

**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION  
BY THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**TO THE BOARD OF DIRECTORS  
PRTR GROUP PUBLIC COMPANY LIMITED**

We have reviewed the consolidated statement of financial position of PRTR Group Public Company Limited and its subsidiaries and the separate statement of financial position of PRTR Group Public Company Limited as at March 31, 2025, and the related consolidated and separate statements of profit or loss and other comprehensive income, changes in shareholders' equity and cash flows for the three-month period then ended, and the condensed notes to financial statements. The Company's management is responsible for the preparation and presentation of this interim financial information in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim financial information based on our review.

**Scope of Review**

We conducted our review in accordance with Thai Standard on Review Engagements No. 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Thai Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the aforementioned interim financial information is not prepared, in all material respects, in accordance with Thai Accounting Standard No. 34 "Interim Financial Reporting"

**BANGKOK**  
May 13, 2025

Porakoch Jongkolsiri  
Certified Public Accountant (Thailand)  
Registration No. 7150  
**DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.**

PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION

AS AT MARCH 31, 2025

Unit : Baht

Notes	CONSOLIDATED		SEPARATE			
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS			
	As at	As at	As at	As at		
	March 31, 2025	December 31, 2024	March 31, 2025	December 31, 2024		
“Unaudited”		“Unaudited”				
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash and cash equivalents	4.1	586,227,226	477,798,633	531,527,531		
Trade and other current receivables	5	1,320,825,276	1,285,514,529	1,318,096,378		
Short-term loans to related companies	16.2	-	-	42,600,000		
Refundable corporate income tax		184,681,832	287,702,607	178,240,486		
Other current assets		11,811,769	14,903,122	9,186,919		
Total Current Assets		<u>2,103,546,103</u>	<u>2,065,918,891</u>	<u>2,079,651,314</u>		
				424,466,766		
				1,283,918,656		
				41,300,000		
				281,918,141		
				12,532,978		
<b>NON-CURRENT ASSETS</b>						
Restricted bank deposits		1,053,842	1,053,842	929,471		
Investment in subsidiaries	16.1	-	-	99,999,320		
Leasehold improvements and equipment	6	42,593,894	48,453,277	19,666,307		
Other intangible assets	7	93,402,353	92,109,728	21,517,854		
Deferred tax assets	8	29,680,451	27,669,108	3,778,530		
Other non-current assets	9	<u>99,329,499</u>	<u>91,923,277</u>	<u>91,697,295</u>		
Total Non-current Assets		<u>266,060,039</u>	<u>261,209,232</u>	<u>237,588,777</u>		
<b>TOTAL ASSETS</b>		<u><u>2,369,606,142</u></u>	<u><u>2,327,128,123</u></u>	<u><u>2,317,240,091</u></u>		
				<u>233,327,217</u>		
				<u>84,314,291</u>		

See condensed notes to the financial statements

PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF FINANCIAL POSITION (CONTINUED)

AS AT MARCH 31, 2025

Unit : Baht

Notes	CONSOLIDATED		SEPARATE	
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
	As at	As at	As at	As at
	March 31, 2025	December 31, 2024	March 31, 2025	December 31, 2024
"Unaudited"				"Unaudited"
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
CURRENT LIABILITIES				
Trade and other current payables	10	405,728,854	422,914,746	388,068,141
Current portion of lease liabilities		8,612,277	10,787,337	2,505,120
Corporate income tax payable		943,228	50,437	-
Other current liabilities - undue input tax		62,572,915	60,907,513	59,590,518
Total Current Liabilities		477,857,274	494,660,033	450,163,779
				471,746,035
NON-CURRENT LIABILITIES				
Lease liabilities		12,662,311	14,538,682	1,980,309
Provision for dismantling cost		2,198,101	2,198,101	1,319,333
Non-current provision for employee benefits	11	123,919,159	114,354,230	116,693,865
Other non-current liabilities		31,322,195	32,896,516	31,322,195
Total Non-current Liabilities		170,101,766	163,987,529	151,315,702
TOTAL LIABILITIES		647,959,040	658,647,562	601,479,481
				616,046,214
SHAREHOLDERS' EQUITY				
SHARE CAPITAL				
Authorized share capital				
600,000,000 ordinary shares of Baht 0.50 each		300,000,000	300,000,000	300,000,000
Issued and paid-up share capital				
600,000,000 ordinary shares of Baht 0.50 each, fully paid		300,000,000	300,000,000	300,000,000
Share premium on ordinary shares		971,405,000	971,405,000	971,405,000
Surplus on business combination under common control		800,010	800,010	-
Surplus arising from change in ownership interest in a subsidiary		6,587,330	6,587,330	-
RETAINED EARNINGS				
Appropriated				
Legal reserve	12	30,000,000	30,000,000	30,000,000
Unappropriated		394,350,527	339,314,841	405,445,458
Other components of shareholders' equity		10,012,018	10,012,018	8,910,152
Total shareholders' equity of the parent company		1,713,154,885	1,658,119,199	1,715,760,610
Non-controlling interests		8,492,217	10,361,362	-
<b>TOTAL SHAREHOLDERS' EQUITY</b>		<b>1,721,647,102</b>	<b>1,668,480,561</b>	<b>1,661,417,544</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>2,369,606,142</b>	<b>2,327,128,123</b>	<b>2,317,240,091</b>
				<b>2,277,463,758</b>

See condensed notes to the financial statements

**PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**  
**STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2025**  
**"UNAUDITED"**

