

9.2 Related Transaction

In 2022, 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, 2022, 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	119.00	0.125-0.75	9	174.57
Total	2	119.00		9	174.57

In 2022 loans and guarantees were provided for the purpose of providing financial support to associated companies in proportion with its investment.

Related transactions in 2022 comprise

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

Reasons and necessities of providing loan:

1. To support the business of the invested company.
 2. 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.
 3. To gain benefit from loan interest and 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. 5 Transactions in relation to persons or business-related companies page 162-168 No. 10 Investment in associates page 170-172 and No. 11 Investment in subsidiaries page 172-173 of this Annual Registration Statement / Annual Report 2022 (From 56-1 One Report).

Type of relationship with the companies which can be observed from the Transactions of Business-related companies page 121-123 of this Annual Registration Statement / Annual Report 2022 (From 56-1 One Report).

Transactions of Business-related companies as of December 31, 2022

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
1	TPCS	A	-	8,830,636.44	-	-	-
2	Thai President Foods	A	-	13,449,434.72	-	-	-
3	Thai Wacoal	A	-	9,746,330.33	2,276,762,223.00	286,702.49	-
4	Thanulux	A	58,129.00	5,474,266.12	631,878,243.25	103,107.44	-
5	Newcity Bangkok	A	-	91,579.40	-	-	-
6	People's Garment	A	119,610.18	767,453.34	403,197,412.32	2,576,144.04	-
7	Pan Asia Footwear	A	-	1,537,806.67	-	-	-
8	Far East Fame Line DDB	A	-	4,387,900.00	-	13,365,481.34	-
9	Sahapathanapibul	A	4,128,652.65	52,391,275.13	(46,508.25)	909,040.47	-
10	S & J International Enterprises	A	5,889,666.70	26,334,867.98	3,121,164.00	435,406.95	-
11	O.C.C.	A	-	3,888,228.18	352,717.26	-	-
12	Sahacogen(Chonburi)	A	-	3,980,123.29	-	-	-

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
13	Sahapat Properties	A	-	115,000.00	-	-	-
14	Molten (Thailand)	A	-	8,098,224.42	-	-	-
15	Molten Asia Polymer Products	A	-	1,872,000.00	-	-	-
16	Lion Corporation (Thailand)	A	-	97,068,238.71	1,068,350,814.52	271,260.79	-
17	Sahapat Real Estate	A	-	442,082.85	-	3,063,273.67	-
18	International Laboratories	A	1,463,936.18	15,850,037.62	376,229,043.59	9,911,333.19	-
19	Kewpie (Thailand)	A	-	8,502,870.00	-	-	-
20	Sun Vending Technology	A	111,971.60	3,553,885.40	-	-	-
21	Better Way (Thailand)	A	(1,241.89)	16,496,341.14	(444,954.11)	201,221.31	-
22	Raja Uchino	A	-	138,270.26	6,073,886.23	12,150.00	-
23	Thai Secom Security	A	-	11,595,384.00	-	689,592.00	-
24	Thai Naxis	A	-	162,000.00	-	1,368.00	-
25	Pattaya Manufacturing	A	-	385,362.70	162,380,067.29	768.00	-
26	SSDC (Tigertex)	A	-	1,241,466.89	-	-	-
27	Erawan Textile	A	-	763,199.98	-	-	-
28	H&B Intertex	A	-	2,379,094.29	41,009,774.35	1,900.00	-
29	E.P.F.	A	21,261,373.75	650.00	-	-	-
30	Total Way Image	A	-	1,000,000.00	5,113.00	-	-
31	Thai Sports Garment	A	-	3,000,000.00	-	-	-
32	Tsuruha (Thailand)	A	7,886,715.57	723,392.00	-	404,334.12	-
33	Osoth Inter Laboratories	A	-	-	-	13,288.87	-
34	Saha Lawson	A	2,592,587.62	1,083,800.23	-	328,032.40	-
35	S.T.(Thailand)	A	-	9,182,952.52	41,646,180.85	-	-
36	Kai I.T. Service	A	-	551,097.23	-	6,283,679.30	6,363,150.00
37	Sahachol Food Supplies	A	-	594,179.68	49,326,564.40	3,900.00	-
38	I.D.F.	A	-	2,895,881.17	-	-	-
39	Thai Takeda Lace	A	-	324,000.00	-	-	-
40	Thai Hoover Industry	A	-	2,849,000.00	-	-	-
41	WBLP	A	-	1,621,337.66	12,012,167.68	-	-
42	Transcosmos (Thailand)	A	-	152,725.63	-	1,834,000.00	-
43	Top Trend Manufacturing	A	7,346.00	3,240,000.00	-	-	-
44	Shop Global (Thailand)	A	23,685,702.00	5,531,600.15	-	3,720.00	-
45	Thai Arusu	A	-	2,776,081.26	-	9,337,135.00	33,604,827.00
46	President Bakery	A	-	6,048,000.00	-	-	-
47	International Commercial Coordination	A	-	40,940.19	-	20,672,164.40	-
48	D F Inter	A	-	332,500.00	-	-	-
49	Bangkok Tokyo Socks	A	-	1,400,000.00	-	-	-

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
50	Saha Capital Tower	A	-	176,832.75	-	-	-
51	American Food	A	-	10,560.00	-	-	-
52	King Square Development	A	-	557,380,000.00	-	-	-
53	PTZ E-Commerce SEP	A	2,457,627.84	-	-	-	-
54	PTK Multi-Services	A	-	-	-	696,000.00	-
55	Paknumpo Wattana	A	15,855,764.44	142,094.63	-	483,330.00	-
56	Maharachapreuk	A	26,715,829.97	143,244.88	-	1,368,577.85	-
57	Can	A	12,982,271.90	79,500.16	-	236,622.80	-
58	Koraj Wattana	A	14,881,636.20	1,900.80	-	1,545,069.24	-
59	Sun and Sand	A	24,520,942.17	2,791.20	-	2,044,466.64	-
60	Intersouth	A	20,367,199.67	1,166.40	-	1,866,016.74	-
61	Intanin Chiangmai	A	31,335,686.52	3,302.40	-	5,541,375.18	-
62	Eastern I.C.C.	A	24,359,052.35	1,800.00	-	3,309,810.05	-
63	Saha Pathana Inter-Holding	B	34,882.92	51,767,535.35	-	21,061,096.88	-
64	Vira Law Office	C	-	247,636.78	-	6,591,000.00	-
65	Sukhatasana	C	-	557,160.79	-	13,631,980.40	4,057,351.00
66	Train Time Test	C	-	47,250.63	-	3,403,716.75	-
67	T-Way	C	18,134.32	-	-	177,121.78	-
68	Torfun Property	D	-	25,833.34	-	-	-
69	International Leather Fashion	E	-	8,613.97	90,878,028.21	4,361,017.94	-
70	Worldclass Rent a Car	E	-	-	-	3,585,382.45	-
71	Canchana International	F	21,617,643.34	230,868.94	-	-	-
72	Thai Itokin	F	(288,808.65)	7,416,219.71	60,813,201.52	3,174,567.80	-
73	WBRE	F	6,280.37	624,822.61	-	-	-
74	Tiger Distribution & Logistics	F	650,137.07	68,326,058.22	-	175,086,700.11	-
75	Pens Marketing and Distribution	G	6,422,719.70	1,930,811.48	9,529,844.95	422,930.52	-
76	Chokwatana	G	-	11,035.00	-	32,721.00	-
Total			269,021,839.31	1,032,028,537.62	5,233,074,984.06	319,328,507.91	44,025,328.00

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>)