



JUMP+ Plan



Yong Concrete Public Company Limited

(YONG)

Year 2026 - 2028

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Property & Construction

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

Business Type

The company engages in manufacturing and distributing of precast concrete, ready-mixed concrete, and installation of prefabricated structure.

Financial Statement				
Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	984.06	1,002.01	1,150.13	1,030.20
Expenses	950.84	918.07	980.20	894.06
Net Profit	20.35	60.57	128.00	100.98
Balance Sheet (MB)				
Assets	1,287.33	1,233.41	1,298.27	1,333.33
Liabilities	403.40	329.03	400.07	497.45
Shareholders' Equity	883.93	904.38	898.21	835.89
Cash Flow (MB)				
Operating	133.87	145.63	220.82	161.94
Investing	-17.49	-32.14	-107.30	-102.77
Financing	-99.31	-118.08	-216.34	60.31
Financial Ratio				
EPS (Baht)	0.03	0.09	0.19	0.17
GP Margin (%)	21.69	26.60	30.05	29.62
NP Margin (%)	2.07	6.04	11.13	9.80
D/E Ratio (Times)	0.46	0.36	0.45	0.60
ROE (%)	2.28	6.72	14.76	15.91
ROA (%)	2.64	6.63	12.91	11.18

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **44.71** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan : Proactive Growth in the Industrial Market	✓	✓	

Governance Plan

1. Ensuring the independence of the board of directors
2. Enhancing the competency and performance of the board of directors
3. Enhancing anti-corruption and fraud prevention efforts
4. Enhancing whistleblowing mechanisms
5. 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/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	100.98	128.00	60.57	44.71

The Company will expand its market from its existing customer base to industrial sectors in the Eastern Economic Corridor (EEC), which serves as a key economic growth hub of the country.

Growth plan/Increase business value

Strategic Plan : Proactive Growth in the Industrial Market

Market Penetration Strategy The Company has defined a proactive growth direction by expanding its market presence from its existing customer base into industrial customer segments located in the Eastern Economic Corridor (EEC), which serves as one of the country’s key engines of economic growth. Under its Operational Plan, the Company will focus on driving business execution through five core strategic pillars:

1. Production & Capacity Management
2. Logistics & Supply Chain Optimization
3. Quality & Product Innovation
4. HR & Sales Force Development
5. Marketing Operations & IT Enablement

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

- Growth
- Profitability & Efficiency

Targets

• **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue From Operations (MILLION BAHT)	993.47	976.06	1093.19	1224.37	1371.30
Revenue Growth (%) YoY Growth Rate	-12.88	-1.79	12.00	12.00	12.00
Gross Profit Margin (%)	26.60	21.69	22.19	22.69	23.19

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Planned Investment in the Construction of a New Ready-Mixed Concrete (RMC) Plant in the EEC Area	2026	<ul style="list-style-type: none"> To establish its investment foundation, the Company is currently undertaking the identification and selection of suitable locations, focusing on areas in close proximity to key customer clusters and major industrial estates within the Eastern Economic Corridor (EEC), including Chonburi and Rayong provinces. This initiative aims to enhance delivery efficiency, reduce transportation costs per unit, and strengthen the Company's competitive advantage. The Company is also preparing to proceed with land procurement in appropriate forms, whether through purchase or lease arrangements, as well as to develop its capital expenditure plan in a prudent and systematic manner. The Company plans to construct three Ready-Mixed Concrete (RMC) plants within the EEC area to support future capacity expansion. In addition, the Company will develop an integrated logistics system to achieve economies of scale through efficient resource sharing, such as transit mixer trucks and personnel. This initiative is expected to reduce labor dependency, minimize human error, and enhance asset utilization.
	2027	<ul style="list-style-type: none"> The Company plans to integrate automation across all stages of the production process by implementing an automated production control system, including batching and mixing systems, as a foundation for the transition toward a Smart Factory in the next phase. The Company aims to enhance efficiency and expand production capacity to support the continuously growing demand from the industrial market. This will be achieved by upgrading plant operational efficiency through initiatives such as the installation of IoT sensors to monitor machinery performance in real time, with data integrated into management dashboards, as well as restructuring internal plant processes under lean production principles to increase output per hour.
	2028	<ul style="list-style-type: none"> The Company plans to invest in low-carbon concrete innovations to support the development of green industries and reduce environmental impacts, in response to sustainability trends and Green Industry policies. As part of this initiative, the Company will begin investing in research and development (R&D) to create environmentally friendly concrete innovations and to reduce carbon emissions throughout the production process. The Company will increase the use of low-carbon raw materials in its production processes, such as low-carbon cement and alternative materials, to further reduce the carbon footprint of its products.
Proactive Expansion of Sales Channels in the EEC Area	2026	<ul style="list-style-type: none"> The Company will establish a dedicated EEC sales force

Strategic Initiative	Year	Expected Outcomes
		<p>comprising Sales Engineers and Technical Advisors with specialized technical expertise in ready-mixed concrete, as well as the ability to communicate in Chinese.</p> <ul style="list-style-type: none"> Targeted market penetration to directly access industrial estate customers, such as Chinese investors, EV manufacturers, and main contractors for data center projects. The Company will provide technical product training for employees, along with training on the use of CRM systems, to enhance customer management capabilities.
	2027	<ul style="list-style-type: none"> The Company will pursue a partnership marketing strategy, such as entering into MOUs with logistics partners and Tier 1 contractors, to enable the offering of integrated, end-to-end service packages. The Company will strengthen its brand presence in the EEC area by building strategic relationships with key organizations such as the BOI, the IEAT, and local chambers of commerce, in order to enhance brand recognition as a regional industrial player. The Company will implement an online marketing strategy by producing Chinese and English content tailored to foreign investors, with a strong focus on storytelling through project references.
	2028	<ul style="list-style-type: none"> The Company will implement a Customer Relationship Management (CRM) system to centrally manage project customer data, quotation information, and order status. The Company will develop a delivery tracking system that allows customers to monitor transportation status and delivery times in real time through a mobile interface. The Company will implement a data analytics dashboard for management to analyze sales performance, cost per delivery, and customer lifetime value. Customers from the EEC are expected to account for more than 20% of total sales.

