



## JUMP+ Plan

---



## SCAN INTER PUBLIC COMPANY LIMITED

(SCN)

Year 2026 - 2028

This report was approved by the board of directors on 27/02/2026  
and disseminated on 31/03/2026

## Disclaimer

This document has been prepared by SCAN INTER PUBLIC COMPANY LIMITED ("SCN") based on information, assumptions, and projections of the Company as of the document preparation date. All plans, projects, proposals, opinions, forecasts, projections, or statements contained herein are provided solely for disclosure to interested parties.

The Company reserves the right to amend, modify, or update any project plans, including targets of the plans or projects described in this document at its sole discretion. The Company makes no representation or warranty regarding the accuracy, completeness, or validity of information contained herein, nor does it guarantee that the plans or projects outlined herein will successfully deliver outcomes according to the established targets or estimated timelines. All proposals, opinions, forecasts, projections, and forward-looking statements specified herein reflect the Company's views as of the document preparation date which are subject to risks and uncertainties and may change in the future according to changing economic conditions, competition, business-related factors, or any other factors. The Company assumes no obligation to update or revise such information or statements, except where the Company's Board of Directors approves any revisions to plans, targets, or other information that require the Company to disclose such changes through the system provided by The Stock Exchange of Thailand ("SET").

This document is intended only for disclosure to investors and related parties in general without the intent to solicit, recommend, induce, or offer opinions on investments in securities issued by the Company, nor shall it be construed as investment advice, an offer to buy or sell, or a solicitation for offers to buy or sell securities, or an inducement to engage in any transactions related to securities issued by the Company, particularly in any countries or special administrative regions where such acts may violate their applicable laws. No part of this document should be relied upon as a determining factor in making any decisions concerning the execution of contracts, agreements, or investments whatsoever. The Company and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Company's forecasts or projections.

Investors are advised to exercise careful judgement and discretion in making investment decisions and to regularly review the Company's public disclosures such as information releases on material events, financial statements, Form 56-1 One Report, to support their prudent investment decisions with appropriate due diligence.

The role of The Stock Exchange of Thailand ("SET") is solely to initiate and facilitate the JUMP+ program which is intended to enable the growth and enhance the attractiveness of participating listed companies. SET does not participate or engage in the identification of the targets, forecasts, projections, and expected outcomes contained herein, nor does SET endorse the validity, accuracy, feasibility, and reasonableness thereof. The decision to rely on such information solely depends on the judgment and at the discretion of investors and related parties. SET and its directors, executives, and employees shall not be liable for any losses or damages, whether direct, indirect, compensatory, or consequential (including but not limited to loss of profits), arising from the use of or reliance on information contained herein, or from any variance between actual outcomes and the Company's forecasts or projections.

# Table of Contents

	Page
<b>Executive Summary</b>	1
<b>Section 1 Business Plan</b>	2
Target in 2028	3
Strategic Plan 1 : New Infrastructure and Clean Energy Project Development Plan	3
Strategic Plan 2 : Enhancing core business efficiency while effectively managing costs to strengthen competitiveness and sustainability	6
<b>Section 2 Governance Plan</b>	9
Enhancing anti-corruption and fraud prevention efforts	10
Enhancing whistleblowing mechanisms	11
Enhancing the prevention of insider information	13
<b>Section 3 Climate Action Plan</b>	15
Greenhouse gas inventory (GHG) plan	16

SET  
Resources / Energy & Utilities

CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): **Yes**

## Business Type

The Company focuses on energy business, especially the fully integrated natural gas. The Company's services consist of Private Mother Station Business, Third Party Logistics Business, Private Brand Station Business, Design, Manufacturing, Construction, Installation and Maintenance of NGV instruments, Installation of NGV & LPG Conversion System Business, Auto Dealer Business, Renewable energy Business, and other business such as CO2 Trading Business, Convenience Store Business, and Glass for Construction, Battery for Automobile, and Other Materials Trading Business.

