



JUMP+ Plan



TBN Corporation Public Company Limited

(TBN)

Year 2026 - 2028

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Technology

CG Report :

 SET ESG Ratings: **A**

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

Business Type

A comprehensive Intelligent Digital Solutions Provider, offering consulting services in digital transformation and developing customized solutions tailored to client needs, primarily using AI-assisted Mendix low-code technology. The company also offers a range of AI solutions, including Generative AI and AI Communications Platforms, as well as Debt Collection Systems and Cybersecurity solutions.

Financial Statement

Year	2025	2024	2023	2022
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Income Statement (MB)

Revenues	382.62	349.30	442.48	362.06
Expenses	355.25	321.18	348.29	315.56
Net Profit	19.79	22.01	74.22	37.19

Balance Sheet (MB)

Assets	707.30	686.35	686.92	270.59
Liabilities	196.76	174.42	181.86	193.85
Shareholders' Equity	509.00	510.36	503.73	73.54

Cash Flow (MB)

Operating	84.98	24.60	48.14	12.85
Investing	-141.86	-71.53	-101.32	-19.88
Financing	-27.20	-23.18	328.41	-9.46

Financial Ratio

EPS (Baht)	0.20	0.22	0.84	0.50
GP Margin (%)	24.53	25.47	35.41	28.40
NP Margin (%)	5.16	6.37	17.20	9.82
D/E Ratio (Times)	0.39	0.34	0.36	2.53
ROE (%)	3.88	4.34	25.72	50.57
ROA (%)	3.79	4.09	19.68	17.18

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **70.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Strategic Plan 1 : Own products and proprietary solutions: Develop the Company's products and services



2. Strategic Plan 2 : Internal Process Re-engineering: Restructuring, streamlining processes , and enhancing operational efficiency



3. Strategic Plan 3 : Inorganic Growth: Expansion through mergers and acquisitions (M&A) or joint ventures (JV) with strategic partners



Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing whistleblowing mechanisms
3. 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
Net Profit (Million Baht)	74.22	22.01	19.79	70.00

The Company is committed to driving sustainable growth by developing its own products and innovations, expanding business opportunities through strategic partnerships, and enhancing operational efficiency to strengthen its competitiveness as a provider of innovative, business-driven solutions.

Growth plan/Increase business value

Strategic Plan 1 : Own products and proprietary solutions: Develop the Company's products and services

The Company is committed to transforming its role from a system integrator into an owner and provider of its own products and services, in order to build a fully integrated and sustainable business ecosystem that enhances its long-term competitiveness.

This approach leverages the experience and expertise the Company has accumulated through the development of various digital solutions, and channels them into the creation of proprietary products and services. These proprietary offerings are intended to generate recurring income, strengthen the Company's business domain knowledge across different industries, and support future expansion into new markets, including corporate customers and strategic partners.

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

- Growth
- Profitability & Efficiency

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-21.06	9.54	First Revenue Year	20-30%	40-50%
Gross Profit Margin (%)	25.47	24.53	First Revenue Year	40-50%	40-50%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Year 2026 (Product Development & Market Launch) (1) Conduct comprehensive market needs exploration, covering both products and services, to analyze user demand trends and identify business opportunities for new product development. (2) Integrate and leverage accumulated knowledge and technologies to develop a prototype platform. (3) Develop sales and marketing enablement tools, and provide training for the sales team to build a thorough	2026	<ul style="list-style-type: none"> • Gain in-depth insights into market trends, user requirements, and corporate client behavior. • Identify business opportunities and market gaps that can be strategically leveraged for the development of new products or services.

Strategic Initiative	Year	Expected Outcomes
<p>understanding of the Company's products and services. (4) Officially introduce and present the products to target corporate customers.</p>		<ul style="list-style-type: none"> • Obtain a prototype platform that seamlessly integrates existing organizational knowledge and technologies, serving as a robust foundation ready for commercial product development. • Successfully establish and deploy sales tools to support business operations. • Equip the sales team with comprehensive knowledge and understanding of the products and services, enabling them to effectively communicate the value proposition, thereby enhancing their confidence and readiness for market expansion. • Generate initial brand awareness and interest among target corporate clients, create opportunities for successful deal closures, and establish a solid foundation for future revenue streams from new products.
<p>Year 2027 (Expand Product Portfolio): Build upon existing knowledge and technologies from current products to develop new products and/or services, focusing on creating solutions that align with market directions and effectively address the needs of corporate customers.</p>	<p>2027</p>	<ul style="list-style-type: none"> • Develop new products or services that systematically build on existing knowledge and technologies, enhancing value creation from the organization's resources and expertise, while reducing development redundancies and maximizing the utilization of existing infrastructure. • Strengthen competitiveness and differentiation in the market. • Expand business opportunities through high-potential products or services that effectively address the needs of enterprise customers.

Risk Management

Risk 1 : Technical and product quality risks

• **Risk Characteristic**

The development of the new platform may be delayed or unstable.

