



JUMP+ Plan

Edition No. 1



KIJCHAROEN ENGINEERING ELECTRIC PUBLIC COMPANY LIMITED

(KJL)

Year 2026 - 2028

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Industrial

CG Report :



SET ESG Ratings: **AAA**

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

Business Type

Manufacturing and distribution of electrical cabinet, cable tray systems, electrical wiring equipment, and customized sheet metal works.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,127.24	1,209.77	1,087.93	1,026.07
Expenses	959.21	992.95	892.28	853.89
Net Profit	126.88	181.37	152.46	131.63
Balance Sheet (MB)				
Assets	1,546.82	1,257.18	1,057.77	1,125.52
Liabilities	856.21	568.18	441.11	549.19
Shareholders' Equity	690.61	689.00	616.67	576.33
Cash Flow (MB)				
Operating	238.15	153.54	187.93	133.33
Investing	-305.25	-191.23	-218.50	-40.07
Financing	52.28	43.41	-266.63	255.50
Financial Ratio				
EPS (Baht)	0.55	0.78	0.66	1.46
GP Margin (%)	28.98	30.53	30.65	28.62
NP Margin (%)	11.26	14.99	14.01	12.83
D/E Ratio (Times)	1.24	0.82	0.72	0.95
ROE (%)	18.39	27.78	25.56	33.71
ROA (%)	11.97	18.71	17.92	18.61

JUMP+ Plan

Business Plan

Target in 2028

Net Profit

200-235 million Baht

Strategic Plan

Growth

Profitability & Efficiency

Stability

1. Strategic Plan : KJL 2030 Infinite Sustainable Growth

✓

✓

✓

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts

2. Enhancing whistleblowing mechanisms

3. Enhancing prevention of conflicts of interest

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)	152.46	181.37	126.88	200-235

Growth plan/Increase business value

Strategic Plan : KJL 2030 Infinite Sustainable Growth

Focusing on continuous and sustainable business growth through the KJL 2030 Infinite Sustainable Growth strategy, which comprises 6 key initiatives.

- 1) KJL Brand: Launching new products into the market, building strong global partnerships for collaborative new product development, and enhancing services to meet customer needs.
- 2) KJL Network: Strengthening the business chain network and expanding sales channels for robust access to new markets.
- 3) KJL Everywhere: Increasing Brand Awareness and Market Share in the market to cover all segments and various industries.
- 4) KiN (KJL Innovation Campus): Research and Development (R&D), utilizing new innovations and technologies to develop products, including increasing smart production efficiency.
- 5) KJL World-Class Master Enterprise: Increasing production capacity to the highest level and becoming no.1 in Thailand, while elevating the company's status and capabilities, and product/service standards to international levels.
- 6) KJL Sustainable Growth (SAFE & SAVE): Promoting safety standards in the electrical component manufacturing industry and enhancing the company's ability to manage risks, encompassing environmental, social, and governance aspects.

These 6 initiatives will support stable business growth towards becoming a sustainable leader in the electrical component manufacturing market, as per the motto “KJL Everywhere” – We are wherever there is electricity.

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

- Growth
- Profitability & Efficiency
- Stability

Targets

• Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%)	11.20	-6.82	10%-15%	10%-15%	10%-15%
YoY Growth Rate					
Gross Profit Margin (%)	30.53	28.98	28%-32%	28%-32%	28%-32%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
KJL Brand: Development of product/service quality standards and continuous launch of new products, including the enhancement of logistics quality through the KJL NOW!! project for urgent and fast delivery.	2026	• Launch at least 4 new products in the Standard Products and Electrical Wiring categories. • Enhance the efficiency of Customer Experience Design through Customer Journey analysis, reviewing and improving the product catalogue, and researching and developing products/ packaging to ensure suitability, convenience for practical use, and increased customer satisfaction. • KJL Now!!: Enhance logistics efficiency and transportation capacity through route optimization, fleet expansion, and systematic inventory management, with a defined 98% Service Level Agreement (SLA) to ensure on-time delivery to customers within the specified timeframe.
	2027	• Launch at least 4 new products in the Standard Products and Electrical Wiring categories. • Maintain the effectiveness of Customer Experience Design through consistent analysis of the Customer Journey, including research and development of products and packaging to ensure suitability and convenience for practical use. • Expand the warehouse to accommodate the increased post-production goods. • KJL Now!!: Enhance logistics efficiency and transportation capacity through route optimization, fleet expansion, and systematic inventory management, with a defined 99% Service Level Agreement (SLA) to ensure on-time delivery to customers within the specified timeframe.
	2028	• Launch at least 4 new products in the Standard Products and Electrical Wiring categories. • Maintain the effectiveness of Customer Experience Design through consistent analysis of the Customer Journey, including research and development of products and packaging to ensure suitability and convenience for practical use. • KJL Now!!: Enhance logistics efficiency and transportation capacity through route optimization, fleet expansion, and systematic inventory management, with a defined 99.5% Service Level Agreement (SLA) to ensure on-time delivery to customers within the specified timeframe, while consistently gathering customer feedback.
KJL Network: Expand sales channels and market access through various network groups, including retailers, experts, consultants, companies involved in electrical systems, and project owners.	2026	• Collect Authorized Dealer data through the CRM Digitalization system to serve as a data source for developing market expansion plans and effectively increasing network engagement. • Maintaining an Authorized Dealer network of 1,200 stores covering all provinces in Thailand.

