



JUMP+ Plan



RHOM BHO PROPERTY PUBLIC COMPANY LIMITED

(TITLE)

Year 2026 - 2028

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and disseminated on 31/03/2026

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RHOM BHO PROPERTY PUBLIC COMPANY LIMITED

SET

Property & Construction / Property Development

CG Report :

SET ESG Ratings: -

Anti-Corruption Certification (CAC): -

Business Type

TITLE is a property developer for sale by focusing on condominium brand "The Title" in Phuket.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	2,994.19	1,296.66	460.95	595.96
Expenses	2,195.09	1,142.12	426.71	506.70
Net Profit	591.09	91.23	22.21	61.19
Balance Sheet (MB)				
Assets	16,825.38	8,852.63	3,472.90	1,236.98
Liabilities	14,737.75	7,715.17	2,635.58	574.53
Shareholders' Equity	1,890.31	1,137.43	837.32	662.45
Cash Flow (MB)				
Operating	-937.08	1,506.70	846.59	488.20
Investing	-742.90	-2,515.66	-774.45	-7.19
Financing	2,024.07	578.43	749.56	-463.19
Financial Ratio				
EPS (Baht)	0.76	0.12	0.03	0.08
GP Margin (%)	54.01	41.64	47.22	44.37
NP Margin (%)	19.65	7.04	4.82	10.27
D/E Ratio (Times)	7.06	6.78	3.15	0.87
ROE (%)	39.04	9.24	2.96	9.74
ROA (%)	6.13	2.39	1.38	6.57

JUMP+ Plan

Business Plan

Target in 2028

Total Revenue **7,600** million baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Strategic Plan : Strategic Plan to Support Revenue Growth



Governance Plan

1. Enhancing the competency and performance of the board of directors
2. Enhancing anti-corruption and fraud prevention efforts
3. Enhancing the prevention of insider information

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan

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Section 1
Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2023	YE/2024	YE/2025	Target in 2028
Total Revenue (million baht)	438.00	1,297	2,994	7,600

The Company focuses on developing real estate projects in high-potential tourist locations, particularly in Phuket, which is a major destination for international tourists and foreign investors. The Company places importance on developing products that meet both residential and investment needs, along with project designs that align with the lifestyles of international customers and the atmosphere of tourist destinations.

The Company aims to achieve continuous revenue growth through the development of projects in strategic locations, efficient portfolio management, and the expansion of businesses related to tourism and real estate. This strategy is intended to strengthen the Company’s business foundation and support sustainable long-term growth.

Growth plan/Increase business value

Strategic Plan : Strategic Plan to Support Revenue Growth

1. Development of real estate projects in high-potential tourist destinations, particularly in Phuket Province.
2. Expansion into related tourism and lifestyle businesses, such as hotels, room management services, and beach clubs.
3. Establishing partnerships with both domestic and international business partners to co-develop new projects and expand opportunities to access international markets.

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
Total Revenues (MILLION BAHT)	1,296.66	2,994.19	6,000	6,700	7,600

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Key initiatives to drive sustainable revenue growth.	2026	<ul style="list-style-type: none"> • Launch new projects in high-potential tourist locations in Phuket and accelerate sales from ongoing developments to increase the backlog sufficiently to support revenue recognition over the next 2–3 years. Currently, the company has a backlog of approximately THB 18,000 million, which is sufficient to support revenue recognition for the next three years.

Strategic Initiative	Year	Expected Outcomes
		<p>Additionally, the company is studying other high-potential tourist locations in Phuket to support future project development.</p> <ul style="list-style-type: none"> The company is exploring the feasibility of developing tourism-related businesses, such as hotels, property management services, or lifestyle businesses in tourist destinations, to enhance the potential for generating continuous revenue.
	2027	<ul style="list-style-type: none"> Focus on acquiring land in high-potential tourist locations in Phuket, such as Bang Tao, Kata, and Rawai, as well as areas suitable for developing leisure residence projects, to support future project development. Develop a real estate ecosystem in Phuket, including property management, resident services, and investment-related services, to enhance the value of projects.
	2028	<ul style="list-style-type: none"> Manage the project portfolio more efficiently by launching new projects, adjusting the product mix to align with market conditions, and controlling project development costs. Explore and develop tourism- and lifestyle-related businesses that can create synergies with the company's real estate projects, such as spas, fitness centers, or health services, catering to international clients and tourists.

