



JUMP+ Plan



ZIGA INNOVATION PUBLIC COMPANY LIMITED

(ZIGA)

Year 2026 - 2028

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and disseminated on 03/12/2025

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Industrial

CG Report :

SET ESG Ratings: -

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

Business Type

The company manufactures and distributes Pre-zinc structural steel pipe under the company's brand "ZIGA" and Pre-zinc electrical conduit under the company's brand "DAIWA".

Financial Statement				
Year	2024	2023	2022	2021
Income Statement (MB)				
Revenues	577.27	802.36	1,158.82	1,210.04
Expenses	532.56	730.00	1,497.50	939.10
Net Profit	26.00	41.57	-380.88	204.23
Balance Sheet (MB)				
Assets	1,106.26	1,271.25	1,312.55	1,810.00
Liabilities	298.00	489.00	602.62	814.48
Shareholders' Equity	808.25	782.25	709.61	995.52
Cash Flow (MB)				
Operating	113.80	159.10	240.11	-55.39
Investing	-18.48	-19.57	-170.44	-152.00
Financing	-230.67	-61.81	-161.99	208.65
Financial Ratio				
EPS (Baht)	0.04	0.06	-0.56	0.39
GP Margin (%)	18.34	16.07	-0.15	25.04
NP Margin (%)	4.50	5.18	-32.87	16.88
D/E Ratio (Times)	0.37	0.63	0.85	0.82
ROE (%)	3.27	5.57	-44.67	22.50
ROA (%)	3.74	6.47	-23.50	16.27

JUMP+ Plan

Business Plan

Target in 2028

Net Profit **30.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Drive the adoption of Zuper Ziga Green Series (High Micron), an innovative steel material that serves as an environmentally friendly alternative to Hot-Dip products.			

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing the prevention of insider information
3. Incorporating ESG performance metrics into long-term incentive plans for executives

Climate Action Plan

1. Greenhouse gas inventory (GHG) plan
2. Decarbonization

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Section 1
Business Plan

Business Plan

Target in 2028

Topic	YE/2022	YE/2023	YE/2024	Target in 2028
Net Profit (Million Baht)	-380.88	41.57	26.00	30.00

The Company aims to increase its net profit by more than 30 million baht by 2027, mainly driven by the expansion of high value-added products under the **Zuper Ziga Green Series**, which is a product group that responds to modern construction needs with improved durability, efficiency, and green standards. This is achieved through the development of coating technology that enhances corrosion resistance caused by construction processes, such as reducing rust and metal deterioration. This makes the products safer for users and extends service life significantly.

The application of the **Hot-Dip & High Micron Coating** system also helps reduce energy consumption, heat emissions, and carbon releases, aligning with the global trend of **Low-Carbon Steel** Manufacturing and supporting the shift toward sustainable construction materials.

The Zuper Ziga / HZO / DAIWA Super Conduit group is expected to create differentiation through the concept of **“Sustainable Material Replacement”** to meet market demands and support Green Building projects, Smart Farm initiatives, and state projects related to ESG Procurement, which emphasize safety, environmental friendliness, and sustainability.

This growth plan will support the Company’s vision to become a **Green Steel Innovation Leader**, in line with ZIGA’s long-term operational strategies and quality growth targets.

Growth plan/Increase business value

Drive the adoption of Zuper Ziga Green Series (High Micron), an innovative steel material that serves as an environmentally friendly alternative to Hot-Dip products.

1. Green Product Development – High Micron Coating Innovation

- Develop a new-generation High Micron Coating steel pipe with uniform coating thickness, free from heavy metals, and reducing the risk of chemical residue in the production process.
- Use a continuous coating system (Continuous Galvanizing) that does not require a “hot-dip galvanizing (Hot-Dip)” process, helping to eliminate residues such as excess zinc, lead, and other contaminants.
- Reduce thermal energy use in manufacturing and cut carbon emissions by 30–40% per unit of output, in line with the low-carbon steel manufacturing approach (Low-Carbon Steel Manufacturing).

2. Green Certification & Scientific Validation

- Tested by MTEC and the Iron and Steel Institute of Thailand, confirming no heavy-metal contamination (e.g., lead (Pb), cadmium (Cd)) from the coating process.
- Currently applying for Green Industry, Carbon Reduction Label, and Carbon Footprint Reduction certifications for the Green Series product group.
- Elevate standards to “Green Certified Steel,” meeting both chemical safety requirements and carbon-reduction goals for the new-era construction industry.

