

**AN PHU IRRADIATION JOINT STOCK
COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

No: 52/CV-API

(Re: Explanation of profit after tax fluctuations
in Q3/2026 compared to Q3/2025)

An Phu, October 20, 2026

To: - HANOI STOCK EXCHANGE

1. Organization Name: **AN PHU IRRADIATION JOINT STOCK COMPANY**
2. Securities symbol: **APC**
3. Address: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City.
4. Disclosure information content: Explanation of profit after tax in the income statement for the 3rd quarter of 2026 compared to the 3rd quarter of 2025

a./ Summary table of fluctuations in business performance. ĐVT: VND

No.	ITEM	Q3/2026	Q3/2025	VARIANCE	RATIO
1	Revenue from sales and provision of services	37,940,641,410	31,044,802,792	6,895,838,618	22%
2	Borrowing costs	2,762,918,354	3,253,621,832	(490,703,478)	-15%
3	Selling expenses	917,615,727	833,337,800	84,277,927	10%
4	General and administrative expenses	5,972,078,732	6,908,122,696	(936,043,964)	-14%
5	Net profit after corporate income tax	2,465,301,339	(3,440,562,675)	5,905,864,014	Turnaround from loss to profit

b./ Main causes of the fluctuation

The Company's net profit after corporate income tax for Q3/2026 recorded a profit of **VND 2,465,301,339**, an increase of **VND 5,905,864,014** compared to the loss of **VND (3,440,562,675)** in the same period of Q3/2025. The Company's business performance officially made a turnaround from loss to profit thanks to the following core factors:

- **Growth in net revenue from business and production operations (up 22%):**
Revenue from sales and provision of services in the quarter reached **VND 37,940,641,410**, an increase of **VND 6,895,838,618** over the same period last year. This strong revenue growth acts as the main driver generating a solid source of gross profit for this period.
- **Optimization and reduction of General and administrative expenses (down 14%):** General and administrative expenses decreased from **VND 6,908,122,696** down to **VND 5,972,078,732**, helping the company retain **VND 936,043,964** in profit.

- **Mitigation of pressure from Borrowing costs (down 15%):** Borrowing costs for Q3/2026 were reduced by **VND 490,703,478** compared to Q3/2025 (equivalent to a 15% decrease).
- **High efficiency in Selling expenses control:** Although net revenue grew strongly by 22%, the company's selling expenses were very well controlled, increasing slightly by only 10% (equivalent to an increase of VND 84,277,927), which is significantly lower than the revenue growth rate.

The simultaneous combination of expanding revenue scale and strictly controlling and optimizing expenses (general and administrative expenses, financial expenses) is the core reason helping the Company's business and production performance in Q3/2026 improve significantly, officially achieving a positive financial turnaround from loss to profit.

An Phu Irradiation Joint Stock Company hereby commits that the information and explanatory data provided above are completely true and takes full legal responsibility for the disclosed content.

Sincerely!

Recipients:

- As stated above;
- Archived: Secretary of the BoDs.

**CÔNG TY CỔ
PHẦN CHIẾU
XẠ AN PHÚ**

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