



JUMP+ Plan



PanelesMatic Solutions Public Company Limited

(PANEL)

Year 2026 - 2028

This report was approved by the board of directors on 23/02/2026
and disseminated on 10/03/2026

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Property & Construction

CG Report :

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Business Type

Manufacturing, Importing and Distributing Soundproof Movable Wall, Soundproof Materials for Architectural Works, Automated Door Systems and Materials for Hospital and Public Health Projects, as well as providing comprehensive related services.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	149.67	151.24	132.67	110.71
Expenses	129.84	126.07	109.20	90.32
Net Profit	15.09	20.03	18.03	15.94
Balance Sheet (MB)				
Assets	327.37	311.36	146.61	N/A
Liabilities	37.19	32.48	54.72	N/A
Shareholders' Equity	290.18	278.88	91.89	N/A
Cash Flow (MB)				
Operating	8.01	23.24	31.26	8.04
Investing	-133.98	-6.99	-39.87	23.39
Financing	-5.53	137.55	-9.18	-7.38
Financial Ratio				
EPS (Baht)	0.08	0.11	0.13	1.23
GP Margin (%)	31.62	36.65	38.15	38.44
NP Margin (%)	10.08	13.24	13.59	14.39
D/E Ratio (Times)	0.13	0.12	0.60	N/A
ROE (%)	5.30	10.80	18.52	N/A
ROA (%)	6.21	10.99	16.53	N/A

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **57 - 70** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Market Expansion and New Product Development	✓	✓	✓
2. Investment in a new plant to increase production capacity and support growth plans.	✓	✓	✓
3. Building a High-Performance Organization through Digital Systems and Lean Culture	✓	✓	✓

Governance Plan

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

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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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)	15.94	18.03	20.03	57 - 70

Aims to drive significant growth through market expansion and new product development, both domestically and internationally, coupled with investment in new factories to enhance production capacity and support sustainable growth, while fostering a Lean culture to improve efficiency and reduce long-term costs.

Growth plan/Increase business value

Strategic Plan: Market Expansion and New Product Development

Drive growth through market expansion both domestically and internationally, while developing new products to meet consumer needs, coupled with strengthening the sales team's capabilities to enhance efficiency in reaching customers and generate continuous revenue.

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

- Growth
- Profitability & Efficiency
- Stability

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Total Revenues (MILLION BAHT)	151.24	149.67	219.94	300.40	400.26

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Elevate the presentation of Total Operating Room Solutions for hospital clients. Open a new branch in Phuket Province (Q1/2026). Initiate expansion into online marketing channels (Online Channel Expansion). Research and procure a CRM system to manage the sales team and pipeline. Strengthen and expand market share in existing export markets, while aggressively pursuing new target countries.	2026	<ul style="list-style-type: none"> • Expand the customer base to high-end hotel and project markets in the Southern region and international markets, increase sales from value-added products, and establish long-term cooperation with strategic partners.
<ul style="list-style-type: none"> • Establish new branches in the Northern and Northeastern regions to increase domestic market coverage. • Utilize data from the CRM system and online channels launched in 2026 to analyze customer insights. • Establish and develop the sales team with a CRM system and systematic sales training. 	2027	<ul style="list-style-type: none"> • Increase nationwide market coverage by adapting and developing products/services to align with the specific needs of each area (Product-Market Fit), along with accessing new

Strategic Initiative	Year	Expected Outcomes
<ul style="list-style-type: none"> Building upon the foundation of product development and partnership network established in the previous year. Continuously expanding into international markets through Business Alliances in India and the Middle East region. Increasing regional sales targets and developing comprehensive, targeted healthcare solutions. Establishing sales support and after-sales service systems with international standards to enhance confidence among international partners and customers. 	2028	<p>customer segments, enhancing the efficiency of integrated sales (Omni-channel), and utilizing customer insights (Customer Insights) to increase sales potential.</p> <ul style="list-style-type: none"> Achieving continuous and significant growth in both domestic and international markets, solidifying the organization's reputation as a leader in comprehensive regional healthcare solutions, and poised to become a global player.