Strategic Initiative	Year	Expected Outcomes
		• Increase access to electrical system experts and expand the total membership to 30,000 individuals through the organization of social network activities and the expansion of the "Electric Power Community" project to 14 areas/provinces nationwide. • Expand access to key influencer groups, such as contractors, designers, and project owners, and increase the Approved Project Vendor List.
		• Maintain effective network engagement through CRM Digitalization. • Maintaining an Authorized Dealer network of 1,200 stores covering all provinces in Thailand.
		• Increase access to electrical system experts and expand the total membership to 40,000 individuals through the organization of social network activities and the expansion of the "Electric Power Community" project to 15 areas/provinces nationwide. • Maintain access to key influencers, such as contractors, designers, and project owners, and expand the Approved Project Vendor List.
		• Maintain effective network engagement through CRM Digitalization. • Maintaining an Authorized Dealer network of 1,200 stores covering all provinces in Thailand. • Increase access to electrical system experts and expand the total membership to 50,000 individuals through the organization of social network activities and the expansion of the "Electric Power Community" project to 16 areas/provinces nationwide. • Maintain access to key influencers, such as contractors, designers, and project owners, and expand the Approved Project Vendor List.
KJL Everywhere: Strategy development and expansion of communication channels to enhance brand awareness (Brand Awareness), as well as maintaining market competitiveness.	2026	• Develop a marketing plan that caters to new target audiences and encompasses diverse industries, such as Mechanical and Electrical designers, electrical system consultants, building construction contractors, and project owners for infrastructure, buildings, and various industrial facilities. • Drive engagement for the InnoFast series product group: KJL x Schneider to increase sales. • Increase brand awareness in the IT & Data Center market for the K-Rack server series product group through trade shows and promotions at various events. • Striving to be the company with the no.1 market share in Thailand.
	2027	• Develop a marketing plan that expands brand awareness within defined target groups, covering various industries, and increases

Strategic Initiative	Year	Expected Outcomes
		engagement levels across social media, websites, and platforms.
		• Maintain leadership as the company with the no.1 market share in Thailand.
		• Review business strategies to prepare for new S-curve industries within various key industry groups.
	2028	• Maintain leadership as the company with the no.1 market share in Thailand. • Review business strategies to prepare for new S-curve industries within various key industry groups.
KiN (KJL Innovation) conducts research and development of new products and innovations in accordance with international standards, utilizing intelligent manufacturing processes capable of measuring results and quality.	2026	• Initiate the development of an efficient Research and Development (R&D) system, featuring verifiable quality measurement through experienced consultants, established quality inspection procedures, and product testing in accordance with standards.
	2027	• The Research and Development (R&D) system is successful, enabling faster launch of services or development of new products. • Develop an International Protection (IP) testing center to enhance the dust and water protection efficiency of products.
	2028	• Improve the efficiency and quality of product research and development (R&D) to meet the demands of new S-curve industries.
KJL World-Class Master Enterprise elevates the quality of the company's operations to international standards.	2026	• Expand production capacity to 40 million units per year. • Products are certified according to various standards, such as IEC, NIMA, ISO, TIS. • Maintain the certified membership status of the Private Sector Collective Action Coalition Against Corruption (CAC). • Maintain the annual corporate governance assessment results from the Thai Institute of Directors Association (IOD) at a 5-star level. • Elevate the transparency of the company's sustainability reporting to align with international standards and practices, such as FTSE Russell and IFRS S1.
	2027	• Expand production capacity to 45 million units per year • Products are certified according to various standards, such as IEC, NIMA, ISO, TIS. • Maintain the certified membership status of the Private Sector Collective Action Coalition Against Corruption (CAC). • Maintain the annual corporate governance assessment results from the Thai Institute of Directors Association (IOD) at a 5-star level.
		• The company's sustainability reporting is consistent with international standards and practices, such as FTSE Russell and IFRS S1.

Strategic Initiative	Year	Expected Outcomes
KJL Sustainable Growth (SAFE & SAVE): Develop professional standards, promote a stable and safe electrical industry, and support the use of clean energy to reduce social and environmental impacts in accordance with national and international standards.	2028	• Maintain production capacity at 45 million units per year and focus on increasing production efficiency. • Products are certified according to various standards, such as IEC, NIMA, ISO, TIS. • Maintain the certified membership status of the Private Sector Collective Action Coalition Against Corruption (CAC). • Maintain the annual corporate governance assessment results from the Thai Institute of Directors Association (IOD) at a 5-star level. • The company's sustainability reporting is consistent with international standards and practices, such as FTSE Russell and IFRS S1.
	2026	• Improve production processes and systems to enhance energy and resource efficiency through annual quality assessments, preventive maintenance, and appropriate machinery upgrades. • The KJL Innovation Campus building has received green building certification under the LEED standard. • Develop an electrical system skill development center for industry professionals and interested individuals. • Develop professional standards to ensure stability and promote safety through seminars, electrical system installation activities, and solar rooftop installation programs, totaling 14 events, along with the preparation and distribution of 5,000 electrical installation manuals to stakeholders within the electrical industry. • The company's increased proportion of clean energy utilization supports the reduction of production costs and is environmentally friendly. • The company's operations are in accordance with ISO14001:2015 and Green Industry Level 3.
	2027	• Improve production processes and systems to enhance energy and resource efficiency through annual quality assessments, preventive maintenance, and appropriate machinery upgrades. • Develop professional standards to ensure stability and promote safety through seminars, electrical system installation activities, and solar rooftop installation programs, totaling 15 events, along with the preparation and distribution of 5,000 electrical installation manuals to stakeholders within the electrical industry. • Promote the increased proportion of the company's clean energy utilization to support the reduction of production costs and environmental friendliness. • The company's operations are in accordance with ISO14001:2015 and Green Industry Level 3.
	2028	• Improve production processes and systems to enhance energy

