



JUMP+ Plan



Thai Eastern Group Holdings Public Company Limited

(TEGH)

Year 2026 - 2028

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Agro & Food Industry / Agribusiness

CG Report :

SET ESG Ratings: **AAA**

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

Business Type

TEGH is a holding company which has subsidiary operating core business companies in 3 business such as natural rubber, crude palm oil, and renewable energy and organic waste management.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	20,033.41	16,917.49	12,182.61	15,460.06
Expenses	19,418.92	16,192.13	11,805.16	14,599.25
Net Profit	533.36	556.33	214.90	683.96
Balance Sheet (MB)				
Assets	8,099.74	9,611.78	7,409.51	6,938.10
Liabilities	4,171.73	5,979.71	4,229.71	3,692.47
Shareholders' Equity	3,926.84	3,631.00	3,178.89	3,244.79
Cash Flow (MB)				
Operating	2,097.76	-1,006.98	466.64	1,016.78
Investing	-277.69	-443.09	-577.27	-321.61
Financing	-1,831.37	1,493.93	-36.80	-519.13
Financial Ratio				
EPS (Baht)	0.49	0.52	0.20	0.78
GP Margin (%)	7.98	10.63	9.02	10.29
NP Margin (%)	2.66	3.29	1.76	4.42
D/E Ratio (Times)	1.06	1.65	1.33	1.14
ROE (%)	14.11	16.34	6.69	25.67
ROA (%)	8.32	9.39	4.97	12.17

JUMP+ Plan			
Business Plan			
Target in 2028			
EBITDA	1,400-1,600 Million Baht		
Revenue	25,000-26,000 Million Baht		
Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Capacity Expansion and Automation for Scalable Growth	✓	✓	
2. Strategic Plan 2 : Transforming into high value and Sustainable Product Portfolio	✓	✓	
3. Strategic Plan 3 : Renewable Energy Integration for Cost & Carbon Advantage	✓	✓	
4. Strategic Plan 4 : Value Unlock through Strategic investment and Strategic Partnership	✓	✓	✓
Governance Plan			
1. Increasing the diversity of the board of directors			
2. Enhancing anti-corruption and fraud prevention efforts			
3. Strengthening emerging risk oversight practices			
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
EBITDA (Million Baht)	687.44	1,147.46	1,146.23	1,400-1,600
Revenue (Million Baht)	12,130	16,919	19,980	25,000-26,000

Driving sustainable growth through the transition to a Low Carbon Value Chain, while strengthening organizational capabilities through capacity expansion, production efficiency enhancement via automation, and a greater contribution from value added and low carbon products. This strategy aims to improve profitability, reinforce earnings resilience, mitigate commodity cycle volatility, and unlock long term growth across the low carbon value chain

Growth plan/Increase business value

Strategic Plan 1 : Capacity Expansion and Automation for Scalable Growth

Driving growth across the Group through capacity expansion in core businesses, while enhancing operational efficiency through automation and digital technologies to support growing market demand and strengthen the Group's ability to deliver sustainable revenue growth and scalable margin

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	38.87	18.42	10.0	10.0	7.0
Operating Margin (%)	4.43	2.81	5.0	6.0	7.0

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Expand production capacity while enhancing operational efficiency through automation.	2026	<ul style="list-style-type: none"> • Advance capacity expansion projects alongside the deployment of Automation and IoT systems. • Enhance productivity and operational efficiency across existing production lines. • Expand palm oil processing capacity to 788,000 tons of FFB per year, representing a 50% increase year-on-year.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • Increase natural rubber production capacity to 430,000 tons per year, representing a 9% year-on-year increase. • Increase organic waste handling capacity to 1,100,000 tons per year, representing a 45% year-on-year increase. • Increase biogas production capacity to 58,000,000 cubic meters per year, representing a 95% year-on-year increase. • Enhance palm oil production efficiency by maintaining oil loss at no more than 2.0%.
	2028	<ul style="list-style-type: none"> • Increase revenue from the natural rubber business by 5–10% year-on-year. • Increase revenue from the palm oil business by 5–10% year-on-year. • Increase revenue from the renewable energy and organic waste management business by 5–10% year-on-year. • Improve EBITDA margin to 5%.
Develop raw material sourcing networks and expand strategic raw material base areas	2026	<ul style="list-style-type: none"> • Expand cup lump rubber and FFB sourcing areas by 5 additional locations. • Increase cup lump rubber procurement volume by 5–10% YoY • Increase FFB procurement volume by 10–15% YoY
	2027	<ul style="list-style-type: none"> • Expand cup lump rubber and FFB sourcing areas by 3 additional locations. • Increase cup lump rubber procurement volume by 5–10% YoY • Increase FFB procurement volume by 10–15% YoY

