



JUMP+ Plan


SINGER

SINGER THAILAND PUBLIC COMPANY LIMITED

(SINGER)

Year 2026 - 2028

This report was approved by the board of directors on 18/03/2026
and disseminated on 31/03/2026



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sSET
Services / Commerce

CG Report :

SET ESG Ratings: -

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

Business Type

Singer Thailand Public Company Limited (the 'Company') is the distributor of various products under the "Singer" brand, such as: sewing machines and various types of household electrical appliances. Additionally, the Company also distributes appliances and equipments for commercial use, such as: refrigerators, coolers, agricultural tools and equipment, mobile phone airtime vending machines, petrol vending machines, and slush ice machines; as well as acts a distributor of various brands of mobile phone products and accessories. All these product offerings are aimed at meeting, in a comprehensive manner, the various and different needs of its customers that consist of household consumers and small business operators, and that are sold via retail stores which are the Company's branches and via other distributor channels which sell merchandises on cash on a hire-purchase installment basis; whereby the Company offers consumer/end-user financing through SG Capital Public Company Limited a Sub

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	3,500.26	2,538.01	3,038.64	5,205.48
Expenses	3,152.10	2,254.21	7,188.29	3,555.91
Net Profit	105.08	13.73	-3,209.60	935.28
Balance Sheet (MB)				
Assets	16,541.22	17,202.98	19,181.40	25,894.12
Liabilities	1,646.61	2,404.79	5,230.11	7,586.45
Shareholders' Equity	13,274.21	13,238.56	13,944.33	17,641.12
Cash Flow (MB)				
Operating	394.18	995.30	-862.26	-3,984.84
Investing	19.85	-123.95	2,786.04	6,935.22
Financing	-812.19	-2,328.05	-2,849.21	462.12
Financial Ratio				
EPS (Baht)	0.13	0.02	-3.94	1.14
GP Margin (%)	82.88	81.79	43.83	70.02
NP Margin (%)	5.19	2.04	-124.41	18.09
D/E Ratio (Times)	0.11	0.16	0.37	0.41
ROE (%)	0.79	0.10	-20.32	5.76
ROA (%)	2.06	1.56	-18.41	6.60

JUMP+ Plan			
Business Plan			
Target in 2028			
Net Profit	1,100 Million Baht		
Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Reducing production costs for new electrical appliances to enhance profitability. ✔			
2. Strategic Plan 2 : Expansion of the sales force and diversification of distribution channels. ✔			
3. Strategic Plan 3 : Digital Transformation leverages AI technology to develop sales, sales channels, and customer relationships. ✔			
Governance Plan			
1. Enhancing anti-corruption and fraud prevention efforts			
2. Enhancing the prevention of insider information			
3. Enhancing prevention of conflicts of interest			
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
Net Profit (Million Baht)	-3,209.60	13.73	105.08	1,100

Based on the company's operational plan, the net profit for the year 2571 is 1,100 million Baht.

Growth plan/Increase business value

Strategic Plan 1 : Reducing production costs for new electrical appliances to enhance profitability.

Given the existing inventory of old and diminishing products, the production of new items under the SINGER brand will involve a cost restructuring aimed at reducing expenses, thereby enhancing competitiveness and increasing the product margin.

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
Product Margin (%)	25.4%	30%	35%	40%

Remark other targets : The objectives and plans presented herein pertain to the specific entity's budget, which will affect the company's overall performance.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Reducing production costs for new electrical appliances to enhance profitability.	2026	• Sourcing of products and the production of new product lots, comprising items with significant sales proportions such as air conditioners, refrigerators, washing machines, and freezers, will commence sales in Q4/2026.
	2027	• 80% sales of new product lots and clearance of existing inventory.
	2028	• No inventory outstanding for 3 years, and 100% of sales are new.

Risk Management

Risk 1 : Risk of production cost reduction for electrical appliances

- **Risk Characteristic**

Procuring suppliers with an efficient cost structure and product quality

- **Risk Impact**

1. Should a supplier not be secured within the stipulated timeframe, it would impact both revenue and the ability to introduce products that establish new margin structures. Nevertheless, the company projects sufficient inventory until 2026 and possesses a contingency plan for acquiring certain multi-brand products if specific models become inadequate.