Strategic Initiative	Year	Expected Outcomes
		and resource efficiency through annual quality assessments, preventive maintenance, and appropriate machinery upgrades.
		• Develop professional standards to ensure stability and promote safety through seminars, electrical system installation activities, and solar rooftop installation programs, totaling 16 events, along with the preparation and distribution of 5,000 electrical installation manuals to stakeholders within the electrical industry. • Promote the increased proportion of the company's clean energy utilization to support the reduction of production costs and environmental friendliness. • The company's operations are in accordance with ISO14001:2015 and Green Industry Level 3.

Risk Management

Risk 1 : The marketing plan for expanding communication channels has not yet been able to reach the desired target audience.

• Risk Characteristic

The development of a marketing plan requires a thorough and accurate analysis of market demand and the needs of the target audience. It also involves engaging experienced partners to design and execute advertising and communication plans for products and services, with the capability to effectively manage market volatility. If such execution does not align with the needs of the target audience, marketing communications may become ineffective, resulting in the inability to enhance brand awareness, increase engagement levels, or achieve the targeted conversion rates of customers or members as planned.

• Risk Impact

1. The communication of information regarding the Company’s products and services, including sales channels and promotional activities, may fail to effectively reach the intended target audience, which could adversely impact the projected sales performance.
2. The Company may incur additional costs to redesign and implement a new marketing plan in order to better align with the needs and expectations of the target customer segments.

• Risk Management Measures

Regularly review the marketing plan, seminars, and other related communication initiatives, and continuously assess market trends and the behavior of target audiences in order to develop and enhance effective communication channels.

Risk 2 : The planned logistics route has been affected by unforeseen risks.

• Risk Characteristic

The company's freight transportation routes are susceptible to impacts from various unforeseen events, such as the construction of transportation infrastructure, natural disasters, or road accidents, which could lead to delays in freight transportation or an inability to deliver goods.

• Risk Impact

Delayed shipments will negatively impact customer satisfaction, leading to revenue loss or requiring additional compensation for damages.

- **Risk Management Measures**

Continuously monitor news pertaining to shipping routes, conduct evaluations, and establish contingency shipping routes to address unforeseen risks. Furthermore, develop suitable communication and compensation mechanisms for damages should circumstances arise where goods cannot be delivered as scheduled.

Risk 3 : Delays in the development and quality assurance of new products and services

- **Risk Characteristic**

The development of new products necessitates investment in machinery and innovation that aligns with the established plan. Should the defined plan not be executed, it could lead to delays in the product launch, consequently affecting revenue targets and the company's corporate image.

- **Risk Impact**

Delayed product launches or an inability to ship products, or potentially accelerated product development and production, may result in product quality not meeting established standards. This poses a risk of extensive product recalls or a negative impact on customer satisfaction, leading to a loss of opportunities to achieve targeted revenue. Furthermore, there may be additional fines or compensation for damages.

- **Risk Management Measures**

Systematically monitor work plans and measure work quality. Product quality testing is conducted, and customer journeys are regularly analyzed to enable the development of new products with high quality and in accordance with the established plan.

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This Anti-Corruption and Bribery Enhancement Plan is developed to prevent corruption and bribery in all forms and at all levels. It involves establishing clear policies and guidelines that cover the organization's business activities, ensuring that business decisions with potential risks are monitored, audited, and evaluated. This also includes identifying clear corrective actions and preventive measures against recurrence. The policies and guidelines are communicated to all employees and stakeholders. Furthermore, the policies are reviewed, and performance results are reported to the Board of Directors at least once a year to ensure that the policies remain current and relevant, thereby preventing corruption risks and promoting the company's sustainable growth.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
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	-	-	-
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	-	-	-
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	-	-	-
Implement and verify that all critical Tier 1 business partners have anti-corruption policies,and ensure that the company actively monitors and assesses business partners' adherence to these policies	-	In progress	In progress	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Plan to promote anti-corruption policies among critical Tier 1 direct business partners.	2026	• Elaborate on the Supplier Code of Conduct to enhance clarity, by specifying that critical Tier 1 suppliers directly conducting business with the company must have a written anti-corruption and anti-bribery policy.
		• Communicate the revised Supplier Code of Conduct to critical Tier 1 suppliers who directly conduct business with the company for their acknowledgment, and inform them of the expectation for a written anti-corruption policy to be established by 2028.
		• Revise the ESG partner evaluation form by expanding on the question regarding whether the company has a written anti-corruption and anti-bribery policy for critical Tier 1 partners directly conducting business with the company.
	2027	• Communicate the revised Supplier Code of Conduct to critical Tier 1 suppliers directly engaged with the company, for their acknowledgment and the establishment of a written anti-corruption policy by 2028.
		• 100% of critical direct business partners (Critical Tier 1) have been assessed on the requirement to have a written anti-corruption policy.
	2028	• 50% of critical Tier 1 partners directly conducting business with the company have an anti-corruption policy.
		• Communicate the revised Supplier Code of Conduct to critical Tier 1 suppliers directly engaged with the company, for their acknowledgment and the establishment of a written anti-corruption policy by 2028.
		• 100% of critical direct business partners (Critical Tier 1) have been assessed on the requirement to have a written anti-corruption policy.
		• 70% of critical Tier 1 partners directly conducting business with the company have an anti-corruption policy.

