REPORT OF THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

### TO THE SHAREHOLDERS AND BOARD OF DIRECTORS

**PRTR GROUP PUBLIC COMPANY LIMITED**

**Opinion**

We have audited the consolidated financial statements of PRTR Group Public Company Limited and its subsidiaries (the “Group”) and the separate financial statements of PRTR Group Public Company Limited (the “Company”), which comprise the consolidated and separate statements of financial position as at December 31, 2025, and the related consolidated and separate statements of comprehensive income, changes in shareholders’ equity, and cash flows for the year then ended, and notes to the consolidated and separate financial statements, including material accounting policies information.

In our opinion, the accompanying consolidated and separate financial statements present   
fairly, in all material respects, the financial position of PRTR Group Public Company Limited and its subsidiaries and of PRTR Group Public Company Limited as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with Thai Financial Reporting Standards (“TFRSs”).

**Basis for Opinion**

We conducted our audit in accordance with Thai Standards on Auditing (“TSAs”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated and Separate Financial Statements section of our report. We are independent of the Group in accordance with Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to our audit of the consolidated and separate financial statements, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated and separate financial statements of the current period. These matters were addressed in the context of our audit of the consolidated and separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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| **Key Audit Matters** | **Audit Responses** |
| **Accuracy of revenue from the rendering of human resources services**  For the year ended December 31, 2025, the Group and the Company generated revenue from human resources services, which represent their principal business, amounting to Baht 7,330 million and Baht 7,251 million, respectively. The Group and the Company have entered into numerous human resources service agreements with customers, each containing varying service terms and different service fee rates. We therefore considered the accuracy of revenue from human resources services to be a key focus area.  The accounting policy for revenue recognition from human resources services and the related disclosures are described in Notes 3.10 and 21 to the financial statements. | Key audit procedures included:   * Obtaining an understanding of the operating procedures and internal controls relating to revenue from human resources services. * Evaluating the design and implementation of internal controls, including testing the operating effectiveness of controls relevant to revenue from human resources services. * Performing substantive procedures, which included:   + - Selecting samples of supporting documents for human resources services to verify that revenue recognition was in accordance with the service terms and consistent with the Group’s revenue recognition policy, including agreeing details to service agreements and testing the calculation of revenue from human resources services.     - Performing analytical procedures on revenue and gross profit margins by comparing them with historical data in order to identify any unusual fluctuations in revenue from human resources services. |

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| **Key Audit Matters** | **Audit Responses** |
| **Business acquisition**  As disclosed in Note 4 to the financial statements, during the year 2025, the Company acquired the ordinary shares of Biz Resource Co., Ltd., which operates a human resources services business providing driver and housekeeping personnel. The transfer of ownership of the shares was completed on July 31, 2025. The Company is in the process of determining the fair values of the identifiable assets acquired and liabilities assumed as at the acquisition date, and such valuation has not been completed. Therefore, the Company recorded the difference between the purchase price and the net consideration transferred as goodwill amounting to Baht 29.17 million, which is presented in the consolidated statement of financial position as at December 31, 2025.  Due to the materiality of this transaction and the significant judgement involved in determining the fair value, we considered this matter to be a key audit matter. | Key audit procedures included:   * Obtaining an understanding of and evaluating the design of internal controls relating to the business acquisition. * Reading the share purchase agreement, understanding the key terms and conditions, and considering whether the transaction represents an asset acquisition or a business combination. * Examining evidence of payments. * Assessing the appropriateness of the identification of assets acquired and liabilities assumed as at the acquisition date, including understanding the procedures used to determine fair value as prepared by management and the independent valuer appointed by management. * Evaluating the competence, capabilities, and independence of the independent valuer appointed by management. * Assessing the accuracy of the accounting records and the adequacy of the disclosures in the financial statements in accordance with Thai Financial Reporting Standards. |

**Other Information**

Management is responsible for the other information. The other information comprises information in the annual report but does not include the consolidated and separate financial statements and our auditor’s report thereon, which is expected to be made available to us after the date of this auditor’s report.

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to management and those charged with governance for correction of the misstatement.

**Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with TFRSs, and for such internal control as management determines is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Group’s and the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group’s financial reporting process.

**Auditor’s Responsibilities for the Audit of the Consolidated and Separate Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with TSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with TSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group’s and the Company’s internal control.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
* Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group’s and the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
* Evaluate the overall presentation, structure and content of the consolidated and the separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
* Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated and separate financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Porakoch Jongkolsiri

### Certified Public Accountant (Thailand)

### BANGKOK Registration No. 7150

### February 26, 2026 DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.