• **Risk Impact**

The development of the new platform may be delayed or unstable, which could result in product launches not meeting the planned schedule.

• **Risk Management Measures**

Divide the development work into phases, with continuous quality assurance processes in place, and regularly monitor both quality and timelines.

Risk 2 : Market and competitive risks

• **Risk Characteristic**

The business solutions market comprises a wide range of players.

• **Risk Impact**

The business solutions market comprises a wide range of players, which may result in sales falling below targets.

- **Risk Management Measures**

Continuously assess market demand and periodically review sales and marketing strategies to ensure alignment with competitive trends, including the development of products that effectively address customer needs and clearly differentiate the Company from its competitors.

Risk 3 : Risks related to product development personnel and sales team

- **Risk Characteristic**

The expansion of new teams may result in a shortage of personnel with the required expertise.

- **Risk Impact**

The expansion of new teams may result in a shortage of personnel with the required expertise, which could prevent the Company from achieving its product development and sales targets.

- **Risk Management Measures**

Provide training for the product development and sales teams to enhance their expertise, and establish an appropriate compensation system to create incentives and retain key employees.

Risk 4 : Risks related to technological change

- **Risk Characteristic**

Rapidly changing technologies

- **Risk Impact**

Rapid technological change may cause systems to become obsolete sooner than expected, requiring additional resources for upgrades, enhancements, or technology replacement.

- **Risk Management Measures**

Establish a dedicated development and R&D team, and encourage staff to learn and adopt new technologies such as AI, machine learning, and data analytics in order to further develop products and enhance the Company's competitiveness.

Strategic Plan 2 : Internal Process Re-engineering: Restructuring, streamlining processes, and enhancing operational efficiency

The Company is committed to enhancing the efficiency and effectiveness of its internal operations through three key initiatives: organizational restructuring (Re-organization), process improvement, and performance enhancement. These initiatives are designed to align the organization with the Company's future business growth trajectory.

In addition, the Company places strong emphasis on optimizing its organizational structure to better reflect the nature of its operations and to address siloed ways of working. The Company will implement a revised organizational structure and adjust work assignment processes to ensure a more balanced distribution of workload across teams, thereby improving overall employee productivity and performance.

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
EBIT Margin (%)	8.05	6.90	5-7%	8-12%	13-18%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
<p>Year 2026 (Organization Restructuring & Process Optimization) (1) Analyze and design a new organizational structure (Organization Design), identifying duplicated roles and workforce gaps (Workforce Gap). (2) Develop recommendations for restructuring work in line with Agile Organization principles. (3) Adjust the organizational structure based on the results of the restructuring. (4) Design new cross-functional work processes. (5) Implement dashboards to monitor performance at both team and individual levels. (6) Refine work assignments each quarter based on operational data. (7) Develop reskilling and upskilling programs for employees to support cross-functional work.</p>	2026	<ul style="list-style-type: none"> • A clear new organizational structure is established, reducing role redundancies and appropriately closing workforce gaps, thereby enabling more efficient utilization of human resources in alignment with the corporate strategy. • The restructuring enhances organizational agility and enables faster response to change. • Cross-functional work processes are implemented, reducing duplicated steps and strengthening collaboration between departments. • Dashboards are implemented to monitor performance at both team and individual levels in real time or by evaluation cycle. • Management can leverage analytical data for planning and resource allocation, ensuring that task assignment and quarterly target adjustments are appropriate and aligned with employees' workloads and capabilities. • Employees are reskilled/upskilled to support cross-functional work (Cross-functional Skills), thereby reducing the risk associated with shortages of specialized skills.

Risk Management

Risk 1 : Risks arising from resistance to change

- Risk Characteristic

Some employees may not accept the new organizational structure or changes in their roles.

- Risk Impact

Some employees may not accept the new organizational structure or changes in their roles, which may result in reduced operational efficiency during the transition period.

- Risk Management Measures

Ensure transparent communication, develop a Change Management Plan, and provide training and workshops to build acceptance and a shared understanding among employees.

Risk 2 : Workload imbalance risk during transition

- **Risk Characteristic**

During restructuring, some teams may experience excessive or insufficient workloads.

- **Risk Impact**

During restructuring, some teams may experience excessive or insufficient workloads, which could affect overall performance and employee satisfaction.

- **Risk Management Measures**

Implement a workload management system (Workload Monitoring) to continuously track and analyze each team's workload, providing reports that enable management to reallocate tasks and resources promptly. Additionally, hold monthly review meetings to ensure appropriate work distribution.

Risk 3 : Inadequate employee skills (Skill Gap Risk)

- **Risk Characteristic**

Employees may lack readiness to work across functions or to use new systems.

- **Risk Impact**

Employees' lack of readiness to work across functions or to use new systems may result in workloads becoming concentrated among a small group of highly specialized personnel.

- **Risk Management Measures**

Provide upskilling and reskilling programs tailored to each role, and establish a Knowledge Management system to enhance employees' competencies.

