



JUMP+ Plan



Maguro Group Public Company Limited

(MAGURO)

Year 2026 - 2028

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Agro & Food Industry

CG Report : 
SET ESG Ratings: -
Anti-Corruption Certification (CAC): -

Business Type

The Company engages in a restaurant business, offering food and beverages across the Premium - Mass range, under the brands "MAGURO", "SSAMTHING TOGETHER", and "HITORI SHABU". In addition, the Company also provides delivery and catering services.

Financial Statement				
Year	2025	2024	2023	-
Income Statement (MB)				
Revenues	1,988.94	1,378.23	1,045.81	N/A
Expenses	1,761.28	1,225.49	935.91	N/A
Net Profit	148.50	96.64	72.48	N/A
Balance Sheet (MB)				
Assets	1,784.90	1,391.94	814.36	N/A
Liabilities	1,053.31	739.33	547.29	N/A
Shareholders' Equity	731.59	652.62	267.07	N/A
Cash Flow (MB)				
Operating	406.21	268.58	179.39	N/A
Investing	-171.41	-318.79	-125.99	N/A
Financing	-190.06	211.32	-157.23	N/A
Financial Ratio				
EPS (Baht)	1.18	0.82	0.69	N/A
GP Margin (%)	47.59	45.87	45.17	N/A
NP Margin (%)	7.47	7.01	6.93	N/A
D/E Ratio (Times)	1.44	1.13	2.05	N/A
ROE (%)	21.46	21.02	27.14	N/A
ROA (%)	14.41	13.93	13.49	N/A


JUMP+ Plan

Business Plan

Target in 2028

Net Profit **373.60** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Strategic Plan : Operate business under strategic planning and efficient management to achieve long-term sustainable growth. 

Governance Plan

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

Climate Action Plan

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

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Section 1
Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2023	YE/2024	YE/2025	Target in 2028
Net Profit (Million Baht)	72.48	96.64	148.50	373.60

The Company aims to become a leading premium restaurant operator, achieving strong and sustainable growth through a diversified portfolio of distinctive brands. The Company places strong emphasis on high-quality ingredients, consistent service standards, and delivering unique dining experiences across each brand within its portfolio. The Company continuously develops and enhances its restaurant concepts, menus, and customer experiences in order to strengthen long-term customer engagement. At the same time, the Company pursues strategic expansion in high-potential locations to reinforce brand strength and enhance its competitive capabilities. In parallel, the Company prioritizes talent development, fosters a strong organizational culture, and proactively adapts to changes within the industry. Through these initiatives, the Company strives to drive sustainable growth and create long-term value for shareholders, customers, and all stakeholders.

Growth plan/Increase business value

Strategic Plan : Operate business under strategic planning and efficient management to achieve long-term sustainable growth.

1. Operate the business under strategic planning and efficient management to achieve sustainable long-term growth.
2. Strategically develop and manage the restaurant brand portfolio to strengthen each brand and enhance competitiveness.
3. Continuously enhance food quality, raw materials, and service standards to create a distinct experience and maximum customer satisfaction.
4. Expand branches in high-potential locations while developing store concepts and business models to align with changing consumer behavior.
5. Develop personnel potential and a strong organizational culture to support business growth and create long-term sustainability.

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

- Growth

Targets

- Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%)	31.79	44.31	30.00	30.00	20.00
YoY Growth Rate					

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Plan for long-term sustainable growth	2026	<ul style="list-style-type: none"> • Sales are expected to grow by approximately 30% to 2,575 million Baht • Achieving substantial revenue growth through the expansion of 15 branches, the company anticipates total revenue to increase by approximately 30% from the previous year, reaching approximately 2,575 million baht. This growth is driven by the opening of new branches in strategic locations and the reinforcement of the core brand in the premium market. • Establishing the foundational organizational system structure through ERP system transformation. The enhancement of the ERP system will improve data management efficiency, cost control, and operational performance analysis to accommodate the rapid expansion of the branch network. • Elevate operational standards to accommodate quantitative growth, develop operational processes, supply chain, and service standards, so that all branches can grow under the same standards and maintain the group's premium image.
	2027	<ul style="list-style-type: none"> • Year 2027 (Sales growth of approximately 30% to ~3,348 million Baht) • Continuous revenue growth is anticipated from the opening of 15 new branches. Total revenue is expected to increase by approximately 30% to approximately 3,348 million baht, driven by the expansion of branches and the strengthening of the brand portfolio. • Utilize the ERP system to increase operational leverage, bringing insights to analyze branch performance, improve cost management efficiency, and support strategic decision-making. • Strengthen the brand and customer base in the premium market, aiming to build Brand Equity and customer engagement, increase competitiveness, and significantly expand market share.
	2028	<ul style="list-style-type: none"> • Sales are expected to grow by approximately 20% to 4,017 million Baht. • A stable revenue base is being established from a continuously expanding branch network. Over three years, total revenue is projected to grow by approximately 20% to approximately 4,017 million Baht, reflecting the organization's entry into a period of strengthening and more stable growth. • Enhance profitability through increased business scale (Economies of Scale), leveraging the expanded organizational size to improve supply chain efficiency and build sustainable profitability. • Extend leadership in the premium restaurant business, strengthen long-term brand resilience, and lay the foundation for the organization's next phase of growth.

