



## JUMP+ Plan

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## SRINANAPORN MARKETING PUBLIC COMPANY LIMITED

(SNNP)

Year 2026 - 2028

This report was approved by the board of directors on 30/01/2026  
and disseminated on 31/03/2026

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# SRINANAPORN MARKETING PUBLIC COMPANY LIMITED

sSET / SETESG

Agro & Food Industry / Food & Beverage

CG Report :

SET ESG Ratings: **AA**

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

## Business Type

Manufacturing and distribution of beverage and snack products such as RTD jelly and jelly carrageenan product line under the Jele brand , cuttle fish snack product line under the Bento brand and extruded biscuit and bread stick product line under the Dorkbua Lotus brand.

Financial Statement				
Year	2025	2024	2023	2022
<b>Income Statement (MB)</b>				
Revenues	5,662.20	5,983.42	6,049.43	5,603.98
Expenses	4,968.61	5,154.80	5,223.10	4,927.93
Net Profit	518.33	651.16	635.78	515.72
<b>Balance Sheet (MB)</b>				
Assets	5,846.30	5,520.30	5,225.22	5,068.89
Liabilities	3,206.83	1,988.56	1,762.51	1,762.91
Shareholders' Equity	2,421.13	3,286.41	3,218.35	3,049.45
<b>Cash Flow (MB)</b>				
Operating	254.33	351.26	450.09	403.49
Investing	-231.12	-90.58	-193.81	-384.86
Financing	49.87	-225.56	-298.72	-43.37
<b>Financial Ratio</b>				
EPS (Baht)	0.57	0.68	0.66	0.54
GP Margin (%)	29.54	29.60	28.55	27.26
NP Margin (%)	9.01	10.90	10.45	9.13
D/E Ratio (Times)	1.21	0.56	0.51	0.53
ROE (%)	18.16	20.02	20.29	17.52
ROA (%)	11.88	14.91	15.38	14.11

## JUMP+ Plan

### Business Plan

#### Target in 2028

Total revenue **6,800.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Strategic Plan : Project Jump+ : Jele



Beautie Capacity & Efficiency Enhancement

### Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts

2. Enhancing whistleblowing mechanisms

3. Enhancing business continuity management

4. Enhancing governance of information security

### Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

2. Decarbonization

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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
Total revenue (Million Baht)	6,049.43	5,983.42	5,662.20	<b>6,800.00</b>

Srinanaporn Marketing Public Company Limited (the "Company") is committed to becoming a leading manufacturer and distributor of beverage and snack products, while being recognized as one of the most trusted brands in the beverage and snack industry across the ASEAN region. The Company also strives to develop the organization based on a strong corporate culture that promotes employee well-being and happiness, enhances the Company’s competitiveness within the industry, and supports sustainable growth in the long term.

## Growth plan/Increase business value

### Strategic Plan : Project Jump+ : Jele Beautie Capacity & Efficiency Enhancement

#### Part 1 Executive Summary

Project Jump+, under the Jele Beautie production line, is a strategic investment initiative aims at enhancing the competitive capability of Srinanaporn Marketing Public Company Limited through systematic improvements in manufacturing efficiency. Currently, the existing production line has been approximately operated for over 13 years, resulting in operational inefficient, increased labor costs for quality inspection, and risks of product quality fluctuation. These factors directly impact on the Company’s cost structure and gross profit margin.

The expected benefits from investing in machinery replacement and the installation of automated systems include:

1. Increase production capacity to support the growth of Jele Beautie products as a high-potential growth segment product.
2. Significantly reduce waste from production rates.
3. Decrease direct labor costs.
4. Improve quality control efficiency in alignment with international standards.
5. Lower Unit Costs and enhance the ability to sustain profit margins in long term.

Based on financial analysis, a net annual return is projected to be generated at a level significantly higher than the initial investment, with a short payback period and build substantial cumulative value within the first 3 years. This reflects strong investment viability and alignment with the Company’s growth strategy. Project Jump+ is therefore not only a machinery upgrade, but a structural enhancement of production efficiency designed to establish a sustainable growth foundation to support market expansion and strengthen SNNP’s competitive ability in the medium to long term. The project is scheduled for completion in 2028, with all targeted outcomes fully achieved.

#### Part 2 Investment & Financial Impact Summary

Machine Investment <sup>1</sup> (Million Baht)	6.0	Capacity (%)
Increase in Annual Production Capacity	20.0%	60
Increase in Annual Production (Carton)	216,000	60
Increase Gross Profit	1.4%	60
Payback period	< 4 months	60

The investment summary and financial impact table of Project Jump+ shows that the machinery and automation investment of approximately 6,000,000 THB represents a one-time Capital Expenditure (One-time CAPEX) but generates significant recurring annual cash flow returns.

1. Capital Structure Impact: The investment amount covers machinery acquisition, automation systems, installation, system testing, and production line calibration. This investment is classified as an income-producing asset capable of generating positive cash flow from the first year of operation. A key strength lies in the relatively low level of capital required compared to the returns generated, resulting in exceptionally high capital efficiency when assessed in terms of return per invested baht.
2. Production Capacity Enhancement and Revenue Potential: The project is expected to increase production capacity and revenue potential by approximately 20% per annum, based on a 60% capacity utilization rate. This reflects the improved efficiency and capability of the new machinery within the production process.
3. Gross Profit Expansion: Gross profit is projected to increase by approximately 1.4% per annum as a result of the new machinery. This improvement is primarily driven by yield enhancement, representing a structural efficiency gain rather than temporary profit derived from external factors. The increase in gross profit at this level contributes to the expansion of EBITDA margin for the Jele Beautie production line and strengthens pricing competitiveness without compromising profitability.
4. Net Annual Benefit: The combined effect of increased gross profit and enhanced operational efficiency indicates that the project will generate strong cash flow. This enables rapid capital recovery and supports the accumulation of profits in subsequent years without requiring additional investment.
5. Payback Period: The investment analysis indicates a payback period of approximately 4 months, which is considered exceptionally short for a production asset investment. The rapid recovery period significantly reduces liquidity risk and enhances the company's flexibility in managing cash flows.

**Part 3 Strategic Rational**

The Jump+ Project under the Jele Beautie production line represents a strategically significant decision that will materially influence the Company's growth trajectory and competitive positioning over the medium to long term. This investment is not merely intended to replace aging machinery; rather, it constitutes a structural upgrade of the production platform to align with the Company's growth strategy in a tangible and sustainable manner. Within the context of the Company's growth strategy, the Jele Beautie product line is recognized as a high-potential segment with strong market expansion opportunities and attractive margin profiles. Enhancing production efficiency therefore serves as a direct enabler to accommodate future demand growth. The investment in advanced machinery and automation systems reduces capacity constraints, improves process stability, and enables scalable revenue growth without a proportionate increase in fixed costs. As a result, profitability is expected to accelerate, supported by sustainable gross margin expansion. This leads to a more cost-efficient production process and strengthens price competitiveness without compromising profitability. In terms of quality and risk management, the transition toward automation reduces reliance on manual inspection, and enhancing product consistency. More precise quality control systems contribute to greater production stability, reduced cost volatility, and lower operational risk. These improvements are essential in reinforcing the long-term resilience and reliability of the Company's manufacturing operations.