Risk Management

Risk 1

Personnel and Sales Team Management

Risk Characteristic

The resignation of sales personnel or staff turnover may result in the loss of customer relationships and project continuity, thereby impacting the achievement of sales targets.

Risk Impact

Sales Turnover, the resignation of sales personnel, may lead to the loss of knowledge and relationships with project clients, and directly impact the achievement of objectives.

Risk Management Measures

- Develop a standardized Sales Training system suitable for each market and product type, with Sales Managers closely supervising learning and monitoring results.
- Adjust the compensation and commission structure to be competitive in the project-based job market and linked to long-term KPIs, thereby increasing retention incentives.
- Utilize CRM as the primary tool for collecting pipeline data and customer relationships, ensuring knowledge is not lost even with staff changes.

Risk 2

Challenges in achieving access to new domestic and international markets

Risk Characteristic

The opening of new domestic branches or cooperation with international partners may take longer than expected or yield a lower return on investment (ROI) than planned.

Risk Impact

may impact the efficiency of capital utilization and the revenue growth rate, particularly in nascent and unstable new markets.

Risk Management Measures

- Conduct a survey of local market needs and specific requirements (Localized Product/Market Fit Assessment) to adjust product specifications, pricing, or presentation to suit local consumers/contractors.
- Clearly define Key Performance Indicators (KPIs) for new branches and evaluation criteria for international partners, along with close monitoring to enable rapid plan adjustments.

Strategic Plan: Investment in a new plant to increase production capacity and support growth plans.

Enhance production capabilities with a new factory utilizing modern technology and machinery to increase efficiency, reduce unit costs, and create a competitive advantage.

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

- Growth
- Stability
- Profitability & Efficiency

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Gross Profit Margin (%)	36.65	31.62	34.90	37.30	39.58

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The new factory commenced operations in the first quarter, implementing technology and automated machinery in key processes to increase production capacity by 1-2 times. The factory layout was also designed to accommodate future expansion. Initially, only a portion of the factory will be utilized for testing and fine-tuning the operational systems to achieve maximum efficiency.	2026	<ul style="list-style-type: none"> • The production process is stable, and the production time per unit has significantly decreased. Product quality is standardized, enabling a reduction in lead time and an increase in delivery efficiency. Furthermore, the process is structurally prepared for production line expansion in the next year.
Expand the number of production lines in the area prepared since the first year, while developing the capabilities of skilled technicians and supervisors to become more proficient in operating new systems. Improve the cost analysis system to a more detailed process level, and implement Lean Manufacturing principles to reduce waste, such as motion and waiting time. Additionally, enhance the work safety system to meet higher standards.	2027	<ul style="list-style-type: none"> • Production capacity has continuously increased. Unit costs have decreased due to efficient resource utilization. The team has enhanced skills and a deeper understanding of the system, complemented by a robust safety culture.
Elevate the factory to a full-fledged Smart & Lean Factory by utilizing data-driven insights to control costs, quality, and production efficiency, expand production in areas with the highest potential, further develop the Lean system to cover all processes, and establish a Continuous Improvement system.	2028	<ul style="list-style-type: none"> • The factory operates with maximum efficiency in terms of cost, quality, and safety. Production capacity has grown to its full designed potential from the outset. Employees are highly skilled and possess a sustainable Lean mindset, which provides the organization with a clear competitive advantage.

Risk Management

Risk 1

Employee adaptation to new technology (Skill Gap & Adoption), including Safety Risk from the use of new machinery

Risk Characteristic

Employees lack the skills to operate new automated machinery or are unfamiliar with technology systems, resulting in decreased production efficiency and potential accidents.

Risk Impact

Employees lack the necessary skills or are unable to fully utilize new machinery, and may not yet be familiar with automated systems, which can lead to accidents.

