



JUMP+ Plan



SALEE INDUSTRY PUBLIC COMPANY LIMITED

(SALEE)

Year 2026 - 2028

This report was approved by the board of directors on 25/02/2026
and disseminated on 31/03/2026

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

Business Type

The Company is a manufacturer of plastic components by vacuum forming and injection molding. Its subsidiaries are self - adhesive label producer and plastic products.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,427.50	1,283.98	1,302.51	1,599.92
Expenses	1,376.69	1,279.23	1,278.86	1,468.73
Net Profit	33.75	6.58	16.65	114.46
Balance Sheet (MB)				
Assets	1,810.31	1,709.79	1,783.52	1,969.86
Liabilities	275.08	198.63	230.65	317.34
Shareholders' Equity	1,160.81	1,150.95	1,213.33	1,305.22
Cash Flow (MB)				
Operating	154.35	144.73	78.79	278.58
Investing	-105.03	-16.83	-89.46	-59.08
Financing	-22.58	-95.47	-112.22	-115.37
Financial Ratio				
EPS (Baht)	0.02	N/A	0.01	0.08
GP Margin (%)	22.44	19.91	19.96	23.53
NP Margin (%)	3.44	2.18	0.63	6.02
D/E Ratio (Times)	0.18	0.13	0.15	0.19
ROE (%)	2.92	0.56	1.32	9.04
ROA (%)	3.05	0.27	1.26	6.71

JUMP+ Plan

Business Plan

Target in 2028

Sales	430.00 million Baht
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Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Expansion of production capacity with advanced technology	✓		
2. Strategic Plan 2 : Targeting the New S-Curve industry segment.	✓		
3. Strategic Plan 3 : Enhancing efficiency through intelligent systems.		✓	

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing whistleblowing mechanisms
3. Strengthening emerging risk oversight practices

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/2023	YE/2024	YE/2025	Target in 2028
Sales (million Baht)	318.65	297.55	390.24	430.00

Operational Excellence and Smart Integration in Production Processes.

Growth plan/Increase business value

Strategic Plan 1 : Expansion of production capacity with advanced technology

To support the ambitious sales growth target of 430 million baht, the company has implemented an aggressive investment strategy in advanced production technology by installing three 900-ton high-pressure plastic injection molding machines (model JU9000V/6750), with a total investment exceeding 24 million baht. This expansion of the production base has more than doubled the company's capacity in the large machinery segment, which is a crucial factor in unlocking limitations related to the dimensions and weight of workpieces. This enables the company to accommodate the production of large and engineering-complex parts that are highly sought after in high-growth industries.

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

- Growth

Targets

- Other Targets

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Revenue (Million Baht)	390	430	-	-

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Collect and organize product and cost databases (Production Data Intelligence) from the deployment of 900-ton machinery to analyze production efficiency (OEE) and design a plastic injection process that minimizes waste, thereby focusing on generating quality revenue and increasing the gross profit margin (GP Margin).	2026	<ul style="list-style-type: none"> • Reorganize the technical database of new molds and machinery into usable categories. • Analyze data to establish precise standard settings, reducing trial and error. • Reduce hidden costs resulting from the loss of plastic pellets.
	2027	<ul style="list-style-type: none"> • Use machine performance data to design new high-margin molds. • Utilize data to inform decisions on selecting profitable projects from the EV sector and reduce redundant machinery operating costs.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> An increasing profit proportion is beginning to be observed from the expansion of production in the large-scale component group. The production database is utilized as a key mechanism for the continuous development of Smart Manufacturing. The organization has clear data guidelines (Data Guideline) for production planning to maximize value creation.
<p>Leverage CRM and ERP systems to manage the sales of engineering components, enabling precise and comprehensive tracking of project statuses for New S-Curve customer segments. This approach facilitates the selection of high-potential projects, thereby enhancing opportunities for profitable sales conversions.</p>	2026	<ul style="list-style-type: none"> Record customer requirements and the status of sample testing (Sampling) in the system in a standardized manner. The sales team gained a clearer overview of the delivery plan for the 900-ton product group. Mitigate opportunity loss due to delayed follow-up in the sample development phase.
	2027	<ul style="list-style-type: none"> Segment customer groups to focus on projects that yield a high margin per unit. Shorten the sales cycle for new projects. Forecast future revenue from production plans with greater accuracy.
	2028	<ul style="list-style-type: none"> The sales team utilizes the system efficiently and is integrated with the production department as a unified system. Sales administration cost per project decreased. Revenue is consistent, and its growth towards the 430 million Baht target is predictable as planned.