The project contributes to sustainability by lowering energy consumption from rework processes, and improving overall resource efficiency. This aligns with the company's business approach of pursuing efficient and environmentally responsible manufacturing practices. Overall, Project Jump+ is an investment that simultaneously addresses growth, profitability enhancement, risk

management, and sustainability. It establishes a structural foundation for the Jele Beautie production line to continuously create added value and strengthen the company’s long-term, on both competitive capability and shareholder return generation.

**Part 4 Project Timeline**

Year	Activity
2026	Procurement and Machinery Installation Phase
2027	Optimization & Performance Stabilization Phase
2028	Full Capacity Operation & Project Closure Phase

Project Jump+ has been structured as a three-year implementation plan to maximize investment efficiency, minimize operational risk, and ensure the achievement of projected financial returns. The execution is divided into three key phases as follows

Year 2026: Procurement & Installation Phase. The first year focuses on the procurement and installation of new machinery, including full system testing to ensure operational readiness in accordance with the company’s technical specifications and quality standards. This phase covers the procurement process, contract management with suppliers, site preparation, equipment installation, system integration, and comprehensive installation and commissioning procedures. It also includes training for relevant personnel to ensure effective operation and system control from the outset, as well as initial performance testing to confirm that the production line meets design specifications. This stage is critically important from a risk management perspective, as it represents the transition from old system to new system. The company will therefore focus on control over technical risks, timeline management and budget to prevent disruption to ongoing operations. Up close milestone monitoring and cost control within the approved budget framework will ensure that the investment meets its quality, timeline and financial objectives, forming a solid foundation for the optimization phase in the following year.

Year 2027: Optimization & Performance Stabilization Phase. Following the successful installation, the second year will focus on systematically enhancing production efficiency and strengthening operational stability. The objective is to ensure that the production line operates at optimal efficiency while consistently delivering output that meets standards. Key activities include analyzing production data to identify improvement areas, defining automation system settings, reducing Downtime and increasing the Capacity Utilization Rate toward targeted levels. This optimization phase is strategically critical, as it is the period during which the production process begins to clearly reflect improvements in profit margins. It enables the projected financial benefits to materialize in a stable and consistent manner, which sets the foundation for sustainable profitability in the subsequent years.

Year 2028: Full Capacity Operation & Project Closure Phase. The new production line will operate at full capacity, with stable quality control systems and defect rates reduced to targeted levels. At this stage, the company will fully benefit from financial, investment including gross margin expansion, unit cost reduction and enhanced profit generation driven by a more efficient cost structure. Simultaneously, a Project Closure Report will be prepared to evaluate overall performance against the established objectives, including budget, timeline, performance indicators and financial returns. This report will serve as formal documentation certifying the project’s success and will be used as a reference for future investment decisions. The project closure in 2028 does not signify the end of financial benefits but it confirms that the new efficiency structure of the production line has been firmly established and has become a long-term profit base for the company, supporting sustainable growth and strengthening the organization’s competitive capability in the future.

The establishment of a 3-year implementation plan reflects a systematic project management approach with clearly defined phases, placing strong emphasis on risk management alongside the maximization of financial returns. The first year focuses on investment execution and controlling technical, budget, and timeline risks. The second year is dedicated to enhancing efficiency and strengthening the stability of the production process. The final year represents full-capacity operations, during which the company fully earns the projected financial benefits. This timeline framework enables effective cash flow management, ensures cost control

within the approved plan, and allows for systematic monitoring of performance against established targets. Moreover, the phased planning approach helps reduce operational volatility and enhances the stability of returns at each stage. Overall, this timeline is not only a schedule, but also a strategic framework designed to facilitate continuous value creation while establishing a structural foundation for long-term production growth which will further strengthen the company’s competitiveness and ensure sustainable business performance in the future.

**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
Gross Profit Margin (%)	29.60	29.54	30.00	30.00	30.00

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Procurement & Installation Phase	2026	<ul style="list-style-type: none"> <li>• For relevant personnel to ensure effective operation and system control from the outset.</li> <li>• To prevent disruption to ongoing operations.</li> </ul>
Optimization & Performance Stabilization Phase	2027	<ul style="list-style-type: none"> <li>• To ensure that the production line operates at optimal efficiency while consistently delivering output that meets standards.</li> </ul>
Full Capacity Operation & Project Closure Phase	2028	<ul style="list-style-type: none"> <li>• Stable quality control systems and defect rates reduced to targeted levels.</li> <li>• Gross margin expansion.</li> <li>• Unit cost reduction.</li> <li>• Enhanced profit generation driven by a more efficient cost structure.</li> </ul>

**Risk Management**

**Risk 1 : Delay in Machinery Procurement and Installation**

- **Risk Characteristic**

Procurement process may be delayed due to cross-departmental approval and overseas delivery times including vendor related risk where suppliers may fail to deliver on schedule, potentially extending the installation and Commissioning timeline.

- **Risk Impact**

Delays may postpone the start of commercial production, which might affect projected payback period and expected cash flow, as well as disrupt the operational production plan.

- **Risk Management Measures**

1. Conduct the Factory Acceptance Test (prior to shipment) and/or Site Acceptance Test (after installation) jointly with the working group, delivering comprehensive test reports.

2. Develop daily dashboards tracking OEE/Yield/Downtime.
3. Prepare support plans, such as adjusting production parameters or increasing testing cycles.
4. Include a Performance Guarantee clause in the contract with the vendor.

**Risk 2 : High Downtime During Stabilization Phase****• Risk Characteristic**

During the initial stage of the new system, frequent breakdowns or downtime may occur and machine changeover times may still be lengthy, resulting in utilization rates below planned targets.

**• Risk Impact**

Production capacity may not reach planned levels, impacting product delivery, revenue and the overall investment.

**• Risk Management Measures**

1. Implement a preventive maintenance plan based on Reliability Centered Maintenance, including a list of critical spare parts.
  2. Machinery engineering specialists will weekly monitor Mean Time Between Failure / Mean Time To Repair.
  3. Develop daily Dashboard reporting Downtime, categorized by cause.
  4. Conduct weekly Actions to resolve the top 3 downtime causes.
  5. Apply Single-Minute Exchange of Die to reduce machine changeover time.
  6. Track Gaps monthly until Overall Equipment Effectiveness targets are achieved.
  7. Develop support plans such as adding technician teams during initial operations or increasing inspection rounds.
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## Section 2

### Governance Plan

## Section 2 Governance Plan

### Accountability and Transparency Governance

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

Anti-Corruption Enhancement Plan Srinanaporn Marketing Public Company Limited (the “Company”) value every aspect of Anti-corruption. The Board of Directors, executive level, and employees are required to strictly follow Company’s anti-corruption policy as a fundamental business practice under the principles of Good Governance to ensure transparency and accountability. Through this commitment, the Company aims to drive the organization forward with integrity and ethical responsibility and contribute in developing a corruption-free business environment that supports long-term growth.

#### Rationale and Necessity

- 1) To reduce legal, financial, and reputational risks arising from corrupt practices within the supply chain.
- 2) Build confidence among shareholders, customers, and business partners by that the organization operates with transparency and accountability.
- 3) Elevate the Group’s Good Governance and ESG standards in alignment with stakeholder expectations and capital market requirements.
- 4) To support subsidiaries and business partners (both SMEs and non-SMEs) in establishing anti-corruption systems and preparing for CAC certification.

#### Build Corruption-Free Organization Culture (Tone from the Top)

- Leadership as Example: Senior executives must portray as role models by demonstrating a clear commitment to conducting business with transparency, to foster ethical awareness in the organization.
- Public Declaration of Commitment: pursue and maintain certification as a member of the Thai Private Sector in against corruption (CAC) to affirm not to engage in corruption, whether directly or indirectly.

