




PRTR Group Public Company Limited.

Risk Management Policy.



	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	1 / 10

This Risk Management 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 Risk Management Policy at Board Meeting No. 4/2019 on November 21, 2019. 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 December 1, 2019, onwards.

To ensure that the Risk Management 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



	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	2 / 10

Table of Contents

1. Introduction	3
2. Objectives	3
3. Scope	3
4. Principles and Rationale	4
5. Risk Management Policy	4
6. Revision History	10

	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	3 / 10

1. Introduction


Business operations inherently involve risks arising from both internal and external factors, some of which may be difficult to control. If materialized, these risks can lead to varying degrees of loss or operational impact, ranging from minor disruptions to significant threats that may jeopardize the Company’s business continuity. To effectively manage and control such potential risks, the Board of Directors and Management recognize the paramount importance of establishing clear policies and operational procedures. These measures are designed to achieve maximum risk management efficiency and maintain risks within an acceptable level (Risk Appetite). Furthermore, risk management is mandated as an integral part of Good Corporate Governance, with a commitment to fostering a risk-aware culture that is acknowledged and practiced by employees at all levels throughout the organization.

2. Objectives

- 2.1 To establish a comprehensive Risk Management 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 Risk Management Policy for personnel at all levels within the Company and its subsidiaries, fostering a shared and standardized understanding of risk management principles.

3. Scope

This policy applies to PRTR Group Public Company Limited (the “Company”) and its subsidiaries, encompassing the core principles, roles, duties, and responsibilities of risk management, as well as the risk management operational procedures.

	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	4 / 10

4. Principles and Rationale

The Company is committed to Good Corporate Governance by adopting the Enterprise Risk Management (ERM) framework in accordance with the COSO (The Committee of Sponsoring Organizations of the Treadway Commission) guidelines, which is an internationally recognized standard. This framework serves as the core risk management approach for the Company and its subsidiaries. The Board of Directors, executives, and all employees at every level are required to strictly adhere to the Risk Management Policy to ensure the success, efficiency, and effectiveness of the Company's risk management objectives.

5. Risk Management Policy


The Company recognizes the paramount importance of Enterprise Risk Management (ERM) in enabling the Company to achieve its strategic objectives and goals while upholding the principles of Good Corporate Governance. Furthermore, a robust risk management framework ensures stable and sustainable growth. Accordingly, the Company has established the following Risk Management Policy to serve as the fundamental guideline and operational framework for all departments within the Company and its subsidiaries:

5.1 Roles, Duties and Responsibilities in Risk Management

Risk management is the fundamental duty of all personnel at every level within the Company and its subsidiaries. This includes consultants, representatives, and any individuals authorized to act on behalf of the Company and its subsidiaries. The specific roles, duties, and responsibilities are defined as follows:

5.1.1 Board of Directors

- 1) To possess a profound understanding of risks that could potentially result in severe impacts on the Company's operations and stability.
- 2) To support, promote, and oversee the risk management framework, including the formal approval of the Risk Management Policy.

	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	5 / 10


- 3) To ensure that the Company and its subsidiaries have implemented adequate and appropriate risk management processes to effectively mitigate risks that may have severe consequences.

5.1.2 Audit and Risk Management Committee

- 1) To provide independent oversight and monitoring of the Company's risk management implementation..
- 2) To review the internal control systems to ensure that the Company and its subsidiaries have implemented adequate and appropriate Enterprise Risk Management (ERM) processes..
- 3) To communicate and collaborate with the Executive Committee to foster a clear understanding of significant risks that are interconnected with internal controls and internal audit functions.
- 4) To report on the Company's risk status and risk management performance to the Board of Directors at least twice a year.

