

9.2 Related Transactions

In 2021, 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, 2021, 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	2	126.50	0.125-0.75	9	401.19
Total	2	126.50		9	401.19

In 2021 loans and guarantees were provided for the purpose of providing financial support to associated companies in proportion with its investment.

Related transactions in 2021 comprise

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

Reasons and necessities of providing loan:

- To increase the channels of credit sources to corporate borrowers.
- To help solve the problems of the corporate borrowers business and to increase their liquidity.
- 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.
- The corporate borrowers have collateral and/or guarantors.
- To give the loan according to the investment proportion.
- 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 150-156 No. 11 Investment in associates page 158-160 and No. 12 Investment in subsidiaries page 160-161 of this Annual Registration Statement / Annual Report 2021 (From 56-1 One Report).

Type of relationship with the companies which can be observed from the Transactions of Business-related companies page 117-119 of this Annual Registration Statement / Annual Report 2021 (From 56-1 One Report).

Transactions of Business-related companies as of December 31, 2021

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
1	Textile Prestige	A	-	6,757,032.00	1,306,310.80	-	-
2	Thai President Foods	A	-	17,576,419.00	-	-	-
3	Thai Wacoal	A	826,005.12	6,740,898.70	1,568,222,664.21	5,184,119.21	-
4	Thanulux	A	7,453,396.45	1,561,214.87	456,999,766.27	401,850.29	-
5	Newcity Bangkok	A	-	119,733.51	-	-	-
6	People's Garment	A	-	808,798.68	329,886,880.31	2,286,878.71	-
7	Pan Asia Footwear	A	-	1,537,091.67	-	-	-
8	Far East Fame Line DDB	A	-	5,983,500.00	-	8,464,076.35	-
9	Sahapathanapibul	A	-	74,706,347.60	11,096,436.89	309,183.22	-
10	S&J International Enterprises	A	7,302,688.10	21,969,701.99	9,163,300.36	1,374,559.27	-
11	O.C.C.	A	-	4,925,289.91	480,736.20	-	-

Internal Control and Related Transactions

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
12	Sahacogen(Chonburi)	A	-	6,639,910.56	-	-	-
13	Sahapat Properties	A	-	115,000.00	-	-	-
14	First United Industry	A	-	547,020.00	-	-	-
15	Molten (Thailand)	A	-	2,116,052.02	-	-	-
16	Molten Asia Polymer Products	A	-	1,872,000.00	-	-	-
17	Lion Corporation (Thailand)	A	-	124,982,544.38	852,229,425.25	781,027.48	-
18	Sahapat Real Estate	A	-	705,977.73	-	27,869,162.07	-
19	International Laboratories	A	15,389.87	10,534,976.71	322,704,131.29	20,358,664.17	-
20	Kewpie (Thailand)	A	76,440.00	7,086,175.00	75.46	-	-
21	Sun Vending Technology	A	27,554.94	9,091,369.43	-	-	-
22	Tiger Distribution & Logistics	A	474,821.03	3,420,472.24	-	78,651,150.54	-
23	Better Way (Thailand)	A	5,885,901.72	16,496,284.53	(852,651.38)	158,007.22	-
24	Raja Uchino	A	-	217,651.42	3,702,082.05	-	-
25	Thai Secom Security	A	-	15,943,653.00	-	729,696.00	-
26	Thai Naxis	A	-	135,000.00	-	57,173.00	-
27	Pattaya Manufacturing	A	-	200,982.91	95,130,104.10	16,810.00	-
28	SDDC (Tigertex)	A	-	1,222,340.40	-	-	-
29	Erawan Textile	A	-	796,523.28	-	-	-
30	H&B Intertex	A	5,813.04	4,811,109.06	14,609,250.75	57,920.30	-
31	E.P.F.	A	16,411,260.35	-	-	-	-
32	Total Way Image	A	-	-	19,436,768.59	-	-
33	Thai Sports Garment	A	-	1,200,000.00	-	-	-
34	Shiseido Professional (Thailand)	A	-	558,600.00	-	-	-
35	Tsuruha (Thailand)	A	6,102,563.35	554,320.00	-	714,153.88	-
36	Osoth Inter Laboratories	A	-	-	-	15,829.20	-
37	Saha Lawson	A	2,278,639.24	1,024,604.85	-	432,473.05	-
38	S.T.(Thailand)	A	-	303,519.79	33,453,741.80	-	-
39	Kai I.T. Service	A	-	384,348.34	-	7,041,950.59	4,213,850.00
40	K. Commercial and Construction	A	-	-	-	80,160.00	-
41	Sahachol Food Supplies	A	-	595,199.78	69,413,076.83	-	-
42	I.D.F.	A	-	2,894,057.39	-	-	-
43	Thai Takeda Lace	A	-	5,346,000.00	-	-	-
44	Thai Hoover Industry	A	-	2,849,000.00	-	-	-
45	WBLP	A	-	453,046.60	7,317,798.87	-	-
46	Transcosmos (Thailand)	A	-	129,810.77	-	-	-
47	Top Trend Manufacturing	A	6,729.50	4,320,000.00	-	-	-
48	Shop Global (Thailand)	A	22,902,084.24	4,661,059.61	-	69,524.79	-