Risk Management

Risk 1 : Machine operating efficiency (Utilization Rate) is not in line with the target.

• Risk Characteristic

The 900-ton machine (Model JU9000V) has an investment value of up to 24 million Baht if the volume of large part injection work is insufficient or if production planning does not align with the doubled production capacity.

• Risk Impact

- Incurrence of high fixed costs (Fixed Cost) and depreciation in a high proportion per unit, resulting in a lower GP Margin
- Payback period (ROI) delayed beyond the planned schedule
- Loss of opportunity to maximize machinery utilization (Opportunity Cost)

• Risk Management Measures

- Expedite the sales team through the CRM system to closely monitor the status of large-scale component projects.
- Develop a Master Production Schedule that aligns with the capacity of the 900-ton machine.
- Develop relationships with existing clients to bring large-scale projects, previously outsourced, back for in-house production.

Risk 2 : Data Complexity and Application (Data Complexity and Accuracy)

• **Risk Characteristic**

Collecting Data Intelligence from new machinery and ERP/CRM systems may encounter issues such as inaccurate data or employees failing to record data according to specified standards.

• **Risk Impact**

- Inaccurate cost analysis and standard parameter setting lead to production errors.
- The sales team's Win/Loss Ratio analysis report does not reflect reality, leading to erroneous decisions in accepting projects.
- ERP and CRM systems cannot be fully integrated (Data Silo), causing delays in task tracking.

• **Risk Management Measures**

- Define data recording standards and clearly assign data custodians for each department.
- Regularly verify data accuracy during the first year of new system implementation.
- Recruit or appoint an internal Data Champion to analyze and summarize data for management decision-making.

Risk 3 : Technical problems in the process of learning new technologies

• **Risk Characteristic**

The production of large and complex engineering components using new high-pressure machinery may encounter technical challenges due to the technical team's insufficient experience.

• **Risk Impact**

- High trial and error occurred in the initial phase, contradicting the Zero Trial goal.
- The raw material loss rate (Scrap Rate) from plastic pellets is high during machine setup.
- Delays in the delivery of sample parts (Sampling) affect the confidence of New S-Curve customers.

• **Risk Management Measures**

- Organize intensive technology transfer programs from machine manufacturers.
- Utilize production simulation software prior to actual injection to reduce trial and error on-site.
- Systematically record technical mold data in a database to serve as a guideline for subsequent tasks.

Risk 4 : Volatility of raw material and energy costs

• **Risk Characteristic**

Large 900-ton machinery consumes significant energy, and substantial workpieces typically necessitate a considerable volume of plastic pellets. Fluctuations in these material costs could potentially affect the 430 million baht target.

• **Risk Impact**

- Hidden production costs soar even if sales targets are met, but net profit may not meet expectations.
- Difficulty in negotiating sales price adjustments with long-term customers.
- Production efficiency decreases if there are disruptions in the electrical or power system.

• **Risk Management Measures**

- Utilize data from the Data Intelligence system to analyze points of energy and raw material waste to improve Lean Production processes.
- Enter into forward contracts for plastic pellets to lock in costs for long-term projects.
- Install a system to monitor energy consumption per machine to minimize hidden costs.

Strategic Plan 2 : Targeting the New S-Curve industry segment.

The company focuses on expanding its customer base into high value-added industrial segments by leveraging the readiness of new machinery technology as a key selling point. This enables the production of products that require advanced manufacturing standards and full traceability, meeting the global requirements of the electrical appliances and automotive industries. This investment allows the company to transition from being a general component manufacturer to becoming a long-term strategic partner with multinational corporations (MNCs) that prioritize supply chain security and zero-defect quality standards. The implementation of a digital production data recording system linked to the new machinery enables the company to comply with stringent supplier selection criteria, creating opportunities for long-term contracts and maintaining stable profit margins in a highly competitive environment.