**Unit : Baht**

Notes	CONSOLIDATED		SEPARATE	
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
	2025	2024	2025	2024
<b>REVENUES</b>				
Revenue from rendering of services	1,882,092,864	1,731,344,986	1,812,648,837	1,649,290,874
Other income	229,651	475,790	11,650,828	12,013,592
<b>Total Revenues</b>	<b>1,882,322,515</b>	<b>1,731,820,776</b>	<b>1,824,299,665</b>	<b>1,661,304,466</b>
<b>EXPENSES</b>				
Cost of rendering of services	1,717,898,817	1,562,110,089	1,682,532,978	1,525,069,762
Administrative expenses	100,549,397	106,256,384	76,998,768	77,624,620
<b>Total Expenses</b>	<b>1,818,448,214</b>	<b>1,668,366,473</b>	<b>1,759,531,746</b>	<b>1,602,694,382</b>
<b>Profit for operating activities</b>	63,874,301	63,454,303	64,767,919	58,610,084
Finance income	2,904,695	2,447,489	3,159,640	2,574,867
Finance costs	1,147,940	1,080,803	823,567	711,389
<b>Profit before income tax</b>	65,631,056	64,820,989	67,103,992	60,473,562
Income tax	8	12,464,515	12,357,091	12,760,926
<b>Profit for the periods</b>	53,166,541	52,463,898	54,343,066	49,063,501
<b>Total comprehensive income for the periods</b>	<b>53,166,541</b>	<b>52,463,898</b>	<b>54,343,066</b>	<b>49,063,501</b>
<b>Profit (loss) attributable to:</b>				
Owners of the parent company	55,035,686	55,043,347	54,343,066	49,063,501
Non-controlling interests	(1,869,145)	(2,579,449)	-	-
<b>Profit for the periods</b>	<b>53,166,541</b>	<b>52,463,898</b>	<b>54,343,066</b>	<b>49,063,501</b>
<b>Total comprehensive income (loss) attributable to:</b>				
Owners of the parent company	55,035,686	55,043,347	54,343,066	49,063,501
Non-controlling interests	(1,869,145)	(2,579,449)	-	-
<b>Total comprehensive income for the periods</b>	<b>53,166,541</b>	<b>52,463,898</b>	<b>54,343,066</b>	<b>49,063,501</b>
<b>Basic earnings per share (Baht per Share)</b>	13	0.09	0.09	0.09
<b>Weighted average number of ordinary share (Shares)</b>	13	600,000,000	600,000,000	600,000,000

See condensed notes to the financial statements

**PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2025**  
**"UNAUDITED"**

**Unit : Baht**

	Attributions to owners of the parent										Total attributions to owners of the parent	Non-controlling interests	Total shareholders' equity			
	Issued and paid-up share capital	Premium on ordinary shares	Surplus on business combination under common control	Surplus on changing in portion of investment in a subsidiary	Retained earnings		Other components of shareholders' equity									
					Appropriated Legal reserve	Unappropriated	Actuarial gain on remeasurements of defined employee benefit plans	Income tax expense of items that will not be reclassified to profit or loss	Total							
<b>Beginning balances as at January 1, 2024</b>	300,000,000	971,405,000	800,010	6,587,330	22,818,804	209,158,570	12,515,022	(2,503,004)	10,012,018	1,520,781,732	17,431,846	1,538,213,578				
Total comprehensive income (loss) for the period	-	-	-	-	-	55,043,347	-	-	-	55,043,347	(2,579,449)	52,463,898				
<b>Ending balances as at March 31, 2024</b>	<b>300,000,000</b>	<b>971,405,000</b>	<b>800,010</b>	<b>6,587,330</b>	<b>22,818,804</b>	<b>264,201,917</b>	<b>12,515,022</b>	<b>(2,503,004)</b>	<b>10,012,018</b>	<b>1,575,825,079</b>	<b>14,852,397</b>	<b>1,590,677,476</b>				
<b>Beginning balances as at January 1, 2025</b>	300,000,000	971,405,000	800,010	6,587,330	30,000,000	339,314,841	12,515,022	(2,503,004)	10,012,018	1,658,119,199	10,361,362	1,668,480,561				
Total comprehensive income (loss) for the period	-	-	-	-	-	55,035,686	-	-	-	55,035,686	(1,869,145)	53,166,541				
<b>Ending balances as at March 31, 2025</b>	<b>300,000,000</b>	<b>971,405,000</b>	<b>800,010</b>	<b>6,587,330</b>	<b>30,000,000</b>	<b>394,350,527</b>	<b>12,515,022</b>	<b>(2,503,004)</b>	<b>10,012,018</b>	<b>1,713,154,885</b>	<b>8,492,217</b>	<b>1,721,647,102</b>				

**PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY (CONTINUED)**  
**SEPARATE FINANCIAL STATEMENTS**  
**FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2025**  
**"UNAUDITED"**

**Unit : Baht**

	<b>Issued and</b>	<b>Premium on</b>	<b>Retained earnings</b>		<b>Other components of shareholders' equity</b>			<b>Total</b>	
	<b>paid-up</b>	<b>ordinary</b>	<b>Appropriated</b>	<b>Unappropriated</b>	<b>Actuarial gain on</b>	<b>Income tax expense of items</b>	<b>Total</b>		<b>shareholders'</b>
	<b>share capital</b>	<b>shares</b>	<b>Legal reserve</b>		<b>remeasurements of</b>	<b>that will not be reclassified</b>	<b>other components of</b>		<b>equity</b>
<b>Beginning balances as at January 1, 2024</b>	300,000,000	971,405,000	22,818,804	207,315,334	11,137,687	(2,227,535)	8,910,152	1,510,449,290	
Total comprehensive income for the period	-	-	-	49,063,501	-	-	-	-	49,063,501
<b>Ending balances as at March 31, 2024</b>	<b>300,000,000</b>	<b>971,405,000</b>	<b>22,818,804</b>	<b>256,378,835</b>	<b>11,137,687</b>	<b>(2,227,535)</b>	<b>8,910,152</b>	<b>1,559,512,791</b>	
<b>Beginning balances as at January 1, 2025</b>	300,000,000	971,405,000	30,000,000	351,102,392	11,137,687	(2,227,535)	8,910,152	1,661,417,544	
Total comprehensive income for the period	-	-	-	54,343,066	-	-	-	-	54,343,066
<b>Ending balances as at March 31, 2025</b>	<b>300,000,000</b>	<b>971,405,000</b>	<b>30,000,000</b>	<b>405,445,458</b>	<b>11,137,687</b>	<b>(2,227,535)</b>	<b>8,910,152</b>	<b>1,715,760,610</b>	