#### Strict Enforcement of Policies and Guidelines

- Gift and Hospitality Policy: The value of gifts must not exceed 3,000 THB and must not create advantage or lead to inappropriate returns benefit.
- Political Neutrality: The Company shall remain politically neutral and shall not provide financial or any kind of support to political party or politician in exchange for special benefits.
- Prohibition of Facilitation Payments: The Company strictly prohibits offering money or any other benefits to government officer to expedite or delay action in governmental processes.

#### Personnel Development and Building Awareness

- Mandatory Training Programs: Employees at all level are required to attend training programs annually, including “Driving the Organization Toward a Corruption-Free Culture (Anti-Corruption)” and “Honesty and Transparency for Efficiency and Sustainability”.
- New Employee Orientation: All employees must acknowledge and sign to confirm their understanding of the Company’s Anti-Corruption Policy and Code of Conduct upon commencement of employment.
- Confidentiality Assurance: Personal information of whistleblowers and details of complaints shall be treated with the strictest confidentiality.

#### Whistleblowing System and Whistleblower Protection

- Multiple Reporting Channels: Provide whistleblowing channels through postal mail, Company’s website, or email at [cg@snp.co.th](mailto:cg@snp.co.th) and/or [audit\\_committee@snp.co.th](mailto:audit_committee@snp.co.th)

– Protection Measures: Whistleblowers who report in good faith shall be protected against dismissal, unfair transfer or any interference with their work performance.

**Proactive Audit and Risk Management**

– Regular Risk Assessment: The Risk Management Department shall continuously assess and test corruption risks to ensure that preventive measures remain effective and responsive to changing circumstances.

– Independence of the Audit Organization: Internal Audit Department is responsible for reviewing operations in accordance with the annual audit plan and reporting significant finds directly to the Audit Committee.

– Strict Punishment: Any violation of the policy shall result in punishment, ranging from a formal warning to termination of employment, and legal proceedings if applicable.

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
• 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	-	-	-
• The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence	Complete	-	-	-
• The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	-	-	-
2. Group-level Foundation Setting and Governance.	-	Success	-	.
3. Result expansion to Subsidiaries and Business Partners.	-	In Progress	Success	.
4. To be certified by Thai Institute of Directors (Thai IOD) and Build Sustainability.	-	In Progress	In Progress	Success

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
1. Group-level Foundation Setting and Governance	2026	• .
1.1 Establish SNNP Group AntiCorruption Framework and adjust Code of Conduct / Supplier Code of Conduct to cover subsidiaries and partners.	2026	• Standardized anti-corruption framework across the Group.

Strategic Initiative	Year	Expected Outcomes
1.2 Conduct Gap Assessment for all subsidiaries and implement “Partner Integrity Risk Scoring” for Partners (focusing on high-risk / critical partner)	2026	<ul style="list-style-type: none"> <li>The Code of Conduct (CoC) and Supplier Code of Conduct (Supplier CoC) are comprehensive and extended to subsidiaries and joint ventures.</li> <li>Be able to clearly identify High-risk partners and ethical gaps.</li> <li>Risk data of key partner is available in store for proactive control measures.</li> </ul>
1.3 Develop “AntiCorruption Basic & CAC Readiness Program”	2026	<ul style="list-style-type: none"> <li>Employee have foundational knowledge of anti-corruption at the level defined by the organization.</li> <li>The organization is ready to enter the CAC development and certification process.</li> </ul>
1.4 Conduct Supplier SelfAssessment and Minimum Integrity Standard	2026	<ul style="list-style-type: none"> <li>Business partners meet the Group’s minimum ethical assessment standards.</li> <li>Systematic data is available for screening and managing partner risks.</li> </ul>
1.5 Establish a Whistleblowing & Case Management including protection measures and investigation procedures.	2026	<ul style="list-style-type: none"> <li>A transparent and auditable complaint handling and case management system.</li> <li>Results and statistics can be systematically reported to management and the Board of Directors.</li> </ul>
2. Expansion to Subsidiaries and Business Partners.	2027	<ul style="list-style-type: none"> <li>.</li> </ul>
2.1 Build an internal Mentor CAC Team (Compliance/Internal Audit/ Legal) to provide advisory support to Subsidiaries and Business Partners.	2027	<ul style="list-style-type: none"> <li>Establish an internal advisory team to support companies and partners in aligning with CAC guidelines.</li> <li>Improve readiness of subsidiaries and partner to meet CAC standards.</li> </ul>
2.2 Hold a workshop quarterly for CAC support documentation and closure of assessment gaps.	2027	<ul style="list-style-type: none"> <li>Partners understand key risk areas and CAC requirements and are able to implement in practice.</li> <li>Increase partners ratio with ethical control systems meeting Group standards.</li> </ul>
2.3 Implement a Supplier Integrity Program (SME-Friendly), including forms/policy templates, Specific Assessment form for Due Diligence, Training Kit (G&H/Col/Political/Donation).	2027	<ul style="list-style-type: none"> <li>A practical and cost-effective supplier ethics model is available for SME.</li> <li>Enhance credibility and governance standards of partners within the supply chain.</li> </ul>
2.4 Conduct joint evaluations/audits with high-impact partners and implement CAPA plans to close gaps.	2027	<ul style="list-style-type: none"> <li>Key partners with high business impact are identified for in-depth management.</li> <li>Specific risk control measures are implemented for High-Impact partners.</li> </ul>
2.5 Integrate Anti-Corruption regulation into new/renewed procurement contracts.	2027	<ul style="list-style-type: none"> <li>All contracts include standardized anti-corruption regulation across the Group.</li> <li>Reduce corruption risks, increase legal accountability among partners.</li> </ul>
3. Obtain CAC Certification from Thai Institute of Directors (Thai IOD) and build sustainability.	2028	<ul style="list-style-type: none"> <li>Obtain CAC certification renewal from Thai Institute of Directors (Thai IOD) 3–6 months before expiration on 31 March 2028.</li> </ul>

Strategic Initiative	Year	Expected Outcomes
3.1 Process CAC certification renewal from Thai Institute of Directors (Thai IOD) 3–6 months before expiration on 31 March 2028.	2028	<ul style="list-style-type: none"> <li>Successfully renew company’s CAC certification before expiration on 31 March 2028.</li> <li>Supporting evidence, documentation, and required information are fully prepared in accordance with IOD criteria and ready for assessment.</li> </ul>
3.2 Push forward readied subsidiaries to obtain CAC membership, conduct Management Review and communication with stakeholders	2028	<ul style="list-style-type: none"> <li>All assessment findings are resolved in line with the action plan.</li> <li>Communication with stakeholders and the Management Review process are conducted systematically.</li> </ul>
3.3 Support major partner to apply for CAC certification and select readied SMEs to participate in the “SME Anti-Corruption Accelerator Program”.	2028	<ul style="list-style-type: none"> <li>Partners and SMEs demonstrate readiness to meet ethical and CAC requirements.</li> <li>Increase the number of partners selected to participate in the Company’s Accelerator Program.</li> </ul>
3.4 Measure outcome in terms of Effectiveness such as significantly reduction in material complaints, CAPA case closure time, and recurring improvement cycles.	2028	<ul style="list-style-type: none"> <li>Ethical performance indicators show positive trends, such as a reduction in complaints or faster closure of CAPA cases.</li> <li>Internal control processes and system demonstrate clearer effectiveness.</li> </ul>
3.5 Integrate Anti-Corruption reporting with company’s Sustainability/ESG Report.	2028	<ul style="list-style-type: none"> <li>Anti-Corruption issue is transparently disclosed in the Company’s ESG/Sustainability Report.</li> <li>The Company’s credibility and transparency are strengthened among investors and stakeholders.</li> </ul>

## **Risk Management**

**Risk 1 :** Lack of Cooperation from Subsidiaries and Partners.

- **Risk Characteristic**

High-impact subsidiaries and partners may fail to submit required information, attend training sessions, comply with CAC checklists, or implement recommended control progression from Mentor.

