



JUMP+ Plan



NAT ABSOLUTE TECHNOLOGIES PUBLIC COMPANY LIMITED

(NAT)

Year 2026 - 2028

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and disseminated on 12/03/2026

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Technology

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

Business Type

Consult, design, procure, distribute, and contract install the Information and Communication Technology System Integration

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	564.99	2,303.85	1,558.20	1,098.48
Expenses	558.39	2,093.72	1,410.64	963.27
Net Profit	3.36	168.18	117.07	107.03
Balance Sheet (MB)				
Assets	833.41	890.15	504.66	501.74
Liabilities	172.94	172.69	358.34	395.08
Shareholders' Equity	660.47	717.45	146.32	106.66
Cash Flow (MB)				
Operating	64.51	-114.56	62.07	207.45
Investing	-33.75	-2.71	5.85	-0.72
Financing	-68.75	398.26	-75.83	-69.03
Financial Ratio				
EPS (Baht)	0.01	0.53	0.86	535.00
GP Margin (%)	14.16	13.75	14.45	16.24
NP Margin (%)	0.60	7.30	7.51	9.74
D/E Ratio (Times)	0.26	0.24	2.45	3.70
ROE (%)	0.49	38.94	92.55	100.35
ROA (%)	0.77	30.13	29.32	26.95

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **60-100** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Development of Technology and Digital Platforms for the Business Sector (Technology Platform Development Strategy) and Extension of Artificial Intelligence Technology for Integration with Digital Platforms (AI Enhancement & Integration Strategy)

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing the prevention of insider information
3. Formulation of a succession plan for the CEO, executive management, and critical roles.

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Section 1
Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	107.03	117.07	168.18	60-100

NAT aims to expand its business into the development and provision of digital platforms and technology solutions, focusing on developing ready-to-use prototype platforms and leveraging technology with Artificial Intelligence (AI) systems to enhance service efficiency and establish a sustainable competitive advantage.

Growth plan/Increase business value

Strategic Plan: Development of Technology and Digital Platforms for the Business Sector (Technology Platform Development Strategy) and Extension of Artificial Intelligence Technology for Integration with Digital Platforms (AI Enhancement & Integration Strategy)

- Develop digital platforms or invest in other businesses with platforms or digital technology related to the business sector to connect data between organizations, partners, and service users, thereby enhancing operational efficiency and management, and increasing the efficiency of business services, with a secure and standardized technology infrastructure.
- Building upon the development of digital platforms by applying Artificial Intelligence (AI) and Machine Learning systems for processing, trend analysis, monitoring, and supporting strategic decision-making, including intelligent business data forecasting, to increase efficiency, reduce errors, and enhance the quality of organizational operations, while establishing technological capabilities as a long-term strength for the business.

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 (%) YoY Growth Rate	47.85	-75.48	30-50	20-30	10-20
Net Profit Growth (%) YoY Growth Rate	43.66	-98.00	30-50	50-80	30-50

Other Targets

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
-	0	70	100	100
-	0	1	2	5
-	0	5-10	10-20	20-30
-	0	N/A	50-80	30-50
-	0	N/A	50-80	30-50

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Technology and Digital Platform Development Strategy for the Business Sector, and Artificial Intelligence Enhancement and Integration into Digital Platforms (AI Enhancement & Integration Strategy).	2026	<ul style="list-style-type: none"> NAT collaborates with technology developers to design the system and data architecture (System & Data Architecture). NAT development of a prototype platform for testing purposes to ensure compliance with relevant standards and operational readiness. NAT development of artificial intelligence (AI) systems to enhance the efficiency and capabilities of the platform. NAT commencement of platform installation services and generation of commercial revenue.
	2027	<ul style="list-style-type: none"> NAT expansion of platform service offerings to a broader range of business sectors. NAT evaluates the utilization of the AI system and collects user feedback, while also assessing the systems performance and accuracy. NAT continuous development, enhancement, and introduction of new functionalities to better meet user requirements, based on insights derived from actual usage data.
	2028	<ul style="list-style-type: none"> NAT has expanded the provision of its platform services to a broader range of business groups.

Risk Management

Risk 1

System development not completed

Risk Characteristic

The system development was not completed as planned, or its operational efficiency did not meet expectations.

Risk Impact

resulting in delays in service commencement, impacting the company's revenue, which may not align with the plan.

Risk Management Measures

1. NAT define a phased technology development plan (Phase - based Plan) and ensure clarity at each stage.
2. NAT establish a quality control team to monitor technology development at each stage.
3. NAT test the system (UAT) before actual deployment.