Risk Management Measures

- Develop a Training Roadmap to enhance knowledge and skills, along with Safety & Emergency Response training before commencing operations.
- Implement a "Train-the-Trainer" system for supervisors to further disseminate knowledge, and establish an incentive system for teams that genuinely adapt and enhance efficiency.

Risk 2

Quality issues during initial production (Ramp-up Quality Risk) and higher-than-expected operating costs (Cost Overrun)

Risk Characteristic

During the initial operation of new machinery, defects (Defect) may arise, or lead times may be higher than anticipated, along with costs exceeding the allocated budget.

Risk Impact

The occurrence of waste or defects during the initial operation of new machinery, lead time reduction not meeting targets, or expenses exceeding expectations.

Risk Management Measures

- Includes a Commissioning & Testing Phase and systematic inspection by the quality team participating from the installation phase, along with monitoring for improvement.
- Enter into a long-term maintenance contract (Service Contract) to control costs.
- Review the Cost Model every 6 months for analysis and improvement.

Strategic Plan: Building a High-Performance Organization through Digital Systems and Lean Culture

Do Lean, Go Digital Establish a Lean culture and elevate operations with technology to enhance efficiency and drive sustainable growth.

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

- Growth
- Profitability & Efficiency
- Stability

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	13.24	10.08	11.22	11.87	15.82

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Begin laying the foundation for a Lean culture by establishing a Lean Core Team and providing basic knowledge training to supervisors and employees at all levels, to foster a shared understanding of the concept of waste reduction and efficient work. Concurrently, implement basic Lean tools such as 5S, Kaizen, and Visual Management for trial use in key departments of the factory.	2026	<ul style="list-style-type: none"> Employees have undergone behavioral changes in identifying and resolving waste in work processes, leading to more organized, safe, and efficient workspaces. This establishes a cultural foundation for long-term continuous improvement.
Expand the application of Lean principles to all departments by integrating digital tools to analyze costs, efficiency, and production time, such as Dashboard systems or Cost Analysis Tools, to provide clear quantitative results. Establish a system for submitting improvement ideas and a reward system for teams that successfully reduce costs or improve efficiency, along with training team leaders in Problem Solving and Process Optimization skills.	2027	<ul style="list-style-type: none"> The organization has begun to observe measurable results from achieving its target of 10-15% annual cost reduction. The team possesses the capability to resolve operational issues autonomously and is developing a sense of ownership for continuous improvement.
Elevate Lean to become an integral part of the organizational management system (Lean Management System) by integrating it with all core processes, from planning, production, to the supply chain. Utilize analytical data to drive decision-making (Data-Driven Lean) and foster a culture of Continuous Improvement at all levels.	2028	<ul style="list-style-type: none"> The organization possesses a deeply ingrained Lean culture. Employees at all levels actively participate in continuous improvement initiatives. Work processes are flexible, leading to sustainable cost reductions, and the organization demonstrates potential for stable long-term growth.

Risk Management

Risk 1

Challenges in cultural change and employee engagement

Risk Characteristic

Some employees may resist or not deeply understand the Lean concept, causing projects to proceed slowly or inconsistently.

Risk Impact

Some employees may resist or not deeply understand the Lean concept, which can lead to slow project implementation and a lack of continuous improvement.

Risk Management Measures

- Start with a pilot project that demonstrates clear results to build confidence.
- Continuously communicate from senior management to highlight the importance of Lean.
- Link the success of Lean to the reward system and performance evaluation (KPI) to create motivation.
- Create Lean Champions within the organization to closely drive change.

Risk 2

Lack of a performance measurement system and systematic improvement skills

Risk Characteristic

The lack of performance measurement tools or systematic skills in Lean data analysis makes it impossible to ascertain the true impact of improvements.

Risk Impact

It is not clearly measurable how much Lean implementation reduces costs or increases efficiency, while the team still lacks in-depth problem analysis skills, which prevents sustainable development.