- **Risk Impact**

Incomplete documentation which will delay the parent company’s CAC application in 2028, and create the perception of “Good Governance standards are inconsistent across the company Group”.

- **Risk Management Measures**

1. Hold Kick-off meeting with subsidiary/key partner.
2. Set up “CAC Working Committee” for each entity with a monthly timeline.
3. Monthly and quarterly follow up by Mentor.
4. Develop a Dashboards showing Document status and Corrective Action & Preventive Action used for Gap Closure following CAC Checklist.
5. Regulate penalties/condition for non-compliance partners.

**Risk 2 :** Target Employees Do Not Attend Training in the Following Plan.

- **Risk Characteristic**

Employees in procurement, sales, finance, and legal may not complete required 2 plan training sessions or fail to meet minimum scores which lead to insufficient utilization.

- **Risk Impact**

Increased corruption risk and non-compliance with CAC requirements, which required all relevant employees/stakeholders to complete the prescribed training programs.

- **Risk Management Measures**

1. Hybrid training (On-site + Online).
2. Weekly attendance monitoring with HR.
3. Minimum passing scores and re-training (Re-take).
4. Monthly reporting to management by Department.

**Risk 3 :** Updated Policies/Code of Conduct/Supplier Code of Conduct are “Not Effectively Implemented” Nature of the Risk.

- **Risk Characteristic**

Policies may not be effectively communicated, formally acknowledged, or consistently enforced, resulting in employees continuing in old practices.

- **Risk Impact**

Failure to demonstrate systematic implementation in CAC assessment.

- **Risk Management Measures**

1. Implement e-policy with acknowledgment records.
2. Install announcement boards/internal communications within factories and offices.
3. Conduct Random compliance checks.
4. Quarterly reporting to management.

**Risk 4 :** Insufficient Human Resources / Mentor Capacity.

- **Risk Characteristic**

Limited Mentor team compared to number of subsidiaries and High-Impact partners, lead to Gap closure delayed.

- **Risk Impact**

2027- 2028 plan will be delay or Documentation might be incomplete, which may prevent the Group from submitting the CAC certification application within the specified timeframe.

- **Risk Management Measures**

1. Expand support team (IA/Compliance/Legal) collaboration.
2. Prioritize partners by risk level (High -> Medium -> Low).
3. Implement Online tracking system to reduce paperwork.
4. Temporary outsource external experts during Peak periods.

**Risk 5** : Employee's Ethical Awareness Does Not Improve in Practice.

- **Risk Characteristic**

Employees may continue old practices due to organizational culture or “reluctance” toward partners.

- **Risk Impact**

Behavioral Corruption risks remain, target outcomes (ex: complaint rate reduction) are not achieved.

- **Risk Management Measures**

1. Quarterly “Zero Tolerance” campaigns.
2. Annual CEO policy declaration.
3. Publish Anonymous Case Study for learning purposes.

### Attachments

URL Link to the Document : <https://investor.snp.co.th/en/corporate-governance/policies-and-guidelines>



### Enhancing whistleblowing mechanisms

Srinanaporn Marketing Public Company Limited operates its business strictly adhering to the principles of good corporate governance, transparency, and anti-corruption. The Company recognizes that a whistleblowing system is a crucial mechanism for the detection of misconduct, corruption risks, and non-compliance with laws or internal regulations, which impacts the organization's long-term credibility and sustainability. However, an evaluation of the current whistleblowing system reveals areas for improvement. These include a lack of diverse reporting channels, insufficient employee awareness, delayed follow-ups, and inadequate clarity regarding whistleblower protection. These factors may deter employees from reporting information that is beneficial to the organization. For these reasons, the Company recognizes the necessity to formulate a "Whistleblowing System Enhancement Plan" to:

1. Develop reporting channels that are easily accessible, secure, and standardized.
2. Build confidence that whistleblowers will receive protection in accordance with international standards.
3. Enhance the efficiency of investigations, follow-ups, and systematic feedback communication.
4. Encourage employees and stakeholders to actively participate in monitoring and reporting irregularities.

These implementations are the essential part of strengthening a transparent and accountable corporate culture to support the Company's stable and sustainable growth.

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	Complete	-	-	-
<ul style="list-style-type: none"> <li>The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors</li> </ul>	Complete	-	-	-
<ul style="list-style-type: none"> <li>Appointment of an impartial recipient for whistleblowing reports.</li> </ul>	Complete	-	-	-
<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>	Complete	-	-	-
Strengthening Trust and Improving the Effectiveness of Complaint Management	-	In Progress	In Progress	Success

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
Building Trust and Enhancing the Efficiency of Complaint Management	2026	<ul style="list-style-type: none"> <li>Implement a clear, written Whistleblowing Policy &amp; Guideline as a standalone document, approved by the Company's Board of Directors, and review the policy at least once a year.</li> <li>Communicate the complaint handling system to employees by providing training and/or e-Learning on reporting procedures and whistleblower rights, ensuring that at least 80% of employees understand how to file a whistleblowing report and track its progress.</li> <li>Maintain statistical records and logs of complaints (volume, type, duration, and status) to build a baseline database and support trend analysis.</li> <li>A complaint handling process is in place, and the results are reported to the Company's Board of Directors.</li> </ul>
	2027	<ul style="list-style-type: none"> <li>Develop a standardized form for recording complaint investigation results.</li> <li>Monitor and summarize complaint outcomes and report to the Audit Committee and the Corporate Governance and Sustainable Development Committee every six months basis.</li> </ul>
	2028	<ul style="list-style-type: none"> <li>Apply the results of whistleblowing cases to improve internal control processes.</li> </ul>

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> <li>Document “Case Learning” to be used in organizational culture and ethics training.</li> </ul>

**Risk Management**

**Risk 1 :** Resistance from organizational culture and fear of retaliation.

• **Risk Characteristic**

The risk that employees distrust and are reluctant to use the whistleblowing system due to the "Culture of Silence" or the perception that whistleblowing is a negative act, such as "reporting" or "maligning," coupled with a severe fear of negative repercussions, including retaliation, bullying, harassment, or career obstruction.

• **Risk Impact**

Should this risk materialize, it would render the invested whistleblowing system entirely ineffective due to a lack of willingness to use it, resulting in the organization being unable to detect illegal acts, corruption, or unethical behavior early on, which could lead to severe damage both financially (fines, loss of contracts) and to its reputation, affecting stakeholder confidence, and negatively impacting CGR and ESG scores.

