

Risk 3 : Employees detect misconduct but fail to report it.

• **Risk Characteristic**

Employees may be unaware of their responsibilities, choose to ignore the issue, or fear for their safety.

• **Risk Impact**

This may lead to fraud for personal gain, with issues remaining unresolved.

• **Risk Management Measures**

- Communicate reporting procedures, channels, and investigation processes to all employees to ensure broad awareness.
- Enhance whistleblowing systems and investigation processes to ensure effectiveness and security.

Attachments

URL Link to the Document : <https://www.kcgcorporation.com/storage/documents/corporate-policy/kcg-whistle-blowing-policy-en.pdf>



Governance of Risk and Management Compliance

Enhancing governance of artificial intelligence applications

Establish clear, written policies and guidelines that are appropriately approved, while ensuring that relevant employees receive comprehensive training and communication on AI Governance. In addition, implement monitoring and reporting on the responsible use of artificial intelligence to the Board of Directors, to ensure that AI adoption within the organization is governed with proper oversight, transparency, and compliance with legal and ethical requirements.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for the use of artificial intelligence (AI).	In Progress	In Progress	In Progress	Success
• Establish roles and revise the charters of the Board,its subcommittees,or designated personnel responsible for governing AI adoption in the organization.	In Progress	Success	Success	Success

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> Formulate clear and documented policies and procedures with appropriate approval. 	In Progress	Success	Success	Success
<ul style="list-style-type: none"> All involved employees have been trained and communicated about AI governance. 	In Progress	In Progress	In Progress	Success
Report to the subcommittee on the review and results of our responsible use of artificial intelligence	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Establish roles and revise the charters of the subcommittees responsible for governing AI adoption in the organization.	2026	<ul style="list-style-type: none"> Revise the charters of subcommittees responsible for AI governance within the organization and submit them to the Board of Directors for approval. Establish a dedicated team responsible for governing the implementation and use of AI within the organization.
	2027	<ul style="list-style-type: none"> Review the charter of the subcommittee responsible for AI governance at least once per year.
	2028	<ul style="list-style-type: none"> Review the charter of the subcommittee responsible for AI governance at least once per year.
Formulate clear and documented policies and procedures with appropriate approval.	2026	<ul style="list-style-type: none"> Establish an organizational AI Governance framework and submit it to the Board of Directors for approval. Define AI Policy and Charter. Announce the AI policy and regulations and communicate them to employees across the organization.
	2027	<ul style="list-style-type: none"> Review AI governance, AI Policy and Charter at least once per year.
	2028	<ul style="list-style-type: none"> Review AI governance, AI Policy and Charter at least once per year.
Training and communication on AI governance.	2026	<ul style="list-style-type: none"> Develop an annual employee training plan that includes AI Governance topics. Provide training to 100% of senior executives and ensure they pass the required knowledge assessment criteria.
	2027	<ul style="list-style-type: none"> Provide AI Governance training to employees to ensure they understand the proper governance of AI usage within the organization, with 100% of AI users completing the training and passing the required knowledge assessment criteria. Promote and communicate a culture of AI First but Responsible First.
	2028	<ul style="list-style-type: none"> Review AI Governance training for employees, ensuring that 100% of AI users have completed the training and passed the required knowledge assessment criteria. Communicate and reinforce the culture of AI First but Responsible First."

Strategic Initiative	Year	Expected Outcomes
Report to the subcommittee on the review and results of our responsible use of artificial intelligence	2026	<ul style="list-style-type: none"> Oversee the use of AI within the organization in accordance with established policies. Monitor AI performance, including anomaly detection and model drift detection.
	2027	<ul style="list-style-type: none"> Conduct regular monitoring of AI performance. Report on the responsible use of artificial intelligence to the committee responsible for overseeing AI governance within the organization.
	2028	<ul style="list-style-type: none"> Conduct regular monitoring of AI performance. Conducting external audits of AI governance on an annual basis. Reporting the results of responsible AI usage audits to the committee overseeing AI governance within the organization.

Risk Management

Risk 1 : Employees involved in AI may lack knowledge or understanding of AI Governance.

• **Risk Characteristic**

Uncontrolled use of AI may lead to incorrect decision-making or a lack of transparency.

• **Risk Impact**

The organization may face risks of data breaches, legal issues, or regulatory non-compliance (e.g., PDPA, FDA requirements).