Risk Management Measures

- Develop Lean KPIs such as Cost per Unit, Cycle Time, Defect Rate, and monitor results via a monthly Dashboard.
 - Organize Problem Solving and Process Optimization training for supervisors.
 - Establish and promote an internal Lean Academy to develop skills and further knowledge.
 - Review and Celebrate Success quarterly to build momentum and maintain continuity.
-

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company is committed to conducting business with transparency and adhering to good corporate governance principles. It has enhanced its anti-corruption measures through policy review, risk assessment, and employee knowledge enhancement, along with establishing secure and verifiable channels for complaints. Furthermore, the company plans to join the Collective Action Coalition Against Corruption (CAC) and aims to operate according to the specified criteria to obtain membership status in the future, thereby building confidence among shareholders, investors, and stakeholders.

Targets

Joined the declaration of intent and was certified by the Private Sector Collective Action Coalition Against Corruption Committee (Private Sector Collective Action Coalition Against Corruption - CAC) of the Stock Exchange of Thailand.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations, formally approved by the Board of Directors, and supported by clear and practical implementation guidelines 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Not Started	In Progress	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified
Independent Director has completed the Anti-Corruption Management System (ACMS) training course from IOD.	-	In progress	In progress	Completed
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	Top 3 domestic partners only

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the anti-corruption policy and submit it to the Board of Directors for consideration by March 31, 2026.	2026	<ul style="list-style-type: none"> Implement the anti-corruption policy by March 31, 2026.
Prepare disclosure documents on anti-corruption	2026	<ul style="list-style-type: none"> More than 70% of employees passed the anti-corruption understanding test.
Develop an Anti-Corruption and Bribery Risk Management Manual	2026	<ul style="list-style-type: none"> To be submitted to the Board of Directors for approval by 2026.
Present to the Board of Directors for consideration and approval of the declaration of intent to join the Thai Private Sector Collective Action Against Corruption (CAC).	2027	<ul style="list-style-type: none"> Declaration of intent to join the Thai Private Sector Collective Action Against Corruption (CAC) by March 31, 2027
Engage an internal audit firm to prepare a "Self-Assessment for Anti-Corruption System Development" based on the 71-item Checklist.	2027	<ul style="list-style-type: none"> Acknowledge the draft self-assessment results for developing an anti-corruption system by the year 2027.
Present to the Chairman of the Audit Committee, the Chief Executive Officer (CEO), and the Chairman of the Board for consideration and signature of the self-assessment results for submission to apply for certification as a member of the Thai Private Sector Collective Action Against Corruption (CAC).	2028	<ul style="list-style-type: none"> The Chairman of the Audit Committee, the Chief Executive Officer (CEO), and the Chairman of the Board shall sign the document by June 30, 2028.
The company has contacted CAC to request an invoice for certification fees (THB 8,000).	2028	<ul style="list-style-type: none"> Please make payment and send the pay-in slip via email to cac@thai-iod.com to enable online document submission.
Submit for certification online by uploading reference documents for each assessment item, along with the self-assessment submission approval form signed by the Chairman of the Board and the Chief Executive Officer (CEO), and the self-assessment review form signed by the Chairman of the Audit Committee.	2028	<ul style="list-style-type: none"> Submit documents online by June 30, 2028.
CAC reviews the company's information over a period of 3 months and will announce the results on the last day of the quarter. Should the company not pass the initial certification review, it may submit revised documents within 3 months.	2028	<ul style="list-style-type: none"> Certified as a member of the Thai Private Sector Collective Action Against Corruption (CAC) by 2028.

Risk Management

Risk 1

Risk of internal audit results not being reported by internal auditors and the anti-corruption and bribery policy not being reviewed to the Board of Directors.

Risk Characteristic

The company may have insufficient qualifications or information to be certified by the Private Sector Collective Action Coalition Against Corruption (CAC) due to not having conducted an assessment of compliance with anti-corruption policies and guidelines.

Risk Impact

The company may require more time to join the Thai private sector coalition against corruption (CAC).