See condensed notes to the financial statements

PRTR GROUP PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES

STATEMENTS OF CASH FLOWS

FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2025

“UNAUDITED”

Unit : Baht

Notes	CONSOLIDATED		SEPARATE	
	FINANCIAL STATEMENTS		FINANCIAL STATEMENTS	
	2025	2024	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net profit for the periods	53,166,541	52,463,898	54,343,066	49,063,501
Adjustments:				
Income tax	12,464,515	12,357,091	12,760,926	11,410,061
Expected credit losses	91,257	558,554	91,257	24,205
Depreciation	6	6,083,597	6,183,179	3,877,219
Amortization	7	3,053,124	2,759,628	1,066,730
Loss from disposal of equipment	312	161	242	56
Gain on lease termination	(607)	(76,129)	-	-
Employee benefits expenses	2,221,926	1,304,475	1,606,246	807,143
Finance income	(2,904,695)	(2,447,489)	(3,159,640)	(2,574,867)
Finance costs	1,147,940	1,080,803	823,567	711,389
Profit from operation before changes in operating assets and liabilities	75,323,910	74,184,171	71,409,613	64,372,510
Operating assets (increase) decrease				
Trade and other current receivables	(33,439,937)	35,462,566	(32,051,967)	34,759,162
Other current assets	3,091,353	(745,527)	3,346,059	(452,131)
Other non-current assets	(23,219)	(5,183,254)	-	(5,189,234)
Operating liabilities increase (decrease)				
Trade and other current payables	(17,138,542)	27,234,752	(20,925,916)	26,511,577
Other current liabilities	1,665,402	(10,125,817)	1,540,198	(11,649,420)
Other non-current liabilities	(1,574,321)	3,234,236	(1,574,321)	3,234,236
Cash received from operation	27,904,646	124,061,127	21,743,666	111,586,700
Cash received from employee benefit obligations	12,040,130	8,670,912	12,040,130	8,670,912
Cash paid for employee benefit obligations	11	(12,080,130)	(8,803,912)	(12,040,130)
Cash received from refundable withholding tax		140,277,127	140,277,127	-
Cash paid for withholding tax		(50,839,417)	(49,784,381)	(49,702,838)
Net cash provided by operating activities	117,302,356	74,143,746	112,317,955	63,536,934
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash received from short-term loans to related companies	-	-	-	2,000,000
Cash paid for short-term loans to related companies	-	-	(1,300,000)	(4,700,000)
Cash paid for purchases of leasehold improvements				
and equipment	4.2	(226,878)	(632,557)	(221,860)
Cash paid for purchases of other intangible assets	4.2	(4,390,749)	(4,075,000)	(1,305,800)
Cash received from interest		942,628	1,352,649	942,628
Net cash used in investing activities		(3,674,999)	(3,354,908)	(1,885,032)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Cash paid for lease liabilities	4.2 and 4.3	(4,050,824)	(4,011,040)	(2,548,591)
Cash paid for interest		(1,147,940)	(1,080,803)	(823,567)
Net cash used in financing activities		(5,198,764)	(5,091,843)	(3,372,158)
Net increase in cash and cash equivalents		108,428,593	65,696,995	107,060,765
Cash and cash equivalents as at January 1,		477,798,633	480,318,614	424,466,766
<b>Cash and cash equivalents as at March 31,</b>	4.1	<b>586,227,226</b>	<b>546,015,609</b>	<b>490,847,676</b>

See condensed notes to the financial statements

**PRTR GROUP PUBLIC COMPANY LIMITED AND SUBSIDIARIES  
CONDENSED NOTES TO THE FINANCIAL STATEMENTS  
FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2025  
“UNAUDITED”**

**1. OPERATIONS AND GENERAL INFORMATION OF THE COMPANY**

PRTR Group Public Company Limited (the “Company”) is a company registered in Thailand on March 22, 1993. The address of its registered office is located at 2034/82 Ital-Thai Tower, 18<sup>th</sup> Floor, New Petchburi Road, Bangkapi, Huaikhwang, Bangkok. The principal business of the Company is human resources service and business process outsourcing.

The Company was listed on The Stock Exchange of Thailand on March 13, 2023.

As at March 31, 2025 and December 31, 2024, the Company’s major shareholder and ultimate shareholder is Ms. Risara Charoenpanich, a Thai nationality natural person, holding 16.74% and 16.70 of the Company’s shares, respectively.

The Company has extensive transactions and relationships with its related parties. Accordingly, the financial statements may not necessarily be indicative of the conditions that would have existed or the results of operations that would have occurred had the Company operated without such affiliations.

For the purpose of information reporting, the Company and its subsidiaries will be together called as the “Group”.

Details of the subsidiaries consist of the following:

<b>Name of the company</b>	<b>Main business</b>	<b>Country of incorporation</b>	<b>Company holding (%)</b>	
			<b>As at March 31, 2025</b>	<b>As at December 31, 2024</b>
PRTR Recruitment Co., Ltd.	Recruitment service	Thailand	99.99	99.99
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	Recruitment service	Thailand	99.99	99.99
The Blacksmith Co., Ltd.	Service training course	Thailand	85.00	85.00
Nexmove Platform Recruitment Co., Ltd.	Website for advertising jobs and recruitment service	Thailand	75.00	75.00
Pinno Solutions Co., Ltd.	Human capital management software	Thailand	60.00	60.00
PRTR Global Recruitment Co., Ltd.	Recruitment service	Thailand	99.99	99.99

