



บริษัท ไทย เอ็น ดี ที จำกัด (มหาชน)

THAI NONDESTRUCTIVE TESTING PUBLIC COMPANY LIMITED

19 ซอยรามคำแหง 60 แยก 8 (สวนสน 8) ถนนรามคำแหง แขวงหัวหมาก เขตบางกะปิ กรุงเทพมหานคร 10240

19 Soi Ramkhamhaeng 60 Yaek 8 (Suanson 8), Ramkhamhaeng Rd., Huamark, Bangkok 10240 THAILAND

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TNDT 409/2024

August 13, 2024

Subject : Clarification of Operating Results for the 2nd quarter of 2024.

To : President

The Stock Exchange of Thailand

Thai Nondestructive Testing Public Company Limited (the company) would like to clarify the operating results for the financial statements for the 2nd quarter of 2024 as follow:-

[The Company Only]

[Unit : Million Baht]

Details	Q2/2024 and Q2/2023		Increase / (Decrease)	
	30 June 2024	30 June 2023	Amount	%
Statements of Income:				
Service Income	67.707	64.783	2.924	4.51
Income from sale electricity	2.132	1.84	0.262	14.01
Other Income	2.026	0.73	1.296	177.53
Total Revenues	71.865	67.383	4.482	6.65
Expenses:				
Cost of Services	41.358	45.083	(3.725)	(8.26)
Cost of sale electricity	1.289	1.088	0.201	18.47
Administrative Expenses	12.288	13.856	(1.568)	(11.32)
Loss on breach of contract	7.608	0.000	7.608	100.00
Loss on Impairment of Non-Financial Assets	0.128	0.000	0.128	100.00
Total Expenses	62.671	60.027	2.644	4.40
Profit(Loss) from Operating Activities	9.194	7.356	1.838	24.99
Finance income	0.000	0.000	0.000	0.000
Finance Costs	(10.886)	(12.363)	1.477	11.95
Loss on Impairment of Financial Assets	0.000	0.260	(0.260)	(100.00)
Tax Income	0.026	0.000	0.026	100%
Net Profit (Loss) for the Period	(1.666)	(4.746)	3.080	64.90



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The Net Profit (Loss) of the 2nd quarter of 2024 in the company financial statements, there was an decrease in loss of 3.080 million baht compared to the 2nd quarter of 2023, representing an decrease in loss of 64.90 %, with total income increasing by 4.482 million baht, representing an increase in total income of 6.65%, and total expenses increasing by 2.644 million baht, representing in total expenses increased by 4.40% percent, the operating results according to the company's separate financial statements for the 2nd quarter of 2024 showed a profit from operating activities of 1.838 million baht, an increase of 24.99 percent compared to the 2nd quarter of 2023, when deducting financial costs, the company's operating results were as stated above.

[Consolidated]

[Unit : Million Baht]

Details	Q2/2024 and Q2/2023		Increase / (Decrease)	
	30 June 2024	30 June 2023	Amount	%
Statements of Income:				
Service Income	67.707	64.783	2.924	4.51
Income from sale electricity	2.132	1.870	0.262	14.01
Other Income	1.886	0.591	1.295	291.12
Total Revenues	71.725	67.244	4.481	6.66
Expenses:				
Cost of Services	41.358	45.083	(3.735)	(8.26)
Cost of sale electricity	1.289	1.088	0.201	18.47
Administrative Expenses	13.037	14.637	(1.6)	(10.93)
Loss on breach of contract	7.608	0.000	7.608	100.00
Loss on Impairment of Non-Financial Assets	4.026	0.000	4.026	100.00
Total Expenses	67.318	60.808	6.510	10.71
Profit from Operating Activities	4.407	6.436	(2.029)	(31.53)
Finance income	0.012	0.014	(0.002)	(14.29)
Finance Costs	(11.070)	(12.549)	1.479	(11.79)
Loss on Impairment of Financial Assets	0.000	0.941	(0.941)	(100.00)
Tax Income	0.026	0.000	0.026	100.00
Profit (Loss) Before for the Period	(6.625)	(5.158)	(1.467)	28.44
Other comprehensive income for the Period	54.227	0.781	53.446	6,843.28
Net Profit (Loss) for the Period	(6.509)	(5.046)	(1.463)	28.99



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The Increase / Decrease of the consolidated financial statements were by the results of the followings:-

1. The company's total income in the 2nd quarter of 2024 increased by 4.481 million baht compared to the 2nd quarter of 2023, representing an increase in total income of 6.66%. The increased income came from the NDT inspection and testing service business, electron beam techniques service, selling electricity and income from contracting to install electricity production systems.

2. Service costs decreased by 3.735 million baht or 8.26 percent compared to the 2nd quarter of 2023, but the company losses from the impairment of non-financial assets in the 2nd quarter of 2024 increased by 4.026 million baht compared to the 2nd quarter of 2023, or an increase of 100% due to having financial assets in subsidiaries, by the contract, it was an additional impairment of 3.90 million baht and losses from breach of contract 7.608 million baht or an increase of 100%. As a result, total expenses in the 2nd quarter of 2024 increased by 6.510 million baht compared to the 2nd quarter of 2023, representing an increase in total expenses of 10.71%.

3. The company had gross profit from operations in the 2nd quarter of 2024 for 4.407 million baht, a decrease of 2.029 million baht compared to the 2nd quarter of 2023 or a decrease of 31.53%, with factors from the losses from the impairment of non-financial assets and losses from breach of contract



4. The company has financial costs in the 2nd quarter of 2024 amounting to 11.07 million baht, although they decreased from the 2nd quarter of 2023 by 1.479 million baht or a decrease of 11.79%, when deducting profits from operating activities resulting in operating results according to the company's consolidated financial statements, there was an operating loss of 6.625 million baht, a decrease of 1.467 million baht or 28.44 % compared to the 2nd quarter of 2023.

5. The company has change in accounting policy the recognition of value of land from record at cost change to record at fair value. As the result, in the 2nd quarter of 2024 the company record change in cost and fair value amounting to 53.446 million baht or an increase of 6,843.28 % compared to the 2nd quarter of 2023 which record in other comprehensive income, therefore the company has total Loss for the Period amounting to 6.509 million baht. An increase 1.463 million baht from 2nd quarter of 2023, or an increase of 28.99%

For the reasons mentioned above, the profit (loss) of the financial statements for the 2nd quarter of 2024 was in line with such an amount. This is following the general business operations of the company.

Please be informed accordingly.

Yours Faithfully,

(Miss Chomduen Satavuthi)

Managing Director