3. Sustainable Material Replacement Program

- Promote the use of ZIGA pipes instead of Hot-Dip Galvanized pipes, which carry risks of zinc residue and heavy-metal contamination from hot-dip processes.

- Reduce impacts on soil, water sources, and the environment, while supporting the industry’s transition to safer materials (Eco-Safe Material).
- Expand acceptance in Green Construction & Smart Farm markets both domestically and internationally.

4. Green Branding & Market Communication

- Build the “Zuper Ziga Green Series” brand as an innovative product group aligned with ESG standards and demand for chemical-safe materials.
- Communicate key strengths: Eco-Safe, Non-Toxic, Energy-Saving, and Low-Carbon, through marketing channels and collaboration with government projects.
- Strengthen ZIGA’s image as a leader in green steel innovation in Thailand, aiming toward ASEAN-level green steel standards.

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

- Growth

Targets

Corporate Financial Targets

Topic	Latest data		Targets		
	YE/2024	9M/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-28.05	-8.93	+6	+6.5	+7
Sales Growth (%) YoY Growth Rate	-27.10	-8.20	+6	+6.5	+7
Net Profit Growth (%) YoY Growth Rate	-37.46	26.92	+5	+5	+5

Other Targets

Topic	Baseline	Targets		
	9M/2025	2026	2027	2028
Development of a new-generation High Micron Coating.	Green Product Innovation	The prototype has been completed.	Passed the test results from MTEC (NSTDA).	Commercial product in full operation.
Green Label / Carbon Label / Carbon Footprint Reduction	Green Product Innovation	The product has received Carbon Label certification (existing baseline).	Renew the certification and extend its scope to the new product model(s).	The Green Series products have received the “Carbon Reduction Label.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
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Strategic Initiative	Year	Expected Outcomes
<p>Establish a conceptual framework for transitioning to “sustainable replacement materials” to meet the demands of an era that prioritizes environmental responsibility and usage quality.</p>	<p>2026</p>	<ul style="list-style-type: none"> • Build an academic foundation and empirical evidence to support the idea that using modern zinc-coated materials can meet durability requirements in real-world applications. • Develop a framework to assess material sustainability by considering lifecycle environmental impacts, compared with traditional hot-dip galvanizing. • Set the organization’s direction toward materials that use less energy, reduce residues, and improve production consistency. • Pave the way for a transition that balances “sufficient durability” with “greater sustainability.”
<p>Drive the “Sustainable Replacement” concept to become a strategic alternative to long-term reliance on Hot-Dip galvanizing.</p>	<p>2027</p>	<ul style="list-style-type: none"> • Promote awareness of the value of materials that offer suitable durability while reducing environmental impacts. • Collaborate with users and specification setters to build understanding of efficient material use, rather than relying on old habits. • Establish the position that modern materials can serve as a well-balanced alternative to Hot-Dip galvanizing.
<p>Elevate modern materials to a “sustainable alternative standard” that reduces reliance on Hot-Dip technology.</p>	<p>2028</p>	<ul style="list-style-type: none"> • Develop material standard guidelines that reflect reasonable durability and environmental responsibility. • Drive industry-wide acceptance that modern materials are a more suitable long-term option. • Government agencies and ESG projects have begun incorporating the Sustainable Replacement concept into specification requirements. • Strengthen the organization’s role as a leader in the upstream materials transition toward sustainability.

Risk Management

Risk 1

Readiness of innovative materials before entering the production process.

Risk Characteristic

Innovative materials must undergo quality inspection, uniformity verification, and readiness preparation before forming to ensure they meet the specified standards.

Risk Impact

- There may be delays in some production batches/cycles.
- Color quality in the initial stage may require increased inspection.
- This could affect continuous production if there is no strong quality assurance/certification system in place.

Risk Management

- Develop a pre-production QA system to screen material quality before manufacturing.
- Improve mechanisms for QC inspection to ensure compliance with global standards.
- Strengthen the evaluation process for supplier/material readiness.
- Build credibility for the Green Series through consistent, standardized quality.