Financial Statement				
Year	2025	2024	2023	2022
<b>Income Statement (MB)</b>				
Revenues	1,404.19	1,730.03	2,068.31	1,832.22
Expenses	1,605.51	1,862.93	1,825.13	1,443.96
Net Profit	-371.06	-217.45	167.82	342.69
<b>Balance Sheet (MB)</b>				
Assets	5,108.57	5,764.53	6,162.90	5,594.19
Liabilities	2,564.45	2,762.16	2,946.25	2,587.58
Shareholders' Equity	2,417.01	2,878.42	3,097.84	3,006.60
<b>Cash Flow (MB)</b>				
Operating	223.18	278.01	82.01	256.18
Investing	80.36	93.43	86.15	222.42
Financing	-313.32	-391.13	-163.27	-548.10
<b>Financial Ratio</b>				
EPS (Baht)	-0.31	-0.18	0.14	0.29
GP Margin (%)	8.89	9.16	15.91	10.67
NP Margin (%)	-26.20	-12.27	8.59	18.68
D/E Ratio (Times)	1.01	0.92	0.92	0.86
ROE (%)	-14.01	-7.28	5.50	12.03
ROA (%)	-3.70	-1.61	4.77	7.77

## JUMP+ Plan

### Business Plan

#### Target in 2028

EBITDA **339.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
----------------	--------	----------------------------	-----------

1. Strategic Plan 1 : New Infrastructure and Clean Energy Project Development Plan

2. Strategic Plan 2 : Enhancing core business efficiency while effectively managing costs to strengthen competitiveness and sustainability

### Governance Plan

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

### Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

**Remark :** This document has been prepared by the listed company for the purpose of disseminating corporate information to investors solely for their investment decision-making. The listed company does not provide any investment advice or recommendations regarding its securities. Investors are advised to conduct further research and consult with qualified professionals before making any investment decisions. The listed company shall not be held liable for any damages or losses arising from the use of information contained in this document under any circumstances. The listed company reserves the right to amend the information presented herein without prior notice. Reproduction, modification, or dissemination of this document or any part thereof is prohibited unless prior permission has been obtained from the listed company. For additional information, investors may refer to the reports or disclosures made available through the Office of the Securities and Exchange Commission and/or the Stock Exchange of Thailand.

**Section 1**  
**Business Plan**

# Section 1 Business Plan

## Target in 2028

Topic	YE/2023	YE/2024	YE/2025	Target in 2028
EBITDA (Million Baht)	403.46	28.76	-74.67	<b>339.00</b>

The Company has set a growth target for 2028 with EBITDA exceeding THB 339 million. This growth will be driven by the development and strong focus on new projects, particularly in the clean energy sector. Key initiatives include converting waste into liquefied natural gas (LNG), transitioning tractor trucks and fueling stations from diesel to LNG, as well as other projects such as contract manufacturing of nitrogen from air. In addition, the Company aims to enhance the efficiency of its core business by expanding its customer base, improving commercial terms with key partners to increase profit margins, and effectively managing costs and operating expenses.

## Growth plan/Increase business value

### Strategic Plan 1 : New Infrastructure and Clean Energy Project Development Plan

The Company is committed to defining a strategic direction that enhances its long-term sustainable competitiveness by placing Low-Carbon Business development at the core of its organizational drive. This strategy aligns with the global Energy Transition trend and key national policies, including Thailand’s Carbon Neutrality and Net Zero targets, as well as the Alternative Energy Development Plan (AEDP).

Within this framework, the Company aims to develop and expand clean energy businesses across both the industrial and transportation sectors. The focus is on delivering low greenhouse gas emission fuels that can effectively replace conventional fossil fuels while improving customers’ energy efficiency in a tangible manner. At the same time, the Company emphasizes operational excellence by optimizing production processes, minimizing losses, and ensuring efficient resource utilization. Leveraging its existing engineering expertise, gas infrastructure, and established customer network, the Company will further develop integrated clean energy solutions to accelerate business expansion, mitigate investment risks, and strengthen its long-term competitive advantage. Through these efforts, the Company seeks to support the industrial and transportation sectors in transitioning toward a low-carbon economy in a stable and sustainable manner.

