ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

Socialist Republic of Vietnam
Independence - Freedom – Happines

No: .11../2026/CV-APS

Ha Noi, March,, 20th 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 Audited Financial Statements for 2025 and Audited Financial Safety Ratio Report as at 31 December 2025 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

- Audited Financial Statements for 2025 and Audited Financial Safety Ratio Report as at 31 December 2025

☑ 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 2025):

☐ 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 2025):

☑ 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 March, 30th 2026 at the link www.apec.com.vn

3. Report on transactions with a value of 35% or more of total assets in 2025. 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)

S.Đ.K.K.D: 0103015146-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG
Q. HAI BÀ TRƯNG - TP. HÀ NỘI

Nguyen Duc Quan

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

Socialist Republic of Vietnam
Independence - Freedom – Happines

No: 18../2026/CV-APS

Ha Noi, March,, 30th... 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:
   - Audited Financial Statements for 2025
   - Audited Financial Safety Ratio Report as at 31 December 2025

This information has been published on the company's website on *March,..30th...* 2026 at the link www.apec.com.vn.

Attached documents:
- *Financial report*
- *Explanation letter*

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

TỔNG GIÁM ĐỐC
Nguyễn Đức Quân

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

Socialist Republic of Vietnam
Independence - Freedom – Happines

No: 19../2026/CV-APS

Ha Noi, January, 30th 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 difference in profit after tax (PAT) is 10% or more compared to the same period of the previous year;*
- *The profit after tax in the reporting period is a loss, shifting from a profit in the same period of the previous year to a loss in the current period;*
- *The variance between pre-audit and post-audit figures is 5% or more.*

Unit: VND

ITEM		2025	2024	Deviation rate (%)
I.	**OPERATING REVENUE**			
1.1	Profit from financial assets at fair value through profit or loss (FVTPL)	155,175,440,165	210,937,890,625	-26%
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)	26,771,633,405	28,249,456,441	-5%
	Total operating revenue	**181,947,073,570**	**239,187,347,066**	**-24%**
II.	**OPERATING EXPENSES**			
2.1	Loss from financial assets recognized through profit/ loss (FVTPL)	193,942,154,624	217,927,204,323	-11%
2.2	Other operating expenses (including provision expenses for financial assets, securities brokerage expenses, securities depository service expenses, etc.)	8,061,560,690	8,785,196,272	-8%
	Total operating expenses	**202,003,715,314**	**226,712,400,595**	**-11%**
III.	**GENERAL AND ADMINISTRATIVE EXPENSE**	**19,670,286,883**	**-8,023,798,423**	**345%**
IV.	**OPERATING RESULT**	**(39,188,431,417)**	**21,015,151,278**	**-286%**
V.	**ACCOUNTING PROFIT BEFORE TAX**	**(39,726,928,627)**	**20,498,744,895**	**-294%**
5.1	Realized Profit	**610,388,694**	**33,401,858,895**	**-98%**
5.2	Unrealized Profit	**(40,337,317,321)**	**-12,903,114,000**	**-213%**
VI.	**ACCOUNTING PROFIT AFTER TAX**	**(31,659,465,163)**	**21,782,841,516**	**-245%**

Table 1: Profit After Tax (PAT) variance of 10% or more compared to the same period of the previous year

ITEM		Post-Audit	Pre-Audit	Deviation rate (%)
I.	**OPERATING REVENUE**			
1.1	Profit from financial assets at fair value through profit or loss (FVTPL)	155,175,440,165	155,175,440,165	0%
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)	26,771,633,405	26,771,633,405	0%
	Total operating revenue	**181,947,073,570**	**181,947,073,570**	**0%**
II.	**OPERATING EXPENSES**			
2.1	Loss from financial assets recognized through profit/ loss (FVTPL)	193,942,154,624	191,378,634,488	1%
2.2	Other operating expenses (including provision expenses for financial assets, securities brokerage expenses, securities depository service expenses, etc.)	8,061,560,690	8,184,032,908	-1%
	Total operating expenses	**202,003,715,314**	**199,562,667,396**	**1%**
III.	**GENERAL AND ADMINISTRATIVE EXPENSE**	**19,670,286,883**	**19,354,999,535**	**2%**
IV.	**OPERATING RESULT**	**(39,188,431,417)**	**-36,432,096,151**	**8%**
V.	**ACCOUNTING PROFIT BEFORE TAX**	**(39,726,928,627)**	**-36,970,593,361**	**7%**
5.1	Realized Profit	**610,388,694**	**803,203,824**	**-24%**
5.2	Unrealized Profit	**(40,337,317,321)**	**-37,773,797,185**	**-7%**
VI.	**ACCOUNTING PROFIT AFTER TAX**	**(31,659,465,163)**	**-29,608,686,180**	**7%**

Table 2: Profit After Tax (PAT) variance of 5% or more after the audit

- **Explanation No. 1:** "*The difference in profit after tax (PAT) is 10% or more compared to the same period of the previous year*" and Explanation No. 2: "*The profit after tax in the reporting period is a loss, shifting from a profit in the same period of the previous year to a loss in the current period.*"

Profit after tax in 2025 reached – VND 31.65 billion, representing a 245% decrease compared to 2024. The main reason is that the financial market in 2025 experienced significant volatility. Financial assets were revalued, resulting in gains from financial assets recognized through profit or loss of VND 155.1 billion, down 26% year-on-year. Total operating revenue was VND 181.9 billion, decreasing by 24% compared to 2024.

In terms of expenses, total operating expenses in 2025 were VND 202 billion, down 11% compared to 2024. Administrative expenses reached VND 19.6 billion, increasing by 345%. The primary reason is that in 2024, the Company reversed provisions for receivables previously recognized, which reduced administrative expenses in that year.

- **Explanation No. 3:** "*The variance between pre-audit and post-audit figures is 5% or more.*"

After the audit, the Company recorded additional impairment losses on OTC securities held, leading to a 1% increase in operating expenses. At the same time, adjustments to certain office-related expenses caused administrative expenses to increase by 2% compared to pre-audit figures. All of these factors resulted in a 7% variance in total profit after tax between pre-audit and post-audit figures.

This information has been published on the company's website on *March 30th* 2026 at the link www.apec.com.vn.

Attached documents:

- *Financial report*
- *Explanation letter*

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

TỔNG GIÁM ĐỐC

Nguyễn Đức Quân

CÔNG TY C° PHЫIN CH NG KHOÁN CHÂU Á THÁI BÌNH Dh ч NG

Digitally signed by CÔNG TY C° PHЫIN CH NG KHOÁN CHÂU Á THÁI BÌNH Dh ч NG
DN: cn=CÔNG TY C° PHЫIN CH NG KHOÁN CHÂU Á THÁI BÌNH Dh ч NG c=VN l=CƑu GiЁy
Reason: I am the author of this document
Location:
Date: 2026-03-30 14:21+07:00