• **Risk Management Measures**

- Announce and implement AI Governance policies and guidelines to ensure employees are informed.
- Provide continuous training for employees involved in AI to enhance their understanding of AI Governance and require supervisors to ensure their team members complete the training accordingly.

Risk 2 : AI risk management is incomplete or ineffective.

• **Risk Characteristic**

Lack of continuous monitoring and evaluation of AI usage.

• **Risk Impact**

Reputational damage may occur if AI is misused or applied for unintended purposes.

• **Risk Management Measures**

- Manage AI-related risks within the organization effectively and regularly review mitigation measures.
- Monitor and evaluate AI usage in accordance with established policies.

Enhancing governance of information security

Establish policies and guidelines for information security governance and promote training and knowledge assessments for all employees to build awareness and preparedness for cyber threats. Additionally, conduct emergency response plan testing and continuously improve measures to align with evolving situations and organizational needs.

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
All employees undergo training, communication, and understanding assessments to enhance awareness of IT security.	2026	<ul style="list-style-type: none"> Provide IT Security Awareness training to all employees, ensuring that 100% of employees complete the training and pass the required knowledge assessment criteria. Conduct phishing and malware simulation tests for 100% of employees to enhance their ability to respond to various cyber threats and improve their awareness and understanding of current cybersecurity risks.
	2027	<ul style="list-style-type: none"> Provide IT Security Awareness training to all employees, ensuring that 100% of employees complete the training and pass the required knowledge assessment criteria. Conduct cybersecurity threat simulation tests for 100% of employees to enhance preparedness and response capabilities.
	2028	<ul style="list-style-type: none"> Provide IT Security Awareness training to all employees, ensuring that 100% of employees complete the training and pass the required knowledge assessment criteria. Conduct cybersecurity threat simulation tests for 100% of employees to enhance preparedness and response capabilities.
Conduct cybersecurity penetration testing at least once every three years.	2026	<ul style="list-style-type: none"> Conduct penetration testing of the Company's information systems.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • Present a summary report of the testing results, identifying discovered vulnerabilities along with remediation plans and preventive measures to mitigate risks and prevent recurrence, to management and the relevant subcommittee. • Conduct penetration testing of the Companys information systems.
	2028	<ul style="list-style-type: none"> • Present a summary report of the testing results, identifying discovered vulnerabilities, along with remediation plans and preventive measures to mitigate risks and prevent recurrence, to management and the relevant subcommittee. • Conduct cybersecurity assessments by external assessors and perform ISO 27001 recertification. • Present a summary report of the assessment results, identifying discovered vulnerabilities along with remediation plans and preventive measures to mitigate risks and prevent recurrence, to the IT team, management, and the relevant subcommittee.

Risk Management

Risk 1 : Employee participation in training does not meet the established targets.

• **Risk Characteristic**

Some employees may not fully participate in training or refresher sessions on IT Security Awareness as planned.

• **Risk Impact**

- Employees may lack knowledge and understanding of how to protect themselves from cyber threats.
- The organization may face increased risks of cyberattacks or data breaches.
- This may lead to damage to systems and harm to the organizations reputation.

• **Risk Management Measures**

- Require line management to ensure employees attend training regularly.
- Continuously monitor and report training progress and completion.
- Review and update the training plan to align with the organizations needs and evolving situations.

Attachments

URL Link to the Document : <https://www.kcgcorporation.com/storage/documents/sustainability-policy/kcg-information-security-policy-en.pdf>



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://www.kcgcorporation.com/en/sustainability/kcg-sustainability-approach/recognition-and-certification>



The organization has prepared a greenhouse gas emissions report.

Targets

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

Risk Management

Risk 1 : Risk of data accuracy.

- **Risk Characteristic**

- Incomplete, inaccurate, or inconsistent data across departments.
- Human errors in data entry.

- **Risk Impact**

- Inaccurate greenhouse gas emission calculations may affect the credibility of the report.
- Delays in verification and reporting of greenhouse gas emissions.

- **Risk Management Measures**

- Establish a centralized environmental database system.
- Conduct working group meetings to ensure a clear and consistent understanding prior to preparing the annual greenhouse gas inventory.
- Implement data validation mechanisms to verify data accuracy before calculation and verification processes.

Decarbonization

The company aims to systematically reduce its greenhouse gas intensity (GHG Intensity: tCO₂e/ton) for Scope 1 and 2 emissions through 3 key approaches: (1) Energy consumption optimization (2) Process efficiency improvement; and (3) expanding the use of renewable energy, particularly solar power, to decrease indirect greenhouse gas emissions (Scope 2) and support the company's long-term decarbonization goals.

