

PERIODIC INFORMATION DISCLOSURE - FINANCIAL REPORT

**To: - Vietnam Stock Exchange;
- Hanoi Stock Exchange;
- State Securities Commission of Vietnam.**

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the securities market, Asia-Pacific Investment Joint Stock Company (API) hereby discloses the financial report (Financial Report) for Fourth quarter of 2025 to the State Securities Commission and the stock exchanges as follows:

1. Name of the organization: Asia Pacific Investment Joint Stock Company
 - Stock code: API
 - Address: 3rd floor, Grand Plaza building, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.
 - Tel: 024.3573.1983
2. Explanation content
 - Disclosure of the Financial Report for Fourth quarter of 2025
 - ☒ Separate financial statements (the parent company does not have subsidiaries and the parent company's accounting unit does not have affiliated entities);
 - ☒ Consolidated financial statements (the parent company has subsidiaries);
 - ☐ Combined financial statements (the parent company has an accounting unit directly under its organizational structure with separate accounting systems).
 - Cases that require an explanation of the reasons:
 - + The net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:
 - ☒ Yes ☐ No
 - The explanation letter in cases of inclusion is as follows:
 - ☒ Yes ☐ No
 - + The net profit after tax in the reporting period shows a loss, reversing from a profit in the same period of the previous year to a loss in this period, or vice versa:
 - ☐ Yes ☒ No
 - The explanation letter in cases of inclusion is as follows:
 - ☐ Yes ☐ No

This information has been published on the company's website on July 30, 2025 at the link <https://apeci.com.vn/>

3. Report on transactions with a value of 35% or more of total assets from January 2025.
In the event that the parent company has such transactions, please report all of the following details: None.

We hereby commit that the information disclosed above is true and accurate, and we fully take responsibility before the law for the content of the disclosed information..

Attached documents:

- Financial report
- Explanation letter

Representative of the organization

Legal representative/Authorized person for information disclosure
(Signature, full name, title, company seal)



TỔNG GIÁM ĐỐC
Nguyễn Phương Dung

PERIODIC INFORMATION DISCLOSURE - FINANCIAL REPORT

To: - Vietnam Stock Exchange;
- Hanoi Stock Exchange;
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1. **Name of the organization: ASIA PACIFIC INVESTMENT JOINT STOCK COMPANY**
 - Stock code: API
 - Address: 3rd floor, Grand Plaza building, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.
 - Tel: 024.3573.1983
2. **Explanation content:**
 - Separate Financial Statements and Consolidated Financial Statements for the Third Quarter of 2025 have been prepared for the operating period from 01/01/2025 to 31/12/2025 of Asia Pacific Investment Joint Stock Company prepared on December 31, 2025, including: the Balance Sheet as of 31 December 2025, the Income Statement, the Cash Flow Statement (Under indirect method) and the Notes to the Financial Statements.
 - Explanation of profit after corporate income tax in this period changed by more than 10% compared to the same period last year:

ITEMS	Quarter IV/2025	Quarter IV/2024	Differential rate
<i>Profit/ (loss) after tax</i>			
<i>SEPARATE FINANCIAL STATEMENTS</i>	<i>21.111.502.715</i>	<i>8.728.080.079</i>	<i>142%</i>
<i>CONSOLIDATED FINANCIAL STATEMENTS</i>	<i>24.171.455.591</i>	<i>8.730.140.025</i>	<i>177%</i>

Profit after CIT on the parent company's and consolidated financial statements differs by more than 10% compared to the same period last year due to existing sales and recognition of handed-over apartments at the Aqua Park Bac Giang project, Mandala Phu Yen project, and Royal Park Hue project. Simultaneously, changes in the 2025 Corporate Income Tax policy have led to a difference in profit after CIT in Q4/2025 compared to the same period of the previous year's reported projects.

This information has been published on the company's website on January 30, 2026 at the link <https://apeci.com.vn/>.

We hereby commit that the information disclosed above is true and accurate, and we fully take responsibility before the law for the content of the disclosed information.

Recipients:

- *As stated above*
- *Save*

Representative of the organization



TỔNG GIÁM ĐỐC
Nguyễn Phương Dung