Risk Management

Risk 1 : The risk that the company may face from having business partners who do not have an anti-corruption and anti-bribery policy.

• Risk Characteristic

If critical Tier 1 business partners directly engaged with the company do not have an anti-corruption policy, it may lead to risks in joint business operations, such as bribery, abuse of power for personal gain, or bribing to win tenders. Such risks could undermine business confidence, potentially resulting in disciplinary actions, civil or criminal lawsuits, or a loss of organizational reputation and credibility, thereby fostering distrust in collaborative business ventures.

• Risk Impact

The risk of corruption by business partners may cause financial damage due to the loss of the Company's resources and capital expended without achieving maximum benefit for the Company, which could impact legal risks arising from misconduct.

1. Legal and Disciplinary Risks:

Legal penalties: Corruption is both a civil and criminal offense under the law, and in some cases, the Company may also be held jointly responsible.

Disciplinary penalties: If the Company's personnel are involved in corruption, it is considered a serious offense under the Company's regulations, leading to the deterioration of organizational culture and undermining the overall management system of the Company.

2. Business and Financial Risks:

Impact on operations: Corruption by business partners may directly affect the Company's operations, such as irregular procurement, leading to reduced operational efficiency.

Loss of credibility in business partnerships, which could lead to future financial repercussions.

3. Reputational Risk: Corrupt behavior by business partners may negatively impact the Company's reputation and credibility.

• Risk Management Measures

- 1. Hold meetings to clarify the necessity and importance of establishing an anti-corruption policy, and to foster understanding or create a mutual agreement, requiring partners to comply with and establish an anti-corruption policy.
- 2. Provide samples of anti-corruption policies to critical Tier 1 partners who conduct direct business with the company.
- 3. Provide training or communicate to guide the development of policies.
- 4. Conduct ESG risk assessments for partners, including anti-corruption issues, at least once a year.
- 5. Implement a strict and efficient internal audit system to prevent and detect potential corruption.
- 6. Establish clear complaint channels, allowing employees or stakeholders to report corruption without fear of retaliation.

Enhancing whistleblowing mechanisms

The Company has established a whistleblowing policy and guidelines to encourage all stakeholders, both internal and external, to report immediately any incidents or behaviors suspected of involving corruption, unethical business practices, or violations of relevant regulations. This enables the Company to improve, rectify, and prevent potential risks or damages, ensuring accuracy, transparency, and efficiency in line with good corporate governance. A clear unit for receiving complaints and whistleblowing channels has been established, along with systematic procedures for handling reported incidents or complaints. Measures are in place to protect whistleblowers or complainants from harassment, intimidation, or destruction of evidence. Furthermore, the Company communicates and ensures its employees understand the policy, the review process, and the channels for reporting such incidents or complaints. The whistleblowing policy is reviewed at least once a year and submitted to the Board of Directors for approval to ensure that the policy is appropriate, comprehensive, and aligned with current circumstances.

Targets

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

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
• 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	-	-	-
Reduce the complaint resolution time.	-	Completed	Completed	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Setting targets to expedite complaint handling time.	2026	• The average resolution time for complaints (from the date of initial notification to the communication of the final decision to the complainant) has been reduced to a range of 15-30 business days.
	2027	• The average resolution time for complaints (from the date of initial notification to the communication of the final decision to the complainant) has been reduced to a range of 15-30 business days.
	2028	• The average resolution time for complaints (from the date of initial notification to the communication of the final decision to the complainant) has been reduced to a range of 15-30 business days.

Risk Management

Risk 1 : Risk of ineffective complaint resolution process

• Risk Characteristic

1. Delayed investigations: The collection of information and investigation processes that involve complex procedures may result in delayed responses, allowing issues to escalate or become more severe.
2. Insufficient context or unclear information: A lack of adequate or clear information may hinder effective review and investigation.
3. Inappropriate case management: Such as a lack of independence in investigations, insufficient follow-up, or failure to disclose investigation outcomes to relevant stakeholders.

• Risk Impact

1. The company loses its reputation and trust, and recurring problems may arise if not genuinely resolved.
2. The company incurs increased costs due to addressing problems reactively, repeatedly expending resources to resolve the

same issues, leading to higher financial and personnel costs. This may also result in internal conflicts or unrest, a loss of positive organizational culture, and ultimately, potential legal action due to delayed or neglected complaint resolution processes.

• Risk Management Measures

1. Receipt and documentation of complaints: Establish multiple reporting channels and ensure that complaints are comprehensively and clearly documented, including details of the complainant, facts, evidence, and requested outcomes. All information shall be treated with strict confidentiality, with the highest level of protection for the identity of the complainant.
2. Assessment and analysis of complaints: Screen and categorize complaints, and assess their severity in terms of both likelihood of occurrence and potential impact.
3. Resolution and response: Promptly inform complainants of the status and corrective actions taken, and implement measures to prevent recurrence.
4. Reporting and monitoring: Report the outcomes of complaint handling to management and the Risk Management Committee, and monitor corrective actions while evaluating the effectiveness of the measures implemented.
5. People and system development: Enhance knowledge in legal compliance, ethics, and service excellence, and foster a culture that promotes transparency, integrity, and openness to feedback.