Risk 2

Perceived value of modern materials among some user groups.

Risk Characteristic

Some users may require additional information to better understand the durability and environmental benefits.

Risk Impact

- Market acceptance may be gradual in some customer segments.
- There may be concerns or hesitation in switching away from Hot-Dip products. (After-zinc)

Risk Management

- Publish test results from accredited institutions such as MTEC.
- Organize user education sessions/training on proper application and use.
- Create case studies/milestone projects to help build confidence.
- Strengthen ZIGA's role and positioning as a leader in Green Innovation.

Risk 3

Changes in sustainability standards.

Risk Characteristic

LCA, Carbon Footprint, and Green Procurement standards are likely to become increasingly stricter.

Risk Impact

- May increase the documentation and environmental data reporting burden.
- If not properly prepared, certification approval may be delayed.

Risk Management

- Prepare LCA/CFP data in advance.
- Monitor and update industry and reporting standards.
- Adjust the certification process to align with ESG Procurement requirements.
- Use the shift in standards as an opportunity to enhance competitiveness.

Risk 4

Volatility in raw material costs.

Risk Characteristic

Raw material prices tend to fluctuate in line with global markets.

Risk Impact

- This may impact production costs during certain periods.
- It may affect profitability.

Risk Management

- Leverage a lower-energy production process (no Hot-Dip). (AFter-zine)
- Establish strategic long-term supply contracts.
- Diversify sourcing to reduce risk.
- Use a forward-looking cost analysis system for long-term planning.

Risk 5

Building positive awareness toward the transition to sustainable materials.

Risk Characteristic

Some users may need time to shift their perspective from traditional materials to more sustainable ones.

Risk Impact

- This may affect the speed of adoption/transition to green materials.
- Misunderstandings may occur during the initial phase.

Risk Management

- Create a “Material for Better Future” campaign.
- Communicate strengths around Non-Toxic / Low-Carbon / Environmental Safety.
- Organize activities to educate users and business partners.
- Reinforce ZIGA’s image as a leader in Sustainable Material Replacement.

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

The company is committed to conducting its business with transparency, verifiability, and in accordance with good corporate governance principles. Anti-corruption is a core pillar of the company’s organizational culture. In 2025, the company underwent the CAC recertification assessment and is currently awaiting official certification results. In preparation for the next renewal cycle, the company has therefore established a plan to strengthen its internal control system, follow-up and monitoring, proactive communication, and the disclosure of governance information in line with CAC standards and the Stock Exchange’s requirements, in order to sustainably maintain a high standard of transparency.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	In Progress	In Progress	In Progress	Success
<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 	Complete	-	-	-
<ul style="list-style-type: none"> The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors 	In Progress	-	-	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	CER/Filing	-	-	Certified
Aligning policies with CAC requirements.	-	Make improvements based on the gaps identified in the 2025 evaluation cycle.	Implemented in practice across all departments.	Annual review.
Monitoring compliance with the policy.	-	Quarterly monitoring.	Quarterly monitoring.	Summary of results + external review.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhance compliance with the anti-corruption policy following CAC certification.	2026	<ul style="list-style-type: none"> • Conduct an annual review of the policy. • Report the outcomes to the Board of Directors and the Audit Committee. • Training coverage for high-risk employee groups of 90% or above. • The complaint system has a Tracking and Disclosure Framework in practical use.
Reinforce the internal control and inspection/audit framework.	2027	<ul style="list-style-type: none"> • Comprehensive risk-based audit. • Closing CAC gaps to reach 100% – ESG Report (Draft). • A fully implemented complaint tracking system. • The results of the policy compliance assessment are better.

Risk Management

Risk 1

Risks arising from non-compliance with the anti-corruption policy (after obtaining CAC certification).

Risk Characteristic

Even though the company has already obtained CAC certification, some employees may still have an incomplete understanding of the Code of Conduct, the anti-corruption policy, and the company’s prescribed practices-such as procedures for reporting irregularities, gift acceptance, or managing conflicts of interest. If employees inadvertently violate these requirements due to a lack of awareness or understanding, it may create risks of legal non-compliance or breaches of CAC renewal requirements, which could negatively affect the company’s reputation, transparency, and stakeholders’ confidence.

