

9.2 Transactions and Relationship divided into

9.2.1 Intercompany Transactions

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Reasons and necessity of the transactions
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
W.Solar Company Limited <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park PCL. is a major shareholder 51 percent and related directors: Mr, Jak Chamikorn Ms. Koranun Sukonrittikorn Ms. Vinita Chamikorn and related person as director is Ms. Yupaporn Yuchuakal (Company secretary)	Revenues from Rental and Service	-	-	2,124,977.19	1,822,657.73	Roof top rental income and service from subsidiaries company located on roof top of Solar roof top phase 1, phase 5 phase 6 and phase 11 including apartment rental for employee’s welfare
	Other Income	-	-	4,600.00	5,600.00	Revenue from selling tap water of apartment of subsidiary company’s employee and service fee for electricity and accounting systems
	Penalty for defaulting	-	-	1,356.50	62,236.00	Penalty for overdue defaulting of payment electricity subject to rate 7.50% per year
	Revenues from construction contracts	-	-	4,300,000.00	-	Revenue from construction of power plants that subsidiaries contract to construct projects with the company
105 Solar Power Company Limited <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park Pcl. is a major shareholder 55.64 percent and related related person : Ms.Yupaporn Yuchuakal (the Company’s secretary)	Revenues from construction contracts	-	-	632,160.00	-	Revenue from construction of power plants that subsidiaries contract to construct projects with the company
	Revenues from Rental and Service	-	-	624,362.96	466,323.45	Revenues from roof top rental 10% of revenues from selling electric of phase 3 from subsidiary companies
	Dividend Incomes	-	-	-	-	Received dividend from its subsidiary companies permitted to shareholder company
	Penalty for Defaulting	-	-	667,347.50	781,591.00	Penalty fee for overdue electricity payment with rate 7.50% per year
	Other Revenues	-	-	500.00	-	Firefighting training fee, Speaker and documents fee, Fire drill documents and equipment costs for training

9.2.1 Intercompany Transactions (Continued)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht)		Amount financial period (Baht)		Amount financial period (Baht)
		Consolidated Financial Statements		Separate Financial Statements		
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Advance Eastern Engineer Co., Ltd. (Previously known as Wyncoast Services Company Limited) <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park Public Co., Ltd. and Chachoengsao Power Co., Ltd. as shareholders from the conversion of debt to equity according to the business rehabilitation plan) * The investment was sold on December 28, 2023, with the condition of transferring shares to the buyer when Advance Eastern Engineer Co., Ltd. receives approval to exit from the business rehabilitation plan	Revenues from Rental and Service	-	-	-	-	Rental office revenue, rental employee apartment revenue and rental storage area for construction instruments of subsidiary companies.
	Interest income	-	-	-	-	Interested income from loan between subsidiary companies
	Other Revenues	-	-	-	-	Tap water expenses of subsidiary company and crane
	Acquired assets value	-	-	-	-	Submitted project’s value from subsidiary company
Chachoengsao Power Company Limited <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park PCL is a major shareholder 87.85 percent and related directors: Mr. Jak Chamikorn Ms. Koranun Sukonrittikorn and related person as director is Ms. Yupaporn Yuchuakal (Company’s secretary)	Cost of sales	-	-	43,400.00	-	Panel cleaning service fee
	Revenues from Rental and Service	-	-	217,771.85	139,643.82	Revenues from roof top rental 10% of revenues from selling electric of phase 7, 8, 9 and 10 from subsidiary companies
	Cost of rental and service	-	-	14,572,360.46	11,375,073.00	Cost of selling electricity of subsidiary company selling to the Company
	Dividend Incomes	-	-	-	-	Received dividend from its subsidiary companies permitted to shareholder company
	Utilities costs	-	-	5,045,420.14	3,666,081.00	Allocation of electric cost which remain from the Company selling and usage rates is considered as utilities expenses
	Interest expense	-	-	1,032,885.00	1,032,885.00	Revenues from roof top rental 10% of revenues from selling electric of phase 7,8,9 and10 from subsidiary companies
	Acquired assets value	-	-	-	4,634,010.00	Delivery project value from subsidiary company

