

Connected Transaction

The Company had disclosed the connected transactions for the past 3 years on the Company website (www.onetoonecontacts.com). The Company had transactions with related parties who might have conflicts of interest for the year ended 31 December 2018 and 2019 as follows:

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samart Corporation Public Company Limited. ("SAMART")	- Samart Corporation Plc. is a major shareholder of OTO. Director of SAMART (related person) 1. Mr. Watchai Vilailuck 2. Mr. Sirichai Rasameechan 3. Mr. Thananan Vilailuck. 4. Mr. Teerachai Phongpanangam.	- A/R for contact center services render - Service Revenue from Contact center services - Revenue from Sales of Fixed Assets	0.031 0.407 -	0.031 14.294 0.017	- OTO provides contact center service to SAMART and its subsidiaries. <u>Audit Committee Opinion</u> - OTO provides contact center service to SAMART group at the same service rate and term of payment as third parties.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
		- A/P for Information Technology System Service	3.509	18.161	- SAMART is OTO major supporter via financial and legal consultant, business plan and strategy, IT system service.
		- Account Payable	0.046	0.069	
		- Deposit account	-	2.105	-SAMART provided space of rental at Software Park Building
		- Management Fee	4.800	4.800	
		- Fee-based service in Data Center	15.425	15.425	<u>Audit Committee Opinion</u>
		- Rental fee	-	1.445	- SAMART supports OTO in various ways as it is OTO's parent company.
		- Utilities fee	-	5.009	- Service Pricing is based on hourly rate which the parent company used a maximum markup rate of 5% due to company payment agreement.
		- Purchase of Fixed assets	-	-	- SAMART offers a lower cost of Management Consulting Contract to compare with other outsourcing.
		- Service Expenses	0.002	0.384	
		- Accrued expenses	0.395	4.869	- Such rental and utility fees Reasonable. When compared to the rental rates for nearby areas and the same price as other tenants
		- Other Expenses	-	-	- Accrued expenses consist of electricity fees on the 11th floor.
			0.001		- Other expenses include rental fees on the 11th floor, electricity and training room fees.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
					<ul style="list-style-type: none"> - Service pricing for Information Technology Service Center is based on management cost (e.g. computer accessories, hardware, software, internet content and social media rental, payroll, and all bills) and 5% markup for 1 year average cost (regular rate price for SMART Group) without any extra charge for special request such as extra staffs or works. - Compare with installation cost of Information Technology Service Center, the cost of rental SMART facilities and services is lower.
Samart Engineering Co., Ltd. ("SE")	<ul style="list-style-type: none"> - SE is a subsidiary of SMART, the major shareholder of OTO. Director of SE (related person) 1. Mr. Watchai Vilailuck 2. Mr. Thananan Vilailuck. 	<ul style="list-style-type: none"> - A/R for contact center services render - Service Revenue from Contact center services - Accrued revenue 	0.100	-	<ul style="list-style-type: none"> - OTO provides contact Center Service for SMART group. <p><u>Audit Committee Opinion</u></p> <ul style="list-style-type: none"> - The fee and payment terms and conditions of contact center service provided to SMART group were consistent to third parties.
			0.588	0.299	
			0.049	0.001	