Risk Management

Risk 1 : Potential delays in capacity expansion and investment execution

• **Risk Characteristic**

Risk of delays in construction, machinery installation, and commencement of commercial operations (COD)

• **Risk Impact**

Production capacity may fall below plan, resulting in lower than expected revenue growth and EBITDA performance

• **Risk Management Measures**

Implement the project in phases, establish clear milestones, and appoint experienced contractors under well-defined contractual terms

Risk 2 : Risk of insufficient raw material supply to support expanded production capacity

• **Risk Characteristic**

- Competition in raw material pricing
- Volatility in raw material supply volumes
- Inability to expand sourcing areas as planned

• **Risk Impact**

- Utilization rate lower than expected
- Increase in raw material costs
- Failure to deliver products on schedule
- Impact on profitability

• **Risk Management Measures**

- Expand long-term supplier networks
- Develop raw material sources in high-potential areas
- Implement raw material storage and warehouse management
- Utilize digital systems to manage raw material volume and quality

Strategic Plan 2 : Transforming into high value and Sustainable Product Portfolio

Increase the share of revenue from certified and value added products to reduce exposure to commodity price volatility, enhance sustainable profit margins, and strengthen competitiveness in markets that prioritize quality, transparency, and sustainability throughout the value chain.

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	38.87	18.42	10	10	7
Gross Profit Margin (%)	10.63	7.98	8	8.3	8.6
Net Profit Growth (%) YoY Growth Rate	158.88	-4.13	3	3.3	3.6

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Upgrade plantations to international sustainability certification standards and apply technology	2026	<ul style="list-style-type: none"> • Obtain International Sustainability and Carbon Certification CORSIA certification. • Develop / enhance the Sustainable Supply Chain Management (SSCM) application for full practical implementation, aligned with regulatory requirements and customer expectations. • Achieve ≥100% traceability of cup lump rubber raw materials. • Achieve 100% traceability of FFB raw materials
	2027	<ul style="list-style-type: none"> • Increase total revenue from products certified under sustainability standards (EUDR, FSC, RSPO, GOLs, and ISCC) by

- Expand the customer base in premium markets

Strategic Plan 3 : Renewable Energy Integration for Cost & Carbon Advantage

Increase the share of renewable and bioenergy used in business operations to strengthen energy cost control, reduce greenhouse gas emissions, enhance long term energy security, and reinforce competitiveness under a low carbon economy.

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

- Profitability & Efficiency
- Growth

Targets

- Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	38.87	18.42	10	10	7
EBIT Margin (%)	4.72	3.68	5	6	6

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop and integrate renewable energy sources and improving energy efficiency	2026	<ul style="list-style-type: none"> • Start renewable energy generation projects. • Increase renewable energy generation capacity by 30–50%YoY
	2027	<ul style="list-style-type: none"> • Increase renewable energy consumption by 5–10% YoY
	2028	<ul style="list-style-type: none"> • Increase renewable energy consumption by 5–10% YoY
		<ul style="list-style-type: none"> • Reduce total energy costs by 3–5% compared with 2026

Risk Management

Risk 1 : Technology and specialized personnel risks

- Risk Characteristic

The adoption of new technologies in production processes and renewable energy systems is highly complex and requires personnel with specialized expertise in engineering, automation, and biological systems. Failure to develop, recruit, or transfer the required knowledge as planned may result in lower than expected project performance and operational disruptions

- Risk Impact

- Production output and investment returns fall short of target.
- Maintenance costs increase.
- Downtime in production processes impacts revenue, profitability, and long term business expansion plan.

- Risk Management Measures

- Develop personnel through training and technology transfer from external experts.