• **Risk Management Measures**

1. Communication from Top Management (Tone from the Top) : Management must clearly state and consistently communicate that the organization values integrity and views good-faith whistleblowing as an act of responsibility and loyalty to the organization.
2. Establish a clear Anti-Retaliation Framework : Define "retaliation" to cover all forms and specify strict disciplinary actions for those who retaliate against whistleblowers in the policy.
3. Ensure utmost confidentiality: Utilize reliable external technology or platforms to provide maximum assurance to whistleblowers that their identity will not be disclosed.
4. Foster a "Speak-up" Culture: Provide training to all managers and employees to foster a correct understanding and encourage whistleblowing as a normal practice that all employees can undertake to protect the organization.

**Risk 2 :** Misuse of the system to make false reports or with malicious intent.

• **Risk Characteristic**

The risk that the whistleblowing system will be used as a tool to create false information, attack, or harass colleagues or executives due to personal conflicts, without the genuine intention to report misconduct in good faith.

• **Risk Impact**

Forcing the organization to unnecessarily lose resources (time and personnel). in investigating untrue matters, destroying the morale of unfairly accused employees, and most importantly, undermining the credibility and integrity of the whistleblowing system in the long run.

• **Risk Management Measures**

1. Clearly stipulate conditions in the policy : Stipulate in the policy that the system is intended for "Good-faith Reporting" only, and that false reporting with malicious intent will be considered a disciplinary offense and subject to penalties.
2. Establish an impartial screening and investigation process : Establish an impartial and trained investigation team to primarily focus on uncovering "evidence" rather than emphasizing the "motivations" of the whistleblower.
3. Communicate alternative channels for conflict resolution : Encourage employees to utilize existing channels, such as consulting

with supervisors or the human resources department, to manage personal conflicts or workplace grievances, thereby preventing the misuse of the whistleblowing system.

**Attachments**

URL Link to the Document : <https://investor.snp.co.th/en/corporate-governance/policies-and-guidelines>



**Governance of Risk and Management Compliance**

**Enhancing business continuity management**

Srinanaporn Marketing Public Company Limited operates in the manufacturing and distribution of consumer goods, heavily relying on the continuity of production processes, logistics, and critical information technology systems. In case of unexpected disruption, without supporting plan, might severely impact production, distribution, revenue, and customer confidence. Consequently, Business Continuity Management (BCM) is a crucial mechanism for building organizational stability and resilience especially in a high-risk environment such as natural disasters, technological failures, cyber incidents, economic uncertainty, and supply chain disruptions.

**Targets**

Topic	Current Status	Targets		
		2026	2027	2028
The company has developed, reviewed, and conducted drills for its Business Continuity Plan (BCP) and crisis response protocols.	In Progress	In Progress	In Progress	Success
• Prepare and conduct the annual review of the business continuity management plan.	In Progress	In Progress	In Progress	Success
• Organize Crisis Management Drills	In Progress	In Progress	In Progress	Success
1. By 2028, the Company will be fully prepared to manage all forms of disruption through a comprehensive and tested Business Continuity Management System (BCMS), aligned with ISO 22301 and ready for formal certification. The BCMS will cover critical operations, including manufacturing, distribution, supply chain, IT and key support systems, distribution centers, core functions, and essential business partners.	-	Processing	Processing	Success

## Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
1. Establishment of Business Continuity Management framework (BCM Governance & Analysis)	2026	<ul style="list-style-type: none"> <li>• Clear BCM governance structure with baseline data to support BCP and DRP development</li> <li>• All critical processes identified with defined RTO and RPO</li> </ul>
1.1. Develop BCM Policy, Framework, and Governance Structure (BC Governance)	2026	<ul style="list-style-type: none"> <li>• Established BCM Policy, Charter, Committee, and clear roles and responsibilities.</li> <li>• Business units understand their roles during crisis situations.</li> </ul>
1.2. Conduct Business Impact Analysis (BIA) & BC Risk Assessment.	2026	<ul style="list-style-type: none"> <li>• Identified all critical processes with defined RTO, RPO, and MBCO.</li> <li>• Established a Business Continuity Risk Register with Prioritized Risks.</li> </ul>
2. Development and Testing of Business Continuity Plans (BCP, DRP & Emergency Response).	2027	<ul style="list-style-type: none"> <li>• Comprehensive BCP/DRP/ERP in place for all critical processes.</li> <li>• Plans tested from tabletop Simulation exercises, with ongoing improvements.</li> </ul>
2.1. Develop BCP and Crisis Management Plans covering all critical functions.	2027	<ul style="list-style-type: none"> <li>• Response and recovery mechanisms for factories, warehouses, IT, and supply chain.</li> <li>• Crisis Management Team with a defined communication plan.</li> </ul>
2.2. Develop Disaster Recovery Plan (DRP) and Conduct DR Site Testing.	2027	<ul style="list-style-type: none"> <li>• DR Plans established for all critical IT systems, aligned with defined RTO/RPO.</li> <li>• DR simulations completed with documented evidence for ISO audit readiness.</li> </ul>
2.3. Develop Emergency Response Plan (ERP) for Factories and Warehouses.	2027	<ul style="list-style-type: none"> <li>• Procedures established for fire, flood, power outage, and machinery incidents.</li> <li>• Personnel trained and prepared through annual drills and evacuation exercises.</li> </ul>
2.4. Conduct BCP/DR Test: Tabletop >> Simulation >> Partial Recovery.	2027	<ul style="list-style-type: none"> <li>• All functions understand their roles and procedures during disruptions.</li> <li>• Identified gaps and improvement opportunities for enhancement in 2027–2028.</li> </ul>
3. BCMS Enhancement and ISO 22301 Certification Readiness	2028	<ul style="list-style-type: none"> <li>• Enterprise-wide BCMS aligned with ISO 22301 requirements.</li> <li>• Organization prepared for international certification in 2028.</li> </ul>
3.1. Close BCM/DR Gaps and Enhance Processes in Line with ISO 22301.	2028	<ul style="list-style-type: none"> <li>• All identified gaps from 2026–2027 plans fully addressed.</li> <li>• Complete BCMS documentation (Clauses 4-10): Policy, Risk, BIA, BCP, DRP, Evidence.</li> </ul>
3.2. Conduct Internal Audit and Management Review in Accordance with ISO 22301	2028	<ul style="list-style-type: none"> <li>• Management formally confirms BCMS readiness through Management Review reporting.</li> <li>• System prepared for External Audit and ISO 22301 certification.</li> </ul>
3.3. Conduct Full-Scale BCP/DRP Test (War Room Exercise).	2028	<ul style="list-style-type: none"> <li>• Demonstrate enterprise-wide operational resilience during major disruptions.</li> </ul>

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> <li>• Generate documented test records as evidence for ISO audit requirements.</li> </ul>

## Risk Management

**Risk 1 :** Weak BCM Governance.

- **Risk Characteristic**

Unclear BCM structure, no clear accountability, and limited management support or understanding of BCM roles.

- **Risk Impact**

Lack of clear BCM direction, resulting in incomplete BIA/BCP and unmanaged continuity risks.

- **Risk Management Measures**

1. Establish BCM Policy, Charter, and Committee TOR.
2. Appoint Crisis Management Team / BC Coordinator.
3. Conduct BCM awareness sessions for management and relevant departments.

**Risk 2 :** Non-Operational BCP.

- **Risk Characteristic**

BCP developed as documentation only, not designed for practical execution; overly complex or misaligned with real situations; plans not updated to reflect operational changes.

- **Risk Impact**

Failure to recover within RTO, high disruption costs (production, distribution, IT), and damage to customer and partner confidence.

- **Risk Management Measures**

1. Conduct practical workshops with relevant business units.
2. Design plans to be simple, practical, and actionable.
3. Review and update plans at least annually.

