

RPT Table

As of 30 September 2021, the transactions with related parties are as follows.

Name or company name of related party	Attributes of related party	Voting right ratio	Outline of trade with related party	Contents of trading, terms and conditions, policy to determine terms and conditions	Trading amount (MMK)	Item	Balance at the end of FY (MMK)
U Win Aung	Shareholder and director (Chairman) of the Company; director of UIG; and shareholder and director of MB	41.53% of the Company; 30% of MB (Note: The 30% of MB held by U Win Aung will be transferred to the Company)	Payment of amount to be made to related party (U Win Aung) by AHPCL	Payment of advisory fee	8,943,750	Amount due to related parties (Current liabilities)	8,943,750
			Payment of amount to be made to related party (U Win Aung) by UIG at the end of previous FY (as at 1 October 2020)	Outstanding payables	1,584,888,680	Amount due from related parties (Net Current assets)	1,132,565,195
			UIG advanced funds to U Win Aung for hotel construction and expansion.	Fund provision (Note 1)	411,765,214		
				Construction or renovation works delivered to the respective hotel properties (Note 1)	876,088,698		
			UIG leased hotel land and building from U Win Aung	Payment of rental fee	78,000,000		
Accrual of unpaid rental fee (Note 3)	66,000,000						
MB provided loan to U Win Aung for investment in hotel assets (as at 1 October 2020)	Outstanding receivables (Note 2)	771,735,278	Amount due from related parties (Current assets)	771,735,278			
U Khin Zaw	Shareholder of MB	19% of MB	MB provided loan to U Khin Zaw for his business (as at 1 October 2020)	Outstanding receivables (Note 4)	183,596,113	Amount due from related parties (Current assets)	183,596,113

Name or company name of related party	Attributes of related party	Voting right ratio	Outline of trade with related party	Contents of trading, terms and conditions, policy to determine terms and conditions	Trading amount (MMK)	Item	Balance at the end of FY (MMK)
Awinka Holding Company Limited	Controlled 100% by U Win Aung, who is a shareholder and director of the Company, and his spouse Daw Nay Myat Thu Aung	—	MB provided loan to Awinka for its business at the end of previous FY (as at 1 October 2020)	Outstanding receivables	133,630,545	Amount due from related parties (Net Current assets)	168,633,566
			MB provided loan to Awinka for its business	Loan provision (Note 5)	35,003,021		
AIC	Controlled 100% by U Win Aung, who is a shareholder and director of the Company, and his spouse Daw Nay Myat Thu Aung	37.72% of the Company	Payment of amount to be made to related party (AIC) by UIG at the end of previous FY (as at 1 October 2020)	Outstanding payables	32,996,913	Amount due to related parties (Net Current Liabilities)	47,959,413
			UIG leased hotel land and building from AIC	Accrual of unpaid rental fee (Note 6)	14,962,500		
			UIG purchased the assets, liabilities, existing projects and right to operate the hotel business of Amata Garden Resort (Inle Lake) from AIC	Gradual write off of payable with respect to land and building purchased in the past (Note 7)	2,000,000,000	Other non-current liabilities	Nil

(Note 1) Regarding the fund provision to U Win Aung for hotel construction and expansion under the construction agreement, the entire works are to be completed within a period of two years.

(Note 2) Regarding the loan provision to U Win Aung, no interest rate was set, and no conditions of repayment such as the repayment period were provided for therein. The Company had not secured any collateral for this loan.

(Note 3) Regarding the rental of land and building from U Win Aung, the rental fee was set based on prevailing market prices for similar transactions in the vicinity of the relevant property. UIG has not periodically paid the rental fee as the payment period has not been determined and the amount corresponding to the unpaid rental fee has been recorded as a payable.

(Note 4) Regarding the loan provision to U Khin Zaw, no interest rate was set, and no conditions of repayment such as the repayment period were provided for therein. The Company had not secured any collateral for this loan.

(Note 5) Regarding the loan provision to Awinka Holding Company Limited, no interest rate was set, and no conditions of repayment such as the repayment period were provided for therein. The Company had not secured any collateral for this loan.

(Note 6) Regarding the rental of land and building from AIC, the rental fee was set based on prevailing market prices for similar transactions in the vicinity of the relevant property. UIG has not periodically paid the rental fee as the payment period has not been determined and the amount corresponding to the unpaid rental fee has been recorded as a payable.

(Note 7) On 1 April 2018, UIG purchased the assets, liabilities, existing projects and right to operate the hotel business of Amata Garden Resort (Inle Lake) from AIC. The valuation of such assets, liabilities, existing projects and right to operate the hotel business was based on a valuation conducted by an internationally well-recognized third-party valuer for real estate property in hospitality business and was set as per the book value of those properties at a value of 3,000,000,000 Kyats. As of 30 September 2021, 2,000,000,000 Kyats has been written off.

(Note 8) DEFINITIONS

AHPCL - Amata Holding Public Company Limited **UIG** - United International Group Limited **MB** - Myanmar Ballooning Company Limited