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

- Growth

Targets

- **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Growth rate of the customer base in the target industry segment (New S-Curve). %	0	-	-	3

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhancing quality standards toward Zero Defect and Digital Traceability by developing a machine-level data logging system for the 900-ton machinery to support traceability, which is a key requirement of MNCs in the EV and smart home appliance industries.	2026	<ul style="list-style-type: none"> • Install a digital production parameter logging system to reduce paper-based documentation in the factory. • Machine operators can perform immediate root cause analysis of defects using system-generated data. • Build confidence among New S-Curve customers during the Supplier Audit process.
	2027	<ul style="list-style-type: none"> • Achieve a reject rate close to zero (Zero Defect) for large-sized parts. • Enable automatic generation of product quality reports for multinational customers. • Reduce quality inspection costs by implementing automated control systems.
	2028	<ul style="list-style-type: none"> • The Digital Traceability system covers all of the company’s main production lines. • Ranked as a "Preferred Supplier" by target industry customers.
Strategic Partnership Development focuses on collaborating with the customer’s design team from the mold development stage to increase the opportunity of becoming a long-term main manufacturer and to reduce the risk of price pressure on general products.	2026	<ul style="list-style-type: none"> • Initiate at least two co-development projects for engineering components with Smart Home customers.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> Showcase the capabilities of the 900-ton machinery to secure large structural injection molding projects with limited competition. Expand the customer base to Tier-1 suppliers in the electric vehicle (EV) industry. Revenue proportion from New S-Curve customers has increased significantly. Secure long-term manufacturing agreements (LTA) that provide stable revenue.
	2028	<ul style="list-style-type: none"> Elevate relationships to become a "Strategic Partner" by jointly planning production and inventory with customers. Maintain a stable gross profit (GP) margin amid competitive market conditions.

Risk Management

Risk 1 : Fluctuations in demand in the New S-Curve market (EV & Smart Home).

• Risk Characteristic

Rapid technological changes or global economic conditions affecting target customers’ sales may cause co-development projects or purchase orders to fall short of targets.

• Risk Impact

- Excess capacity may occur, particularly in the 900-ton machinery.
- The payback period of the new machinery and systems is longer than projected.
- Cash flow may tighten if customers delay signing Long-term Agreements (LTA).

• Risk Management Measures

- Diversify the customer base across multiple products in the S-Curve segment to reduce reliance on any single project.
- Establish capacity reservation agreements or penalties in case customers abruptly cancel projects.
- Closely monitor technological trends and government policies related to EV and Smart Home on a quarterly basis.

Strategic Plan 3 : Enhancing efficiency through intelligent systems.

The enhancement of the production process through three new high-tonnage injection molding machines is driven by a Full Servo 2-Arms system and supported by comprehensive auxiliary equipment, including dehumidifying systems, chillers, and plastic scrap crushers. This integration of technology represents a full-scale move toward Smart Manufacturing. By replacing the previous semi-automatic operations with automated systems, the company significantly improves the Overall Equipment Effectiveness (OEE) by maintaining cycle time consistency and reducing scrap rates caused by human errors. Moreover, precise control systems enable efficient resource management, minimize production losses, and increase delivery reliability, ensuring that outputs meet budgetary and schedule requirements.

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

- Profitability & Efficiency

Targets

- Other Targets

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Target for reducing production loss rate (%).	4.46	-	-	3

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Integration of automation and auxiliary equipment (Automation and Auxiliary Integration) involves the installation and testing of the Full Servo 2-Arms system in conjunction with the 900-ton injection molding machine and supporting systems (Chiller/ Dehumidifying) to establish stability in high-precision large-scale plastic injection processes.	2026	<ul style="list-style-type: none"> • Reduce scrap rate caused by human error. • Maintain cycle time consistency throughout 24 hours. • Reduce material preparation time using a high-efficiency dehumidifying system.
	2027	<ul style="list-style-type: none"> • The Overall Equipment Effectiveness (OEE) of the new machinery group has increased significantly. • Reduce excess energy consumption of the Full Servo system compared to the previous hydraulic system. • Increase the speed of part ejection from the mold using a 2-Arm Robot system.
	2028	<ul style="list-style-type: none"> • Production processes for large parts operate in a fully semi-autonomous manner. • Unit production cost is reduced through optimal resource management.
Enhancing efficiency through in-plant circularity by using high-performance plastic crushers at production points to manage scrap from large parts, enabling quality recycling in compliance with customer standards.	2026	<ul style="list-style-type: none"> • Reduce the amount of plastic waste requiring off-site disposal. • Control the proportion of recycled plastic (Regrind) to meet the standards required by EV and Smart Home customers.
	2027	<ul style="list-style-type: none"> • Reduce the cost of virgin plastic material through systematic in-plant resource recycling. • The plastic grinding and conveying system maintains high cleanliness to prevent contamination in the parts.
	2028	<ul style="list-style-type: none"> • Achieve waste management targets in line with Green Manufacturing principles. • Enhance customer confidence in sustainable and efficient resource management (Resource Efficiency).