9.2.1 Intercompany Transactions (Continued)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Wyncoast Water System Company Limited <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park PCL. Is a major shareholder 51 percent and related directors: Ms. Koranun Sukonrittikorn and Ms. Vinita Chamikorn)	Revenues from Rental and Service	-	-	232,352.00	220,128	Revenue from concrete yard rental for water pumping and revenue from electrical usage of subsidiary company.
	Other Revenues	-	-	26,897.00	25,751.00	5% allocation of the revenue from water usage rate of subsidiary companies
	Utilities expenses	-	-	143,619.00	88,767.00	Revenue from raw water selling to subsidiary companies.
Wyncoast Asset Management Company Limited <i>Transaction with its subsidiary Company</i>						
(Wyncoast Industrial Park PCL. Is a major shareholder 99.99 percent and related directors: Ms. Koranun Sukonrittikorn and Ms. Vinita Chamikorn)	Revenues from Rental and Service	-	-	4,880.00	4,800.00	Revenue from subsidiary offices rental which located as the same as the company for its convenience in operation.
	Interest expenses	-	-	617,951.00	640,140.00	Interest expenses of loan for subsidiary company’s share payment
	Dividend Income	-	-	358,553.00	-	Received dividend from its subsidiary companies permitted to shareholder company
Bangpakong Solar Power Company Limited <i>Transaction with Related Companies</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Revenues from Rental and Service	-	226,994.00		116,774.00	Revenues from roof top rental 10% of revenues from selling electric of phase 2 from subsidiary companies.
	Contract Revenues	-	-	-	-	Revenue from ceiling repairing of subsidiary company
	Sales income		2,520.00	-	-	Revenue from water usage fee of subsidiary company control room.
	Other Revenues		26,902.00	-	-	Revenue from cleaning solar cell of subsidiary company
	Dividend Incomes	-	-	-	-	Received dividend from its subsidiary companies permitted to shareholder company
	Penalty for Defaulting	-	351,250.00	-	351,250.00	Penalty fee for overdue electricity payment with rate 7.50% per year
	Interest Expense	-	6,406.00	-	-	Interest payment for loan from subsidiary company with rate 5.58% per year

9.2.1 Intercompany Transactions (Continued)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Bangpakong Solar Power Company Limited <i>Associate company</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Revenues from Rental and Service	195,518.00	-	105,338.00	-	Revenues from roof top rental 10% of revenues from selling electric of phase 2 from subsidiary companies.
	Other Revenues	20,471.00	-	500.00	-	Revenue from water usage fee of subsidiary company control room.
	Penalty for Defaulting	68,005.00	-	68,005.00	-	Penalty fee for overdue electricity payment with rate 7.50% per year
	Sales income	2,352.00	-	-	-	Water revenue from the subsidiary's control room
PROCAP (THAILAND) Company Limited <i>Transaction with Related Companies</i>						
(Related director: Ms. Koranun Sukonritikorn)	Revenues from Rental and Service	39,600.00	126,504.00	39,600.00	126,504.00	Revenue from factory rental for establishing solar panel factory from investors.
B.H.I.Holding Public Company Limited <i>Transaction with Related Companies</i>						
(Related by directors : Ms.Koranun Sukonritikorn and Ms.Vinita Chamikorn)	Revenues from Rental and Service	8,600.00	-	-	-	Air conditioner cleaning service fee
	Service Areas Expense	120,000.00	120,000.00	120,000.00	120,000.00	2nd office rental. The office designed for liaising with clients and related corporates in Bangkok and perimeter. Rental cost is cheaper than other
	Other service fees	318,000.00	-	318,000.00	-	Cleaning fee
Mr. Jak Chamikorn <i>Related Person</i>						
(Company’s director / Chairman / Chief Executive Officer / Chairman of Subsidiary Company)	Interest expense	17,495.98	87,530.00	17,495.98	87,530.00	Interest income from loans
	Other Revenues	364,485.98	-	364,485.98	-	Revenues from installing solar power plants
	Dividends paid	0.53	-	-	-	Dividends from subsidiaries
Mr. Pat Chamikorn <i>Related Person</i>						
(Persons who are related to directors and shareholders)	Other Revenues	1,888.00	-	1,888.00	-	Service income
Ms. Vinita Chamikorn <i>Related Person</i>						
(Director / Cheif Strategy Officer and Acting-Chief Operation Officer/ Subsidiaries Company’s Director)	Dividends paid	0.47	-	-	-	Dividends from subsidiaries

