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This Internal Control and Internal Audit Policy is the exclusive property and copyright of PRTR Group Public Company Limited. The Company is dedicated to developing its corporate governance system in full alignment with the principles of good corporate governance, best practices, as well as the laws, rules, and regulations prescribed by official and regulatory authorities.

The Board of Directors approved this Internal Control and Internal Audit Policy at Board Meeting No. 3/2024 on May 14, 2024. It is established to serve as the fundamental principle and operational guideline for executives, employees, and all related parties of the Company and its subsidiaries, effective from May 15, 2024, onwards.

To ensure that the Internal Control and Internal Audit Policy remains current and appropriate to evolving situations and changes, a formal review of the policy shall be conducted at least once a year. Any amendments or revisions must be approved solely by the Board of Directors.



(Mr. Niphon Bundechanan)
Acting Chairman of the Board of Directors.



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1. Introduction

Internal control and internal audit are established as fundamental and essential tools that facilitate efficient and effective management, enabling the Company to achieve its defined objectives and goals. It is the responsibility of the Board of Directors and senior management to ensure the implementation of internal control and internal audit systems that are adequate, appropriate, and effective—aligning with the nature and scale of the business while adhering to the principles of good corporate governance.

2. Objectives


- 2.1 To establish a comprehensive Internal Control and Internal Audit Policy for the Company and its subsidiaries, ensuring a unified and consistent approach to practical implementation across the group.
- 2.2 To serve as a formal communication tool by providing a written Internal Control and Internal Audit Policy for personnel at all levels of the Company and its subsidiaries, fostering a shared and standardized understanding of these principles.

3. Scope

This policy applies to PRTR Group Public Company Limited (the “Company”) and its subsidiaries, encompassing the principles, policies, and components of internal control.

4. Principles and Rationale

The Company is committed to maintaining robust internal control and internal audit systems by adopting the COSO Internal Control—Integrated Framework (The Committee of Sponsoring Organizations of the Treadway Commission). As an internationally recognized standard, this framework serves as the definitive guideline for internal control and internal audit practices across the Company and its subsidiaries. The audit methodology focuses on a Risk-Based Audit approach and the evaluation of internal control components, coupled with a comprehensive assessment of the internal control system.

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5. Internal Control and Internal Audit Policy


The Company recognizes that internal control and internal audit are fundamental to achieving business success and ensuring stable, sustainable growth. Consequently, the Company has established internal control and internal audit systems that are effective, adequate, and appropriate to the nature, scale, and environment of its operations. These systems are designed to provide assurance that all departments within the Company and its subsidiaries comply with relevant laws, rules, regulations, and policies; ensure that reporting is reliable, accurate, and complete; and promote operational efficiency, effectiveness, and economy. The Company prioritizes the prevention of loss and damage, as well as proactive improvement, over investigation after an incident has occurred.

The Company provides for an internal auditor who maintains independence and reports directly to the Audit Committee. This structure assists the Audit Committee and the Board of Directors in ensuring that the Company's core operations and key activities are conducted effectively in accordance with established guidelines, supported by stringent, adequate, and appropriate internal controls.

To ensure comprehensive internal control and internal audit coverage across all areas, the Company adheres to the five components of internal control as follows:

5.1 Control Environment

- 1) Establishment of a clear organizational structure and reporting lines, including the segregation of duties and responsibilities to ensure an effective system of checks and balances.
 - 2) Defining clear strategies, goals, business directions, and operational plans, while ensuring corporate governance aligns with the established targets.
 - 3) Developing comprehensive corporate policies, rules, and regulations to serve as fundamental operational guidelines, aimed at preventing damages or negligence in duty.
 - 4) Establishing a Code of Business Ethics and Employee Code of Conduct to ensure that executives, personnel at all levels, and relevant parties maintain appropriate and ethical professional behavior.
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5) Formulating detailed Job Descriptions to ensure a thorough understanding of roles, duties, and individual responsibilities.

6) Providing continuous training and personnel development programs to enhance knowledge, capabilities, technical skills, and professional experience.


5.2 Risk Assessment

The Company places high importance on risk management, recognizing that risks are uncertain and undesirable events which, if they occur, could result in significant damage. Consequently, the Company requires all departments to conduct assessments of inherent risks within their operations and implement management strategies to mitigate such risks to an acceptable level. Risk management shall be evaluated and reported on a continuous and consistent basis.

The internal audit function of the Company and its subsidiaries prioritizes a Risk-Based Audit approach. This involves conducting risk assessments of various operational areas and selecting high-risk functions for inclusion in the annual audit plan, thereby enhancing the overall efficiency and effectiveness of the audit process.

5.3 Control Activities

The Company stipulates that department executives are responsible for establishing effective, efficient, adequate, and appropriate control activities within their respective areas of oversight. These activities shall focus on preventive and corrective measures to mitigate deficiencies, thereby reducing potential damages or errors and ensuring the achievement of internal control objectives. Such measures include the establishment of policies, strategic plans, budgets, procedures, and operational methods, as well as organizational structures, segregation of duties, and delegation of authority, among others. The Internal Auditor is responsible for reviewing the adequacy and appropriateness of operational processes and control activities, as well as performing formal evaluations. In the event that significant issues with a material impact on operational processes are identified during the internal audit, a report must be submitted urgently to the management and the Board of Directors.

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5.4 Information and Communication

- 1) The Company shall establish and maintain robust information security systems to safeguard its data, which is recognized as a vital corporate asset.
- 2) The Company ensures that the utilization of information for business operations is conducted with due care. Such information must be characterized by accuracy, clarity, ease of understanding, and remain current at all times.
- 3) The Company facilitates effective communication between management and staff, as well as inter-departmental coordination, to foster mutual understanding and operational synergy. To achieve this, regular staff meetings shall be organized on a consistent basis.

5.5 Monitoring and Evaluation

The Company shall ensure that internal control systems are monitored, reviewed, and evaluated on a regular and consistent basis by independent evaluators who have no involvement with the respective operations or departments, such as the Internal Auditor. The findings must be reported to the Audit and Risk Management Committee, as well as the Company's executive management. In the event that weaknesses are identified within the control system, it is the responsibility of management to systematically and continuously establish control measures and corrective actions to resolve such issues.

Appendix: List of Companies Subject to This Policy

This policy applies to **PRTR Group Public Company Limited**, as well as its subsidiaries under its direct or indirect control.

The companies within the scope of this policy include the following:

1. PRTR Recruitment Company Limited
2. PRTR Recruitment and Outsourcing (Eastern Seaboard) Company Limited
3. Nexmove Platform Recruitment Company Limited
4. The Blacksmith Company Limited
5. Pinno Solutions Company Limited
6. PRTR Global Recruitment Company Limited
7. Biz Resource Company Limited

Remarks:

- Newly established subsidiaries or subsequent investments shall automatically fall within the scope of this policy, unless otherwise specified.
- For companies not under the Company's control, this policy may be adopted and applied as appropriate.

Additional Note: This appendix shall be deemed an integral part of this policy and shall have the same full force and effect as the main policy in all respects.