Risk 2

The platform does not meet customer requirements.

Risk Characteristic

The developed platform does not address the requirements of the business sector, and the number of users did not meet expectations.

Risk Impact

The platform is not actually utilized or revenue is lower than planned.

Risk Management Measures

1. NAT Analyze user needs and organizational problems to design a platform that precisely meets customer requirements.
2. NAT design a user-friendly system (User-Centric Design).
3. NAT conducts pilot projects to collect user feedback and improve performance based on such feedback.
4. NAT provides training and communicates the benefits of using the system.

Risk 3

Lack of specialized experts

Risk Characteristic

Lack of specialized experts in technology platforms and artificial intelligence (AI)

Risk Impact

causing delays in system development or the technology used not meeting the established standards.

Risk Management Measures

1. NAT recruits personnel with specialized expertise.
 2. NAT collaborates with partners possessing relevant expertise, such as private sector organizations, universities, and research institutes.
 3. NAT selects capable platform developers with the appropriate expertise aligned with the Company's needs.
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Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Elevating good corporate governance standards and fostering a corporate culture of transparency by focusing on preventing and combating corruption in all work processes, at both policy and operational levels, leads to systematic, auditable management that aligns with good corporate governance principles, including the guidelines of the Thai Private Sector Collective Action Against Corruption (CAC) project, to build confidence among all stakeholders.

Targets

To elevate business operational standards to be transparent, verifiable, and fair, by fostering ethical awareness among employees and management at all levels, strengthening effective internal control systems, and preventing all forms of corruption. NAT aims to participate in and be certified by the Collective Action Coalition Against Corruption (CAC), and to arrange for assessment according to ISO 37003: Fraud Control Management Systems standard, in order to develop the organization for stable and sustainable growth under good corporate governance principles.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
<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 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Declare	In Progress	Certify
Evaluation of adherence to ISO 37003 standards: Fraud control management systems	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Continuous review and monitoring of anti-corruption and anti-bribery policies and practices (Optional).	2026	<ul style="list-style-type: none"> NAT establishment of an Anti-Corruption and Anti-Bribery Working Committee, with clearly defined roles and responsibilities. NAT communication of anti-corruption and anti-bribery policies and practices to employees at all levels across the organization. NAT review and enhancement of anti-corruption and anti-bribery policies and practices to ensure alignment with the evolving business context and risk landscape. Internal Audit to review the completeness and adequacy of anti-corruption and anti-bribery policies and practices.
	2027	<ul style="list-style-type: none"> NAT preparation of audit reports, including findings and preventive measures to mitigate corruption risks, for submission to the Board of Directors. NAT review and enhancement of anti-corruption and anti-bribery policies and practices to ensure alignment with the evolving business context and risk landscape. Internal Audit to assess compliance with policies, the effectiveness of anti-corruption measures, and the adequacy of the anti-corruption internal control system in alignment with the current organizational environment, and to provide recommendations for improvement to the working committee.
	2028	<ul style="list-style-type: none"> NAT review and enhancement of anti-corruption and anti-bribery policies and practices to ensure alignment with the evolving business context and risk landscape. Internal Audit to assess compliance with policies, the effectiveness of anti-corruption measures, and the adequacy of the anti-corruption internal control system in alignment with the current organizational environment, and to provide recommendations for improvement to the working committee.
Obtain certification under the Collective Action Coalition Against Corruption (CAC) from the Thai Institute of Directors (Thai IOD) by 2028.	2026	<ul style="list-style-type: none"> NAT declares its intention to participate in the CAC program by February 2026. Following the declaration, the Company is granted an 18-month period to conduct a self-assessment in accordance with CAC criteria and to submit the required documentation for CAC certification to the Thai Institute of Directors (Thai IOD) (by 31 August 2027). NAT establishment of a CAC Working Committee and designation of a Project Owner. NAT participation of management and/or relevant working committee members in training programs in accordance with CAC requirements. NAT communication of the Company's commitment and implementation approach to employees at all levels. NAT conduct of a Gap Analysis comparing the Company's current status against the 71 CAC assessment criteria.

