JUMP+ Plan

ALLA
บริษัท ออลล่า จำกัด (มหาชน)
ALLA PUBLIC COMPANY LIMITED

ALLA PUBLIC COMPANY LIMITED

(ALLA)

Year 2026 - 2028

This report was approved by the board of directors on [•] - [•]

and disseminated on [•] - [•]

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JUMP+

ALLA PUBLIC COMPANY LIMITED

SET

Industrials / Industrial Materials & Machinery

CG Report :

SET ESG Ratings: **A**

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

Business Type

The Company has engaged in importing, producing, distributing, and installing material handling equipment in industrial plants, such as Cranes and Hoists, Dock levelers and Industrial doors, PVC strip curtains and Air curtains, and Warehouse Management Systems, including eco-friendly products such as solar cell systems and EV charging stations, used in industrial factories, warehouses, and other business venues. Moreover, the Company also provides after-sales services such as repair, spare parts changing, preventive maintenance, and crane/loading dock operation training centre service.

Financial Statement

Year	2025	2024	2023	2022
Income Statement (MB)				
Revenues	713.37	769.09	849.78	720.48
Expenses	609.37	642.56	714.71	654.63
Net Profit	82.88	101.03	108.35	53.14
Balance Sheet (MB)				
Assets	1,191.84	1,228.52	1,155.81	1,166.43
Liabilities	221.45	269.99	226.31	303.28
Shareholders' Equity	970.39	958.53	929.50	863.16
Cash Flow (MB)				
Operating	178.51	120.26	131.32	39.04
Investing	-35.21	4.41	-91.13	-49.73
Financing	-99.13	-44.25	-42.95	-30.41
Financial Ratio				
EPS (Baht)	0.14	0.17	0.18	0.09
GP Margin (%)	33.79	33.08	31.00	24.72
NP Margin (%)	11.62	13.14	12.75	7.38
D/E Ratio (Times)	0.23	0.28	0.24	0.35
ROE (%)	8.59	10.70	12.09	6.24
ROA (%)	8.59	10.61	11.63	5.86

JUMP+ Plan

Business Plan

Target in 2028

Net Profit	**120.00** Million Baht

Strategic Plan	Growth	Profitability & Efficiency	Stability
1. Strategic Plan 1 : Market Share Expansion Plan for Existing Product Portfolio	✓		
2. Strategic Plan 2 : After-Sales Service and Process Enhancement Plan	✓		
3. Strategic Plan 3 : Project and Service profitability		✓	
4. Strategic Plan 4 : Procurement optimisation		✓	
5. Strategic Plan 5 : Financial Efficiency Enhancement and Working Capital Management Plan			✓

Governance Plan

1. Enhancing anti-corruption and fraud prevention efforts
2. Enhancing the prevention of insider information
3. Enhancing internal audit quality evaluation
4. Enhancing governance of information security

Climate Action Plan

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

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Section 1

Business Plan

Section 1 Business Plan

Target in 2028

Topic	YE/2023	YE/2024	YE/2025	Target in 2028
Net Profit (Million Baht)	108.35	101.03	82.88	**120.00**

The Company aims to achieve sustained net profit growth over the next three years by focusing on increasing sales from its existing customer base, expanding into the mid-market segment, broadening its presence in international markets, and enhancing after-sales services. In addition, the Company is committed to strengthening cost and expense management through effective procurement practices and the efficient utilization of resources.

Growth plan/Increase business value

Strategic Plan 1 : Market Share Expansion Plan for Existing Product Portfolio

The Company aims to expand its market share by growing its customer base in the mid-market segment through strategic partnerships with business partners to enhance product and service offerings tailored to the needs of such customers. In parallel, the Company is pursuing international market expansion by establishing dedicated teams to assess market potential, competitive dynamics, and relevant regulatory frameworks in target countries.
In this regard, the Company places strong emphasis on forming collaborations with EPC partners who are local operators, as well as maintaining ongoing strategic relationships with such partners to support business operations and drive sustainable long-term growth. In addition, the Company plans to invest in information systems and software development such as system testing and safety certification, as well as the procurement of standardized software to support operational requirements in order to improve operational efficiency and strengthen its ability to effectively respond to customer requirements as well as the procurement of appropriate tools and equipment to support both on-site personnel and supporting functions, ensuring operational efficiency and effectiveness.

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

- Growth

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-9.50	-7.24	-	-	15.00

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company aims to establish strategic partnerships with business partners to enhance the diversity of its product and service offerings in alignment with the needs of customers in the mid-market segment. In parallel, the Company is setting up a dedicated international business development team to support growth from the export of cranes and crane components. In addition, the Company plans to invest in information systems and software development such as system testing and safety certification, as well as the procurement of standardized software to improve operational efficiency and strengthen its ability to effectively respond to customer requirements as well as the procurement of appropriate tools and equipment to support both on-site personnel and supporting functions, ensuring operational efficiency and effectiveness.	2026	• Establish a system to track the progress of negotiations, bidding activities, and project outcomes with EPC partners. • The Company has developed export-ready crane component products to support its international market expansion. • The Company has expanded its network of business partners.
	2027	• The Company has formulated well-defined and actionable business plans in collaboration with its key EPC partners. • The Company has secured at least three international customers for its crane component products. • The Company has expanded its base of new customers in the mid-market segment.
	2028	• An improvement in the project win rate, driven by structured co-selling initiatives, enhanced communication, and systematic joint planning with EPC partners. • The Company has secured at least five international customers for its crane component products.

Risk Management

Risk 1 : Risks arising from constraints in the Company’s international sales capabilities.

- **Risk Characteristic**

  The Company faces constraints in the experience of its sales team in coordinating with international customers and EPC partners, as well as limitations in the availability and comprehensiveness of in-depth overseas market intelligence.

- **Risk Impact**

  1. The conversion rate from inquiries to confirmed orders has shown a declining trend
  2. The Company faces constraints in the adequacy of overseas market data, which affects the prioritization of target markets and the ability to make well-informed strategic market entry decisions.