- Implement specialized upskilling and reskilling programs alongside the adoption of predictive maintenance and digital monitoring systems to reduce machine downtime.
- Select technologies supported by reliable service providers and continuous technical assistance

Risk 2 : Energy prices and carbon credit prices fluctuate according to market conditions

• **Risk Characteristic**

Energy and carbon credit prices fluctuate in line with market conditions

• **Risk Impact**

Return on investment falls short of plan

• **Risk Management Measures**

- Establish long term renewable energy purchase agreements.
- Diversify into high potential carbon credit markets.
- Manage the Group’s energy portfolio in a balanced manner

Strategic Plan 4 : Value Unlock through Strategic investment and Strategic Partnership

Drive long term growth through investment to unlock the value of high potential businesses, alongside expanding investments in high opportunity domestic and international markets. Focus on selecting value accretive projects and forming joint ventures with strategic partners to create new growth engines (New S-curve), strengthen competitiveness, diversify revenue streams, and enhance sustainable global growth potential

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

- Growth
- Profitability & Efficiency
- Stability

Targets

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
ROE (%)	16.34	14.11	15	16	17
Revenue Growth (%) YoY Growth Rate	38.87	18.42	10	10	7

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop an investment pipeline and establish strategic partnerships.	2026	<ul style="list-style-type: none"> • Establish a team / appoint advisors to develop high potential investment projects. • Develop an investment pipeline and conduct surveys in high potential areas. • Conduct feasibility studies for projects with appropriate project IRR levels.

Strategic Initiative	Year	Expected Outcomes
Restructure the business to unlock value and enhance fundraising potential.	2027	<ul style="list-style-type: none"> Establish / sign strategic partnership agreements with key partners. Conduct due diligence for projects that meet investment criteria
	2028	<ul style="list-style-type: none"> Invest in and develop approved projects
	2026	<ul style="list-style-type: none"> Spin-off Thai Eastern Bio Power Public Company Limited
	2027	<ul style="list-style-type: none"> Recognize a significant increase in profit contribution from subsidiaries
	2028	<ul style="list-style-type: none"> Increase ROE to 17%.

Risk Management

Risk 1 : Risk in investment project selection and development

• **Risk Characteristic**

- Investment projects may not generate returns as expected.
- Delays may occur in project development.

• **Risk Impact**

Impact on the Group’s revenue growth and ROE

• **Risk Management Measures**

- Establish clear investment criteria.
- Conduct comprehensive feasibility assessments.
- Closely monitor project progress

Risk 2 : Risk associated with joint ventures

• **Risk Characteristic**

Differences in strategy, management approach, and organizational culture

• **Risk Impact**

Project execution may not proceed as planned and may fail to generate value as targete

• **Risk Management Measures**

- Select partners with relevant expertise and aligned objectives.
- Establish a clear joint governance structure.
- Prepare comprehensive documentation / a Shareholders’ Agreemen

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Increasing the diversity of the board of directors

Enhance board composition by increasing diversity in gender, skills, and experience, with a greater proportion of female directors and directors with sustainability expertise. This will strengthen strategic decision-making and governance effectiveness in an increasingly complex and rapidly changing business environment. A more diverse board provides broader perspectives, improves the quality of strategic decisions, reduces governance risks, and reflects good human rights practices in line with international standards.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	In Progress	In Progress	In Progress	Success
The company aims to ensure that at least 50% of the Board of Directors have expertise in corporate sustainability management by 2028	-	≥ 20%	≥ 30%	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Increase female representation on the Board of Directors	2026	<ul style="list-style-type: none"> Strengthen directors' knowledge in human rights and other relevant area
	2027	<ul style="list-style-type: none"> Establish a Board Diversity & Skill Matrix with female board representation defined as a structural target. Continuously strengthen directors' knowledge in human rights and other relevant areas
	2028	<ul style="list-style-type: none"> Enhance the nomination process by requiring female candidates to be included in the shortlist. Female directors account for at least 30% of the Board of Director
Strengthen the Board's capabilities in corporate sustainabilit	2026	<ul style="list-style-type: none"> Define sustainability skill requirements in the Board Skill Matrix. Provide corporate sustainability / sustainable finance training for members of the RSMC. Directors with corporate sustainability expertise account for at least 20% of the Board
	2027	<ul style="list-style-type: none"> Review / establish ESG-related KPIs linked to executive board performance evaluation. Directors with corporate sustainability expertise account for at least 30% of the Board
	2028	<ul style="list-style-type: none"> Directors with corporate sustainability expertise account for at least 50% of the Board

Risk Management

Risk 1 : Unable to recruit female directors who meet the Board Skill Matrix requirements within the specified timeframe

• **Risk Characteristic**

The pool of qualified female director candidates with the required experience, industry knowledge, and sustainability expertise is limited

• **Risk Impact**

Unable to achieve the targeted female board representation as planned.

