



### Agenda 3

**To consider and approve the Company's financial statements for the year ended December 31, 2025**

#### Facts and Rationale

The Board of Directors and the Audit Committee considered that the Company's financial statements for the year ended December 31, 2025, which duly audited by the auditor, were correct and complete in accordance with Thai Financial Reporting Standards, and adequate disclosure. Details were shown in Part 3 Financial Statements in the 2025 Annual Report, and summarized below:

Item	Amount (Baht)	
	2024	2025
Total Assets	3,192,850,691	2,947,488,058
Total Liabilities	2,885,989,598	2,579,318,264
Total Revenues	654,325,961	542,822,242
Net Profit (Loss)	5,037,157	61,563,818
Earnings (Loss) per Share	0.0002	0.0018

#### Opinion of the Board

Shareholders should approve the Company's financial statements for the year ended December 31, 2025.

#### Voting

This agenda item shall be passed by a majority vote of shareholders attending the meeting and casting their votes.

### Agenda 4

**To consider and approve statutory reserve and dividend payment for 2025**

#### Facts and Rationale

The Company has a policy to pay dividend to shareholders of no less than 50% of its net profit after deduction of all reserves as stated in the Company's Articles of Association and related laws. However, the dividend payment is subject to the Company's future investment plans and business expansion, including other necessity and suitability.

In consideration of dividend payment for profit from disposal of investment or fixed assets of the Company or subsidiaries, it is at the discretion of Management and the Board of Directors to consider whether or not to pay dividend or amount to be paid by taking into account the Company's future investment plans and business expansion, including other necessity and suitability.

The dividend payment of subsidiaries should base on policy of the Company.

In 2025, consolidated net profit of the Company was Baht 61,563,818 or equivalent to Baht 0.0018 per share because the Company needs to use as working capital. The Board of Directors has considered and deemed appropriate to propose to the shareholders to consider and approve the omission of dividend payment for 2025 with no statutory reserve.

The comparison of dividend payment is as follows:

Details of dividend payment		2024	2025
1. Net Profit (Loss)	(Baht)	5,037,157	61,563,818
2. Number of issued shares	(Share)	34,516,369,130	34,516,369,130
3. Total dividend payment per share	(Baht/Share)	-	-
4. Total dividend payment	(Baht)	-	-
5. Dividend payout ratio	(%)	-	-

#### Opinion of the Board

Shareholders should approve the omission of dividend payment for 2025 because the Company needs to use as working capital with no statutory reserve.

#### Voting

This agenda item shall be passed by a majority vote of shareholders attending the meeting and casting their votes.

## **Agenda 5**

### **To consider and approve the election of the Company's directors to replace of those who will retire by rotation**

#### **Facts and Rationale**

Under Article 17 of the Company's Articles of Association, one-third of the Directors must retire by rotation in the Annual General Meeting of Shareholders. The following 2 directors will retire by rotation in this year:

1. Dr. Chotivid Chayavadhanangkur : Independent Director / Chairman of the Audit Committee
2. Mr. Supavas Prohmvitak : Director

The Nominating and Compensation Committee, without members who had conflict of interests, considered all required qualifications of the directors pursuant to the applicable laws, the Company's Articles of Association, and Nomination of Directors and Management as defined in the Company's Corporate Governance Policy. The Nominating and Compensation Committee was of the opinion that the above 2 directors who would retire by rotation had all the qualifications as specified in the Public Limited Company Act B.E. 2535 and securities laws, knowledge, capability and experience in the business relating to the Company's operation where such experience might be applied to enhance the Company's operation efficiency. In addition, they have satisfactory performance throughout their tenure. Therefore, the Nominating and Compensation Committee proposed to elect the above 2 directors who would retire by rotation to be the Company's directors for another term. Information of the proposed directors in replacement of those retired by rotation was shown in Enclosure 2.