Risk Management

Risk 1 : Risk from an Economic Slowdown

- **Risk Characteristic**

The investment in the construction of ready-mixed concrete plants and the expansion of sales channels in the EEC area are directly linked to economic conditions, private sector investment, and large-scale construction projects. An economic slowdown could result in delays or postponements of investments and construction projects, or a slowdown in capacity expansion within industrial estates, which may adversely affect demand for ready-mixed concrete.

- **Risk Impact**

- Demand from certain customer segments may slow down.
- Order volumes may fall below projections.

- Revenue growth may be lower than target levels.
- Capacity utilization of the new plants may not reach optimal levels during the initial phase.

- **Risk Management Measures**

1. **Customer Diversification** the company will diversify its customer base across multiple industries, including the electric vehicle (EV) sector, data centers, infrastructure projects, consumer goods manufacturing plants, and government projects. This strategy aims to reduce over-reliance on any single customer group or industry sector and enhance revenue stability.
2. **Expansion of Distribution Channels and Marketing Flexibility** the establishment of a dedicated task-force sales team and the development of a technical-driven brand positioning strategy will enable the Company to access a broader customer base, including both domestic and foreign investors. This approach will also enhance the Company's ability to promptly adjust its sales strategies in response to changing market conditions.
3. **Phased Investment Approach** the company will implement its investment plan in alignment with prevailing market conditions. Careful consideration will be given to construction timing, capacity expansion, and cost control to ensure liquidity preservation and maintain financial strength.
4. **Enhancement of Cost Management and Logistics Efficiency** the development of an integrated management system and digital platforms will improve resource utilization, reduce unit costs, and sustain competitiveness, even during periods of market slowdown.

Risk 2 : Risk Related to Strategy and Competition

- **Risk Characteristic**

The Company's investment expansion and market penetration into the EEC area place it in a highly competitive environment, with competition from both existing operators and new market entrants. The ready-mixed concrete market is characterized by intense competition in terms of pricing, product quality, delivery speed, and technical services. If the Company is unable to adjust its strategies to align with the specific needs of industrial customers or to differentiate itself from competitors in a timely manner, this may adversely affect its ability to maintain and expand its market share in the long term.

- **Risk Impact**

- Reduced competitiveness
- Market share may fall short of targets
- Profit margins may be pressured due to price competition
- Expansion into new customer segments may take longer than anticipated

- **Risk Management Measures**

1. **Continuous Development of Products and Services** the company will focus on developing concrete products tailored to the specific requirements of industrial customers, such as high-strength concrete, concrete for specialized structural applications, and the provision of technical advisory services. This approach aims to create differentiation beyond price-based competition alone.
2. **Expansion of Sales Channels and Brand Strengthening** the establishment of a technical sales team, implementation of partnership marketing initiatives, and utilization of digital channels will enhance customer access across various industries and position the Company as a long-term technical partner.
3. **Proactive Strategy Alignment with Market Trends** the company will closely monitor industry trends, construction technologies, and customer behavior, while proactively adjusting its pricing strategies, marketing approach, and cost management practices to align with competitive conditions. This will help sustain long-term competitiveness.

Section 2

Governance Plan

Section 2 Governance Plan

Board Structure and Qualifications

Ensuring the independence of the board of directors

The Company is committed to strengthening the strategic independence of the Board of Directors by regularly reviewing and enhancing its corporate governance policies to ensure alignment with both the principles of the Securities and Exchange Commission (SEC CG Code) and the best practices of the Thai Institute of Directors (IOD) under the CGR Checklists. This integrated approach aims to ensure consistency and systematic linkage across the overall governance framework. The promotion of independence is therefore not limited solely to the qualifications of independent directors, but also extends to the design of the Board structure to genuinely reflect its oversight role. This includes maintaining an appropriate proportion of independent directors, clearly delineating the roles and responsibilities between the Board and management, and establishing mechanisms that support independent and objective decision-making. These measures enable the Board to perform its duties effectively, transparently, and in accordance with internationally recognized standards of corporate governance.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The Chairman of the Board is an Independent Director	Complete	-	-	-
The Company has enhanced its governance structure by establishing a Nomination and Remuneration Committee, comprising no less than 50% independent directors, with the Chairperson of the Committee being an independent director.	-	Completed	Completed	Completed

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has reviewed its organizational structure and submitted the proposed revisions to the Board of Directors for approval.	2026	<ul style="list-style-type: none"> The Board of Directors has approved the establishment of the Nomination and Remuneration Committee, comprising not less than 50% independent directors, with the Chairperson being an independent director. The Committee shall convene at least once per year and operate under a formal charter. The Board of Directors has reviewed and revised the Board Charter to clearly delineate the roles and responsibilities between the Board of Directors and the Nomination and Remuneration Committee. The nomination of directors to replace those retiring by rotation and the determination of directors' remuneration have been revised to require prior consideration by the Nomination and Remuneration Committee before being proposed to the Board of Directors and the Annual General Meeting of Shareholders for approval.