Enhancing prevention of conflicts of interest

The Company has developed a plan to enhance the prevention of conflicts of interest to ensure that all business decisions and activities focus on maximizing benefits in accordance with the Company's objectives, are based on impartiality and economic value, in order to maintain the trust and confidence of stakeholders. The Company operates from a policy level, with clear guidelines, a process for monitoring policy implementation, and reports conflicts of interest to the Board of Directors at least once a year, along with identifying corrective actions and preventive measures to avoid recurrence, to mitigate potential future risks which will contribute to the long-term growth of the business.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent conflicts of interest.	Complete	-	-	-
• The company has developed a comprehensive,written policy and guidelines to prevent conflicts of interest,which have been approved by the Board of Directors.	Complete	-	-	-
• Compliance with the conflict of interest policy is monitored through a formal process at least annually.	Complete	-	-	-
• 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.	Complete	-	-	-
Critical business partners directly engaged with the company (Critical Tier 1) should comply with policies and best practices regarding the prevention of conflicts of interest.	-	Completed	Completed	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Action plan for Critical Tier 1 key business partners conducting direct business with the company to comply with policies and best practices for preventing conflicts of interest.	2026	- Revise the ESG partner assessment form to include conflict of interest prevention as one of the assessment criteria for critical Tier 1 partners who conduct direct business with the company. 100% of Critical Tier 1 partners have been assessed on ESG issues pertaining to compliance with policies and best practices for preventing conflicts of interest.
	2027	- Revise the ESG partner assessment form to include conflict of interest prevention as one of the assessment criteria for critical Tier 1 partners who conduct direct business with the company. 100% of Critical Tier 1 partners have been assessed on ESG issues pertaining to compliance with policies and best practices for preventing conflicts of interest.
	2028	- Revise the ESG partner assessment form to include conflict of interest prevention as one of the assessment criteria for critical Tier 1 partners who conduct direct business with the company. 100% of Critical Tier 1 partners have been assessed on ESG issues pertaining to compliance with policies and best practices for preventing conflicts of interest.

Risk Management

Risk 1 : Risks to the Company if business partners fail to comply with policies and best practices for the prevention of conflicts of interest.

• Risk Characteristic

If business partners fail to comply with the Company’s policies and good practices on the prevention of conflicts of interest, the Company may face several risks, including: 1) Legal risk arising from lawsuits or legal proceedings 2) Reputational risk, resulting in damage to the Company’s reputation and corporate image, and a loss of trust from customers, investors, and business partners 3) Business risk, which may lead to contract termination or business disruption, consequently causing financial impacts; and 4) Operational risk, such as biased and inefficient business decision-making, leading to an unhealthy organizational culture.

• Risk Impact

If partners fail to comply with good policies and practices for preventing conflicts of interest, the company may not achieve maximum benefits according to the procurement objectives, which could impact business operational efficiency and negatively affect the company's long-term growth, for example:

1. Legal risks and penalties:

Executives or employees may be sued due to conflicts of interest, which could result in the company being penalized, fined, or prosecuted.

2. Reputational risks:

Loss of credibility from customers, investors, and partners who may perceive the company's decisions as biased, thereby damaging the company's image, especially if news of the conflict spreads.

3. Operational risks:

Business decisions may not be made in the best interest of the company but rather driven by personal gain, potentially leading

to erroneous, biased, and inefficient decisions. This affects employee morale and cooperation, as employees may perceive unfairness, leading to a lack of motivation and increased turnover rates.

- **Risk Management Measures**

1. Communicating and emphasizing to partners to acknowledge and comply with the policy at least once a year by regularly providing information and training to partners regarding the company's policies and principles to ensure partners understand the importance and various requirements.
 2. Assessment of critical partners directly conducting business with the company (Critical Tier 1) at least once a year, which may include random onsite audits and discussions with partners to ensure that critical partners comply with the company's conflict of interest policy.
 3. Defining penalties: Specify clear penalties for partners who violate the policy, such as contract termination or suspension of business.
 4. Establishing a reporting mechanism: Establish channels through which partners can safely report violations or situations that may lead to conflicts of interest.
-

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 : Year of the Report 2026
<https://investor.kjl.co.th/en/hall-of-fame>



The Company recognizes the significance of the impacts arising from climate change and is committed to achieving carbon neutrality by the year 2050. To this end, the Company has implemented initiatives to raise employee awareness, collect data for the preparation of greenhouse gas (GHG) inventories, and undertake initial GHG reduction measures, such as clean energy projects through solar power installations and the conversion of internal combustion forklifts to electric forklifts. Accordingly, to commence effective planning for greenhouse gas reduction, the Company will continue to enhance the collection of comprehensive data for Scope 1 and Scope 2 greenhouse gas emissions and submit such data for verification in accordance with the standards of the Thailand Greenhouse Gas Management Organization (TGO). The Company will also initiate the development of greenhouse gas management and reduction reporting in alignment with internationally recognized reporting standards. In addition, the Company will begin studying and collecting data on Scope 3 greenhouse gas emissions that are material to the organization, with a target completion by the year 2026.

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Plan for the Preparation of Greenhouse Gas Inventory (GHG Inventory) Scope 1 and 2	2026	- Review environmental, occupational health, and safety policies as appropriate, consistent with the company's mission, and present them to the Board of Directors. - Review the roles and responsibilities of the “Sustainability Committee” in climate change management as appropriate. - Clearly define the roles, duties, and responsibilities of various departments in collecting, verifying, and managing greenhouse gas data. - Hold board meetings to include an agenda item for the consideration and monitoring of progress in greenhouse gas management and climate targets at least once a year.

