

No:12A/2026/CBTT-KHL

Ho Chi Minh City, March 30, 2026

Re: Results of retrospective adjustment of the  
audited consolidated financial statements for 2024

***EXTRAORDINARY INFORMATION DISCLOSURE***

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

**1. Name of organization: KHAI HOAN LAND GROUP JOINT STOCK COMPANY**

- Stock Code: KHG
- Address: No. 5-7-9-11, Hung Gia 4 Internal Road, Phu My Hung Urban Area, Tan Hung Ward, Ho Chi Minh City, Vietnam
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**2. Content of the Disclosure:**

The Company has performed retrospective adjustments to the consolidated financial statements for the fiscal year ended December 31, 2024, in accordance with the contents presented in the audited consolidated financial statements for 2025 issued on March 24, 2026.

Reason for adjustment: Certain items in the consolidated financial statements for 2024 have been restated to align with the recognition of revenue and expenses arising from business cooperation contracts upon profit distribution and agreements on interest waiver for partners.

Results of retrospective adjustments: The audited consolidated financial statements for 2024 have been restated as follows:

ITEMS	Codes	31/12/2024	01/01/2025	Difference
		VND	Restated VND	
<b>BALANCE SHEET</b>				
Other short-term receivables	136	956,031,069,761	895,581,069,761	(60,450,000,000)
Short-term prepaid expenses	261	47,485,902,386	109,296,960,591	61,811,058,205
<b>TOTAL ASSETS</b>		<b>6,590,402,453,093</b>	<b>6,591,763,511,298</b>	<b>1,361,058,205</b>
Taxes and amount payable to State Budget	313	16,411,133,901	16,683,345,542	272,211,641
Retained earnings of the current year	421b	54,626,254,024	55,715,100,588	1,088,846,564
<b>TOTAL RE SOURCES</b>		<b>6,590,402,453,093</b>	<b>6,591,763,511,298</b>	<b>1,361,058,205</b>



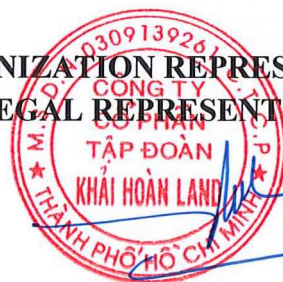


ITEMS	Codes	Year 2024	Year 2024	Difference
		VND	Restated VND	
<b>INCOME STATEMENT</b>				
Financial income	21	252,527,065,396	192,077,065,396	(60,450,000,000)
Financial expenses	22	133,834,374,116	72,023,315,911	(61,811,058,205)
Accounting profit before tax	50	70,122,651,265	71,483,709,470	1,361,058,205
Current corporate income tax expense	51	15,496,397,241	15,768,608,882	272,211,641
Net profit after corporate income tax	60	54,626,254,024	55,715,100,588	1,088,846,564
<b>CASH FLOW STATEMENT</b>				
Accounting profit before tax	01	70,122,651,265	71,483,709,470	1,361,058,205
(Gain)/Loss from investing activities	05	(252,527,065,396)	(192,077,065,396)	60,450,000,000
Interest expenses	06	133,834,374,116	72,023,315,911	(61,811,058,205)
Increase, decrease in payables (exclude interest expenses, CIT)	11	94,416,334,843	108,967,320,242	14,550,985,399
Increase, decrease in prepayments	12	(23,329,514,310)	(85,140,572,515)	(61,811,058,205)
Interest paid	14	(120,423,966,245)	(73,163,893,439)	47,260,072,806

3. This information was published on the company's website on March 30, 2026 as in the link: <https://khaihoanland.vn/quan-he-co-dong>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

**ORGANIZATION REPRESENTATIVE  
LEGAL REPRESENTATIVE**



**DINH THI NHAT HANH**

**General Director**