



JUMP+ Plan

Edition No. 1



UAC GLOBAL PUBLIC COMPANY LIMITED

(UAC)

Year 2026 - 2028

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SET
 Industrials / Petrochemicals & Chemicals

CG Report :

SET ESG Ratings: **AA**

Anti-Corruption Certification (CAC): -

Business Type

The Company supplies various kinds of chemical, catalysts, base oils and equipments to serve higher demand in petrochemicals, oil & gas, refineries, polymer, plastic, chemicals, power and utilities plants as well as investment in renewable and alternative energy and utilities system.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	1,704.40	2,381.29	1,762.19	1,719.51
Expenses	1,588.95	2,231.59	1,515.01	1,684.90
Net Profit	65.74	168.72	278.03	78.86
Balance Sheet (MB)				
Assets	2,702.29	3,591.17	3,637.85	3,546.64
Liabilities	1,204.55	1,809.25	1,781.72	1,821.61
Shareholders' Equity	1,486.58	1,656.06	1,720.87	1,592.14
Cash Flow (MB)				
Operating	319.56	-38.97	48.73	105.31
Investing	-44.86	622.22	303.67	13.41
Financing	-771.19	25.17	-215.72	-7.64
Financial Ratio				
EPS (Baht)	0.10	0.25	0.42	0.12
GP Margin (%)	22.44	17.03	23.64	14.32
NP Margin (%)	1.43	5.43	14.23	3.44
D/E Ratio (Times)	0.80	1.02	0.96	1.06
ROE (%)	4.18	9.99	16.78	4.88
ROA (%)	3.77	7.30	9.33	3.55

JUMP+ Plan

Business Plan

Target in 2028

Total Revenue **2,240** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
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1. Strategic Plan 1 : Sustainable Growth

Strategy

2. Strategic Plan 2 : Operational Efficiency

and Power Generation Capacity Expansion

Strategy

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts

2. Enhancing whistleblowing mechanisms

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)	1,762.19	2,381.29	1,704.40	2,240

Committed to driving growth by investing in renewable energy businesses and developing new products, while enhancing operational efficiency, alongside conducting strategic foresight to adapt organizational plans in response to change and support sustainable growth.

Growth plan/Increase business value

Strategic Plan 1 : Sustainable Growth Strategy

The company plans to establish an innovation unit (UAC Synova) to further develop new products and invest in projects related to renewable energy and alternative fuels.

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)	2,381.29	1,704.40	1,900	2,100	2,240

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop the innovation unit (UAC Synova) with a focus on developing products in 3 main groups: Biochemicals, Bio-Extraction, and Bio-based Materials	2026	<ul style="list-style-type: none"> • Conduct Strategic Foresight to adjust the organization's operational plans, and perform feasibility studies on technology, production costs, and market potential of the developed products, including consideration of engaging consultants to analyze business feasibility and support the organization's strategic direction. • Install prototype machinery and establish a pilot-scale research laboratory for preliminary testing of biochemical formulas and extraction processes. Set up a lab scale for researching synthesis technologies in the Bio-based Materials group. Obtain technical testing results and evaluate the potential of processes at the lab and pilot scales for further development. Obtain 2 biochemical prototype products.
	2027	<ul style="list-style-type: none"> • Develop and improve the production process based on lab-scale and pilot-scale experimental results for potential

Strategic Initiative	Year	Expected Outcomes
		<p>products. Obtain 2 products that have successfully passed pilot-scale and lab-scale testing.</p> <ul style="list-style-type: none"> • Test product properties jointly with customers in target industries. Gather testing data from customers and production costs to support decision-making for commercial production. • Analyze production costs and the commercial feasibility of the products.
<p>Expand the growth of clean and renewable energy businesses, such as biogas from energy crops and Refuse Derived Fuel type 3 (RDF3).</p>	2028	<ul style="list-style-type: none"> • Commence commercial sales of bio-products and start recognizing revenue from 2 new products. • Expand distribution channels within the target industries.
	2026	<ul style="list-style-type: none"> • Conduct Strategic Foresight to adjust the organization's operational plans. • Complete the feasibility study, locate a suitable project area for plant construction, and initiate negotiations with government agencies and local partners in Indonesia. • Successfully sign an MOU with partners or local authorities.
	2027	<ul style="list-style-type: none"> • Structure investment and secure funding sources. • Apply for construction permits and other relevant licenses. • Design the plant, select a construction contractor, and commence plant construction. • Successfully sign raw material supply agreements and sales contracts.
	2028	<ul style="list-style-type: none"> • Complete the installation of machinery and production systems. • Test the production system, commence commercial fuel production, and begin sales to customers.