Internal Control and Related Transactions

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
49	Thai Arusu	A	-	1,367,225.47	-	4,021,791.00	14,838,339.50
50	President Bakery	A	-	5,607,000.00	-	-	-
51	International Commercial Coordination	A	-	30,874.31	-	16,276,337.87	659,214.00
52	D F Inter	A	-	1,425,000.00	-	-	-
53	Saha Pathana Inter-Holding	B	-	45,956,701.31	-	14,758,934.62	-
55	Vitayasithi	C	-	-	-	255,311.44	-
55	Vira Law Office	C	-	236,764.71	-	5,108,727.00	-
56	Sukhatasana	C	-	321,983.25	-	9,802,257.90	5,175,728.40
57	Train Time Test	C	-	65,883.61	-	1,924,056.75	-
58	T-Way	C	12,046.70	-	-	98,691.79	-
59	Thai Gunze	D	-	4,061,061.78	8,705,377.37	-	-
60	S R P Nanasai	D	-	30,387.00	-	4,017,969.56	186,260.00
61	Torfun Property	D	-	20,149.13	-	-	-
62	International Leather Fashion	E	-	5,510.89	57,535,703.79	2,443,138.91	-
63	Worldclass Rent a Car	E	-	2,796,130.42	1,763.82	3,337,274.92	-
64	Issara United	E	-	870,744.85	-	-	-
65	Canchana International	F	13,254,260.53	208,602.44	-	-	-
66	Thai Itokin	F	293,782.65	4,838,624.91	36,740,233.25	141,460.60	-
67	WBRE	F	-	905,452.76	-	-	-
68	Pens Marketing and Distribution	G	5,263,135.88	2,779,717.93	13,169,868.66	-	-
69	Paknumpo Wattana	G	14,711,371.78	140,601.40	-	520,200.00	-
70	Maharachapreuk	G	21,543,591.06	141,079.75	-	1,281,079.64	-
71	Can	G	12,009,783.78	76,404.32	-	46,375.60	-
72	Koraj Wattana	G	17,448,173.72	1,951.20	-	1,859,671.15	-
73	Sun and Sand	G	20,235,419.68	2,100.00	-	2,428,035.00	-
74	Intersouth	G	19,801,546.30	988.80	-	2,035,316.07	-
75	Intanin Chiangmai	G	34,960,398.90	2,712.00	-	4,466,312.34	-
76	Eastern I.C.C.	G	18,835,402.11	1,461.60	-	3,066,178.15	-
77	Chokwatana	G	-	5,465.00	-	79,175.00	-
	Total		248,138,200.04	446,795,216.57	3,910,452,845.54	233,022,664.65	25,073,391.90

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](http://www.icc.co.th))