In addition, Dr. Chotivid Chayavadhanangkur, Independent Directors and Chairman of the Audit Committee, is qualified as an Independent Director according to the Independent Director Qualifications of the Securities and Exchange Commission. The Nominating and Compensation Committee, without members who had conflict of interests, considered that Dr. Chotivid Chayavadhanangkur could perform his duties and feel free to give opinions or report work performance as required by the Board of Directors without any influence or control by management or major shareholders of the Company including any related person or relatives of such parties and has director qualifications as the Company's Corporate Governance Policy. The Nominating and Compensation Committee then proposed for consideration of the Board of Directors to re-appoint Dr. Chotivid Chayavadhanangkur as an Independent Director and Chairman of the Audit Committee prior to further consideration of the shareholders. Qualifications of Independent Director and Audit Committee's member were shown in Enclosure 3.

#### **Opinion of the Board**

The Board of Directors, without members who had conflicts of interest, has considered and reviewed according to the criteria and procedures for nomination of directors and committees and agreed with the opinion of the Nomination and Compensation Committee that the nominated persons have qualifications suitable for the Company's business. Shareholders should consider and approve the re-election of the following directors to be the Company's directors for another term:

1. Dr. Chotivid Chayavadhanangkur : Independent Director / Chairman of the Audit Committee
2. Mr. Supavas Prohmvitak : Director

#### **Voting**

This agenda item shall be passed by a majority vote of shareholders attending the meeting and casting their votes, and in accordance with clause 16 of the Articles of Association of the Company.

**Agenda 6**

**To consider and approve the remuneration of the Board of Directors and Committees for 2026**

**Facts and Rationale**

Policy of the remuneration of the Board of Directors and Committees have been clearly and transparently set to be comparable to the general practice in the same industry and be appealing enough to attract and retain qualified directors. The directors who also be appointed to be the member of any Committees will be paid appropriately more in accordance with the extra work. The Nominating and Compensation Committee will consider the remuneration and propose for consideration of the Board of Directors prior to further approval from the shareholders. Roles and Responsibilities of the Board of Directors and Committees were shown in Part 2 Governance Structure and Key Information of the Board of Directors, Committee, Management, Employees and Others in the 2025 Annual Report.

The remuneration of the Board of Directors and Committees for 2025 was in accordance with the resolution of the 2025 Annual General Meeting of Shareholders, held on April 24, 2025 of not exceeding Baht 4,000,000 consisted of meeting allowance for each meeting participated of the Board of Directors and Committees and bonus, without other benefits. Actual payment of the remuneration for 2025 was Baht 1,810,000 as details in Enclosure 4.

The Nominating and Compensation Committee had considered the remuneration of the Board of Directors and Committees appropriately in line with the general practice of the industry, the Company's growth and expansion. After consideration, the Nominating and Compensation Committee proposed to fix the remuneration of the Board of Directors and Committees for 2026 at the same as previous year of not exceeding Baht 4,000,000. The remuneration consists of meeting allowance for each meeting participated of the Board of Directors and Committees, and bonus without other benefits. The meeting allowance for each meeting participated of Directors and Committees was proposed at the same amount as previous year as follows:

	Meeting Allowance (Baht/Meeting)	
	Chairman	Director
Board of Directors	30,000	15,000
Audit Committee	30,000	15,000
Corporate Governance Committee	20,000	15,000
Nominating and Compensation Committee	20,000	15,000

There is no consideration of meeting allowance for the Executive Committee, the Risk Management Committee and the Sustainable Development Committee since all members are the Company's executives.

**Opinion of the Board**

Shareholders should approve the remuneration of the Board of Directors and Committees for 2026 at the same as previous year of not exceeding Baht 4,000,000, consists of meeting allowance for each meeting participated of the Board of Directors and Committees, and bonus without other benefits as proposed by the Nominating and Compensation Committee.

**Voting**

This agenda item shall be passed by the votes of no less than two-thirds of the total number of votes of the shareholders attending the meeting in accordance with section 90 of the Public Limited Company Act B.E. 2535.