Risk Management

Risk 1 : Market and Demand Risk

• Risk Characteristic

Due to the highly volatile nature of today's world and the time required for innovation development, the company may face risks from rapidly changing consumer demand.

• Risk Impact

Selling prices and sales volumes are lower than forecasted, resulting in revenue failing to reach the target.

• Risk Management Measures

- Continuously evaluate risks.
- Conduct in-depth market research and consistently monitor current situations.

Risk 2 : Project Development and Investment Risk

• **Risk Characteristic**

The development of renewable energy projects requires time for study, design, construction, and obtaining permits from relevant authorities, which may lead to delays or deviations from the plan.

• **Risk Impact**

The project may fail to achieve COD as scheduled, resulting in delayed revenue from the energy business and impacting

• **Risk Management Measures**

- Establish rigorous project and timeline planning with clear milestones.
- Closely monitor project progress and government policies.

Risk 3 : Regulatory Risk

• **Risk Characteristic**

Strict regulations and standards in certain applications, including changes in environmental laws such as Carbon Footprint and LCA.

• **Risk Impact**

Additional expenses incurred from applying for certifications or new legal standards, leading to higher management costs.

• **Risk Management Measures**

- Establish a team to monitor changes in relevant laws and standards and allocate a contingency budget.
- Apply for standard certifications in advance prior to commencing commercial production.

Strategic Plan 2 : Operational Efficiency and Power Generation Capacity Expansion Strategy

The company plans to enhance operational efficiency and increase revenue from power generation by improving feed gas quality to optimize generator performance, along with installing solar power systems to expand electricity generation capacity.

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)	2,381.29	1,704.40	1,900	2,100	2,240

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Increase power generation efficiency by reducing the heating value of Feed Gas.	2026	<ul style="list-style-type: none"> • Conduct an experiment using nitrogen and carbon dioxide gas to adjust the Heating Value and enhance the generator's operational suitability by testing for the optimal condition.

Strategic Initiative	Year	Expected Outcomes
	<p>2027</p> <p>2028</p>	<ul style="list-style-type: none"> • Select the most effective ratio of nitrogen and carbon dioxide gas, and initiate implementation across all generators. The initial results indicate a potential increase in power generation by approximately 10-13%. • Complete the analysis and decision-making process regarding the installation of an internal Nitrogen Generator. • Increase the production rate to 68% and boost revenue from power generation and electricity sales. • Maintain unit costs at a competitive level. • Maintain production at the optimal level and manage operational stability and efficiency by keeping the production rate at approximately 68% and increasing revenue from power generation and sales. • Maintain unit costs at a competitive level. • Study and consider expanding the application to other power plants with potential.
<p>300 kW solar cell installation project at Phu Pha Man Power Plant, Khon Kaen Province, operated by Subsidiary Company (UAC Energy Co., Ltd., and/or UAC&TPT Energy Co., Ltd.)</p>	<p>2026</p> <p>2027</p> <p>2028</p>	<ul style="list-style-type: none"> • Complete the procurement and installation of a 300 kW solar cell system to support the internal electricity load within the power plant. • Connect the solar cell system to the internal grid, enabling the immediate use of solar energy instead of main grid electricity. • Test system operations and commence commercial operations, aiming to increase electricity sales by 1,500 units per day, equivalent to approximately THB 5,400. • Perform preventive maintenance, such as regular panel cleaning and inspection of inverters and electrical systems, maintaining an average Plant Reliability of over 70% with an O&M (Operations and Maintenance) system that keeps downtime and technical losses low. • Review the return on investment against the estimates in the business plan. • Achieve full electricity sales capacity of 3 MW. • Evaluate the potential for further expanding solar power generation capacity by considering installation areas and energy consumption patterns, including the opportunity to replicate the project model at other power plants within the organization. • Maintain electricity sales at the full 3 MW capacity.