Risk Management

Risk 1 : Risk related to adapting to machinery technology and smart manufacturing.

- **Risk Characteristic**

Production line employees may experience "resistance to change" or lack the technical expertise to operate the new 900-ton high-pressure injection molding machines, which feature automated control (Automation) and digital data logging systems. Since most employees are accustomed to manually controlled hydraulic machines, insufficient skills in screen data analysis and precise machine settings may lead to machine setting errors.

- **Risk Impact**

- The invested machinery, valued at 24 million THB, may not operate at full capacity (Low Utilization), resulting in a delayed payback period compared to the planned schedule.
- A production bottleneck may occur, preventing the timely delivery of large structural parts to EV and Smart Home customers.
- The initial waste rate exceeds the standard due to inexperience in managing pressure and temperature settings of the large machinery.

- **Risk Management Measures**

- Implement intensive reskilling and upskilling programs for production employees by inviting expert engineers from the machinery manufacturer for on-the-job training.
 - Develop an easy-to-understand digital operation manual with an on-screen checklist system to minimize reliance on personal judgment.
 - Establish key performance indicators (KPIs) for the smart system based on scrap rate reduction to incentivize learning of new technologies.
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Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This plan focuses on establishing a strong governance foundation to support expansion into New S-Curve industries, emphasizing transparency in the procurement of high-value machinery and raw materials. It aims to mitigate legal and reputational risks, strengthen investor confidence in the capital market, and build trust with global brand partners, while fostering a transparent and accountable organizational culture at every stage.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Not Started	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 	Not Started	In Progress	In Progress	Success
<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	In Progress	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	In the process of applying for certification.	Certified
Raising awareness and providing training for 100% of employees on business ethics and conflict of interest prevention.	-	Not Started	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhancing Transparency in the Supply Chain (Traceability System)	2026	<ul style="list-style-type: none"> Establish a digital database system that enables 100% traceability of plastic resin raw material origins
	2027	<ul style="list-style-type: none"> Establish a digital database system that enables 100% traceability of plastic resin raw material origins

Strategic Initiative	Year	Expected Outcomes
Fair Procurement	2028	• Enhance customer trust and fulfill ESG requirements of global brand clients
	2026	• Develop a Supplier Code of Conduct and establish a fair and objective price benchmarking system
	2027	• Develop a Supplier Code of Conduct and establish a fair and objective price benchmarking system
Anti-Corruption Enhancement	2028	• Mitigate risks of favoritism and enhance efficiency in raw material cost management
	2026	• Formally implement a No Gift Policy across all levels of the organization
	2027	• Formally implement a No Gift Policy across all levels of the organization
Building an Integrity-Driven Organizational Culture	2028	• Establish secure and confidential whistleblowing channels for employees and business partners
	2027	• Ensure all employees at all levels are trained in business ethics and conflict of interest prevention
	2026	• Reduce unplanned machine downtime to safeguard shareholder value
Preventive Maintenance System	2028	• Enhance the lifespan of core machinery while ensuring stable net profit performance

Risk Management

Risk 1 : Insufficient preparedness for CAC certification implementation

• **Risk Characteristic**

The complexity of preparing documentation and internal control evidence in compliance with the 71 CAC criteria, particularly in procurement processes for high-value machinery and plastic resin raw materials. If existing data management systems are not sufficiently digitalized, it may lead to difficulties in collecting and consolidating supporting evidence.

• **Risk Impact**

If the commitment is announced but the certification target is not achieved, it may impact investor and global brand partner confidence, particularly those emphasizing a Green Supply Chain. Additional resources (time and personnel) may be consumed beyond the planned allocation due to repeated system adjustments, resulting in delays in obtaining sustainability certification needed for New S-Curve market expansion.