**Risk 3 :** Inadequate or Unrealistic BCP/DR/ERP Testing.

- **Risk Characteristic**

Limited to tabletop exercises only; no simulation testing, no IT recovery or DR site testing; personnel do not participate according to their assigned roles.

- **Risk Impact**

Uncertainty over actual recovery capability, confusion during crises, and potential audit findings under ISO 22301.

- **Risk Management Measures**

1. Establish an annual test plan (Tabletop >> Simulation >> Partial Recovery).
2. Document test results with clear action plans.
3. Conduct annual ERP/BCP training for relevant teams.

## Enhancing governance of information security

Srinanaporn Marketing Public Company Limited (the “Company”) relies heavily on information technology across its core operations, increasing exposure to cybersecurity and data leakage risks that may significantly impact performance, reputation, and stakeholder confidence.

### Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>The company has developed a clear, documented IT security policy and guidelines, which have been approved by the Board of Directors.</li> </ul>	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>Information cybersecurity undergoes evaluation by an independent external auditor, accompanied by clear and actionable improvement and development strategies</li> </ul>	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> <li>All employees undergo training, communication, and understanding assessments to enhance awareness of IT security.</li> </ul>	In Progress	In Progress	In Progress	Success
Achieve ISO/IEC 27001:2022–certified information security for the Company’s IT systems, validated by an independent external auditor	-	Processing	Processing	Success

### Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
1. ISMS Foundation & Cyber Defense	2026	<ul style="list-style-type: none"> <li>ISMS established with defined scope, roles, and core processes in alignment with ISO/IEC 27001:2022, supported by practical cyber monitoring and defense tools.</li> <li>Core documentation (Asset Register, Risk Register, SoA) in place as a governance baseline.</li> </ul>
1.1. Define ISMS Scope and Roles.	2026	<ul style="list-style-type: none"> <li>ISMS scope covering critical systems (including ERP).</li> <li>ISMS Committee and ISMS Manager/Owner formally appointed with clearly defined responsibilities.</li> </ul>
1.2. Deploy EDR/XDR & Threat Intelligence.	2026	<ul style="list-style-type: none"> <li>Endpoints/ Servers equipped with behavior-based threat detection systems.</li> <li>Alert and response playbooks established with defined SLA for incident handling.</li> </ul>
1.3. Establish Asset & Risk Register.	2026	<ul style="list-style-type: none"> <li>Comprehensive information asset inventory (data – systems - user accounts connectivity).</li> <li>Risk Register including risk owners, control measures, and residual risk levels.</li> </ul>
1.4. Awareness Training / Phishing Test.	2026	<ul style="list-style-type: none"> <li>Employees complete cybersecurity awareness training and</li> </ul>

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> <li>meet required benchmarks .</li> <li>Phishing click rates reduced in line with annual targets.</li> </ul>
1.5. Policy/SOP & Statement of Applicability (SoA).	2026	<ul style="list-style-type: none"> <li>Core policies and SOPs (e.g., Access Control, Backup, Patch, BYOD, Logging, Change, Supplier) established.</li> <li>SoA mapping Annex A 93 controls with justification and supporting evidence.</li> </ul>
1.6. Incident/Monitoring.	2026	<ul style="list-style-type: none"> <li>Incident process established Detect &gt; Triage &gt; Contain &gt; Eradicate &gt; Recover &gt; Learn.</li> <li>Outcome (2) KPI/SLA reporting (Mean Time to Detect/Respond) with documented evidence.</li> </ul>
1.7. BC/DR (RTO/RPO & Initial Testing).	2026	<ul style="list-style-type: none"> <li>Defined RTO/RPO for critical systems with initial test plan.</li> <li>Partial recovery testing completed with improvement actions identified.</li> </ul>
1.8. ISMS Internal Audit (First Round)	2026	<ul style="list-style-type: none"> <li>Audit findings and CAPA documented.</li> <li>High/Critical gaps closed prior to management review.</li> </ul>
2. Data Privacy, Third-Party Security & Resilience Uplift	2027	<ul style="list-style-type: none"> <li>Protection of personal data (PDPA) and critical business information through policies/ DLP tools.</li> <li>Strengthened supplier/vendor security and BC/DR alignment with defined RTO/RPO.</li> </ul>
2.1. Data Privacy (PDPA/DLP).	2027	<ul style="list-style-type: none"> <li>Data Mapping/Records of Processing, Lawful Basis, Retention &amp; Disposal .</li> <li>DLP controls for email and endpoints (block/quarantine/alert).</li> </ul>
2.2. Incident/Monitoring (Privacy & Data Loss).	2027	<ul style="list-style-type: none"> <li>Privacy incident runbook covering breach notification.</li> <li>Dashboard monitoring PII-related incidents with defined SLAs.</li> </ul>
2.3. Supplier/Vendor Security (First Round).	2027	<ul style="list-style-type: none"> <li>Due diligence assessments and security clauses in contracts, NDA, DPA.</li> <li>Implement vendor risk tiering and define controls based on risk level.</li> </ul>
2.4. Supplier/Vendor Security (Round 2 – Monitoring/ Testing)	2027	<ul style="list-style-type: none"> <li>CAPA follow-up plan with quarterly risk reporting.</li> <li>Right-to-Audit / Attestation conducted for critical vendors.</li> </ul>
2.5. BC/DR (Expansion & Testing).	2027	<ul style="list-style-type: none"> <li>DR testing for critical systems (simulation/restore) aligned with RTO/RPO.</li> <li>Test reports with documented evidence and improvement action plans.</li> </ul>
2.6. ISMS Internal Audit (Mid-Cycle)	2027	<ul style="list-style-type: none"> <li>Compliance review against Annex A (93 controls) and PDPA/DLP requirements.</li> <li>Medium–High gaps closed prior to certification year.</li> </ul>
3. External Verification conduct ISO/IEC 27001:2022 Certification Audit by an Independent External Body.	2028	<ul style="list-style-type: none"> <li>Achieve ISO/IEC 27001:2022 certification through an independent external IT audit, reinforcing confidence among partners, business stakeholders, and customers that the Company’s manufacturing, distribution, and warehouse</li> </ul>

Strategic Initiative	Year	Expected Outcomes
		<p>operations adhere to internationally recognized information security standards, with standardized processes and consistent policy compliance across the organization.</p> <ul style="list-style-type: none"> <li>• Drive continuous improvement by incorporating Opportunities for Improvement (OFIs) identified by external auditors to further enhance the ISMS.</li> </ul>

**Risk Management**

**Risk 1 : Data Leakage / Exfiltration.**

• **Risk Characteristic**

1. Unauthorized data sharing (Email/Shadow SaaS/USB).
2. Misconfigured cloud access (Public Share/Anyone with the link), lack of Data Classification & DLP Policy.

• **Risk Impact**

1. PDPA violations, potential fines or legal action, and loss of trade secrets.
2. Damage to customer and partner trust, impacting revenue and brand reputation.

• **Risk Management Measures**

1. Prevention: Implement Data Inventory/Classification/Labeling; Least Privilege/ABAC; MFA across all access channels.
2. Detection: Deploy DLP/CASB across Email/Endpoint/Cloud/Web + monitoring Dashboard.
3. Response: Privacy Incident Playbook (Quarantine/Block, Breach Notification).
4. Recovery: Retention & Secure Disposal, Crypto-shredding, Corrective Training.