Risk Management

Risk 1 : Actual investment cost exceeds the estimate

- **Risk Characteristic**

The actual investment cost of the project is higher than estimated during the planning phase.

- **Risk Impact**

Return on investment and profit are lower than expected.

- **Risk Management Measures**

- Regularly monitor cost trends and machinery prices to update the Feasibility Study.
- Control costs through the Procurement Control system.

Risk 2 : Delay in project construction and installation

- **Risk Characteristic**

Delays in the procurement process, equipment transportation, or installation of electrical systems and infrastructure.

- **Risk Impact**

The project cannot commence operations as scheduled, which may affect revenue recognition from electricity sales.

- **Risk Management Measures**

Develop a project management plan with clear responsibilities and systematically track progress.

Risk 3 : Technical Risk

- **Risk Characteristic**

Power generation falls short of the specified volume due to equipment damage or normal wear and tear.

- **Risk Impact**

Operational results do not meet the plan, causing the return on investment rate to fall below expectations.

- **Risk Management Measures**

- Prepare spare equipment in case of breakdowns.
 - Hire an experienced O&M team.
 - Establish and strictly follow a maintenance plan.
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Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This initiative aims to establish a strong governance framework to combat all forms of corruption through the formulation, review, monitoring, and evaluation of compliance with internal policies and practices at least once a year. The company is also committed to fostering a culture of integrity and honesty among employees while pursuing national (CAC) and international (ISO) certifications to reinforce its dedication to ethical business conduct. These efforts are designed to build confidence and trust among investors and stakeholders, ensuring sustainable growth and long-term organizational resilience.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	In Progress	Success
<ul style="list-style-type: none"> An anti-corruption and anti-bribery policy has been developed to comprehensively cover the organization's business operations, formally approved by the Board of Directors, and supported by clear and practical implementation guidelines 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	Not Started	In Progress	In Progress	Success
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	Not Started	In Progress	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Not Started	Signatory	Certified
Include additional content on Anti-Fraud and Anti-Corruption in both the Orientation training program for new employees and the Refresher Course for existing employees, with a target that relevant participants achieve a minimum passing score of 80-85% on the assessment.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Monitoring and evaluating the implementation of anti-corruption policies and practices	2026	<ul style="list-style-type: none"> Plan and design internal audit processes for anti-corruption and bribery policies and guidelines, to be used as a framework for internal operations. Review anti-corruption and bribery policies and guidelines to ensure they align with the business and any changed regulations.
	2027	<ul style="list-style-type: none"> Conduct the first internal audit based on the audit plan prepared and approved by the Audit Committee. Summarize the audit results and report to the Board of Directors, along with proposing appropriate corrective actions and improvements.
	2028	<ul style="list-style-type: none"> Review anti-corruption and bribery policies and guidelines to ensure they cover new issues/matters that may arise from the audit results.
Present anti-corruption policies and practices to the Board of Directors once a year	2026	<ul style="list-style-type: none"> Plan the framework for reviewing policies and guidelines. Review the anti-corruption and bribery policies and guidelines for the first time to ensure they align with the business and any changed regulations and propose them to the Board of Directors.
	2027	<ul style="list-style-type: none"> Review anti-corruption and bribery policies and guidelines to ensure they align with the business and any changed regulations and submit them to the Board of Directors.
	2028	<ul style="list-style-type: none"> Review anti-corruption and bribery policies and guidelines to ensure they align with the business and any changed regulations and submit them to the Board of Directors.
Obtaining CAC Certification from the Thai Institute of Directors (Thai IOD)	2026	<ul style="list-style-type: none"> Hire an external consultant to evaluate the company's readiness based on the 71-point assessment form (CAC Checklist).
	2027	<ul style="list-style-type: none"> Announce the intention to join the CAC project (Collective Action against Corruption, a program for the Thai private sector to combat corruption) Arrange for an organizational corruption risk assessment, focusing on areas related to transactions and contact with government agencies. Establish policies where none currently exist and propose them for appropriate approval authority, while also developing various processes to align with the 71-point assessment. Develop internal processes to align with the 71 points set by Thai IOD. Announce and communicate the policy to all levels of employees for thorough awareness.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • Compile and prepare all complete supporting documents required for the certification submission and submit documents for the first CAC certification request.
	2028	<ul style="list-style-type: none"> • Submit documents for the second CAC certification request (in case additional document revisions are required). • Officially receive CAC Certification from Thai IOD.
Include additional content on Anti-Fraud and Anti-Corruption in both the Orientation training program for new employees and the Refresher Course for existing employees, with a target that relevant participants achieve a minimum passing score of 80-85% on the assessment.	2026	<ul style="list-style-type: none"> • Complete the preparation of presentation materials on Anti-Fraud and Anti-Corruption to be incorporated into the Orientation training program for new employees and the Refresher Course for existing employees.
	2027	<ul style="list-style-type: none"> • Conduct the training across the entire organization, ensuring coverage of all new employees and implementation of the Refresher Course for existing employees, with a target for trainees to achieve a minimum assessment score of 80-85%.
	2028	<ul style="list-style-type: none"> • Review and update the content based on real-life case studies and prepare a summary report of the results for the Audit Committee and the Board of Directors.