Strategic Plan 3 : Inorganic Growth: Expansion through mergers and acquisitions (M&A) or joint ventures (JV) with strategic partners

The Company aims to pursue growth in the form of inorganic expansion through mergers and acquisitions (M&A) or strategic joint ventures (JV) with partners in adjacent industries that can enhance and create synergies for TBN's business. This approach is intended to strengthen TBN's competitiveness in terms of products, innovation, and strategic market expansion within the region.

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

- Growth

Targets

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Growth (%) YoY Growth Rate	-70.34	-10.11	-	First Revenue Year	10-20%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
<p>Year 2026: Pipeline Building & Deal Execution (1) Develop a database of potential target companies (Target Universe) and prepare a preliminary shortlist of 1–3 companies that are aligned with TBN's strategy, together with preparing periodic reports to monitor market trends and attractive deals (Market/Deal Watch). (2) Select suitable target companies to proceed to negotiation and in-depth assessment (Due Diligence), and appoint key financial, legal, and tax advisors to develop a valuation plan and Synergy Framework.</p>	2026	<ul style="list-style-type: none"> • Obtain a comprehensive and structured database of potential target companies (Target Universe) that is aligned with TBN's strategy, and shortlist 1-3 high-potential companies with strong strategic fit. In addition, have a Market/Deal Watch report in place to continuously monitor market trends, investment opportunities, and attractive deals. • Be able to select target companies that are ready to enter into formal negotiations, supported by a clear work plan and timeline for the assessment process, and to appoint lead financial, legal, and tax advisors to support a comprehensive due diligence review. • Be able to prepare a valuation plan that reflects the targets' growth potential and risk profile, and to develop a Synergy Framework to analyze the strategic, financial, and operational benefits following the acquisition. • Reduce investment risk through a systematic analytical process and increase the likelihood of deal success and value creation for the Company.
<p>Year 2027: Signing, Closing & Integration (1) Complete the business transfer transaction (Signing & Closing) and commence implementation of the post-acquisition integration plan, with KPIs defined to systematically monitor revenue and cost synergies on a quarterly basis.</p>	2027	<ul style="list-style-type: none"> • Successfully execute the signing and completion of the business transfer in accordance with the agreed terms and conditions. • Implement the integration plan in a structured and systematic manner. • Establish clear KPIs to monitor synergies, covering both revenue synergies and cost synergies. • Enhance competitiveness and expand business opportunities, while generating returns on investment.

Risk Management

Risk 1 : Risk of selecting inappropriate partners or target companies.

- **Risk Characteristic**

Risk of selecting inappropriate partners or target companies, which may result in strategic, cultural, or business objective misalignment.

- **Risk Impact**

Risk of selecting inappropriate partners or target companies, which may result in strategic, cultural, or business objective misalignment and consequently lead to unsuccessful post-deal integration.

- **Risk Management Measures**

Conduct thorough screening and assessment of Strategic Fit and Cultural Fit, with detailed examination and analysis (strategic, integration, and people/culture aspects) prior to making any investment decision.

Risk 2 : Risk related to business valuation.

- **Risk Characteristic**

Risk related to business valuation and returns, where inaccurate valuation may result in overpaying for the investment or achieving lower than expected returns.

- **Risk Impact**

Errors in business valuation and return projections may cause the Company to pay an investment price higher than its fair value or to receive returns that fall short of expectations.

- **Risk Management Measures**

Develop a financial model and conduct Sensitivity Analysis to support decision-making; engage an independent financial advisor to provide a valuation and fairness opinion, and establish minimum IRR thresholds prior to making any investment.

Risk 3 : Legal and regulatory risk

- **Risk Characteristic**

Risk arising from non-compliance with laws, rules, regulations, requirements, or supervisory guidelines relevant to the Company's business operations, including changes in legislation and new regulatory requirements that may affect the Company's operations.

- **Risk Impact**

The Company may be subject to fines, damages, or legal expenses, as well as additional costs required for remediation or compliance. Such events may adversely affect the Company's reputation and undermine the confidence of shareholders, investors, customers, and business partners, and may also lead to litigation.

- **Risk Management Measures**

Conduct comprehensive Legal Due Diligence to review past and existing litigation, disputes, and contractual obligations that may not have been fully disclosed, as well as any other issues that could have an impact on the Company in the future. In addition, incorporate contractual risk mitigation mechanisms, such as indemnity clauses and conditions precedent for deal closing. The transaction must also comply with the rules and regulations of the Stock Exchange of Thailand, as well as the notifications and requirements of the Office of the Securities and Exchange Commission, the Capital Market Supervisory Board, and other applicable laws and regulations, to ensure a robust, transparent process and to minimize risk.

Risk 4 : Financial & Liquidity Risk**• Risk Characteristic**

The use of a substantial amount of investment capital may adversely affect the Company's liquidity, cash flow, or debt burden, particularly if the deal is delayed or if returns are lower than expected.