Risk Management

Risk 1 : Risk from Economic Conditions and the Purchasing Power of Foreign Customers

- **Risk Characteristic**

The main customers of the projects in Phuket Province are foreign buyers, whose purchasing power may be affected by economic conditions in their home countries.

- **Risk Impact**

This may result in a decrease in demand for real estate purchases or lead to longer decision-making periods before making a purchase.

- **Risk Management Measures**

The company diversifies its customer base across multiple countries and develops products that meet the needs of both international and domestic customers.

Risk 2 : Risk from Heavy Reliance on Revenue from the Real Estate Development Business

- **Risk Characteristic**

The company's main revenue comes from the development and sale of real estate projects. This type of business is cyclical in nature and depends on the conditions of the real estate market as well as consumer purchasing power. If the market slows down, it may result in lower sales and fewer property ownership transfers.

- **Risk Impact**

Heavy reliance on revenue from the real estate development business may cause the company's revenue and operating results to fluctuate in line with market conditions, which could affect the continuity of the company's revenue and cash flow during certain periods.

- **Risk Management Measures**

The company has a strategy to diversify its revenue streams by exploring the development and investment in businesses that can generate recurring income, such as hotels, community mall projects, and other lifestyle businesses. This includes developing a variety of projects in terms of location and price range to reduce reliance on a single type of project.

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Enhancing the competency and performance of the board of directors

The company aims to strengthen the capabilities, enhance knowledge and competencies, and improve the performance of the Board of Directors and its subcommittees by 2028.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company engages external consultants to support the development of the Board's evaluation framework and to provide recommendations for the Board's performance assessment	Not Started	In Progress	Success	Success
Monitor the progress of the directors' skill development plan and evaluate its effectiveness.	-	In Progress	Success	Success
The Board of Directors attended training programs, and the performance and skills of the directors were evaluated by an independent external assessor.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
1. The company engages an external advisor to help define guidelines and provide recommendations on key issues for evaluating the Board of Directors' performance. 2. Prepare a skills development plan for the directors.	2026	<ul style="list-style-type: none"> The company arranges for the performance and skills of the Board of Directors to be evaluated by an external assessor. A directors' development plan has been established, incorporating a variety of development activities, such as specialized training programs, to enhance the necessary skills and knowledge. A clear skills development plan has been prepared, specifying the timeline and objectives.
Monitor the progress of the directors' skills development plan and evaluate the effectiveness of the plan.	2027	<ul style="list-style-type: none"> The directors attended and successfully completed key skills training programs during the year.
The Board of Directors attended training programs, and the performance and skills of the directors were evaluated by an independent external assessor.	2028	<ul style="list-style-type: none"> The directors participated in activities or training programs in accordance with the established plan, and the performance and skills of the Board of Directors were evaluated based on the defined criteria by an independent external assessor.

Risk Management

Risk 1 : Risk related to director participation and misalignment of training programs.

• **Risk Characteristic**

Directors may face time constraints, competing commitments, or may not sufficiently prioritize participation in training programs, resulting in attendance that does not align with the established plan. Furthermore, if training courses or content are not appropriately aligned with the competency development plan, the intended skill development objectives may not be achieved.

• **Risk Impact**

The development of the Board’s competencies does not achieve the objectives set out in the established plan.