Risk Management Measures

This topic is designated for the internal auditor (Internal Audit) to conduct annual internal audits, or for the engagement of a permanent in-house internal auditor for the company.

Risk 2

Risk of not being certified by the Private Sector Collective Action Coalition Against Corruption (CAC) Committee

Risk Characteristic

The company has an 18-month timeframe to submit an application for certification from the CAC Committee, commencing from the date of declaration of intent. Should the company fail to declare its intent by March 31, 2027, it may result in insufficient time for the company to prepare the necessary related documents.

Risk Impact

As a result, the company may not be able to claim support funds from the Jump+ project.

Risk Management Measures

Implement the established plan and designate responsible parties to monitor progress and report the results to the Board of Directors at every meeting.

Risk 3

Risk of directors not attending the Anti-Corruption Management System (ACMS) course from IOD.

Risk Characteristic

The Private Sector Collective Action Against Corruption (CAC) Committee may note that the company or its directors are not cooperative and/or lack commitment to participate in the Private Sector Collective Action Against Corruption (CAC).

Risk Impact

The Thai Private Sector Collective Action Against Corruption (CAC) Committee may consider denying certification for companies to join the CAC.

Risk Management Measures

Ensure all directors attend the Anti-Corruption Management System (ACMS) course from IOD by presenting the available training dates from IOD, allowing directors to select a date that suits their convenience.

Risk 4

Risk from business partners lacking anti-corruption policies

Risk Characteristic

The company may be perceived as being involved in or collaborating with non-transparent and/or unverifiable companies or entities in its business operations.

Risk Impact

The Thai Private Sector Collective Action Against Corruption (CAC) Committee may consider not granting certification for companies to join the Thai Private Sector Collective Action Against Corruption (CAC).

Risk Management Measures

Announce an anti-corruption and bribery policy and require partners to acknowledge it by signing, while also encouraging key partners who conduct direct business with the company to establish and implement an anti-corruption and bribery policy.

Enhancing the prevention of insider information

Consider reviewing the internal data usage governance policy and plan to enhance internal data governance by systematically monitoring and verifying compliance with the internal data usage prevention policy, and report the results of compliance with the internal data usage prevention policy to the Board of Directors at least 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.	Not Started	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	Completed	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the policy on the supervision of insider information usage and submit it to the Board of Directors for consideration by March 31, 2026.	2026	<ul style="list-style-type: none"> Implement the revised Internal Data Governance Policy by March 31, 2026, for the awareness of employees, executives, and directors.
Communicate the insider trading prevention policy to employees, executives, and directors, and monitor the securities trading activities of employees, executives, and directors.	2027	<ul style="list-style-type: none"> No employees, directors, or executives were found to have used inside information for securities trading or to profit from inside information.
Report on compliance with the insider trading prevention policy to the Board of Directors at least once a year. In case of a violation, corrective measures and clear preventive measures against recurrence must be specified.	2028	<ul style="list-style-type: none"> Summarize the results of compliance with the insider trading prevention policy, including specified corrective actions and clear preventive measures against recurrence in cases of violations, to the Board of Directors at least once a year.

Risk Management

Risk 1

Risk from failure to monitor and verify compliance with the insider trading prevention policy

Risk Characteristic

The company did not disseminate and assign responsibility for the implementation to ensure that employees, executives, and directors adhere to the operational procedures for monitoring and verifying compliance with the policy on preventing the use of inside information.

Risk Impact

Employees, executives, and directors failed to adhere to the operational procedures for monitoring and verifying compliance with the insider trading prevention policy.

Risk Management Measures

Disseminate policies and guidelines for preventing insider trading, and designate responsible parties for implementing monitoring and verification of compliance with the insider trading prevention policy.

Risk 2

Risk from the failure to disclose the list of persons involved with inside information

Risk Characteristic

The company did not announce the list of individuals involved with Inside information.

Risk Impact

The company is unaware of the names of individuals involved with Inside information in various transactions. The company and/or its executives may be perceived as complicit with those individuals.

