

**Connected Transaction**

The Company had disclosed the connected transactions for the past 3 years on the Company website (www.onetoonecontracts.com). The Company had transactions with related parties who might have conflicts of interest for the year ended 31 December 2019 and 2020 as follows:

<b>Related Party</b>	<b>Relationship</b>	<b>Transaction Type</b>	<b>2019 (THB. millions)</b>	<b>2020 (THB. millions)*</b>	<b>Necessity</b>
1. Samart Corporation Public Company Limited (“SAMART”)	SAMART is a major shareholder of OTO.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck 2. Mr. Thananan Vilailuck <sup>2)</sup> 3. Mr. Sirichai Rasameechan <sup>3)</sup> 4. Mr. Teerachai Phongpanangam <sup>3)</sup>	1. Trade account receivables (short term) 2. Revenues from sales 3. Disposal of fixed assets	0.031 14.294 0.017	0.010* 0.266 -	OTO provides contact center service to SAMART and its subsidiaries.  * Trade account receivables (Short Term): Related Company (Parent Company)  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
		4. Other payables	18.161	4.633	<ul style="list-style-type: none"> <li>- SMART provides business supports such as legal consultant and IT services.</li> <li>- SMART provides rental service at Software Park building.</li> <li>- Other expenses are such as rental space for “RACK” and electricity expenses at Software Park building.</li> <li>- Other payables are such as rental expenses at Software Park building and Rangsit warehouse, and data center expenses.</li> </ul>
		5. Trade accounts payable	0.069	0.027	
		6. Deposit	2.105	2.783	
		7. Management fee expenses	4.800	4.600*	
		8. IT service fee expenses	15.425	15.426*	
		9. Rental expenses	1.445	2.672*	
		10. Utility expenses	5.009	8.595*	
		11. Cost of service	0.257	0.195	
		12. Accrued expenses	0.384	0.327	
		13. Other expenses	4.869	4.238	

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
					<ul style="list-style-type: none"> <li>- * Management fee expenses: Related Company (Parent Company) 4.507 mb. Related Company (Other company) 0.093 mb.</li> <li>- * IT service fee expenses: Related Company (Parent Company) 14.472 mb. Related Company (Other company) 0.954 mb.</li> <li>- * Rental expenses: Related Company (Parent Company) 2.511 mb. Related Company (Other company) 0.161 mb.</li> <li>- * Utility expenses: Related Company (Parent Company) 8.068mb. Related Company (Other company) 0.527 mb.</li> <li>- * Cost of service: Related Company (Parent Company) 0.185 mb. Related Company (Other company) 0.009 mb.</li> <li>- * Accrued expenses: Related Company (Other company)</li> <li>- * Other expenses: Related Company (Parent Company) 3.995 mb. Related Company (Other company) 0.243 mb.</li> </ul> <p><u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.</p>

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
8.Samart Telcoms PCL ("SAMTEL")	SAMTEL is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck 2. Mr. Sirichai Rasameechan <sup>3)</sup> 3. Mr. Thananan Vilailuck <sup>2)</sup>	1. Trade account receivables (short term) 2. Revenues from sales 3. Accrued revenues	0.027  0.237  0.071	0.007  0.062  -	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.
9.Samart Communication Services Co., Ltd ("SCS")	SCS is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr. Watchai Vilailuck	1. Trade account receivables (short term) 2. Revenues from sales 3. Accrued revenues	0.101  1.207  0.091	0.003  1.126  0.092	- OTO provides contact center service to SAMART and its subsidiaries.  - OTP Related Company (Subsidiary Company): Revenues from Sales: 0.008 mb.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
2. Samart Engineering Co., Ltd. (“SE”)	SE is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck 2. Mr. Thananan Vilailuck <sup>2)</sup>	1. Revenues from sales 2. Accrued revenue	0.299 0.001	0.018 0.002	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.
3. Samart U-Trans Co., Ltd. (“SU”)	SU is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck 2. Mr. Teerachai Phongpanangam <sup>3)</sup> 3. Mrs. Phongsri Saluckpetch <sup>3)</sup>	Revenues from sales	0.002	0.002	- OTO provides contact center service to SAMART and its subsidiaries. - Trade account receivables (Short Term): 214 baht  <u>Audit Committee Opinion</u> Products/services rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
4. One to One Professional Company Limited (“OTP”)	OTP is a subsidiary of OTO.  <u>Joint Directors:</u> 1. Mrs. Sukanya Vanichjakvong 2. Mr. Kanawuthi Wattanadhirach <sup>4)</sup>	1. Short term loan	1.000	17.000	OTO provides management service and short-term loan/other receivables to OTP.  <u>Audit Committee Opinion</u> Products/services rate and trade terms including short-term loan/other receivables are provided as the same as third parties.
		2. Other receivables	-	4.492	
		3. Management fee expenses	-	0.500	
		4. Other payables	-	0.140	Other expenses/ payables are such as maid fee.  <u>Audit Committee Opinion</u> Products/services rate and trade terms including interest income are provided as the same as third parties.
		5. Other expenses	-	0.875	
		6. Interest income	-	0.168	