• **Risk Management Measures**

1. Engage external consultants to support the development of guidelines and provide recommendations on Board performance evaluation, as well as to identify and select appropriate training programs.
2. Develop a Board competency development plan and establish an annual training schedule in advance, enabling directors to effectively manage their time and fully participate in accordance with the established plan.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This initiative aims to establish a robust corporate governance framework to prevent and combat all forms of fraud and corruption, while fostering a culture of integrity among employees at all levels. It also seeks to obtain national-level certification (CAC) to reinforce the company’s commitment to ethical business practices, build confidence among investors and stakeholders, and drive sustainable organizational growth.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	In Progress	Success
• 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	In Progress	In Progress	Success	Success
• The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence	In Progress	In Progress	In Progress	Success

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 	In Progress	In Progress	In Progress	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Not Started	Signatory	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	-	Establish and communicate policies, a Supplier Code of Conduct, and anti-fraud and anti-corruption guidelines.	Ensure that at least 70% of Critical Tier 1 suppliers adopt and implement the policy, with comprehensive monitoring of compliance.	Ensure that all Critical Tier 1 suppliers have an approved anti-corruption policy that is effectively implemented.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
<p>1. Review the anti-fraud and anti-corruption policy to ensure it comprehensively covers the organization's business activities, is approved by the Board of Directors, and is supported by clear implementation guidelines. 2. Monitor and evaluate compliance with anti-fraud and anti-corruption policies and procedures. 3. Provide training for employees and management on anti-fraud and anti-corruption policies.</p>	2026	<ul style="list-style-type: none"> Plan and design an internal audit process based on the organization's anti-fraud and anti-corruption policies and procedures, establishing it as a long-term operational framework. Establish an internal audit working team responsible for monitoring and reporting outcomes. Regularly review anti-fraud and anti-corruption policies and practices to ensure alignment with evolving contexts and regulatory requirements. Review the anti-fraud and anti-corruption policies and procedures to ensure alignment with evolving contexts and regulatory requirements, and submit them to the Board of Directors for approval. Ensure that employees at all levels are informed of and acknowledge the anti-fraud and anti-corruption policies and procedures.
<p>1. Declare the company's intention to participate in the CAC program (Thailand's Private Sector Collective Action Against Corruption). 2. Engage external consultants to assess the company's readiness against the 71-item CAC Checklist. 3. Monitor and evaluate compliance with anti-fraud and anti-corruption policies and procedures, and report audit results by internal auditors. In cases of non-compliance, identify corrective actions and preventive measures to avoid recurrence. 4. Conduct an annual review of anti-fraud and anti-corruption policies and practices and present them to the Board of Directors. 5. Prepare all required supporting documentation and submit the application for initial CAC certification.</p>	2027	<ul style="list-style-type: none"> The company establishes and communicates its policies to ensure that employees at all levels are fully informed. The company conducts fraud and corruption risk assessments and implements internal audits covering high-risk functions, in alignment with the 71-item assessment criteria. In cases of identified non-compliance, clear corrective actions and preventive measures are established to avoid recurrence. Internal audit results are reported to the Board of Directors for acknowledgement. Review the anti-fraud and anti-corruption policies and procedures to ensure alignment with evolving contexts and regulatory requirements, and present them to the Board of Directors. Submit the application for initial CAC certification.

Strategic Initiative	Year	Expected Outcomes
1. Submit the CAC certification application (in case of additional document revisions). 2. Obtain CAC certification from the Thai Institute of Directors Association (Thai IOD). 3. Conduct an annual review of anti-fraud and anti-corruption policies and practices and present them to the Board of Directors.	2028	<ul style="list-style-type: none"> • Obtain CAC certification from the Thai Institute of Directors Association (Thai IOD). • Review the anti-fraud and anti-corruption policies and procedures to ensure alignment with evolving contexts and regulatory requirements, and present them to the Board of Directors.

Risk Management

Risk 1 : Risk arising from compliance with policy

• **Risk Characteristic**

Following the declaration of intent to participate in the CAC program, certain work processes and governance mechanisms may not yet be fully aligned with CAC criteria, which may affect the achievement of CAC certification

• **Risk Impact**

1. Monitoring and auditing of compliance with the anti-corruption policy may not be conducted comprehensively, resulting in an inability to identify weaknesses or gaps in the internal control system.
- 2.If the company declares its intent but fails to obtain certification, it may negatively affect the organization’s image and credibility.