Risk Management

Risk 1 : Risk of rapid branch expansion

- **Risk Characteristic**

Expanding an average of 15 branches per year may increase management complexity in terms of operational standards, personnel readiness, and quality control at each branch.

- **Risk Impact**

This may lead to reduced operational efficiency, inconsistent service quality, and impact financial performance or brand image.

- **Risk Management Measures**

Plan branch openings according to the readiness of the team and systems. Utilize ERP to closely monitor the performance of each branch, while also establishing operational standards and continuously developing the capabilities of branch managers.

Risk 2 : Risk from raw material cost volatility and supply chain

- **Risk Characteristic**

Even though the company is not a direct importer of raw materials, the price of raw materials may be affected by exchange rate fluctuations, import costs, and global market conditions. These factors are passed on to distributors, which could lead to an increase in the company's raw material costs, as well as risks related to the continuity of product supply.

- **Risk Impact**

This may affect gross profit margin, the ability to control costs, and the continuity of service for certain menu items.

- **Risk Management Measures**

Diversify procurement sources, enter into appropriate forward contracts, efficiently manage stock, and adjust menu structure or pricing strategy to align with changing costs.

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This initiative aims to establish a strong corporate governance framework to prevent and combat corruption in all forms. The Company will develop, review, monitor, and evaluate compliance with internal policies and procedures on a regular basis, at least once annually, while promoting and cultivating a culture of integrity among employees at all levels. In addition, the Company will drive its participation in the Thai Private Sector Collective Action Against Corruption (CAC) to reaffirm its commitment to conducting business with ethics, transparency, and accountability. This initiative will enhance confidence among shareholders, investors, and stakeholders, while supporting the Company’s sustainable growth in the long term.

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 	In Progress	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 	In Progress	Success	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Signatory	In the process of applying for certification.	Certified	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	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Development of the Policy, Risk Management, and Compliance Governance Framework in alignment with the principles of the Collective Action Against Corruption (CAC).	2026	<ul style="list-style-type: none"> The Company will develop and enhance its anti-corruption policies and procedures in alignment with the principles of the Thai Private Sector Collective Action Against Corruption (CAC). These policies will cover key areas including gift and hospitality, donations and sponsorships, procurement processes, and the management of conflicts of interest. The policies will be submitted for approval by the Board of Directors and subsequently communicated across the organization to ensure that employees at all levels are aware of and understand the relevant guidelines and expected standards of conduct.
	2027	<ul style="list-style-type: none"> The Company will implement its anti-corruption policies and procedures across operational processes to ensure effective and practical application throughout the organization. A monitoring and control mechanism will be established to regularly review compliance and report the implementation results to management and the Board of Directors. In addition, the Company will periodically review and update its practices to ensure they remain appropriate to the evolving risk environment and changing business context.
	2028	<ul style="list-style-type: none"> The Company will periodically review and evaluate the effectiveness of its anti-corruption policies and governance framework to ensure that they effectively prevent and mitigate corruption risks. Relevant policies and measures will be enhanced in alignment with internationally recognized standards and best practices. In addition, the Company will prepare summary reports on the implementation and present them to the Board of Directors to support the continuous development and strengthening of the Company's corporate governance framework.
Risk Assessment and Strengthening of Internal Control	2026	<ul style="list-style-type: none"> The Company will conduct corruption risk assessments across key operational processes, including procurement, vendor selection and management, as well as human resource management, in order to identify potential risk points that may lead to corruption or bribery. Based on the assessment results, appropriate internal control measures and preventive mechanisms will be developed and implemented in alignment with the level of risk associated with each process.
	2027	<ul style="list-style-type: none"> The Company will implement the internal control measures and anti-corruption practices across relevant operational processes. In addition, monitoring and review mechanisms will be established to regularly assess compliance with these measures, ensuring that the internal control system effectively mitigates and prevents corruption risks.
	2028	<ul style="list-style-type: none"> The Company will periodically review and evaluate the effectiveness of its internal control measures and corruption risk management processes. The control mechanisms will be refined and strengthened to remain appropriate to the evolving business environment and risk landscape, thereby enhancing