Risk Management

Risk 1 : Risk from Non-continuous Monitoring and Policy Review

- **Risk Characteristic**

The monitoring and auditing of anti-corruption and bribery policy implementation may not be conducted completely or annually. This may result in not to timely identify weaknesses or loopholes in the control system.

- **Risk Impact**

Lack of effective internal control, which may lead to misuse of internal information without proper monitoring and reporting to relevant regulatory bodies.

- **Risk Management Measures**

- Establish a clear mandate for monitoring and auditing and report summary results to the board of directors at least once a year.
- Summarize audit results and propose appropriate corrective actions and improvements, along with following up on implementation.

Risk 2 : Risk from Lack of Knowledge and Understanding in CAC Documentation Preparation

- **Risk Characteristic**

The certification application process may be delayed and may use more resources (time, budget, personnel) than necessary due to operational errors or repeated document revisions.

If the company has already announced its intention but is unable to obtain certification, it may affect the organization's image and credibility.

- **Risk Impact**

Failure to meet the certification timeline and expected results, leading to negative impacts on the organization's image and reputation.

• **Risk Management Measures**

- Hire external experts with experience in CAC certification preparation to analyze improvement areas, check documentation accuracy, and assist in monitoring implementation before certification submission.
- Prepare a plan and track the progress of the processes with the relevant working team on a monthly basis.

Risk 3 : Risk from employees lacking knowledge and understanding of anti-corruption and bribery

• **Risk Characteristic**

Employees or related personnel may not participate in the training or may not give it importance, resulting in a lack of comprehensive understanding of the anti-corruption and bribery procedures.

• **Risk Impact**

Lack of awareness, knowledge, and understanding of anti-corruption and bribery procedures.

• **Risk Management Measures**

- Include anti-fraud and corruption content in the orientation training curriculum for employees and in the Refresher Course for existing employees.
- Track assessment results and conduct repeat training for those who do not meet the criteria, with a requirement that participants achieve a passing score of no less than 80-85%.