Targets

Topic	GHG emissions in the base year (tCO ₂ e / Metric ton of product)	Target for reducing GHG emissions compared with the base year (tCO ₂ e / Metric ton of product)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	ปริมาณการปล่อยก๊าซเรือนกระจกขอบเขตที่ 1 และ 2 ต่อหน่วยการผลิต (tCO ₂ e per ton) ปีฐาน = 0.51 tCO ₂ e per ton (Scope 1 and Scope 2 greenhouse gas emissions intensity per unit of production (tCO ₂ e per ton): Base year = 0.51 tCO ₂ e/ton)	ลด 3-5% จากปีก่อนหน้า (Achieve a 3-5% annual reduction compared with the previous year)	ลด 3-5% จากปีก่อนหน้า (Achieve a 3-5% annual reduction compared with the previous year)	ลด 3-5% จากปีก่อนหน้า (Achieve a 3-5% annual reduction compared with the previous year)

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Energy consumption optimization : Optimize resource utilization by targeting reductions in energy intensity across all key processes in factories and warehouses. This is achieved through the integration of advanced energy-efficient technologies alongside the enhancement of a comprehensive energy management system.	2026	• Establish an energy management team, centralize the compressed air system, and improve the cooling system. Enhance warehouse efficiency and implement the Heat Recovery project (Phase 1).
	2027	• Install inverters for major electrical equipment, manage peak load electricity demand, improve the defrosting system, and implement the Heat Recovery project (Phase 2).
	2028	• Implement preventive maintenance to reduce energy losses, replace refrigerants with environmentally friendly alternatives, and carry out the Heat Recovery project (Phase 3).
Process efficiency improvement: Improve production line processes to reduce processing time and enhance efficiency, enabling reductions in electricity and fuel consumption for cooking and transportation, which are the primary contributors to Scope 1 and 2 greenhouse gas emissions.	2026	• Reduce waiting time and streamline production processes (CIP) to improve operational efficiency. Implement a Computerized Maintenance Management System (CMMS) for factory operations. Optimize transportation routes and apply load consolidation to enhance logistics efficiency.
	2027	• Reduce LPG consumption in production lines and continuously streamline production time and processes. Implement a Manufacturing Execution System (MES) and online monitoring to enhance production efficiency. Improve multimodal transportation and promote employee awareness of energy conservation.
	2028	• Upgrade machinery and equipment to improve efficiency. Implement AI-based predictive maintenance systems. Promote the use of alternative fuels and vehicles for transportation.
Renewable energy: Expanding the share of renewable energy usage	2026	• Installation of Solar roof Phase 2 (Bang Phli Factory): 934 kWp.

Strategic Initiative	Year	Expected Outcomes
through the installation of solar PV systems within the factory premises to reduce indirect greenhouse gas emissions from energy consumption (Scope 2), by concretely increasing the proportion of clean energy utilization.	2027	• Installation of solar floating (Thepharak Factory): 625 kWp.
	2028	• Installation of solar carparks (Bang Phli and Thepharak): 568 kWp.

Risk Management

Risk 1 : Operational and product quality risks

• **Risk Characteristic**

- Upgrades to core systems to improve energy efficiency (e.g., cold storage, compressed air systems) may impact production, with unstable control of temperature, pressure, and electrical load.
- Improvements or efforts to shorten the production process may not achieve the expected outcomes.

• **Risk Impact**

Temporary production line shutdowns, disrupted product deliveries, and failure to meet product quality standards may undermine customer confidence and damage the organizations reputation.

• **Risk Management Measures**

- Plan installation during non-production periods or long holidays (plant shutdown), prepare backup equipment, and implement phased installation.
- Rigorously validate production performance and product quality against established standards.
- Conduct trials, and review updated production procedures in collaboration with relevant departments prior to full implementation.

Risk 2 : Solar power generation risk

• **Risk Characteristic**

Power generation compared to initial estimates (due to dust, weather conditions, natural events, or equipment degradation).

• **Risk Impact**

Resulting in a longer payback period and failure to achieve Scope 2 GHG reduction targets.

• **Risk Management Measures**

- Perform yield simulation for solar power generation and install monitoring systems to track performance. Implement consistent maintenance plans, including preventive and predictive maintenance.
- Establish a performance guarantee agreement with contractors and conduct pilot testing prior to full-scale implementation.