- **Risk Management Measures**

  1. Recruit and strengthen sales personnel with experience in international markets and EPC projects, in order to enhance the Company’s capabilities in conducting business at the global level.
  2. Provide continuous training and skills development for sales and engineering teams, with the aim of enhancing their capabilities to effectively support the requirements of international customers and EPC projects

Strategic Plan 2 : After-Sales Service and Process Enhancement Plan

The Company has a policy to enhance the efficiency and expand the coverage of its after-sales services. In this regard, the Company plans to expand its service team to support more timely and comprehensive service delivery, including customer access, maintenance, and preventive services. This initiative encompasses the procurement of operational vehicles, including both internal

combustion engine vehicles and electric vehicles (EVs), in alignment with the Company's carbon reduction objectives, as well as the acquisition of appropriate tools and technologically advanced equipment for service technicians to improve service quality and overall operational efficiency.

In addition, the Company plans to invest in information systems and related software such as system testing and safety certification, as well as the procurement of standardized software to support operational requirements in order to support a structured after-sales service management framework, enabling effective monitoring, analysis, and responsiveness to customer needs. This will also facilitate the transition toward digitalized operations (Digitalization) and further enhance operational processes for greater efficiency in the long term.

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

- Growth

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Revenue Growth (%) YoY Growth Rate	-9.50	-7.24	10.00	12.50	15.00

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Enhance its after-sales services, with plans to expand its service team. This includes the procurement of operational vehicles, comprising both internal combustion engine vehicles and electric vehicles (EVs), as well as the acquisition of appropriate tools and technologically suitable equipment for service technicians, in order to improve service quality and overall operational efficiency. In addition, the Company plans to invest in information systems and related software such as system testing and safety certification, as well as the procurement of standardized software to support a more structured and efficient after-sales service management process. This initiative will also facilitate the transition toward digitalized operations (Digitalization) and further enhance operational processes for greater efficiency in the long term.	2026	• The Company maintains a customer database and a system for tracking customer feedback. • The Company has expanded its service team to enhance access to both new and existing customers.
	2027	• The Company has established a structured framework for the lifecycle and utilization of all products to effectively anticipate and support customer usage requirements.
	2028	• The Company has implemented enhanced internal service management systems through digitalization to improve operational efficiency.

Risk Management

Risk 1 : Risks associated with enhancing the sales team's capabilities for after-sales service operations.

- **Risk Characteristic**

  The sales team faces constraints in technical expertise and product knowledge relating to service offerings, which adversely affects the effectiveness of presenting and securing maintenance contracts and after-sales service agreements, thereby resulting in performance below its full potential.

- **Risk Impact**

  The level of recurring revenue from existing customers and the realization of after-sales service opportunities remain below anticipated levels.

- **Risk Management Measures**

  1. To implement structured training programs in collaboration with external experts to enhance the sales team’s capabilities in negotiation, communication, and customer relationship management.
  2. To develop sales toolkits to improve the effectiveness and clarity in communicating the value proposition of after-sales service contracts in a systematic manner.
  3. To establish comprehensive sales manuals and internal training programs covering sales techniques, product knowledge, and service offerings, in order to reinforce accurate understanding and ensure consistent communication across the entire sales organization.

Strategic Plan 3 : Project and Service profitability

The Company's core product and service groups comprise Cranes and Hoists, Loading Dock and equipment, Warehouse management systems, Solar Cell systems and EV Charging station, and After Sales services. In response to the economic slowdown, the Company prioritizes cost efficiency to enhance its competitiveness, focusing on reducing production and operating costs to expand its customer base and increase sales volume rather than maximizing margin per unit. This approach is a key component of the Company’s long-term efficiency and profitability improvement plan, as higher sales volume supports market penetration while recurring after-sales revenues strengthen overall profitability. At the same time, the Company continues to upgrade after-sales service quality and optimize operations to build a solid foundation for sustainable profit generation. Moreover, the Company invests in technology to improve cost visibility and traceability through appropriate tools, such as data-management systems and cost-leakage tracking solutions. The Company also aims to integrate modern technologies into production and installation processes, including the use of advanced machinery, to enhance overall operational effectiveness.

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

- Profitability & Efficiency

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	13.14	11.62	12	12	12

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has implemented a structured cost reduction plan, starting with organizational restructuring and workflow optimization to eliminate redundancies. It also strengthened policies for quality and cost control. Once these controls were in place, the Company pursued structural cost reductions through alternative materials and innovative engineering designs to enhance overall process efficiency. In the final phase, the goal is to achieve tangible, sustainable cost savings. In addition, the Company plans to adopt technology to improve cost visibility and tracking, and to integrate modern systems into production and installation processes to increase overall operational efficiency.	2026	• Lean Organization and process to enhance agility and efficiency • Establish robust policies, such as Managing and approving on-site change requests policy, Outsourcing protocols as to define quality and pricing standards, develop Special Compensation policies, and optimizing Route planning and Vehicle utilization for maximum efficiency
	2027	• Equivalent parts are adopted across projects, supported by new engineering designs (i.e., Redesign crane and others), resulting in effective cost reductions without affecting quality or performance

Strategic Initiative	Year	Expected Outcomes
		• Automation systems are introduced in early stage projects, such as cost-leakage tracking and integrated data-management systems, and are refined for real use to enable timely planning and rapid problem response
	2028	• Implement full-scale automation and begin applying new production and installation technologies in actual operations • No recurring cost-leak issues occur in any project compared to the baseline year, and any damages can be clearly detected and accurately identified • Project costs are sustainably reduced, supported by transparent and measurable performance results

Risk Management

Risk 1 : Risk of Inconsistent Data Quality

- **Risk Characteristic**

  Data quality issues such as incompleteness, inconsistency, and varying collection methods can lead to data inaccuracies, undermining confidence and reducing the effectiveness of decision making.

- **Risk Impact**

  The quality of cost data directly affects the accuracy of strategic decision-making. Without clear visibility into the organization's true costs, opportunities to enhance efficiency and control expenditures may be delayed.