**2. BASIS FOR PREPARATION AND PRESENTATION OF THE INTERIM CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS**

- 2.1 These interim consolidated and separate financial statements are prepared in Thai Baht and in compliance with Thai Accounting Standard No. 34 “Interim Financial Reporting” and accounting practices generally accepted in Thailand. The Company presents the condensed notes to interim financial statements and the additional information is disclosed in accordance with the regulations of the Office of the Securities and Exchange Commission.
- 2.2 The consolidated and separate statements of financial position as at December 31, 2024, presented herein for comparison, have been derived from the consolidated and separate financial statements of the Company for the year then ended which had been previously audited.
- 2.3 The unaudited results of operations presented in the three-month period ended March 31, 2025 are not necessarily an indication nor anticipation of the operating results for the full year.
- 2.4 Certain financial information which is normally included in the annual financial statements prepared in accordance with TFRS, but which is not required for interim reporting purposes, has been omitted. Therefore, the interim financial statements for the three-month period ended March 31, 2025 should be read in conjunction with the audited financial statements for the year ended December 31, 2024.
- 2.5 Material intercompany transactions between the Group have been eliminated from this interim consolidated financial statements. The interim consolidated financial statements for the three-month period ended March 31, 2025 have included the subsidiaries’ interim financial statements for the three-month period ended March 31, 2025 which were reviewed.
- 2.6 Thai Financial Reporting Standards affecting the presentation and disclosure in the current period financial statements

During the period, the Group has adopted the revised financial reporting standards issued by the Federation of Accounting Professions which are effective for fiscal years beginning on or after January 1, 2025 onwards. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards, which the changes are to amend the accounting requirements, as follows:

- Thai Accounting Standard No.1 “Presentation of Financial Statements”, amends to clarify the classification of liabilities as current or non-current, and to address non-current liabilities with covenants.
- Thai Accounting Standard No. 7 “Statement of Cash Flows” and Thai Financial Reporting Standard No. 7 “Financial Instruments: Disclosures”, require entities to disclose information about supplier financing arrangements and its related liquidity risk.

- Thai Financial Reporting Standard No. 16 “Leases”, introduces additional requirements for subsequent measurement of sale and leaseback transactions.

The adoption of these financial reporting standards does not have any significant impact on the Group’s interim financial statements.

2.7 The interim consolidated and separate financial statements are prepared in English version from the interim consolidated and separate financial statements followed the laws which is in Thai. In the event of any conflict or be interpreted in two different languages, the Thai version interim consolidated and separate financial statements in accordance with Thailand law will be superseded.

### 3. MATERIAL ACCOUNTING POLICIES

The interim financial statements have been prepared based on the basis, accounting policies and method of computation consistent with those used in the financial statements for the year ended December 31, 2024.

### 4. CASH AND CASH EQUIVALENTS AND SUPPLEMENTARY DISCLOSURES OF CASH FLOWS INFORMATION

4.1 Cash and cash equivalents, consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	As at March 31, 2025	As at December 31, 2024	As at March 31, 2025	As at December 31, 2024
	Baht	Baht	Baht	Baht
Cash on hands	190,000	190,000	130,000	130,000
Deposits at banks - current accounts	42,346,493	33,867,344	32,580,540	28,690,959
Deposits at banks - savings accounts	389,471,992	290,234,261	344,598,251	242,138,779
Fixed deposits not exceeding 3 months	154,218,741	153,507,028	154,218,740	153,507,028
	<u>586,227,226</u>	<u>477,798,633</u>	<u>531,527,531</u>	<u>424,466,766</u>

4.2 Non-cash items for the three-month periods ended March 31, consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Payables for fixed assets acquisition brought forward (recorded as a part of other payables)	93,790	-	93,790	-
<u>Add</u> Purchases during the periods	224,526	2,200,747	219,508	772,533
<u>Less</u> Purchase of fixed assets under lease agreements	-	(287,090)	-	-
<u>Less</u> Cash payments during the periods	<u>(226,878)</u>	<u>(632,557)</u>	<u>(221,860)</u>	<u>(70,514)</u>
Payables for fixed assets acquisition brought forward (recorded as a part of other payables)	<u>91,438</u>	<u>1,281,100</u>	<u>91,438</u>	<u>702,019</u>

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Payables for intangible asset acquisition brought forward (recorded as a part of other payables)	-	-	-	-
<u>Add</u> Purchases during the periods	4,345,749	4,163,810	1,260,800	1,351,490
<u>Less</u> Cash payments during the periods	(4,345,749)	(4,075,000)	(1,260,800)	(1,262,680)
Payables for intangible asset acquisition brought forward (recorded as a part of other payables)	<u>-</u>	<u>88,810</u>	<u>-</u>	<u>88,810</u>
Lease liabilities brought forward (including current portion)	25,326,019	41,227,670	7,034,020	15,012,094
<u>Add</u> Purchases of fixed assets under lease agreements	-	287,090	-	-
<u>Less</u> Terminated agreements during the periods	(607)	(5,781,548)	-	(5,532)
<u>Less</u> Cash payments during the periods	(4,050,824)	(4,011,040)	(2,548,591)	(2,542,650)
Lease liabilities carried forward (including current portion)	<u>21,274,588</u>	<u>31,722,172</u>	<u>4,485,429</u>	<u>12,463,912</u>

#### 4.3 Changes in the liabilities arising from financing activities, are as follows:

##### For the three-month period ended March 31, 2025

	Consolidated financial statements			
	Balance as at January 1, 2025 Baht	Cash flow from financing activities Baht	Non-cash changes <sup>(1)</sup> Baht	Balance as at March 31, 2025 Baht
	Lease liabilities	25,326,019	(4,050,824)	(607)
	Separate financial statements			
	Balance as at January 1, 2025 Baht	Cash flow from financing activities Baht	Non-cash changes <sup>(1)</sup> Baht	Balance as at March 31, 2025 Baht
	Lease liabilities	7,034,020	(2,548,591)	-
	Separate financial statements			

For the three-month period ended March 31, 2024

	Consolidated financial statements			
	Balance as at January 1, 2024	Cash flow from financing activities	Non-cash changes <sup>(1)</sup>	Balance as at March 31, 2024
	Baht	Baht	Baht	Baht
Lease liabilities	41,227,670	(4,011,040)	(5,494,458)	31,722,172
Separate financial statements				
	Balance as at January 1, 2024	Cash flow from financing activities	Non-cash changes <sup>(1)</sup>	Balance as at March 31, 2024
	Baht	Baht	Baht	Baht
	Lease liabilities	15,012,094	(2,542,650)	(5,532)
				12,463,912

(1) Non-cash changes came from purchase of fixed assets under lease agreements and termination of lease agreements during the periods (see Note 4.2).