**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
EBITDA (MILLION BAHT)	28.76	-74.67	203	271	339

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
<p>The Company will produce nitrogen from air for use in a gas quality adjustment system for automotive applications and supply it to an NGV station under a five-year gas sales contract. The nitrogen production process from air for the automotive gas quality adjustment system consists of the following steps: 1. Ambient air is drawn into the gas generation system. 2. Moisture is removed from the air to reduce humidity. 3. Unwanted gases are separated, leaving nitrogen at the required purity level. 4. The nitrogen gas is compressed and delivered to the point of use.</p>	2026	<ul style="list-style-type: none"> <li>The Company will design, construct, and install a nitrogen generation system from air for gas quality adjustment in automotive applications at an NGV station. The installation is targeted to be completed within the second quarter, with revenue recognition commencing in the third quarter.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>The Company will focus on effective system operation and maintenance to ensure continuous, stable, and reliable performance. Preventive maintenance and quality control measures will be implemented to maintain nitrogen gas quality in full compliance with the required standards throughout the contract period. In parallel, the Company will explore opportunities to expand its services to additional stations in other locations to support future business growth.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The Company plans to extend the existing gas supply contract with the current customer and expand its business by securing additional contracts at other NGV stations in different locations, aiming to increase long-term revenue and market presence.</li> </ul>
<p>The Company will import and distribution of LNG tanks and related control equipment for both dedicated LNG engines and diesel dual-fuel engine systems. In addition, the Company will operate LNG refueling stations and establish a network of service centers providing installation, repair, and maintenance services.</p>	2026	<ul style="list-style-type: none"> <li>The Company secured customers and successfully converted 45 truck tractors from NGV to LNG, including both Dedicated LNG engines and hybrid systems (Diesel Dual Fuel – Diesel + LNG). In addition, the Company completed the construction of an LNG refueling station as of the first quarter.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>The Company secured customers and successfully converted a total of 60 truck tractors from NGV to LNG, including both Dedicated LNG engines and hybrid systems (Diesel Dual Fuel – Diesel + LNG). Additionally, the Company generated revenue from its LNG refueling stations and expanded its customer base by developing dedicated LNG stations exclusively for specific private-sector clients.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The Company secured customers and successfully converted a total of 60 truck tractors from NGV to LNG, including both Dedicated LNG engines and hybrid systems (Diesel Dual Fuel – Diesel + LNG). Additionally, the Company generated revenue from its LNG refueling stations and expanded its customer base by developing dedicated LNG stations exclusively for specific private-sector clients.</li> </ul>

Strategic Initiative	Year	Expected Outcomes
<p>The Company utilizes wastewater from palm oil mills or ethanol plants to produce Biomethane (Bio-LNG/CNG), which is sold as a fuel for industrial facilities and heavy-duty trucks at a lower cost compared to conventional fuels. In addition, the LBM production process generates LCO<sub>2</sub> as a by-product. This LCO<sub>2</sub> is upgraded to beverage-grade quality and distributed to food and beverage manufacturers. The overall operations are managed through a subsidiary, Scan Biogas Co., Ltd.</p>	2026	<ul style="list-style-type: none"> <li>The Company will conduct a feasibility study and engage in discussions and contract negotiations with feedstock suppliers, including palm oil mills and ethanol plants, as well as customers in the industrial and fleet service sectors. In parallel, the Company will procure machinery and equipment from overseas suppliers.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>The Company will commence the production of Biomethane (Bio-LNG/CNG) and Liquid CO<sub>2</sub> (LCO<sub>2</sub>), with commercial sales to industrial and fleet service customers expected to begin in the first or second quarter.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>The Company plans to expand its investment to additional palm oil mills and ethanol plants and extend its customer base to new geographic areas in order to support long-term business growth.</li> </ul>