Risk Management Measures

Publish the operational procedures in accordance with the policy on governing the use of inside information, enabling relevant parties to submit names for the announcement of individuals involved with inside information for the directors' acknowledgment.

Enhancing whistleblowing mechanisms

Consider reviewing the Whistleblowing and Corruption Complaint Handling Policy and the protection of whistleblowers. The company will appoint an impartial individual to receive whistleblowing reports and corruption complaints, and report the findings to the Board of Directors. Should misconduct be identified, the information will be investigated and presented to the Audit Committee for consideration of remedial actions and implementation of preventive measures. Furthermore, the results of the implementation of the Whistleblowing and Corruption Complaint Handling Policy and the protection of whistleblowers will be reported to the Board of Directors at least once a year.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	In Progress	In Progress	Success	Success

Topic	Current Status	Targets		
		2026	2027	2028
<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 	In Progress	Success	Success	Success
<ul style="list-style-type: none"> Appointment of an impartial recipient for whistleblowing reports. 	In Progress	Success	Success	Success
<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. 	Not Started	In Progress	Success	Success
<ul style="list-style-type: none"> The whistleblowing policy and procedures reviewed by the Board of Directors at least annually. 	Not Started	In Progress	Success	Success
Define the complaint handling period	-	In progress	Completed	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the Whistleblowing and Anti-Corruption Complaint Policy and the protection of whistleblowers, and submit to the Board of Directors for consideration by March 31, 2026.	2026	<ul style="list-style-type: none"> Implement a whistleblowing and anti-corruption complaint reception policy and informant protection by March 31, 2026.
Communicate the policy on whistleblowing and receiving corruption complaints, and the protection of informants, to employees, executives, and directors. Furthermore, report the results gathered from whistleblowing or complaint channels to the Board of Directors at least once a year.	2027	<ul style="list-style-type: none"> No corruption occurred.
Monitor compliance with the whistleblowing policy, anti-corruption complaint handling, and whistleblower protection to the Audit Committee at least once a year.	2028	<ul style="list-style-type: none"> Summary of whistleblower reports and corruption complaints received, and the protection of informants. In cases where perpetrators are reported, information is submitted to the audit committee to identify solutions and implement clear measures to prevent recurrence.

Risk Management

Risk 1

Risk from not reporting the summary of received whistleblowing reports or complaints to the Board of Directors and reviewing policies.

Risk Characteristic

The company did not publish and assign responsibility for summarizing the results of whistleblowing or complaints received to the Board of Directors and reviewing policies.

Risk Impact

No individual is aware of the channels for reporting corruption, resulting in the company/Board of Directors being unaware of the matter and no follow-up on such matters, which could potentially cause damage to the company. Furthermore, there is no one responsible for summarizing the outcomes of reported tips or complaints to the Board of Directors and reviewing policies.

Risk Management Measures

Disseminate policies and designate responsible personnel for the operation of summarizing the outcomes of whistleblower reports or complaints to the Board of Directors, and review policies.

Risk 2

Risk from the inability to define a timeframe for complaint management.

Risk Characteristic

Employees, executives, and directors are unaware of the complaint handling period.

Risk Impact

Employees, executives, and directors are unaware of the complaint handling period in instances where complaint information is submitted, and they do not know how to proceed.

Risk Management Measures

Designate responsible parties to establish procedures and define timelines for complaint management, and ensure widespread dissemination.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The company plans to prepare a greenhouse gas inventory under the Jump+ project, with the objective of systematically collecting, analyzing, and reporting the organization's greenhouse gas emissions in accordance with relevant standards. This will serve as a crucial database for establishing guidelines to reduce greenhouse gas emissions, supporting the ClimateAction plan and the company's sustainability operations.