9.2.2 Intercompany – Outstanding Balances (Assets)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
W.Solar Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL. is a major shareholder 51 percent and related directors: Mr, Jak Chamikorn, Ms. Koranun Sukonrittikorn, Ms. Vinita Chamikorn and related person as director is Ms. Yupaporn Yuchuakal (Company’s secretary))	Account Receivable	-	-	573,971.00	2,983,642.00	Account receivable for subsidiary company’s operation such as electricity and water for welfare apartment, and control room’s electricity
	Other Receivable	-	-	5,313.00	40,722.00	Water of subsidiary company’s employee apartment rental
105 Solar Power Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park Pcl. is a major shareholder 55.64 percent and related related person : Ms.Yupaporn Yuchuakal (the Company’s secretary) is the directors)	Account Receivable	-	-	1,795,588.00	1,127,520.00	Trade accounts receivable from roof rental income amounting to 10% of the income from sales of electricity in Phase 3 of the subsidiary
Chachoengsao Power Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park Pcl. Is a major shareholder 87.85 percent and related directors: Ms. Koranun Sukonritikorn and Ms. Yupaporn Yuchuakal (Company’s Secretary) are the Directors	Account Receivable	-	-	6,544,171.00	10,375,756.00	Revenue sharing 10% of selling electricity phase 7 and phase 8 of subsidiary company
	Other Receivable	-	-	-	2,758,349.00	Revenue from selling electricity of phase 3, phase 5, phase 6 and phase 11 of subsidiary company
Wyncoast Water System Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park Pcl. Is a major shareholder 51 percent and related directors: Ms. Koranun Sukonrittikorn and Ms. Vinita Chamikorn)	Account Receivable	-	-	424,644.00	281,624.00	Account receivable from electricity and service area for water’s production of subsidiary company
	other Receivable	-	-	50,200.00	36,645.00	Revenue sharing 5% of sale of water from subsidiary company
	Advances Payment	-	-	1,142,615.00	982,368.00	Advance payment to subsidiary company for raw water
Wyncoast Asset Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL. Is a major shareholder 99.99 percent and related directors: Ms. Koranun Sukonrittikorn and Ms. Vinita Chamikorn)	Account Receivable	-	-	2,584.00	1,667.00	Account receivable of subsidiary company’s office rental
	Other receivable	-	-	124.00	80.00	From collecting of property tax

9.2.2 Intercompany – Outstanding Balances (Assets)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Bangpakong Solar Power Company Limited <i>Associated Company</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Account Receivable	52,394.00	-	27,545.00	-	Account receivable from roof top’s rental 10% of eletricity sale from power plant phase 2 of subsidiary company
	Other receivable	21,400.00	-	-	-	Solar panel cleaning service fee, Phase 2
Bangpakong Solar Power Company Limited <i>Related Company</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Account Receivable	-	434,325.00	-	434,325.00	Account receivable from roof top’s rental 10% of eletricity sale from power plant phase 2 of subsidiary company
	Other receivable	-	33,519.00	-	-	Solar panel cleaning service fee, Phase 2
PROCAP (THAILAND) Company Limited <i>Related business</i>						
(Related director: Ms. Koranun Sukonritikorn)	Account Receivable	343,624.00	301,252.00	343,624.00	301,252.00	Account receivable from factory rental for establishing solar panel factory from investors
	Other receivable	12,081.00	12,081.00	12,081.00	12,081.00	Other receivable from property tax
Mr.Jak Chamikorn <i>Related Personal</i>						
(Company’s director / Chairman / Chief Executive Officer / Chairman of Subsidiary Company)	Account Receivable	-	-	-	168,785.00	Account Receivable from solar cell installation which is regular rate in the market

