

No.: 815.1-CV/DAT

on of differences in the balance sheet as
30, 2025, before and after review”

Dong Thap, August 15, 2025

**To: - State Securities Commission;
- Ho Chi Minh City Stock Exchange.**

**Listed organization: TRAVEL INVESTMENT AND SEAFOOD DEVELOPMENT
CORPORATION**

Stock code: DAT

First and foremost, the Company would like to extend its respectful greetings to your agency and express our sincere gratitude for your continuous interest and valuable support over the past period.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on disclosure of information on securities market.

Based on the reviewed separate financial statements for the first six months of 2025, the Company would like to provide the following explanation regarding differences in certain items on the balance sheet as of June 30, 2025, between the reviewed statements and the self-prepared statements:

I. Differences in the Balance Sheet

(Unit: VND)

Code	ITEM	As period ended 30 June 2025		Differences
		The Reviewed statements	The Self-prepared statements	
100	A. SHORT - TERM ASSETS	1.201.110.718.435	1.201.356.965.010	(246.246.575)
130	III. SHORT-TERM FINANCIAL INVESTMENTS	568.299.326.223	568.545.572.798	(246.246.575)
136	6. Other short-term receivables	3.792.353.064	4.038.599.639	(246.246.575)
220	II. FIXED ASSETS	179.924.931.139	175.471.943.254	4.452.987.885
221	1. Tangible fixed assets	145.370.134.541	140.917.146.656	4.452.987.885
222	- Costs	404.750.897.998	400.297.910.113	4.452.987.885
240	IV. LONG-TERM ASSETS IN PROGRESS		4.452.987.885	(4.452.987.885)
242	2. Construction in progress		4.452.987.885	(4.452.987.885)
270	TOTAL ASSETS	1.480.726.815.426	1.480.973.062.001	(246.246.575)
300	C. LIABILITIES	547.358.172.470	547.457.947.374	(99.774.904)
310	I. CURRENT LIABILITIES	547.358.172.470	547.112.561.153	245.611.317
313	3. Taxes and other payables to State	3.524.298.821	3.540.573.451	(16.274.630)
315	5. Short-term accrued expenses	583.191.050	666.691.324	(83.500.274)
320	10. Short-term borrowings and finance lease liabilities	453.939.303.332	453.593.917.111	345.386.221
330	II. LONG-TERM LIABILITIES		345.386.221	(345.386.221)
338	8. Long-term borrowings and finance lease liabilities		345.386.221	(345.386.221)
400	D. OWNER'S EQUITY	933.368.642.956	933.515.114.627	(146.471.671)
410	I. OWNER'S EQUITY	920.258.205.704	920.404.677.375	(146.471.671)
421	11. Undistributed earnings	180.260.832.633	180.407.304.304	(146.471.671)
421b	- Undistributed earnings in this period	29.906.454.070	30.052.925.741	(146.471.671)
440	TOTAL RESOURCES	1.480.726.815.426	1.480.973.062.001	(246.246.575)

II. Reasons for the differences:

1. In the self-prepared report, the Company overstated accrued interest on term deposits by VND 246,246,575. The reviewed report adjusted to reduce “Other short-term receivables” (code 136) by this amount.

2. In the self-prepared report, the Company omitted fixed assets formed from construction in progress amounting to VND 4,452,987,885. The reviewed report adjusted to increase “Historical cost” and “Tangible fixed assets” (codes 221, 222) and to decrease “Construction in progress” (code 242) by this amount.

3. In the self-prepared report, the Company overstated accrued loan interest payable by VND 83,500,274. The reviewed report adjusted to reduce “Short-term accrued expenses” (code 315) by this amount.

4. In the self-prepared report, the Company misclassified a loan and finance lease obligation amounting to VND 345,386,221. The reviewed report adjusted to increase both “Short-term borrowings and finance lease liabilities” (code 320) and “Long-term borrowings and finance lease liabilities” (code 338) by this amount.

5. The adjustments to reduce accrued interest income (as per item II.1 – Decrease in financial income) and accrued loan interest payable (as per item II.3 – Decrease in financial expenses) caused a decrease in profit before tax, leading to a decrease in corporate income tax payable by VND 16,274,630 and a decrease in undistributed post-tax profit by VND 146,471,671. The reviewed report adjusted to reduce “Taxes and amounts payable to the State” (code 313) and “Undistributed post-tax profit” (codes 421, 421b) accordingly.

We respectfully report the above to the State Securities Commission of Vietnam and the Ho Chi Minh City Stock Exchange.

Recipient:
-As above;
-Office records.

TRAVEL INVESTMENT AND SEAFOOD DEVELOPMENT CORPORATION

Legal representative



LE VAN LAM