Risk Impact

- Deviations in practice may be interpreted as disciplinary misconduct or inappropriate behavior.
- Reputational risk to the organization due to non-compliance with CAC standards.
- Stakeholders may lose confidence in the company’s corporate governance.
- Increased risk of corruption and ethical issues within the organization.

Risk Management

- Review and update the anti-corruption policy annually to ensure alignment with CAC criteria.
- Provide regular training for high-risk employee groups and new employees.
- Communicate through infographics / an ethics handbook that is easy to understand, with case-study examples.
- Conduct quarterly monitoring and reporting on policy compliance.

- Integrate ethical content into the employee performance evaluation system.

Risk 2

Risks related to documentation and supporting evidence for CAC renewal.

Risk Characteristic

Preparing documents and supporting evidence for CAC renewal must be complete, accurate, and demonstrate actual practice throughout the year—for example, training records, internal communications, internal audit reports, and complaint-handling processes. If the information is incomplete or not in the format required by the program, it may result in deficiencies that could affect the outcome of the next CAC renewal assessment.

Risk Impact

- The CAC renewal assessment may be delayed or may not meet the required criteria.
- Loss of credibility and good corporate governance reputation.
- Additional resources may be needed to correct information or re-prepare documents.
- May raise concerns among shareholders, customers, and other stakeholders.

Risk Management

- Establish a dedicated CAC working team to follow up and collect documents throughout the year.
- Prepare a checklist or timeline to assess the completeness of supporting evidence.
- Conduct periodic gap reviews of the evidence received and request additional documentation as needed.
- Have Internal Audit review CAC documents before submission.
- Perform a pre-audit with an external expert to increase confidence.

Enhancing the prevention of insider information

The company places great importance on accurate, transparent, and up-to-date disclosure of information to support decision-making by shareholders, investors, and other stakeholders. Accordingly, the company is developing reporting mechanisms for financial, operational, and sustainability information to ensure completeness and auditability. In doing so, the company emphasizes a step-by-step development approach aligned with the readiness of internal data structures and personnel each year.

For ZIGA, the development of disclosure has been linked to its business direction in “Green Steel Innovation” and to products in the Zuper Ziga Green Series, which are key product groups for the future. The company has therefore begun developing data systems related to energy use, raw material consumption, coating efficiency (High Micron Coating), and environmental information associated with reducing heavy metals and lowering carbon emissions, in order to enable credible ESG disclosure consistent with international standards such as GRI and TCFD.

In the next phase, the company plans to expand the collection of climate-related data through preparing a GHG Inventory (Scope 1–3) and to further develop internal data systems to be more systematically auditable. This will help meet capital-market expectations for disclosure, as well as the requirements of public and private procurement projects that place importance on ESG.

The company believes that these continuous efforts will strengthen transparency, credibility, and long-term trust among stakeholders.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	Complete	-	-	-
<ul style="list-style-type: none"> A Board-approved written policy on insider information prevention has been clearly defined and implemented 	Complete	-	-	-
<ul style="list-style-type: none"> A structured process is implemented to regularly monitor and review compliance with the insider trading prevention policy, with audits conducted at least annually. 	Complete	-	-	-
<ul style="list-style-type: none"> The implementation of the insider information prevention policy is reviewed and reported to the Board of Directors at least annually. If any violations are detected, corrective actions and preventive measures are clearly outlined to prevent recurrence 	Complete	-	-	-
Disclosure Framework	-	Draft the framework.	Implement the framework on certain core datasets.	The framework is complete and subject to annual review and improvement.
ESG Reporting	-	Expand Scope 3 only for categories with sufficient data.	Add more in-depth information in line with each department's readiness.	Develop a preliminary report aligned with GRI/TCFD.
GHG Inventory	-	Disclose Scope 1-2 based on readiness.	Expand Scope 3 only for categories with sufficient data.	Prepare the data in a more comprehensive format.
Internal Data System	-	Begin integrating core data areas (production-energy-environment).	Develop a quarterly data monitoring system.	Start using an internal dashboard for overall reporting.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Lay the foundation for the Disclosure Framework.	2026	<ul style="list-style-type: none"> Compile a list of key information to be disclosed.