## 5. TRADE AND OTHER CURRENT RECEIVABLES

Trade and other current receivables consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	As at March 31, 2025	As at December 31, 2024	As at March 31, 2025	As at December 31, 2024
	Baht	Baht	Baht	Baht
Trade receivables - other companies	1,013,265,620	968,462,942	981,631,148	939,767,107
<u>Less</u> Allowance for expected credit losses	(1,508,484)	(1,417,227)	(623,268)	(532,011)
Total trade receivables	<u>1,011,757,136</u>	<u>967,045,715</u>	<u>981,007,880</u>	<u>939,235,096</u>
Other receivables - related companies (see Note 16.2)	-	-	39,083,893	34,577,412
Other receivables - other companies	365,992	338,795	362,557	284,699
Total other receivables	<u>365,992</u>	<u>338,795</u>	<u>39,446,450</u>	<u>34,862,111</u>
Accrued interest income	2,575,330	662,261	3,832,655	1,627,242
Contract assets	293,396,304	304,979,252	282,969,333	297,681,064
Advance payments	2,846,606	4,696,953	2,803,877	4,686,953
Prepaid expenses	9,019,868	6,688,962	8,036,183	5,808,903
Input value-added tax refundable	<u>864,042</u>	<u>1,102,591</u>	<u>-</u>	<u>17,287</u>
	<u>1,320,825,278</u>	<u>1,285,514,529</u>	<u>1,318,096,378</u>	<u>1,283,918,656</u>

The contract assets will be issued the invoice for collection within 1-3 months after the year-end/period-end.

Aging analysis for trade receivables consists of the following:

	Consolidated financial statements		Separate financial statements	
	As at March 31, 2025	As at December 31, 2024	As at March 31, 2025	As at December 31, 2024
	Baht	Baht	Baht	Baht
<b>Other companies</b>				
Within credit terms	841,205,857	868,793,740	825,406,242	855,506,202
Overdue:				
Less than 3 months	160,946,169	94,097,032	148,416,997	81,471,789
3 - 6 months	6,880,961	2,471,542	5,531,477	2,302,097
6 - 12 months	2,491,365	2,028,487	1,848,081	94,141
Over 12 months	1,741,268	1,072,141	428,351	392,878
<u>Less Allowance for expected credit losses</u>	<u>(1,508,484)</u>	<u>(1,417,227)</u>	<u>(623,268)</u>	<u>(532,011)</u>
	<u>1,011,757,136</u>	<u>967,045,715</u>	<u>981,007,880</u>	<u>939,235,096</u>

## 6. LEASEHOLD IMPROVEMENTS AND EQUIPMENT

Movements of leasehold improvements and equipment for the three-month periods ended March 31, are as follows:

	Consolidated financial statements		Separate financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Leasehold improvements and equipment - net				
as at January 1,	48,453,277	70,009,754	23,324,260	35,255,978
<u>Add</u> Addition during the periods	<u>224,526</u>	<u>2,200,747</u>	<u>219,508</u>	<u>772,533</u>
<u>Less</u> Transfer/Disposal during the periods	<u>(312)</u>	<u>(5,700,843)</u>	<u>(242)</u>	<u>(56)</u>
<u>Less</u> Depreciation for the periods	<u>(6,083,597)</u>	<u>(6,183,179)</u>	<u>(3,877,219)</u>	<u>(3,946,357)</u>
Leasehold improvements and equipment - net as at March 31,	<u>42,593,894</u>	<u>60,326,479</u>	<u>19,666,307</u>	<u>32,082,098</u>

## 7. OTHER INTANGIBLE ASSETS

Movements of other intangible assets for the three-month periods ended March 31, are as follows:

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Other intangible assets - net as at January 1,	92,109,728	88,799,321	21,323,784	22,154,864
<u>Add</u> Addition during the periods	4,390,749	4,163,810	1,305,800	1,351,490
<u>Less</u> Reclassification	(45,000)	-	(45,000)	-
<u>Less</u> Amortization for the periods	(3,053,124)	(2,759,628)	(1,066,730)	(984,665)
Other intangible assets - net as at March 31,	<u>93,402,353</u>	<u>90,203,503</u>	<u>21,517,854</u>	<u>22,521,689</u>

## 8. DEFERRED TAX ASSETS (LIABILITIES) AND INCOME TAX EXPENSE

Deferred tax assets (liabilities) arise as a result of the following transactions:

	Consolidated		Separate	
	financial statements		financial statements	
	As at	As at	As at	As at
	March 31,	December 31,	March 31,	December 31,
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
<b>Deferred tax assets</b>				
Allowance for expected credit losses	301,696	283,445	124,653	106,402
Non-current provision for employee benefits	24,687,208	22,870,698	23,242,149	21,540,923
Provision for dismantling costs	359,832	385,934	239,078	215,083
Lease liabilities	4,254,918	5,065,204	897,086	1,406,804
Sales return provision	111,410	99,120	-	-
Loss carry forward	<u>23,828,785</u>	<u>22,248,641</u>	<u>-</u>	<u>-</u>
	<u>53,543,849</u>	<u>50,953,042</u>	<u>24,502,966</u>	<u>23,269,212</u>
<b>Deferred tax liabilities</b>				
Other non-current assets - non-current provision for employee benefits (all obligations rechargeable to customers)	(17,894,102)	(16,417,501)	(17,894,103)	(16,417,502)
Right-of-use asset	<u>(5,969,296)</u>	<u>(6,866,433)</u>	<u>(2,830,333)</u>	<u>(3,415,619)</u>
	<u>(23,863,398)</u>	<u>(23,283,934)</u>	<u>(20,724,436)</u>	<u>(19,833,121)</u>
<b>Deferred tax assets - net</b>	<u>29,680,451</u>	<u>27,669,108</u>	<u>3,778,530</u>	<u>3,436,091</u>