2. Procurement and a system for selecting quality suppliers, considering both pricing and operational quality verification by Singer's technical team.

- **Risk Management Measures**

Strategic Plan 2 : Expansion of the sales force and diversification of distribution channels.

1. Expansion of the Direct Sales
2. Expansion of branch network
3. Expansion of dealer channels

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

- Growth

Targets

- **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Sales Revenue Growth (%)	589.3 MB.	172%	50%	25%

Remark other targets : The objectives and plans presented herein pertain to the specific entity's budget, which will affect the company's overall performance.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Sales force expansion and distribution channel development plan.	2026	• Expand the Direct Sales force by 1,000 personnel, increase branch network by 146 branches, and grow dealer channels by 800 partners.
	2027	• Expand the Direct Sales force by 1,000 personnel, increase the branch network by 100 branches, and expand dealer channels by 400 partners.
	2028	• Expand the Direct Sales force by 1,000 personnel, increase the branch network by 80 branches, and expand dealer channels by 400 partners.

Risk Management

Risk 1 : Risks arising from workforce growth, branch network expansion, and distribution channel expansion

• **Risk Characteristic**

1. Quality of sales force expansion
2. Break-even and cost-effectiveness of branch expansion
3. Dependence on dealer channels

• **Risk Impact**

1. Credit quality control is a critical factor in preventing non-performing loans (NPLs). The Company applies stringent credit approval criteria and leverages the expansion of sales personnel and channels to increase application inflows. In addition, sales personnel who generate poor-quality loans may be subject to sales suspension.
2. Branch expansion requires significant investment, including rental costs and selling and administrative expenses. Any underperformance may negatively impact overall profitability. To mitigate this risk, the Company has established a committee to oversee branch selection and conducts regular performance reviews at the branch level to enhance operational efficiency and profitability.
3. Expansion through dealer channels may increase reliance on dealers, potentially affecting overall sales performance. To manage this risk, the Company works closely with dealers while simultaneously expanding its own distribution channels to diversify revenue streams and reduce dependence on dealer networks.

• **Risk Management Measures**

Strategic Plan 3 : Digital Transformation leverages AI technology to develop sales, sales channels, and customer relationships.

1. Ai Empower SINGER network: Chatbot
2. Ai for Sale Agent: Chatbot

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

- Growth

Targets

• **Other Targets**

Topic	Baseline	Targets		
	YE/2025	2026	2027	2028
Sales Revenue Growth (%)	589.3 MB.	172%	50%	25%

Remark other targets : The objectives and plans presented herein pertain to the specific entity's budget, which will affect the company's overall performance.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Action Plan for Leveraging AI Technology to Develop Sales and Sales Channels	2026	• AI Chatbot for Sellers - Product/Price/Commission
	2027	• Chatbot for Sellers - Add Collection Topic
	2028	• Chatbot for Salespeople - Full Loop
Plan for implementing AI technology with customers to generate sales	2026	• AI Chatbot for Customer
	2027	• AI Chatbot for Customer and Shopping
	2028	• AI Chatbot for Customer + Shopping Drives Business Growth

Risk Management

Risk 1 : Risks in applying AI technology to develop sales, sales channels, and customer relations.

- **Risk Characteristic**

1. Data accuracy and efficiency in using AI with sales staff
2. Data accuracy and efficiency in using AI with customers

- **Risk Impact**

1. Inaccurate information may lead to the creation of misunderstandings and incorrect communication with customers. To mitigate this risk, AI training and testing, as well as systems to prevent the provision of incorrect information, are essential.
2. Inaccurate information may lead to incorrect communication with customers. To mitigate this risk, AI training and testing, as well as systems to prevent the provision of incorrect information, are essential.

- **Risk Management Measures**

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 under the principles of good governance and transparency by leveraging AI technology to enhance internal control systems for accurate detection and alerting of anomalies, and expanding its anti-corruption collaboration network to business partners throughout the supply chain.