## Risk Management

### **Risk 1 : Technology Risk**

- Risk Characteristic**

Due to the fact that the technologies used for nitrogen production from air for automotive gas quality adjustment systems and for Biomethane (Bio-LNG/CNG) production are relatively new and still at an early stage of commercial deployment in certain markets, there remains a risk that the operational performance of the systems, process efficiency, or actual production output may not fully achieve the technical assumptions or targets initially projected by the Company. In addition, uncertainties related to equipment performance, system optimization under actual operating conditions, and potential variations in feedstock quality or operating environments may require additional time for testing, calibration, and process improvement. As a result, the ramp-up period for the projects may take longer than expected, which could affect project timelines, operating costs, and the level of revenue generated during the initial phase of operations

- Risk Impact**

If the production technology or systems do not perform as designed, production efficiency may fall below expectations, resulting in higher unit production costs and potentially affecting the overall profitability of the project. In addition, the quality of the gas produced may not meet the required standards, which could prevent the Company from delivering gas to customers in accordance with contractual obligations or lead to delays in sales. Furthermore, instability or operational disruptions in the production system may interrupt the production process and affect the continuity of gas supply to customers, which may in turn impact customer confidence over the long term. In such circumstances, the Company may need to allocate additional time and resources to adjust, repair, or optimize the system in order to restore stable and efficient operations.

- Risk Management Measures**

The Company has carefully selected technology providers with proven experience and expertise in the design and manufacturing of equipment for nitrogen (N<sub>2</sub>) and Bio-LNG/CNG production systems. These providers have a strong track record of successfully implementing similar projects and their technologies have been widely recognized and adopted in international markets. In addition, the Company places significant emphasis on the proper design, installation, and commissioning of the systems prior to commercial operation to ensure that the equipment and processes operate in accordance with the required technical specifications and industry standards. Furthermore, the Company leverages the knowledge and experience of the Scan Inter

Group in the energy business to oversee project implementation, operational management, and quality control throughout the production process. Preventive maintenance programs and regular system monitoring are also implemented to ensure that equipment performance is continuously assessed and potential issues can be identified and addressed in a timely manner. These measures are intended to ensure that the gas production systems operate efficiently, reliably, and in compliance with the required standards over the long term.

**Strategic Plan 2 : Enhancing core business efficiency while effectively managing costs to strengthen competitiveness and sustainability**

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

- Profitability & Efficiency

Targets

- Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	-12.27	-26.20	0.8	3.6	8.2

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Expanding the customer base for the core business, improving commercial terms with key partners to enhance profit margins, and effectively managing costs and expenses.	2026	<ul style="list-style-type: none"> <li>• The Company will expand its logistics customer base beyond its traditional focus on natural gas transportation to include other types of cargo, such as driver services, hazardous materials, consumer goods, and animal feed. This diversification strategy aims to mitigate business risks and create additional growth opportunities.</li> <li>• The Company will adjust its operating strategy by adopting a volume-driven approach through negotiations with business partners to increase NGV compression volumes. Although the compression fee per unit may decline in line with market conditions, higher sales volumes are expected to offset the rate reduction and contribute to more stable and sustainable revenue growth.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>• The Company will emphasize systematic management and control of energy and utility costs by continuously monitoring and analyzing electricity, water, and fuel consumption to identify opportunities for reducing unnecessary usage. Energy efficiency will be enhanced through the adoption of energy-saving equipment and energy management systems. In addition, the Company will negotiate and optimize energy pricing and contractual terms to reduce overall operating costs and improve long-term financial performance.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>• The Company will focus on enhancing operational efficiency by streamlining work processes, reducing redundancies, and improving operational agility. This will be complemented by the adoption of technology and automation to improve</li> </ul>

Strategic Initiative	Year	Expected Outcomes
		productivity, reduce errors, and increase operational speed. In addition, the Company will optimize operational planning and resource utilization to support cost control and strengthen overall business competitiveness.

