APEC INVESTMENT JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom – Happiness
No: 127./2026/CV-API	*Ha Noi, August 27, 2026.*

PERIODIC INFORMATION DISCLOSURE - FINANCIAL REPORT

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

Pursuant to 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 hereby discloses the 2026 Interim Financial Statements (FS) to the State Securities Commission and the Stock Exchanges as follows:

1. Name of the organization: Asia Pacific Securities 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 Audited Interim Financial Statement of 2026

☑ 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 auditing organization provides a non-unqualified opinion on the financial statements (for the Audited Interim financial statements of 2026):

☐ 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 difference of 5% or more before and after the audit, reversing from a loss to a profit or vice versa (for the audited Interim financial statements of 2026):

☐ Yes No ☑

The explanation letter in cases of inclusion is as follows:

☐ Yes No ☐

+ 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 August 27,2026 at the link *https://apeci.com.vn/*

3. **Transactions involving business acquisitions and asset disposals** *(transactions that result in a change of, or have a value equal to or exceeding, 35% of total assets):* 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)

CÔNG TY CỔ PHẦN ĐẦU TƯ CHÂU Á - THÁI BÌNH DƯƠNG
THÀNH PHỐ HÀ NỘI

TỔNG GIÁM ĐỐC
Nguyễn Phương Dung

ASIA PACIFIC INVESTMENT JOINT STOCK COMPANY

No: 128/2026/CV-API

Socialist Republic of Vietnam
Independence - Freedom – Happiness

Ha Noi, August 27, 2026

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:**

- Separate Financial Statements and Consolidated Financial Statements for the First half of 2026 have been prepared for the operating period from 01/01/2026 to 30/06/2026 of Asia Pacific Investment Joint Stock Company prepared on June 30, 2026, including: the Balance Sheet as of 30 June 2026, 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	01/01/2026-30/06/2026	01/01/2025-30/06/2025	Differential rate
Profit/ (loss) after tax			
Separate Financial Statements	*-51.119.092.374*	*2.156.007.651*	*-53.275.100.025*
Consolidated Financial Statements	*-54.588.411.091*	*-504.596.474*	*-54.083.814.617*

The Company is currently focusing on the implementation of a number of new projects (The Parc One, Iconia 85, Royal Park Hue, etc.). In particular, construction costs have increased significantly from the end of 2025 through the first half of 2026, resulting in a considerable increase in the Company's total costs. In addition, due to unfavorable conditions in the real estate market, the Company has not accelerated the sale of unsold apartments in other projects. Consequently, while operating expenses increased significantly, revenue from the sale of goods and provision of services decreased substantially compared to the same period of the previous year, resulting in a variance of more than 10% compared to the same period of the previous year in the Financial Statements.

- Explanation of the loss in profit after tax for the reporting period:

In the first six months of 2026, due to continued unfavorable conditions in the real estate market, the Company's revenue from the sale of goods and provision of services decreased significantly, while construction costs and operating expenses increased substantially. As a result, the Company recorded a loss after corporate income tax of VND 51,119,092,374 in the separate Financial Statements and VND 54,588,411,091 in the consolidated Financial Statements.

3. This information has been published on the company's website on August 27, 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

M.S.D.N: 0102005769 - C.T.C.P.
CÔNG TY CỔ PHẦN ĐẦU TƯ CHÂU Á - THÁI BÌNH DƯƠNG
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