Objectives

1. To elevate standards of good governance and transparency: Establish a verifiable and fair management system in accordance with international principles.
2. To enhance the efficiency of risk control and prevention: Integrate AI and information technology for proactive detection of anomalies to reduce errors and operational vulnerabilities.
3. To enhance transparency throughout the supply chain: Extend the anti-corruption commitment to business partners to foster an organizational and partnership culture free from corruption.
4. To build confidence among stakeholders: Strengthen the image and trust of shareholders, investors, and society that the company conducts business transparently and with integrity.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	Success	Success	Success
<ul style="list-style-type: none"> • An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations, formally approved by the Board of Directors, and supported by clear and practical implementation guidelines 	Complete	-	-	-
<ul style="list-style-type: none"> • The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	In Progress	Success	Success	Success
<ul style="list-style-type: none"> • The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	In Progress	Success	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
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	-	-	-	Completed
Develop an internal control system using Information Technology and AI.	-	-	-	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Supplier Anti-Corruption Program: Requires Critical Tier 1 suppliers to have an anti-corruption policy, along with a monitoring and evaluation system.	2026	• - 100% of critical Tier 1 suppliers acknowledge the anti-corruption policy (Supplier Code of Conduct). - There are supplier selection criteria that specify "governance readiness" as one of the main conditions for doing business.
	2027	• A Supplier Self-Assessment system that covers corruption issues for key partners.
	2028	• The rate of complaints or corruption issues within the supply chain has significantly decreased.
Development of an internal control system using information technology and AI	2026	• Design (Technology Study, Data Structure Design): Strategic Plan and System Architecture
	2027	• Execute (System Installation, Data Connection, Pilot Testing): Automated Inspection System in Core Processes
	2028	• Scale (AI-driven risk prediction, Full Integration): Highly effective and real-time internal control

Risk Management

Risk 1 : Risk of anti-corruption policy violation due to partners' lack of awareness.

• **Risk Characteristic**

Partners (Suppliers/Vendors) lack understanding of the organization's business ethics policy and anti-corruption standards (e.g., No-Gift Policy), leading to behaviors involving the offering of benefits or actions that pose a risk of corruption in the procurement process and collaborative operations.

• **Risk Impact**

Operational aspect: A lack of transparency in the partner selection process may result in the organization not acquiring quality goods or services at appropriate prices.

• **Risk Management Measures**

A knowledge and understanding assessment form is provided for partners to complete (Supplier Self-Assessment), and complaints from whistleblowing channels and those related to corruption are monitored.

Enhancing the prevention of insider information

As a company listed on the Stock Exchange of Thailand, the Company is committed to conducting its business in accordance with good corporate governance principles, with strict adherence to applicable securities and exchange laws and regulations. In particular, the prevention of insider trading represents a key governance priority and is aligned with the requirements under the Stock Exchange of Thailand's JUMP+ Program. To strengthen governance practices, the Company has established a Data Governance Framework as a key mechanism to enhance oversight, control, and the systematic prevention of internal data leakage. The framework encompasses policies, processes, and technological measures to ensure effective data governance and accountability across the organization.

Objectives

- Establish written policies and procedures for the prevention of insider trading, duly approved by the Board of Directors.
- Develop a systematic monitoring and compliance review mechanism, to be conducted at least once per year.
- Report compliance with the policy to the Board of Directors at least annually.
- Maintain an Insider List and implement procedures for notifying and recording individuals with access to inside information on a case-by-case basis.

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	Success	Success
<ul style="list-style-type: none"> • A Board-approved written policy on insider information prevention has been clearly defined and implemented 	In Progress	In Progress	Success	Success
<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. 	In Progress	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
Disclose and maintain records of individuals with access to inside information for each transaction that may materially impact securities prices, with integration to the HR system.	-	-	-	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Data Governance Framework	2026	<ul style="list-style-type: none"> - Establish a Data Governance Program to define a Data Classification Policy with four levels: Public, Internal, Confidential, and Restricted. - Develop an Insider List Policy identifying individuals with access to Restricted information. - Implement a Silent Period Policy prohibiting securities trading