5.1.3 Executive Committee

- 1) To review and endorse the Risk Management Policy, and subsequently submit it to the Audit and Risk Management Committee for further endorsement before presenting it to the Board of Directors for final approval.
 - 2) To review and approve the Company's Risk Management Framework.
 - 3) To review and approve the strategic Risk Management Plans.
 - 4) To monitor and oversee the development and enhancement of the Risk Management Framework.
 - 5) To monitor and ensure the effectiveness of the risk identification and risk assessment processes.
 - 6) To communicate and coordinate with the Audit and Risk Management Committee regarding significant risks.
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	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	6 / 10

- 7) To report on the Company's risk status and risk management performance to the Audit and Risk Management Committee at least twice a year.

5.1.4 Chief Executive Officer (CEO)


- 1) To formulate and/or review the Risk Management Policy and the Company's Risk Management Regulations, ensuring they remain aligned with evolving circumstances, and subsequently present them to the Executive Committee for endorsement or approval.
- 2) To monitor and oversee the Company's significant and material risks.
- 3) To provide assurance that the Company has established adequate and appropriate risk management plans to effectively address identified risks.
- 4) To support, promote, and implement the Risk Management Policy, ensuring that the risk management process is effectively practiced and integrated throughout the entire organization.

5.1.5 Person in charge of risk management of the agency

- 1) To establish the risk management framework, action plans, and operational processes specific to the department, and subsequently present them to the Executive Committee for review and approval.
- 2) To support and monitor the implementation of risk management activities within the departments under their responsibility.
- 3) To promote and incentivize employees to recognize the paramount importance of risk management, fostering a risk-aware culture that becomes an inherent part of the Company's corporate values.

5.1.6 Supervisors and employees

- 1) To identify, measure, control, and monitor risks associated with their operational duties, and to formally report such risks to the Departmental Risk Owner.
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	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	7 / 10

- 2) To collaborate in the formulation of risk management plans and effectively execute those plans within their respective functions.

5.1.7 Internal Auditor

- 1) To review the internal control systems and provide assurance that the risk management framework is appropriately implemented and practiced throughout the organization.
- 2) To evaluate internal control systems and provide assurance that the Company maintains adequate and appropriate controls to manage risks, and to ensure that such controls are implemented effectively.
- 3) To perform independent reviews of risk management operations and performance.
- 4) To communicate and collaborate with management and auditees regarding significant risks, in order to develop and execute a Risk-Based Auditing plan.

5.2 Risk Management Process


The Company has established an 8-step risk management process as follows:

5.2.1 Strategy and Objective Setting:

All departments and personnel shall define clear strategies, business objectives, or operational goals that are aligned with the Company's policies, targets, strategic direction, and risk appetite.

5.2.2 Identifies Risks

Department heads and personnel shall understand risk factors and identify potential risks arising from both internal and external sources. This includes identifying events that could have either a positive or negative impact on the achievement of objectives.

	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	8 / 10

5.2.3 Assesses Severity of Risk

Department heads and personnel shall assess risks based on two primary dimensions: the frequency or probability of occurrence (Likelihood) and the magnitude of the resulting consequences (Impact).

5.2.4 Prioritize Risks

Department heads and personnel shall prioritize risk management actions based on significance and urgency. High-risk activities that are critical to strategic execution must be addressed as the highest priority, followed by high-risk activities of secondary importance.

5.2.5 Implements Risk Responses


Department heads and personnel shall determine efficient and effective risk management methods, taking into account the risk appetite and the cost-benefit analysis of the response. Responses may include one or a combination of methods aimed at reducing the likelihood or severity of the impact.

5.2.6 Develops Portfolio View

Department heads and personnel shall develop a holistic risk management view by integrating risk factors, specific risks, and interdependencies across various departments to create a shared risk management database.

5.2.7 Review and Revision

Department heads and personnel shall monitor risks and review the outcomes of risk management activities. This includes revising processes to ensure that risk management is appropriately applied at all levels and that significant risks affecting company objectives are reported to the responsible authorities.

	PRTR Group Public Company Limited Risk Management Policy	Revision	06
		Date of approval	10 Nov 2025
		Page	9 / 10

5.2.8 Monitoring

Department heads and personnel shall provide continuous monitoring and review of risk management activities, foster shared risk communication, and regularly report risk management performance to the Executive Committee.

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.