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
		- Other Expenses	0.028	-	- OTO had other expenses which paid to SE <u>Audit Committee Opinion</u> - Other expenses are determined priced according to normal trading conditions.
Vision and Security System Co., Ltd. (“Vision”)	- Vision is one of the subsidiaries of SAMART group, the major shareholder of OTO. Director of Vision (related person) - Mr. Thananan Vilailuck	- A/R for contact center services - Service Revenue from Contact center services	0.002 0.018	0.002 0.018	- OTO provides contact center service to SAMART group. <u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.
		- Other Payable - Purchase of Fixed assets - Purchase of Goods - Other Expenses	- 0.120 0.035 -	0.009 - - 0.025	- OTO purchased CCTV from Vision for internal and on site usage. <u>Audit Committee Opinion</u> - Vision quoted the CCTV with price, term of payment and condition based on market price.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samart U-Trans Co., Ltd. ("SU")	- SU is a subsidiary of SAMART, the major shareholder of OTO. Director of SU (related person) 1. Mr. Watchai Vilailuck 2. Mr. Teerachai Phongpanangam. 3. Mrs. Phongsri Saluckpetch	- Service Revenue from Contact center services	0.002	0.002	- OTO provides contact center service to SAMART group. <u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.
Samart Telcoms PCL. ("SAMTEL")	- SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO. Director of SAMTEL (related person) 1. Mr. Watchai Vilailuck 2. Mr. Sirichai Rasameechan 3. Mr. Thananan Vilailuck	- A/R for contact center services - Service Revenue from Contact center services - Accrued revenue	0.026 0.110 -	0.027 0.237 0.071	- OTO provides contact center service to SAMART group. <u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samart Communication Services Co., Ltd. ("SCS")	<p>- SCS is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of SCS (related person)</p> <p>1. Mr. Watchai Vilailuck.</p>	<p>- A/R for contact center services</p> <p>- Service Revenue from Contact center services</p> <p>- Accrued Income from contact center services</p>	<p>0.101</p> <p>1.347</p> <p>0.091</p>	<p>0.101</p> <p>1.207</p> <p>0.091</p>	<p>- OTO provides contact center service to SAMART group.</p> <p><u>Audit Committee Opinion</u></p> <p>- The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p>
		<p>- A/P for system's facilities freight and installation</p>	<p>0.347</p>	<p>0.347</p>	<p>- OTO hired SCS to deliver equipment and installing TOT system nationwide. All expenses were recorded as cost of production and selling administrative expense.</p> <p><u>Audit Committee Opinion</u></p> <p>- The equipment delivery and installing TOT system nationwide of SCS was determined price according to normal trading conditions and it was consistent to third parties.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Thai Trade Net Co., Ltd. ("TTN")	<p>- TTN is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of TTN (related person) 1. Mr. Watchai Vilailuck.</p>	<p>- A/ R for contact center services</p> <p>- Service Revenue from Contact center services</p>	<p>0.013</p> <p>0.151</p>	<p>0.013</p> <p>0.151</p>	<p>- OTO provides contact center service to SAMART group.</p> <p><u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p>
PosNet Co., Ltd. ("PN")	<p>- PN is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of PN (related person) 1. Mr. Watchai Vilailuck</p>	<p>- Service Revenue from Contact center services</p>	<p>0.045</p>	<p>0.019</p>	<p>- OTO provides contact center service to SAMART group.</p> <p><u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samart Comtech Co., Ltd. ("SCT")	- SCT is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO. Director of SCT (related person) 1. Mr.Watchai Vilailuck	- A/ R for contact center services - Service Revenue from Contact center services	0.149 0.210	0.154 0.225	- OTO provides contact center service to SAMART group <u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties. - OTO sell and install Call Center System to SCT so as to support SCT customer relationship management with a regular payment term and condition.
		- Other Expenses	0.010	-	<u>Audit Committee Opinion</u> - The fee and payment terms and conditions of SCT provided to OTO was consistent to third parties.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samarterware Co., Ltd. (“STW”)	<p>- STW is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of STW (related person) 1. Mr. Watchai Vilailuck.</p>	<p>- A/ R for contact center services</p> <p>- Service Revenue from Contact center services</p>	<p>0.001</p> <p>0.009</p>	<p>0.002</p> <p>0.010</p>	<p>- OTO provides contact center service to SAMART group</p> <p><u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p>
Samart Infonet Co., Ltd. (“SIF”)	<p>- SIF is a subsidiary of SAMTEL, SAMTEL is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of SIF (related person) Mr. Watchai Vilailuck.</p>	<p>- A/ R for contact center services</p> <p>- Service Revenue from Contact center services</p>	<p>0.003</p> <p>0.038</p>	<p>0.003</p> <p>0.038</p>	<p>- OTO provides contact center service to SAMART group</p> <p><u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
		<ul style="list-style-type: none"> - A/P for internet and network system - Internet access service fees - Selling administrative expenses - Accrued Expenses 	<p>2.030</p> <p>4.833</p> <p>0.103</p> <p>0.726</p>	<p>3.639</p> <p>4.198</p> <p>0.080</p> <p>1.410</p>	<p>- SIF provided internet and network access to OTO. All expenses were record as cost of production and Selling administrative expense.</p> <p><u>Audit Committee Opinion</u></p> <p>- Service fees for internet and network access provided by SIF is at a regular price which can be compared to other service providers.</p>