Strategic Initiative	Year	Expected Outcomes
		for 30 days prior to financial results announcements. - Submit the policies for approval by the Board of Directors.
Insider Monitoring System	2027	<ul style="list-style-type: none"> - Implement Role-Based Access Control (RBAC) across ERP and accounting systems. - Deploy audit log mechanisms to monitor access to financial data. - Conduct training for all employees and executives, with proper documentation and record-keeping. - Report initial implementation outcomes to the Board of Directors.
	2028	<ul style="list-style-type: none"> - Conduct annual policy reviews. - Perform systematic access reviews. - Report results to the Board of Directors, including statistics and audit findings. - Assess compliance with the Personal Data Protection Act (PDPA).
	2026	<ul style="list-style-type: none"> - Design a pre-clearance process for executives and individuals listed in the Insider List prior to executing securities transactions. - Establish an Insider Notification Form for case-by-case disclosure of inside information.
	2027	<ul style="list-style-type: none"> - Develop a dashboard system for the Compliance Officer to monitor Silent Period status. - Integrate with the HR system to track relevant individuals. - Configure automated alerts upon entry into the Silent Period.
	2028	<ul style="list-style-type: none"> - Evaluate system effectiveness. - Conduct data leakage assessments. - Enhance and refine the system based on lessons learned. - Report outcomes to the Audit Committee on three occasions.

Risk Management

Risk 1 : Risk of unauthorized disclosure of inside information through IT systems.

• Risk Characteristic

Risk of unauthorized disclosure of inside information through IT systems:

The IT systems may lack adequate access controls over financial data, potentially allowing IT personnel or vendors to access financial performance information prior to its official disclosure.

• Risk Impact

- Non-compliance with the Securities and Exchange Act (Section 241)
- Adverse impact on corporate reputation within the capital market
- Regulatory scrutiny and potential investigation by the Securities and Exchange Commission (SEC)

• Risk Management Measures

- Apply the Principle of Least Privilege to restrict access to financial data.
- Enforce audit logs to record all access to Restricted information.
- Conduct access rights reviews every six months.
- Restrict vendor access through Privileged Access Management (PAM).

Enhancing prevention of conflicts of interest

Conflict of Interest (COI) refers to a situation where the personal interests of an individual, whether an executive, director, or employee, may conflict with or be contrary to the best interests of the company and its shareholders. Without adequate preventive mechanisms, this could lead to unfair decisions, financial damage, and undermine investor confidence. Therefore, the company has integrated this topic into the Data Governance Framework Project, which serves as the primary mechanism for organizational data and process governance, to establish an effective, transparent, and auditable COI prevention system that complies with international standard ISO 37009.

Objective

- Formulate written policies and guidelines for preventing conflicts of interest, approved by the Board of Directors.
- Establish a systematic process for monitoring policy compliance at least once a year, and report the results to the Board of Directors at least once a year, along with proposed solutions.
- Develop a system for reporting and managing COI through an IT system that is transparent and auditable.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent conflicts of interest.	In Progress	In Progress	Success	Success
<ul style="list-style-type: none"> • The company has developed a comprehensive, written policy and guidelines to prevent conflicts of interest, which have been approved by the Board of Directors. 	In Progress	In Progress	Success	Success
<ul style="list-style-type: none"> • Compliance with the conflict of interest policy is monitored through a formal process at least annually. 	Not Started	In Progress	Success	Success
<ul style="list-style-type: none"> • Conflicts of interest are 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
COI Declaration System (Part of Data Governance Platform)	-	-	-	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
COI Policy & Governance Framework (under Data Governance)	2026	<ul style="list-style-type: none"> • Upon completion of the Data Governance Project: - Review the comprehensive Conflict of Interest Policy covering: COI definition, involved parties, disclosure process, and penalties. - Develop a COI Declaration Form for directors, executives, and senior employees. - Establish a COI Register to record and track reported cases. - Submit for approval to the Board of Directors.
	2027	<ul style="list-style-type: none"> • Develop a COI Declaration Portal on the Data Governance Platform - Enforce the annual COI declaration process for all levels of employees - Implement an Audit Trail for transactions

Strategic Initiative	Year	Expected Outcomes
	2028	<p>that may involve COI - Provide in-depth training for executives and the Board - Report initial findings to the Audit Committee</p> <ul style="list-style-type: none"> Review and update annual policies - Conduct a full COI Audit - Report COI case statistics and management results to the Board of Directors - Assess compliance with PDPA and Securities Act

Risk Management

Risk 1 : Concealment or non-disclosure of COI by management

• **Risk Characteristic**

Executives or directors with conflicts of interest do not disclose information as required due to a lack of effective oversight or fear of personal repercussions.