Enhancing whistleblowing mechanisms

This plan aims to enhance the organization’s whistleblowing and complaint reporting system to ensure efficiency, transparency, and protection for whistleblowers from retaliation or negative consequences. The objective is to establish multiple and confidential reporting channels that employees and stakeholders can trust, enabling them to report misconduct, misuse of internal information, or unethical behavior safely.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established a whistleblowing policy and procedures for reporting misconduct.	In Progress	In Progress	Success	Success
• The company has established a formal,written whistleblowing policy and procedures,which have been approved by the Board of Directors	Complete	-	-	-
• Appointment of an impartial recipient for whistleblowing reports.	Complete	-	-	-
• 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	-	-	-
• The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.	Not Started	In Progress	Success	Success

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
Reduce the complaint handling timeframe by setting a target to complete the process within no more than 30 working days, measured from the date the whistleblowing report is received until the final decision is communicated to the complainant.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the policy and guidelines and present them to the Board of Directors once a year.	2026	<ul style="list-style-type: none"> Plan the framework for reviewing policies and guidelines. Review whistleblowing policies and guidelines for the first time to ensure they align with the business and any changed regulations, and propose them to the Board of Directors.
	2027	<ul style="list-style-type: none"> Review whistleblowing policies and guidelines to ensure they align with the business and any changed regulations, and submit them to the Board of Directors.
	2028	<ul style="list-style-type: none"> Review whistleblowing policies and guidelines to ensure they align with the business and any changed regulations, and submit them to the Board of Directors.
Develop standardized procedures and a monitoring system for complaint management by establishing clear timelines and responsible parties to ensure completion within 30 working days.	2026	<ul style="list-style-type: none"> Establish a clear Standard Operating Procedure (SOP) for complaint management, specifying responsible persons at each stage, and implement it across all relevant departments.
	2027	<ul style="list-style-type: none"> Implement the complaint tracking system consistently for all cases. The system can systematically report the status and processing timeline of complaints.
	2028	<ul style="list-style-type: none"> The complaint tracking system can systematically report complaint status and processing timelines. At least 95% of complaints are resolved within 30 working days. Prepare summary reports for submission to the Audit Committee and the Board of Directors.

Risk Management

Risk 1 : Risk from Non-Continuous Monitoring and Policy Review

• **Risk Characteristic**

The monitoring and auditing of whistleblowing policy implementation may not be conducted completely or annually, making it impossible to timely identify weaknesses or loopholes in the control system.

• **Risk Impact**

Lack of effective internal control, which may lead to the misuse of internal information without proper monitoring, affecting the organization's credibility with regulatory bodies.

• **Risk Management Measures**

- Establish a clear mandate for monitoring and auditing and report summary results to the Board of Directors at least once a year.
- Summarize audit results and propose appropriate corrective actions and improvements, along with following up on implementation.

Risk 2 : Risk from New Employees Lacking Knowledge on Whistleblowing

• **Risk Characteristic**

New employees or related personnel may not participate in the training or may not give it importance, resulting in a lack of comprehensive understanding of the whistleblowing process and ethics.

• **Risk Impact**

A lack of knowledge and understanding of whistleblowing procedures may cause employees to be hesitant to report irregularities or to report inaccurately.

• **Risk Management Measures**

- Develop standardized procedures and a monitoring system for complaint management by establishing clear timelines and responsible parties to ensure that at least 95% of cases are completed within 30 working days.

Enhancing the prevention of insider information

This plan aims to strengthen corporate governance systems in controlling and preventing the misuse of inside information. It is designed to prevent the use of non-public information for personal or unlawful gain by directors, executives, employees, or other related parties who may have access to the company’s confidential information.

Targets

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	Complete	-	-	-
• A Board-approved written policy on insider information prevention has been clearly defined and implemented	Complete	-	-	-
• A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy,with audits conducted at least annually.	Complete	-	-	-
• 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	-	-	-

Topic	Before Project Participation Status	Targets		
		2026	2027	2028
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.	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Announce, on a case-by-case basis within the company, the list of persons involved with inside information in any transaction that may affect the securities price or investors' decision-making.	2026	<ul style="list-style-type: none"> Prepare and review the list of persons with access to Inside Information (Insider List) within the company. Notify relevant persons of the list and their responsibilities for acknowledgment; initiate the reporting system and track securities trading of involved persons on a case-by-case basis.
	2027	<ul style="list-style-type: none"> Review and update the Insider List at least once a year or whenever there is a change in position. Audit and monitor the securities trading transactions of involved persons according to company regulations.
	2028	<ul style="list-style-type: none"> Report performance results to the Audit Committee and the Board of Directors.

