



JUMP+ Plan

LTMH

LTMH Public Company Limited

(LTMH)

Year 2026 - 2028

This report was approved by the board of directors on 11/11/2025
and disseminated on 15/01/2026

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Business Type

Media and Media Platform Business

Financial Statement

Year	2024	-	-	-
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Income Statement (MB)

Revenues	231.72	N/A	N/A	N/A
Expenses	184.12	N/A	N/A	N/A
Net Profit	35.42	N/A	N/A	N/A

Balance Sheet (MB)

Assets	279.21	N/A	N/A	N/A
Liabilities	135.08	N/A	N/A	N/A
Shareholders' Equity	143.76	N/A	N/A	N/A

Cash Flow (MB)

Operating	62.96	N/A	N/A	N/A
Investing	-89.28	N/A	N/A	N/A
Financing	21.43	N/A	N/A	N/A

Financial Ratio

EPS (Baht)	0.24	N/A	N/A	N/A
GP Margin (%)	50.55	N/A	N/A	N/A
NP Margin (%)	15.23	N/A	N/A	N/A
D/E Ratio (Times)	0.94	N/A	N/A	N/A
ROE (%)	24.63	N/A	N/A	N/A
ROA (%)	16.74	N/A	N/A	N/A

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	80 - 100 Million Baht
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Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Entering the Wealth Management Technology Business (WealthTech)

2. Enhance operational efficiency and strengthen organizational profitability through investment in technology systems and artificial intelligence (AI).

Governance Plan

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

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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Section 1
Business Plan

Business Plan

Target in 2028

	YE/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	-	-	35.42	80 - 100

Leveraging the key strengths of the LTMH Group in media business, online media platforms, and offline business, along with a mutually supportive ecosystem, has led to the development and expansion of high-growth WealthTech businesses. This will enable the LTMH Group to continuously generate revenue while efficiently managing costs, thereby fostering sustainable net profit growth in the long term.

Growth plan/Increase business value

Entering the Wealth Management Technology Business (WealthTech)

The Company aims to expand into the Wealth Management Technology (WealthTech) business through its subsidiaries, WealthX Management Co., Ltd. (WM) and WealthX Securities Co., Ltd. (WS). This initiative is intended to develop online platforms and applications for brokering mutual funds and debt instruments, thereby supporting long-term growth strategies and enhancing investors' financial standing. The Company will leverage its strengths, including a follower base of over 8 million accounts and expertise in communicating financial knowledge, to achieve a target of 17,000 million baht in Assets Under Administration (AUA) by 2028 and to strengthen its competitive potential within the WealthTech industry.

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

- Growth

Other Targets

Topic	Baseline	Targets		
	9M/2025	2026	2027	2028
Assets Under Administration (AUA)	-	Baht 2,500 million	Baht 8,500 million	Baht 17,000 million

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Building the WealthTech platform's user base by developing innovative features alongside market awareness initiatives to sustainably expand the customer base and increase Assets Under Administration (AUA). This proactive growth strategy aims to elevate the organization to a leadership position in the WealthTech industry.	2026	<ul style="list-style-type: none"> • Focus on early-stage customer acquisition and rapid market penetration for our integrated WealthTech platform—offering mutual funds, debt instruments, and comprehensive investment solutions—since its official launch in late 2025.
	2027	<ul style="list-style-type: none"> • Enhance the platform with Personalized Advisory services and an intelligent Recommendation Engine.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Expand the investment product suite and differentiate service offerings to drive deeper Customer Engagement. Leverage AI and Data Analytics to analyze user behavior, optimizing conversion rates and scaling Assets Under Administration (AUA). To drive deep and broad market expansion through technology, content, and strategic alliances, solidifying our position as a top-tier leader in Thailand’s WealthTech industry.

Risk Management

Risk 1

Intense competitive landscape in the WealthTech market

Risk Characteristic

The WealthTech market faces intense competition, particularly from major players who possess extensive resources, data, and comprehensive customer bases. Such factors may constrain the company's potential to expand its market share.