- **Risk Management Measures**

  The Company has explored approaches to enhance the standardization of automated data collection. This initiative aims to improve the structure of data recording and establish clear traceability, supported by the adoption of standardized data-collection forms and the implementation of automation. In parallel, the Company has provided training programs to ensure employees are well-equipped to adapt to these changes.

Risk 2 : Employee Resistance to Change

- **Risk Characteristic**

  Changes in organizational structure, policies, or the implementation of more stringent KPIs may cause some employees to feel pressured, uncertain, or resistant to the changes

- **Risk Impact**

  1. Employees who struggle to adapt may deliver work late or produce lower-quality outputs.
  2. Increased tension within the work environment.
  3. In severe cases, employees may decide to resign.

- **Risk Management Measures**

  1. Clearly communicate the "business rationale and objectives" to ensure employees understand that the changes help reduce repetitive tasks and enhance growth opportunities.
  2. Implement changes gradually through a phased approach, starting with a pilot team or department.
  3. Provide private and confidential channels where employees can share concerns or manage stress during the transition.

4. Offer additional advisory options, such as AI-based support or internal/external consultants

Risk 3 : Economic uncertainties have impacted project costs

- **Risk Characteristic**

  Global economic uncertainties have increasingly affected the project's ability to accurately forecast material costs and procurement timelines. Rising trade tensions, shifting international policies, and disruptions within global supply chains contribute to unpredictable fluctuations in project expenses. These external instabilities may lead to deviations from planned budgets, delays in material delivery, and operational challenges, ultimately impacting the project's overall efficiency and financial performance.

- **Risk Impact**
  - Costs increased significantly, resulting in profit targets not being achieved as forecast
  - Possible delays in delivery and/or operational processes as a result of unexpected circumstances
- **Risk Management Measures**
  - Strengthen supply chain management to ensure material availability
  - Diversify business partners with focus on reliability
  - Implement more flexible delivery terms
  - Use equivalent parts to improve cost efficiency
  - Establish long-term contracts with key suppliers
  - Apply foreign exchange hedging (FX Hedging)
  - Monitor global risks and market movements regularly

Risk 4 : ROI Below Investment Expectation

- **Risk Characteristic**

  Investments in automation systems, new technologies, or advanced machinery may generate returns lower than initially projected. Contributing factors include actual operational performance falling short of assumptions, operating and maintenance costs exceeding expectations, project delays or postponements by customers leading to underutilization of company resources, and shifts in industrial sector demand that may reduce system utilization. These factors may adversely affect the long-term investment efficiency and the Company's anticipated return on investment.

- **Risk Impact**

  1. Longer payback period, resulting in reduced project profitability.
  2. Higher-than-expected project costs, negatively affecting gross margin and net profit.
  3. Potential pressure on cash flow, particularly for milestone-based revenue recognition projects.
  4. Underutilization of company resources, caused by project delays or postponements.
  5. Reduced competitiveness, if installed systems fail to deliver the expected cost savings or performance improvements.

- **Risk Management Measures**

  The Company manages investment risks through a structured and proactive approach. Prior to committing to any project, comprehensive assessments are conducted to ensure financial and technical feasibility. Pilot testing is implemented to validate system performance under real operating conditions. During project execution, strict monitoring of progress and cost variances helps maintain alignment with planned targets. After project completion, preventive maintenance and ongoing KPI tracking ensure sustained system performance.

Strategic Plan 4 : Procurement optimisation

The Company aims to develop a data-driven central procurement system to improve end-to-end purchasing efficiency. A centralized procurement database is being established to serve as the organization's primary source of information, strengthening transparency and enabling more accurate demand forecasting and procurement planning. The platform also supports the evaluation of alternative materials to enhance cost efficiency and resource optimization. At the same time, the Company is defining clear procurement processes and reinforcing centralized governance to increase negotiation leverage, control costs, and reduce operational redundancies.

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

- Profitability & Efficiency

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Net Profit Margin (%)	13.14	11.62	12	12	12

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
Develop a centralized procurement database and strengthen collaboration across departments	2026	• A centralized procurement database has been launched, covering vendor information, pricing, specifications, and usage volumes. This database supports more effective purchase analysis and provides a basis for establishing concrete and systematic review measures.
	2027	• The database is regularly updated to support demand forecasting linked to the project pipeline • Increase user participation in proposing and updating vendor information, especially for equivalent parts.
	2028	• The database covers all key procurement categories, is integrated with project budgeting, and supports procurement planning that aligns with more accurate revenue forecasting

Risk Management

Risk 1 : The risk of new procurement and planning tools and technologies being utilized below their full potential.

- **Risk Characteristic**

  There is a risk that the new procurement framework and planning tools may not be consistently adopted across all functions, which could prevent the organization from fully achieving cost optimization and strengthening procurement discipline.

- **Risk Impact**

  1. The procurement of substitute materials and alternative sources that is still inconsistent results in reduced opportunities for cost management and decreased flexibility in procurement.

2. The continued reliance on adhoc purchasing leads to procurement process control and cost discipline not yet aligning with the established guidelines.
3. The achievement of procurement cost reduction targets occurs more slowly than expected.

- **Risk Management Measures**

1. Define clear roles and responsibilities for procurement planning and sourcing decisions.
2. Integrate the new processes as part of operations and performance evaluations.
3. Develop knowledge and provide ongoing support for the use of procurement tools.

Risk 2 : The violatility and uncertainty of demand may undermine the effectiveness of procurement planning that relies on forecast-based information

- **Risk Characteristic**

Uncertainty in project planning may result in procurement activities not proceeding as originally anticipated.

- **Risk Impact**

1.Procurement volumes do not align with actual usage requirements.
2. There is a risk of excess inventory or shortages of raw materials during certain periods.
3. Confidence in the procurement plan may decline.

- **Risk Management Measures**

1. Analyze demand by taking into account the likelihood and potential of securing additional projects in the future.
2. Regularly review and adjust demand assumptions to reflect actual business conditions.
3. Use a rolling forecast to ensure that procurement planning remains aligned with sales progress and project status.