Risk Management

Risk 1 : Risk from Non-Continuous Monitoring and Policy Review

• Risk Characteristic

The monitoring and auditing of the policy on the use of inside information may not be conducted completely or annually, making it impossible to timely identify weaknesses or loopholes in the control system.

• Risk Impact

Lack of effective internal control, which may lead to the misuse of internal information without proper monitoring, and affect the organization's credibility with regulatory bodies.

• Risk Management Measures

- Establish a clear mandate for monitoring and auditing and report summary results to the board of directors at least once a year.
- Summarize audit results and propose appropriate corrective actions and improvements, along with following up on implementation.

Risk 2 : Risk arising from employees' insufficient awareness and understanding of measures to prevent the misuse of insider information.

• Risk Characteristic

Employees or related parties may lack awareness or fail to recognize the importance of preventing the misuse of insider information.

- **Risk Impact**

The misuse of insider information, whether intentional or unintentional, may affect the company's reputation, credibility, and corporate governance standards. It may also expose the organization to regulatory scrutiny and potential penalties from relevant authorities.

- **Risk Management Measures**

Announce, on a case-by-case basis within the company, the list of persons involved with inside information in any transaction that may affect the securities price or investors' decision-making.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

UAC Global Public Company Limited (the “Company”) and its group recognize the significance of climate change impacts across environmental, economic, and social dimensions. The Company has therefore developed a “Greenhouse Gas Inventory Plan” to guide the management of environmental data throughout the project period in alignment with its climate change policy, thereby supporting sustainable business growth and enhancing its ability to respond effectively to climate-related challenges.

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
1. Preparing Greenhouse Gas Inventory	2026	<ul style="list-style-type: none"> Engage external consultants to support the preparation and verification of the greenhouse gas inventory Compile complete and accurate data for the 2026 greenhouse gas inventory
	2027	<ul style="list-style-type: none"> Conduct data verification by an external verifier registered with the Thailand Greenhouse Gas Management Organization (TGO) Register the carbon footprint of organization (CFO) for the year 2026 with TGO Review the scope of the greenhouse gas inventory and, where appropriate, expand coverage to subsidiaries that have not yet implemented the process, while engaging external consultants to support preparation and annual verification Compile complete and accurate data for the 2027 greenhouse gas inventory
	2028	<ul style="list-style-type: none"> Conduct data verification by an external verifier registered with TGO Register the carbon footprint of organization (CFO) for the year 2027 with TGO on a continuous basis Review the scope of the greenhouse gas inventory and, where appropriate, expand coverage to subsidiaries that have not yet implemented the process, while engaging external consultants to support preparation and annual verification Compile complete and accurate data for the 2028 greenhouse gas inventory
2. Enhancing Stakeholder Awareness	2026	<ul style="list-style-type: none"> Disclose the 2025 greenhouse gas inventory and other environmental performance through the annual report

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • Conduct training and develop assessment tests to enhance employees’ awareness of environmental issues at least once, with a passing score of at least 80% • Disclose the 2026 greenhouse gas inventory and other environmental performance through the annual report and at least one public communication channel
	2028	<ul style="list-style-type: none"> • Initiate at least one environmental project • Analyze the organization’s greenhouse gas emissions data to serve as a baseline for setting targets, strategies, or emission reduction plans • Disclose the 2027 greenhouse gas inventory and other environmental performance through the annual report and at least two public communication channels

Risk Management

Risk 1 : Risk from Transition of Climate-Related Regulations and Policies

• **Risk Characteristic**

The global and national transition toward a low-carbon economy is driving increasingly stringent environmental and climate-related laws, standards, and requirements. These include:

