

In 2020, the Company had not sought approval from the Annual general meeting in allocating loans and loan guarantees to the related parties. Instead such proposed transactions were submitted to the Board of Director's Meeting or Annual General Meeting for approval from time to time depending on the value of transaction.

As of December 31, 2020, the total amount of loans and loan guarantees provided are as follows :

Type of business	Loans		Loan Guarantees		
	Number of companies	Million Baht	Rate of guarantee annual fee	Number of companies	Million Baht
Joint-ventured companies	3	176.00	0.125 — 0.75	12	401.40
<b>Total</b>	<b>3</b>	<b>176.00</b>		<b>12</b>	<b>401.40</b>

In 2020 loans and guarantees were provided for the purpose of providing financial support to associated companies in proportion with its investment.

Related transactions in 2020 comprise

1. Investment in related companies
2. Loan to related companies

Reasons and necessities of providing loan:

1. To increase the channels of credit sources to corporate borrowers.
  2. To help solve the problems of the corporate borrowers business and to increase their liquidity.
  3. The corporate borrowers are well-related with the company and the Saha Group of Companies as part of the supply chain, strategic alliance and so forth.
  4. The corporate borrowers have collateral and/or guarantors.
  5. To give the loan according to the investment proportion.
  6. Interest rates are higher than the institutional market rates.
3. Transactions of business-related companies

Details of above three subjects can be found as per Notes of Financial Statements: No.6 Transactions in relation to persons or business-related companies page 179-187 No. 10 Investment in associates page 189-191 and No. 11 Investment in subsidiaries page 191-192 of this Annual Report.

Type of relationship with the companies which can be observed from the Transactions of Business-related companies page 133-136 of this Annual Report.

#### Transactions of Business-related companies as of December 31, 2020

No	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
1	Textile Prestige	A	-	6,757,032	777,694	11,436	-
2	Thai President Foods	A	-	20,264,577	-	-	-
3	Thai Wacoal	A	2,642,712	240,426,897	2,125,191,712	1,136,304	-
4	Thanulux	A	8,455,054	12,312,362	425,436,094	1,054,596	-
5	Newcity Bangkok	A	-	40,648	39,684	-	-
6	People's Garment	A	-	1,371,706	331,064,297	2,953,414	-
7	Pan Asia Footwear	A	-	1,053,408	-	-	-
8	Far East Fame Line DDB	A	-	9,028,000	-	15,832,328	-
9	Sahapathanapibul	A	46,261	33,694,358	-	198,502	-
10	S&J International Enterprises	A	14,497,258	24,296,936	4,864,415	221,201	-
11	O.C.C.	A	49,562	3,522,289	730,684	-	-
12	Sahacogen (Chonburi)	A	-	6,620,386	-	-	-
13	Champ Ace	A	-	-	-	168,000	-
14	Sahapat Properties	A	-	115,000	-	-	-
15	First United Industry	A	-	547,020	-	-	-
16	Molten (Thailand)	A	-	3,638,875	-	-	-
17	Molten Asia Polymer Products	A	-	1,872,000	-	-	-
18	Lion Corporation (Thailand)	A	-	88,691,471	1,093,958,083	289,881	-

## Transactions of Business-related companies as of December 31, 2020

No	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
19	Sahapat Real Estate	A	-	862,202	-	14,681,638	-
20	International Laboratories	A	13,548	10,636,354	395,138,313	11,324,455	-
21	Seno Saha Logistics	A	-	310,000	-	-	-
22	Kewpie (Thailand)	A	-	7,086,175	-	-	-
23	Sun 108	A	155,707	6,173,640	-	-	-
24	Tiger Distribution & Logistics	A	486,585	14,238,358	98,840	85,839,247	-
25	Better Way (Thailand)	A	8,311,303	32,967,500	1,083,912	18,355	-
26	Raja Uchino	A	-	578,122	219,293	84,000	-
27	Thai Secom Security	A	-	11,595,384	-	777,482	-
28	Thai Naxis	A	-	202,500	99,250	36,632	-
29	Pattaya Manufacturing	A	-	495,768	115,922,738	22,673	-
30	SSDC (Tigertex)	A	-	3,741,333	1,740	-	-
31	Erawan Textile	A	180,268	954,096	8,881,370	-	-
32	H&B Intertex	A	94,866	9,333,366	32,664,339	243,867	-
33	E.P.F.	A	10,520,115	-	-	-	-
34	Total Way Image	A	-	-	25,180,612	-	-
35	Thai Stafflex	A	-	51,345	-	-	-
36	Thai Sports Garment	A	-	1,200,000	-	-	-
37	Shiseido Professional (Thailand)	A	-	1,454,250	-	-	-
38	Tsuruha (Thailand)	A	6,122,465	196,035	-	307,558	-
39	Osoth Inter Laboratories	A	311,860	-	-	56,328	-
40	Saha Lawson	A	3,432,419	1,239,551	-	472,941	-
41	S.T.(Thailand)	A	-	5,111,059	30,160,131	-	-
42	Kai I.T. Service	A	-	393,010	-	8,247,526	3,567,970
43	K. Commercial and Construction	A	-	-	-	76,554	-
44	Sahachol Food Supplies	A	253,026	733,179	114,699,822	-	-
45	I.D.F.	A	-	2,889,728	-	-	-
46	Thai Takeda Lace	A	-	3,240,000	-	-	-
47	Thai Hoover Industry	A	500,900	5,698,000	-	-	-
48	WBLP	A	-	500,901	9,700,719	64,080	-
49	Transcosmos (Thailand)	A	-	409,020	-	-	-
50	Top Trend Manufacturing	A	596,632	2,160,000	292	-	-
51	Shop Global (Thailand)	A	29,332,011	3,738,215	61,000	1,367	-
52	Thai Arusu	A	-	1,568,932	-	6,261,904	12,374,197
53	President Bakery	A	-	450,000	-	-	-
54	Saha Pathana Inter-Holding	B	80,467	44,894,147	-	14,721,160	-
55	Vitayasithi	C	-	-	-	281,803	-