Strategic Initiative	Year	Expected Outcomes
		- Specify the clear organizational boundaries for collecting Scope 1 and 2 greenhouse gas data for the preparation of the organization's greenhouse gas inventory. - Please identify the types of activities related to Scope 1 and 2 greenhouse gas emissions, accurately aligned with the Emission Scope, for report preparation and data verification according to standards. - Greenhouse gas data for Scope 1 and 2 for the year 2025 has been verified by an external verifier. - The company received Corporate Carbon Footprint (CFO) certification for the year 2025 from the Thailand Greenhouse Gas Management Organization. - Preparation of the greenhouse gas management report, covering the management structure, assessment scope, management, and Scope 1 and 2 greenhouse gas emissions, in accordance with FTSE assessment standards, by an external consultant. - Collect data and calculate greenhouse gas emissions for the year 2026 through tools/platforms certified by the Thailand Greenhouse Gas Management Organization, accurately and completely.
	2027	- Greenhouse gas data for Scope 1 and 2 for the year 2026 has been verified by an external verifier. - The company has been certified for its Corporate Carbon Footprint (CFO) for the year 2026 by the Thailand Greenhouse Gas Management Organization. - Report on verified Scope 1 and 2 greenhouse gas emissions data for the year 2026 by April 2027. - Collect and calculate Scope 1 and 2 greenhouse gas emissions for the year 2027 accurately and completely through tools/platforms.
	2028	- Greenhouse gas data for Scope 1 and 2 for the year 2027 has been verified by an external verifier. - The company has been certified for its Corporate Carbon Footprint (CFO) for the year 2027 by the Thailand Greenhouse Gas Management Organization. - Report on verified Scope 1 and 2 greenhouse gas emissions data for the year 2027 by April 2028. - Collect and calculate Scope 1 and 2 greenhouse gas emissions for the year 2028 accurately and completely through tools/platforms.
Greenhouse Gas Accounting Plan Scope 3 Significant Categories	2026	Initiate the collection of Scope 3 greenhouse gas emissions data for the year 2026 using an appropriately certified tool or platform, focusing on categories with significant greenhouse gas emissions and where the Company has the ability to exercise control.

Strategic Initiative	Year	Expected Outcomes
	2027	Collect Scope 3 greenhouse gas emissions data for the year 2027 using an appropriate tool or platform, limited to categories with significant greenhouse gas emissions and within the Company’s ability to control.
	2028	Collect Scope 3 greenhouse gas emissions data for the year 2028 using an appropriate tool or platform, limited to categories with significant greenhouse gas emissions and within the Company’s ability to control.

Risk Management

Risk 1 : Risks arising from inaccurate greenhouse gas data collection and calculation in accordance with established principles.

• Risk Characteristic

As the Company continues to expand the scope of its business operations, there is a risk of incorrectly identifying greenhouse gas emission sources or misclassifying them under the appropriate emission scopes. In addition, there may be a risk of selecting inappropriate emission factors for greenhouse gas calculations. Errors may also arise from data collection processes, including incomplete data gathering, incorrect data entry, or miscalculations by personnel involved in the process.

• Risk Impact

1. Greenhouse gas data may lack reliability and may fail to pass verification.
2. Additional time may be required to identify and rectify data errors, which could adversely affect reporting timelines and delay greenhouse gas data collection plans, thereby undermining the Company’s credibility.
3. Inaccurate data may lead to ineffective greenhouse gas reduction planning and the selection of inappropriate mitigation measures, which could adversely impact the Company’s long-term financial planning.

• Risk Management Measures

1. Engage reputable and experienced external consultants who are certified by recognized authorities to provide guidance on greenhouse gas data collection and calculation.
2. Select and utilize greenhouse gas data collection and calculation tools or platforms that are certified by the Thailand Greenhouse Gas Management Organization (TGO).
3. Conduct regular reviews and provide training to enhance the knowledge and skills of departments involved in greenhouse gas emission activities.

Decarbonization

Focus on effectively supporting the organization’s greenhouse gas (GHG) reduction efforts by considering verified GHG emissions data to assess and review the GHG emission reduction targets to ensure their appropriateness. This includes establishing effective GHG reduction measures in line with the targets, as well as assessing climate change risks to the organization, covering both Physical Risks and Transition Risks.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (% Reduction)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	4535	4.2%	8.4%	12.6%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Preparation of greenhouse gas emissions data and assessment of related risks to develop an effective organizational greenhouse gas reduction action plan.	2026	- Successfully implemented Climate Action Plan 1 for the verification and reporting of Scope 1 and Scope 2 greenhouse gas emissions data. - Implemented the Scope 2 greenhouse gas reduction project within the company’s immediate area of control through the Phase 3 Solar PV Installation Project.
	2027	- Conducted a climate change risk assessment covering both Physical Risks and Transition Risks through Scenario Analysis, with support from an external consultant. - Developed greenhouse gas reduction plans and measures for Scope 1 and Scope 2 emissions with support from an external consultant. - Identified and prioritized Scope 1 and Scope 2 greenhouse gas reduction measures to develop the Transition Plan. - Implemented other greenhouse gas reduction projects in accordance with the established action plan, such as the Solar PV Installation Project.
	2028	- Reviewed the organization’s GHG emissions baseline year, reduction targets, and GHG reduction plan to ensure they are appropriate and aligned with Thailand’s and international greenhouse gas reduction targets. - Studied new measures and technologies to effectively support the company’s GHG reduction plan and achieve the established emissions reduction targets.
Reported the company’s climate-related management information in accordance with international standards and sustainability assessments, such as IFRS S2 and FTSE.	2026	Successfully implemented Climate Action Plan 1 for the verification and reporting of Scope 1 and Scope 2 greenhouse gas emissions data.
	2027	Conducted a gap analysis of the company’s climate-related disclosures against international standards and sustainability assessments, such as IFRS S2 and FTSE, with support from an external consultant.