Strategic Plan 5 : Financial Efficiency Enhancement and Working Capital Management Plan

The Company aims to enhance the efficiency of its working capital management by focusing on reducing work-in-progress (WIP), expediting milestone-based billing, and shortening the days sales outstanding (DSO). This is complemented by the establishment of standardized financial operating procedures across all business units, as well as the implementation of customer credit risk management processes prior to project acceptance.
At the same time, the Company has a policy to increase financial income through effective liquidity management by investing in financial assets, such as bank deposits, high-quality debt instruments as well as investments in equities of companies with strong financial stability in order to generate additional financial returns under an appropriate risk management framework.

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

- Stability

Targets

- **Corporate Financial Targets**

Topic	Latest data		Targets		
	YE/2024	YE/2025	2026	2027	2028
Cash Cycle (DAYS)	216.89	206.20	-	-	200

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has developed a systematic project monitoring and billing tracking system to ensure that invoicing is accurate and timely. In addition, the Company has established a structured receivables management plan, including close monitoring of trade receivables and clearly defined procedures for handling payment defaults, as well as periodic reviews of credit terms for higher-risk customers to mitigate financial risks. Furthermore, the Company has implemented a liquidity management plan by investing in financial instruments to optimize returns while maintaining financial stability.	2026	• A systematic and standardized debt collection process has been established. • Overdue receivables and allowance for doubtful accounts has decreased.
	2027	• Financial income has increased. • The Company's collection process has improved in efficiency, enabling enhanced predictability of cash inflows and strengthening overall cash flow management.
	2028	• Days Sales Outstanding (DSO) has decreased significantly.

Risk Management

Risk 1 : Collection and Liquidity Risk

- **Risk Characteristic**

  The Company may be unable to collect receivables as scheduled or may experience delays in billing, which could result in cash flows deviating from planned levels.

- **Risk Impact**

  This may adversely affect the Company's liquidity, its ability to meet debt obligations, and result in increased financing costs.

- **Risk Management Measures**

1. Establish customer credit control procedures prior to project acceptance.
2. Define appropriate credit limits and payment terms.
3. Set service level agreements (SLAs) for billing processes and closely monitor related key performance indicators (KPIs).

Section 2

Governance Plan

Section 2 Governance Plan

Accountability and Transparency Governance

Enhancing anti-corruption and fraud prevention efforts

Committed to establishing a transparent and accountable operational framework through preventive measures, awareness-building communication, and fostering leadership as role models of integrity. Furthermore, we continuously enhance our reporting and auditing mechanisms to effectively prevent and manage corruption risks.

Targets

Good corporate governance, coupled with clear anti-corruption measures, enhances transparency, mitigates risks, and supports the sustainable growth of the organization. It is an operational imperative for cultivating a culture of integrity.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established an anti-corruption policy and practices.	Not Started	Success	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
• 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	Success	Success	Success
• The company conducts an annual review of its anti-corruption and anti-bribery policy and practices with the Board of Directors	Not Started	Success	Success	Success
Achieve CAC certification from the Thai Institute of Directors (Thai IOD)	Not Started	Signatory	Certified	Certified
Systematic Development of Personnel Knowledge and Awareness	-	In Progress	In Progress	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has established an Anti-Fraud and Anti-Corruption Policy and Guidelines covering its business operations, which have been approved by the Board of Directors. Compliance with the policy is monitored, evaluated, and reported to the Board of Directors on an annual basis.	2026	• The Company has established a written Anti-Fraud and Anti-Corruption Policy, which has been approved by the Board of Directors. The policy covers key elements and is supported by practical guidelines and a Checklist Q&A to assist employees in making appropriate decisions.

Strategic Initiative	Year	Expected Outcomes
		• The Company conducts corruption risk assessments and ensures that internal audits are performed at least once a year, covering departments and processes with high-risk exposure. In cases where misconduct is identified, clear corrective actions and preventive measures are established to prevent recurrence. • The results of the internal audit are reported to the Board of Directors at least once a year.
	2027	• The Company reviews corruption risk assessments and ensures that internal audits are conducted at least once a year. The results of the audits are reported to the Board of Directors at least once annually. • The Company reviews or revises its policies and guidelines at least once a year.
	2028	• The Company reviews corruption risk assessments and ensures that internal audits are conducted at least once a year. The results of the audits are reported to the Board of Directors at least once annually. • The Company reviews or revises its policies and guidelines at least once a year.
The Company has applied for CAC certification from the Thai Institute of Directors Association (Thai IOD) by reviewing its anti-corruption policies and internal control systems to ensure alignment with CAC requirements and by proceeding in accordance with the prescribed certification process.	2026	• The Company has declared its intention to join the Thai Private Sector Collective Action Against Corruption (CAC). • The Company reviews and improves its policies and measures to ensure full compliance with all 71 items in the CAC Checklist. The Company also assesses its readiness and identifies gaps in the internal control system against CAC standards and improves processes to reduce corruption risks. • The Company is well prepared to proceed with the certification application process smoothly.
	2027	• The Company has been approved and certified as a member of the Thai Private Sector Collective Action Against Corruption (CAC) within the specified timeline.
The Company systematically develops employees' knowledge on anti-corruption by designating Anti-Corruption training as a mandatory course for employees, executives, and new hires. Assessments and evaluations are conducted to continuously improve the training program.	2026	• Employees are able to identify corruption risks related to their duties and appropriately prevent or refuse involvement in corrupt practices in real situations. • The policy is continuously communicated to employees at all levels. New employees are instilled with a culture of transparency from the beginning of their employment, and evaluations are conducted to reflect both employees' knowledge and actual behavior. • Management receives analytical reports identifying weaknesses to support improvements to the training content, ensuring it is more focused and effective in the following year.
	2027	• The policy is continuously communicated to employees at all levels. New employees are instilled with a culture of

Strategic Initiative	Year	Expected Outcomes
		transparency from the beginning of their employment, and evaluations are conducted to reflect both employees' knowledge and actual behavior.
	2028	• The policy is continuously communicated to employees at all levels. New employees are instilled with a culture of transparency from the beginning of their employment, and evaluations are conducted to reflect both employees' knowledge and actual behavior.

