

PERIODIC INFORMATION DISCLOSURE - FINANCIAL REPORT

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

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:**
 1. The consolidated financial statements for 2025 of Asia-Pacific Investment Joint Stock Company, audited for the operating period from January 1, 2025 to December 31, 2025, were prepared on December 31, 2025, including: the Balance Sheet, Income Statement, Cash Flow Statement (indirect method), and Notes to the Financial Statements.
 2. Explanation of the variance in profit after tax during the reporting period before and after the audit of 5% or more, resulting in a change from loss to profit
Based on the audited consolidated financial statements for 2025 and the consolidated financial statements for Q4/2025 of Asia-Pacific Investment Joint Stock Company.
Asia-Pacific Investment Joint Stock Company would like to provide an explanation regarding the variance in profit after tax during the reporting period before and after the audit, specifically as follows:

Items	Audited	Pre-audit	Increase/(Decrease)	Percentage (%)
Financial Income	24.430.772.422	24.411.342.446	19.429.976	0,08%
Financial Expenses	52.377.597.348	52.731.297.348	- 353.700.000	-0,67%
Selling Expenses	27.652.390.692	27.655.743.692	- 3.353.000	-0,01%
General and Administrative Expenses	34.938.250.862	33.591.555.575	1.346.695.287	4,01%
Other Income	2.796.851.412	2.751.077.140	45.774.272	1,66%
Other Expenses	3.480.974.848	3.480.975.048	- 200	0,00%
Current Corporate Income Tax Expense	4.532.790.137	4.527.666.177	5.123.960	0,11%
Deferred Corporate Income Tax Expense	1.203.270.320	359.895.446	843.374.874	234,34%
Profit After Corporate Income Tax	7.490.305.306	16.224.492.047	- 8.734.186.741	-53,83%

The reasons for the differences between the consolidated financial statements before and after the audit are as follows:

- Finance income increased by VND 19,429,976 due to the additional recognition of deposit interest income for December 2025 from Joint Stock Commercial Bank for Foreign Trade of Vietnam, which had not been fully recorded previously.
- General and administrative expenses increased by VND 1,346,695,287, mainly due to the recognition of additional provisions.
- Deferred corporate income tax expense increased by VND 843,374,874 due to the additional provision made for the investment in subsidiaries.
- Profit after corporate income tax decreased by VND 8,734,186,741 mainly due to the recognition of additional losses of subsidiaries and additional provision expenses.

3. Explanation of the change in profit after corporate income tax in the Income Statement for the reporting period by 10% or more compared to the same period of the previous year:

Chỉ tiêu	Năm 2024	Năm 2025
Profit after corporate income tax	(22,157,609,635)	7,490,305,306

The profit after corporate income tax in the parent company's financial statements increased by more than 10% compared to the same period last year. The reason was that revenue from sales and service provision arose from the handover and new sales of the Aqua Park Bac Giang project, Apec Mandala Phu Yen project, and Apec Royal Park Hue project during the year, resulting in a difference in profit after tax for 2025 compared to the corresponding report for 2024.

4. Explanation of profit after tax in the reporting period showing a profit, changing from a loss in the same period of the previous year to a profit in the current period

Due to favorable conditions in the real estate market in 2025, the Company carried out sales activities and recognized revenue from its projects, resulting in profitable business results in the separate financial statements for 2025.

3. **This information was disclosed on the Company's website on May 12, 2026 at: www.apeci.com.vn**

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for the contents of the disclosed information.

Recipients:

- As stated above
- Save

Representative of the organization


TỔNG GIÁM ĐỐC
Nguyễn Phương Dung