

Số: 27./CV-API

(Re: Explanation of profit after tax fluctuations
in Q2/2026 compared to Q2/2025)

An Phu, July 20, 2026

Kính gửi: - 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 2nd quarter of 2026 compared to the 2nd quarter of 2025

No.,	Items	2 nd quarter of 2026	2 nd quarter of 2025	Change	
				Amount	Ratio
1	Profit after tax	(2,395,117,733)	(6,612,698,152)	4,217,580,419	176%

The main reasons is listed as follow:

Items	2 nd quarter of 2026	2 nd quarter of 2025	Change	Ratio
Revenue from sales of goods and provision of services	32,206,371,917	28,871,481,676	3,334,890,241	10%
Borrowing costs	2,749,484,635	3,413,301,626	(663,816,991)	-24%
General and administration expenses	6,927,256,236	7,156,333,692	(229,077,456)	-3%

After-tax profit in Q2/2026 increased by VND 4,217,580,419, representing a 176% increase compared to Q2/2025, mainly due to the following factors:

- Revenue from sales and service provision increased by 10%, equivalent to an increase of VND 3,334,890,241 compared to the same period last year.
- Borrowing costs decreased by VND 663,816,991 (down 24%).
- General and administration expenses decreased by VND 229,077,456 (down 3%).

Sincerely!

Recipients:

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

GENERAL DIRECTOR



VO THUY DUONG