Income tax expense for the three-month periods ended March 31, consist of:

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Current income tax expense	14,475,858	14,841,882	13,103,365	11,687,902
Deferred tax in respect of temporary differences	(2,011,343)	(2,484,791)	(342,439)	(277,841)
Income tax expense	<u>12,464,515</u>	<u>12,357,091</u>	<u>12,760,926</u>	<u>11,410,061</u>

## 9. OTHER NON-CURRENT ASSETS

Other non-current assets consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	As at	As at	As at	As at
	March 31,	December 31,	March 31,	December 31,
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Deposits	9,858,985	9,835,766	2,226,780	2,226,780
Non-current provision for employee benefits (all obligations rechargeable to customers)				
(see Note 11)	<u>89,470,514</u>	<u>82,087,511</u>	<u>89,470,515</u>	<u>82,087,511</u>
	<u>99,329,499</u>	<u>91,923,277</u>	<u>91,697,295</u>	<u>84,314,291</u>

## 10. TRADE AND OTHER CURRENT PAYABLES

Trade and other current payables consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	As at	As at	As at	As at
	March 31,	December 31,	March 31,	December 31,
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
Trade payables - other companies	5,419,831	4,357,063	5,070,295	3,350,344
Other payables - related companies (see Note 16.2)	-	-	912,951	2,942,484
Other payables - other companies	3,652,293	2,219,346	3,652,293	2,216,286
Contract liabilities	21,191,692	27,263,420	13,596,328	21,937,985
Damage claim guarantee	32,123,248	31,468,177	32,123,248	31,468,177
Dividend payable	11,046	11,046	11,046	11,046
Accrued expenses	240,133,028	251,471,488	233,003,101	243,432,010
Output VAT Payable	43,527,302	42,684,171	42,543,510	41,971,374
Accrued social security fund	25,885,901	26,530,764	25,560,987	26,189,550
Withholding tax payable	<u>33,784,513</u>	<u>36,909,271</u>	<u>31,594,382</u>	<u>35,522,153</u>
	<u>405,728,854</u>	<u>422,914,746</u>	<u>388,068,141</u>	<u>409,041,409</u>

## 11. NON-CURRENT PROVISION FOR EMPLOYEE BENEFITS

Changes in non-current provision for employee benefits as at March 31, consist of the following:

	Consolidated		Separate	
	financial statements		financial statements	
	2025	2024	2025	2024
	Baht	Baht	Baht	Baht
As at January 1,	114,354,230	81,612,747	107,704,616	76,580,487
Current service cost	21,064,166	14,600,914	20,499,345	14,142,076
Interest cost	580,893	563,708	530,034	525,214
Benefit paid	(12,080,130)	(8,803,912)	(12,040,130)	(8,710,912)
As at March 31,	<u>123,919,159</u>	<u>87,973,457</u>	<u>116,693,865</u>	<u>82,536,865</u>

As at March 31, 2025 and December 31, 2024, the Company has employee benefit obligations of the employee who permanently rendered service to each customer which could be charged all obligations to customers. However, such obligations are post-employment benefits under the Labour Protection Act. Therefore, the Company recognizes employee benefit obligations which could be charged to customers as assets amounting to Baht 89.47 million and Baht 82.09 million, respectively (see Note 9).

## 12. LEGAL RESERVES

Section 116 of the Public Limited Companies Act B.E. 2535 requires that a company shall allocate not less than 5% of its annual net profit less the accumulated losses brought forward, if any, to a reserve account (“legal reserve”), until this account reaches an amount not less than 10% of the registered capital. The legal reserve is not available for dividend distribution.

The Company’s legal reserve equaled to one-tenth of the registered share capital.

## 13. BASIC EARNINGS PER SHARE

Basic earnings per share is calculated by dividing profit for the period attributable to equity holders of the Company (excluding other comprehensive income) by the weighted average number of ordinary shares in issuing during the periods as follows:

For the three-month period ended March 31,

	Consolidated		Separate	
	2025	2024	2025	2024
Profit attributable to owners of the parent company (Baht)	55,035,686	55,043,347	54,343,066	49,063,501
Weighted average number of ordinary shares for the periods (shares)	600,000,000	600,000,000	600,000,000	600,000,000
Basic earnings per share (Baht per share)	0.09	0.09	0.09	0.08

#### **14. SEGMENT FINANCIAL INFORMATION**

The Group operates in a single geographic area in Thailand. Therefore, the Group has only one geographic segment.

The Group is organized into business units based on its services and derives its revenue from the rendering services to customers over time and at a point in time. This is consistent with the revenue information that is disclosed for each reportable segment under TFRS 8 regarding “Operating Segments”.

Operating segments based on business segments, in the consolidated financial statements, are as follows:

For the three-month periods ended March 31,

Unit : Baht

	Consolidated financial statements											
	2025					2024						
	Recruitment services	Human resources service and business process	Training service	Job advertising	HR platform	Total	Recruitment services	Human resources service and business process	Training service	Job advertising	HR platform	
	outsourcing	outsourcing						outsourcing				
External revenue from sales and rendering services												
- recognized at a point in time	52,860,319	991,243	6,075,133	-	-	59,926,696	67,112,932	1,658,698	7,690,774	-	-	76,462,404
- recognized over time	-	1,811,657,594	513,744	-	9,994,831	1,822,166,168	-	1,647,632,176	1,131,147	278,035	5,841,224	1,654,882,582
Total revenues	52,860,319	1,812,648,837	6,588,877	-	9,994,831	1,882,092,864	67,112,932	1,649,290,874	8,821,921	278,035	5,841,224	1,731,344,986
Cost of rendering services	25,479,412	1,682,510,668	3,230,432	-	6,678,305	1,717,898,817	26,302,981	1,525,069,762	4,994,083	644,016	5,099,247	1,562,110,089
Gross profit by segments	27,380,907	130,138,169	3,358,445	-	3,316,526	164,194,047	40,809,951	124,221,112	3,827,838	(365,981)	741,977	169,234,897
Unallocated income (expenses):												
Other income						229,651						475,790
Administrative expenses						100,549,397						106,256,384
Profit from operating activities						63,874,301						63,454,303
Finance income						2,904,695						2,447,489
Finance costs						1,147,940						1,080,803
Profit before income tax expense						65,631,056						64,820,989
Income tax expense						12,464,515						12,357,091
Net profit for the periods						53,166,541						52,463,898