Strategic Initiative	Year	Expected Outcomes
Develop ESG Reporting – Phase 1.	2027	<ul style="list-style-type: none"> • Prioritize ESG data. • Develop a preliminary data verification process. • Disclose ESG information in areas where data is ready. • Improve data quality and accuracy. • Develop a reporting structure aligned with GRI.
Upgrade the internal data system.	2028	<ul style="list-style-type: none"> • Start using the internal dashboard in some areas. • Clearly define data owners (Data Owners). • Improve the data collection and verification process to make it more systematic.

Risk Management

Risk 1

Risk of data incompleteness (ESG and operational data).

Risk Characteristic

Since environmental, energy, and other technical data are still in the early stages of collection in some departments, the completeness and consistency of the data may vary. This may result in a need to improve or supplement the data further before disclosure.

Risk Impact

- ESG reporting may not cover all data categories.
- Data continuity across years may be incomplete.
- Additional time and resources may be required to review the data.

Risk Management

- Prepare a quarterly data checklist.
- Clearly define data owners for each category.
- Use standardized forms for data collection.
- Review and verify the data before disclosure/publication.

Risk 2

“Risk regarding the readiness of the internal data system.

Risk Characteristic

The internal data system is still under development to support the sustainability disclosure framework, which requires inputs from multiple departments. Personnel adaptation and system readiness may take time.

Risk Impact

- The data collection process may take longer.
- Initial reports may be in a basic format for further development.
- Personnel may need time to adjust to the new processes.

Risk Management

- Develop the system and processes in phases (phased development).
- Provide ongoing training for relevant teams.
- Set a tailored data-collection timeline aligned with each department’s readiness.
- Conduct an internal pre-review of reports before disclosure/publication.

Governance of Risk and Management Compliance

Incorporating ESG performance metrics into long-term incentive plans for executives

The company aims to strengthen its corporate governance standards by establishing an executive compensation system linked to ESG performance. This is intended to create long-term incentives in line with the Green Steel Innovation strategy and the company’s sustainability direction.

The medium-term incentive plan tied to ESG (ESG-LTI) will be linked to key indicators such as:

- Reducing energy consumption per ton of coated steel
- Increasing the share of Green Series products
- Reducing heavy-metal emissions from the coating process
- Enhancing ESG data transparency (Disclosure Score)
- Strengthening data and risk management systems.

Targets

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a long-term incentive scheme for executives that is linked to ESG performance.	Complete	-	-	-
<ul style="list-style-type: none"> • At least two ESG-related KPIs with assigned weightings are used in senior executive performance evaluations,linked to long-term outcomes. 	Complete	-	-	-
<ul style="list-style-type: none"> • By 2028,the company shall define and publicly disclose clear and comprehensive information regarding the executive compensation structure,the ratio of short-term to long-term compensation,performance evaluation criteria,and the rationale behind compensation decisions,all of which must be approved by the Board of Directors. 	Complete	-	-	-
ESG-linked KPI Design	-	Prepare a KPI draft.	Implement with senior executives.	Review and expand to managers.

Topic	Current Status	Targets		
		2026	2027	2028
Green Performance Metrics	-	carbon performance indicators (KPIs).	Implement in actual compensation/ returns.	Align with Scope 1-3 data.
Incentive Mechanism (LTI)	-	Design the LTI structure.	ilot the incentive/ compensation scheme.	Scale up to full implementation.
Governance & Review	-	Oversight and Monitoring Committee.	Monitoring on a semi-annual basis	Initial external review

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Design the ESG-LTI Framework.	2026	<ul style="list-style-type: none"> Define clear ESG Loss/Win indicators. Link KPIs with Disclosure and GHG data.
Pilot the ESG-LTI with executives.	2027	<ul style="list-style-type: none"> Executives are accountable for ESG goals. Drive Green Steel Innovation.
Expand the ESG-LTI system across the entire organization.	2028	<ul style="list-style-type: none"> Compensation aligned with sustainable outcomes. Build long-term trust among shareholders.

Risk Management

Risk 1

ESG data is not ready for determining incentives.

Risk Characteristic

ESG data may be incomplete, delayed, inconsistent in standards, or not yet verified, making it unreliable for determining incentives.

Risk Impact

- Incentive indicators may be distorted or unfair.
- The credibility of the incentives may decline, increasing the risk of being viewed as greenwashing.
- The process may be delayed, adding burden and costs for data review.

