

No: 54./2026/CV-APS

Ha Noi, July, 17th 2026

Periodic information disclosure - Financial report

To: - Vietnam Stock Exchange;
- Hanoi Stock Exchange;
- Ho Chi Minh 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 Securities Joint Stock Company (APS) hereby discloses Financial Statements for the second quarter of 2026 to the State Securities Commission and the stock exchanges as follows:

1. Name of the organization: Asia Pacific Securities Joint Stock Company

- Stock code: APS
- Address: 3rd floor, Grand Plaza building, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.
- Tel: 024.3573.0200

2. Explanation content

- Financial Statements for the second quarter 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 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 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 July, 17th 2026 at the link www.apec.com.vn

3. Report on transactions with a value of 35% or more of total assets in 2026.

In the event that the parent company has such transactions, please report all of the following details:.

- Transaction content: No incurrence
- Proportion of transaction value/total asset value of the company (%) (based on the most recent financial statements): No incurrence
- Transaction completion date: No incurrence

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)



Nguyen Duc Quan

ASIA PACIFIC SECURITIES JOINT
STOCK COMPANY

Socialist Republic of Vietnam
Independence - Freedom – Happiness

No: 55./2026/CV-APS

Hà Nội, July, 17th 2026

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

1. Name of the organization: Asia Pacific Securities Joint Stock Company
 - Stock code: APS
 - Address: 3rd floor, Grand Plaza building, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.
 - Tel: 1900 999986

2. Information Disclosure Content:
 - Second Quarter 2026 Financial Report

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Attached documents:

- Financial report
- Explanation letter

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Đức Quân

**ASIA PACIFIC SECURITIES JOINT
STOCK COMPANY**

**Socialist Republic of Vietnam
Independence - Freedom – Happiness**

No: 56./2026/CV-APS

Ha Noi, July 17th 2026

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

1. Name of the organization: Asia Pacific Securities Joint Stock Company
 - Stock code: APS
 - Address: 3rd floor, Grand Plaza building, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.
 - Tel: 1900 9999 86
2. Explanation content:
 - *The Profit after Tax ("PAT") increased or decreased by 10% or more compared with that of the corresponding period of the previous year.;*
 - *The Profit after Tax presented in the Statement of Profit or Loss for the reporting period increased or decreased by 10% or more compared with that of the corresponding period of the previous year;*
 - *The Company incurred a loss in the reporting period, or changed from a profit in the corresponding period of the previous year to a loss in the reporting period, or vice versa.*

Unit: VND

ITEM		Quarter II of 2026	Quarter II of 2025	Deviation rate (%)
I.	OPERATING REVENUE			
1.1	Profit from financial assets at fair value through profit or loss (FVTPL)	25,004,859,530	38,821,743,280	-35.6%
1.2	Other revenue (including interest income from held-to-maturity investments, interest from loans and receivables, revenue from securities brokerage, securities depository services, and financial advisory activities)	6,815,630,764	5,722,527,577	19.1%
	Total operating revenue	31,820,490,294	44,544,270,857	-28.6%
II.	OPERATING EXPENSES			
2.1	Loss from financial assets recognized through profit/ loss (FVTPL)	22,133,508,530	46,654,066,837	-52.6%
2.2	Other operating expenses (including provision expenses for financial assets, securities brokerage expenses, securities depository service expenses, etc.)	1,757,634,482	1,984,592,856	-11.4%
	Total operating expenses	23,891,143,012	48,638,659,693	-50.9%
III.	GENERAL AND ADMINISTRATIVE EXPENSE	-46,996,151,627	4,709,225,172	-1098.0%
IV.	OPERATING RESULT	54,936,191,370	-8,796,793,724	724.5%
V.	ACCOUNTING PROFIT AFTER TAX	54,459,620,249	-6,881,710,192	891.4%

APS would like to provide explanations for the above three matters as follows:

The Company's Profit after Tax ("PAT") for the second quarter of 2026 amounted to VND 54.45 billion, representing an increase of 891.4% compared with the second quarter of 2025, mainly attributable to the following factors:

- **Revenue:** Due to significant fluctuations in the financial market, the fair value of the financial assets held by the Company declined, resulting in gains from financial assets at fair value through profit or loss ("FVTPL") of only VND 25.0 billion, down 35.7% compared with the corresponding period of the previous year. Although other operating revenue generated from margin lending and brokerage activities increased by 19.1% year-on-year to VND 6.8 billion, the Company's total operating revenue still decreased by 28.6% compared with the second quarter of 2025.

- **Expenses:** Total operating expenses amounted to VND 23.89 billion, representing a 50.9% decrease compared to Q2 2025. General and administrative (G&A) expenses were negative VND -46.9 billion in Q2 2026, down by VND 51.68 billion year-on-year, equivalent to a 1,098% decline compared with the same period last year. This was mainly attributable to the reversal of provisions for receivables that had been recognized in previous years. As a result, net profit after tax (NPAT) reached VND 54.45 billion, marking a significant increase compared to Q2 2025.

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