Assets and liabilities classified by operating segments in the consolidated financial statements are as follows:

Consolidated financial statements															Unit : Baht
As at March 31, 2025							As at December 31, 2023								
Recruitment services	Human resources service and business process outsourcing	Training service	Job advertising	HR platform	Elimination of inter-segment	Total	Recruitment services	Human resources service and business process outsourcing	Training service	Job advertising	HR platform	Elimination of inter-segment	Total		
<b>Assets</b>															
Assets	120,792,789	2,317,240,090	20,728,170	33,617,422	66,964,317	(189,736,646)	2,369,606,142	116,818,370	2,277,463,756	20,452,005	34,378,753	63,603,354	(185,588,115)	2,327,128,123	
Liabilities	38,137,899	601,479,479	32,230,080	26,129,921	39,718,987	(89,737,326)	647,959,040	39,482,496	616,046,211	29,755,821	25,695,107	33,256,721	(85,588,794)	658,647,562	

## 15. FAIR VALUE MEASUREMENT

The carrying amount of cash and cash equivalents, trade and other current receivables, refundable corporate income tax, other current assets, trade and other current payables, lease liabilities, other current liabilities stated in statements of financial position approximately their fair values.

## 16. RELATED PARTY TRANSACTIONS

The Group had transactions with related parties. These parties are related through common shareholdings and/or directorships or close members of the family of an individual. The significant transactions with related parties as included in the financial statements are determined at prices in line with and occurring in the normal course of business based on the market price in general or the price as stipulated in the agreement if no market price existed.

Transactions between related parties are as follows:

### 16.1 Investment in subsidiaries, as follow:

Company's names	Paid-up capital		Ownership		Cost	
	As at	As at	As at	As at	As at	As at
	March 31, 2025	December 31, 2024	March 31, 2025	December 31, 2024	March 31, 2025	December 31, 2024
	Baht	Baht	%	%	Baht	Baht
PRTR Recruitment Co., Ltd.	2,000,000	2,000,000	99.99	99.99	1,999,800	1,999,800
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	8,000,000	8,000,000	99.99	99.99	8,000,120	8,000,120
The Blacksmith Co., Ltd.	25,000,000	25,000,000	85.00	85.00	21,249,800	21,249,800
Nexmove Platform Recruitment Co., Ltd.	45,000,000	45,000,000	75.00	75.00	33,749,800	33,749,800
Pinno Solutions Co., Ltd.	50,000,000	50,000,000	60.00	60.00	29,999,900	29,999,900
PRTR Global Recruitment Co, Ltd.	5,000,000	5,000,000	99.99	99.99	4,999,900	4,999,900
					99,999,320	99,999,320

16.2 Significant balances with related parties, are as follows:

Type/Company name	Type of relationship	Consolidated financial statements		Separate financial statements	
		As at March 31, 2025	As at December 31, 2024	As at March 31, 2025	As at December 31, 2024
		Baht	Baht	Baht	Baht
<b>Other receivables</b>					
PRTR Recruitment Co., Ltd.	Subsidiary	-	-	1,141,559	863,904
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	Subsidiary	-	-	673,016	452,924
The Blacksmith Co., Ltd.	Subsidiary	-	-	20,456,773	19,094,172
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	4,837,369	4,251,217
Pinno Solution Co., Ltd.	Subsidiary	-	-	11,946,475	9,888,126
PRTR Global Recruitment Co., Ltd.	Subsidiary	-	-	28,701	27,069
		<u>-</u>	<u>-</u>	<u>39,083,893</u>	<u>34,577,412</u>
<b>Accrued interest income</b>					
The Blacksmith Co., Ltd.	Subsidiary	-	-	138,245	107,423
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	753,374	634,402
Pinno Solution Co., Ltd.	Subsidiary	-	-	328,306	223,156
		<u>-</u>	<u>-</u>	<u>1,219,925</u>	<u>964,981</u>
<b>Short-term loans to related companies</b>					
The Blacksmith Co., Ltd.	Subsidiary	-	-	5,000,000	5,000,000
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	19,300,000	19,300,000
Pinno Solution Co., Ltd.	Subsidiary	-	-	18,300,000	17,000,000
		<u>-</u>	<u>-</u>	<u>42,600,000</u>	<u>41,300,000</u>
<b>Other payables</b>					
PRTR Recruitment Co., Ltd.	Subsidiary	-	-	46,227	392,114
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	Subsidiary	-	-	1,158	1,158
The Blacksmith Co., Ltd.	Subsidiary	-	-	34,808	33,962
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	6,858	6,100
Pinno Solution Co., Ltd.	Subsidiary	-	-	823,900	2,509,150
		<u>-</u>	<u>-</u>	<u>912,951</u>	<u>2,942,484</u>

Details of short-term loans to related companies, are as follows:

Maturity	Separate financial statements				
	Interest Date	Rate % p.a.	Collateral	As at	As at
				March 31,	December 31,
				2025	2024
				Baht	Baht
The Blacksmith Co., Ltd.	At call	2.50	None	5,000,000	5,000,000
Nexmove Platform Recruitment Co., Ltd.	At call	2.50	None	19,300,000	19,300,000
Pinno Solutions Co., Ltd.	At call	2.50	None	18,300,000	17,000,000
				<u>42,600,000</u>	<u>41,300,000</u>

