

Số: 3.4../CV-API

(Re: Explanation of PAT fluctuations: H1/2026
vs. H1/2025)

An Phu, August 14, 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 fluctuations in profit after tax in the income statement for the first 6 months of 2026 compared to the same period of 2025

No.,	Items	The first 6 months of 2026	The first 6 months of 2025	Change	
				Amount	Ratio
1	Profit after tax	(8,681,919,054)	(14,539,100,471)	5,857,181,417	40%

The main reasons are listed below:

Items	The first 6 months of 2026	The first 6 months of 2025	Change	Ratio
Revenue from sales of goods and provision of services	60,153,652,817	54,740,582,225	5,413,070,592	10%
Borrowing costs	5,529,018,661	7,265,992,158	(1,736,973,497)	-24%

The fundamental reasons leading to an increase of VND 5,857,181,417 in profit after tax for the first 6 months of 2026, equivalent to a 40% increase compared to the first 6 months of 2025, are detailed below:

- **Revenue from sales of goods and provision of services** increased by 10%, equivalent to an increase of VND 5,413,070,592 compared to the same period last year.
- **Borrowing costs** decreased by VND 1,736,973,497 (down 24%).

Sincerely!

Recipients:

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

GENERAL DIRECTOR



VO THUY DUONG