Risk Management

Risk 1 : Ineffective Policy Enforcement Risk (Paper Compliance)

- **Risk Characteristic**

  The policies are established solely to meet standards or legal obligations, yet they lack effective communication, meaningful enforcement, and sufficient employee understanding for practical application in actual work processes.

- **Risk Impact**

  This may result in the organization being unable to effectively control and manage risks, leading to non-compliance with laws or standards, operational errors or fraud, and damage to the organization's credibility and reputation.

- **Risk Management Measures**

  Develop a comprehensive communication plan to cascade policies organization-wide, translate them into clear operational procedures (SOPs/Work Instructions) aligned with actual workflows, provide regular training and comprehension assessments for employees, and implement ongoing monitoring and performance evaluation, supported by audit mechanisms and enforcement measures, to ensure effective and consistent policy implementation.

Risk 2 : CAC Certification Non-Compliance Risk

- **Risk Characteristic**

  The system is incomplete or not practically functional, and lacks sufficient evidence demonstrating compliance with the 71 CAC criteria, or lacks robust internal controls necessary to close corruptionrisk gaps at critical points.

- **Risk Impact**

  This may result in the organization losing business opportunities, such as being disqualified from bidding or from partnering with counterparties that require Thailand's Private Sector Collective Action Coalition Against Corruption (CAC) certification. It can also undermine investor confidenceparticularly among ESG-focused investors and damage the organization's transparency reputation. Additionally, it may lead to wasted costs and resources from preparations that do not yield results.

- **Risk Management Measures**

  Conduct a preliminary review (pre-audit) by the internal audit function or an external auditor to identify gaps before the actual submission. Additionally, review and plan in line with the Thai Institute of Directors (IOD) certification submission calendar to ensure deadlines are met and review cycles are not missed.

Enhancing the prevention of insider information

Aiming to enhance data security and transparency through the establishment of data access control measures, raising personnel awareness, and developing monitoring mechanisms to prevent the misuse of information and sustainably maintain stakeholder trust.

Targets

Internal information is considered confidential and must be subject to strict control to prevent misuse for personal benefit, inappropriate disclosure, and to preserve the company's credibility and fairness in the capital market.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established a policy and procedures to prevent the misuse of insider information.	In Progress	Success	Success	Success
• A Board-approved written policy on insider information prevention has been clearly defined and implemented	In Progress	Success	Success	Success
• 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	Success	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
Effectively control access to material information.	-	In Progress	Success	Success
Elevate the culture of responsible data usage.	-	In Progress	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has established a Policy and Guidelines on the Prevention of Insider Trading, which have been approved by the Board of Directors. Compliance with the policy is monitored and reviewed, with the results reported to the Board of Directors at least once a year. In cases where violations are identified, corrective actions and preventive measures are implemented to prevent recurrence.	2026	• The Company has established a written Policy and Guidelines on the Prevention of Insider Trading, which are aligned with relevant principles and have been approved by the Board of Directors. • The Company has established a dedicated function, such as a Compliance Unit, to provide guidance, advice, and notifications regarding the prevention of insider trading. • The Company monitors and ensures the complete reporting of securities holdings by directors and executives. • The Company reports a summary of compliance with the Policy on the Prevention of Insider Trading to the Board of Directors at least once a year. In cases where violations are identified, clear corrective actions and preventive measures are specified to prevent recurrence.
	2027	• The Company monitors the reporting of securities holdings by directors and executives to ensure completeness and reports a

Strategic Initiative	Year	Expected Outcomes
		summary of compliance with the Policy on the Prevention of Insider Trading to the Board of Directors at least once a year.
	2028	• The Company monitors the reporting of securities holdings by directors and executives to ensure completeness and reports a summary of compliance with the Policy on the Prevention of Insider Trading to the Board of Directors at least once a year.
The Company has implemented effective controls over access to material information by establishing a data classification policy and granting access rights based on the need-to-know principle, subject to approval by authorized personnel. Duties are segregated, and the use of high-risk systems is monitored. Access rights are also reviewed, and the results are reported to management or the relevant committees at least once a year.	2026	• The Company has established appropriate policies and guidelines that are aligned with and cover risk processes that may affect the organization. • Access to information is granted based on duties, necessity, and responsibilities through a clear, transparent, and auditable approval process. Access rights are defined and periodically reviewed to ensure they remain appropriate and up to date, together with a clear segregation of duties in operational processes. • The Company is able to monitor the use of information within its systems and ensures that any abnormal incidents are reported and managed in a timely manner.
	2027	• Access rights to information are appropriate, accurate, and up to date, with the status of access control reported to management and the Board of Directors.
	2028	• Access rights to information are appropriate, accurate, and up to date, with the status of access control reported to management and the Board of Directors.
The Company promotes a culture of responsible use of information by providing whistleblowing channels and investigation processes for cases involving potential misuse of insider information. The Company also regularly communicates and conducts awareness-building activities. In addition, training is provided and employees at all levels are assessed on their understanding of the use of insider information, with the results reported to management on an ongoing basis.	2026	• The Company provides appropriate and confidential whistleblowing channels.
	2027	• Employees have a clear and consistent understanding of the use of insider information and are able to clearly distinguish between appropriate and inappropriate conduct. As a result, employees at all levels comply with the insider information policy correctly and consistently.
	2028	• Employees have a clear and consistent understanding of the use of insider information and are able to clearly distinguish between appropriate and inappropriate conduct. As a result, employees at all levels comply with the insider information policy correctly and consistently.

Risk Management

Risk 1 : Risk of misuse of insider information (Insider Trading Risk).

- **Risk Characteristic**

  Employees, directors, or executives who have access to the Company’s insider information may use undisclosed information for securities trading or disclose it to others for their benefit, resulting in the improper use of insider information.