- The advancement of Thailand’s climate change legislation, which may introduce carbon pricing mechanisms such as a carbon tax, Emission Trading Scheme (ETS), and Carbon Border Adjustment Mechanism (CBAM)
- Increasing expectations for listed companies to disclose sustainability information in line with international standards, such as the IFRS Sustainability Disclosure Standards, requiring comprehensive reporting of greenhouse gas emissions across Scope 1, Scope 2, and Scope 3, as well as the shift toward more globally aligned ESG assessment frameworks, such as the transition from SET ESG Ratings to FTSE Russell ESG Scores
- The acceleration of the country’s Net Zero target by 15 years, from 2065 to 2050, according to the Nationally Determined Contribution (NDC 3.0)

• **Risk Impact**

These regulatory and standard developments may require the Company to enhance its environmental data management processes, including the development of more robust data collection and reporting systems aligned with international standards. This may lead to increased operational costs related to system development, data management, and verification. In addition, the introduction of carbon pricing mechanisms such as carbon taxes or emissions trading schemes may increase business costs and potentially affect the Company’s long-term competitiveness if it is unable to adapt effectively to evolving requirements.

• **Risk Management Measures**

1. Diversifying business risks by expanding investments in low-carbon and environmentally supportive businesses, including renewable energy, alternative fuels, circular economy-related products, and green chemistry innovations, thereby reducing reliance on business segments that may be more exposed to future carbon-related measures
2. Managing environmental performance systematically under ISO 14001, while continuously monitoring and collecting data on energy consumption and greenhouse gas emissions to support the development of pathways and targets toward Net Zero

3. Promoting ongoing participation in environmental initiatives and collaborations, such as Care the Bear, Care the Wild, and UAC x CGP ReXycle, to support waste reduction, recycling, and the minimization of environmental impacts from operations
4. Closely monitoring developments in climate-related laws and standards, while developing greenhouse gas data management systems to support disclosure in line with international standards, including future verification of the organization's carbon footprint across all three scopes

Risk 2 : Risk from Extreme Weather Events Affecting Business Operations

• **Risk Characteristic**

Climate change is increasing the frequency and severity of extreme weather events, such as heavy rainfall, flash floods, droughts, storms, and temperature fluctuations. These conditions may affect the operations across multiple areas, including transportation, production, and supply chain.

• **Risk Impact**

Such events may disrupt business continuity, particularly through delays or constraints in logistics caused by disruptions to transportation systems: for example, port closures, delays in sea and land transport, and limitations in transportation infrastructure. These impacts may directly affect the Company's core trading business.

At the same time, extreme weather may cause damage to assets, production systems, and utilities in other business segments, leading to reduced operational efficiency and deviations from planned production capacity. In addition, uncertainty in the availability and continuity of raw materials, particularly in energy crop-related businesses, may further constrain production. Overall, these factors may result in increased costs associated with operations management and system recovery.

• **Risk Management Measures**

1. Continuously monitoring and assessing risks from extreme weather events and raw material variability across all business units
2. Designing and enhancing infrastructure to withstand changing climate conditions, alongside regular maintenance of machinery and equipment
3. Developing flexible logistics and transportation plans by considering multiple transport modes and routes to mitigate disruptions to key ports or primary routes
4. Diversifying sources of raw materials and business partners to reduce dependency on single sources and enhance supply chain resilience
5. Monitoring climate trends and related factors affecting the supply chain, and incorporating such insights into operational planning, including the development and regular review of the Business Continuity Plan (BCP)

Plan Change History of JUMP+

(Edition No. 1, 12 Jun 2026)