Strategic Initiative	Year	Expected Outcomes
	<p>2027</p> <p>2028</p>	<ul style="list-style-type: none"> • The annual performance evaluation of the Board of Directors has been revised to align with the guidelines of the Stock Exchange of Thailand (SET), particularly with respect to evaluation criteria relating to Board independence. • For the 2026 CGR Checklist assessment, the number of non-compliant items under the Board Responsibilities category was fewer than 15 items. • Review of the Nomination and Remuneration Committee Charter. • The nomination of directors to replace those retiring by rotation and the determination of directors' remuneration are required to be reviewed by the Nomination and Remuneration Committee prior to submission to the Board of Directors and the Annual General Meeting of Shareholders for approval. • The annual performance evaluation of the Board of Directors, particularly in respect of independence in decision-making free from conflicts of interest or influence from major shareholders and controlling persons, was rated at the "Good" level. • For the 2026 CGR Checklist assessment, the number of non-compliant items under the Board Responsibilities category was fewer than 12 items. • Review of the Nomination and Remuneration Committee Charter. • The annual performance evaluation of the Board of Directors, particularly with respect to independence in decision-making free from conflicts of interest or influence from major shareholders and controlling persons, was rated at the "Excellent" level. • For the 2026 CGR Checklist assessment, the number of non-compliant items under the Board Responsibilities category was fewer than 10 items. • During the past three years (2026–2028), there have been no disputes or allegations from the Securities and Exchange Commission (SEC) regarding conflicts of interest.
<p>Arrangement of a Non-Executive Directors Meeting and a separate meeting between the Audit Committee and the external auditor without the presence of management.</p>	<p>2026</p>	<ul style="list-style-type: none"> • The Company shall arrange a meeting of the Non-Executive Directors at least once per year to consider significant matters without the influence of management, major shareholders, or controlling persons. Such matters include, for example, connected transactions or transactions involving conflicts of interest, as well as the independence of the Board of Directors in considering agenda items free from undue influence. Minutes of the meeting shall be recorded, and key discussion points shall be communicated to management for acknowledgment and implementation. A reporting cycle shall subsequently be established to monitor management's progress and follow up on the implementation outcomes.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • The Company shall arrange a meeting between the Audit Committee and the external auditor without the presence of management at least once per year. • In the 2026 CGR Checklist assessment, the Company received a full score in the section relating to the arrangement of Non-Executive Directors' meetings. • The Company shall arrange meetings of the Non-Executive Directors at least twice per year to consider significant matters without the influence of management, major shareholders, or controlling persons. Such matters include connected transactions or transactions involving conflicts of interest, as well as ensuring the Board's independence in considering agenda items free from undue influence. Minutes of the meetings shall be recorded, and key discussion points shall be communicated to management for acknowledgment and implementation. A reporting cycle shall subsequently be established to monitor and follow up on management's implementation progress. • The Company shall arrange a meeting between the Audit Committee and the external auditor without the presence of management at least once per year. • In the 2026 CGR Checklist assessment, the Company received a full score in the section relating to the arrangement of Non-Executive Directors' meetings.
	2028	<ul style="list-style-type: none"> • The Company shall convene meetings of the Non-Executive Directors at least twice per year to consider significant matters without the influence of management, major shareholders, or controlling persons. Such matters include connected transactions or transactions involving conflicts of interest, as well as safeguarding the Board's independence in considering agenda items free from undue influence. Minutes of the meetings shall be properly recorded, and key discussion points shall be communicated to management for acknowledgment and implementation. A reporting cycle shall subsequently be established to monitor and follow up on management's implementation progress. • The Company shall arrange a meeting between the Audit Committee and the external auditor without the presence of management at least once per year. • In the 2026 CGR Checklist assessment, the Company achieved a full score in the section relating to the arrangement of Non-Executive Directors' meetings. • During the past three years (2026–2028), there were no cases of Non-Executive Directors resigning due to corporate governance-related issues of the Company.

Risk Management

Risk 1 : Structural Independence Risk of the Board of Directors.

- **Risk Characteristic**

1. The proportion of independent directors does not meet the requirements of the SEC or the CG Code guidelines.
2. The roles of the Chairman of the Board and the Chief Executive Officer are combined and held by the same individual, resulting in a lack of checks and balances and potential transfer of benefits.
3. The Board's sub-committees lack adequate independent composition.

- **Risk Impact**

1. This may affect the Company's ability to maintain its listed company status and result in a CGR rating of below 3 stars, thereby disqualifying the Company from participating in the JUMP+ program.
2. It may adversely impact the Company's fundraising capability and corporate image, as the CGR rating is disclosed in securities analysts' reports and serves as one of the investment considerations under the Investment Governance Code (I Code) for institutional investors.
3. The Board's decisions may be perceived as lacking transparency or being influenced by insiders, which could undermine the confidence of shareholders and investors.
4. It may lead to insufficient checks and balances and create opportunities for the transfer of benefits.

- **Risk Management Measures**

1. Establish a proportion of independent directors of not less than one-third of the total number of directors, and clearly separate the roles of the Chairman of the Board and the Chief Executive Officer. The structure of the Board's sub-committees shall also reflect independence in accordance with SEC CG Code standards and the CGR Checklist.
2. Require directors to disclose relationships and personal interests, implement a clear Conflict of Interest Policy, and stipulate that directors with vested interests must abstain from voting on relevant agenda items, with oversight by the Audit Committee.
3. Designate separate individuals for the positions of Chairman of the Board and Chief Executive Officer, with clearly defined and distinct roles and responsibilities.
4. Appoint the Chairman of the Board as an independent director.
5. Require that the nomination and remuneration process be reviewed and approved by the Nomination and Remuneration Committee prior to submission to the Board of Directors and the Annual General Meeting of Shareholders for consideration and approval.
6. Mandate periodic reviews of the independence of the Board of Directors and its sub-committees.
7. Ensure complete and accurate disclosure in the Form 56-1 One Report (or its amended title, as applicable) and on the Company's website.

Risk 2 : Tenure Risk of the Board of Directors.

- **Risk Characteristic**

Independent directors serving consecutive long tenures may experience diminished independence, or their perspectives may gradually align with management without awareness.

• **Risk Impact**

The ability to effectively oversee and challenge management may decline due to familiarity with the existing structure, potentially weakening the strength and transparency of corporate governance.

• **Risk Management Measures**

Enhancement of the Corporate Governance Policy (CG Policy) as follows:

1. Establish a tenure limit for independent directors of not more than nine (9) years without exception, in accordance with SEC guidelines, and implement a Board Succession Plan to ensure continuity and bring fresh perspectives to corporate governance.
2. An independent director who has completed a cumulative term of nine (9) years and is reappointed by the shareholders' meeting shall serve as a non-executive director and not as an independent director. Such status must be clearly disclosed and communicated to the Annual General Meeting of Shareholders prior to the re-election of such director.