• Risk Impact

This may impact the Company's ability to operate its business and pursue future investments, especially if working capital declines, which could in turn reduce liquidity and the Company's capacity to cover operating expenses or fund other investments.

• Risk Management Measures

Conduct a Financial Feasibility Study and prepare forward-looking cash flow projections, arrange contingency funding or credit facilities to support the investment, and closely monitor the Company's financial position throughout the M&A process.

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Under the Jump+ project, the Company has established a plan to enhance its anticorruption governance standards to cover key business partners that conduct business directly with the Company (Critical Tier 1). The plan aims to strengthen control mechanisms and risk management across the supply chain, ensuring that business operations are conducted with transparency, good corporate governance, and in compliance with applicable laws and regulations.

Accordingly, the Company plans to elevate its anticorruption practices by requiring all key business partners (Critical Tier 1) to have a written AntiBribery and Corruption (ABAC) Policy. This policy must, at a minimum, address the following key areas: giving or receiving bribes; gifts, hospitality, and entertainment; management of conflicts of interest; political contributions or support; and whistleblowing mechanisms. The policy must also set out clear, practical, and auditable procedures.

In addition, the Company will develop and implement an annual assessment to identify and evaluate corruption - related risks of its business partners. This assessment will serve as a tool for screening and determining the level of legal and regulatory risk, as well as potential reputational risk, arising from the operations of such partners. The assessment results will be used to support decisions on the selection, ongoing monitoring, and periodic review of business relationships. The implementation of this plan is intended to reduce the Company’s legal, compliance, and reputational risks, while fostering a transparent business ecosystem with consistent standards and sustainable growth across the entire supply chain.

Targets

To enhance anticorruption governance standards across the entire supply chain to cover key business partners (Critical Tier 1) by requiring them to establish a clear written anticorruption policy and to conduct an annual corruption risk assessment. This initiative is intended to strengthen transparency, reduce the Company’s legal and reputational risks, and promote a business ecosystem founded on good corporate governance and sustainable growth for all parties.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Complete	-	-	-
<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 	Complete	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<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 	Complete	-	-	-
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	-	-	-
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	-	Initiated	In progress	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Year 2026: Initiation Phase (1) Define anti corruption standards and practical guidelines for key business partners (Critical Tier 1). (2) Develop a Policy Framework and set out minimum requirements that all key partners must comply with. (3) Develop a corruption risk assessment tool for business partners, including clear processes and procedures for systematic assessment.	2026	<ul style="list-style-type: none"> A clear, standardized policy framework and risk assessment tools are established. Key business partners are informed of the requirements and begin developing their policies in line with the prescribed criteria.
Year 2027: Implementation Phase (1) Conduct corruption risk assessments for key business partners in a systematic manner, using the assessment tools or questionnaires developed. (2) Monitor and review the alignment of partners' policies and practices with the established framework, and provide notifications and guidance to partners in formulating or refining their policies. (3) Integrate the assessment results into the processes for partner selection, engagement, and ongoing performance evaluation.	2027	<ul style="list-style-type: none"> The Company is able to categorize and manage corruption risks of key business partners in a systematic and effective way, with partners having policies and practices clearly aligned with the defined standards. Assessment results are concretely used to support the selection, engagement, and performance monitoring of partners, thereby reducing the Company's legal, regulatory, and reputational risks, and enhancing transparency across the supply chain.
Year 2028: Full Implementation & Integration Phase (1) Complete the assessment and monitoring of key business partners in line with the established plan. (2) Refine and institutionalize the processes as an integral part of the Company's corporate governance and enterprise risk management systems. (3) Summarize implementation results and evaluate the overall effectiveness of the program.	2028	<ul style="list-style-type: none"> The Company can fully complete the assessment and monitoring of key business partners as planned, while embedding these processes into its corporate governance and risk management systems on a permanent basis. In addition, the consolidation of results and evaluation of program effectiveness will help validate the appropriateness of the measures implemented and serve as a foundation for continuous improvement, thereby strengthening long term transparency.

Risk Management

Risk 1 : Risk of Inadequate Standards and Tools

• **Risk Characteristic**

The policy framework, minimum requirements, or risk assessment tools may not fully cover all key issues, or may not be aligned with applicable laws and regulations.

- **Risk Impact**

This may result in ineffective corruption risk assessment and control, create gaps in governance, and increase the Company's legal and reputational risks.

- **Risk Management Measures**

Review the policy framework against relevant laws, regulations, and recognized best practices, and obtain review and endorsement from relevant internal functions before implementation.

Risk 2 : Risk of Non Compliance by Business Partners

- **Risk Characteristic**

Business partners may provide incomplete information, develop policies that do not align with the defined framework, or fail to cooperate with the risk assessment process.

- **Risk Impact**

This may lead to misclassification of risk levels, partner selection and engagement decisions that do not reflect the actual risk exposure, and potential damage to the Company's credibility.