- **Risk Impact**

  This may expose the Company to legal risks and regulatory sanctions, and may adversely affect its reputation, credibility, and the confidence of shareholders and investors.

- **Risk Management Measures**

  The Company has established a Policy and Guidelines on the Prevention of Insider Trading, including the designation of blackout periods and requirements for the reporting of securities holdings by directors and executives. The Company also communicates and monitors compliance with the policy on an ongoing basis.

Risk 2 : Ineffective Access Control over Sensitive Information Risk

- **Risk Characteristic**

  Access rights to information based on its level of importance are not fully defined or comprehensive, allowing unauthorized individuals to access critical information. In addition, accesscontrol mechanisms are outdated or lack regular review.

- **Risk Impact**

  This may result in data leakage, unauthorized alteration, or misuse of information, leading to reputational damage to the organization. It may also result in violations of laws or data protection requirements, such as the PDPA, and could adversely affect decisionmaking and the accuracy of information used in operations.

- **Risk Management Measures**

  Duties and responsibilities are clearly segregated for highrisk processes, with reviews conducted at least once a year. A logging system is established to record system activities, along with designated personnel responsible for monitoring and followup. Procedures are in place for reporting irregular incidents to management, including corrective and preventive actions. Access rights are regularly reviewed and updated, and staff are provided with training to enhance awareness of information security.

Governance of Risk and Management Compliance

Enhancing internal audit quality evaluation

The Company is committed to enhancing the standards and effectiveness of its audit activities in alignment with professional practices. This includes improving the assessment process to ensure it is systematic, transparent, and auditable, while strengthening staff capabilities and adopting appropriate tools to support evaluation. These efforts aim to ensure that audit results are accurate, reliable, and better support effective organizational management.

Targets

Enhance the consistency and quality of internal audit services, and develop internal audit strategies that align with the organization’s objectives as well as the expectations of the Board of Directors, senior management, and stakeholders.

Topic	Current Status	Targets		
		2026	2027	2028
An independent external organization is appointed to evaluate the quality of internal audit activities in comparison with the updated international standards for internal auditing.	Not Started	In Progress	In Progress	Success

Topic	Current Status	Targets		
		2026	2027	2028
Enhance the quality of audit planning and audit management.	-	In Progress	Success	Success
Enhance the effectiveness of audit reporting.	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company arranges for an independent external assessment of the Internal Audit function against the latest international internal auditing standards under the Quality Assurance and Improvement Program (QAIP) framework. The program covers both internal and external assessments, and the results are used to continuously improve audit plans and audit methodologies.	2026	• The Internal Audit function improves its audit processes in accordance with the Quality Assurance and Improvement Program (QAIP) framework.
	2027	• The Internal Audit function will arrange for an independent external assessment to conduct a gap analysis against the latest International Internal Audit Standards. • The assessment results are used to improve the audit plan, working methodologies, and the development approach for the audit team in a concrete and practical manner.
	2028	• The Internal Audit function has undergone a quality assessment by an independent external assessor in accordance with the new International Internal Audit Standards under the Quality Assurance and Improvement Program (QAIP) framework.
The Company develops internal audit planning and management in accordance with the Risk-Based Audit approach, linking significant issues to the Risk Register and monitoring corrective actions until completion. The Internal Audit function also performs consulting engagements and enhances the capabilities of the audit team through gap analysis to ensure alignment with the audit plan.	2027	• The audit plan focuses on high-risk areas, enabling the most efficient use of resources and budget. • Significant audit issues are recorded in the Risk Register and are systematically monitored until fully resolved. • Departments receive practical recommendations aimed at improving processes and strengthening internal controls. • The audit team has an appropriate number of personnel and possesses the skills required to support the audit plan and the nature of audit engagements.
The Company enhances audit reports by focusing on key issues, clearly identifying the root cause, risk rating, and practical corrective actions. Audit findings are linked to their impact on business operations and enterprise-level risks, and a follow-up mechanism is in place to monitor remediation progress and continuously report the status to management and the Board of Directors.	2026	• Audit reports are concise, clear, and highlight key issues, root causes, risk levels, and practical corrective actions. • Management clearly understands the linkage between audit findings and their operational impact, enabling effective prioritization in decisionmaking. • A systematic mechanism is in place to monitor the progress of corrective actions, ensuring that audit issues are effectively controlled and closed within the required timeframe.

Risk Management

Risk 1 : Risk arising from the Internal Audit function not being fully aligned with the new International Internal Audit Standards.

- **Risk Characteristic**

  The Internal Audit function may not yet be fully prepared in terms of personnel, processes, documentation, and quality assurance systems to align with the new International Internal Audit Standards, which may affect the quality and credibility of internal audit activities.

- **Risk Impact**

  This may result in the Internal Audit function not operating in accordance with international standards, potentially affecting the quality and credibility of audit activities, as well as the effectiveness of supporting the organization’s governance and risk management.

- **Risk Management Measures**

  Provide training and capacity building for personnel, update policies, processes, and documentation to align with the latest international standards, and continuously conduct self-assessments and maintain the QAIP.

Risk 2 : Quality and operational efficiency risks in auditing

- **Risk Characteristic**

  Risk that the internal audit processacross planning, execution, and reportinglacks quality and efficiency, resulting in an inability to identify significant risks or deficiencies completely, accurately, and in a timely manner, and to provide actionable recommendations.

- **Risk Impact**

  Such risks may impair the organization’s ability to identify and address significant risks or deficiencies in a complete and timely manner, potentially leading to flawed decision-making, regulatory non-compliance, financial losses, and reputational damage.

- **Risk Management Measures**

  Establish and execute internal audits in accordance with a Risk-Based Audit approach aligned with international standards, ensuring that key issues are systematically linked to the Risk Register and that remediation is tracked in a structured manner. Enhance report quality by clearly articulating root causes, risk levels, and practical, implementable recommendations. Strengthen quality assurance processes (QA/QAIP) and build audit team capabilities, while defining key performance indicators to continuously monitor and control audit quality, timeliness, and effectiveness.