Strategic Initiative	Year	Expected Outcomes	
	2027	<ul style="list-style-type: none"> NAT engagement of Internal Audit to support the review of documentation in accordance with the CAC checklist. NAT implementation of the action plan and compilation of evidence and documentation to support the application for CAC certification. 	
		<ul style="list-style-type: none"> Internal Audit to review supporting documents against the 71-item CAC checklist. 	
	2028	<ul style="list-style-type: none"> NAT submission of CAC application documents to the Thai Institute of Directors (Thai IOD) and response to inquiries from the CAC review committee. NAT receipt of the CAC certification within 2027. NAT ongoing monitoring and assessment of the appropriateness and effectiveness of control measures in alignment with current conditions. NAT preparation of supporting documents and information for future CAC certification renewal. 	
	Conduct an assessment of compliance with ISO 37003: Fraud Control Management Systems.	2026	<ul style="list-style-type: none"> NAT notify Internal Audit to provide guidance for the assessment of compliance with ISO 37003.
			<ul style="list-style-type: none"> NAT appoint a Fraud Control Management Systems Working Committee and define roles and responsibilities.
			<ul style="list-style-type: none"> NAT conduct a Gap Analysis between the Company's current systems and the requirements of ISO 37003, with Internal Audit providing consultation and verification of data accuracy.
		<ul style="list-style-type: none"> NAT draft the Fraud Control Policy & Framework and submit it for approval by the Board of Directors. 	
		<ul style="list-style-type: none"> NAT prepare documentation and information in accordance with ISO 37003 practices. 	
	2027	<ul style="list-style-type: none"> Internal Audit commences monitoring and audit activities and issues audit reports. 	
		<ul style="list-style-type: none"> NAT implements corrective actions based on Internal Audit recommendations, if applicable. 	
	2028	<ul style="list-style-type: none"> NAT meets the requirements of ISO 37003 and obtains certification from Internal Audit. 	

Risk Management

Risk 1

NAT lack continuous Review and Monitoring of Anti-Corruption Policies and Practices (Optional)

Risk Characteristic

The risk that some employees may not comply with the established policies.

Risk Impact

It may lead to internal fraud within the organization and could result in the company failing to obtain CAC or relevant ISO certifications in the future.

Risk Management Measures

1. NAT provide education on anti-corruption, bribery, and business ethics to employees at all levels at least once a year.
2. NAT annually review and update anti-corruption and bribery policies and practices to comply with laws and international standards.
3. NAT guidelines are established to prevent recurrence in cases where corruption is identified.

Risk 2

NAT has not received CAC certification from the Thai Institute of Directors Association (Thai IOD) by the year 2028.

Risk Characteristic

The risk arising from delays and incomplete implementation of procedures and documentation preparation in accordance with the CAC certification requirements.

Risk Impact

It may result in the company not obtaining CAC certification from the Thai Institute of Directors Association (Thai IOD) by 2028, as planned.

Risk Management Measures

1. NAT appoint a primary responsible person authorized to monitor and report progress to the Board of Directors semi-annually.
2. NAT develop an annual operational plan (Roadmap 2026 - 2028).
3. NAT prepare a CAC Evidence Checklist to cover the 71 documents of CAC and assign internal auditors to review the documents before submitting for certification.
4. NAT incorporate the results of the CAC audit into the annual work plan of the Internal Audit.

Risk 3

NAT has not conducted an assessment of compliance with the ISO 37003: Fraud Control Management Systems standard.

Risk Characteristic

The risk arising from a lack of understanding of the ISO 37003: Fraud Control Management Systems standard and insufficient information or evidence for the assessment.

Risk Impact

There is a risk that the company may not fully meet the requirements of the ISO 37003: Fraud Control Management Systems standard by 2028, which may result in the company's Fraud Control Management System not being fully aligned with the requirements of this standard.

Risk Management Measures

1. NAT utilize independent consultants or internal auditors to provide initial guidance.
2. NAT provide knowledge to all departments regarding the requirements of ISO 37003.
3. NAT prepare a Document Checklist covering documents according to the categories of ISO 37003 (Organizational Context – Planning – Operation – Performance Evaluation – Improvement).
4. The Internal Auditors monitors the results of corrective actions and reports to the Audit Committee at least once a year.
5. NAT regularly monitor and review compliance the requirements of ISO 37003 standards.

Enhancing the prevention of insider information

Developing a plan to enhance the prevention of insider information misuse by focusing on developing effective policies, control measures, and internal communication guidelines, while instilling ethical awareness and responsibility for company data among employees and management at all levels, to strengthen good corporate governance standards and transparency in business operations, with a focus on preventing insider information that may affect securities prices or business advantages from being misused or disclosed to external parties.

Targets

To establish a data management system that is secure, transparent, and adheres to good governance principles, thereby preventing the leakage or misuse of internal information that could cause damage to NAT, shareholders, or other stakeholders, as well as promoting knowledge, understanding, and strict adherence to the data confidentiality policy among employees and management, which will enhance the company's credibility and support sustainable business growth.