9.2.3 Intercompany – Outstanding Balances (Liabilities)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
W.Solar Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL. is a major shareholder 51 percent and related directors: Mr, Jak Chamikorn Ms. Koranun Sukonrittikorn and related person as director is Ms. Yupaporn Yuchuakal (Company’s secretary)	Trade Payables	-	-	1,301,768.00	2,358,801.00	Account payable from selling electricity phase 1, phase 5, phase 6 with amd phase 11 subsidiary company
	Other creditors	-	-	34,026.00	-	Panel cleaning service fee
	Other Payables	-	-	97,432.00	97,432.00	Other payable returned dividend of subsidiary company
	Advance income	-	-	492,800.00	-	Project coordination service fee
	Deposits Payable	-	-	291,262.00	291,262.00	Deposit for rooftop space rental W2 and staff room rental
	Accrued expenses	-	-	107,719.00	106,362.00	Interest paid for defaulting on electricity payments for Phase 5, Phase 6, Phase 11
105 Solar Power Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park Pcl. is a major shareholder 55.64 percent and related related person : Ms.Yupaporn Yuchuakal (the Company’s secretary) is the director)	Trade Payables	-	-	16,447,684.00	15,109,834.00	Account payable from selling electric phase 3 which outstanding with subsidiary company
	Deposits Payable	-	-	42,000.00	42,000.00	Deposit of roof top rental W2
	Accrued expenses	-	-	1,461,397.00	794,050.00	Accrued interest expense from loan from subsidiary company at rate 5.58%per year
Chachoengsao Power Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL is a major shareholder 87.85 percent and related directors: Ms. Koranun Sukonrittikorn and related person as director is Ms. Yupaporn Yuchuakal (Company’s secretary)	Trade Payables	-	-	2,121,193.00	1,917,224.00	Account payable from subsidiary company’s selling electricity phase 7, 8, 9 and 10 which the company is in arrears
	Other creditors	-	-	535,000.00	-	Loan interest for payment of subsidiary company’s share
	Accrued Interest expenses	-	-	3,098,655.00	2,065,770.00	Construction cost for constructing Phase 4.1 Solar Power Plant
	Asset payable	-	-	-	4,958,391.00	Deposit for rent of space on the roof of the subsidiary's power plant Phase 7, Phase 8, Phase 9 and Phase 10
	Deposits Payable	-	-	16,488.00	16,488.00	Loan for payment of subsidiary company’s common shares
	Long – term Borrowings	-	-	19,674,000.00	19,674,000.00	Loan interest for payment of subsidiary company’s share

9.2.3 Intercompany – Outstanding Balances (Liabilities) (Continue)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Wyncoast Water System Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL is a major shareholder 87.85 percent and related directors: Ms. Koranun Sukonrittikorn and related person as director is Ms. Yupaporn Yuchuakal (Company’s secretary))	Other creditors	-	-	72,308.00	61,096.00	Other payables arise from sales of tap water to the company
Wyncoast Asset Management Company Limited <i>Subsidiary Company</i>						
(Wyncoast Industrial Park PCL. Is a major shareholder 99.99 percent and related directors: Ms. Koranun Sukonrittikorn and Ms. Vinita Chamikorn)	Other Payables	-	-	50,000.00	-	Advance money to reserve for expenses in the company
	Accrued Interest expenses	-	-	1,927,819.00	1,309,868.00	Interest on loan for subsidiary company’s share
	Deposits Payable		-	1,200.00	1,200.00	Deposit of office rental for convenient working of subsidiary company
	Long – term Borrowings		-	11,618,000.00	12,000,000.00	Loan for payment of subsidiary company’s common share
Bangpakong Solar Power Company Limited <i>Associated Company</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Trade Payables	80,869.00	-	80,869.00	-	Account payable from selling electricity phase 2 of subsidiary company
	Advance income	30,800.00	-	30,800.00	-	Project coordination service fee
	Deposits Payable	42,000.00	-	42,000.00	-	Deposit of roof top’s rental phase 2 of subsidiary company
	Accrued expenses	392,583.00	-	392,583.00	-	Accrued interest expense for overdue electricity phase 2
Bangpakong Solar Power Company Limited <i>Related Business</i>						
(An associated company of Wyncoast Industrial Park Public Company Limited, holding 25.43% of shares since September 21, 2023, which was previously a related business and related person is Ms. Yupaporn Yuchuakal (company secretary) and Mr. Akrit Laoudomkul (legal officer) are director)	Trade Payables	-	3,223,945.00	-	3,223,945.00	Account payable from selling electricity phase 2 of subsidiary company
	Deposits Payable	-	42,000.00	-	42,000.00	Deposit of roof top’s rental phase 2 of subsidiary company
	Accrued expenses	-	324,578.00	-	324,578.00	Interests rate from default from electricity debt payment of Phase 2 at 7.5 % per year.
	Short-term fund loaning	-	-	-	-	Loan to subsidiary company for working capital