• **Risk Management Measures**

1. Require that the results of monitoring and audits be reported to the Board of Directors at least once a year.
2. Prepare a summary report of findings and improvement actions for identified deficiencies, and follow up on the implementation of corrective measures.
3. Engage a qualified consultant with experience in obtaining such certification to analyze areas requiring improvement and assist in verifying compliance with CAC requirements in full.

Attachments

URL Link to the Document : <https://investor.rhombho.co.th/th/corporate-governance/anti-corruption-policy>



Enhancing the prevention of insider information

The company is committed to strengthening its corporate governance framework for the control and prevention of the misuse of inside information. This aims to prevent directors, executives, employees, or other related parties with access to material non-public information from using such information for improper personal gain, while promoting fair and equitable disclosure of information (Fair Disclosure).

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> • A Board-approved written policy on insider information prevention has been clearly defined and implemented 	In Progress	In Progress	Success	Success
<ul style="list-style-type: none"> • A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually. 	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> • The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected,corrective actions and preventive measures are clearly outlined to prevent recurrence 	Complete	-	-	-
Internally disclose,on a per-transaction basis,the list of individuals who have access to inside information regarding any transaction that may affect the company's stock price and investor decisions.	-	Success	Success	Success
Enhance measures to prevent the use of inside information by implementing technology to control the inside information database and regulate access, usage, and extraction of such information.	-	The company develops a plan to improve systems/ technology for controlling and preventing the use of inside information.	Testing the use of systems/ technology for controlling and preventing the use of inside information.	<ol style="list-style-type: none"> 1. Implement information technology systems and IT security measures to control and prevent the use of inside information. 2. The use of technology systems for controlling and preventing the use of inside information has been assessed for security and practical applicability by relevant stakeholders.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
<p>1. Review and update the insider information usage policy to ensure alignment with the latest laws and regulations, and obtain approval from the Board of Directors. 2. Disclose the list of individuals who have access to inside information for any transactions that may affect securities prices and investors' decision-making on a case-by-case basis within the company.</p>	<p>2026</p>	<ul style="list-style-type: none"> The company has a clear, documented policy and guidelines that have been approved by the Board of Directors. There are clear guidelines for maintaining a register of individuals with access to inside information, and employees and relevant parties have a better understanding of the policy.
<p>1. Assign a responsible unit/person to provide consultation, guidance, monitoring of compliance, and alerts regarding the prevention of insider information misuse. 2. Monitor and oversee compliance with the insider information policy. 3. Track, collect, and maintain statistics on cases of violations or non-compliance with the policy, and report monitoring results to the Board of Directors. In cases where violations are identified, define corrective actions and preventive measures to avoid recurrence.</p>	<p>2027</p>	<ul style="list-style-type: none"> There is a designated unit/person responsible for providing consultation, guidance, and alerts regarding the prevention of insider information misuse. There is monitoring of securities holding disclosures by directors, executives, and relevant persons. The responsible unit monitors and verifies compliance with the policy, summarizes the results, and reports them to the Board of Directors. In cases where violations are identified, clear corrective actions and preventive measures to avoid recurrence are defined. Statistics on cases of violations or non-compliance with the policy are disclosed at least once a year.
<p>Leverage technology to support the control of inside information usage, including access rights management systems, monitoring compliance with policies, and assessing the effectiveness of the implemented measures, as well as implementing IT security controls to prevent and control the use of inside information.</p>	<p>2028</p>	<ul style="list-style-type: none"> The company has implemented a technology-based system to control the use of inside information, capable of detecting and preventing unauthorized data exfiltration, and has updated its insider information prevention policies and guidelines to address evolving cyber risks.

Risk Management

Risk 1 : Risks arising from the use or disclosure of inside information, and insider trading in securities based on such information.