**Risk Management**

**Risk 1 : Economic and External Factors Risk**

• **Risk Characteristic**

The business operations of the company may be affected by the volatility of the overall economic conditions, both in the country and abroad, which may affect the volume of goods transportation, energy demand, and economic activities of the industrial and logistics sectors. If the economy slows down, it may cause the demand for transportation services and the volume of NGV usage to decrease, affecting the company's revenue. In addition, other external factors, such as changes in government energy policies, energy prices in the world market, fuel costs, the competition situation in the logistics business, including regulations related to goods transportation, especially risky goods such as hazardous substances, may affect the cost structure, operations, and the company's competitiveness.

• **Risk Impact**

Fluctuations in overall economic conditions or significant changes in external factors may adversely affect the Company's operations. For example, a slowdown in economic activity may lead to reduced demand for energy consumption and logistics services, resulting in lower transportation volumes and reduced NGV compression volumes, which could negatively impact the Company's revenue and operating performance. In addition, changes in government policies related to energy, regulations governing transportation activities, as well as volatility in fuel or energy prices, may affect the Company's cost structure, profitability, and competitiveness within the logistics and energy-related industries.

• **Risk Management Measures**

The Company continuously monitors and evaluates economic trends, energy market conditions, and other external factors that may impact its operations in order to adjust business strategies appropriately and in a timely manner. The Company is also expanding its customer base in the logistics sector to cover a wider range of services, including driver services, hazardous materials transportation, consumer goods logistics, and animal feed transportation. This diversification helps reduce reliance on natural gas transportation as the primary source of revenue. Furthermore, the Company has adopted a volume-driven strategy, focusing on increasing NGV compression volumes through collaboration and negotiations with business partners. By increasing service volumes and improving operational efficiency, the Company aims to strengthen revenue stability and enhance its long-term competitiveness.

**Risk 2 : Cost & Operational Efficiency Risk**

• **Risk Characteristic**

Efforts to manage energy, utilities, and operational costs, as well as to improve operational efficiency, may not achieve the targeted cost reductions due to energy price volatility, technological limitations, or delays in process optimization initiatives.

• **Risk Impact**

Inability to effectively control costs and improve operational efficiency may result in higher operating expenses, reduced profit margins, and weakened competitiveness over the long term.

- **Risk Management Measures**

The Company will implement systematic monitoring and analysis of energy and resource consumption to identify high-cost areas and improvement opportunities. Investments in energy-efficient equipment and appropriate automation technologies will be pursued. In addition, the Company will regularly review and renegotiate energy and service contracts, while streamlining operational processes to enhance agility and reduce redundancies.

---

## Section 2

### Governance Plan

## Section 2 Governance Plan

### Accountability and Transparency Governance

#### Enhancing anti-corruption and fraud prevention efforts

Shift from rule-based compliance to a strong ethical culture, and extend the impact to business partners.

#### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
<ul style="list-style-type: none"> <li>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</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>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</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors</li> </ul>	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	-	-	-
Require Critical Tier 1 suppliers conducting direct business with the Company to establish and implement clear anti-corruption policies and measures in compliance with applicable laws. The Company shall regularly monitor and assess suppliers' compliance with such policies.	-	In Progress	In Progress	Success

#### Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Require Critical Tier 1 suppliers conducting direct business with the Company to establish and implement clear anti-corruption policies and measures in compliance with applicable laws. The Company shall regularly monitor and assess suppliers' compliance with such policies.	2026	<ul style="list-style-type: none"> <li>Require all suppliers to acknowledge and comply with the Company's anti-corruption requirements, as stipulated in contractual agreements or business arrangements.</li> <li>Conduct process-based Corruption Risk Assessments</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Integrate anti-corruption measures into the procurement system (Vendor Due Diligence)</li> </ul>

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> <li>Establish a Supplier Code of Conduct</li> <li>Conduct regular annual monitoring, audits, and performance evaluations of Critical Tier 1 suppliers to ensure compliance with requirements.</li> <li>Communicate governance performance and outcomes to stakeholders</li> </ul>

**Risk Management**

**Risk 1 :** Failure of suppliers to comply with the Company’s policies.

• **Risk Characteristic**

Critical Tier 1 suppliers may fail to effectively implement the anti-fraud and anti-corruption policies and practices they have certified, potentially creating gaps that facilitate the giving or receiving of bribes, as well as fraudulent conduct within business operations.