Enhancing the competency and performance of the board of directors

The Company is committed to strengthening the Board's capability to provide effective strategic oversight by encouraging directors to continuously undertake training and development programs relevant to corporate governance and the Company's business. This is complemented by a structured performance evaluation of the Board at the collective, individual, and sub-committee levels. The evaluation results are systematically linked to development plans to enhance the knowledge and competencies required, thereby elevating directors' capabilities in alignment with the rapidly evolving business environment, particularly in the areas of strategy, risk management, technology, and ESG.

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	In Progress	Success
Enhance the Board performance evaluation system at the collective, individual, and sub-committee levels to ensure it is systematic, transparent, and reflective of the quality of corporate governance, by adopting guidelines from the Stock Exchange of Thailand (SET) or the Thai Institute of Directors Association (IOD).	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review and enhance the performance evaluation criteria of the Board of Directors and its sub-committees.	2026	<ul style="list-style-type: none"> • Revise the evaluation forms and processes to align with the guidelines of the Stock Exchange of Thailand (SET) and the Thai Institute of Directors Association (IOD).

Strategic Initiative	Year	Expected Outcomes
	<p>2027</p> <p>2028</p>	<ul style="list-style-type: none"> The Company conducts performance evaluations of the Board at the collective, individual, and sub-committee levels, and utilizes the evaluation results to further enhance the capabilities of directors. Disclose the evaluation results in the Form 56-1 One Report. Review and update the evaluation forms and processes to ensure they are current and aligned with applicable laws and any revisions to the CGR framework. The Company conducts performance evaluations of the Board at the collective, individual, and sub-committee levels, and presents the evaluation results to the Board of Directors to determine appropriate measures for further enhancing directors' capabilities. Design a reporting tool for sub-committee performance to be submitted to the Board of Directors on a quarterly basis, linked to the Company's strategic plan, key organizational issues, and assignments delegated by the Board. This will enable directors to monitor performance and make improvements based on well-supported information. Disclose the evaluation results and prepare a performance report of the Board's sub-committees in the Form 56-1 One Report. Review and update the evaluation forms and processes to ensure they remain current and aligned with applicable laws and any revisions to the CGR framework, with the possible engagement of external advisors for guidance. The Company conducts performance evaluations of the Board at the collective, individual, and sub-committee levels, and submits the evaluation results to the Board of Directors to determine appropriate measures for further enhancing directors' capabilities. Disclose the evaluation results in the Form 56-1 One Report.
<p>Develop a Directors' Knowledge Development Plan.</p>	<p>2026</p> <p>2027</p>	<ul style="list-style-type: none"> Prepare an annual Directors' Development Plan, taking into consideration the context of enhancing directors' capabilities in business strategy, business innovation, corporate governance roles, and ESG. The training programs may include both in-house training and external training conducted by specialized institutions. Implement at least one development program per year. Prepare an annual Directors' Development Plan, taking into consideration the enhancement of directors' knowledge in business strategy, business innovation, corporate governance roles, and ESG. The training programs may be conducted through in-house training or by enrolling directors in external training programs provided by specialized institutions. Implement a Board Portal system or provide communication of knowledge and key issues through electronic channels.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • Implement at least two development programs per year. • Design a tool to assess the effectiveness of applying the knowledge gained in supporting the Company’s operations, as well as the functions of the Board of Directors and its sub-committees. • Prepare an annual Directors’ Development Plan, taking into consideration the enhancement of directors’ knowledge in business strategy, business innovation, corporate governance roles, and ESG. The training programs may be conducted through in-house training or by enrolling directors in external training programs provided by specialized institutions. • Implement at least two development programs per year.

Risk Management

Risk 1 : Governance Risk.

• Risk Characteristic

1. In the absence of performance evaluations of the Board and its sub-committees, there would be no mechanism to measure the effectiveness of the Board’s performance, making it difficult to assess how well directors fulfill their strategic oversight responsibilities and resulting in the lack of a self-assessment mechanism.
2. The evaluation criteria for the Board and its sub-committees may not be comprehensive or may fail to reflect key issues in modern governance, such as technological understanding, critical business drivers, or ESG-related risks that significantly impact business sustainability and growth.
3. The evaluation process may place greater emphasis on compliance rather than on assessing the quality of strategic governance.

• Risk Impact

1. The evaluation results may not be effectively utilized as a basis for enhancing directors’ competencies.
2. Future director development planning may not align with the Group’s business direction and may not be practically applicable at a strategic level.
3. There may be a lack of motivation for individual directors to pursue continuous improvement and self-development.

• Risk Management Measures

1. Review and enhance the evaluation criteria to ensure comprehensiveness, potentially by adopting guidelines from the Stock Exchange of Thailand (SET) or the Thai Institute of Directors Association (IOD).
2. Consider engaging external advisors to assist in designing the evaluation framework and key assessment areas in order to enhance independence and credibility of the evaluation results.
3. Establish a follow-up mechanism and maintain relevant records to link evaluation results with individual director development plans.
4. Define procedures to verify the accuracy of information prior to finalizing the evaluation results, ensuring that such results can be accurately reported to the Board of Directors and disclosed publicly, and effectively support the performance of the Board and its sub-committees.

Risk 2 : Director Competency Risk.

• **Risk Characteristic**

1. The Board may lack in-depth understanding of emerging strategic issues, such as digital technology, cybersecurity, regulations related to the transition to a low-carbon economy, or new business models within the real estate industry.
2. Strategic oversight may not keep pace with changes in the business environment.

• **Risk Impact**

1. This may result in less precise strategic direction-setting for the Group.
2. Strategic decisions may not respond to emerging opportunities or risks in a timely manner.

• **Risk Management Measures**

1. Develop a three-year Board Learning Roadmap linked to the performance evaluation results of the Board of Directors and its sub-committees, covering key topics such as business strategy and direction, innovation and technology, risk management, good corporate governance, director-related legal responsibilities, and ESG.
2. Enhance a Board Portal system or establish electronic communication channels to provide directors with convenient access to knowledge, key issues, and relevant documents.
3. Arrange at least two director development programs per year, which may include both in-house training and external training programs conducted by specialized institutions.
4. Disclose information regarding director development and training in the Form 56-1 One Report.