Risk Management

- Integrate with the Disclosure Framework.

- Use only verifiable (auditable) data.

Risk 2

Some executives are slow to adapt.

Risk Characteristic

The quality of ESG decision-making and communication may decline, affecting the company's image and stakeholders' confidence.

Risk Impact

- ESG plans/projects may be delayed and fail to meet targets on time.
- The quality of ESG decision-making and communication may decline, affecting the company's image and stakeholders' confidence.

Risk Management

- Training ESG for Executives
- Set a pilot period first.

Section 3

Climate Action Plan

Climate Action Plan

Greenhouse gas inventory (GHG) plan

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

Attachments

URL Link to the Document : <https://thaicarbonlabel.tgo.or.th/index.php?lang=TH&mod=YjNKblLXNXBlbUYwYVc5dVgyRndjSEp2ZG1Gcw&keyword=%E0%B8%8B%E0%B8%B4%E0%B8%81%E0%B9%89%E0%B8%B2>



Reduction of Greenhouse Gas Emissions and Disclosure of Environmental Impact Reduction Information for Zuper Ziga Green Series (Pre-zinc) Products Compared with the Hot-Dip System (After Zinc)

The company recognizes the importance of climate change, which directly affects the supply chain, production costs, business continuity, and the expectations of stakeholders both domestically and internationally. Therefore, the company has established a Climate Action Plan to provide a framework for environmental management and systematic, responsible greenhouse-gas emission reductions. This plan follows the principle of “developing in line with the readiness of data and the organization’s internal structure,” so that implementation is accurate, reliable, and aligned with capital-market practices.

For ZIGA, this plan has been designed to align with the company’s business growth direction in Green Steel Innovation and the Zuper Ziga Green Series product line, which plays an important role in supporting environmental impact reduction—especially by reducing energy use, lowering heavy-metal content, and replacing high-carbon Hot-Dip materials. The company is currently developing mechanisms to collect relevant data, such as energy data, raw-material usage, coating-process efficiency, and environmental data, to serve as a baseline for measuring and tracking climate-related performance.

In the next phase, the company plans to expand the preparation of a GHG Inventory covering Scopes 1–3, based on the readiness of data in each category. At the same time, it will further develop climate-related reporting processes to align with international frameworks such as the GHG Protocol and TCFD. This will help enhance environmental transparency across the organization and support responses to ESG-related procurement requirements from both the public and private sectors. It will also increase the company’s readiness to enter more advanced sustainability reporting frameworks in the future.

The company believes that implementing its Climate Action Plan will help strengthen transparency and credibility, and support the consistent integration of sustainability principles into business operations.

Targets

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

Topic	Targets		
	2026	2027	2028
GHG Inventory	Disclose Scope 1–2 based on the most ready/available data.	Expand Scope 3 only for categories with sufficient data.	Prepare a more comprehensive Scope 1–3 inventory with data verification/assurance.
Energy & Process Data	Systematically collect core energy and production data.	Continuously monitor data on a quarterly basis.	Input the data into the internal dashboard system.
Material Replacement Impact	Prepare preliminary carbon impact data.	Analyze the carbon reduction impact of High-Micron Coating compared with the baseline.	Use the data to support ESG-focused procurement.
TCFD Alignment	Draft data in line with TCFD.	Report climate-related risks based on the four TCFD pillars.	Provide preliminary climate disclosure.

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Prepare GHG Inventory – Phase 1.	2026	<ul style="list-style-type: none"> • Disclose Scope 1–2 using verifiable (auditable) data. • Prepare standardized forms and criteria for data collection. • Establish a preliminary internal verification mechanism.
Impact assessment of Hot-Dip material substitution.	2027	<ul style="list-style-type: none"> • Report the carbon reduction impact of High-Micron Coating. • Prepare supporting data for disclosure for ESG-focused procurement projects. • Use the data to develop the Low-Carbon Manufacturing plan.
Establish an internal data infrastructure to ensure readiness for climate-related disclosure requirements.	2028	<ul style="list-style-type: none"> • Initiate the use of a dashboard for energy and production data.

Strategic Initiative	Year	Expected Outcomes
		<ul style="list-style-type: none"> • Define data owners and establish SOPs for climate-related data. • Enhance data collection processes to ensure long-term continuity.