Strategic Initiative	Year	Expected Outcomes
Integrity Culture and Stakeholder Engagement	2026	the effectiveness of the Company’s governance framework and promoting transparency in its business operations.
		<ul style="list-style-type: none"> The Company will communicate its ethics and anti-corruption policies and guidelines to employees at all levels to promote awareness and a clear understanding of transparent business practices. Introductory training on corruption prevention and anti-bribery practices will also be provided. In addition, the Company will begin developing secure and confidential whistleblowing channels to enable employees and stakeholders to report information or concerns appropriately.
	2027	<ul style="list-style-type: none"> The Company will continue organizing ethics and anti-corruption training and awareness activities for employees, while extending communication of anti-corruption policies to business partners and suppliers to ensure mutual understanding and adherence to the same standards. The whistleblowing channels will also be further developed and enhanced to improve effectiveness and accessibility.
	2028	<ul style="list-style-type: none"> The Company will review and evaluate the effectiveness of its ethics and anti-corruption initiatives, including the performance of the whistleblowing mechanisms. Based on the assessment results, the Company will further enhance relevant practices and promote a corporate culture rooted in integrity, transparency, and accountability, embedding these values as an integral part of the Company’s sustainable business operations.

Risk Management

Risk 1 : Risk arising from a lack of knowledge and understanding in preparing documentation for obtaining certification from external organizations or initiatives, such as the Thai Private Sector Collective Action Against Corruption

• Risk Characteristic

Insufficient knowledge, understanding, or experience among responsible personnel in preparing documentation, supporting evidence, and implementing the required procedures for obtaining certification from external initiatives or standards, such as the Thai Private Sector Collective Action Against Corruption (CAC), may result in incomplete submissions or non-compliance with the project’s criteria and requirements.

• Risk Impact

1. Documentation or supporting evidence may be incomplete or fail to meet the required criteria.
2. The certification application process may be delayed or fail to pass the assessment.
3. The Company’s governance reputation and organizational credibility may be adversely affected.

• Risk Management Measures

1. Thoroughly study the CAC requirements and guidelines and provide training or guidance to responsible personnel.
2. Establish a dedicated working team or appoint responsible personnel to oversee the certification process.
3. Coordinate with or seek advice from experts or experienced organizations to ensure that documentation preparation and implementation comply fully with the program’s requirements.

Risk 2 : Risk arising from insufficient internal control mechanisms to effectively prevent corruption and bribery.

- **Risk Characteristic**

The corruption risk assessment may not comprehensively cover high-risk operational processes, or the internal control measures established may not be effectively implemented in actual business operations.

- **Risk Impact**

1. There may remain gaps in operational processes that could lead to corruption or bribery.
2. The internal control system may not be effective in mitigating corruption-related risks.
3. The Company may suffer reputational damage and a loss of confidence from stakeholders.

- **Risk Management Measures**

1. Conduct a systematic Corruption Risk Assessment across key operational processes.
2. Establish clear internal control measures for critical processes, such as Procurement and Vendor Management.
3. Implement regular internal audits and monitoring to ensure the effectiveness of the controls, for example, on a semi-annual basis (every six months).

Risk 3 : Risk arising from a lack of awareness and compliance with the Anti-Corruption Policy among employees and business partners.

- **Risk Characteristic**

Employees or business partners may lack awareness of, or fail to recognize the importance of, the Company's anti-corruption policy, resulting in ineffective implementation of the policy in practice.

- **Risk Impact**

1. A strong culture of integrity may not be effectively established within the organization.
2. Employees may feel reluctant to report misconduct or raise concerns through whistleblowing channels.
3. Corruption or bribery may occur within operational processes, potentially causing reputational damage to the organization.

- **Risk Management Measures**

1. Provide continuous training and communication on ethics and anti-corruption policies to employees.
2. Develop secure and confidential whistleblowing channels to enable appropriate reporting of concerns or misconduct.
3. Promote the active involvement of senior management in demonstrating ethical leadership and serving as role models for integrity within the organization.