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The Company is committed to fostering a culture of integrity and transparency as an integral part of its business operations in order to build confidence among stakeholders and elevate its internal control system to be on par with leading private-sector standards. The Company aims to participate in the Thai Private Sector Collective Action Against Corruption (CAC) and extend such initiatives to its subsidiaries and key business partners to ensure that its management practices are aligned with good corporate governance principles on a sustainable, long-term basis.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Not Started	In Progress	Success	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	Not Started	Success	Success	Success

Topic	Current Status	Targets		
		2026	2027	2028
<ul style="list-style-type: none"> The company conducts regular monitoring and evaluation of compliance with its anti-corruption and anti-bribery policy and procedures. Audit results are reported by internal auditors to the Board of Directors at least annually. In the event of any violations, corrective actions and preventive measures are clearly defined to prevent recurrence 	Not Started	In Progress	Success	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
All employees are communicated the anti-fraud and anti-corruption policy and related practices.	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Revise and/or develop key policies, such as the Anti-Fraud and Anti-Corruption Policy, relevant operational guidelines (e.g., gifts and hospitality, charitable donations), and the Whistleblowing Policy, to ensure alignment with the CAC assessment criteria.	2026	<ul style="list-style-type: none"> Revise the Anti-Fraud and Anti-Corruption Policy and the Whistleblowing Policy to align with the CAC assessment criteria, and subsequently disclose them on the Company’s website. Communicate the policy to directors, executives, and all employees to ensure acknowledgment and proper implementation. Report the operational results in the Form 56-1 One Report.
	2027	<ul style="list-style-type: none"> Revise related practices, such as those concerning gifts and hospitality, charitable donations, etc., to ensure alignment with the CAC assessment criteria. Communicate the guidelines on gifts and hospitality to business partners, potentially in the form of a booklet or other communication materials, to ensure clear understanding and practical compliance. Report the operational results in the Form 56-1 One Report.
	2028	<ul style="list-style-type: none"> Review relevant policies and related practices. Conduct an evaluation of the effectiveness of compliance with the policies and related practices, for example by analyzing the number of fraud and corruption cases over a three-year period, in order to identify trends and assess the effectiveness of policy communication and awareness-building efforts. Require all new business partners and those renewing contracts to acknowledge and sign the Company’s Anti-Fraud and Anti-Corruption Policy. Report the operational results in the Form 56-1 One Report.

Strategic Initiative	Year	Expected Outcomes	
All employees have been communicated the Anti-Fraud and Anti-Corruption Policy and related guidelines.	2026	<ul style="list-style-type: none"> • Establish objectives and develop a communication plan for the Anti-Fraud and Anti-Corruption Policy to directors, executives, and employees. • Establish a record-keeping system for such communications, categorized by directors, executives, and employees. • Pilot the communication process and data collection system. • Report the operating results in the Form 56-1 One Report. 	
	2027	<ul style="list-style-type: none"> • Communicate through multiple channels, such as the Intranet, Line Official account, Town Hall meetings, and annual awareness campaigns. • Organize workshops or e-learning courses for employees at all levels, including executives and directors. • Require all new employees to study and acknowledge the Anti-Fraud and Anti-Corruption Policy by signing an acknowledgment form. • Report the operating results in the Form 56-1 One Report. 	
	2028	<ul style="list-style-type: none"> • Require all employees to annually acknowledge and sign the Anti-Fraud and Anti-Corruption Policy to reaffirm their commitment to compliance, with a target participation rate of not less than 90% of total employees. • Conduct an annual assessment of employees' understanding of the Code of Business Conduct, including the Anti-Fraud and Anti-Corruption Policy, with a target of achieving a pass rate of not less than 90% of total employees. • Report the operating results in the Form 56-1 One Report. 	
	Obtain CAC membership certification by 2028.	2026	<ul style="list-style-type: none"> • Conduct a gap analysis of the Company's current policies and practices against the 71 CAC Checklists. • Conduct a fraud and corruption risk assessment and establish appropriate risk management measures, then submit the results to the Audit Committee for consideration. • Report the risk assessment results and the related risk management measures in the Form 56-1 One Report.
		2027	<ul style="list-style-type: none"> • Declare the Company's intent to join the CAC and disclose such information in the Form 56-1 One Report. • Conduct the first internal audit in accordance with the guidelines approved by the Audit Committee.
		2028	<ul style="list-style-type: none"> • Submit the working papers and supporting documents for CAC membership certification to the Internal Audit function and the Audit Committee for review. • Prepare a summary of key information regarding the application for CAC membership certification for submission to the Board of Directors for consideration. • Submit the application for CAC membership certification and obtain certification by 2028.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • Send invitation letters to key business partners encouraging them to declare their intention to join the CAC and become members. • Report the achievement of CAC membership certification in the Form 56-1 One Report.

Risk Management

Risk 1 : Operational Risk.

- **Risk Characteristic**

The implementation of revised policies and practices may not be consistently applied in practice, or there may be a lack of understanding in interpretation and enforcement, particularly in high-risk functions (e.g., procurement, accounting, and marketing).

- **Risk Impact**

1. Insufficient evidence of implementation to support the CAC certification application (fail to meet CAC requirements), or potential occurrence of operational-level fraud.
2. Unintentional policy violations or the creation of gaps that allow fraud to occur without detection.
3. Declining stakeholder confidence, adversely affecting the Company’s image in the capital market and its CGR assessment.
4. Loss of opportunities to strengthen corporate governance and increased legal risk in the event of fraud occurring prior to obtaining certification.

- **Risk Management Measures**

1. Assign middle management (Line Managers) as policy owners, responsible for the implementation outcomes within their respective functions.
2. Require directors and senior executives (Tone at the Top) to consistently demonstrate a clear “Zero Tolerance” stance toward fraud and corruption, serving as role models in their leadership roles.
3. Establish incentives and recognition programs for departments that demonstrate transparent and ethical behavior.
4. Foster a “Zero Tolerance” culture through internal campaigns and communications, and designate the “No Gift Policy” as a policy that is continuously communicated to all employees and business partners.
5. Require employees to annually acknowledge and sign the policy, and conduct an annual assessment of their understanding.
6. Regularly evaluate the effectiveness of the policies, related practices, and awareness-building communications.