Samart Digital PCL. ("SDC")	<p>- SDC is a subsidiary of SAMART, SDC is a subsidiary of SAMART which is the major shareholder of OTO.</p> <p>Director of SDC (related person)</p> <p>1. Mr. Watchai Vilailuck.</p> <p>2. Mrs. Sukanya Vanichjakvong</p>	<ul style="list-style-type: none"> - A/ R for contact center services - Service Revenue from Contact center services - Account Payable 	<p>0.050</p> <p>1.594</p> <p>-</p>	<p>0.017</p> <p>0.186</p> <p>0.005</p>	<p>- OTO provides contact center service to SAMART group and specific field of contact center service to SDC.</p> <p><u>Audit Committee Opinion</u></p> <p>- The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties.</p> <p>- OTO provided specific field of contact center service to SDC in accordance with customer usage on the regular rate of Service charge.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
		<ul style="list-style-type: none"> - Other Payable - Service expenses - Purchase goods 	<p style="text-align: right;">0.002</p> <p style="text-align: right;">0.028</p> <p style="text-align: right;">-</p>	<p style="text-align: right;">0.188</p> <p style="text-align: right;">-</p> <p style="text-align: right;">0.125</p>	<ul style="list-style-type: none"> - OTO purchased mobiles from SDC. - OTO purchased SDC Open service for internal company or staff welfare. <p><u>Audit Committee Opinion</u></p> <ul style="list-style-type: none"> - OTO purchased mobiles and accessories for the company and staffs usage from SDC with a regular payment term and condition.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Samart Digital media Co.,Ltd. ("SDM")	-SDM is a subsidiary of SDC, SDC is a subsidiary of SAMART which is the major shareholder of OTO. Director of BUG (related person) 1. Mr. Watchai Vilailuck. 2.Mrs. Sukanya Vanichjakvong	- A/ R for contact center services - Service Revenue from Contact center services - Accrued Income - Revenue Under Construction Contract	7.492 11.150 0.817 -	1.335 1.985 - 1.405	- OTO provides contact center service to SAMART group and specific field of contact center service for BUG 1113 project. <u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SAMART group were consistent to third parties. - Over a decade of providing contact center service to SDM, or BUG 1113, service fees were determined by revenue sharing based on minute usage. However, OTO decided to increased its service fee twice, while SDM requested to inform minimum minute service usage one month in advance as a reciprocity - Gross Profit Margin on BUG 1113 project is significantly decreased in some quarter as a result of the downfall of customers which impact on OTO's CSR workforce plan. However, the latest efficient CSR allocation plan leads to the growth of gross profit margin. - Audit committee commented that BUG1113 project bring OTO to illustrious contact center service. Service providing to SDM is in a reasonable rate price and the company still gain gross profit margin in this project.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
		<ul style="list-style-type: none"> - A/P for service purchase - Deposit account - Purchase goods - Purchase of assets - Other Expenses - Accrued Expenses 	0.780 0.505 0.039 - 0.859 -	0.034 0.505 0.017 0.004 0.072 0.128	<p>- SDM provided SMS services to OTO which all expensed are recorded as selling goods and service expense for each department.</p> <p><u>Audit Committee Opinion</u></p> <p>- SDM provided SMS services to OTO for internal usage and for OTO's customers. The fee and payment terms and conditions of service provided by SDM were consistent to third parties</p>
I-Sport Co., Ltd. ("I-Sport")	<p>-I-Sport is a subsidiary of SDC, SDC is a subsidiary of SMART which is the major shareholder of OTO.</p> <p>Director of I-Sport (related person)</p> <p>1.Mr. Watchai Vilailuck. 2.Mrs. Sukanya Vanichjakvong 3.Mr. Pairoj Boonkongchuen</p>	- A/ R for contact center services	0.051	-	<p>- OTO provides contact center service to SMART group.</p> <p><u>Audit Committee Opinion</u></p> <p>- The fee and payment terms and conditions of contact center service provided to SMART group were consistent to third parties.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Vilailuck International Holding Co., Ltd. (“VIH”)	- Mr. Watchai Vilailuck and Mrs. Sukanya Vanichjakkong are the directors of OTO and major shareholders of VIH. Director of VIH (related person) 1. Mr. Watchai Vilailuck. 2. Mr. Thananan Vilailuck	- Deposit account	1.629	3.658	- OTO has rented area for its operation from VIH. Rental, utilities, and service fee are charged according to rental agreement. <u>Audit Committee Opinion</u> - Area rental is for customer services with a rental rate. The rate rental is at a regular price which can be compared to other rentals nearby.
		- A/P for rental and utilities fee - Other Payable - Rental and utilities expenses - Others expenses - Accrued Expenses	0.903 0.024 4.825 0.384 -	8.068 0.086 21.960 0.958 0.007	- OTO has rented area for its operation from VIH. Rental, utilities, and service fee are charged according to rental agreement. - Others expense as parking space rental and others extra fee. <u>Audit Committee Opinion</u> - Area rental is for customer services with a rental rate. The rate rental is at a regular price which can be compared to other rentals nearby.

