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No:12/2026/CBTT-KHL

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Ho Chi Minh City, March 30, 2026

Re: Results of retrospective adjustment of the  
audited separate 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 separate financial statements for the fiscal year ended December 31, 2024, in accordance with the contents presented in the audited separate financial statements for 2025 issued on March 24, 2026.

Reason for adjustment: Certain items in the separate 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 separate financial statements for 2024 have been restated as follows:

ITEMS	Codes	01/01/2025		Difference
		31/12/2024	Restated	
<b>BALANCE SHEET</b>				
Other short-term receivables	136	955,251,069,761	894,801,069,761	(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	16,400,332,876	16,672,544,517	272,211,641
Retained earnings of the current year	421b	54,583,163,970	55,672,010,534	1,088,846,564
<b>TOTAL RESOURCES</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		Difference
		Year 2024	Restated	
<b>INCOME STATEMENT</b>				
Financial income	21	252,287,060,270	191,837,060,270	(60,450,000,000)
Financial expenses	22	133,654,374,116	71,843,315,911	(61,811,058,205)
Accounting profit before tax	50	70,068,760,186	71,429,818,391	1,361,058,205
Current corporate income tax expense	51	15,485,596,216	15,757,807,857	272,211,641
Net profit after corporate income tax	60	54,583,163,970	55,672,010,534	1,088,846,564
<b>CASH FLOW STATEMENT</b>				
Accounting profit before tax	01	70,068,760,186	71,429,818,391	1,361,058,205
(Gain)/Loss from investing activities	05	(252,287,060,270)	(191,837,060,270)	60,450,000,000
Interest expenses	06	133,654,374,116	71,843,315,911	(61,811,058,205)
Increase, decrease in payables (exclude interest expenses, CIT)	11	94,219,334,843	108,770,320,242	14,550,985,399
Increase, decrease in prepayments	12	(23,329,514,310)	(85,140,572,515)	(61,811,058,205)
Interest paid	14	(120,243,966,245)	(72,983,893,439)	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**