Risk 2 : Monitoring and Control Risk

- **Risk Characteristic**

The absence of effective oversight and non-continuous monitoring, particularly in reviewing documents that require the exercise of judgment and discretionary authority, together with a weak governance structure, may expose the Company to the risk of missed opportunities to strengthen corporate governance standards. Furthermore, it may increase legal and business risks in the event of fraudulent misconduct.

- **Risk Impact**

1. Loss of opportunity to enhance corporate governance in line with recognized standards, such as the 71 CAC Checklists.
2. Failure to disclose or concealment of internal fraud issues may result in ineffective problem management and increase the risk of subsequent public exposure, which could adversely affect the Company’s credibility and corporate reputation.

3. Significant time and resources may be required to conduct investigations and remediate fraudulent activities once such incidents have occurred.
4. Failure to obtain or maintain CAC membership certification status.

• **Risk Management Measures**

1. Assign the Internal Audit function to conduct compliance checks on key risk processes (e.g., third-party due diligence, approval of giving/receiving gifts) in accordance with CAC guidelines.
2. Require the Audit Committee to regularly monitor the progress of anti-fraud and anti-corruption initiatives, for example, on a quarterly or semi-annual basis.
3. Implement enhanced internal control measures, such as dual authorization and transaction sampling reviews, particularly in high-risk departments.
4. Strengthen the independence and effectiveness of the whistleblowing system, and communicate clearly the rights and protections of whistleblowers to encourage employees to report suspected misconduct.
5. Establish a CAC working committee led by senior management, supported by a clear action plan, and require regular quarterly progress reporting to the Audit Committee or the Executive Committee.

Enhancing whistleblowing mechanisms

The Company places significant importance on fostering a culture of transparency and ethical conduct by encouraging employees and stakeholders to report misconduct, fraud, or behaviors that violate the Code of Conduct in a safe and protected manner. This approach aims to enhance the effectiveness of the corporate governance framework and mitigate ethical and fraud-related risks within the organization.

Targets

Topic	Current 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.	Not Started	In Progress	Success	Success
• The whistleblowing policy and procedures reviewed by the Board of Directors at least annually.	Complete	-	-	-
All employees are communicated the whistleblowing policy and reporting procedures for misconduct.	-	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the whistleblowing policy and procedures for reporting misconduct.	2026	<ul style="list-style-type: none"> Review the whistleblowing policy and reporting procedures by benchmarking them against relevant capital market laws, the SEC CG Code, the CGR Checklist, and best practices adopted by other listed companies. Submit to the Board of Directors for consideration and approval, and subsequently disclose on the Company’s website. Communicate the policy and related procedures to directors, executives, and employees to ensure awareness and understanding. Require all directors, executives, and employees to formally acknowledge and agree to comply with the policy. Report the operating results in the Form 56-1 One Report.
	2027	<ul style="list-style-type: none"> Conduct training sessions and internal communications to ensure that employees at all levels understand the rights, procedures for reporting misconduct, and the principles of whistleblower protection. Incorporate this into the new employee orientation program. Develop a monitoring and reporting system to track statistics and performance outcomes for quarterly or semi-annual reporting to the Audit Committee. Report the operating results in the Form 56-1 One Report.
	2028	<ul style="list-style-type: none"> Enhance and formalize investigation standards and timelines to ensure clarity and consistency, and provide specialized training to the investigation team to equip them with the necessary skills and expertise. Report the operating results in the Form 56-1 One Report.
Develop a Standard Operating Procedure (SOP) with clearly defined responsibilities at each stage, including case intake, investigation, reporting of findings, and confidentiality of information.	2026	<ul style="list-style-type: none"> Gather and review existing whistleblowing processes to identify gaps and assess efficiency, including potential redundancies, control weaknesses, and insecure data retention practices. Prepare a process map covering the key steps of the whistleblowing procedure in accordance with the policy, and formally define the responsible persons at each stage in writing to ensure transparency. Present the matter to the Audit Committee for consideration. Communicate to directors, executives, and relevant parties to ensure their awareness and compliance. Report the operating results in the Form 56-1 One Report.
	2027	<ul style="list-style-type: none"> Foster a “Speak Up Culture” within the organization by implementing ongoing internal communication campaigns under the concept of “Speak Up, We Listen” for employees at all levels, to enhance their understanding of reporting channels, the importance of reporting, and the safety and protection provided to whistleblowers.

Strategic Initiative	Year	Expected Outcomes
	2028	<ul style="list-style-type: none"> • Develop a systematic process for recording and maintaining data on training and communication outcomes. • Report the operating results in the Form 56-1 One Report. • Develop a secure online whistleblowing platform that accommodates both identified and fully anonymous (true anonymity) reporting, in order to facilitate convenient and safe submission of concerns. • Develop and enhance a dashboard to monitor case status and performance outcomes, in order to improve management effectiveness and reporting efficiency. • Report the operating results in the Form 56-1 One Report.

Risk Management

Risk 1 : Governance and Ethical Risk

- **Risk Characteristic**

The whistleblowing system lacks clarity, management may lack impartiality, or there may be interference in the investigation process.

- **Risk Impact**

The system lacks credibility, employees are reluctant to report concerns, and a culture of concealment may develop within the organization.

- **Risk Management Measures**

1. Review and enhance the whistleblowing policy to ensure clarity and alignment with the SEC CG Code and other recognized standards, submit it to the Board of Directors for consideration and approval, and publish it on the Company’s website.
2. Communicate the revised policy to all directors, executives, and employees to ensure awareness and understanding.
3. Foster a “Speak Up Culture” within the organization to encourage transparent and ethical reporting.
4. Assign the Audit Committee as the direct oversight body for whistleblowing matters; however, in cases involving significant financial impact or material risk exposure, require escalation to the Board of Directors for consideration.
5. Develop a comprehensive process map covering the key whistleblowing procedures in accordance with the policy, with clearly documented responsibilities assigned at each stage to ensure transparency and accountability.

