

SELECTION, ASSESSMENT, AND SIGNIFICANT ISSUES

TNDT Recognize and emphasize to the selection and prioritization of main issues in sustainable development (Materiality) to meet the needs and expectations of the appropriate stakeholders, in accordance with the Company's business operations which has been evaluated and prioritised based on the chain of forwarding credibility along with activities that have been carried out together. Including provide opportunities for communication through various channels between the Company and stakeholders. In addition, the GRI Universal Standards Reporting Guidelines were used to analyse and audit various operations in order to achieve sustainability in all processes.

1

Identifying main issues

The Company analyses sustainability issues throughout the process of passing on credibility and identifies main issues in sustainable development by considering the business operations such as vision, mission, strategy, risk of the company including various factors related internally and externally that affect all groups of stakeholders.



2

Prioritization of main issues



The Company's Sustainable Development Committee jointly prioritizes by considering main issues in 2 areas:

- (1) issues that are important to the Company;
- (2) main issues and interesting to all groups of stakeholders, divided into 1 - 4 levels (Important-Very Important) and consider the importance in the context of organizational sustainability.

3

Review of main issues

Verify accuracy and summarise main sustainability issues, submit to the Managing Director and report to the Audit Committee for review and approval to ensure that the main issues have been prepared according to details and presentations covering important matters related to the Company within the relevant scope both internally and externally in its entirety.



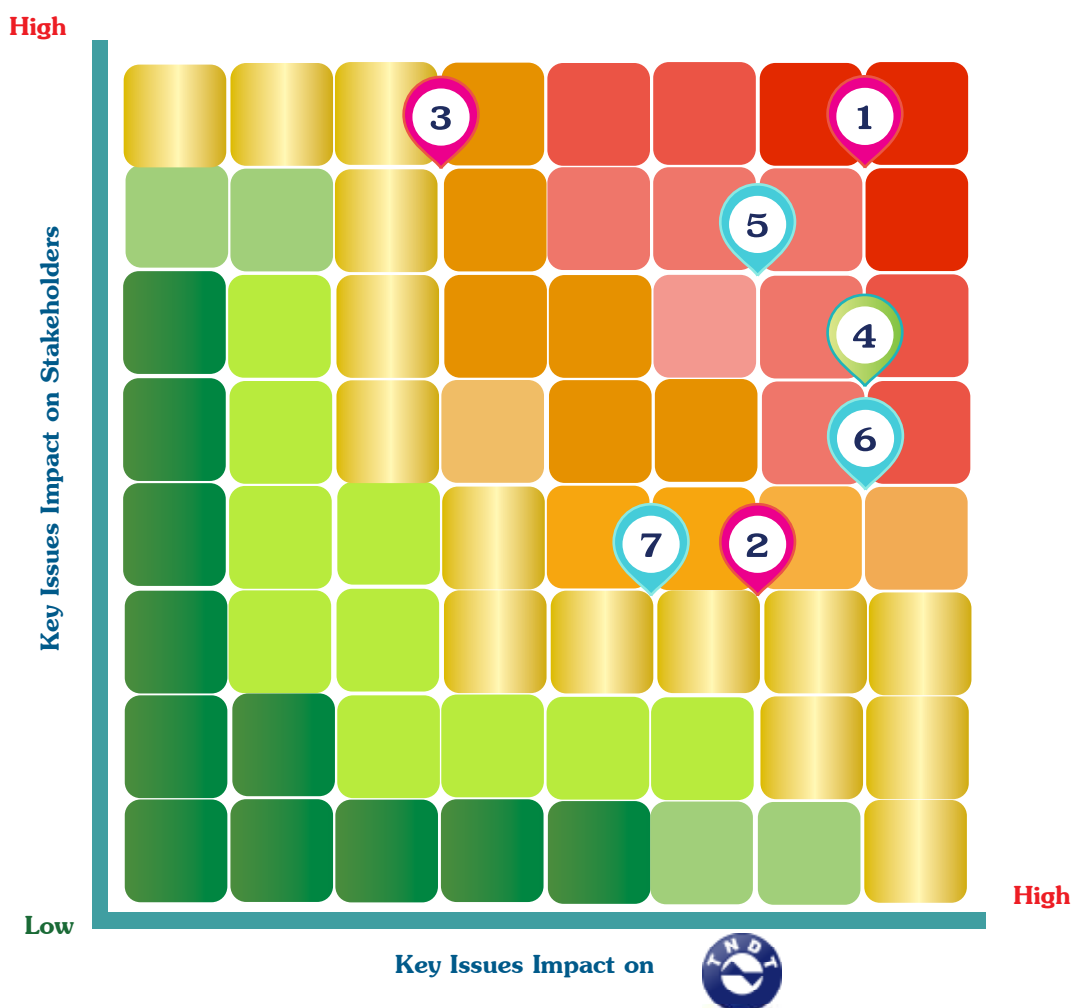
4

Continuous improvement



Review main issues and related to sustainability from past to present and evaluate the performance of each issue in order to see whether if the issues that communicated are fully consistent with the interests and expectations of all stakeholder groups, and utilizing them to develop and improve continuously.