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. Millions)*	Necessity
5. Inno Hub Company Limited (“INH”)	Inno Hub is a subsidiary of OTO.  <u>Joint Directors:</u> 1. Mrs .Sukanya Vanichjakvong 2. Mr. Kanawuthi Wattanadhirach <sup>4)</sup>	1. Short term loan 2. Other receivables	5.000 -	11.000 1.971	OTO provides short-term loan/other receivables to INH Related Company (Subsidiary Company).  <u>Audit Committee Opinion</u> Product/service rate and trade terms including short-term loan/other receivables are provided as the same as third parties.
		3. Trade account payable 4. Accrued expenses 5. Cost of contract work 6. Interest Income	- - - -	0.191 1.473 7.052 0.155	INH Related Company (Subsidiary Company) provides programming service to OTO.  <u>Audit Committee Opinion</u> Product/service rate and trade terms including interest income are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
6.Vision and Security System Co., Ltd. (“Vision”)	Vision is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr.Thananan Vilailuck <sup>2)</sup>	1. Trade account receivables (short term)	0.002	0.002	- OTO provides contact center service to SAMART and its subsidiaries. - Other expenses are such as CCTV implementing.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.
		2. Revenues from sales	0.018	0.017	
		3. Other payables	0.009	-	
		4. Other expenses	0.025	0.013	
7.SLA Asia Company Limited (“SLA”)	<u>Joint Directors:</u> Mr.Watchai Vilailuck	Purchase of fixed assets	-	0.006	SLA provides license service.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.



Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
		4. Trade accounts payable	0.347	-	SCS provides equipment delivery services and TOT system implementation service.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
10.Thai Trade Net Co., Ltd. (“TTN”)	TTN is a subsidiary of SAMTEL, the subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr. Watchai Vilailuck	1. Trade account receivables (short term) 2. Revenues from sales	0.013 0.151	0.013 0.142	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
11 .PosNet Co., Ltd .(“PN”)	PN is a subsidiary of SAMTEL, the subsidiary of SAMART, the major shareholder of OTO .  <u>Joint Directors:</u> Mr. Watchai Vilailuck	Revenues from sales	0.019	0.061	- OTO provides contact center service to SAMART and its subsidiaries. - OTP Related Company (Subsidiary Company): Revenues from Sales: 0.006 mb.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
12.Samart Comtech Co., Ltd. (“SCT”)	SCT is a subsidiary of SAMTEL, the subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr. Watchai Vilailuck	1. Trade account receivables (short term) 2. Revenues from sales	0.154  0.225	0.007  0.257	- OTO provides contact center service to SAMART and its subsidiaries. - OTP Related Company (Subsidiary Company): Revenues from Sales: 0.006 mb.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
13.Teda Company Limited (“Teda”)	<u>Joint Directors:</u> 1. Mr. Thananan Vilailuck <sup>2)</sup> 2. Mr. Teerachai Phongpanangam <sup>3)</sup>	Other revenues	-	0.017	OTO provides software license services  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
14. Samarterware Co., Ltd. (“STW”)	STW is a subsidiary of SAMTEL, the subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr. Watchai Vilailuck	1. Trade account receivables (short term) 2. Revenues from sales	0.002  0.010	0.001  0.009	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
15.Samart Infonet Co., Ltd. ("SIF")	SIF is a subsidiary of SAMTEL, the subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> Mr. Watchai Vilailuck	1. Trade account receivables (short term) 2. Revenues from sales	0.003  0.038	0.003  0.036	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
		3. Trade accounts payable 4. Cost of service 5. Other expenses 6. Accrued expenses	3.639 4.198 0.080 1.410	2.265 2.635* 0.010 1.404	- SIF provides internet and network access to OTO. - Other expenses are such as internet and network access. * Cost of service: 2.494 mb. Related Company (Affiliated company) 0.141 mb. Related Company (Other company)  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
16 .Samart Digital PCL. ("SDC")	SDC is a subsidiary of SAMART, the major shareholder of OTO.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck. 2. Mrs.Sukanya Vanichjakvong	1. Trade account receivables (Short Term) 2. Revenues from sales	0.017 0.186	0.017 0.175	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
		3. Trade accounts payable 4. Other payables	0.005 0.118	- 0.038	- SDC provides mobile phone' s products and services