• **Risk Impact**

Operational inefficiencies and increased costs arising from fraudulent conduct or inadequate internal controls, which also adversely affect the organization’s image and credibility.

• **Risk Management Measures**

- Conduct regular annual monitoring, audits, and performance evaluations of Critical Tier 1 suppliers to ensure compliance with requirements.
- Any violation of the policy shall constitute a breach of contract, granting the Company the right to terminate the agreement at its discretion, as deemed appropriate.

**Enhancing whistleblowing mechanisms**

Build confidence among employees and stakeholders that whistleblowing can be conducted safely and confidentially, while leveraging the whistleblowing system as a proactive risk prevention and governance tool.

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	In Progress	Success	Success	Success
• The company has established a formal,written whistleblowing policy and procedures,which have been approved by the Board of Directors	Complete	-	-	-
• Appointment of an impartial recipient for whistleblowing reports.	Complete	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> <li>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.</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.</li> </ul>	In Progress	Success	Success	Success
Enhance the effectiveness of the whistleblowing system	-	In Progress	In Progress	Success

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Enhance the effectiveness of the whistleblowing system.	2026	<ul style="list-style-type: none"> <li>Review and update the Whistleblower Protection Policy</li> <li>Communicate and disseminate the policy to employees at all levels across the organization</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Appoint an independent committee to review and handle complaints and reports</li> <li>Provide training for executives and supervisors on their roles and responsibilities in handling whistleblowing case</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Evaluate the effectiveness of the whistleblowing and misconduct reporting system</li> <li>Report statistics and policy-related lessons learned to the Board of Directors</li> </ul>

**Risk Management**

**Risk 1 :** Employees who witness or become aware of misconduct, fraud, or corruption fail to report such information to the company

**Risk Characteristic**

Employees are reluctant to report misconduct due to concerns over retaliation, discrimination, or adverse impacts on their employment

**Risk Impact**

Misconduct or corrupt practices remain undisclosed and unaddressed in a timely manner, leading to escalation of issues and potential legal, reputational, and stakeholder trust impacts

**Risk Management Measures**

- Establish and strictly enforce a Whistleblower Protection Policy
- Provide whistleblowing channels that allow anonymous reporting
- Define clear disciplinary actions against retaliation or obstruction of whistleblowing

**Risk 2 : Operational risk**

• **Risk Characteristic**

Delays, lack of clarity, or unfairness in the review and handling of complaints

• **Risk Impact**

Loss of trust in the whistleblowing system, resulting in reluctance to report misconduct

• **Risk Management Measures**

- Establish clear and standardized procedures for complaint receipt, investigation, and resolution
- Appoint an independent committee to review and handle complaints
- Monitor progress and report case status in accordance with defined timelines

**Enhancing the prevention of insider information**

This plan is established to strengthen the Company’s governance framework for the oversight, control, and prevention of the misuse of inside information in a robust and systematic manner. It aims to prevent any form of improper use of non-public information for undue personal or third-party benefits.

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	In Progress	In Progress	In Progress	Success
• A Board-approved written policy on insider information prevention has been clearly defined and implemented	Complete	-	-	-
• 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
• 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	In Progress	Success
Develop and implement a secure data management system with auditability.	-	In Progress	In Progress	Success

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
secure and auditable data management system	2026	<ul style="list-style-type: none"> <li>• Review, enhance, and formally implement the Information &amp; Insider Data Policy to ensure effective data storage and information security practices across the organization</li> <li>• Implement data classification based on sensitivity and criticality</li> </ul>

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> <li>Restrict access to critical data based on roles and responsibilities (Role-based Access Control)</li> <li>Define clear disciplinary measures for violations of data-related policies</li> <li>Conduct periodic reviews and monitoring of data access</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Implement IT monitoring systems and access log tracking</li> <li>Conduct annual insider data risk assessments</li> <li>Promote an ethical and responsible data usage culture across the organization</li> </ul>

**Risk Management**

**Risk 1 : Operational Risk**

**• Risk Characteristic**

Employees misuse insider information, such as oil price data, for personal gain.