Attachments

URL Link to the Document : <https://www.maguro.co.th/th/governance/policies-and-documents>



Enhancing whistleblowing mechanisms

This initiative aims to enhance the effectiveness, transparency, and reliability of the Company’s internal whistleblowing system, while ensuring appropriate protection for whistleblowers from retaliation or adverse consequences. The Company will develop and improve multiple whistleblowing channels that are secure, accessible, and capable of maintaining the confidentiality of reporters. This is intended to build confidence among employees and stakeholders that they can safely report misconduct or suspected wrongdoing, such as corruption, misuse of insider information, or behaviors that violate the Company’s Code of Conduct.

In addition, the initiative seeks to promote a corporate culture that does not ignore or tolerate unethical behavior, while encouraging employees and stakeholders to actively participate in raising concerns or reporting irregularities through appropriate channels. This approach will enable the Company to promptly identify, investigate, and address issues before they escalate and potentially cause significant impact to the organization.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	In Progress	Success	Success	Success
<ul style="list-style-type: none"> The company has established a formal,written whistleblowing policy and procedures,which have been approved by the Board of Directors 	Complete	-	-	-
<ul style="list-style-type: none"> Appointment of an impartial recipient for whistleblowing reports. 	Complete	-	-	-
<ul style="list-style-type: none"> All complaints are thoroughly investigated,and outcomes are reported to the Board in a timely manner,with appropriate corrective and preventive actions in cases of confirmed misconduct to avoid recurrence. 	Complete	-	-	-
<ul style="list-style-type: none"> The whistleblowing policy and procedures reviewed by the Board of Directors at least annually. 	In Progress	Success	Success	Success
Enhance and develop whistleblowing channels for employees within the organization to ensure they are easily accessible, efficient, and user-friendly, thereby encouraging employees to conveniently and appropriately report any misconduct or inappropriate behavior.	-	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Whistleblower Protection & Governance	2026	<ul style="list-style-type: none"> The Company will review its whistleblowing policies and procedures, including measures to protect whistleblowers from retaliation, harassment, or unfair disciplinary actions. In addition,

Strategic Initiative	Year	Expected Outcomes
		<p>a clear governance structure and responsible parties will be established to ensure proper handling and review of reported complaints.</p> <ul style="list-style-type: none"> <li data-bbox="1157 457 1959 635">2027 • The Company will establish mechanisms to monitor and report the handling of complaints to management or the relevant committees, ensuring that all cases are reviewed fairly, transparently, and addressed with appropriate corrective actions. <li data-bbox="1157 670 1959 893">2028 • The Company will review the effectiveness of whistleblower protection measures and the related governance framework, and enhance the processes to align with recognized best practices and international standards, in order to strengthen confidence in the Company’s whistleblowing system.
Awareness & Trust Building	<ul style="list-style-type: none"> <li data-bbox="1026 928 1094 964">2026 <li data-bbox="1026 1234 1094 1270">2027 <li data-bbox="1026 1540 1094 1576">2028 	<ul style="list-style-type: none"> <li data-bbox="1157 928 1959 1196">• The Company will communicate its whistleblowing policy and reporting channels to employees and stakeholders through training sessions, internal communications, and various communication platforms, in order to enhance understanding of the whistleblowing process and the rights to protection afforded to whistleblowers. <li data-bbox="1157 1234 1959 1501">• The Company will organize additional activities and training programs on ethics and whistleblowing to promote awareness among employees and stakeholders regarding the importance of reporting inappropriate conduct. These initiatives will also help build confidence that reported information will be handled appropriately and treated with strict confidentiality. <li data-bbox="1157 1540 1959 1807">• The Company will assess the level of employees’ awareness and confidence in the whistleblowing system, and use the assessment results to enhance related communication and engagement activities. This will support the integration of whistleblowing practices into the Company’s corporate culture, which is grounded in transparency and accountability.

Risk Management

Risk 1 : Risk of Lack of Awareness and Confidence in the Whistleblowing System among Employees

• **Risk Characteristic**

Employees may lack awareness of the importance of whistleblowing or may not have sufficient confidence that reported information will be handled appropriately and kept confidential. As a result, they may be reluctant to report misconduct or inappropriate behavior when encountered.

• **Risk Impact**

1. Whistleblowing may not occur in practice.
2. Misconduct or inappropriate behavior may remain undisclosed.
3. The whistleblowing system may not function effectively as a mechanism to prevent corruption.