- **Risk Management Measures**

Communicate requirements clearly, incorporate compliance obligations in written agreements, provide guidance to partners on improving their policies, and conduct ongoing followup.

Risk 3 : Risk to Process Sustainability

- **Risk Characteristic**

The assessment process may not be fully integrated into the corporate governance and risk management systems, or may lack regular monitoring and evaluation.

- **Risk Impact**

The program may fail to deliver longterm outcomes, the process may become a mere formality, and the effectiveness of the controls may diminish over time.

- **Risk Management Measures**

Formally integrate the process into the Company's corporate governance framework, establish KPIs and management reporting, and regularly review and enhance the process to maintain longterm effectiveness.

Attachments

URL Link to the Document : https://investor.tbn.co.th/cpg/cpg_home?menu=TAKE_CARE_INFO_MENU7



Enhancing whistleblowing mechanisms

The Company aims to enhance its complaint and whistleblowing handling process to be systematic, transparent, and auditable by clearly defining procedures, timelines, and responsibilities. In parallel, the Company will strengthen the complaint management mechanism to improve operational quality, shorten processing time, and promote a corporate culture that upholds good corporate governance principles.

Targets

To establish an accessible complaint and whistleblowing system that provides appropriate protection for whistleblowers and enables investigations to be conducted in a timely, fair, and transparent manner. The objective is to significantly reduce the time required to handle complaints and to build confidence among all stakeholder groups.

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"> The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors 	Complete	-	-	-
<ul style="list-style-type: none"> Appointment of an impartial recipient for whistleblowing reports. 	Complete	-	-	-
<ul style="list-style-type: none"> All complaints are thoroughly investigated, and outcomes are reported to the Board in a timely manner, with appropriate corrective and preventive actions in cases of confirmed misconduct to avoid recurrence. 	Complete	-	-	-
<ul style="list-style-type: none"> The whistleblowing policy and procedures reviewed by the Board of Directors at least annually. 	Complete	-	-	-
Reduce the complaint resolution time.	-	Complete	-	-

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
<p>Year 2025: Update the Whistleblowing Policy by establishing a more efficient timeframe for handling complaints (measured from the date of receiving the report to the date of communicating the final resolution to the whistleblower). This initiative includes: (1) Reducing the average time for fact-finding investigations upon receipt of a complaint from 30 days to 15 days; and (2) Reducing the average time for notifying the whistleblower of the resolution or actions taken from 15 days to 7 days. Furthermore, communicate and disseminate the revised policy to employees and relevant stakeholders to ensure consistent understanding and compliance across the organization</p> <p>Year 2026: Completion and Continuous Process Enhancement (1) Improve and further develop the complaint and whistleblowing system to cover the entire organization, support multiple reporting channels, and appropriately protect confidentiality, security, and anonymity of</p>	2026	<ul style="list-style-type: none"> An organization wide complaint and whistleblowing system is in place, supporting multiple reporting channels and providing appropriate measures for confidentiality and whistleblower protection. The average investigation time is consistently maintained at no more than 15 days, and the average notification time for communicating results at no more than 7 days, in line with the standards prescribed in the revised Whistleblowing Policy (2025). A monitoring and evaluation mechanism for process effectiveness is established, with ongoing improvements to ensure alignment with good corporate governance principles, applicable laws, and relevant regulations.

Strategic Initiative	Year	Expected Outcomes
<p>whistleblowers. (2) Define clear procedures for intake, assessment, investigation, and reporting of cases, with designated responsible parties for each step, to ensure the process is transparent, auditable, and fair. (3) Continuously monitor and evaluate the effectiveness of the process and enhance it in line with good corporate governance principles, applicable laws, and relevant regulations. (4) Prepare statistical reports on whistleblowing cases, covering types of complaints, processing time, and investigation outcomes, for submission to senior management and/or the Audit Committee and/or the Board of Directors on a quarterly basis, or immediately in cases of significant or urgent matters. (5) Disclose relevant information at an appropriate level in the annual report or sustainability report to promote transparency, accountability, and stakeholder confidence.</p>		<ul style="list-style-type: none"> Regular statistical reports on whistleblowing, including types of complaints, processing time, and investigation outcomes, are submitted to senior management and/or the Audit Committee and/or the Board of Directors on a quarterly basis, or immediately when significant issues arise. Relevant information is disclosed in the annual report or sustainability report at an appropriate level, thereby enhancing transparency and strengthening stakeholder confidence.

Risk Management

Risk 1 : Process Efficiency Risk

• **Risk Characteristic**

Shortening the investigation period from 30 days to 15 days may result in insufficient thorough evidence collection, interviews, and fact - finding.

• **Risk Impact**

Investigation outcomes may be inaccurate or incomplete, potentially leading to repeated complaints or legal disputes, as well as undermining confidence in the fairness of the organization.