Risk Management

Risk 1

Risk related to the completeness of greenhouse gas emissions data.

Risk Characteristic

Data related to greenhouse gas emissions—such as energy data, raw material consumption data, or production process data—may not yet cover all categories, as data collection is still at an early stage and requires integration across multiple departments.

Risk Impact

- GHG reporting may not cover all periods of time.
- Backdated data adjustments may be needed to ensure accuracy.
- Additional resources may be required to verify data completeness.

Risk Management

- Prepare a quarterly data checklist.
- Clearly define data owners for each category.
- Develop standardized data collection forms (Standard Forms).
- Verify data accuracy before disclosure in line with the GHG Protocol.

Risk 2

Risk related to the readiness of the data system for climate disclosure.

Risk Characteristic

The internal data system needs to be integrated across production, energy, quality, and environmental departments. This may take time to restructure and develop supporting systems capable of handling more detailed data required for carbon accounting.

Risk Impact

- It may take more time to collect and verify the data.
- Initial reports may be in a basic format before being developed into a more comprehensive one over the long term.
- Personnel will need to adapt to new processes and a more complex system.

Risk Management

- Develop the data system in phases (Phased Implementation).
- Provide continuous training for relevant teams.
- Set an appropriate data-collection timeline aligned with actual readiness.

- Conduct an internal pre-review to ensure accuracy before reporting to the market.

Attachments

URL Link to the Document : <https://jumpplusmedia-setlink.setgroup.or.th/ZIGA/1764733452775.pdf>



Decarbonization

Ziga Innovation Public Company Limited recognizes the significant impact of climate change on people’s quality of life, production costs, economic conditions, and future uncertainties. The company has therefore implemented greenhouse gas accounting in accordance with internationally recognized standards to establish a reliable data foundation for tracking emissions throughout all production processes and organizational activities.

The company is committed to reducing greenhouse gas emissions as part of its Climate Action strategy, following the core principle of “Enhancing efficiency – Reducing waste – Saving energy – Increasing the proportion of green products.” This approach aims to align with the organization’s sustainability goals and to support the continuous development of Green Innovation that meets market demands.

Furthermore, the company prioritizes the use of clean technology to optimize energy usage, improve machine efficiency, reduce waste generation in production lines, and promote higher-value products through its Green Steel Innovation initiatives—particularly the Zuper Ziga Green Series, Pre-Zinc, and Hot-dip (After Zinc) products, which help reduce environmental impact and strengthen the company’s competitive position over the long term.

The company also places strong emphasis on managing environmental impacts responsibly and in compliance with relevant standards, ensuring that its manufacturing processes minimize environmental harm and contribute positively to society in the future.

Targets

Topic	GHG emissions in the base year (tCO ₂ e)	Target for reducing GHG emissions compared with the base year (tCO ₂ e)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	36,301	35,575	35,256	34,983

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Energy efficiency improvement of key machinery.	2026	• Greenhouse gas emissions decrease in line with annual targets.
Waste Reduction Program	2027	• Reduce energy costs by improving machinery efficiency.
Use an energy monitoring system at the machine level.	2027	• Reduce waste and improve yield in the production line.
Increase the proportion of green products to meet demand for environmentally friendly products.	2028	• Strengthen awareness of the company’s Green Innovation.

Strategic Initiative	Year	Expected Outcomes
Develop a systematic standard for internal energy management within the plant.	2028	<ul style="list-style-type: none"> • Build long-term competitive advantage, including credibility in the capital market.

Risk Management

Risk 1

Energy cost risk.

Risk Characteristic

Energy prices are likely to continue rising steadily.

Risk Impact

Production costs may increase, and this could cause greenhouse gas reduction to fall short of targets.

Risk Management

- Improve machinery energy efficiency.
- Optimize and manage production load appropriately.
- Monitor Energy KPIs on a monthly and quarterly basis.

Risk 2

Machine efficiency is inconsistent.

Risk Characteristic

Machinery is deteriorating or lacks proper maintenance.

Risk Impact

This leads to higher energy consumption and increased greenhouse gas emissions.

Risk Management

- Implement preventive maintenance on schedule.
- Repair or replace key components that consume high energy.
- Develop personnel capabilities to operate and control machinery efficiently.