



Quarterly update in second quarter of 2026

JUMP+ Plan

Year 2026 - 2028



EUREKA DESIGN PUBLIC COMPANY LIMITED

(UREKA)

at 30 June 2026

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EUREKA DESIGN PUBLIC COMPANY LIMITED

mai	CG Report : 
Industrial	SET ESG Ratings: -
	Anti-Corruption Certification (CAC): -

Business Type

Investing businesses with high growth potential, with current main businesses consisting of water production and recycled plastic resin production

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	219.77	274.55	323.43	298.50
Expenses	189.89	189.66	243.33	188.02
Net Profit	13.88	63.73	60.06	72.46
Balance Sheet (MB)				
Assets	1,875.33	1,869.08	1,776.57	1,691.85
Liabilities	305.79	369.68	337.54	363.52
Shareholders' Equity	1,568.26	1,500.52	1,440.29	1,326.25
Cash Flow (MB)				
Operating	20.24	113.87	-12.42	94.08
Investing	-32.88	-142.51	-51.33	-750.20
Financing	-15.40	22.70	34.42	600.57
Financial Ratio				
EPS (Baht)	0.01	0.04	0.03	0.05
GP Margin (%)	30.54	41.67	42.96	53.35
NP Margin (%)	7.31	23.17	17.53	23.75
D/E Ratio (Times)	0.19	0.25	0.23	0.27
ROE (%)	0.90	4.33	4.34	6.95
ROA (%)	1.58	4.66	4.62	7.93

JUMP+ Plan			
Business Plan			
Target in 2028			
EBITDA		140.00 Million Baht	
Strategic Plan		Growth	Profitability & Efficiency
1. Strategic Plan : Business Transition Plan to Green Infrastructure and Circular Platform to Enhance Operational Efficiency and Profitability		✓	
Governance Plan			
1. Increasing the diversity of the board of directors			
2. Enhancing anti-corruption and fraud prevention efforts			
3. Enhancing whistleblowing mechanisms			
Climate Action Plan			
1. Greenhouse gas inventory (GHG) plan			
2. Decarbonization			

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Quarterly update

Section 1

Business Plan

Quarterly update : Section 1 Business Plan

Target in 2028

Title	Target	Actual Result	
	2028	2025	6M/2026
EBITDA (Million Baht)	140.00	50.85	30.88

Growth plan/Increase business value

Strategic Plan : Business Transition Plan to Green Infrastructure and Circular Platform to Enhance Operational Efficiency and Profitability

It is a medium to long-term strategic plan aimed at elevating the organization from its traditional business model to become a provider of Green Infrastructure and a Circular Platform, focusing on efficient water management, creating added value from recycled plastics, utilizing technology to enhance operational efficiency, reduce costs, and generate continuous recurring revenue, developing platforms to connect partner networks, and elevating Environmental, Social, and Governance (ESG) standards to support business growth.

Targets

• Corporate Financial Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Total Revenues (MILLION BAHT)	280	300	350	219.77	91.01

• Other Targets

Title	Target			Actual Result	
	2026	2027	2028	2025	6M/2026
Reduced electricity costs	45,000,000	50,000,000	50,000,000	44,318,087.22	16,656,676.67

Strategic Initiative

Strategic Initiative 1 : Operational Excellence and Organizational Sustainability Plan

Status ● On track

Year	Expected Outcomes	Actual Result
2026	- Enhance cost control and optimize efficiency in core processes. - Utilize solar electricity for a portion of the production process to reduce energy costs. - Minimizing losses during production and transportation	During the first six months of 2026, the company commenced implementing its Operational Excellence & Sustainability plan, focusing on energy efficiency as a key component of operating costs. This included the installation and implementation of solar

Year	Expected Outcomes	Actual Result
	Revise Standard Operating Procedures (SOP) emphasizing efficiency and cost control in the production unit.	power generation systems for both the production and pumping systems. Since April 5, 2026, the solar system for the production process has generated 52,319 units of electricity, and the solar system for the pumping system has generated 37,531 units. These are used in conjunction with electricity from the Provincial Electricity Authority, reducing reliance on the main power grid, increasing energy efficiency, and contributing to the company's energy cost reduction. Regarding cost control, the company successfully managed costs within its set targets while implementing measures to optimize energy and chemical usage based on production volume and processes. Continuous development and improvement of production and transportation processes have also been undertaken, reducing losses and enhancing resource efficiency. A review and revision of relevant Standard Operating Procedures (SOPs) is ongoing to further enhance operational efficiency.