• **Risk Management Measures**

1. Continuously communicate the whistleblowing policy and reporting channels within the organization.
2. Provide training on ethics and whistleblowing to employees.

3. Reinforce confidence that reported information will be properly protected and treated with strict confidentiality.

Risk 2 : Risk arising from ineffective or inaccessible whistleblowing channels.

• **Risk Characteristic**

The whistleblowing channels may involve complex procedures, require excessive information, be difficult to access, or lack sufficient variety. As a result, employees or stakeholders may find it inconvenient to report concerns or misconduct.

• **Risk Impact**

1. The number of whistleblowing reports may be lower than expected.
2. The organization may not be able to identify problems or inappropriate conduct in a timely manner.

• **Risk Management Measures**

1. Develop and expand multiple whistleblowing channels, such as an online reporting system and chatbot, to facilitate convenient and accessible reporting.
2. Design the reporting process to be simple, accessible, and user-friendly.
3. Regularly test and evaluate the effectiveness of the whistleblowing system.

Governance of Risk and Management Compliance

Enhancing governance of information security

The Company recognizes the importance of information technology security governance and has therefore established an Information Security Governance Enhancement Plan to strengthen the management and protection of its information systems. This plan aims to establish appropriate standards for controlling access to and usage of the Company’s information systems, in accordance with the type of data, level of importance, and classification of data confidentiality. It also includes the definition of access privileges, access duration, and authorized access channels. In addition, the Company has implemented measures to prevent unauthorized intrusion through network systems, as well as safeguards against malicious or unauthorized software that could potentially damage the Company’s systems and data. These measures are intended to enhance the security and protection of the Company’s information assets and information systems.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	Complete	-	-	-
• The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	Complete	-	-	-
• Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	Complete	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> All employees undergo training, communication, and understanding assessments to enhance awareness of IT security. 	Complete	-	-	-
Conduct cybersecurity penetration testing at least once every three years.	-	In Progress	Complete	Complete

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Information Security Framework Development	2026	<ul style="list-style-type: none"> The Company will review its information security governance policies and procedures for the newly implemented ERP and POS systems, including establishing Role-Based Access Control (RBAC) to ensure appropriate access permissions based on job responsibilities. In addition, the Company will review the System Architecture and Data Flow Diagrams to analyze the system structure and identify potential risk points that may arise from the use of these systems. The Company will conduct a preliminary Vulnerability Assessment to identify potential security vulnerabilities in the systems prior to performing Penetration Testing (Pen Test). The objective is to establish appropriate information security control standards and identify key risk areas to guide system improvements in subsequent phases.
	2027	<ul style="list-style-type: none"> The Company will define the scope of Penetration Testing for the ERP and POS systems and engage qualified cybersecurity experts or service providers to conduct the penetration testing in a structured and systematic manner. The Company will analyze the test results and develop a Vulnerability Remediation Plan, as well as enhance the systems based on the identified findings. The expected outcome is the identification of critical system vulnerabilities and the strengthening of information security measures to effectively mitigate related risks.
	2028	<ul style="list-style-type: none"> The Company will conduct regular Penetration Testing according to the established schedule, together with continuous Vulnerability Scanning and Security Monitoring, to monitor and assess cybersecurity risks associated with the ERP and POS systems. The Company will periodically review and enhance the system security standards to ensure alignment with evolving risks and technological environments. The expected outcome is the establishment of an effective cybersecurity governance framework capable of continuously detecting and managing system security risks, while strengthening confidence in the organization’s information systems in the long term.

Risk Management

Risk 1 : Risk of Insufficient Expertise or Resources in Information Security

- **Risk Characteristic**

The organization may lack personnel with adequate expertise in cybersecurity or penetration testing, including the absence of qualified external consultants or service providers to support the testing process.

- **Risk Impact**

1. The penetration testing may not adequately cover critical system vulnerabilities.
2. The assessment results may be inaccurate or not practical for improving the organization's information security systems.
3. The information security governance enhancement plan may be delayed.

- **Risk Management Measures**

1. Engage qualified cybersecurity service providers or consultants with relevant expertise.
2. Provide training and capacity-building programs to enhance employees' knowledge and skills in information security.
3. Clearly define the scope and standards of penetration testing.

Risk 2 : Risk of Lack of Support or Cooperation from Internal Departments

- **Risk Characteristic**

Internal departments may not fully understand the objectives of penetration testing (Pen Test) or may be concerned that the testing could affect system operations, resulting in limited cooperation in allowing the testing of their systems.