• **Risk Management Measures**

- Form a Task Force from Internal Audit and Management 6+ months before CAC certification application
- Attend "Road to Certified" training/workshops to understand assessment criteria in detail
- Hire external consultants for pre-audit to ensure completeness of documentation
- Develop a Digital Traceability system for procurement to simplify internal control evidence retrieval

Risk 2 : Risk of ineffective communication of anti-corruption policies

- **Risk Characteristic**

The content of the No Gift Policy and conflict of interest prevention may be too complex or legalistic, making it difficult for the large number of plastic parts production-line employees to grasp the key points. As a result, average comprehension test scores fall below the 80% threshold.

- **Risk Impact**

- Employees may unintentionally violate company policies, such as accepting gifts from suppliers during festive periods.
- Actual work practices may not comply with the standards set forth in the Business Ethics Manual.
- This increases the risk of complaints or fraudulent incidents that could harm the organization's reputation.
- It may also negatively affect the company's overall Corporate Governance Report (CGR) rating.

- **Risk Management Measures**

- Improve the format of policy communication to make it easy to understand (Easy-to-Understand), for example, by using infographics, short videos, or illustrated case studies related to production work.
- Conduct training sessions, seminars, and workshops, dividing participants into small groups to simulate real-life risk scenarios that employees may encounter on the job.
- Develop an online testing system (E-Testing) with instant scoring. Employees who fail to meet the passing criteria must retake training on the respective topics.
- Communicate policies to all suppliers consistently through email and company website announcements, to ensure a shared understanding across the supply chain.

Risk 3 : Risk of non-compliance with evolving sustainability regulations and standards

- **Risk Characteristic**

Governance and environmental requirements from suppliers in New S-Curve industries (e.g., electric vehicles and smart appliances) are continuously being upgraded.

If the company's internal governance processes fail to keep pace with international standards or new regulatory requirements, it may affect the company's status as a key supplier.

- **Risk Impact**

- This could result in losing opportunities to bid on projects or maintain a client base of high-end customers who are strict about supplier ethics (Supplier Audit).
- Fines or legal disputes may arise if regulations are inadvertently violated.
- It may also impact the company's ESG image, which is a core focus of the JUMP+ plan, and could affect the company's valuation in the eyes of investors.

- **Risk Management Measures**

- Appoint a department or officer responsible for compliance monitoring to regularly update new requirements, both domestically and internationally.
- Establish a Supplier Code of Conduct and a supplier risk assessment system (Self-Assessment) to ensure that SALEE's entire supply chain adheres to the same standards.
- Conduct an annual review and update of the company's Code of Conduct to ensure alignment with the global context.

- Develop a transparent and auditable sustainability reporting system to demonstrate readiness for external audits and customer reviews.

Enhancing whistleblowing mechanisms

This plan aims to develop SALEE’s whistleblowing system to be clear, secure, and auditable, in order to protect the organization’s interests from fraud in production and procurement.

It also establishes a framework for handling complaints promptly and fairly, to build trust with global brand partners and elevate the company’s governance standards to an international level.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	Not Started	In Progress	In Progress	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 	Not Started	-	In Progress	Success
<ul style="list-style-type: none"> • Appointment of an impartial recipient for whistleblowing reports. 	Not Started	In Progress	In Progress	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
<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
Reduce the complaint resolution time.	-	-	-	In Progress

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Development of Whistleblowing Policy and Procedures	2026	<ul style="list-style-type: none"> • Enhance whistleblowing channels (e.g., suggestion boxes and dedicated email) to ensure comprehensive coverage across both office and manufacturing sites • Submit the policy to the Board of Directors for approval and implement a Non-Retaliation Policy to protect whistleblowers
	2027	<ul style="list-style-type: none"> • Implement an online whistleblowing system that is easily accessible to production-line employees • Provide training to employees and suppliers on whistleblowing channels and reporting procedures for identifying and reporting irregularities • Evaluate the effectiveness of the complaint management system, focusing on response speed and data confidentiality

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Report statistics and preventive measures against recurrence to shareholders through the Annual Report (56-1 One Report)

Risk Management

Risk 1 : Risk of inaccessible whistleblowing channels

• Risk Characteristic

Employees on the plastic parts production line or suppliers may face limitations in accessing digital channels or have privacy concerns within the factory premises, which could prevent them from reporting fraud related to raw materials or violations of safety standards appropriately.

• Risk Impact

- A lower-than-actual number of complaints may result in hidden issues remaining unaddressed.
- The risk of fraud in the procurement of plastic pellets or machinery may not be detected in a timely manner.
- The effectiveness of the internal governance system may decline, affecting SALEE’s transparency image in the long term.