• **Risk Management Measures**

- Engage an international executive search firm for board recruitment.
- Prepare a director pool and succession plan in advance.
- Expand the network for sourcing female directors across diverse industries

Risk 2 : The Board still lacks sufficient sustainability expertise to effectively oversee strategy.

• **Risk Characteristic**

Some directors may still lack in depth knowledge of corporate sustainability

• **Risk Impact**

Sustainability strategy formulation and systemic risk management may not keep pace with changing conditions.

• **Risk Management Measures**

- Provide continuous training for directors on corporate sustainability.
- Invite external experts to share knowledge and insights

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Strengthen anti-corruption systems through a proactive approach by integrating a culture of transparency, enhancing employee knowledge and awareness, establishing preventive risk controls, conducting both internal and external audits, implementing effective whistleblowing mechanisms, and maintaining continuous communication with stakeholders throughout the value chain to build trust and reinforce sustainable competitiveness.

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	-	-	-

Topic	Current Status	Targets		
		2026	2027	2028
<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	-	-	-
<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	-	Include the existence of anti-corruption policy as one of the supplier selection criteria, Achieve coverage of supplier assessment for at least 30%.	At least 50% have formally adopted and implemented the policy, Achieve assessment coverage of at least 50%	At least 90% have formally adopted and implemented the policy, Achieve assessment coverage of more than 90%.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Strengthen the anti-corruption management system in alignment with International Organization for Standardization 37001 standards	2026	<ul style="list-style-type: none"> Complete a gap analysis against International Organization for Standardization 37001 requirements. Review and revise policies, regulations, and processes to align with the standard. Appoint a working committee to oversee anti-corruption compliance. Conduct an organization-wide anti-corruption risk assessment. No significant corruption issues identified.
	2027	<ul style="list-style-type: none"> 100% of employees and executives complete anti-corruption training. Implement anti-corruption internal control systems across all business units. Conduct internal audits on anti-corruption practices. No significant corruption issues identified
	2028	<ul style="list-style-type: none"> Review the system and report to the Board of Directors on an annual basis. No significant corruption issues identified

Extend anti-corruption governance to critical Tier 1 suppliers

Strategic Initiative	Year	Expected Outcomes
	2026	<ul style="list-style-type: none"> Identify 100% of critical Tier 1 suppliers. Review / revise the Supplier Code of Conduct on anti-corruption. Include anti-corruption requirements in new contracts. Provide training and advisory support to key suppliers. AT least 90% of suppliers acknowledge the policy. Achieve assessment coverage of at least 30% of critical Tier 1 suppliers
	2027	<ul style="list-style-type: none"> At least 50% of critical Tier 1 suppliers have an anti-corruption policy in place. Achieve assessment coverage of at least 50% of critical Tier 1 suppliers. Establish corrective action plans for suppliers that do not meet the criteria.
	2028	<ul style="list-style-type: none"> At least 90% of critical Tier 1 suppliers have an anti-corruption policy in place. Achieve 100% assessment coverage of critical Tier 1 suppliers. At least 90% of suppliers pass the assessment. Use assessment results as criteria for supplier selection / contract renewal.

Risk Management

Risk 1 : Suppliers may be unable to comply with anti-corruption requirements

• Risk Characteristic

Critical Tier 1 suppliers may not yet have adequate policies or internal control systems in place, limiting their ability to comply

• Risk Impact

- Legal and reputational risks to the company, Impact on investor confidence.
- Supply chain continuity may be disrupted.
- Higher costs. Reduced production efficiency

• Risk Management Measures

- Provide training and establish an advisory team for suppliers.
- Strengthen supplier monitoring, auditing, and assessment processes.
- Establish criteria and contingency plans for supplier selection.