• **Risk Management Measures**

Conduct process mapping to eliminate redundancies, prioritize complaints based on severity (riskbased approach), establish an investigation working group with relevant expertise, and clearly define timelines for each step of the process.

Risk 2 : Workload and Insufficient Resources Risk

• **Risk Characteristic**

Shortened timelines may increase the workload of the responsible units if additional resources are not provided or processes are not appropriately improved.

• **Risk Impact**

The target average processing times may not be sustainably achieved; staff may experience stress or make errors, and the overall effectiveness of the whistleblowing system may be adversely affected.

• **Risk Management Measures**

Enhance the skills of personnel responsible for investigations and complaint handling, allocate resources appropriately and assess workload, and implement realtime tracking of case status.

Risk 3 : Risk Relating to Accuracy and Appropriateness of Outcome Communications

• **Risk Characteristic**

Reducing the notification period from 15 days to 7 days may result in incomplete or inaccurate drafting of notification letters or explanations.

- **Risk Impact**

Complainants may misunderstand or be dissatisfied with the outcome, leading to repeated complaints or the dissemination of negative information, which may affect the organization’s reputation and perceived transparency.

- **Risk Management Measures**

Develop standardized templates for outcome notification letters, establish a review process before issuance, and define clear and auditable communication procedures.

Risk 4 : Risk of Inability to Sustain Standards

- **Risk Characteristic**

Although the reduced timelines may initially be achieved, without a continuous monitoring and evaluation mechanism, the 15day and 7day standards may not be sustainable in the long term.

- **Risk Impact**

Actual performance may deviate from the announced policy, undermining the credibility of the governance framework.

- **Risk Management Measures**

Prepare statistical and trend analysis reports for submission to senior management and/or the Audit Committee and/or the Board of Directors on a quarterly basis; regularly review the process and implement improvements when weaknesses are identified.

Attachments

URL Link to the Document : https://investor.tbn.co.th/cpg/cpg_home?menu=TAKE_CARE_INFO_MENU4



Governance of Risk and Management Compliance

Enhancing governance of information security

The Company will implement penetration testing for critical information systems and infrastructure, to be performed by independent external experts. Summary reports on identified vulnerabilities and corresponding remediation plans will be prepared and submitted to senior management, in order to strengthen cybersecurity governance in a rigorous and systematic manner.

Targets

To enhance the Company’s cybersecurity standards in line with increasing business risks by ensuring that cybersecurity testing is conducted at least once a year. This will support the Company’s planned business growth and strengthen confidence in its products and services.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	Complete	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> The company has developed a clear, documented IT security policy and guidelines, which have been approved by the Board of Directors. 	Complete	-	-	-
<ul style="list-style-type: none"> Information cybersecurity undergoes evaluation by an independent external auditor, accompanied by clear and actionable improvement and development strategies 	Complete	-	-	-
<ul style="list-style-type: none"> All employees undergo training, communication, and understanding assessments to enhance awareness of IT security. 	Complete	-	-	-
Conduct cybersecurity penetration testing at least once every three years.	-	In progress	Completed and commenced cybersecurity testing to be conducted at least once a year	Conduct cybersecurity testing at least once a year

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Year 2026: In Progress Phase (1) Select qualified independent external experts to perform penetration testing on critical applications and infrastructure systems. (2) Develop a testing framework, define the scope of in scope systems, and establish a formal reporting and escalation process. (3) Carry out penetration testing and prepare a summary report covering identified vulnerabilities, recommendations, and a concrete remediation plan.	2026	<ul style="list-style-type: none"> The Company gains clear visibility of the risk exposure and vulnerabilities of its critical systems, establishes a concrete remediation plan, and enhances cybersecurity governance in a more systematic manner.
Year 2027: Completion & Integration Phase (1) Implement remediation actions and fully close all identified vulnerabilities in accordance with the agreed remediation plan. (2) Integrate the annual cybersecurity testing process into the enterprise risk management (ERM) framework. (3) Prepare a consolidated report on the implementation results for submission to senior management, and define an approach for ongoing review and enhancement in alignment with the Company's business operations.	2027	<ul style="list-style-type: none"> All significant vulnerabilities are adequately remediated and closed. The annual cybersecurity testing process is integrated into the Company's enterprise risk management system, thereby reducing risks of system disruption, data breaches, and reputational damage, while strengthening stakeholder confidence in the Company's products and services.

Risk Management

Risk 1 : Inadequate Testing Scope Risk

• Risk Characteristic

The defined scope may not fully cover critical business applications, infrastructure, or information assets, resulting in certain components not being included in the assessment.

- **Risk Impact**

Some vulnerabilities may remain unremediated, the overall risk level of the organization may be inaccurately assessed, and the risks of system disruption or data leakage may persist.

- **Risk Management Measures**

Define the testing scope in a comprehensive and rigorous manner, engage experienced specialists, and ensure testing methodologies are aligned with international standards. Establish and maintain a complete IT asset inventory, and have the scope reviewed and approved by the Risk Management Committee or other relevant executives.

