

### Dear Shareholders

The Audit Committee of Samart Digital Public Company Limited, consisted of 3 independent directors with combined skills and expertise. All members possess adequate qualifications as prescribed in the charter of the Audit, prepared in accordance with the guidance and the regulations of the Stock Exchange of Thailand and the Capital Market Supervisory Board. The Audit Committee held 4 meetings in 2023, the Company's management, Internal Audit including Auditor jointly attended all meetings.

The Audit Committee has carried out its duties independently within the scope specified in the Charter of the Audit Committee as summarized below:

#### 1. **Financial Report**

The Audit Committee has reviewed the quarterly and annual separate and consolidated financial statements, including the disclosure in the notes to the financial statements. The Audit Committee has also discussed significant matters with the auditor and Management to ensure that the preparation of the Company's financial reports including the disclosure in the notes to the financial statement are conducted in accordance with the financial reporting standards with adequate disclosure of information. As a result, the Audit Committee has concurred on the financial statements that the auditor has reviewed, audited, and issued an unqualified opinion. In addition, the Audit Committee held a private meeting with the auditor without the participation of management to discuss independently on how the auditor obtained information, independence in performing duties, and recommendations for the internal controls over financial reports.

#### 2. **Connected transactions or Transactions that may conflict with the Company's interests**

The Audit Committee has reviewed connected transactions or any transactions that may conflict with the Company's interests on a quarterly basis and concluded that such transactions were reasonable with the best interests to the Company and disclosed to the Stock Exchange of Thailand according to the relevant regulations.

#### 3. **Legality**

The Audit Committee has reviewed for the Company to comply with the laws of the SEC, regulations of the SET and other laws relevant to the Company's businesses. The disclosure of information was adequate and suitable.

#### 4. **Internal Control System and Internal Audit**

The Audit Committee has reviewed the effectiveness and adequacy of the internal control system from the internal audit reports. The Audit Committee has consistently considered and monitored results pertaining to the recommendations addressed in the internal audit and external audit reports to acknowledge root causes and provide suggestions to Management to prevent potential loss. The Audit Committee has assessed the Company's internal control systems using the Securities and Exchange Commission's recommended evaluation form.

#### 5. **Appointment of Auditor and Audit Fee**

The Audit Committee took into consideration the nomination and appointment of auditor and the annual audit fee based on the assessment of qualification, competency, experience, performance, and independence in auditing, as well as the appropriateness of the audit fee to ensure its independence. After careful consideration, the Audit Committee therefore proposed to the Board of Directors to seek approval to appoint the external auditor from EY Company Limited as the Company's auditor at the Shareholders' Meeting.

#### 6. **Performance of the Audit Committee**

The Audit Committee has assessed performance of the Committee every year. The result demonstrated that the Audit Committee carried out its duties and responsibilities in accordance with the charter of the Audit with a commitment to accuracy, prudence, transparency, and independence.

In conclusion, the Audit Committee has carried out its duties according to the responsibilities delegated by the Board of Directors, with expertise and due professional care. In addition, the Audit Committee has demonstrated independence in performing its duties and has full access to all pertinent information from management, employees and associated parties. The Audit Committee has also provided opinions and recommendations for continuously improving governance, and internal control system for all stakeholders' interest.

(Dr. Chotivid Chayavadhanangkur)  
Chairman of the Audit Committee  
Samar Corporation Public Company Limited