## Agenda 7

### **To consider and approve the appointment of the Company's auditor and fixing audit fee for 2026**

#### Facts and Rationale

The Audit Committee had selected the Company's auditors for 2026 and proposed the Board of Directors and shareholders to appoint the auditor from EY Office Limited to be the Company's and its subsidiaries auditor for 2026. EY Office Limited is thoroughly eligible to give useful recommendations to the Company and has no other relation or interests with the Company, subsidiaries, executives, major shareholders or related persons. They can express their independent opinion to the Company's financial statements. In addition, EY Office Limited has good auditing experience with the professional team. Any one of the following auditors was authorized to conduct the audit and express an opinion on the Company's financial statements:

1. Ms. Siriwan Suratepin CPA No. 4604  
(The Company's auditor in 2010-2011, 2014-2015 and 2021 totaling 5 years.)
2. Ms. Natteera Pongpinitpinyo CPA No. 7362  
(Never conduct the audit and express an opinion on the Company's financial statements.)
3. Mr. Chawalit Chaluyampornbut CPA No. 8881  
(Never conduct the audit and express an opinion on the Company's financial statements.)

Information of the proposed auditors for 2026 was shown in Enclosure 5. None of the proposed auditors, if being appointed this year, will act as the Company's auditor for 7 years.

In addition, the Audit Committee had considered and proposed the audit fee for 2026 of Baht 2,800,000. The proposed audit fee excluded out of pocket expenses relating to audit work such as photocopy and traveling expenses, etc.

The comparison of the audit fee of the Company and subsidiaries are as follows:

Unit: Baht

<b>Details</b>	<b>2025</b>	<b>2026</b>
<b><u>The Company</u></b>		
Audit fee	2,750,000	2,800,000
Non-Audit fee	-	-
<b>Total</b>	<b>2,750,000</b>	<b>2,800,000</b>
<b><u>Subsidiaries</u></b>		
Audit fee	1,980,000	2,030,000
Non-Audit fee	-	-
<b>Total</b>	<b>1,980,000</b>	<b>2,030,000</b>
<b>Grand Total</b>	<b>4,730,000</b>	<b>4,830,000</b>

#### Opinion of the Board

Shareholders should appoint any one of the following auditors from EY Office Limited to be the Company's auditor for 2026:

1. Ms. Siriwan Suratepin CPA No. 4604
2. Ms. Natteera Pongpinitpinyo CPA No. 7362
3. Mr. Chawalit Chaluyampornbut CPA No. 8881

In the event that those auditors are unable to perform their duties, EY Office Limited is authorized to assign another of its auditors to perform the audit and express an opinion on the Company's financial statements in their place. In addition, shareholders should approve the 2026 audit fee of Baht 2,800,000 as proposed by the Audit Committee.

#### Voting

This agenda item shall be passed by a majority vote of shareholders attending the meeting and casting their votes.

**Agenda 8 Other matters (If any)**

The Record Date for the right to attend the 2026 Annual General Meeting of Shareholders was fixed on March 19, 2026. The Company would like to encourage shareholders to appoint proxy to the Company's Independent Directors to attend and vote at the Meeting by filling the Proxy Form in Enclosure 7. Information of Independent Directors, document required and procedures on appointment of a proxy are detailed in Enclosure 8 and 9. In case shareholders would like to Proxy Form B or submit questions relating to the meeting agendas in advance, Shareholders are welcome to Proxy Form B or send questions through the Company's website at [www.samartdigital.com](http://www.samartdigital.com) or e-mail: [CorporateSecretary@samartdigital.com](mailto:CorporateSecretary@samartdigital.com)

Please be informed accordingly.

By resolution of the Board of Directors,



(Mr. Watchai Vilailuck)  
Chief Executive Officer

Samart Digital Public Company Limited

Company Secretary Division  
Tel: 02-502-6871, 02-502-6766  
E-mail: [CorporateSecretary@samartdigital.com](mailto:CorporateSecretary@samartdigital.com)