• Risk Management Measures

- Provide multiple whistleblowing channels, such as QR code systems at various points in the factory, independent mailboxes, and a dedicated email address for the Audit Committee.
- Clearly announce the Whistleblower Protection Policy (Non-Retaliation) to ensure that there will be no impact on employees’ job positions.
- Regularly communicate and train production-line employees on safe and confidential whistleblowing procedures.
- Periodically conduct accessibility tests to evaluate whether the various channels are still functional and provide sufficient privacy.

Risk 2 : Risk of inability to manage complaint resolution within the defined timeframe

• Risk Characteristic

If the whistleblowing channel via email is accessible by only one person (e.g., an independent director), a bottleneck may occur in handling reports when the responsible person is occupied with other tasks, resulting in slower organizational response to complaints than expected.

• Risk Impact

- Failure to address issues within the established timeframe may allow the impact to escalate.
- Employees or stakeholders may lose confidence in the company’s whistleblowing system.
- This may affect the Corporate Governance (CG) rating and the effectiveness of internal controls.

• Risk Management Measures

- Appoint an alternate responsible person to act in place of the primary responsible individual if they are unable to perform their duties within the designated timeframe.
- Establish a written Service Level Agreement (SLA) for response times, for example, requiring acknowledgment of reports within 3 business days and preliminary conclusions within 30 days.
- Conduct simulations to periodically test the response speed of the relevant teams.
- Summarize the status of complaints (without revealing the whistleblower’s identity) and report to the Board of Directors according to the established schedule to monitor progress.

Risk 3 : Risk of leakage of confidential information and whistleblower identity

• **Risk Characteristic**

Since most employees at SALEE work in the factory and are highly familiar with each other, if the complaint data storage system is not sufficiently secure or is accessed by unauthorized personnel, it may lead to identity leakage of whistleblowers, causing concerns about reporting critical information.

• **Risk Impact**

- Whistleblowers may face harassment or difficulties in collaborating with others (Retaliation).
- Employees and suppliers may lose confidence and refuse to cooperate in reporting future instances of fraud.
- The company may be liable under the Personal Data Protection Act (PDPA) if employees’ personal data is leaked.
- It can undermine the working atmosphere and team cohesion on the production line.

• **Risk Management Measures**

- Restrict data access, allowing only independent directors or assigned internal audit units to access the complaint database.
- Use password protection and data encryption. If reports are submitted online, the information must be encrypted, and the whistleblower’s real name must not appear in the preliminary summary report.
- Establish strict disciplinary measures for individuals who intentionally disclose information or harass whistleblowers, to reinforce confidence in the Non-Retaliation policy.
- Communicate confidentiality guidelines by clearly specifying the procedures in the company’s Code of Conduct and emphasizing them during every employee training session.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

This plan focuses on establishing a strong governance foundation to support expansion into New S-Curve industries (EV & Smart Home), emphasizing transparency in the procurement of high-value machinery (900 tons) and plastic raw materials. The goal is to mitigate legal and reputational risks, enhance investor confidence in the stock market, and strengthen trust with global brand partners, while fostering a corporate culture that ensures accountability at every step.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for managing emerging risks.	Not Started	In Progress	In Progress	Success
• Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact.	Not Started	-	In Progress	Success
• Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans	Not Started	-	In Progress	Success
• Engagement of senior management in the tracking and decision processes related to emerging risks.	Not Started	-	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028
Apply GRC technology to streamline risk management and reporting processes.	-	-	-	In Progress

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhancing Transparency in the Supply Chain	2027	• Digital Traceability System enabling 100% traceability of plastic resin origins
	2028	• Meet ESG requirements and transparency expectations of global brand customers
Fair Procurement	2026	• Develop a Supplier Code of Conduct and establish a fair and objective price benchmarking system • Reduce risks of favoritism and enhance cost management efficiency
Anti-Corruption Enhancement Plan	2028	• Implement a No Gift Policy and secure whistleblowing system • Enhance trust among multinational (MNC) partners through transparent audit processes
Building an Integrity Culture	2027	• Ensure all employees at all levels are trained in conflict of interest prevention
Preventive Maintenance (PM) System	2026	• Extend the lifespan of 900-ton machinery and maintain net profit stability

Risk Management

Risk 1 : Risk of corruption in procurement processes

- **Risk Characteristic**

Since the company has invested in high-value machinery (900 tons, worth 24 million THB) and procures large quantities of engineering-grade plastic to support the EV sector, there may be risks of favoritism or unfair procurement practices.