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
WIN Performance Co., Ltd.	<p>- Mr. Watchai Vilailuck, a director of the OTO, is a major shareholder of WIN Performance Co., Ltd</p> <p>- Director of WIN Performance (related person) 1. Phongsri Saluckpetch</p>	<p>- A/ R for contact center services</p> <p>- Accrued Income</p> <p>- Service Revenues from Contact center services</p> <p>- Revenue under Construction Contract</p>	<p>- 0.315</p> <p>3.780</p> <p>-</p>	<p>0.637</p> <p>0.994</p> <p>9.616</p> <p>0.850</p>	<p>- OTO provides contact center service to SMART group.</p> <p><u>Audit Committee Opinion</u> - The fee and payment terms and conditions of contact center service provided to SMART group were consistent to third parties.</p>
IQ Wine Co.,Ltd.	<p>- Mr. Thananan Vilailuck, a director of the OTO, is a major shareholder of IQ Wine Co.,Ltd</p> <p>- Director of IQ Wine (related person) 1. Mr. Thananan Vilailuck</p>	- Others expenses	0.020	-	<p>- OTO purchases products from IQ Wine Co., Ltd., which operates as normal business according to general trading conditions.</p> <p><u>Audit Committee Opinion</u> - Purchases of products are priced according to normal trading conditions and can be compared to the price that IQ Wine Company Limited sells to other customers.</p>