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.	-	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The development of processes for monitoring, reviewing, and reporting compliance with the policy on the prevention of the use of insider information.	2026	<ul style="list-style-type: none"> NAT has appointed a Compliance Officer to oversee and provide guidance on the prevention of the use of insider information.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • The Compliance function sends email notifications to employees at all levels to inform them of the prohibition on trading the Companys securities during a period of one month prior to the disclosure of quarterly and annual financial statements, or from the date on which insider information becomes known, until one business day after such material information has been publicly disclosed, and maintains records as evidence of acknowledgment. • NAT has prepared a manual and guidelines on the use and prevention of the use of insider information and has disseminated them through internal communication channels (Intranet / E-learning) to ensure convenient access to the manual. • The internal auditor examines the implementation of the policy. • NAT has included the topic of insider information prevention in training programs for directors, executives, and new employees (Orientation Program) to ensure their understanding of the guidelines for preventing the use of insider information. • The Compliance function monitors and ensures that directors and executives report their holdings of the Companys securities within the prescribed timeframe. • The Compliance function summarizes and reports the results of compliance with the insider information prevention policy to the Board of Directors once a year. • The internal auditor examines the implementation of the policy.
	2028	<ul style="list-style-type: none"> • The Compliance function summarizes and reports the results of compliance with the insider information prevention policy to the Board of Directors once a year. • The internal auditor examines the implementation of the policy. • NAT reviews the policy and guidelines regarding the prevention of the use of insider information. • The Compliance function summarizes and reports the results of compliance with the insider information prevention policy to the Board of Directors once a year. • The internal auditor examines the implementation of the policy.
The preparation of a list of persons related to insider information and a monitoring system (Project-Specific Insider List & Monitoring).	2026	<ul style="list-style-type: none"> • NAT has prepared standard forms (templates) and guidelines for identifying persons related to material insider information and has announced them to employees at all levels. • NAT has commenced a pilot use of the standard forms in accordance with the guidelines for significant transactions, such as entering into commercial agreements, new investments, and similar matters.
	2027	<ul style="list-style-type: none"> • NAT has formally established and implemented a process for identifying and maintaining project-specific insider lists, which is actively applied to all projects that may affect the price of securities, and retains acknowledgment forms as evidence of awareness by persons involved with insider information.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • The Compliance function internally communicates with relevant persons to inform them of their duties and trading restrictions and requires them to acknowledge and sign their acceptance of the duties in accordance with the prescribed guidelines. • NAT prepares and submits a summary report of the implementation to the Board of Directors at least once a year. • NAT continuously carries out the established procedures and reviews its practices to ensure alignment with the requirements of the Securities and Exchange Commission. • NAT prepares and submits a summary report of the implementation to the Board of Directors at least once a year.

Risk Management

Risk 1

NAT lacks development of a process for tracking, verifying, and reporting on compliance with the policy on preventing the use of inside information

Risk Characteristic

The risk arising from employees lack of understanding of the prohibition on the use of inside information, and training that does not cover employees at all levels or lacks continuity.

Risk Impact

This may result in some employees unknowingly disclosing or using inside information, and such information may be used for personal benefit.

Risk Management Measures

1. NAT develop a manual titled Guidelines for Preventing Insider Information Misuse and publish it on the Intranet/E-learning platform.
2. NAT add the topic Prevention of Insider Information Misuse to the new employee orientation program.
3. NAT educate employees and executives at all levels regarding policies and practices to prevent insider information misuse, at least once a year.

Risk 2

NAT lacks the preparation of Insider List and Monitoring System (Project-Specific Insider List & Monitoring)

Risk Characteristic

The risk arising from delays or incomplete reporting and monitoring of the Insider List, including incomplete recordkeeping of acknowledgements and confirmations of responsibility.

Risk Impact

There is a risk of securities trading based on inside information, and the company may be subject to investigation by the Securities and Exchange Commission of Thailand (SEC) or other relevant authorities in cases involving insider information.

Risk Management Measures

1. NAT prepare a template and procedure for creating an Insider List and disseminate it to all levels of employees for their acknowledgment and compliance.
2. NAT require the Compliance responsible person to review the list and monitor the acknowledgment of relevant parties in all significant projects.
3. NAT prepare a report on securities holdings of directors and executives to be submitted to the Board of Directors at least once a year.

Governance of Risk and Management Compliance

Formulation of a succession plan for the CEO, executive management, and critical roles.