Strategic Initiative 2 : Business Expansion and Recurring Revenue Generation

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Implement plans for developing new business opportunities and negotiate with partners from both public and private sectors.	The company has upgraded its business development operations by strengthening its business development and process improvement personnel. This aims to enhance its ability to systematically develop and expand new business opportunities, as well as support the creation and expansion of collaborations with government and private sector entities. The focus is on expanding the water business from water production and distribution to the development of a wider range of water projects and services, leveraging the capabilities of group companies to broaden the business base, create new and recurring revenue streams in the long term, and increase the company's competitiveness.

Quarterly update
Section 2
Governance Plan

Quarterly update : Section 2 Governance Plan

Board Structure and Qualifications

Increasing the diversity of the board of directors

The company is committed to establishing modern governance standards by promoting Board Diversity, with a plan to increase gender diversity to integrate diverse perspectives and varied experiences. This will enhance the comprehensive consideration of important issues, reduce the risk of decision-making based on a single group perspective (Groupthink), and improve the efficiency of strategic decision-making, thereby driving the organization towards balanced and sustainable growth.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company aims to achieve a minimum of 30% female representation on the Board of Directors by 2028.	-	-	-	Complete	Success
Promote board diversity, aiming to have at least 30% female directors of the total number of directors.	Completed	Completed	Completed	-	The proportion of female board members is 37.50 percent of the total number of board members.

Strategic Initiative

Strategic Initiative 1 : Enhancing the director recruitment and selection process

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Improve the recruitment process by requiring consideration of candidates from diverse sources and increasing the proportion of female candidates in the recruitment process.	Applicants were considered from diverse sources, with an increased proportion of female applicants. Currently, the company has female directors. A total of 3 people from a total of 8 directors.

Strategic Initiative 2 : Develop a Board Skill Matrix consistent with the company's growth trajectory, and evaluate the board structure to systematically identify skill and diversity gaps.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Develop a Board Skill Matrix aligned with the business direction	The company is in the process of creating a Board Skill Matrix and

Year	Expected Outcomes	Actual Result
	and organizational strategy, by defining essential skill categories, and assess the skill gap and diversity gap of the Board of Directors.	will review and update the information in Q3/2026 to ensure it can fully and up-to-date gather data on the directors' knowledge, skills, expertise, and additional experience gained during the year.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

This plan aims to elevate the organization's governance framework in preventing and combating all forms of corruption through the development, review, monitoring, and evaluation of internal policies and practices at least once a year, coupled with fostering a culture of transparency and integrity within the organization. It also seeks national standard certification (CAC) to affirm its commitment to ethical business operations, including promoting appropriate anti-corruption policies and practices among direct business partners (Critical Tier 1) and continuous monitoring and evaluation to build confidence among stakeholders and support the organization's sustainable growth.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established an anti-corruption policy and practices.	-	-	-	Complete	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	-	-	-	Complete	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	-	-	-	Complete	Success
The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	-	-	-	Complete	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Certified	Certified	Certified	Signatory	In the process of applying for certification.
Integrate anti-corruption content into the new employee	In progress	In progress	Completed	-	Anti-

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
orientation program, with a target that at least 80% of relevant employees pass the knowledge assessment for this program.					corruption and anti-bribery content has been incorporated into the new employee orientation curriculum.

Strategic Initiative

Strategic Initiative 1 : Requesting CAC certification from the Thai Institute of Directors Association (Thai IOD).

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	Submit documents for certification	The company has prepared the self-assessment documents based on 71 criteria (version 4.0) and submitted them online to apply for CAC membership on June 19, 2026.

Strategic Initiative 2 : Monitoring and evaluation of compliance with anti-corruption policies and practices.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	The company has planned and designed internal audit processes, adopting anti-corruption policies and practices as a long-term operational framework. An ad-hoc internal audit working group has been established to be responsible for monitoring results and preparing reports, while also updating policies and practices to align with changing contexts and requirements.	The company commissioned Patrakiat Audit and Consulting Co., Ltd. to conduct an audit of its internal control systems and assess related risks, including fraud and corruption prevention issues. The audit commenced on June 18, 2026, and as of the end of the second quarter, was still on schedule. It was completed on July 7, 2026. The scope of the audit covered internal control systems, operational processes, plans, goals and indicators, as well as supporting documents based on the CAC project assessment model and the anti-corruption policy. The company presented the audit results to the Audit Committee meeting No. 2/2026 on August 13, 2026.