Risk Impact

The company's market share and revenue may grow at a lower rate than anticipated.

Risk Management

1. Differentiate through providing personalized services (Personalized Advisory)
2. Develop new products and services not yet available in the market, such as providing data-driven insights (Data-driven Insights)

Risk 2

Technology development is behind schedule

Risk Characteristic

The platform development process is complex and requires collaboration from diverse partners, which may result in delays in the operational stages.

Risk Impact

Delays in launching new features may impact customer confidence in the company's potential and operations.

Risk Management

1. Develop a Technology Roadmap and monitor its progress quarterly.
2. Launch the product as a Minimum Viable Product (MVP) to mitigate the risk of schedule delays.
3. Prioritize essential and critical features first.

Enhance operational efficiency and strengthen organizational profitability through investment in technology systems and artificial intelligence (AI).

The Group of Companies is committed to systematically expanding its operational capabilities (Scale Up) and enhancing the productivity (Productivity) of all departments, through the application of AI and Data Analytics to improve decision-making potential and minimize operational waste.

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

- Profitability & Efficiency

Targets

Following the official launch of the WealthTech business group, initial expenses for customer base acquisition will be higher. Meanwhile, revenue will gradually increase in line with the investment value flowing into the platform. This situation will directly impact the Group's operating profit margin. However, the Group anticipates that the operating profit margin will gradually and continuously improve in the long term due to two key factors:

1. The WealthTech business group has begun to generate significantly increasing revenue, and
2. Enhancing operational efficiency and organizational profitability through investment in technology systems and artificial intelligence (Digital Productivity Transformation)

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	9M/2025	2026	2027	2028
Operating Margin (%)	23.12	17.47	20	23	30

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Our strategy focuses on scaling and optimizing our digital infrastructure while accelerating the adoption of AI and automation to drive operational excellence, ultimately transforming our Group into a fully AI-First and Data-Driven organization	2026	<ul style="list-style-type: none"> • Deploying Google Workspace and Gemini AI to streamline documentation and reporting processes. • Integrating operational data via Salesforce CRM to eliminate process redundancy. • Utilizing the Empeo HR system to monitor work hours and labor productivity for optimized human resource cost management.
	2027	<ul style="list-style-type: none"> • Leveraging Gemini AI and NotebookLM to analyze resource utilization for operational optimization.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Streamlining production and content management through automation to reduce costs. Setting a strategic goal for at least 80% of operational staff to integrate AI and automation tools into their daily workflows. Developing a Unified Dashboard to monitor productivity metrics and production costs in real-time. Leveraging data insights for continuous process improvement to drive cost reduction and enhance overall operational efficiency.

Risk Management

Risk 1

Complexity in system integration

Risk Characteristic

The process of integrating various systems, such as Google Workspace, CRM systems (Salesforce), accounting systems (Netforce), and human resource management software (Empeo), is complex and requires simultaneous operation across multiple systems, which may lead to operational delays.

Risk Impact

The operational efficiency improvement plan may be delayed.

Risk Management

1. Prepare an Integration Roadmap and track progress quarterly.
2. Commence operations with core processes that have the highest impact on overall efficiency.
3. Utilize a specialized team in system integration (System Integrator) and expert consultants to support operations.

Risk 2

Lack of skills in technology and AI utilization

Risk Characteristic

Some employees are still unable to effectively utilize technology systems and AI tools, resulting in the inability to fully leverage the system's potential.

Risk Impact

Return on Investment (ROI) decreased, and overall operational efficiency (Productivity) slowed down.

Risk Management

1. Develop and continuously implement Upskilling & Reskilling programs for employees at all levels.

2. Establish KPIs for the utilization of digital tools and AI, ensuring coverage for no less than 80% of the entire organization's workforce.

Section 2

Governance Plan

Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The Group is committed to conducting business with transparency and recognizes the importance of anti-corruption in all forms. In conjunction with its social responsibility under good corporate governance principles, the company has established an Anti-Corruption Policy and guidelines for the directors, executives, and employees of the Group to be aware of and adhere to universally. This policy is also communicated to suppliers, business partners, and relevant stakeholders to seek their cooperation in supporting and promoting anti-corruption efforts in accordance with the company's policies.