Development and enhancement of the Succession Planning system to be systematic, transparent, and integrated with the organization's personnel potential development plan, with a focus on establishing a database of potential successors (Successor Pool) for senior executive and key positions, thereby ensuring continuity in management and mitigating the risk of a future shortage of critical personnel.

Targets

To ensure a clear succession plan for the President, senior executives, and key positions, covering all major business lines, along with a continuously developed and assessed database of successors, thereby ensuring that the organization has leaders ready to assume positions immediately when changes occur.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a succession plan for the President & CEO, senior executives, and key position holders.	In Progress	Success	Success	Success
• Risk assessment and identification of critical roles to categorize and prioritize positions requiring succession plans.	Complete	-	-	-
• Define core qualifications and competencies by regularly reviewing and updating job descriptions to ensure clarity and relevance, and specifying essential competencies for each position.	Complete	-	-	-
• Identification and assessment of high-potential employees for future key roles.	Complete	-	-	-
• Development of Individual Development Plans	Complete	-	-	-
• Monitor IDP progress and evaluate the overall effectiveness of the succession plan, ensuring key role incumbents participate in and complete essential training and skill development.	Complete	-	-	-
• Effectively communicate the value of the succession plan to employees and encourage a culture of	Not Started	Success	Success	Success

Topic	Current Status	Targets		
		2026	2027	2028
continuous learning across the company.				
Engage an expert to evaluate Human Capital ROI (HCROI), measuring the financial value generated by a company's workforce relative to investments in employee development	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
To enhance employees understanding of the importance of the succession plan and to promote continuous development.	2026	<ul style="list-style-type: none"> NAT provides education and disseminates the succession planning policy to employees at all levels. NAT communicates the importance of succession planning and career paths to employees at least once during the year, and as part of the annual performance evaluation, supervisors are required to further communicate the importance of the succession plan, development guidelines, and individual career growth opportunities to employees.
	2027	<ul style="list-style-type: none"> NAT implements the established guidelines for communicating the succession plan and promotes continuous development.
	2028	<ul style="list-style-type: none"> NAT implements the established guidelines for communicating the succession plan and promotes continuous development.
Human Capital ROI (HCROI) Evaluation Report	2026	<ul style="list-style-type: none"> The HR Department studies appropriate evaluation methods, provides training, or consults HCROI experts on calculating HCROI in a manner suitable for the Company's context. NAT has developed an HCROI calculation template to be used as a standard internal tool. NAT has identified high-potential employees included in the succession plan in order to conduct a pilot calculation of HCROI.
	2027	<ul style="list-style-type: none"> NAT reviews the list of high-potential employees included in the succession plan in order to conduct a pilot calculation of HCROI. NAT conducts a pilot calculation of HCROI among high-potential employees or within key projects.
	2028	<ul style="list-style-type: none"> NAT prepares an HCROI analysis report (HCROI Insight Report), together with strategic recommendations to improve the effectiveness of human capital development plans and submits it to the Executive Committee.

Risk Management**Risk 1**

NATs employees lack an understanding of the importance of succession planning and are not encouraged to pursue continuous development.

Risk Characteristic

The risk arising from employees lacking understanding of or not recognizing the importance of the Succession Plan, as well as insufficient or inconsistent communication of the plan within the organization.

Risk Impact

This may result in employees not engaging in the succession plan and not recognizing the importance of personnel development, which may cause the company to lose opportunities to retain talented employees.

Risk Management Measures

1. NAT educate and communicate the importance of succession planning to employees.
2. NAT involve executives in development activities and communicate about continuous development.
3. NAT continuously implement the established guidelines.

Risk 2

NAT lacks reporting on the Human Capital ROI (HCROI) assessment.

Risk Characteristic

The risk arising from a lack of understanding of HCROI calculation within the organization, including incomplete or non-standardized data used for HCROI assessment, and the inability to utilize the assessment results to formulate strategies for improving the effectiveness of the employee development plan.

Risk Impact

This may result in inaccurate Human Capital Return on Investment (HCROI) evaluation results, which cannot be effectively used for analysis or for formulating strategies to improve the effectiveness of the personnel development plan.

Risk Management Measures

1. The HR department undergoes training or studies the standard guidelines for HCROI calculation and analysis.
 2. The HR department and relevant stakeholders prepare and verify the accuracy of the data before utilizing it for HCROI calculation.
 3. The HR department presents the results of the HCROI calculation to the executive board in a report format, to be used as supporting data for defining the company's strategies and personnel development plans.
-