Strategic Initiative 3 : Integrate anti-corruption content into the new employee orientation program, with a target that at least 80% of relevant employees pass the knowledge assessment for this program.

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Prepare and finalize a presentation on anti-corruption and bribery for inclusion in the new employee orientation training course.	The company has prepared orientation materials for new employees that incorporate content on anti-corruption and bribery. This aims to educate and instill in new employees the importance of operating with honesty, integrity, and transparency. A form acknowledging and agreeing to the anti-corruption guidelines and policies has also been prepared for employees to strictly adhere to and apply in their work from the start of their employment.

Enhancing whistleblowing mechanisms

This plan aims to enhance the internal whistleblowing system to be efficient, transparent, and secure, enabling employees and stakeholders to confidently report misconduct or inappropriate behavior. This will be achieved by providing diverse and easily accessible reporting channels, along with clear whistleblower protection mechanisms, conducting fair investigations and responses to complaints, continuously monitoring outcomes, and communicating best practices to foster an organizational culture of integrity, transparency, and accountability at all levels.

Targets

Title	Target			Actual Result	
	2026	2027	2028	Before Project Participation	6M/2026
The company has established a whistleblowing policy and procedures for reporting misconduct.	-	-	-	Complete	Success
The company has established a formal, written whistleblowing policy and procedures, which have been approved by the Board of Directors	-	-	-	Complete	Success
Appointment of an impartial recipient for whistleblowing reports.	-	-	-	Complete	Success
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	Success
The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.	-	-	-	Complete	Success
Reduce the complaint resolution time.	In progress	In progress	Reduce the complaint handling period to no more than 60 business days.	-	In the past six months, the company has received no complaints.

Strategic Initiative

Strategic Initiative 1 : Review policies and practices for the Board of Directors annually.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	Review and revise the Whistleblowing Policy to enhance clarity and comprehensibility for effective communication, including expediting the complaint resolution process, and obtaining approval from the Chief Executive Officer.	The company has a policy and procedures for whistleblowing. This policy was reviewed by the Board of Directors on November 13, 2025, and is subject to annual review.

Strategic Initiative 2 : Integrate anti-corruption content into the new employee orientation program, with a target that at least 80% of relevant employees pass the knowledge assessment for this program.

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	Prepare and finalize a presentation on anti-corruption and bribery for inclusion in the new employee orientation training course.	The company has prepared orientation materials for new employees that incorporate content on anti-corruption and bribery. This aims to educate and instill in new employees the importance of operating with honesty, integrity, and transparency. A form acknowledging and agreeing to the anti-corruption guidelines and policies has also been prepared for employees to strictly adhere to and apply in their work from the start of their employment.

Quarterly update
Section 3
Climate Plan

Quarterly update : Section 3 Climate Plan

Greenhouse gas inventory (GHG) plan

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

URL Link to the Document : Year of the Report 2025
<https://eurekadesign.co.th/eureka/preview/load.pdf>



The organization prioritizes the systematic enhancement of environmental management, and has therefore mandated the preparation of a Greenhouse Gas Inventory (GHG Inventory) covering operations throughout the value chain. This inventory is used to completely and accurately identify the sources and quantities of greenhouse gas emissions in each scope (Scope 1, Scope 2, and Scope 3), in accordance with the criteria of the Thailand Greenhouse Gas Management Organization (TGO).

The data from the GHG Inventory will be utilized as a crucial database for setting greenhouse gas emission reduction targets, planning and developing measures to mitigate environmental impacts, and continuously improving the organization's energy and resource efficiency.

Furthermore, the organization focuses on transparently disclosing information and communicating sustainability performance to stakeholders to enhance its credibility and trustworthiness, while also supporting the concrete long-term drive towards Carbon Neutrality and Net Zero Emissions goals, which currently the company

Targets

Title	Target			Actual Result
	2026	2027	2028	6M/2026
GHG inventory report, GHG verification and disclosure (specific to Scope 1 and Scope 2 emissions)	Success	Success	Success	In Progress

Progress description

The Company is currently preparing a report and disclosing information on its Scope 1 and Scope 2 greenhouse gas emissions. These processes will be undertaken after the end of the reporting year to ensure that all relevant activity data for the entire year is collected and processed completely, accurately, and comprehensively before being disclosed.