The policy and guidelines must be approved by the company's board of directors, with monitoring and evaluation conducted once a year. The policy and guidelines will also be reviewed annually to ensure they remain appropriate and effective in preventing corruption and bribery.

Furthermore, the company will join the Thai Private Sector Collective Action Against Corruption (CAC) to demonstrate its commitment and to build investor confidence, as well as to elevate the Group's good corporate governance.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	Success	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 	Not Started	In Progress	Success	Success
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Not Started	Success	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified

Topic	Current Status	Targets		
		2026	2027	2028
Implement and verify that all critical Tier 1 business partners have anti-corruption policies, and ensure that the company actively monitors and assesses business partners' adherence to these policies	-	Not Started	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Monitor and evaluate compliance with anti-corruption and anti-bribery policies, with internal auditors reporting findings to the Board of Directors at least once a year. In instances of non-compliance, clear corrective actions and preventive measures are established to ensure no recurrence.	2026	<ul style="list-style-type: none"> The Internal Auditor has completed the planning and design of audit procedures based on the Anti-Corruption and Anti-Bribery Policy. The scope focuses on the following high-risk processes: 1) Sales and Marketing 2) Procurement and Purchasing 3) Accounting and Finance 4) Human Resources Management Submit the 2027 audit plan to the Audit Committee for review and approval
	2027	<ul style="list-style-type: none"> Execute the internal audit in accordance with the approved audit plan, summarize the findings for report to the Audit Committee and the Board of Directors, and propose corrective actions. Submit the 2028 audit plan to the Audit Committee for review and approval
	2028	<ul style="list-style-type: none"> Execute the internal audit in accordance with the approved audit plan, summarize the findings for report to the Audit Committee and the Board of Directors, and propose corrective actions.
	2026	<ul style="list-style-type: none"> Conduct a review of the Anti-Corruption and Anti-Bribery Policy and guidelines for submission to the Board of Directors.
	2027	<ul style="list-style-type: none"> Conduct a review of the Anti-Corruption and Anti-Bribery Policy and guidelines for submission to the Board of Directors.
	2028	<ul style="list-style-type: none"> Conduct a review of the Anti-Corruption and Anti-Bribery Policy and guidelines for submission to the Board of Directors.

Strategic Initiative	Year	Expected Outcomes
Obtained CAC certification from the Thai Institute of Directors (Thai IOD).	2026	<ul style="list-style-type: none"> • Declare the intention to join the Thai Private Sector Collective Action Against Corruption (CAC). • Establish a working group to be responsible for the project. • Conduct a preliminary assessment of the organization's readiness.
	2027	<ul style="list-style-type: none"> • Develop the policy and submit it to the authorized persons for review and approval, including developing processes in alignment with the 71-item self-assessment form. • Implement the policy and communicate it to all levels of employees. • Gather all necessary documentation to prepare for the certification application.
	2028	<ul style="list-style-type: none"> • Submit the documentation for certification. • Certified by the Thai Private Sector Collective Action Against Corruption (CAC) through the Thai Institute of Directors (Thai IOD).
	2027	<ul style="list-style-type: none"> • Establish and communicate the Supplier Code of Conduct, specifying the requirement for Critical Tier 1 suppliers to maintain a written anti-corruption policy. • Define the risk assessment and due diligence processes to verify whether suppliers have implemented anti-corruption policies that meet the company's criteria.
	2028	<ul style="list-style-type: none"> • At least 90% of Critical Tier 1 suppliers have been assessed and have confirmed that their anti-corruption policies and guidelines are in alignment with the company's specified criteria.

Risk Management

Risk 1

Lack of knowledge and understanding in preparing documents and procedures for obtaining certification

Risk Characteristic

The working group lacked knowledge and understanding of the processes and document preparation for certification, and also did not receive cooperation from relevant individuals.

