

## 9.2 Related Transactions

In 2023, 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, 2023, 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	619.00	0.125-0.75	12	493.00
<b>Total</b>	<b>3</b>	<b>619.00</b>		<b>12</b>	<b>493.00</b>

In 2023 loans and guarantees were provided for the purpose of providing financial support to associated companies in proportion with its investment.

Related transactions in 2023 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 167-172 No. 9 Investment in associates page 174-178 and No. 10 Investment in subsidiaries page 178-179 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 126-128 of this Annual Registration Statement / Annual Report 2023 (From 56-1 One Report).

### Transactions of Business-related companies as of December 31, 2023

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
1	TPCS	A	-	11,261,720.00	-	-	-
2	Thai President Foods	A	-	20,666,783.72	-	-	-
3	Thai Wacoal	A	45,932.00	8,977,105.61	2,109,903,099.59	1,586,360.14	-
4	Thanulux	A	-	16,544,680.54	335,505,107.16	1,420,932.36	-
5	NewCity (Bangkok)	A	-	152,204.35	-	-	-
6	Prachaaporn	A	90,970.00	1,195,620.07	301,948,016.43	2,808,337.61	-
7	Pan Asia Footwear	A	-	1,047,675.34	-	-	-
8	Far East Fame Line DDB	A	-	2,792,300.00	-	18,564,851.62	-
9	Sahapathanapibul	A	30,781,184.55	56,169,209.92	19,597.97	3,986,078.58	-
10	S & J International Enterprises	A	5,155,344.98	37,443,848.22	3,318,448.00	-	-
11	O.C.C.	A	-	4,591,146.13	37,889.15	-	-
12	Sahacogen (Chonburi)	A	-	5,350,000.00	-	-	-
13	Sahapat Property	A	-	115,000.00	-	-	-
14	Molten (Thailand)	A	-	11,294,574.42	-	-	-

No.	Name of Company	Relationship	Sales of Goods	Incomes	Purchase of Goods	Expenses	Purchase of property, plant and equipment/ leasehold
15	Molten Asia Polymer Products	A	-	936,000.00	-	-	-
16	Lion (Thailand)	A	-	58,127,105.38	946,660,397.20	1,735,434.92	-
17	Sahapat Real Estate	A	-	5,617,650.00	-	-	-
18	International Laboratories	A	1,571,325.76	20,790,440.41	437,090,050.62	11,743,345.91	-
19	Kewpie (Thailand)	A	-	11,337,340.00	-	-	-
20	Better Way (Thailand)	A	2,567,164.22	13,231,765.63	-	-	-
21	Raja Uchino	A	-	150,619.23	6,155,006.18	27,200.00	-
22	Thai Secom Security	E	-	11,208,871.20	-	692,592.00	-
23	Pattaya Industrial Enterprise	A	-	583,512.18	205,624,587.72	-	-
24	SSDC (Tigertex)	A	-	3,782,249.18	-	-	-
25	Erawan Textile	A	-	771,860.95	-	-	-
26	H&B Intertex	A	-	1,664,219.25	40,652,518.97	2,907.48	-
27	Total Way Image	A	-	-	-	-	-
28	Thai Sports Garment	A	-	3,600,000.00	-	-	-
29	Osot Inter Laboratories	A	-	-	-	10,784.69	-
30	S.T. (Thailand)	A	-	8,582,212.33	44,495,937.99	-	-
31	K Commercial and Construction	A	-	-	-	-	-
32	Sahachol Food Supplies	A	176,640.00	352,553.87	431,414.36	70,048.39	-
33	I.D.F.	B	-	4,522,988.65	-	-	-
34	Thai Hoover Industry	G	-	2,136,750.00	-	-	-
35	Transcosmos (Thailand)	G	-	101,934.27	-	2,000,000.00	-
36	Top Trend Manufacturing	A	1,846.00	4,320,000.00	-	-	-
37	Shop Global (Thailand)	A	15,441,863.38	5,299,085.94	-	125,796.80	-
38	Thai Arusu	G	-	-	-	9,998,317.30	17,616,719.50
39	President Bakery	A	20,511.87	6,570,989.80	-	5,360.75	-
40	International Commercial Coordination	G	-	40,599.96	-	23,370,899.01	78,000.00
41	DF Inter	G	-	190,000.00	-	-	-
42	Kingbridge Tower	A	-	697,352.51	-	-	-
43	American Food	A	-	-	-	2,119.50	-
44	King Square Development	A	-	1,270,434.00	-	-	-
45	Paknampho Watthana	A	14,293,406.31	148,305.32	-	443,906.00	-
46	Maharacha Preuk	A	26,032,211.76	150,024.41	-	1,559,623.05	-
47	Can	A	14,408,948.72	82,764.71	-	434,158.92	-
48	Koraj Watthana	A	17,405,414.99	4,248.00	-	1,318,967.68	-
49	Sun and Sand	A	29,693,457.16	5,402.20	-	1,764,000.42	-
50	Inter South	A	19,723,071.52	2,450.40	-	1,526,779.43	-
51	Intanin Chiangmai	A	35,230,910.83	3,585.60	-	6,063,727.89	-

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
52	Eastern I.C.C.	A	34,730,113.79	2,342.40	-	3,631,197.39	-
53	Thai Kun Sae	A	-	4,880,317.68	12,882,221.51	-	-
54	Saha Pathana Inter Holding	B	74,971.97	50,279,929.77	-	15,296,312.45	-
55	Veera Law Office	C	-	253,712.59	-	5,307,654.00	-
56	Sukhatasana	C	-	574,334.49	-	11,365,866.91	5,754,949.30
57	Trend Time Test	C	-	89,103.22	-	4,514,088.61	-
58	T-Way	C	11,843.40	-	-	433,701.49	-
59	Torfun Property	D	-	26,656.42	-	-	-
60	International Leather fashion	E	-	394,497.47	107,221,318.03	4,682,280.99	-
61	World Class Rent a Car	E	-	-	-	5,403,169.16	-
62	King Square	E	-	727,641.79	-	-	-
63	PTZ Ecommerce SEP	E	1,202,932.78	-	-	-	-
64	Canchana International	F	11,160,233.36	237,714.66	-	402	-
65	Thai Itokin	F	-	5,779,148.00	74,871,788.13	2,500,580.10	-
66	WBRE	F	-	1,807,631.52	-	-	-
67	Tiger Distribution and Logistics	F	2,224,941.83	11,823,309.49	-	160,671,409.45	-
68	Pens Marketing and Distribution	G	38,492,185.52	1,597,846.86	5,186,259.58	12,115,260.12	-
69	Chokwattana	G	-	-	-	3,968.00	-
70	Janome (Thailand)	A	-	1,948,000.00	-	-	-
71	Hydrogen Real Estate and Leasehold Real Estate Investment Trust	A	-	4,460,000.00	-	-	-
<b>Total</b>			<b>300,537,426.70</b>	<b>428,767,370.06</b>	<b>4,632,003,658.59</b>	<b>317,188,421.12</b>	<b>23,449,668.80</b>

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>)