Branch Product and Raw Material Cost Control Policy

ZEN Corporation Group Public Company Limited and its Subsidiaries

ZEN Corporation Group Public Company Limited and its subsidiaries have established a Product and Raw Material Cost Control Policy to ensure that restaurants within the Group operate efficiently, maintain proper accountability and traceability, and appropriately support the Group's business operations.

Scope of Operations

To control the costs of the following seven categories of goods:

1. Vegetables and Fruits (VEG, FRT)
2. Chilled Products (CHL)
3. Frozen Products (FRZ)
4. Dry Goods (DRY)
5. Beverages (BEV)
6. Packaging Materials (PKG)
7. Consumables and Cleaning Chemicals (CHM)

Control Guidelines

1. **Product Cost Ratio (COGs)** shall serve as the key performance indicator for cost control and shall be monitored and compared against the established targets. The control process covers purchasing, goods receiving, storage, requisition and usage, preparation, and the recording of product losses.
2. **Individual Product** shall be controlled by comparing quantities received, sales, inventory balances, and recorded losses.
3. **Key Products** shall be identified based on their value, usage volume, and impact on overall costs.
4. **Product Losses** shall be recorded through the designated system to facilitate data analysis and support improvements in purchasing, storage, and raw material preparation.
5. **Stock count** shall be conducted on a daily, weekly, and monthly basis, together with random checks of product categories based on their respective risk levels.
6. **Irregularities** shall be analyzed based on trends and variances, with the causes investigated and appropriate corrective actions established.

This Policy was approved by the Board of Directors at its Meeting No. 5/2026 and shall be effective from August 14, 2026 onwards.

Mr. Paitoon Taveebhol

Chairman of the Board of Directors