9.2.3 Intercompany – Outstanding Balances (Liabilities) (Continue)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
PROCAP (THAILAND) Company Limited <i>Related activities</i>						
(Related director: Ms. Koranun Sukonritikorn)	Trade Payables	2,028,740.00	2,028,740.00	2,028,740.00	2,028,740.00	Trade payable for equipment of power plant of subsidiary company
	Deposits Payable	311,040.00	311,040.00	311,040.00	311,040.00	Deposit for warehouse of related company
Sweet Pete Co., Ltd. <i>Related Activities</i>						
(Related Shareholder: Mrs. Napa Chamikorn)	Trade Payables	161,040.00	161,040.00	161,040.00	161,040.00	Account Payable from solar cell installation which is regular rate in the market
B.H.I.Holding Public Company Limited <i>Related activities</i>						
(Related by directors : Ms.Koranun Sukonritikorn and Ms.Vinita Chamikorn)	Other Payables	87,740.00	77,040.00	87,740.00	77,040.00	Other payable for 2nd office rental. The office designed for liaising with clients and related corporates in Bangkok and perimeter. Rental cost is cheaper than other
	Lease Liability	952,000.00	1,326,000.00	952,000.00	1,326,000.00	Liability from 2nd office rental contract. The office designed for liaising with clients and related corporates in Bangkok and perimeter. Rental cost is cheaper than other
Mr. Jak Chamikorn <i>Related person</i>						
(Company’s director / Chairman / Chief Executive Officer / Chairman of Subsidiary Company)	Trade Payables	-	93,829.00	-	93,829.00	Trade payable for cpntruction’s equipment
	Cash Advance	926,488.86	2,731,524.10	926,488.86	2,270,944.10	Cash advance from director for flexibility in case of necessary required
	Accrued Interest expenses	-	87,529.00	-	87,529.00	Accrued Interest from director loan at 6 % per year
	Accrued Expense from Travel Expense of Director	4,000,000.00	2,250,000.00	3,750,000.00	2,250,000.00	Travel expense and extra allowance for Company’s director.
	Accrued Expense – Remuneration for director	158,000.00	118,000.00	10,000.00	-	Accrued expense meeting allowance of director of subsidiary company
	Short-term fund loaning	-	1,300,000.00	-	1,300,000.00	Loan money for working capital as short-term loan at 6 % per year