SUMMARY OF KEY POINTS IN THE REPORT



Sustainability Issues

Dimension	Main Issues	SDGs Issues
Economic and Good Governance	1. Good Governance Corporate Governance 2. Digital Transformation Transformation to Creativity with Technology 3. Customer Centric Adjustments to Enhance the Service Together	
Environment	4. Environment Management Environmental and Energy Management	
Social	5. Human Rights Respect and Equal Rights 6. Safety and Healthy Occupational Health and Safety Management 7. Innovation (Knowledge Management) Application and Innovation	

STAKEHOLDER ENGAGEMENT

Stakeholder	Approach to Engagement	Stakeholder Expectations	Operations in 2025
Shareholders Investors	- Annual General Meeting of Shareholders - Company website for news and complaint channels - Meetings and roadshows with investors	- Receiving accurate, clear, transparent, comprehensive, equitable, and timely information that is verifiable. - Good corporate governance. - Effective risk management with robust control and audit systems. - Business stability and continuous growth.	- Adherence to the company's policies and code of conduct, which are reviewed annually. - Prudent risk management. - Transparent and consistent reporting of company news/work progress through the company's website and the Stock Exchange of Thailand. - Regularly meeting and answering questions from shareholders at annual meetings, and responding to inquiries via phone and email as requested. - This also includes participating in mai Forum events to provide information to investors. - Consistent online and in-person discussions and meetings with investors, as well as on request.
Customers	- Joint discussions/meetings - In-person meetings, discussions, and visits - Participation in activities - Satisfaction surveys - Technical knowledge sharing - Standardized operating procedures - Channels for reporting tips, complaints, or suggestions	- Strict adherence to contracts and all terms and conditions with customers. - Maintaining commercial data and customer confidentiality. - Service delivery according to quality systems and international standards. - Accurate and precise test and inspection results. - On-time project delivery. - Easy access to service information. - Billing for services based on actual work performed.	- Offering fair pricing/bids according to established procedures and consistently maintaining customer confidentiality, ensuring information is never misused. - Regularly meeting and discussing with customers on both project-related matters and safety, as convenient and appropriate (e.g., monthly, quarterly, and tailored to each customer's project). - Operating in accordance with certified international standards, such as ISO 9001, ISO 17020, ASNT, and API. - Conducting 550 customer satisfaction surveys, which yielded "Excellent" evaluations. - In cases of complaints, the company promptly investigates the cause and implements corrective actions to prevent recurrence, effectively addressing customer needs.
Creditors	- Joint meetings - In-person discussions and conversations - Participation in activities as opportunities arise - Reporting through the stock exchange channels - Channels for reporting tips, complaints, or suggestions	- Adherence to agreed-upon terms, contracts, and obligations. - Accurate, appropriate, and timely reporting of financial information. - Ethical business management. - Open facilitation of information regarding the company's financial status upon request. - Timely debt repayment. - Collaborative problem-solving. - Investigation of corruption and fraud.	- Met and discussed with financial institution creditors 5 times. - Reported financial information and useful news through the Stock Exchange of Thailand channels and the company's website at least quarterly, and consistently as appropriate.
Competitors	- Social gatherings and exchanges of ideas and experiences. - Channels for reporting tips, complaints, or suggestions.	- Fair competition, without exploitation.	- Met with competitors to elevate NDT professional standards.
Employees	- CEO and executive meetings with various management levels and employees. - Labor relations activities. - Site/employee housing visits. - Discussions and inquiries. - Expertise development. - Performance potential assessment. - Important organizational news. - Channels for reporting tips, complaints, or suggestions.	- Appropriate, fair, and equal compensation and welfare, without discrimination between male and female employees. - Expertise and career growth. - Job satisfaction and happiness. - Safety in operations. - Transparent and comprehensive disclosure of useful information/news. - Providing employees with communication channels to connect with the company.	- Organized 2 "CEO Meets Employees" events. (Town Hall) - Provided 117 training courses for knowledge development for employees at all levels and departments, including both internal and external training programs. - Consistently disclosed useful information/news to employees via the company website, email, and company MS Teams groups. Employees can also communicate back to the company through these same channels. - Conducted regular and continuous meetings, surveys, and inspections by the Welfare Committee/Safety Committee to promote well-being, health, and safety for employees. - Regularly and appropriately monitored and visited various employee units, both through online systems and in-person visits to units.
Suppliers (Vendors/ Contractors/ Service Providers)	- Adherence to our partner policy, which involves selecting partners who conduct business ethically, possess recognized expertise and experience. - Joint meetings. - In-person discussions and conversations - Site visits. - Participation in activities as opportunities arise. - Channels for reporting tips, complaints, or suggestions	- Fair and equitable consideration of purchasing/hiring decisions and proposed prices, without exploitation. - Providing knowledge, consultation, and advice on products/services. - Building strong, non-exploitative partnerships. - Timely payment according to agreed-upon terms and conditions. - Collaborative problem-solving. - Not soliciting or offering any illicit benefits in trade with partners.	- Adhered to fair competition guidelines, with purchases made from 201 domestic suppliers and 11 international suppliers. Annual evaluations and selections of domestic partners based on the company's standard criteria resulted in 165 partners achieving Grade A. We also successfully collaborated on projects with both international and domestic partners. - Regularly provided appropriate safety training for partners/contractors. - Increased purchases of products from partners in line with our Green Procurement policy. - Visited the products of vendors/distributors.