Strategic Initiative	Year	Expected Outcomes
	2028	• Prepared for climate-related disclosures in accordance with the IFRS S2 standard. • Prepared the IFRS Content Structure and Content Index to support reporting in accordance with the IFRS S2 standard. • Reported the company’s climate-related management information in alignment with the IFRS S2 standard.

Risk Management

Risk 1 : The results of the climate risk assessment were not aligned with the company’s business context.

• Risk Characteristic

Climate risk assessments may be inaccurate due to the use of diverse data sources. Reliance on unreliable or outdated data, or risk information that is not specific to the company’s operating locations, may result in inaccurate risk assessments and consequently affect the accuracy of the organization’s climate risk response and GHG reduction plans.

• Risk Impact

- 1.Additional costs may be incurred for a new scenario analysis and climate risk assessment.
- 2.Ineffective climate risk response planning may result in additional costs arising from unforeseen climate-related risks.
- 3.GHG reduction plans or investments in related technologies may fail to address the company’s actual climate-related risks, opportunities, and targets, potentially resulting in missed business opportunities or failure to achieve established objectives.

• Risk Management Measures

- 1.Engage reputable consultants or risk assessors and use data from reliable and verifiable sources.
- 2.Establish a risk assessment review process in which the analysis results are reviewed, evaluated, and approved by relevant stakeholders who have a thorough understanding of the company’s operations and business environment.
- 3.Ensure that the risk assessment results are reviewed and approved by the working team, management, and relevant committees.

Risk 2 : Risk of failing to achieve the established greenhouse gas (GHG) reduction targets.

• Risk Characteristic

Developing and implementing an effective GHG reduction plan requires careful consideration of relevant data and close engagement with key stakeholders. As the business continues to expand, inaccurate technology assessments or ineffective contractor selection may delay implementation and prevent the company from achieving its established GHG reduction targets.

• Risk Impact

- 1.The company may face reputational damage due to failure to achieve its established GHG reduction targets.
- 2.Inaccurate planning and selection of GHG reduction technologies may result in ineffective solutions that fail to address the actual issues.
- 3.Long-term investment plans for GHG reduction may fail to deliver the expected outcomes.

• Risk Management Measures

- 1.Engage reputable consultants for planning or select reliable contractors using verifiable data sources, with extensive service experience and solutions appropriate to the company’s context.
- 2.Ensure the GHG reduction planning process covers data source verification, assessment methodologies, and regular engagement

with relevant departments throughout the assessment process.

3. Develop contingency plans to address delays or unforeseen events that may arise during the implementation of GHG reduction projects.

4. Regularly monitor and measure the performance of GHG reduction projects to assess their effectiveness and make necessary adjustments in the event of issues or disruptions.

Plan Change History of JUMP+
(Edition No. 1, 14 Sep 2026)

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Risk Management

The risk that the company may face from having business partners who do not have an anti-corruption and anti-bribery policy.

Risk Impact

Initial Edition : 30 Mar 2026

The risk of corruption by business partners may cause financial damage due to the loss of the Company's resources and capital expended without achieving maximum benefit for the Company, which could impact legal risks arising from misconduct.

1. Legal and Disciplinary Risks:

Legal penalties: Corruption is both a civil and criminal offense under the law, and in some cases, the Company may also be held jointly responsible.

Disciplinary penalties: If the Company's personnel are involved in corruption, it is considered a serious offense under the Company's regulations, leading to the deterioration of organizational culture and undermining the overall management system of the Company.

2. Business and Financial Risks:

Impact on operations: Corruption by business partners may directly affect the Company's operations, such as irregular procurement, leading to reduced operational efficiency.

Loss of credibility in business partnerships, which could lead to future financial repercussions.

3. Reputational Risk: Corrupt behavior by business partners may negatively impact the Company's reputation and credibility.

Edition No. 1 : 14 Sep 2026

The risk of corruption by business partners may cause financial damage due to the loss of the Company's resources and capital expended without achieving maximum benefit for the Company, which could impact legal risks arising from misconduct.

1. Legal and Disciplinary Risks:

Legal penalties: Corruption is both a civil and criminal offense under the law, and in some cases, the Company may also be held jointly responsible.

Disciplinary penalties: If the Company's personnel are involved in corruption, it is considered a serious offense under the Company's regulations, leading to the deterioration of organizational culture and undermining the overall management system of the Company.

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Impact on operations: Corruption by business partners may directly affect the Company's operations, such as irregular procurement, leading to reduced operational efficiency.

Loss of credibility in business partnerships, which could lead to future financial repercussions.

3. Reputational Risk: Corrupt behavior by business partners may negatively impact the Company's reputation and credibility.

Enhancing prevention of conflicts of interest

Risk Management

Risks to the Company if business partners fail to comply with policies and best practices for the prevention of conflicts of interest.