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
		5. Other expenses 6. Purchase of fixed assets 7. Rental expenses 8. Utility expenses	0.125 - - -	- 0.006 0.176* 0.265*	- SDC provides rental service at SMO's warehouse. - Other expenses are such as dotation of mobile phone. - Other payables are such as warehouse rental. - OTP Related Company (Subsidiary Company): Other expenses: 0.008 mb. * Rental expenses: 0.165 mb. Related Company (Affiliated company) 0.011 mb. Related Company (Other company) * Utility expenses: 0.249 mb. Related Company (Affiliated company) 0.016 mb. Related Company (Other company)  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
17.Samart Digital media Co.,Ltd. ("SDM")	SDM is a subsidiary of SDC, the subsidiary of SAMART, the major shareholder of OTO.	1. Trade account receivables (short term) 2. Revenues from sales	1.335 1.985	0.013 0.135	OTO provides contact center service to SAMART and its subsidiaries.  <u>Audit Committee Opinion</u>

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
	<u>Joint Directors:</u> 1. Mr. Watchai Vilailuck. 2. Mrs.Sukanya Vanichjakvong	3. Revenues from contract work	1.405	-	Product/ service rate and trade terms are provided as the same as third parties.
		4. Other payables 5. Trade accounts payable 6. Deposit 7. Purchase of goods and service 8. Purchase of assets 9. Other expenses 10. Accrued expenses	- 0.034 0.505 0.017 0.004 0.072 0.128	0.043 - - - - 0.170 0.021	- SDM provides BUG services for SMS sending. - Other expenses are such as SMS sending of each project of OTO. - Innohub Related Company (Subsidiary Company): Trade accounts payable: 187.73 baht - Innohub Related Company (Subsidiary Company): Purchase of assets: 0.208 mb. - OTP Related Company (Subsidiary Company): Other expenses: 0.002 mb.
		Other expenses	-	0.002	<u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
18 I-Sport Co., Ltd (“I-Sport”)	<p>I-Sport is a subsidiary of SDC, the subsidiary of SAMART, the major shareholder of OTO.</p> <p><u>Joint Directors:</u></p> <ol style="list-style-type: none"> <li>1. Mr. Watchai Vilailuck.</li> <li>2. Mrs.Sukanya Vanichjakvong</li> <li>3. Mr. Pairoj Boonkongchuen<sup>5)</sup></li> </ol>				<p>- I-Sport provides voice recording room services. - Other expenses are such as rental of voice recording room.</p> <p><u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.</p>



Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
19. Vilailuck International Holding Co., Ltd. (“VIH”)	Mr. Watchai Vilailuck and Mrs. Sukanya Vanichjakvong are the directors of OTO and major shareholders of VIH.  <u>Joint Directors:</u> 1. Mr. Watchai Vilailuck. 2. Mr. Thananan Vilailuck <sup>2)</sup>	1. Deposit	3.658	3.385	VIH provides rental service at Software Park building.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
		2. Trade accounts payable 3. Other payables 4. Other expenses 5. Accrued expenses 6. Rental expenses 7. Utility expenses	8.068 0.086 0.958 0.007 7.510 14.450	- 2.027 0.868 0.307 4.899 10.492	- VIH provides rental service at Software Park building. - Other expenses are such as parking expenses, electricity expenses and water bill.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.
20. WIN Performance Co., Ltd.	Mr. Watchai Vilailuck, a director of the OTO, is a major shareholder of WIN Performance Co., Ltd  <u>Joint Directors:</u> 1. Mrs. Phongsri Saluckpetch <sup>3)</sup>	1. Trade account receivables (Short Term) 2. Revenues from Sales 3. Accrued revenues 4. Revenues from contract work	0.637 9.616 0.994 0.850	- 12.864 0.994 -	OTO provides contact center service to SMART and its subsidiaries.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
21.IQ Wine Co.,Ltd.	- Mr. Thananan Vilailuck, a director of the OTO, is a major shareholder of IQ Wine Co.,Ltd  <u>Joint Directors:</u> 1. Mr. Thananan Vilailuck <sup>2)</sup>	Other expenses	-	0.021	- IQ Wine provides Wine products to OTO. - Other expenses: Entertainment expenses  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
22.Islamic bank of Thailand	<u>Joint Directors:</u> Mr. Rathian Srimongkol <sup>1)</sup>	Revenues from sales	-	1.449	OTO provides contact center service to Islamic bank of Thailand.  <u>Audit Committee Opinion</u> Product/service rate and trade terms are provided as the same as third parties.

Related Party	Relationship	Transaction Type	2019 (THB. millions)	2020 (THB. millions)*	Necessity
23. Krungthai Card PCL.	<u>Joint Directors:</u> Mr. Rathian Srimongkol <sup>1)</sup>	Revenues from sales	-	1,050	OTO provides contact center service to Krungthai Card PCL.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
24. Palangmitr Transport Co., Ltd. (“Palangmitr”)	Director of Palangmitr Transport Co., Ltd. is a spouse of Mrs. Sukanya Vanichjakvong, director of OTO.	1. Deposit 2. Rental expenses	0.634 3.803	0.634 3.803	Palangmitr provides rental services at CM Tower.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.
25. Siam Sport Television Company Limited	<u>Joint Directors:</u> 1. Mr. Watchai Vilailuck 2. Mrs. Sukanya Vanichjakvong 3. Mr. Thananan Vilailuck <sup>2)</sup>	Revenues from sales	-	0.011	OTO Pro provides sterilization-spraying service.  <u>Audit Committee Opinion</u> Product/ service rate and trade terms are provided as the same as third parties.

Remark: 1) Resigned from director with effective on 21 November 2020 2) Resigned from director with effective on 9 December 2020  
3) Resigned from director with effective on 14 December 2020 4) Appointed to be as director with effective on 14 December 2020

## **The Criteria for Connected Transactions, which might have conflicts of interest**

### **1. Necessity and Rationale of the Transactions**

The 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 terms and conditions.

### **2. Measures and Steps of Approval for the 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 by concerning on the terms, conditions and value of the transactions.

In this regard, the directors, the management and the stakeholders who have conflicts 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.

#### ***2.1 Principles for business transactions with general trade terms and conditions***

The connected transactions that are general trade terms and conditions must be approved in principles by the Board of Directors. The management can approve the transactions if their trade terms and 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 the Audit Committee members participated, approved in principles of the criteria for establishing the 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 which must be not over 5%.
- Pricing for buying/selling fixed assets is based on net book value plus margin as the condition of assets.
- Pricing for space rental and utility fee is based on market price which is assessed by comparing the pricing of nearby areas or the pricing which have the same charging rate as specified in effective agreement of the company.

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

In such case of business transaction which Audit Committee has inexperienced, an independent financial advisor will be appointed to provide opinion to the Audit Committee, the Board of Directors and shareholders for approval respectively in order to ensure that the transactions are conducted reasonably by considering on the Company's benefits. All connected transactions are disclosed in annual reports and financial notes, which have been reviewed by the external auditor of the Company.

### ***2.2 Policy and Future Trend of the Connected Transactions***

In the future, the Company may proceed the connected transactions as necessary by considering on general trade terms and conditions, which can refer to the same business type of the third parties, and adhering to the necessity and the Company's benefits as well as strictly following SET's regulations and notifications.

In case that the connected transactions are proceeded, the Audit Committee's opinion of the necessity and the appropriateness of the transactions will be required as well as details of the transactions will be disclosed in annual reports and financial notes, which have been reviewed by the external auditor of the Company.

The volume of transactions expected to occur in the future will decrease due to the fact that the Company is no longer an affiliate of SAMART, and the business transactions with the parent company will be until December 9, 2020 which is the end of the control of the parent company.\*