Enhancing governance of information security

Enhance information security governance to ensure effectiveness and alignment with applicable standards by strengthening policies, control processes, and risk management practices. This includes upgrading personnel capabilities and adopting appropriate security technologies to enable timely prevention of and response to emerging threats.

Targets

Strengthen the information security governance framework to ensure readiness, safety, and reliability by enhancing policies, processes, and control measures to align with international standards. This includes reducing risks to the organization's critical information and improving capabilities in preventing, detecting, and responding to cyber threats, thereby supporting continuous and secure organizational operations.

Topic	Current Status	Targets		
		2026	2027	2028
The company has established policies and guidelines for information security governance.	Not Started	In Progress	Success	Success
• The company has developed a clear,documented IT security policy and guidelines,which have been approved by the Board of Directors.	Not Started	Success	Success	Success
• Information cybersecurity undergoes evaluation by an independent external auditor,accompanied by clear and actionable improvement and development strategies	Not Started	In Progress	Success	Success
• All employees undergo training,communication,and understanding assessments to enhance awareness of IT security.	Not Started	In Progress	Success	Success
Enhance the organization's readiness to detect and respond to cyber incidents.	-	In Progress	Success	Success
Developing Information Security Awareness and Culture	-	Success	Success	Success

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
The Company has established an Information Security Policy and Guidelines, approved by the Board of Directors. A cybersecurity assessment is conducted by an independent external auditor, and improvements are implemented based on the recommendations. In addition, the Company provides training, communication, and employee assessments to continuously promote awareness of information security.	2026	• The Company has established a written IT Security Policy covering the protection of information and information systems in accordance with the CIA Triad principles (Confidentiality, Integrity, and Availability). The policy has been approved by the Board of Directors and is reviewed at least once a year to ensure alignment with changing circumstances.
	2027	• The Company arranges for cybersecurity assessments by an independent external auditor and prepares improvement plans, with the results reported to management. All observations from the assessment have been fully addressed, resulting in effective information security controls and achieving 100% compliance in the subsequent cybersecurity reassessment. • All employees receive training and are required to complete assessments, such as phishing assessments, to test their knowledge and understanding of information security at least once a year.
	2028	• All employees receive training and are required to complete assessments, such as phishing assessments, to test their knowledge and understanding of information security at least

Strategic Initiative	Year	Expected Outcomes
		once a year.
The Company strengthens its readiness to detect and respond to cyber incidents by implementing a Threat and Incident Monitoring system covering critical systems. Clear procedures and escalation levels for incident response are established. The Company also prepares statistical reports and monitors remediation of incidents, conducts incident response testing at least once a year, and reports the results to management.	2027	• The Company is able to detect and respond to cyber incidents promptly, with sufficient log data available for retrospective investigation. Clear incident response procedures are in place, and personnel understand their roles and responsibilities, reducing confusion during actual incidents. • Management is able to continuously monitor the organization's cybersecurity risk landscape and has access to information to improve control measures. Lessons learned from past incidents are applied to reduce recurrence and enhance the readiness of personnel and the organization to respond effectively to cyber incidents.
	2028	• Management is able to continuously monitor the organization's cybersecurity risk landscape and has access to information to improve control measures. Lessons learned from past incidents are applied to reduce recurrence and enhance the readiness of personnel and the organization to respond effectively to cyber incidents.
The Company promotes information security awareness and culture by continuously implementing a Security Awareness program. Training is provided based on the risk level associated with job responsibilities, and simulation exercises, such as phishing simulations, are conducted to reduce risks arising from human error and social engineering. The results are monitored and regularly reported to management.	2026	• Employees demonstrate awareness of information security and use systems with due care, understanding their roles and the risks associated with their responsibilities. At the same time, management receives regular reports on risk trends and assessment results to support the continuous improvement of control measures.
	2027	• Employees demonstrate awareness of information security and use systems with due care, understanding their roles and the risks associated with their responsibilities. At the same time, management receives regular reports on risk trends and assessment results to support the continuous improvement of control measures.
	2028	• Employees demonstrate awareness of information security and use systems with due care, understanding their roles and the risks associated with their responsibilities. At the same time, management receives regular reports on risk trends and assessment results to support the continuous improvement of control measures.

Risk Management

Risk 1 : Inadequate Information Security Policies and Procedures Risk

- **Risk Characteristic**

  Information security policies and procedures do not adequately cover key risks, are not aligned with relevant standards or regulatory requirements, or fail to keep pace with evolving technologies and threat landscapes, resulting in insufficient information security controls.

- **Risk Impact**

  This may lead to data breaches, non-compliance with applicable laws and regulations (e.g., PDPA), financial losses, and reputational damage.

- **Risk Management Measures**

  Review and update policies to ensure alignment with relevant standards and regulatory requirements. Conduct gap analyses against current risk exposures, and translate findings into practical implementation. Ensure effective communication and training, and establish continuous monitoring and evaluation to maintain control effectiveness.

Risk 2 : Cyber Incident Detection and Response Ineffectiveness Risk

- **Risk Characteristic**

  In the absence of an effective monitoring system, appropriate tools or processes, and adequately skilled cybersecurity personnel, threat detection may be delayed, responses may be uncoordinated, and the organization may be unable to contain or mitigate the impact of incidents in a timely manner. This can increase the likelihood of damage to data, business systems, and business continuity.

- **Risk Impact**

  Insufficient readiness to detect and respond to cyber incidents may result in threats being detected late or not detected at all, allowing attacks to escalate and potentially leading to the leakage or loss of critical information, damage to business systems, and business disruption. It also increases the risk of noncompliance with data security regulations, financial losses, diminished trust from customers and business partners, and longterm reputational harm to the organization.

- **Risk Management Measures**

  Enhance cyber incident detection and response readiness by strengthening monitoring capabilities and security tools, establishing and regularly testing incident response processes, and continuously developing personnel capabilities. Conduct ongoing risk and vulnerability assessments to enable timely, structured detection and response, thereby minimizing organizational impact.