Risk Impact

1. The certification application process experienced delays and consumed excessive resources (personnel, time, budget) unnecessarily.
2. The company did not receive the expected certification, which may affect the company in terms of its image and credibility.

Risk Management

1. The working committee should attend training with relevant agencies to enhance their knowledge and understanding of the CAC certification application process.
2. Management communicates the certification application plan to employees at all levels to ensure cooperation throughout the entire process.
3. Monthly monitoring of the certification application process progress with the working committee by the assigned individual.
4. If the certification application process is complex and the working committee lacks sufficient experience, it may be advisable to consider hiring a consultant to provide consultation and verify the accuracy and completeness of all documents and processes before submitting the certification application.

Risk 2

Unclear or inadequate communication and public relations

Risk Characteristic

Lack of communication, or unclear or insufficient communication regarding plans to all employees at all levels and external stakeholders, may lead to practical misunderstandings.

Risk Impact

Employees are uncooperative, or they misunderstand, leading to incorrect practices, and potentially causing organizational-level impacts.

Risk Management

1. Organize training and test the understanding of the anti-corruption plan for all employees, and include it as a training topic for new employees.
2. Develop a comprehensive operational manual on anti-corruption guidelines and publicize it in the workplace or through internal company media.
3. Solicit questions and suggestions (Two-way communication).
4. The management emphasizes and supports this plan to build credibility and encourage employee compliance.
5. Prepare a policy summary document and disseminate it to partners and external stakeholders to ensure transparent business operations together.
6. Conduct relevant internal audits.

Attachment

URL Link to the Document : https://t0.ltmh.com/public/LTMH_2025_11_11_2568_Signed_3ddbe1a7ab.pdf



Enhancing the prevention of insider information

The Group recognizes and prioritizes the governance of internal information usage in accordance with good corporate governance principles to prevent the misuse of information or inappropriate disclosure, and to maintain the company's credibility and fairness in the capital market. The Group has established a policy and guidelines for preventing the use of inside information, which have been approved by the Company's Board of Directors, and communicates to all directors, executives, and employees to comply with said policy. This also includes requiring the announcement of a list of individuals involved with inside information in any transactions that affect the Company's stock price and investors' decisions within the company. Furthermore, the Group's internal audit will have a process to monitor and audit policy compliance and report to the Company's Board of Directors once a year.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	In Progress	In Progress	Success	Success
<ul style="list-style-type: none"> A Board-approved written policy on insider information prevention has been clearly defined and implemented 	Complete	-	-	-
<ul style="list-style-type: none"> A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually. 	Not Started	In Progress	Success	Success
<ul style="list-style-type: none"> The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected,corrective actions and preventive measures are clearly outlined to prevent recurrence 	Not Started	In Progress	Success	Success
Internally disclose,on a per-transaction basis,the list of individuals who have access to inside information regarding any transaction that may affect the company's stock price and investor decisions.	-	Not Started	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes	
<p>A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy, with audits conducted at least annually.</p>	2026	<ul style="list-style-type: none"> • Assign the Risk Management Department to act as an advisory unit to provide guidance and alerts on the prevention of insider trading. 	
		<ul style="list-style-type: none"> • The Risk Management Department, in collaboration with the internal auditors, develops an audit plan for compliance with the insider trading prevention policy and presents it to the Audit Committee for approval 	
	2027	<ul style="list-style-type: none"> • The Risk Management Department and internal auditors carry out the audit according to the approved plan. • Monitor and track the disclosure of securities holdings of directors and management. 	
	2028	<ul style="list-style-type: none"> • The Risk Management Department and internal auditors carry out the audit according to the approved plan. • Monitor and track the disclosure of securities holdings of directors and management. 	
	<p>The implementation of the insider trading prevention policy is reviewed and reported to the Board of Directors annually. If any violations are detected, corrective actions and preventive measures are clearly outlined to prevent recurrence</p>	2027	<ul style="list-style-type: none"> • Report the summary of compliance with the insider trading prevention policy to the Board of Directors, and propose corrective actions in case of identified misconduct.
		2028	<ul style="list-style-type: none"> • Report the summary of compliance with the insider trading prevention policy to the Board of Directors, and propose corrective actions in case of identified misconduct.
<p>Internally disclose, on a per-transaction basis, the list of individuals who have access to inside information regarding any transaction that may affect the company's stock price and investor decisions.</p>	2027	<ul style="list-style-type: none"> • Formally establish a Project-Specific Insider List. 	
		<ul style="list-style-type: none"> • For all business transactions or projects involving inside information that may impact the company's stock price, such a list must be established and communicated internally to relevant persons. This is to ensure they are informed of their duties and trading restrictions within one business day from the project commencement date or the date of the resolution, whichever is earlier. 	
	2028	<ul style="list-style-type: none"> • Documentation of acknowledgment from all persons on the said list has been fully collected and recorded. 	