Risk Impact

Initial Edition : 30 Mar 2026

If partners fail to comply with good policies and practices for preventing conflicts of interest, the company may not achieve maximum benefits according to the procurement objectives, which could impact business operational efficiency and negatively affect the company's long-term growth, for example:

1. Legal risks and penalties:

Executives or employees may be sued due to conflicts of interest, which could result in the company being penalized, fined, or prosecuted.

2. Reputational risks:

Loss of credibility from customers, investors, and partners who may perceive the company's decisions as biased, thereby damaging the company's image, especially if news of the conflict spreads.

3. Operational risks:

Business decisions may not be made in the best interest of the company but rather driven by personal gain, potentially leading to erroneous, biased, and inefficient decisions. This affects employee morale and cooperation, as employees may perceive unfairness, leading to a lack of motivation and increased turnover rates.

Edition No. 1 : 14 Sep 2026

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1. Legal risks and penalties:

Executives or employees may be sued due to conflicts of interest, which could result in the company being penalized, fined, or prosecuted.

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Loss of credibility from customers, investors, and partners who may perceive the company's decisions as biased, thereby damaging the company's image, especially if news of the conflict spreads.

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Business decisions may not be made in the best interest of the company but rather driven by personal gain, potentially leading to erroneous, biased, and inefficient decisions. This affects employee morale and cooperation, as employees may perceive unfairness, leading to a lack of motivation and increased turnover rates.

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

URL of the Greenhouse Gas Emissions Report

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

URL Link to the Document : Year of the Report 2026
https://investor.kjl.co.th/en/hall-of-fame



Decarbonization

Strategic initiative description

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Focus on effectively supporting the organization’s greenhouse gas (GHG) reduction efforts by considering verified GHG emissions data to assess and review the GHG emission reduction targets to ensure their appropriateness. This includes establishing effective GHG reduction measures in line with the targets, as well as assessing climate change risks to the organization, covering both Physical Risks and Transition Risks.

Targets

Targets

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (% Reduction)		
	2568	2026	2027	2028
Greenhouse gas emission reduction volume	4535	4.2%	8.4%	12.6%

Strategic Initiative

Strategic Initiative

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Strategic Initiative	Year	Expected Outcomes
Preparation of greenhouse gas emissions data and assessment of related risks to develop an effective organizational greenhouse gas reduction action plan.	2026	• Successfully implemented Climate Action Plan 1 for the verification and reporting of Scope 1 and Scope 2 greenhouse gas emissions data.
		• Implemented the Scope 2 greenhouse gas reduction project within the company’s immediate area of control through the Phase 3 Solar PV Installation Project.
	2027	• Conducted a climate change risk assessment covering both Physical Risks and Transition Risks through Scenario Analysis, with support from an external consultant.
		• Developed greenhouse gas reduction plans and measures for Scope 1 and Scope 2 emissions with support from an external consultant.
		• Identified and prioritized Scope 1 and Scope 2 greenhouse gas reduction measures to develop the Transition Plan.
	2028	• Implemented other greenhouse gas reduction projects in accordance with the established action plan, such as the Solar PV Installation Project.
		• Reviewed the organization’s GHG emissions baseline year, reduction targets, and GHG reduction plan to ensure they are appropriate and aligned with Thailand’s and international greenhouse gas reduction targets.
		• Studied new measures and technologies to effectively support the company’s GHG reduction plan and achieve the established emissions reduction targets.
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Risk Management

Risk Name

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

The results of the climate risk assessment were not aligned with the company’s business context.

Risk Characteristic

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Climate risk assessments may be inaccurate due to the use of diverse data sources. Reliance on unreliable or outdated data, or risk information that is not specific to the company’s operating locations, may result in inaccurate risk assessments and consequently affect the accuracy of the organization’s climate risk response and GHG reduction plans.

Risk Impact

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

- 1.Additional costs may be incurred for a new scenario analysis and climate risk assessment.
- 2.Ineffective climate risk response planning may result in additional costs arising from unforeseen climate-related risks.
- 3.GHG reduction plans or investments in related technologies may fail to address the company’s actual climate-related risks, opportunities, and targets, potentially resulting in missed business opportunities or failure to achieve established objectives.

Risk Management Measures

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

- 1.Engage reputable consultants or risk assessors and use data from reliable and verifiable sources.
- 2.Establish a risk assessment review process in which the analysis results are reviewed, evaluated, and approved by relevant stakeholders who have a thorough understanding of the company’s operations and business environment.
- 3.Ensure that the risk assessment results are reviewed and approved by the working team, management, and relevant committees.

Risk Name

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Risk of failing to achieve the established greenhouse gas (GHG) reduction targets.

Risk Characteristic

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

Developing and implementing an effective GHG reduction plan requires careful consideration of relevant data and close engagement with key stakeholders. As the business continues to expand, inaccurate technology assessments or ineffective contractor selection may delay implementation and prevent the company from achieving its established GHG reduction targets.

Risk Impact

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

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Risk Management Measures

Initial Edition : 30 Mar 2026

[No content]

Edition No. 1 : 14 Sep 2026

- 1.Engage reputable consultants for planning or select reliable contractors using verifiable data sources, with extensive service experience and solutions appropriate to the company's context.
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- 3.Develop contingency plans to address delays or unforeseen events that may arise during the implementation of GHG reduction projects.
- 4.Regularly monitor and measure the performance of GHG reduction projects to assess their effectiveness and make necessary adjustments in the event of issues or disruptions.