Risk 3 : Cybersecurity Awareness and Knowledge Gap Risk

- **Risk Characteristic**

  Employees may lack the knowledge or awareness needed to prevent cyber threats, leading to careless disclosure of information or unsafe system usage that does not comply with security measures. This can result in data leakage, cyberattacks, and the creation of vulnerabilities that threaten the organization’s overall security.

- **Risk Impact**

  This may lead to data leakage, system intrusions, operational disruptions, financial losses, diminished trust from customers and business partners, and noncompliance with laws and regulations, ultimately affecting the organization’s reputation and overall security.

- **Risk Management Measures**

  Focus on strengthening information security awareness and culture through ongoing training and communication, supported by clear policies and standards as well as monitoring and auditing mechanisms. This ensures that employees at all levels understand and consistently adhere to security practices, reducing the likelihood of data leakage and enhancing the organization’s overall security posture.

Section 3

Climate Action Plan

Section 3 Climate Action Plan

Greenhouse gas inventory (GHG) plan

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

URL Link to the Document : https://alla.co.th/en/investor-relations/investor-information/

Targets

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

Decarbonization

Focusing on driving progress through enhancing energy efficiency in core operations by adopting advanced energy-saving technologies and transitioning toward renewable energy to reduce both direct and indirect carbon emissions (Scope 1 & 2). Clear performance indicators are established and aligned with internationally recognized reporting standards to ensure transparency amid increasingly stringent environmental requirements. This plan is built on the assumption that the selected technologies will achieve payback within the projected timeframe.

Targets

Topic	GHG emissions in the base year (tCO_2e)	Target for reducing GHG emissions compared with the base year (% Reduction)		
	2025	2026	2027	2028
Greenhouse gas emission reduction volume	1,567	5	5	5

Strategic Initiative

Strategic Initiative	Year	Expected Outcomes
1. Assess physical risks and transition risks arising from the impacts of climate change.	2026	• The organization systematically understands and identifies climate-related risks, including both physical risks and transition risks. • Management can utilize the assessment results to support strategic decisionmaking.
2. Develop and approve the Climate Action & LowCarbon Society Policy, and communicate it accordingly.	2026	• The organization has a clear and formally approved Climate Action policy along with welldefined targets for progressing toward a lowcarbon society. • Employees and stakeholders are aware of the policy and able to implement it.

Strategic Initiative	Year	Expected Outcomes
3. Analyze greenhouse gas (GHG) emissions data for Scope 1–2, including assessing Scope 3 emissions, in order to evaluate and develop a long-term plan for the potential need to purchase carbon credits for offsetting.	2026	• Identify key emission sources to inform the Climate Action strategy.
4. Propose Project 1 (Scope 1 – Direct Emissions): Reducing diesel fuel consumption by piloting the use of electric vehicles for the Messenger team; or Project 2 (Scope 2 – Indirect Emissions): Expanding the installation of Solar PV systems.	2026	• The project has been approved and is able to achieve the targeted 5% annual reduction in greenhouse gas emissions.
5. Implement the greenhouse gas (GHG) reduction plan under the two-year action plan on a continuous basis, with progress monitored and reported on a quarterly basis. The Company will also consider obtaining Carbon Footprint for Organization (CFO) certification to establish a baseline for planning concrete carbon emission reduction initiatives.	2027	• Greenhouse gas emissions are reduced in line with the annual target of 5%. • Clear and verifiable quarterly performance summary reports are available. • Greenhouse gas reduction data are used accurately to improve the action plan for the following year.
	2028	• Greenhouse gas emissions are reduced in line with the annual target of 5%. • Clear and verifiable quarterly performance summary reports are available. • Greenhouse gas reduction data are used accurately to improve the action plan for the following year. • The Company has obtained Carbon Footprint for Organization (CFO) certification
6. Proactive communication: Publicize achievements and initiatives to build organizational culture and promote broad awareness and understanding.	2027	• Stakeholders clearly recognize and understand the organization’s achievements and development direction. • An organizational culture that supports sustainability and continuous development is fostered.
	2028	• Stakeholders clearly recognize and understand the organization’s achievements and development direction. • An organizational culture that supports sustainability and continuous development is fostered.
7. Disclose operational performance to stakeholders and report greenhouse gas (GHG) emissions performance to the Board of Directors on an annual basis.	2026	• Stakeholders receive transparent information, enabling the organization to maintain credibility and stakeholder trust. • The Board of Directors is able to provide effective oversight and make informed decisions, supporting ESG compliance and continuously enhancing the organization’s environmental disclosure standards.
	2027	• Stakeholders receive transparent information, enabling the organization to maintain credibility and stakeholder trust. • The Board of Directors is able to provide effective oversight and make informed decisions, supporting ESG compliance and continuously enhancing the organization’s environmental disclosure standards.
	2028	• Stakeholders receive transparent information, enabling the organization to maintain credibility and stakeholder trust.

Strategic Initiative	Year	Expected Outcomes
		• The Board of Directors is able to provide effective oversight and make informed decisions, supporting ESG compliance and continuously enhancing the organization's environmental disclosure standards.

Risk Management

Risk 1 : The inefficiency and lack of costeffectiveness of greenhouse gas reduction technologies.

- **Risk Characteristic**

  GHG emissions data may be inaccurate, leading to imprecise carbon reduction plans and potentially suboptimal technology choices that do not deliver the expected cost-effectiveness.

- **Risk Impact**

  A loss of investment may occur if actual greenhouse gas reductions fail to meet the target (5% per year), which could undermine stakeholder confidence and adversely affect the project's financial position.

- **Risk Management Measures**

  1. Conduct a costbenefit assessment prior to any investment in energy or technology.

  2.Ensure the accuracy and auditability of greenhouse gas emissions data (Scope 1–2).

  3.Continuously monitor technology readiness and prepare contingency plans in case of delays or deviations from the project plan.