Risk Management

Risk 1

Unclear or insufficient communication and public relations, leading to incorrect implementation.

Risk Characteristic

The Company has clearly defined written policies and guidelines for preventing the use of inside information, which have been approved by the Board of Directors. However, in practice, the Company has not yet established a systematic process for communicating with employees, or for monitoring and verifying compliance with the policy on preventing the use of inside information.

Risk Impact

1. Employees use inside information for their own benefit or that of related parties, whether intentionally or unintentionally.
2. In cases where the use of inside information affects securities prices and investors' decisions, leading to the company being penalized by regulatory bodies, such as the SEC.
3. Loss of credibility as an investment media outlet, leading to readers, investors, and partners losing confidence in the company, and financial impact in cases where the company is fined.

Risk Management

1. Communicate policies and guidelines for preventing the use of inside information to employees for their awareness and adherence, by organizing training or creating educational materials, and conducting comprehension tests.
2. Alert individuals involved with inside information about business transactions or projects that qualify as inside information and may affect securities prices, advising them to exercise caution in their transactions.
3. Establish an audit plan and a system for monitoring the use of inside information, with audit results to be reported to the Board of Directors at least once a year.

Attachment

URL Link to the Document : https://t0.ltmh.com/public/LTMH_2025_11_11_2568_Signed_1c49007c3f.pdf



Governance of Risk and Management Compliance

Enhancing governance of information security

The Group recognizes the importance of information security governance by establishing data security processes and preventing unauthorized access to the company's critical systems, thereby preventing the misuse of information and inappropriate data disclosure. Consequently, clear and written information technology security policies and guidelines have been established and approved by the Board of Directors. Furthermore, cybersecurity audits and assessments are conducted by independent auditors, along with the development of concrete improvement and development plans. All employees will undergo training, communication, and understanding assessments to enhance awareness of information technology security at least once a year.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	In Progress	Success	Success	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 	Not Started	Success	Success	Success
<ul style="list-style-type: none"> All employees undergo training, communication, and understanding assessments to enhance awareness of IT security. 	Not Started	Success	Success	Success
Conduct cybersecurity penetration testing at least once every three years.	-	Not Started	Not Started	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Information cybersecurity undergoes evaluation by an independent external auditor, accompanied by clear and actionable improvement and development strategies	2026	<ul style="list-style-type: none"> Appoint an independent auditor to review IT security compliance and determine whether the company's established control processes are appropriate and effective. The independent auditor presents the audit results to the executive team and submits a roadmap for process enhancements.
	2027	<ul style="list-style-type: none"> Appoint an independent auditor to perform an audit and monitor the progress of issues identified in the prior audit.
All employees undergo training, communication, and understanding assessments to enhance awareness of IT security.	2026	<ul style="list-style-type: none"> Mandate training and comprehension testing for all staff, with a mandatory passing requirement for every employee.
	2027	<ul style="list-style-type: none"> Mandate training and comprehension testing for all staff, with a mandatory passing requirement for every employee.
	2028	<ul style="list-style-type: none"> Mandate training and comprehension testing for all staff, with a mandatory passing requirement for every employee.
Conduct cybersecurity penetration testing at least once every three years.	2028	<ul style="list-style-type: none"> Engage an independent auditor to conduct cybersecurity testing, which must include Vulnerability Assessment (VA) and Penetration Testing (Pen Test).