Risk 2 : Business Continuity Risk

- **Risk Characteristic**

Penetration testing activities may affect system stability if the testing window and control procedures are not properly planned.

- **Risk Impact**

Systems may experience temporary disruption, impacting customer services and potentially causing reputational damage.

- **Risk Management Measures**

Schedule testing during appropriate offpeak periods, prepare an emergency/contingency plan, and formally coordinate with all relevant units in advance.

Risk 3 : Incomplete Remediation Risk

- **Risk Characteristic**

The remediation process may be prolonged due to system complexity.

- **Risk Impact**

This may increase the risk of cyberattacks or cybersecurity incidents.

- **Risk Management Measures**

Prioritize identified vulnerabilities, develop a remediation plan with clear timelines and assigned owners, and closely monitor progress through regular reporting to senior management.

Risk 4 : Process Sustainability Risk

- **Risk Characteristic**

Testing may be carried out as a oneoff activity without being integrated into the longterm governance framework.

- **Risk Impact**

Cybersecurity management may lack continuity and may not adequately support the Company's business growth.

- **Risk Management Measures**

Establish testing as an annual recurring process, embed it permanently into the enterprise risk management plan, and report results to senior management on a regular basis.

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://drive.google.com/file/d/1S_HEpA74ldJn_XBsZa8PzQeMXWkpSbLK/view?usp=sharing



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.tbn.co.th/sustainability/sustainability>



Decarbonization

The Company is steadfast in its commitment to sustainable growth, recognizing our pivotal role in Climate Action. To this end, we have established a comprehensive Decarbonization Roadmap, driven by our dedicated Greenhouse Gas Management Committee. Our approach focuses on institutionalizing high-standard Carbon Footprint for Organization (CFO) assessments and fostering a corporate culture rooted in employee awareness and engagement. We aim to transition into a low-carbon enterprise, ensuring alignment with international standards while remaining future-proof against evolving regulatory landscapes.

Targets

Topic	GHG emissions in the base year (tCO ₂ e / THB million of revenue)	Target for reducing GHG emissions compared with the base year (tCO ₂ e / THB million of revenue)		
	2024	2026	2027	2028
Greenhouse gas emission reduction volume	0.2857	2%	3%	4%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes	
Climate Change Risk & Opportunity Review	2026	<ul style="list-style-type: none"> Physical Risks: Mitigating infrastructure damage and business interruption at Data Centers caused by extreme weather (floods, fires) and rising temperatures. Transition Risks: Managing impacts from stricter regulations and Carbon Tax through energy-efficient solutions and green innovation to meet stakeholder expectations. Ensuring organizational preparedness for climate change risks through appropriate mitigation and adaptation measures. 	
	2027	<ul style="list-style-type: none"> Annual Climate Risk Review Report. Ensuring organizational preparedness for climate change risks through appropriate mitigation and adaptation measures. 	
	2028	<ul style="list-style-type: none"> Annual Climate Risk Review Report. Strengthening organizational adaptive capacity to evolving conditions and leveraging climate risk insights into strategic business opportunities. 	
	Identification of Mitigation Measures and Development of a Decarbonization Plan	2026	<ul style="list-style-type: none"> GHG emissions intensity per revenue decreased by 2% from 2024. Foundation & Awareness Focus on basic maintenance and goal-oriented communication. (1) AC Performance: Conduct regular AC inspection and maintenance (scheduled cleaning) to reduce system load (Q4, GA Dept.). (2) Green Champion Awareness: Appoint department volunteers to monitor lighting and unused electrical equipment (Q1, All Depts.). (3) Lunch Hour Light-off: Strictly enforce a policy to turn off lights and AC during lunch breaks (12:00 – 13:00) (Q1, All Depts.). (4) Communication & Goal Setting: Announce reduction targets via Town-Hall to ensure organizational alignment (Q1, HR Dept.). (5) IT Sleep Mode Policy: Campaign for employees to manually set PC monitors to energy-saving mode when idle (Q2, All Depts.).
		2027	<ul style="list-style-type: none"> GHG emissions intensity per revenue decreased by 3% from 2024. Operational Optimization Adjusting workflows to reduce energy consumption through behavioral change. (1) Zoning & Lighting Control: Implement group seating (Zoning) during low occupancy and shut off power in unused zones (Q1, HR & GA). (2) The Power-Down Day (WFH): Synchronize WFH schedules to enable full power-down of specific office areas (Quarterly, HR Dept.). (3) Monthly Data Tracking: Disclose monthly electricity usage comparisons via public boards or email (Monthly, IT/HR). (4) Green Recognition & Awards: Award departments with the highest energy savings based on cumulative data from 2026-2027 (Q4, HR Dept.).
		2028	<ul style="list-style-type: none"> GHG emissions intensity per revenue decreased by 4% from 2024.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • Process & Smart Controls Utilizing equipment and procurement to enhance energy efficiency. (1) Smart Power Strips: Install switchable or smart power strips for standby equipment (e.g., copiers, water coolers) for weekend shutdowns (Q1, GA Dept.). (2) IT Power Management: Configure computers and monitors to enter sleep mode automatically after 10 minutes of inactivity (Q1, IT Dept.). (3) Green Procurement (Office Supplies): Establish eco-friendly criteria for electrical appliances and supplies (e.g., LED lamps, No. 5 Energy Label) (Q1, GA Dept.).
Decarbonization Plan Disclosure and Progress Reporting	2026	<ul style="list-style-type: none"> • Raising Awareness and Understanding: The Company discloses its Decarbonization Targets and Climate Risk Assessments through multiple strategic channels, including the Annual Report (Form 56-1 One Report), the corporate website, the SEC’s e-One Report system, and the SET ESG Data Platform. Such transparency demonstrates our unwavering commitment and accountability toward addressing climate-related issues. • Enhancing Stakeholder Engagement: We actively gather stakeholder feedback regarding these disclosures and utilize their recommendations to continuously enhance the effectiveness of our strategic plans.
	2027	<ul style="list-style-type: none"> • Building Credibility and Enhancing Corporate Image: The Company has disclosed its Mitigation Measure Identification and Decarbonization Plan, along with performance progress against established targets, through the Annual Report (Form 56-1 One Report), the corporate website, the e-One Report system, and the SET ESG Data Platform. • We actively gather stakeholder feedback regarding these disclosures and utilize their recommendations to continuously enhance the effectiveness of our strategic plans.
	2028	<ul style="list-style-type: none"> • Adding Value and Strengthening Organizational Confidence: We transparently communicate the progress and success of our initiatives relative to our decarbonization targets to all stakeholders via the Annual Report (Form 56-1 One Report), the corporate website, and relevant ESG platforms. • We actively gather stakeholder feedback regarding these disclosures and utilize their recommendations to continuously enhance the effectiveness of our strategic plans, ultimately driving the organization toward long-term sustainable growth.