Governance of Risk and Management Compliance

Strengthening emerging risk oversight practices

Strengthen emerging risk management systems by integrating risks related to data reliability, climate-related disclosure, and misinformation, while enhancing carbon footprint assurance in line with international standards

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for managing emerging risks.	In Progress	Success	Success	Success
<ul style="list-style-type: none"> Conduct an analysis to identify and assess a minimum of three emerging risks with potential business impact. 	Complete	-	-	-
<ul style="list-style-type: none"> Each emerging risk is accompanied by scenario analysis and corresponding mitigation plans 	In Progress	Success	Success	Success
<ul style="list-style-type: none"> Engagement of senior management in the tracking and decision processes related to emerging risks. 	Complete	-	-	-
ISO 14064-1 and ISO 14067 certification.	-	Certified to ISO 14064-1	Certified to ISO 14067	Success
International Sustainability and Carbon Certification (ISCC) CORSIA-POME certification.	-	Certified to ISCC CORSIA POME	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Strengthen data governance and climate disclosure systems in line with international standards	2026	<ul style="list-style-type: none"> Establish a data collection system and assign data owners for all GHG, CFO, and CFP datasets. Appoint external expert consultants. Identify climate-related emerging risks and complete scenario analysis, with mitigation plans for material climate risks. Certified to ISO 14064-1 covering more than 30,000 rai. Certified to International Sustainability and Carbon Certification CORSIA-POME Integrate climate risk into business strategy
	2027	<ul style="list-style-type: none"> Expand organization-level International Organization for Standardization 14064-1 certified area to more than 60,000 rai. Certified to ISO 14067 certification. 100% traceability of disclosed climate and ESG data. Align disclosures with the IFRS S1 and S2 framework.

Risk Management

Risk 1 : Insufficient readiness of data systems for verification and certification under international standards

- **Risk Characteristic**

GHG emissions data and CFO data originate from multiple sources across various departments, making data collection, verification, and quality control in compliance with ISO 14064-1 and ISO 14067 requirements time consuming and highly dependent on system readiness.

- **Risk Impact**

- Certification may be delayed or not achieved.
- The credibility of disclosed data may decline.
- Impact on corporate image and investor confidence.
- Strategic decision-making may lack accurate information

- **Risk Management Measures**

- Develop a centralized data collection system across the organization.
 - Define data owners and establish clear data verification procedures.
 - Conduct internal data audits prior to formal verification.
 - Engage external consultants to prepare for certification.
-

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://www.irplus.in.th/Listed/TEGH/Ebook/pdf/TEGH_EN_SD_2024_Final



TEGH has prepared GHG emissions reports that have undergone third-party verification by an external verifier accredited by TGO, and the verified information has already been disclosed in the sustainability report

Targets

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

Decarbonization

TGEH is implementing its greenhouse gas reduction plan through energy and transport transition, alongside increasing the share of renewable energy used across operations. The strategy focuses on investing in renewable energy infrastructure, solar energy, and electric vehicles, while improving energy efficiency in production processes to strengthen long-term cost competitiveness, reduce exposure to energy price volatility, and support the transition to a low-carbon economy

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	>95,000	5-7%	10-13%	15-20%

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhance energy efficiency and transition to renewable energy	2026	<ul style="list-style-type: none"> Start projects to improve energy efficiency and renewable energy generation (Biomass power plant / replace forklifts with EVs / install solar rooftop systems / upgrade transport vehicles to Euro 5 / EV / install biomass dryers, etc.). Use 20–30% renewable electricity. Substitute at least 80% of fossil-based fuel with biogas. Reduce Scope 1 and Scope 2 GHG emissions by 5–10%.
	2027	<ul style="list-style-type: none"> COD of the biogas expansion project (Biogas Expansion Zone 3)

- Implement real-time monitoring systems.
- Train and prepare employees

Risk 2 : Changes in climate and environmental regulations, both domestically and internationally

- **Risk Characteristic**

Regulations related to GHG reduction, carbon measures, product standards, disclosure requirements, and Thailand's environmental laws are becoming more stringent and evolving rapidly. This may require the company to adjust production processes, raw material sourcing, data systems, and disclosure practices within a limited timeframe

- **Risk Impact**

- Loss of competitiveness in the global supply chain.
- Higher costs for technology upgrades and certification.
- Potential carbon costs or penalties for non-compliance.
- Impact on access to green / transition finance.

- **Risk Management Measures**

- Develop GHG data systems and disclosure systems in line with international standards.
 - Conduct scenario analysis to address emerging risks.
 - Diversify markets and customer portfolio toward markets with demand for low-carbon products.
 - Develop products and raw materials certified to international standards to reduce trade-related risks.
-