• Risk Characteristic

Authorized users of inside information, including related persons, may lack sufficient understanding of policy compliance requirements and prohibitions, and there may be an absence of a systematic acknowledgement process. This may result in practices that are not fully aligned with the requirements.

• Risk Impact

Insider trading may occur without the company's knowledge, or information may be prematurely disclosed to the public, resulting in loss of confidence and reputational damage to the company, as well as potential legal liability and financial penalties.

• Risk Management Measures

1. Establish an acknowledgement process for individuals with access to inside information, with the objective of achieving a 100% sign-off rate among all relevant persons.
2. Review insider information prevention training content at least once a year to ensure alignment with the policy and applicable requirements, in coordination with relevant departments.

Risk 2 : Operations / Information Technology (IT)**• Risk Characteristic**

Improper use of inside information or leakage of inside information that has not yet been disclosed to the public.

• Risk Impact

Deficiencies in operations or in the control of access rights to critical information may occur, which could lead to fraud or improper use of information. This may adversely affect shareholder confidence and the company's reputation, as well as result in legal liability and financial penalties.

• Risk Management Measures

1. Establish IT control measures by implementing role-based access control (RBAC) according to job responsibilities and maintaining a digital access log system to support auditability and traceability, thereby enhancing the company's information security.
 2. Define a clear approval authority framework by assigning levels of authority in accordance with the organizational structure, and establish disciplinary measures for non-compliance with company policies or regulations. Implement an independent whistleblowing mechanism with appropriate whistleblower protection measures and ensure effective monitoring and follow-up.
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Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

Prepare, verify, and disclose the greenhouse gas (GHG) emissions report for the Nai Yang Office, Phuket.

Targets

To disclose greenhouse gas (GHG) emissions in order to establish a baseline year for emissions reduction initiatives.

Topic	Targets		
	2026	2027	2028
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	In Progress	Success	Success
Amount of greenhouse gas emission reduction.	Prepare, verify, and disclose greenhouse gas emissions (Scope 1 and 2), using 2025 as the base year for assessment.	Greenhouse gas emission reduction target compared to the base year: 3% reduction.	Greenhouse gas emission reduction target compared to the base year: 6% reduction.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Prepare, verify, and disclose greenhouse gas emissions (Scope 1 and Scope 2).	2026	<ul style="list-style-type: none"> Engage consultants to provide guidance on data collection and greenhouse gas (GHG) emissions reporting, and appoint a third-party verifier. Using 2025 as the base year, develop and disclose the baseline GHG emissions report.
	2027	<ul style="list-style-type: none"> Collect data and prepare greenhouse gas (GHG) emissions reports.
	2028	<ul style="list-style-type: none"> Collect data and prepare greenhouse gas (GHG) emissions reports.
Reduction of greenhouse gas emissions from offices and the Nai Yang sales office in Phuket (CFO), Scope 1 and 2.	2026	<ul style="list-style-type: none"> After completing the 2025 base-year greenhouse gas inventory, solar panels will be installed at the office building and the Nai Yang sales office in Phuket.
	2027	<ul style="list-style-type: none"> The target is to reduce electricity consumption by 10% compared to the 2025 base year. Communicate the greenhouse gas emission reduction target and establish a policy to ensure all employees are informed of the shared goal. Inspect air conditioning systems to ensure proper functionality and promote setting the temperature at 25–26 degrees Celsius Replace deteriorated light bulbs with LED bulbs when they reach the end of their service life. If it is necessary to purchase new air conditioners, select models that use R32 refrigerant.
	2028	<ul style="list-style-type: none"> The target is to reduce electricity consumption by 15%

Strategic Initiative	Year	Expected Outcomes
		<p>compared to the 2025 base year. Establish a maintenance plan to inspect solar panel systems to ensure they are fully operational and operating at maximum efficiency.</p> <ul style="list-style-type: none"> • Replace deteriorated light bulbs with LED bulbs when they reach the end of their service life. • If it is necessary to purchase new air conditioners, select models that use R32 refrigerant.