Risk Management

Risk 1 : Risk of Climate Transition and Sustainability

• **Risk Characteristic**

The Company recognizes the global shift toward climate change adaptation. While the Company's digital technology services face relatively low physical risks from natural disasters, it prioritizes preparedness for Transition Risks to meet stakeholder expectations and increasingly stringent government regulations and policies. These risks are categorized into two primary dimensions:

1. **Regulatory and Policy Risks:** Preparing for emerging legislation, such as the Climate Change Act, as well as greenhouse gas (GHG) emission reporting and control measures, which may impact operational costs.
2. **Strategic and Supply Chain Risks:** Expectations from partners and major corporate clients who have begun implementing Green Supply Chain requirements. Meeting these criteria is essential for maintaining the Company's competitive edge.

• **Risk Impact**

These factors may influence competitiveness, particularly the potential loss of opportunities in bidding for large-scale projects with rigorous sustainability requirements, which could affect total revenue targets. Failure to comply with laws or sustainability disclosure standards may lead to higher operating costs and diminish the confidence of investors and financial institutions regarding access to capital. Furthermore, intensified natural disasters could disrupt Business Continuity and service delivery in some cases, potentially affecting the Company's image and service standards.

• **Risk Management Measures**

- **Enhancing GHG Disclosure:** The Company conducts Carbon Footprint for Organization (CFO) assessments covering Scope 1 and Scope 2 emissions. These calculations are verified and certified by institutions registered with the Thailand Greenhouse Gas Management Organization (TGO) and are disclosed transparently in the Annual Report.
- **Energy Efficiency and Green Innovation:** The Company promotes resource efficiency within the organization and leverages its Low-code technology expertise to develop solutions that help customers reduce resource consumption, creating business opportunities as a sustainability partner.
- **Business Continuity and Digital Infrastructure:** The Company has established a Business Continuity Plan (BCP) and a Disaster Recovery Plan (DRP). By utilizing efficient cloud systems and data backups, the Company mitigates risks and ensures that services remain uninterrupted in the event of natural disasters.
- **Regulatory and International Standard Monitoring:** The Company closely monitors legal trends (such as the Climate Change Act) and the ESG requirements of clients to align operational processes with international standards and sustain competitiveness.

Governance Structure: The Company recognizes that managing climate-related risks requires strategic agility. Consequently, long-term risk and opportunity management is overseen by the Board of Directors. The Risk Management Committee is responsible for assessment and monitoring, while the Sustainability Strategic Management Working Group drives the implementation of policies and plans. The Chief Executive Officer (CEO) oversees strategic direction to strengthen business resilience in accordance with international regulations and standards.

Based on these measures, the Company assesses that climate change risks remain at a manageable level. The Company is committed to transforming these challenges into opportunities for developing digital innovations that promote long-term sustainability.

Attachments

URL Link to the Document : https://investor.tbn.co.th/download/document_download?menu=DOWNLOAD_DOCUMENT_MENU5