- **Risk Impact**

Excessive production costs or receiving machinery and raw materials that do not meet the specifications of global brand customers can undermine investor confidence.

- **Risk Management Measures**

- Develop a fair and auditable bidding system.
- Require all suppliers to sign and acknowledge the company's business ethics guidelines.
- Announce the company's commitment and participate in the certification process of the Thai Private Sector Collective Action Coalition Against Corruption (CAC).

Risk 2 : Risk of disruption of key machinery

- **Risk Characteristic**

Relying on the primary production capacity from 900-ton plastic injection machines means that any unplanned downtime could directly impact the delivery schedule for New S-Curve products.

- **Risk Impact**

Potential loss of targeted revenue of 430 million THB, penalties for delayed deliveries, and a decline in confidence from MNC customers.

- **Risk Management Measures**

- Establish a strict preventive maintenance schedule using a team of skilled engineers.
- Stock critical spare parts that are difficult to source to reduce repair downtime.
- Implement a machine parameter recording system to detect abnormal signals before equipment failure occurs.

Risk 3 : Risk of lack of transparency in the supply chain

- **Risk Characteristic**

The ESG requirements of EV and Smart Home customers emphasize the traceability of raw materials. Failure to verify the origin of plastic pellets poses a reputational risk for the company.

- **Risk Impact**

Cancellation of manufacturing contracts by global brand customers, failure to pass sustainability audits, and lost opportunities for future market expansion.

- **Risk Management Measures**

- Install a digital database system linked to the production process to enable 100% traceability of plastic pellet sources.
 - Assign the internal audit department to report compliance with transparency policies to the Board of Directors periodically.
 - Organizational culture and personnel-related risks.
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Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Company has established a plan to manage greenhouse gas emissions, including data collection and reporting in accordance with international standards, to ensure transparent and comprehensive disclosure of the organization’s environmental impacts across all activities, covering Scope 1, Scope 2, and Scope 3 emissions.

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
Develop a plan to reduce greenhouse gas emissions.	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Climate Action Enhancement Plan.	2026	<ul style="list-style-type: none"> Establish systems and initiate data collection, define emission scopes, and appoint a working team; commence data collection for Scope 1, Scope 2, and partially for Scope 3.
	2027	<ul style="list-style-type: none"> Complete data collection, perform calculations, undergo verification, and establish a base year.
	2028	<ul style="list-style-type: none"> Achieve at least a 7% reduction in greenhouse gas emissions compared to the base year.
Develop and implement a Greenhouse Gas (GHG) Mitigation Plan	2026	<ul style="list-style-type: none"> Conduct analysis of the GHG Inventory (Scope 1–2) to identify major emission sources. Evaluate suitable greenhouse gas mitigation measures, including the adoption of renewable energy, enhancement of energy efficiency, effective waste management, and reduction of fossil fuel usage. Set a greenhouse gas (GHG) reduction target of 5% within 3 years. Develop a Greenhouse Gas (GHG) Mitigation Master Plan
	2027	<ul style="list-style-type: none"> Implement the measures outlined in the plan to achieve a 5% reduction within 3 years, including upgrading to high-efficiency machinery, reducing diesel consumption by transitioning to electric vehicles (EVs), and converting waste into energy (Waste-to-Energy). Develop a Greenhouse Gas (GHG) Reduction Monitoring System Report progress on greenhouse gas emissions reduction to management and the Sustainability Committee on a semi-annual basis.
	2028	<ul style="list-style-type: none"> Conduct a performance review against greenhouse gas (GHG) reduction targets.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • Develop a Carbon Management Roadmap to support the transition toward Net Zero / Carbon Neutrality, including assessing the feasibility of carbon offset projects. • Disclose the outcomes in the Sustainability Report.

Risk Management

Risk 1 : The greenhouse gas (GHG) inventory data is incomplete.

• **Risk Characteristic**

Limited expertise in data collection may lead to incomplete coverage of activities required for reporting.

• **Risk Impact**

Inaccurate reporting data may undermine the credibility of the disclosure.

• **Risk Management Measures**

1. Develop a data collection manual.
2. Provide training to responsible personnel in each department.
3. Utilize software for data calculation and reporting.