Stakeholder	Approach to Engagement	Stakeholder Expectations	Operations in 2025
Government Agencies / Public Organizations / Educational Institutions	- Participation in meetings as a member / committee - Participation in activities as opportunities arise. - Reporting results to government agencies. - Channels for reporting tips, complaints, or suggestions	- Strict adherence to all relevant laws, regulations, rules, announcements, and standards. - Accurate operations and reporting of results in accordance with established standards and laws. - Full cooperation at every opportunity. - Prevention of corruption and fraud.	- Strictly adhered to laws and regulations related to business operations. - Served as a speaker for theoretical/practical knowledge alongside 3 government agencies/educational institutions, and offered opportunities for students to visit the company's premises for educational tours. - Regularly participated in meetings, discussions, communications, and collaborations with government agencies and public organizations to foster understanding, knowledge exchange, and appropriate joint work. Examples include signing a cooperation agreement with the National Institute of Nuclear Technology and serving on the board of the Nuclear Society of Thailand and the sub-committee of the Council of Science and Technology Professionals (Controlled Science and Technology) in the nuclear field, to help draft strategic plans and amend the council's regulations concerning the practice of controlled science and technology professions in the nuclear field. - Abstained from acts of corruption/bribery.
Environment	- Green Procurement - Public benefit activities. - Channels for reporting tips, complaints, expressing opinions, or suggestions	- Supporting goods and services from suppliers who also advocate for environmental preservation. - Strict adherence to environmental standards and legal requirements. - Avoiding both direct and indirect pollution impacts on the environment.	- Reducing resource consumption and procuring green products and consumables with environmentally friendly production processes (e.g., paper, folders, printer ink). - Proper disposal of waste/materials from operations, such as returning 36 pieces of radioactive material to overseas manufacturers and properly disposing of 2.16 tons of chemical-contaminated rags/liquids/materials through licensed disposal companies authorized by the Ministry of Industry. - Efficient use of existing resources and the ability to reuse them. - Organizing CSR activities at least once a year to provide employees with opportunities to participate in natural resource and environmental conservation.



KEY REPORTING PRINCIPLES

Key Issues	Reporting Topics and the Significance of Issues	Scope of Impact						Alignment
		Internal	External					GRI
			Government	Customers	Partners / Suppliers	Associates Society Community	Shareholders	
BEST SERVICE ON STANDARD AND REGULATION – Key Economic Issues								
1. Organization of Good Governance	Corporate Governance							
	• Good Corporate Governance	/	/	/	/	/	/	2–9
	• Business Ethics	/	/	/	/	/	/	2–23, 2–26
	• Anti-Corruption	/	/	/	/	/	/	2–23, 2–26
	Risk Management							
	• Risk Management	/	/	/	/	/	/	3–2, 3–3
	• Internal Control	/	/	/	/	/	/	2–12, 2–25
	• Crisis Management	/	/	/	/	/	/	
	Performance							
	• Business Value Chain Management	/		/	/		/	2–6
	• Economic Performance / Outcomes	/		/	/		/	2–6
	• Investment and Expansion of Service Base to Other Industry Groups	/		/	/		/	2–6
• Value Sharing with Stakeholders	/	/	/	/	/	/	2–6	
2. Customer Centric	• Customer Relationship Management	/		/	/			2–23
	• Building strong customer relationships	/		/	/			2–23
	• Developing employee potential and improving work processes	/		/				2–23
	• Providing services at a fair price							2–23
3. Digital Transformation	Digital Transformation	/		/	/			2–23
BEST SERVICE FOR BETTER ENVIRONMENTAL – Key Environmental Issues								
4. Environment Management	Environmental, Community, and Social Stewardship	/	/	/	/	/		3–3, 2–12, 2–13, 2–23, 2–27
BEST SERVICE FOR CO-VALUE CREATION – Key Social Issues								
5. Human Rights	Adherence to Human Rights Principles and Fair Treatment of Labor							
	• Adherence to Human Rights Principles.	/						2–7
	• Promoting equality and building upon success	/						2–22, 2–23
	• Fair compensation	/						2–21, 2–30
	• Employee data	/						2–7
6. Safety and Health	Occupational Health and Safety Management							
	• Safety, Occupational Health, and Environmental Inspections.	/	/	/	/	/		2–22, 2–23 403–5
	• Emergency Preparedness and Response							
	• Work Environment and Health	/			/			2–23
	• Reducing Work-Related Injury Rates	/						2–23
7. Innovation (Knowledge Management)	Capacity Building and Personnel Development	/	/					2–17