Related Parties	Relationship	Transaction Type	2018 (THB. millions)	2019 (THB. millions)	Necessary of Transactions
Palangmitr Transport Co., Ltd.	- Director of Palangmit Transport Co., Ltd. is a spouse of Mrs. Sukanya Vanichjakvong, director of OTO.	- Deposit account - Rental fee	0.374 -	0.634 3.803	- OTO has rented area for its operation from Palangmit Transport Co., Ltd. Rental, and other service fees are charged according to rental agreement. <u>Audit Committee Opinion</u> - Area rental is for customer services with a rental rate. The rate rental is at a regular price which can be compared to other rentals nearby.

Materiality Criteria for Connected Transactions which might have conflicts of interest

1. Necessity and Rationale of Transactions

OTO's Audit Committee had the opinion that the above said inter-company transactions were reasonable and necessary for the Company's operations. The conditions were set according to the general trade conditions.

2. Measures and Steps of Approval for Connected Transactions

The connected transactions will be reviewed by the audit committee in order to prevent conflicts of interest and proposed to the Board of Directors 'meeting and the shareholders' meeting for approval respectively depending on the conditions and value of the transactions. In this regard, the directors, the management and the stakeholders who have conflict of interest will not participate in approving the connected transactions. The approval on the connected transactions will be in accordance with the Securities and Exchange Act, regulations, announcements, orders or requirements of the Stock Exchange of Thailand. Principles for business transactions that are general trade conditions and business transactions that are not general trade conditions, are as follow:

2.1 Business transactions with general trade conditions

Connected Transactions that are general trade conditions must be approved in principles by the Board of Directors. The management can approve the transactions if their trade conditions are the same manner that any person should do with general contracting parties in the same situation on the basis of bargaining power without any influence in the status of a director, executive or related person.

The Board of Directors Meeting no. 6/2019 that was held on November 6, 2019 which Audit Committee members participated, approved in principles of the criteria for establishing policy of connected transactions as follows:

- Pricing for selling goods and services is based on market price. If there is no market price, it will be based on cost plus margin which must be not over 15%.
- Pricing for the Contact Center Service is based on cost plus margin which must be not lower than 10%.
- Pricing for IT service of parent company is based on the pricing specified in agreed contract. The parent company set the pricing by base on cost plus margin rate which must be not over 5%.
- Pricing for selling fixed assets is based on net book value plus margin of the condition of assets.
- Pricing for space rental and utility fee is based on market price which is assessed by comparing the pricing specified in effective agreement of the company with the pricing of nearby areas or the pricing of the areas which have the same charging rate.

All general business transactions have to be reported at the meeting of the Audit Committee and the meeting of the Board of Directors on quarterly basis.

2.2 Business transaction with special terms and conditions

Business transaction with special terms and conditions shall have been verified before submitted to the Board of Directors' and shareholders' meeting for approval respectively on the basis of OTO's stipulation and value of transactions. The approval on the connected transaction would be complied with the regulations and notifications of the Stock Exchange of Thailand (SET) and the regulations on disclosure of information concerning the connected transactions

In such case of business transaction which Audit Committee has inexperienced, an independent financial advisor's opinion, appointed by the company, shall have been submitted to the Board of Directors' and shareholders' meeting for approval respectively on the basis of OTO's stipulation and value of transactions. All connected transactions along with footnotes to financial statement shall disclose in annual report.

3. Policy and Trend in Future Connected Transactions

The Company may have any suitable connected transaction with the normal business based regarding to the terms and conditions of general trade on the basis of OTO's stipulation and value of transactions as well as strictly comply with SET's regulations and notifications. Audit Committee opinion of necessary of transactions will be required and disclosed in footnotes to financial statement report for any conflict which might occur.

Future Connected Transactions are as follows:

Purchase of goods and services

OTO purchase goods and services from SMART group for operation and customer service support such as CCTV, mobile, SMS, internet access.

Sales prices are determined at market price, or a markup rate of at least 15% if there is unknown market price.

Maintenance Service

Although the maintenance crew activities are critical to support after sale services, OTO maintenance crew will provide service in Bangkok area only. In case of lack of staff or service area is in the provinces, OTO hires maintenance team from SMART group to support our service as it is a worthy investment. Moreover, any delay of maintenance will be charged as stated in the contract and agreement. Service Pricing based on cost estimate or a markup rate of at least 15%.

Area rental for business operation

OTO has rented area for its operation and customer services from Palangmitr Transport Co., Ltd. and Vilailuck International Holding Co., Ltd (“VIH”) are charged at the amount stated in the agreement.