Section 1 Business Plan

Growth plan/Increase business value

Operational Efficiency and Power Generation Capacity Expansion Strategy

Strategic Initiative

Strategic Initiative

Initial Edition : 31 Mar 2026

Strategic Initiative	Year	Expected Outcomes
Increase power generation efficiency by reducing the heating value of Feed Gas.	2026	<ul style="list-style-type: none"> Conduct an experiment using nitrogen and carbon dioxide gas to adjust the Heating Value and enhance the generator's operational suitability by testing for the optimal condition. Select the most effective ratio of nitrogen and carbon dioxide gas, and initiate implementation across all generators. The initial results indicate a potential increase in power generation by approximately 10-13%.
	2027	<ul style="list-style-type: none"> Complete the analysis and decision-making process regarding the installation of an internal Nitrogen Generator. Increase the production rate to 68% and boost revenue from power generation and electricity sales. Maintain unit costs at a competitive level.
	2028	<ul style="list-style-type: none"> Maintain production at the optimal level and manage operational stability and efficiency by keeping the production rate at approximately 68% and increasing revenue from power generation and sales. Maintain unit costs at a competitive level. Study and consider expanding the application to other power plants with potential.
300 kW solar cell installation project at Phu Pha Man Power Plant, Khon Kaen Province.	2026	<ul style="list-style-type: none"> Complete the procurement and installation of a 300 kW solar cell system to support the internal electricity load within the power plant. Connect the solar cell system to the internal grid, enabling the immediate use of solar energy instead of main grid electricity. Test system operations and commence commercial operations, aiming to increase electricity sales by 1,500 units per day, equivalent to approximately THB 5,400.
	2027	<ul style="list-style-type: none"> Perform preventive maintenance, such as regular panel cleaning and inspection of inverters and electrical systems, maintaining an average Plant Reliability of over 70% with an O&M (Operations and Maintenance) system that keeps downtime and technical losses low. Review the return on investment against the estimates in the business plan.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Achieve full electricity sales capacity of 3 MW. Evaluate the potential for further expanding solar power generation capacity by considering installation areas and energy consumption patterns, including the opportunity to replicate the project model at other power plants within the organization. Maintain electricity sales at the full 3 MW capacity.

Edition No. 1 : 12 Jun 2026

Strategic Initiative	Year	Expected Outcomes
Increase power generation efficiency by reducing the heating value of Feed Gas.	2026	<ul style="list-style-type: none"> Conduct an experiment using nitrogen and carbon dioxide gas to adjust the Heating Value and enhance the generator's operational suitability by testing for the optimal condition. Select the most effective ratio of nitrogen and carbon dioxide gas, and initiate implementation across all generators. The initial results indicate a potential increase in power generation by approximately 10-13%.
	2027	<ul style="list-style-type: none"> Complete the analysis and decision-making process regarding the installation of an internal Nitrogen Generator. Increase the production rate to 68% and boost revenue from power generation and electricity sales. Maintain unit costs at a competitive level.
	2028	<ul style="list-style-type: none"> Maintain production at the optimal level and manage operational stability and efficiency by keeping the production rate at approximately 68% and increasing revenue from power generation and sales. Maintain unit costs at a competitive level. Study and consider expanding the application to other power plants with potential.
300 kW solar cell installation project at Phu Pha Man Power Plant, Khon Kaen Province, operated by Subsidiary Company (UAC Energy Co., Ltd., and/or UAC&TPT Energy Co., Ltd.)	2026	<ul style="list-style-type: none"> Complete the procurement and installation of a 300 kW solar cell system to support the internal electricity load within the power plant. Connect the solar cell system to the internal grid, enabling the immediate use of solar energy instead of main grid electricity. Test system operations and commence commercial operations, aiming to increase electricity sales by 1,500 units per day, equivalent to approximately THB 5,400.
	2027	<ul style="list-style-type: none"> Perform preventive maintenance, such as regular panel cleaning and inspection of inverters and electrical systems, maintaining an average Plant Reliability of over 70% with an O&M (Operations and Maintenance) system that keeps downtime and technical losses low. Review the return on investment against the estimates in the business plan. Achieve full electricity sales capacity of 3 MW.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> Evaluate the potential for further expanding solar power generation capacity by considering installation areas and energy consumption patterns, including the opportunity to replicate the project model at other power plants within the organization. Maintain electricity sales at the full 3 MW capacity.