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • The independent auditor reports the identified risk issues and proposes an action plan for remediation and risk management. • Report to the Board of Directors for acknowledgment.

Risk Management

Risk 1

The preparation of a plan that does not cover the company's actual risks or emerging cyber risks.

Risk Characteristic

1. The plan may not cover emerging cyber threats or may not accurately assess the company's true risks.
2. Lack of participation from all relevant parties, such as management, IT department, etc., in plan development renders the plan ineffective in practice.

Risk Impact

The information technology security operational plan has vulnerabilities, leading to a risk of cyber attacks.

Risk Management

1. Designate responsible persons to monitor cybersecurity incidents and periodically review risk assessments.
2. Identify stakeholders for plan development and review to cover all relevant parties.
3. Review and update information technology security policies and practices to align with emerging cybersecurity threats.

Risk 2

Unclear or insufficient communication and public relations, leading to incorrect implementation.

Risk Characteristic

1. Employees may not understand or appreciate the importance of security policies, leading to negligence or non-compliance.
2. The lack of IT security experts with sufficient skills and knowledge results in operations not proceeding as planned.

Risk Impact

1. Employees' lack of caution in using systems and equipment creates a risk of cyber attacks.
2. Damage/loss of critical data or system disruption/unavailability leads to work stoppage and impacts business operations.

Risk Management

1. Ensure communication of information security governance policies and practices to all employees at all levels, and conduct information security knowledge and understanding tests at least once a year.
2. Establish a training plan for IT personnel to enable them to perform their duties efficiently.

Attachment

URL Link to the Document : https://t0.ltmh.com/public/LTMH_2025_11_11_2568_Signed_124237b00c.pdf



Section 3

Climate Action Plan

Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Group recognizes the impacts of climate change on the economy, environment, and society. Therefore, it aims to participate in reducing greenhouse gas emissions, starting with the preparation of a Greenhouse Gas Inventory (GHG Inventory). A target has been set for the company to publish Scope 1 and 2 GHG Inventory data and have it verified by 2027. This information will be used for strategic planning and environmental impact management, ultimately guiding the Group towards becoming a sustainably growing organization.

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
Engage a consultant to provide guidance on developing the Greenhouse Gas (GHG) Inventory and designate responsible persons to execute and coordinate with various departments for GHG data collection.	2026	<ul style="list-style-type: none"> Assign a dedicated team to manage GHG data and collaborate with consultants in establishing the necessary procedures and frameworks.
	2027	<ul style="list-style-type: none"> Ensure that data collection for the GHG Inventory covers 100% of all business units and companies within the organization’s operational control. Conduct a review of the business units and entities included in the GHG Inventory scope for data collection.
	2028	<ul style="list-style-type: none"> Conduct a review of the business units and entities included in the GHG Inventory scope for data collection.
Assess greenhouse gas emission sources within Scope 1 and Scope 2, and develop a data collection plan for fuel consumption and evidence of all purchased energy.	2026	<ul style="list-style-type: none"> Perform an accurate assessment of all activities contributing to Scope 1 and Scope 2 greenhouse gas emissions. A clear and systematic data collection plan is in place for both Scope 1 and Scope 2 emissions.
	2027	<ul style="list-style-type: none"> Conduct a review of Scope 1 and Scope 2 emission-generating activities and refine associated action plans.
	2028	<ul style="list-style-type: none"> Conduct a review of Scope 1 and Scope 2 emission-generating activities and refine associated action plans.