Risk Management

Risk 1 : Risk related to the completeness and accuracy of data.

• **Risk Characteristic**

The preparation of a greenhouse gas (GHG) inventory requires activity data from multiple departments, such as electricity consumption, fuel usage, resource utilization, and other operational data.

This creates potential risks related to data completeness and accuracy, due to data being collected from various sources, inconsistent recording practices, or the use of non-standardized units of measurement.

• **Risk Impact**

If the data used for calculation is incomplete or inaccurate, it may result in misstatements of the organization’s greenhouse gas (GHG) emissions. This could undermine the credibility of environmental disclosures and affect the reliability of data used to support the organization’s emissions reduction planning.

• **Risk Management Measures**

Establish a systematic and standardized approach to data collection by developing clear templates and guidelines for relevant departments. Ensure data accuracy is validated prior to its use in calculations, and conduct regular reviews of both the data and the greenhouse gas (GHG) inventory preparation process.

Risk 2 : Risk related to the definition of calculation and reporting boundaries.

• **Risk Characteristic**

Defining organizational boundaries and determining which activities should be included in greenhouse gas (GHG) emissions calculations such as setting operational boundaries and classifying emission sources into Scope 1, Scope 2, and Scope 3 may pose risks of incomplete boundary coverage or misalignment with applicable standards and guidelines.

• **Risk Impact**

If the defined calculation boundaries do not cover the organization’s material activities, the reported greenhouse gas (GHG) emissions may not accurately reflect the organization’s overall operations. This may also impact external audits or third-party verification processes.

• **Risk Management Measures**

Conduct a study and define the boundaries for the greenhouse gas (GHG) inventory in alignment with applicable standards and guidelines. Regularly review organizational boundaries and relevant activities, and consult with experts or relevant authorities to ensure the GHG inventory is accurate, complete, and compliant with established criteria.

Risk 3 : The solar panel system's electricity consumption reduction efficiency does not meet the target.

- **Risk Characteristic**

The solar cell system may be unable to generate electricity as forecasted due to various factors, such as the use of low-quality or non-standard solar panels with low solar energy conversion efficiency. Improper installation practices, such as unsuitable tilt angles, incorrect orientation that does not fully capture sunlight, or shading from obstructions, may also reduce performance. In addition, unfavorable weather conditions, such as frequent cloud cover, heavy rainfall, or high levels of airborne dust, can further decrease electricity generation efficiency.

- **Risk Impact**

If performance does not meet expectations, electricity generation from the solar cell system will be lower than the set target. This will limit the reduction in dependence on external electricity sources as planned, resulting in lower-than-expected reductions in electricity costs for the building and a longer payback period for the solar cell investment, or potentially making the investment less economically viable. In addition, it may negatively impact the organization's greenhouse gas emission reduction targets.

- **Risk Management Measures**

1. Select high-quality solar panels that meet recognized standards and certifications to ensure reliable quality and performance.
2. Engage experienced specialists in system design and installation.
3. Establish a regular preventive maintenance plan and implement a real-time performance monitoring system to continuously track electricity generation and system status.

Risk 4 : Introduction of new government regulations related to the environment and climate change mitigation.

- **Risk Characteristic**

Risks arising from the introduction or revision of government regulations related to the environment and climate change mitigation, such as energy efficiency standards, greenhouse gas emission reduction requirements, the use of environmentally friendly materials, or more stringent construction regulations, which may affect the company's business operations and project development approaches.

- **Risk Impact**

Such regulatory changes may result in increased operating costs or project development expenses for the company, including the need to adjust design, construction, or operational practices to comply with new requirements. In addition, if processes or documentation must be revised to meet the requirements, this may lead to project delays and deviations from the planned schedule.

- **Risk Management Measures**

The company continuously monitors government news, policies, and regulations related to the environment and climate change in order to prepare and adjust its operations in alignment with potential future requirements. In addition, it communicates and coordinates with relevant external authorities as well as internal departments to ensure appropriate and timely compliance with applicable regulations.