Risk 2 : Information and Confidentiality Risk

- **Risk Characteristic**

1. Whistleblower information or case details may be leaked, accessed without authorization, or misused.
2. The whistleblowing channels or procedures may not comply with applicable laws and regulations, such as failure to protect whistleblowers or non-compliance with the Personal Data Protection Act B.E. 2562 (2019).

- **Risk Impact**

1. Loss of trust among whistleblowers and employees, and potential complaints relating to personal data breaches.
2. Exposure to regulatory investigation or legal sanctions.
3. Adverse impact on the confidence of shareholders, customers, and the public.
4. Creation of a climate of mistrust, which may undermine an open communication environment and negatively affect the

organization's Speak Up Culture.

• **Risk Management Measures**

1. Establish access control and data retention measures to prevent data leakage and ensure appropriate confidentiality, such as implementing information classification levels, restricting access rights to authorized personnel only, applying data encryption, and maintaining access logs for audit purposes.
2. Implement a monitoring and evaluation system in accordance with the established Standard Operating Procedures (SOPs) to ensure consistent compliance and ongoing adherence to the prescribed guidelines.

Enhancing the prevention of insider information

Promoting a transparent and ethics-driven organizational culture is a fundamental pillar of good corporate governance. This plan aims to enhance the effectiveness, transparency, security, and credibility of the whistleblowing system among employees and stakeholders. It focuses on the prevention and early detection of inappropriate conduct, such as fraud, abuse of authority, and the misuse of insider information for personal gain. By addressing issues at their source, the Company seeks to mitigate reputational and legal risks while strengthening overall governance standards.

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	Success	Success
• 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.	Not Started	In Progress	Success	Success
• 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	Not Started	Success	Success	Success
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	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Review the policy and procedures for the prevention of insider information misuse.	2026	• Review the policy and procedures on the prevention of insider information misuse, which form part of the Company's Code of

Strategic Initiative	Year	Expected Outcomes
		<p>Conduct, by benchmarking them against applicable capital market laws, the SEC CG Code, the CGR Checklist, and recognized best practices of other listed companies.</p> <ul style="list-style-type: none"> • Present the matter to the Board of Directors for consideration and approval, and subsequently publish it on the Company’s website. • Communicate the policy and related procedures to directors, executives, and employees to ensure their awareness and understanding. • Require all directors, executives, and employees to formally acknowledge and agree to comply with the policy. • Report the operating results in the Form 56-1 One Report.
	2027	<ul style="list-style-type: none"> • Establish a systematic process to monitor and review compliance with the policy on the prevention of insider information misuse, and report the results to the Audit Committee and/or the Board of Directors at least annually. • Incorporate this as part of the new employee orientation program. • Arrange for an annual knowledge refresher and require employees to complete an online assessment to confirm their understanding of insider information requirements. • Report the operating results in the Form 56-1 One Report.
	2028	<ul style="list-style-type: none"> • Establish Information Technology (IT) control measures to regulate access to and storage of confidential information, including maintaining access logs and ensuring the proper disposal of insider information in accordance with established standards and best practices. • Report the operating results in the Form 56-1 One Report.
<p>Develop a system for reporting and maintaining a list of directors, executives, and employees who have access to or are in possession of insider information.</p>	2026	<ul style="list-style-type: none"> • Develop a system for reporting and maintaining a list of directors, executives, and employees who have access to or possess inside information (Insider Persons). Senior management of each department shall be required to submit the names of such individuals to the Company Secretary or a person designated by the Chief Executive Officer for consolidation and record-keeping. • Establish a policy prohibiting the trading of the Company’s securities during the 30-day period prior to the announcement of quarterly and annual financial statements, and until 24 hours after such announcement (Blackout Period). • Establish a practice to communicate the Blackout Period in advance to individuals listed as Insider Persons, requiring them to refrain from trading the Company’s securities during such period. • Develop a systematic process for recording and maintaining data on training and communication outcomes.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> • Report the operating results in the Form 56-1 One Report. • Require a periodic review of the Insider Persons list, for example on a quarterly or semi-annual basis. • Require quarterly reporting of securities holdings of directors and executives to the Board of Directors for acknowledgment.
	2028	<ul style="list-style-type: none"> • Report the operating results in the Form 56-1 One Report. • Establish a policy and guidelines requiring senior executives and individuals with access to inside information to notify the Company of their intention to trade the Company's securities at least one day in advance of the transaction. • Report the operating results in the Form 56-1 One Report.

Risk Management

Risk 1 : Regulatory and Compliance Risk

- **Risk Characteristic**

If directors, executives, or employees use non-public information to trade the Company's securities, such conduct constitutes a violation of the Securities and Exchange Act and the Company's internal regulations.

- **Risk Impact**

Violations of the Securities and Exchange Act may result in enforcement actions by the Securities and Exchange Commission (SEC) or other regulatory authorities, and may lead to financial losses arising from fines or penalties.

- **Risk Management Measures**

1. Review and enhance the policy and procedures on the prevention of insider information misuse, which form part of the Company's Code of Conduct, by benchmarking them against applicable capital market laws, the SEC CG Code, the CGR Checklist, and recognized best practices of other listed companies.
2. Establish a Blackout Period policy applicable to directors, executives, and employees who have access to or possess inside information.
3. Continuously communicate and provide training to directors, executives, and employees regarding the policy and guidelines on the prevention of insider information misuse and violations under the Securities and Exchange Act.
4. Develop a system for reporting and maintaining a list of directors, executives, and employees who have access to or possess inside information, and ensure such information is reported to the Company.
5. Regularly monitor trading transactions of insider persons to ensure compliance with applicable regulations and internal policies.
6. Implement a pre-clearance policy requiring senior executives and individuals with access to inside information to notify the Company of their intention to trade the Company's securities at least one day prior to executing the transaction.
7. Require quarterly reporting of securities holdings of directors and executives to the Board of Directors for oversight and acknowledgment.

Risk 2 : Reputational Risk**• Risk Characteristic**

Public disclosure or media coverage of insider information misuse may cause significant damage to the Company's corporate image.