9.2.3 Intercompany – Outstanding Balances (Liabilities) (Continue)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Ms. Vinita Chamikorn <i>Related person</i>						
(Director / Cheif Strategy Officer and Acting- Chief Operation Officer/ Subsidiaries Company’s Director)	Cash Advance	92,492.56	227,807.58	92,492.56	227,807.58	Cash advance from director for flexibility in case of necessary required
	Accrued Expense – Remuneration for Director	43,000.00	10,000.00	5,000.00	-	Accrued expense meeting allowance of director of subsidiary company
	Accrued Expense from Travel Expense of the Director	240,000.00	125,000.00	240,000.00	125,000.00	Travel expense and extra allowance of the Company’s director
Ms. Yupaporn Yuchuakal <i>Related person</i>						
(Company Secretary /Director of Subsidiary Company)	Cash Advance	3,000.00	3,000.00	3,000.00	3,000.00	Cash advance from director for flexibility in case of necessary required ปฏิบัติงาน
	Accrued Expense - Remuneration for Director	189,500.00	139,000.00	2,500.00	-	Accrued expense meeting allowance of director of subsidiary company
Mr. Akkharit Laoudomkun <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	2,000	12,000.00	-	-	Accrued expense meeting allowance of director of subsidiary company
Ms. Koranun Sukonritikorn <i>Related person</i>						
(Company’s director / Deputy Chief Executive Officer / Chief Financial Officer / Subsidiary Company’s director)	Cash Advance	18,059	16,616.32	18,058.58	16,616.32	Cash advance from director for flexibility in case of necessary required
	Accrued Expense from Travel Expense of the Director	960,000	800,000.00	960,000	800,000.00	Accrued expense for extra allowance and traveling of director
	Accrued Expense - Remuneration for Director	150,000	99,000.00	5,000	-	Accrued expense meeting allowance of director of subsidiary company
Mrs. Krissana Prakobkandee <i>Related person</i>						
(Company’s director)	Accrued Expense - Remuneration for Director	183,500	60,000.00	183,500	60,000.00	Accrued expense meeting allowance of director
General Sompochana Sundaramanee <i>Related person</i>						
(Director of Company until April 2021)	Accrued Expense	11,000	39,000.00	11,000	39,000.00	Accrued expense meeting allowance of director

9.2.3 Intercompany – Outstanding Balances (Liabilities) (Continue)

Related company or person/ Company Relationship	Transaction	Amount financial period (Baht) Consolidated Financial Statements		Amount financial period (Baht) Separate Financial Statements		Amount financial period (Baht) Consolidated Financial Statements
		31-Dec-23	31-Dec-22	31-Dec-23	31-Dec-22	
Mr. Phoonsak Teniyom <i>Related person</i>						
(Director of Company until April 2021)	Accrued Expense	30,000.00	28,000.00	16,000.00	28,000.00	Accrued expense meeting allowance of director and its subsidiary company
Mr. Dussadee Sinchirmsiri <i>Related person</i>						
(Director of Company)	Accrued Expense	162,973.68	213,000.00	162,973.68	213,000.00	Accrued expense meeting allowance of director
Major General Surasak Sukha <i>Related person</i>						
(Director of Company)	Accrued Expense	349,500.00	177,000.00	349,500.00	177,000.00	Accrued expense meeting allowance of director
Mr. Chaithawat Saowapon <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	82,000.00	42,000.00	-	-	Accrued expense meeting allowance of director
Mr. Phatpong Limchaikul <i>Related person</i>						
(Director of Company)	Accrued Expense	260,500.00	144,000.00	260,500.00	144,000.00	Accrued expense meeting allowance of director
Dr. Chayo Trangadisaiikul <i>Related person</i>						
(Director of Company)	Accrued Expense	329,500.00	185,000.00	329,500.00	185,000.00	Accrued expense meeting allowance of director
Mrs. Supin Siripoke <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	80,000.00	55,000.00	-	-	Accrued expense meeting allowance of director
Mr. Angoon Phimpkorn <i>Related person</i>						
(Director of a subsidiary company until November 2022)	Accrued Expense	-	5,000.00	-	-	Accrued expense meeting allowance of director
Mr. Kitti Kanokudomsap <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	20,000.00	20,000.00	-	-	Accrued expense meeting allowance of director
Mr. Peerapong Wainipitapong <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	20,000.00	15,000.00	-	-	Accrued expense meeting allowance of director
Dr. Chaiya Kudhakarn <i>Related person</i>						
(Director of Company)	Accrued Expense	238,500.00	121,000.00	238,500.00	121,000.00	Accrued expense meeting allowance of director
Mr.Navin Boonse <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	60,000.00	48,000.00	-	-	Accrued expense meeting allowance of director
Mr. Anusorn Kraiwatnussorn <i>Related person</i>						
(Director of Subsidiary Company)	Accrued Expense	85,000.00	40,000.00	-	-	Accrued expense meeting allowance of director