**Risk 2 : Data Leakage / Exfiltration.**

• **Risk Characteristic**

1. DR/XDR deployed but with misconfigured rules, high false positives, or limited coverage.
2. No operational playbooks (Ransomware, BEC, Data Exfiltration), lack of on-call support and defined SLAs.

• **Risk Impact**

1. High MTTD and MTTR, leading to escalating damage.
2. Disruption to production, distribution, and critical systems, with reputational impact.

• **Risk Management Measures**

1. Prevention: Use-case Catalog + Baseline Rule-set; Define Severity & SLA Alerts.
2. Detection: Log Coverage Map (AD/Endpoint/Server/Cloud/Email/API) + daily Health Check.
3. Response: IR Playbook + conduct quarterly tabletop/simulation exercises; On-call Roster.
4. Recovery: Golden Image/Restore Runbook; conduct semi-annual DR drills.

**Risk 3 : Third-Party/Supplier Security Risk.**

• **Risk Characteristic**

1. Service providers or vendors lack equivalent security controls (ISO 27001/DR/Backup/Patch).
2. Excessive data access rights and absence of contractual safeguards such as DPA/Security Addendum/Right-to-Audit.

- **Risk Impact**

1. Exposure to supply chain attacks, leading to disruption of critical services and potential non-compliance with PDPA or contractual obligations.
2. Domino effect impacting production/ warehousing/ distribution, and key customers.

- **Risk Management Measures**

1. Prevention: Due Diligence & Tiering, Security Clauses (DPA, SLA, Right-to-Audit), Zero Trust B2B.
2. Detection: Continuous vendor attestation and monitoring; perform control testing on a risk-based scope.
3. Response: Enforce CAPA tied to SLAs; establish escalation procedures; implement exit/transition plans for high-risk vendors.
4. Recovery: Establish redundancy or dual-vendor arrangements for critical services.

**Risk 4 :** BC/DR Misalignment with RTO/RPO or Failed Testing (Resilience Gap) .

- **Risk Characteristic**

1. RTO/RPO not aligned with BIA; insufficient DR capacity; unclear cross-system dependencies.
2. Limited to tabletop testing without simulation or actual restore; lack of backup personnel or manual procedures.

- **Risk Impact**

1. Failure to recover within required timeframes, causing disruption to production, distribution, and revenue, including potential customer penalties and contractual risks.
2. Loss of stakeholder confidence.

- **Risk Management Measures**

1. Prevention: Conduct joint BIA and dependency mapping; perform DR capacity planning; secure DRaaS agreements where appropriate.
2. Detection: Establish annual testing plans (Tabletop -> Simulation -> Partial/Full) + Evidence.
3. Response: Implement failover/fallback playbooks and war-room communication protocols.
4. Recovery: Conduct post-incident reviews and adjust RTO/RPO, resource allocation, and contractual arrangements accordingly.

**Risk 5 :** Paper Compliance with ISO 27001 (Documentation/Evidence Not Aligned with Practice).

- **Risk Characteristic**

1. Policy/SOP/SoA do not reflect actual operations; evidence gaps (Patch/Backup/Review).
2. No KPI/Metrics demonstrating control effectiveness; delayed CAPA implementation.

- **Risk Impact**

1. Major or Minor Non-Conformities, resulting in additional audits or delayed certification.
2. Increased resource burden and reduced confidence among management and customers.

- **Risk Management Measures**

1. Prevention: Conduct pre-audit readiness assessments covering Clauses 4–10 and Annex A; implement policy-to-control mapping.
2. Detection: Perform quarterly control self-assessments and cross-evidence reviews.
3. Response: Enforce CAPA with clear owners, deadlines, and status tracking; provide monthly traffic-light reporting to management.
4. Recovery: Conduct management reviews to adjust KPIs and resources; perform semi-annual SoA refresh.

## Section 3

### Climate Action Plan

## Section 3 Climate Action Plan

### Greenhouse gas inventory (GHG) plan

The Company has published a Greenhouse Gas (GHG) emissions report

URL Link to the Document : <https://investor.snp.co.th/storage/document/sustainability-reports/2024/environmental-performance-2025-en.pdf>



Srinanaporn Marketing Public Company Limited initiated the development of its organizational Greenhouse Gas (GHG) Inventory and plans to officially publish the report for the first time in 2026. The year 2022 has been designated as the base year for benchmarking and long-term tracking of greenhouse gas emission reduction performance. During the period 2022–2025, the Company engaged external consultants with technical expertise to support the calculation and preparation of its organizational greenhouse gas emissions data, covering relevant emission scopes in accordance with internationally recognized standards. This approach ensures the accuracy, completeness, and transparency of the reported information. Concurrently, the Company has established a capacity-building plan to enhance internal competencies, aiming to equip personnel with the necessary knowledge and skills to effectively collect, analyze, and manage greenhouse gas emissions data. The long-term objective is to strengthen internal capabilities and gradually transition from reliance on external consultants to in-house management of climate-related data. In addition, the Company plans to further develop its data management systems and internal control processes related to climate data to support reliable sustainability disclosures and alignment with relevant reporting requirements. These efforts also contribute to the effective management of climate-related risks and opportunities in the future.

#### Targets

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

#### Attachments

URL Link to the Document : <https://investor.snp.co.th/en/document/sustainability-reports>