• Risk Impact

1. Decline in confidence among shareholders, investors, and business partners.
2. Adverse impact on the Company's share price in the stock exchange.
3. Downgrade in corporate governance assessment ratings (e.g., CG Rating / IOD / SET CGR).
4. Reputational damage to directors, executives, and the organization as a whole.
5. Increased risk of regulatory scrutiny and legal proceedings by supervisory authorities.

• Risk Management Measures

1. Continuously communicate the policy on insider information prevention and applicable penalties, while emphasizing the importance of whistleblowing and whistleblower protection measures to ensure employees feel confident in reporting concerns internally before any information leaks externally.
 2. Establish a cross-functional task force comprising representatives from Legal, Compliance, Corporate Communications/Public Relations, and senior management to develop a Crisis Communication Plan in advance. The plan shall designate primary spokespersons responsible for issuing public statements, ensuring preparedness in the event of rumors or incidents involving insider information leakage, and enabling the crisis response team to act promptly and in accordance with the established plan.
 3. Implement a Blackout Period policy applicable to directors, executives, and employees who have access to or possess inside information.
 4. Continuously communicate and provide training to directors, executives, and employees regarding the policy and guidelines on the prevention of insider information misuse and violations under the Securities and Exchange Act.
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Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

The Company has established a plan to develop a Greenhouse Gas Inventory (GHG Inventory) to systematically determine its organizational greenhouse gas emissions baseline, covering both direct and indirect activities in accordance with internationally recognized standards. This initiative represents a significant step in laying the foundation for effective environmental management. The resulting data will support the establishment of emission reduction targets and mitigation measures, climate-related risk management, and transparent disclosure to stakeholders. The Company remains committed to driving sustainable growth while enhancing long-term value creation and competitive advantage.

Targets

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

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Prepare, verify, and disclose the Carbon Footprint for Organization (CFO) assessment report.	2026	<ul style="list-style-type: none"> The Company will systematically collect and compile activity data related to the operations of Yong Concrete Public Company Limited, Head Office, Tha Muang District, Kanchanaburi Province, for use in the Carbon Footprint for Organization (CFO) assessment in accordance with applicable criteria and standards.
	2027	<ul style="list-style-type: none"> Complete the verification of the Carbon Footprint for Organization (CFO) assessment and submit the application for CFO certification for Yong Concrete Public Company Limited, Head Office, Tha Muang District, Kanchanaburi Province. The Company will systematically collect and compile activity data related to the operations of Yong Concrete Public Company Limited, Bang Len District Branch, Nakhon Pathom Province, and Phan Thong District Branch, Chonburi Province, for use in the Carbon Footprint for Organization (CFO) assessment in accordance with applicable criteria and standards.
	2028	<ul style="list-style-type: none"> Complete the verification of the Carbon Footprint for Organization (CFO) assessment and submit the application for CFO certification for Yong Concrete Public Company Limited, Bang Len District Branch, Nakhon Pathom Province, and Phan Thong District Branch, Chonburi Province. Disclose the CFO Certification Results in the Form 56-1 One Report.
Prepare, verify, and disclose the Carbon Footprint of Products (CFP) assessment.	2026	<ul style="list-style-type: none"> There has been a systematic collection and compilation of activity data related to concrete products in order to assess the Carbon Footprint of Product (CFP) in accordance with relevant guidelines and standards.

Strategic Initiative	Year	Expected Outcomes
	2027	<ul style="list-style-type: none"> The verification of the Carbon Footprint of Product (CFP) assessment for concrete products will be conducted, and applications for CFP certification will be submitted for no fewer than 10 concrete products, covering: (1) core products used as base materials for the production of other products; and (2) products sold to both public and private sector customers. There has been a systematic collection and compilation of activity data related to concrete products in order to assess the Carbon Footprint of Product (CFP) in accordance with relevant guidelines and standards.
	2028	<ul style="list-style-type: none"> The verification of the Carbon Footprint of Product (CFP) assessment for concrete products will be conducted, and applications for CFP certification will be submitted for no fewer than 20 concrete products. There has been a systematic collection and compilation of activity data related to concrete products in order to assess the Carbon Footprint of Product (CFP) in accordance with relevant guidelines and standards. The verification of the Carbon Footprint of Product (CFP) assessment for concrete products will be conducted, and applications for CFP certification will be submitted for no fewer than 30 concrete products. Disclose the CFP Certification Results in the Form 56-1 One Report.

Risk Management

Risk 1 : Risk of not achieving the targeted registration of CFO and CFP certification.

• Risk Characteristic

- Activity data may be incomplete, inaccurate, or insufficient for carbon footprint calculation.
- The internal data management system may not be fully aligned with the prescribed criteria and standards.
- Product Category Rules (PCR) may be revised or contain complex requirements, necessitating a review of the calculation methodology.
- The verification process may not meet the certification body’s criteria, resulting in the need for data revisions or additional actions.
- The preparation of documentation and coordination with the verifier or certification body may be delayed beyond the planned timeline.
- Personnel and resource readiness may be insufficient to complete the process within the specified timeframe.

• Risk Impact

- Failure to achieve the sustainability targets and project plans as defined.
- Incomplete environmental disclosure in accordance with reporting frameworks or stakeholder expectations.
- Potential impact on the Company’s ESG credibility and corporate image.
- Loss of business opportunities, particularly for government or private sector projects that require carbon footprint certification.

5. Additional costs arising from data revisions, re-verification, or re-submission for certification.
6. Reduced competitiveness of products in markets that prioritize low-carbon solutions.

- **Risk Management Measures**

1. Establish clear Data Collection Guidelines and assign responsible persons in each department.
 2. Develop a data management and validation system to verify data accuracy prior to calculation.
 3. Regularly monitor and review relevant standards, including Product Category Rules (PCR), to ensure alignment of calculation methodologies.
 4. Coordinate with verifiers or external consultants from the early stages to reduce the risk of failing the verification process.
 5. Develop a clear implementation plan and timeline, with continuous progress monitoring.
 6. Enhance knowledge and build the capacity of relevant personnel through training on CFO and CFP.
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