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
Collect and categorize greenhouse gas emission activities within Scope 1 and 2, specifically the company's direct greenhouse gas emissions, to ensure completeness, accuracy, and precision. This involves gathering emission data from sources under the organization's direct control. The company will engage consultants with expertise in greenhouse gas accounting to ensure the accurate and comprehensive collection and categorization of Scope 1 and 2 greenhouse gas emission activity data.	2026	<ul style="list-style-type: none"> The Company studies and comprehends the data required for collection to classify greenhouse gas emission activities within Scope 1: Direct greenhouse gas emissions. The company will have documents recording greenhouse gas emissions for Scope 1 and 2: direct greenhouse gas emissions, covering 100% of both fuel and electricity consumption for the reported period. The Company collects data and categorizes greenhouse gas emission activities within Scope 1 and Scope 2, specifically the Company's direct greenhouse gas emissions, to ensure their completeness, accuracy, and precision. The number of greenhouse gas types for which the Company collects data will be complete according to the requirements for greenhouse gas accounting.
Preparation for Organizational Greenhouse Gas Inventory Verification	2027	<ul style="list-style-type: none"> The company has complete greenhouse gas inventory data and is ready for verification.
Procure and engage a company for data verification.	2027	<ul style="list-style-type: none"> Verified by a verification body
Application for Organizational Carbon Footprint Certification	2027	<ul style="list-style-type: none"> Certified by the Thailand Greenhouse Gas Management Organization
Establish a system for continuous evaluation and monitoring of data recording.	2027	<ul style="list-style-type: none"> A system is ready for verification in the next year.
Preparation for the organization's second-year greenhouse gas inventory verification	2028	<ul style="list-style-type: none"> The company has complete greenhouse gas inventory data and is ready for verification.
Procure and engage a company for data verification.	2028	<ul style="list-style-type: none"> Verified by a verification body
Application for Organizational Carbon Footprint Certification	2028	<ul style="list-style-type: none"> Certified by the Greenhouse Gas Management Organization in the second year.
Summary of Project Results	2028	<ul style="list-style-type: none"> Learning from the outcomes affecting the company and its stakeholders

Risk Management

Risk 1

Personnel do not understand how to collect greenhouse gas emissions data.

Risk Characteristic

Personnel may still lack understanding, including the benefits derived from the project's operations, which results in some data not being collected or data being collected incorrectly or incompletely.

Risk Impact

- Leading to data collection that does not reflect the actual situation, affecting the reliability of reports
- Delayed operations or academically incorrect data

Risk Management Measures

- Provide training to personnel regarding the impacts of greenhouse gas emissions and methods for preparing GHG Inventory, and offer periodic refresher training or consultation clinics throughout the project.
- Establish a "Climate Action Working Group" with representatives from all key parties, and assign tasks, define the scope, and allocate responsibilities to everyone, such as rotating the chairmanship of the working group to foster ownership of the work.
- Arrange for senior executives to meet periodically to ensure the working group recognizes the importance and provides cooperation.
- Prepare documents and educational materials for study purposes.

Risk 2

The quality of the collected data is low.

Risk Characteristic

Greenhouse Gas Emission Activity Data (GHG Data) is incomplete or inconsistent with the guidelines of the Thailand Greenhouse Gas Management Organization.

Risk Impact

Substandard data will lead to inaccurate preparation of greenhouse gas inventory baseline data, resulting in errors and potential failure to pass verification or certification by external agencies. This could cause the established timeline to deviate from its objectives, potentially harming the company's reputation and forfeiting future benefits.

Risk Management Measures

- Recommend principles and methods for data collection using a central template designed by the Thailand Greenhouse Gas Management Organization (TGO), with an emphasis on the traceability of collected data.
- Establish a system for digital data storage and backup.
- Monitor, verify data accuracy, and consistently evaluate operational performance.

Risk 3

Failure to pass external verification

Risk Characteristic

Unpreparedness, incomplete data, or insufficient supporting documents may lead to failure in verification or delays in certification.

Risk Impact

Unable to submit for Carbon Footprint Organization certification as planned in 2028.

Risk Management Measures

- Prepare documents and evidence in an organized manner, making them easy to retrieve.
 - Arrange for an internal pre-audit before submitting for verification.
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