- **Risk Impact**

1. The penetration testing process may be delayed.
2. The testing may not cover critical systems within the organization.
3. The organization may not be able to comprehensively assess its information security risks.

- **Risk Management Measures**

1. Communicate and build understanding regarding the objectives and benefits of penetration testing.
 2. Ensure management support and oversight for the implementation of the project.
-

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

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

URL Link to the Document : <https://www.maguro.co.th/en/sustainability/environmental>



The Company has prepared its Greenhouse Gas Inventory by defining the initial assessment boundary to cover a standalone area (The Flavorhood project). This serves as the baseline year for calculating and monitoring the Company’s greenhouse gas emission reduction performance in the subsequent periods.

Targets

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

Decarbonization

The Company has established a Greenhouse Gas Management policy with clear and practical measures to support efforts in addressing climate change at both national and international levels. The Company aims to reduce its greenhouse gas emissions by no less than 5% per year over a four-year period (2026–2029), or at least 20% in total by 2029, compared with the 2025 baseline year. This target aligns with Thailand’s commitment to achieving Carbon Neutrality by 2050 and Net Zero Greenhouse Gas Emissions by 2065. In addition, the Company plans to enhance energy efficiency while increasing the use of renewable energy. In particular, the Company will implement a Solar Rooftop System at The Flavorhood project to reduce electricity consumption from the main grid, lower energy costs, and decrease greenhouse gas emissions associated with electricity usage, thereby supporting the Company’s long-term sustainable business operations.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	490	5%	10%	15%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Installation of Solar Rooftop System at The Flavorhood Project to Increase the Use of Renewable Energy and Reduce Greenhouse Gas Emissions from Electricity Consumption	2026	<ul style="list-style-type: none"> The Company collaborates with a solar energy solution provider to design and install a Solar Rooftop system on buildings within The Flavorhood project, which serves as the Companys pilot project for renewable energy utilization The solar power generation system will be installed and tested to support electricity consumption within the project area and reduce reliance on electricity supplied from the external grid. The Company will begin collecting data on electricity generation and energy consumption within the project to establish a baseline for monitoring and evaluating energy performance.
	2027	<ul style="list-style-type: none"> The Company will continuously monitor and evaluate the performance of the Solar Rooftop system by collecting data on electricity generation and energy usage. Energy data will be analyzed to assess system efficiency, including the reduction in electricity consumption from the external grid and the associated reduction in greenhouse gas emissions from operations. The Company will prepare performance reports on the solar energy system to support internal energy management and environmental management
	2028	<ul style="list-style-type: none"> The Solar Rooftop system will be regularly inspected, maintained, and optimized to ensure stable and efficient energy generation The Company will assess the potential and feasibility of increasing the share of renewable energy in business areas where the Company has direct operational control. The results of the project will be reviewed to support the development of strategies aimed at increasing the share of renewable energy and advancing the Companys long-term sustainability goals.

Risk Management

Risk 1 : Risk Related to the Performance of the Solar Rooftop System

• **Risk Characteristic**

The implementation of the Solar Rooftop project may be affected by several factors. These risks can generally be categorized into three main aspects as follows:

1. Electricity Generation

The amount of electricity generated from the Solar Rooftop system may vary depending on weather conditions, solar irradiance, and the surrounding environment of the installation area.

2. System Operation

The efficiency of the system may be affected by equipment condition, installation quality, and maintenance practices if the system is not properly managed and maintained.

3. Energy Data Monitoring and Reporting

The collection and monitoring of electricity generation and energy consumption data require an effective data management system to support energy performance analysis and evaluation.

- **Risk Impact**

If the Solar Rooftop system is unable to generate electricity at the expected efficiency, it may result in the Company being unable to reduce its reliance on electricity from external power sources as planned and may affect the Company's efforts to increase the share of renewable energy use and reduce greenhouse gas emissions. The performance of the system may be affected by several factors, including lower-than-expected solar irradiation or unfavorable weather conditions, degradation of solar panels over time, as well as potential equipment or system malfunctions that may require maintenance or repair, which could result in electricity generation not meeting the planned targets.

- **Risk Management Measures**

- Select qualified and experienced solar energy service providers for system design and installation.
 - Continuously monitor and evaluate the performance of the Solar Rooftop system.
 - Implement a preventive maintenance plan to ensure the system operates efficiently.
 - Establish a systematic process for collecting and monitoring energy generation and consumption data to support energy management and sustainability reporting
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