16.3 Significant transactions with the Company and related parties for the three-month period ended March 31, are as follows:

Type/Individual name	Type of relationship	Consolidated financial statements		Separate financial statements	
		2025	2024	2025	2024
		Baht	Baht	Baht	Baht
<b>Other income</b>					
PRTR Recruitment Co., Ltd.	Subsidiary	-	-	5,840,644	6,499,451
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	Subsidiary	-	-	1,424,300	1,431,251
The Blacksmith Co., Ltd.	Subsidiary	-	-	1,140,931	1,356,913
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	667,562	219,379
Pinno Solution Co., Ltd.	Subsidiary	-	-	2,126,870	2,223,186
PRTR Global Recruitment Co., Ltd.	Subsidiary	-	-	73,219	48,897
				<u>11,273,526</u>	<u>11,779,077</u>
<b>Interest income</b>					
The Blacksmith Co., Ltd.	Subsidiary	-	-	30,822	15,574
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	118,973	99,453
Pinno Solution Co., Ltd.	Subsidiary	-	-	105,151	10,178
PRTR Global Recruitment Co., Ltd.	Subsidiary	-	-	-	2,172
				<u>254,946</u>	<u>127,377</u>
<b>Administration expenses</b>					
PRTR Recruitment Co., Ltd.	Subsidiary	-	-	157,166	307,561
PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd.	Subsidiary	-	-	29,021	30,103
Nexmove Platform Recruitment Co., Ltd.	Subsidiary	-	-	18,894	48,057
The Blacksmith Co., Ltd.	Subsidiary	-	-	63,325	9,635
Pinno Solution Co., Ltd.	Subsidiary	-	-	1,381,050	-
Mr. Sitthisak Thananittayaudom	Close members of family of a person	72,188	-	43,125	-
		<u>72,188</u>	<u>-</u>	<u>1,692,581</u>	<u>395,356</u>
<b>Management's remuneration</b>					
Short-term benefits	Management	9,519,795	7,728,090	8,483,926	6,317,760
Post-employment benefits	Management	594,608	443,719	525,014	378,419
Directors' remuneration	Director	280,000	480,000	280,000	480,000
		<u>10,394,403</u>	<u>8,651,809</u>	<u>9,288,940</u>	<u>7,176,179</u>

16.4. Significant agreement with related companies

The Company entered into a service agreement about general management and information technology services including installment and maintenance computer network with two related companies in 2019 and other two related companies in 2021. The Company and such related companies have to comply with certain conditions as stated in the agreement. Such agreement is effective until the termination is notified in writing by either party at least 30 days.

16.5 The pricing policies for transactions are explained further below:

<b>Transactions</b>	<b>Pricing policies</b>
Purchase/sale of products/rendering of services/other income	Cost plus margin
Dividend income	Right to receive dividend
Interest income/expense	Rate as mutually agreed with reference interest rates quoted by financial institutions
Purchase/sale of assets	Book value plus margin
Administrative expense/other income	Cost plus margin

## 17. COMMITMENTS

The Group and the Company have letters of guarantee issued by financial institutions, as follow:

	<b>Consolidated</b>		<b>Separate</b>	
	<b>financial statements</b>		<b>financial statements</b>	
	<b>As at</b>	<b>As at</b>	<b>As at</b>	<b>As at</b>
	<b>March 31,</b>	<b>December 31,</b>	<b>March 31,</b>	<b>December 31,</b>
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>Baht</b>	<b>Baht</b>	<b>Baht</b>	<b>Baht</b>
Credit limit	6,000,000	6,000,000	6,000,000	6,000,000
Human resources services and business process management purpose*	12,933,596	12,933,596	12,833,596	12,833,596
Withholding tax refund purpose (unsecured)	<u>128,000,000</u>	<u>128,000,000</u>	<u>128,000,000</u>	<u>128,000,000</u>
	<u>146,933,596</u>	<u>146,933,596</u>	<u>146,833,596</u>	<u>146,833,596</u>

\* The Group and the Company use the bank accounts as collateral.

## 25. RECLASSIFICATION

A reclassification has been made in the financial statements for the three-month period ended March 31, 2024, to conform to the classification used in current period's financial statements. Such reclassification has no effect to previously reported net profit, total comprehensive income and shareholders' equity. The reclassifications are as follows:

<b>Account</b>	<b>Previous presentation</b>	<b>Current presentation</b>	<b>Consolidated</b>	<b>Separate</b>
			<b>financial</b>	<b>financial</b>
			<b>statements</b>	<b>statements</b>
			<b>Baht</b>	<b>Baht</b>
Interest income	Other income	Finance income	2,447,489	2,574,867

**19. EVENTS AFTER THE REPORTING PERIOD**

- 19.1 On April 22, 2025, the Annual General Meeting of Shareholders of the Company approved the payment of dividend from the operating results of the year 2024 at Baht 0.25 per share, totaling Baht 150.00 million. The dividend will be paid on May 16, 2025.
- 19.2 On April 25, 2025, the Annual General Meeting of Shareholders of PRTR Recruitment Co., Ltd., a subsidiary, approved the payment of dividend from the operating results of the year 2024 to common shareholders of 20,000 shares at Baht 1,350.00 per share, totaling Baht 27.00 million. The Company received the dividend on May 6, 2025.
- 19.3 On April 25, 2025, the Annual General Meeting of Shareholders of PRTR Recruitment and Outsourcing (Eastern Seaboard) Co., Ltd., a subsidiary, approved the payment of dividend from the operating results of the year 2024 to common shareholders of 80,000 shares at Baht 87.50 per share, totaling Baht 7.00 million. The Company received the dividend on May 6, 2025.

**20. APPROVAL OF THE INTERIM FINANCIAL INFORMATION**

This interim financial information has been approved for issue by the Board of Directors of the Company on May 13, 2025.