• **Risk Impact**

- Unfair transactions with the company occurred.
- Violation of Section 89/7 of the Securities and Exchange Act.
- Ordered to be investigated / sued by the SEC.
- The company lost credibility.

• **Risk Management Measures**

- Enforce the annual COI Declaration Form for all executives and directors.
- Review the COI Register by the Audit Committee at least twice a year.
- Set up an Audit Trail on the system for Related Party transactions.
- Provide a secure and confidential Whistleblowing channel.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Greenhouse Gas Accounting Plan under the Jump+ project aims to systematically collect, analyze, and report the organization's greenhouse gas emissions in accordance with relevant standards. This data will serve as a crucial foundation for establishing guidelines to reduce greenhouse gas emissions, supporting the Climate Action plan, and the company's sustainability operations.

Objectives

1. To raise awareness and encourage all employees within the organization to cooperate in reducing greenhouse gas emissions, both in the organization's operations and in their daily lives.
2. To collect and ascertain the organization's greenhouse gas emission data for analysis, planning, and establishing effective guidelines for reducing greenhouse gas emissions.
3. To reduce organizational expenses through the cost-effective and efficient use of energy and resources, coupled with operations that consider environmental sustainability.
4. To enhance employees' knowledge, understanding, and skills regarding climate change management and the organization's sustainability operations.
5. To encourage employees to participate in activities or projects related to greenhouse gas reduction and environmental conservation for the sustainability of society.

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Climate Action Enhancement Plan - Develop personnel capabilities, define departmental roles, determine scope and related activities, and formulate policies and plans for greenhouse gas emission reduction. This includes implementing, monitoring, analyzing results, collecting, calculating, and verifying greenhouse gas emission data to systematically and sustainably enhance the organization's Climate Action operations.	2026	<ul style="list-style-type: none"> Establish a greenhouse gas database and foster employee engagement - Employees possess knowledge and understanding of greenhouse gases (GHG) through training on GHG data collection and management - Clearly define roles and responsibilities for each department in collecting greenhouse gas emissions data - Accurately identify types of activities that generate greenhouse gas emissions - Clearly define the organizational boundary for collecting greenhouse gas data from relevant projects - Announce policies or operational guidelines consistent with reducing greenhouse gas emissions
	2027	<ul style="list-style-type: none"> Implement concrete measures to reduce greenhouse gas emissions: - Develop a greenhouse gas emission reduction plan for relevant projects. - Implement the greenhouse gas emission reduction plan. - Monitor, analyze, and evaluate the performance according to the greenhouse gas reduction plan.
	2028	<ul style="list-style-type: none"> Organizational development towards sustainable greenhouse gas emission reduction operations - Collect data and calculate

Strategic Initiative	Year	Expected Outcomes
		Scope 1 and 2 greenhouse gas emissions for the year 2027 through accurate and complete tools or platforms. - Greenhouse gas emissions data is verified by an external verifier. - Report verified greenhouse gas emissions data.

Risk Management

Risk 1 : Implementation of greenhouse gas reduction measures did not proceed as planned.

- **Risk Characteristic**

The implementation of projects or measures to reduce greenhouse gas emissions may be delayed or unable to proceed as planned due to resource constraints, budget limitations, or inter-agency coordination issues.

- **Risk Impact**

prevents the organization from achieving its defined greenhouse gas emission reduction targets.

- **Risk Management Measures**

- Develop an operational plan and define clear timelines.
- Assign responsibilities and continuously monitor project progress.
- Evaluate and adjust the operational plan to suit the circumstances.