Strategic Initiative

Strategic Initiative : Report and disclose greenhouse gas emissions (Scope 1, 2, and 3)

Status ● On track

Year	Expected Outcomes	Actual Result
2026	Establish a systematic collection and management system for greenhouse gas emission activity data (GHG Activity Data), encompassing all relevant departments within the organization.	The Company prepared its 2025 Organizational Greenhouse Gas Emissions Report, covering Scope 1 and Scope 2 emissions. The report serves as a tool for monitoring and evaluating the Company’s environmental performance and provides supporting

Year	Expected Outcomes	Actual Result
	- Prepare accounts and reports of greenhouse gas emissions for the base year 2024, covering scopes 1 and 2, in accordance with the guidelines of the Thailand Greenhouse Gas Management Organization (TGO). - Utilize greenhouse gas emissions data to set reduction targets (Reduction Target) and integrate this into the development of the organization's greenhouse gas reduction plan (Decarbonization Roadmap).	information for establishing policies and measures to reduce greenhouse gas emissions in the future. The report also facilitates the communication of relevant information to regulatory authorities, investors, and other stakeholders, thereby enhancing transparency and confidence in the Company’s business operations. Furthermore, the Company intends for this report to contribute to its transition toward sustainable development by promoting the efficient use of resources, reducing energy consumption, and encouraging the use of clean energy. These efforts will support the Company’s long-term greenhouse gas emissions reduction targets and contribute to tangible action in addressing climate change.

Decarbonization

The Company has developed a Decarbonization Plan, focusing on systematically reducing emissions from its core activities and comprehensively addressing energy consumption. This process begins with the preparation of a Greenhouse Gas (GHG) Inventory to establish a baseline year and identify significant emission sources. The collected data is then used to set targets and implement key projects, such as the adoption of renewable energy and the improvement of operational processes. Furthermore, the Company monitors its progress through relevant indicators, including energy consumption per unit of production and greenhouse gas emissions, to facilitate continuous improvement.

Targets

Title	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)			Actual Greenhouse Gas Emission (tCO ₂ e)
	2025	2026	2027	2028	6M/2026
Amount of greenhouse gas emission reduction	4,810.23	Reduce greenhouse gas emissions by 0.2% compared to the base year.	Reduce greenhouse gas emissions by 0.5% compared to the base year.	Reduce greenhouse gas emissions by 0.7% compared to the base year.	In progress

Strategic Initiative

Strategic Initiative : Energy Efficiency and Decarbonization (Energy Efficiency & Decarbonization Program)

Status ● On track		
Year	Expected Outcomes	Actual Result
2026	- Commence the implementation of a pilot solar energy project in suitable areas to partially replace electricity consumption from the main grid. - Conduct a feasibility study for additional solar energy projects to determine an appropriate investment strategy for renewable energy projects.	The Company has installed and implemented a SolarFloating system to generate electricity to support water production processes and pumping systems in certain areas. The Solar Floating system operates in conjunction with electricity from the Provincial Electricity Authority, managing energy consumption based on the actual amount of electricity generated from

Year	Expected Outcomes	Actual Result
		sunlight. During periods of high solar energy production, the system will increasingly utilize electricity from SolarFloating to replace electricity from the main grid, with the main grid supplying the remaining portion as required by operations. This operation helps reduce reliance on electricity from the main grid, lowers energy costs, and increases the proportion of renewable energy used in the Company's operations. The system commenced operations in April 2026, and at certain times, electricity from solar power can account for up to approximately 28% of the electricity consumption during those periods. Upon evaluating its full 12-month operation, the system has the potential to reduce carbon dioxide emissions by approximately 444.09 tons of CO2 equivalent per year. Meanwhile, in its first year of operation, commencing in April 2026, it is expected to reduce carbon dioxide emissions by approximately 333.07 tons of CO2 equivalent, proportional to its operational period.

Quarterly update
Attachment

Quarterly update : Attachment

JUMP+ Plan

URL Link to the Document : https://jumpplusmedia-setlink.setgroup.or.th/planSubmission/UREKA0_JUMP%2B_Plan_Year_2026-2028_EN.pdf