**• Risk Impact**

- Financial losses
- Damage to corporate credibility and reputation

**• Risk Management Measures**

- Restrict access to insider information based on job responsibilities
- Require Non-Disclosure Agreements (NDAs)
- Monitor and review data access logs on a regular basis

**Risk 2 : Risk related to leakage of strategically sensitive internal information**

**• Risk Characteristic**

Leakage of non-public expansion plan information to competitors due to inadequate access controls or insufficient awareness of data confidentiality among employees and related parties

**• Risk Impact**

- Loss of competitive advantage and business opportunities
- Negative impact on the Company’s growth strategy and business performance
- Potential erosion of stakeholder confidence

**• Risk Management Measures**

- Classify data based on sensitivity and criticality
- Restrict access to information based on roles and responsibilities
- Provide training and awareness programs on proper handling of insider and confidential information
- Enforce disciplinary measures for violations of data-related policies

## Section 3

# Climate Action Plan

## Section 3 Climate Action Plan

### Greenhouse gas inventory (GHG) plan

The company is committed to enhancing greenhouse gas (GHG) management throughout our entire value chain. We are expanding our data collection scope from Scope 1 to include Scope 2, while simultaneously developing management systems and data quality in alignment with international standards. Our objective is to define reporting boundaries more clearly and elevate data reliability through third-party verification. These efforts aim to establish a structured and highly efficient system, providing a solid foundation for setting concrete and sustainable GHG reduction targets in the future.

#### 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
Establishment of GHG Inventory Framework (Scope 1 & 2) in accordance with international standards	2026	<ul style="list-style-type: none"> <li>Appoint a GHG Working Group with clearly defined roles and responsibilities for systematic data management, including specialized training to enhance personnel capabilities for accurate and credible reporting.</li> <li>Define organizational boundaries and accurate categorization of GHG emission activities to prepare for reporting and third-party verification in alignment with international standards.</li> <li>Review Direct GHG Inventory (Scope 1) and initiation of Indirect GHG Inventory (Scope 2) development, including pilot calculations using reliable and traceable data sources.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Prepare and develop the 2026 GHG Inventory covering both Direct (Scope 1) and Indirect (Scope 2) emissions.</li> <li>Select an independent third-party verifier with proven expertise and no conflict of interest.</li> <li>Obtain Verification Statements for Scope 1 and 2 emissions of the 2026 reporting year, with full public disclosure by April 2027.</li> <li>Collect data and calculate the 2027 GHG emissions (Scope 1 &amp; 2).</li> <li>Develop and publish Decarbonization Roadmap to outline future emission reduction initiatives.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Prepare and develop the 2027 GHG Inventory covering both Direct (Scope 1) and Indirect (Scope 2) emissions.</li> <li>Obtain Verification Statements for Scope 1 and 2 emissions of the 2027 reporting year, with full public disclosure by April 2028.</li> </ul>

**Risk Management****Risk 1 : Accuracy and Completeness of Greenhouse Gas (GHG) Data****• Risk Characteristic**

Incomplete or inaccurate GHG data can undermine the credibility of public disclosures. Furthermore, it may result in sub-optimal long-term goal setting and ineffective strategic planning.

**• Risk Impact**

Incomplete or inaccurate GHG data can undermine the credibility of public disclosures. Furthermore, it may result in sub-optimal long-term goal setting and ineffective strategic planning.

**• Risk Management Measures**

- System Development: Establish and enhance a standardized GHG database to ensure high operational efficiency.
  - Internal Audit: Regularly conduct internal reviews and audits to verify data accuracy across the organization.
  - External Verification: Engage independent third-party agencies to audit and certify the accuracy of the reported data.
-