

ZEN Corporation Group Public Company Limited and its subsidiaries.

(Translation)

Tax Policy

To ensure the Company's operations, Zen Corporation Group Public Company Limited and its subsidiary "the Company" manage taxes by adhering to the Company's tax payment responsibilities correctly. As required by laws, announcements and relevant regulations. There are guidelines for tax planning and practice in accordance with the same standards, efficient and in line with good corporate governance. The Company is transparent, honest and verifiable, as well as the disclosure of important information is sufficient and complete, which shows the intention of social responsibility and drives the Company's business to grow steadily therefore, the following guidelines are in place:

Guidelines

1. Tax Planning and Practices

1.2 Management, planning, and payment of all types of taxes of the Company in accordance with the regulations. The delivery, refund, and use of tax benefits must be carried out correctly in accordance with the rules and within the period prescribed by law.

1.2 Responsible department study and take into account the impact and factors arising from regulations, relevant laws that exist now and may occur in the future for appropriate and regulatory planning and taking into account the interests of stakeholders.

2. Tax Risk Management

There shall be appropriate management by the responsible agencies. The Company will manage potential risks to ensure effective internal control, assessment, and risk management in all related aspects.

3. Transfer Pricing

Transactions between companies in the group or related persons shall be in accordance with the policies and pricing of connected transactions in accordance with the law and in accordance with the principle of trading in good faith.

4. Tax Coordination

4.1 Set department/Person in coordinating with official tax agencies to provide accurate and factual information, prepare information as requested by government agencies. Contact with officials reveal and transparency in accordance with the code of conduct and related policies.

4.2 Provide training and education to relevant department as necessary and appropriate to ensure that the operation is carried out legally, Notices and Applicable Procedures

4.3 Provide the disclosure of tax information and other financial disclosures to stakeholders in accordance with the rules. and required accounting and financial reporting standards.

This policy is effective from March 29, 2022 and was approved at the Board of Directors Meeting No. 3/2022.

Mr. Paitoon Taveebhol

Chairman of the Board of Directors