## Transactions of Business-related companies as of December 31, 2020

No	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
56	Vira Law Office	C	-	231,304	-	5,418,064	-
57	Sukhatasana	C	-	78,184	-	16,027,941	9,119,554
58	Pens Marketing and Distribution	C	18,720,863	1,637,248	25,860,523	-	-
59	Train Time Test	C	-	107,764	-	4,001,881	-
60	T-Way	C	1,088	-	-	272,345	-
61	WBHF	C	-	127,389	129,932	-	-
62	International Commercial Coordination	D	-	32,972	-	8,563,839	-
63	Thai Gunze	D	-	2,681,086	8,640,620	-	-
64	D F Inter	D	-	1,425,000	-	-	-
65	S R P Nanasai	D	-	15,194	-	2,523,501	15,886,512
66	Torfun Property	D	-	12,941	-	-	-
67	International Leather Fashion	E	-	621,429	74,819,813	1,734,392	-
68	Worldclass Rent a Car	E	41,475	3,271,065	4,285	3,695,746	-
69	Issara United	E	49,000	1,276,682	-	-	-
70	Ruamissara Development	E	1,400	-	-	-	-
71	Canchana International	F	16,607,779	222,149	-	77,532	-
72	Thai Itokin	F	325,465	5,651,230	57,912,772	5,725,347	-
73	WBRE	F	-	1,690,273	-	-	-
74	Paknumpo Wattana	G	12,300,613	158,768	-	501,084	-
75	Maharachapreuk	G	18,900,561	160,721	-	1,290,067	-
76	Can	G	8,961,888	26,019	-	11,296	-
77	Koraj Wattana	G	17,644,505	5,345	-	2,083,201	-
78	Sun and Sand	G	19,254,954	7,131	-	2,340,551	-
79	Intersouth	G	19,377,182	8,632	-	1,939,707	-
80	Intanin Chiangmai	G	34,186,311	6,268	-	3,647,871	-
81	Eastern I.C.C.	G	14,178,635	6,310	-	3,162,588	-
82	Chokwatana	G	-	5,505	-	-	-
Total			266,634,738	648,821,744	4,883,342,979	228,402,185	40,978,233

**Remarks** 1 : A : SPI is a co-major shareowner      B : ICC's major shareowner      C : Major shareowner is ICC's Directors or Executives  
D : MD is ICC's Directors or executives      E : Associate      F : Subsidiary  
G : Directors or executives is ICC's MD

2 : Related transactions for the past 3 years, please see details on the company website (<http://www.icc.co.th>)

## Pricing policy for related business

It is in compliance with normal trade condition which is the market price and the same price as dealt with other

Description	Remuneration Policy
Acquisition of the trademark	Cost of trademark registration plus interest cost incurred by the buyer since the acquisition year.
Immovable property rental income / expense	Depending on the market price by consideration on the location, condition and benefits generated by the use of property.
Royalty income	At percentage of net factory sales compared to market price.
Royalty expense	At percentage of net company sales compared to market price.
Consultancy income / expense	Depending on complexity level of such service provided.
Inventory management fee	Number of item pick-up, registering record and number of boxes in transporting goods and goods return.
Transportation charge	Depending on the volume or number and distance of Goods transported, compared with other transportation companies' charge.
Interior design & installation expense	Depending on the design, area, size, construction materials and interior design technique, through bidding process.
Advertising expense	Depending on market price and the service charge must not be higher than the rate set by advertising business.
Display equipment	} Depending on market price.
Computer expense	
Packaging, purchase of computers and give-away items	
Training expense	According to the training course and proficiency of resource person.
Service fee of sales personnel provider at special sales events	At percentage of wage rate per day compared to market price and other contractors.