Strategic Initiative	Year	Expected Outcomes
Provide training and build a common understanding for relevant employees on data collection methods and GHG Inventory preparation at least once a year.	2026	<ul style="list-style-type: none"> • Employees received training to strengthen their proficiency and understanding in data collection processes.
	2027	<ul style="list-style-type: none"> • Employees received training to strengthen their proficiency and understanding in data collection processes.
	2028	<ul style="list-style-type: none"> • Employees received training to strengthen their proficiency and understanding in data collection processes.
Gather data on fuel consumption for Scope 1 and all supporting evidence for purchased energy under Scope 2 to calculate the resulting greenhouse gas emissions.	2026	<ul style="list-style-type: none"> • Maintain comprehensive records of fuel consumption and all purchased energy evidence for the year 2026.
		<ul style="list-style-type: none"> • The total greenhouse gas emissions have been calculated with full accuracy and completeness.
	2027	<ul style="list-style-type: none"> • Maintain comprehensive records of fuel consumption and all purchased energy evidence for the year 2027.
		<ul style="list-style-type: none"> • The total greenhouse gas emissions have been calculated with full accuracy and completeness.
	2028	<ul style="list-style-type: none"> • Maintain comprehensive records of fuel consumption and all purchased energy evidence for the year 2028.
		<ul style="list-style-type: none"> • The total greenhouse gas emissions have been calculated with full accuracy and completeness.
Engage an independent greenhouse gas (GHG) verifier to verify the accuracy of the report.	2027	<ul style="list-style-type: none"> • An independent verifier verifies the 2026 data report and provides an opinion.
		<ul style="list-style-type: none"> • Incorporate the verifier's recommendations to develop or improve future report preparation.
	2028	<ul style="list-style-type: none"> • An independent verifier verifies the 2027 data report and provides an opinion.
		<ul style="list-style-type: none"> • Incorporate the verifier's recommendations to develop or improve future report preparation.
Report the GHG Inventory and verification results to the Board of Directors, and publicly disclose the information to investors and stakeholders.	2026	<ul style="list-style-type: none"> • Management reports the GHG Inventory preparation plan to the Board of Directors.
	2027	<ul style="list-style-type: none"> • Report the verified 2026 GHG emissions data to the Board of Directors.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • Disclose sustainability information on the SET ESG Data Platform and the company's website for investors and stakeholders by April 30, 2027. • Report the verified 2027 GHG emissions data to the Board of Directors. • Disclose sustainability information on the SET ESG Data Platform and the company's website for investors and stakeholders by April 30, 2028.

Risk Management

Risk 1

The assessment and data collection of greenhouse gas-emitting activities in Scope 1 and 2 are inaccurate and incomplete.

Risk Characteristic

1. Those responsible lack the knowledge and understanding required to evaluate greenhouse gas-emitting activities, leading to incomplete identification of such activities.
2. Relevant employees fail to cooperate or are negligent in data collection, resulting in inaccurate and incomplete data records.
3. The collected data may contain recording errors or inaccurate estimations.

Risk Impact

1. Incomplete and inaccurate greenhouse gas accounting.
2. The obtained data may lead to the formulation of incorrect greenhouse gas management plans.

Risk Management

1. Engage consultants to assist in evaluating activities related to Scope 1 and 2, and to plan data collection by establishing clear guidelines.
2. Train and educate all relevant employees to ensure accurate and complete data collection.
3. Develop/purchase/utilize services for standardized tools or software to assist in data collection.
4. Directors and senior executives prioritize and actively participate in greenhouse gas accounting through monitoring at each committee meeting.

Risk 2

The calculation of greenhouse gas emissions is incorrect

Risk Characteristic

Using an inappropriate Emission Factor (EF) or greenhouse gas emission coefficient leads to inaccurate results.

Risk Impact

1. Resulting in greenhouse gas emission quantities that are higher or lower than actual, and leading to the formulation of

incorrect greenhouse gas management plans.

2. Erroneous reports may affect the credibility of the organization.

Risk Management

1. Engage a consultant to provide advice on calculating results, and to review formulas and calculation methods.
2. Prepare an internal calculation manual to serve as clear guidelines.
3. Develop/purchase/utilize services for standardized tools or software to assist in calculating results.
4. Use Emission Factors from reliable and up-to-date sources, and ensure correct selection corresponding to the energy type.