**Decarbonization**

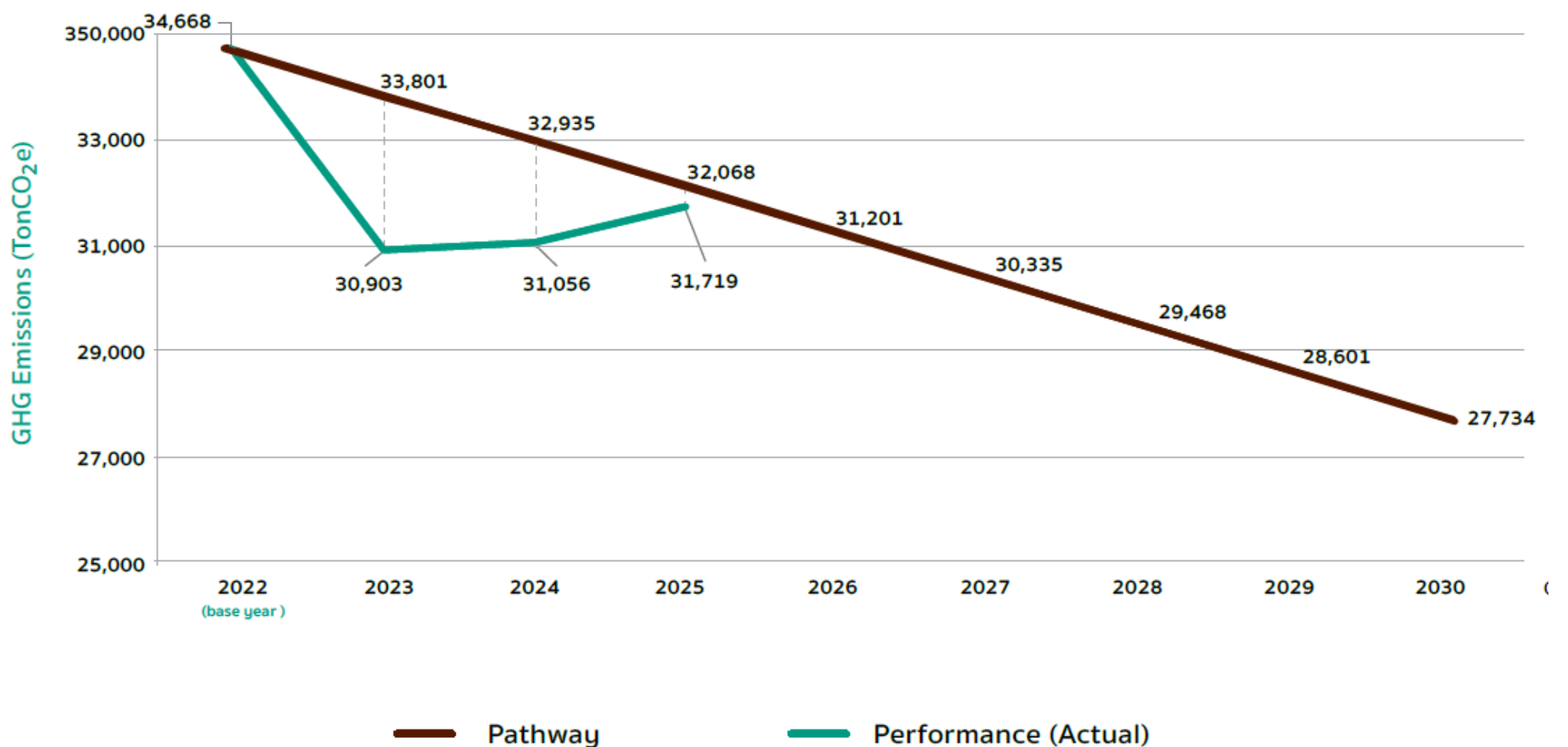
Srinanaporn Marketing Public Company Limited has established an absolute greenhouse gas (GHG) emissions reduction target to support the transition to a low-carbon economy, enhance competitiveness, and strengthen long-term business resilience. The year 2022 has been designated as the base year (certified by the CFO). The Company has set a target to reduce Scope 1 and Scope 2 greenhouse gas emissions by 20 percent by 2030 compared to the 2022 base year, which recorded total emissions of 34,668 tons of carbon dioxide equivalent (tCO<sub>2</sub>e). In addition, the Company has set a target to reduce Scope 3 greenhouse gas emissions by 5 percent by 2030 from the same base year, which recorded emissions of 64,119 tons of carbon dioxide equivalent (tCO<sub>2</sub>e). To achieve these targets, the Company has developed a GHG Reduction Roadmap covering the period 2023–2030, outlining a continuous annual reduction pathway to decrease Scope 1 and Scope 2 greenhouse gas emissions to approximately 27,734 tons of carbon dioxide equivalent by 2030.

Key initiatives under this roadmap include:

- Enhancing energy efficiency across production processes
- Investing in energy-saving technologies and process optimization
- Increasing the share of cleaner energy sources
- Reducing waste and improving cost efficiency
- Integrating GHG emissions data into capital allocation and strategic decision-making processes



**Pathway to 20% GHG Reduction within 2030**



The Company regularly monitors climate-related performance and integrates emissions data into its enterprise risk management framework to ensure alignment with long-term climate resilience objectives. These efforts also support transparent disclosures in accordance with relevant sustainability reporting standards, including IFRS S2.

Further details can be found in the Sustainability Report 2025 (B.E. 2568), pages 78–82.

**Targets**

Topic	GHG emissions in the base year (tCO <sub>2</sub> e)	Target for reducing GHG emissions compared with the base year (tCO <sub>2</sub> e)		
	2022	2026	2027	2028
Greenhouse gas emission reduction volume	34,668	3,467	4,333	5,200

**Strategic Initiative**

Strategic Initiative	Year	Expected Outcomes
1. Prepare the organization’s greenhouse gas inventory (Scope 1, 2, and 3), designating 2022 as the base year. 2. Set Long-term GHG reduction targets and a Climate Action Plan 3. Introducing EV forklifts to partially replace diesel-powered forklifts. 4. Develop internal personnel capabilities in greenhouse gas inventory preparation.	2026	<ul style="list-style-type: none"> <li>Comprehensive and accurate greenhouse gas emissions data is available to serve as a baseline for target setting and long-term performance tracking.</li> <li>Clear targets aligned with international trends and standards, supported by an actionable and measurable implementation plan. The data can be utilized to develop a GHG Pathway Reduction to support long-term emissions reduction planning.</li> <li>Reduced reliance on fossil fuels and lower Scope 1 and Scope 2 GHG</li> <li>Related staff possess the knowledge and understanding to effectively manage greenhouse gas emissions data.</li> </ul>
1. Increase the use of EV forklifts in production processes and warehouse operations. 2. Improve energy efficiency and continuously monitor GHG reduction performance.	2027	<ul style="list-style-type: none"> <li>Reduced diesel consumption in internal logistics processes and tangible GHG emission reductions.</li> <li>Reduced energy consumption per unit of production, with a monitoring system that transparently reports progress.</li> </ul>
1. Enhance the efficiency of clean energy systems and electric vehicle utilization. 2. Integrating Scope 3 GHG reduction efforts with suppliers and across the supply chain. 3. Prepare data and disclosures in accordance with international standards, such as IFRS S2.	2028	<ul style="list-style-type: none"> <li>Long-term energy cost savings and continuous reduction of the organization’s greenhouse gas emissions.</li> <li>Expanded greenhouse gas management across the value chain and strengthened collaboration with suppliers on carbon reduction.</li> <li>Accurate and complete data systems capable of reliably disclosing climate-related information in line with international standards.</li> </ul>

**Risk Management**

**Risk 1 : People Awareness Risk**

• **Risk Characteristic**

People Awareness Risk

• **Risk Impact**

- Incomplete or inaccurate greenhouse gas (GHG) emissions data may undermine the credibility of the Company’s reporting.
- Data collection processes may be delayed and lack systematic management.
- Energy reduction and carbon reduction measures may fail to achieve the established targets.

- **Risk Management Measures**

- Prepare the organization's greenhouse gas inventory (GHG Inventory) with clearly assigned responsibilities.
- Provide training and capacity building for employees on GHG accounting and accurate data recording.
- Engage external consultants to support data preparation and readiness for verification in accordance with international standards.

**Risk 2 : Regulatory & Compliance Risk**

- **Risk Characteristic**

Regulatory & Compliance Risk

- **Risk Impact**

- Increased operating costs due to compliance with new laws or regulatory measures.
- Risk of non-compliance, potentially affecting the organization's credibility.
- Declining confidence among investors and stakeholders.

- **Risk Management Measures**

- Regularly monitor and assess changes in laws and standards.
- Integrate climate-related issues into the Enterprise Risk Management (ERM) process.
- Prepare data and reporting systems in alignment with international standards, such as IFRS S2.

**Risk 3 : Supply Chain Risk**

- **Risk Characteristic**

Supply Chain Risk

- **Risk Impact**

- Inability to collect complete and accurate Scope 3 data.
- Risk of raw material supply disruptions due to climate-related impacts.
- Reduced ability to achieve long-term GHG reduction targets.

- **Risk Management Measures**

- Assess ESG risks of suppliers and establish continuous development guidelines.
- Promote collaboration with suppliers on carbon reduction and clean energy adoption.
- Incorporate environmental requirements into the Supplier Code of Conduct and conduct periodic monitoring.

**Attachments**

URL Link to the Document : <https://hub.optiwise.io/en/documents/202919/snp-sustain-2025-en.pdf>

