ASIA PACIFIC SECURITIES JOINT STOCK COMPANY	Socialist Republic of Vietnam Independence - Freedom – Happines
No: 65.../2026/CV-APS	*Ha Noi, August,14th... 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: 1900999986

2. Explanation content

- Audited Interim Financial Statements for the first six months of 2026 and Audited Financial Safety Ratio Report as of June 30, 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 ☐

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..

This information has been published on the company's website on August,.14th... 2026 at the link www.apec.com.vn

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 CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

Nguyen Duc Quan

ASIA PACIFIC SECURITIES JOINT STOCK COMPANY

Socialist Republic of Vietnam

Independence - Freedom – Happines

No: .66../2026/CV-APS

Ha Noi, August, 14th... 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:
- The audited interim financial statements for the six-month period ended June 30, 2026;
- The audited report on the financial safety ratio as of June 30, 2026.

This information has been published on the company's website on *August 14th...* 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: .67.../2026/CV-APS	*Ha Noi, August 14th... 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) for the reporting period differs by 5% or more between the pre-audit and post-audit figures;*
- *The profit after tax (PAT) reported in the income statement for the reporting period changes by 10% or more compared with the corresponding period of the previous year;*
- *The profit after tax (PAT) for the reporting period changes from a loss in the corresponding period of the previous year to a profit in the current period.*

Unit: VND

ITEM		01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025	Deviation rate (%)
I.	OPERATING REVENUE			
1.1	Profit from financial assets at fair value through profit or loss (FVTPL)	33,573,654,180	57,324,579,945	-41.4%
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)	13,686,581,843	10,843,902,578	26.2%
	Total operating revenue	**47,260,236,023**	**68,168,482,523**	**-30.7%**
II.	OPERATING EXPENSES			
2.1	Loss from financial assets recognized through profit/ loss (FVTPL)	70,731,731,669	95,883,988,248	-26.2%
2.2	Other operating expenses (including provision expenses for financial assets, securities brokerage expenses, securities depository service expenses, etc.)	3,581,080,402	3,659,769,226	-2.2%
	Total operating expenses	**74,312,812,071**	**99,543,757,474**	**-25.3%**
III.	GENERAL AND ADMINISTRATIVE EXPENSE	**-42,791,229,440**	**8,217,920,782**	**-620.7%**
IV.	OPERATING RESULT	**15,746,443,401**	**-39,595,529,993**	**139.8%**
V.	ACCOUNTING PROFIT BEFORE TAX	**15,738,653,392**	**-39,593,195,733**	**139.8%**
5.1	Realized Profit	54,715,340,881	-452,371,068	12195.2%
5.2	Unrealized Profit	(38,976,687,489)	-39,140,824,665	0.4%
VI.	ACCOUNTING PROFIT AFTER TAX	**23,320,814,015**	**-31,765,030,800**	**173.4%**

Table 1: Profit After Tax (PAT) Variance Compared with the Same Period of the Previous Year

Unit: VNĐ

ITEM		Post-Audit	Pre-Audit	Deviation rate (%)
I.	**OPERATING REVENUE**			
1.1	Profit from financial assets at fair value through profit or loss (FVTPL)	33,573,654,180	33,573,654,180	0.0%
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)	13,686,581,843	13,686,581,843	0.0%
	Total operating revenue	**47,260,236,023**	**47,260,236,023**	**0.0%**
II.	**OPERATING EXPENSES**			
2.1	Loss from financial assets recognized through profit/ loss (FVTPL)	70,731,731,669	69,233,379,960	2.2%
2.2	Other operating expenses (including provision expenses for financial assets, securities brokerage expenses, securities depository service expenses, etc.)	3,581,080,402	3,547,129,865	1.0%
	Total operating expenses	**74,312,812,071**	**72,780,509,825**	**2.1%**
III.	**GENERAL AND ADMINISTRATIVE EXPENSE**	**-42,791,229,440**	**-42,888,273,417**	**0.2%**
IV.	**OPERATING RESULT**	**15,746,443,401**	**17,375,789,624**	**-9.4%**
V.	**ACCOUNTING PROFIT BEFORE TAX**	**15,738,653,392**	**17,367,999,615**	**-9.4%**
5.1	Realized Profit	54,715,340,881	54,846,335,395	-0.2%
5.2	Unrealized Profit	(38,976,687,489)	-37,478,335,780	-4.0%
VI.	**ACCOUNTING PROFIT AFTER TAX**	**23,320,814,015**	**24,624,290,993**	**-5.3%**

Table 2: Profit After Tax (PAT) Variance Before and After the Audit

APS Company provides the following explanations regarding the three above-mentioned matters:

- **Matter No. 1**: *The profit after tax (PAT) for the reporting period differs by 5% or more before and after audit.*

The audited profit after tax for the period was recorded at VND 23.32 billion, representing a 5.3% decrease compared with the pre-audit figure. The primary reason was the auditor's adjustment to increase expenses arising from the revaluation of financial assets at fair value through profit or loss (FVTPL), with an increase of VND 1.49 billion, equivalent to a 2.2% increase compared with the pre-audit figure. Other expenses were also subject to minor upward adjustments, resulting in a 2.1% increase in total operating expenses and a 0.2% increase in administrative expenses compared with the pre-audit financial statements.

- **Matters No. 2 and No. 3**: *The profit after tax (PAT) reported in the income statement for the reporting period changes by 10% or more compared with the same period of the previous year; and the reporting period changes from a loss in the same period of the previous year to a profit in the current period.*

The PAT for the current period reached VND 23.32 billion, an increase of VND 45.06 billion compared with the PAT of the previous period, which was a loss of VND 31.76 billion. This represents an increase of 173.4%, resulting in a transition from a loss in the previous year to a profit in the current year. The main reasons are as follows:

Regarding revenue: Due to significant fluctuations in the financial market, the market value of the financial assets (FAs) held by the Company decreased, resulting in gains from financial assets at fair value through profit or loss (FVTPL) of only VND 33.5 billion, a 41.4% decrease compared with the same period of the previous year. Although other revenue from lending activities and brokerage services increased moderately by 26.2% year-on-year, reaching VND 40.2 billion, total operating revenue still decreased significantly by 30.7% compared with the same period of 2025.

Regarding expenses: Total operating expenses were recorded at VND 74.3 billion, a 25.3% decrease compared with the same period of 2025. Administrative expenses decreased significantly, reaching negative VND 42.7 billion, equivalent to a 620.7% decrease compared with the same period of the previous year. This was mainly attributable to the Company's reversal of provisions for receivables that had been recognized in previous years.

This information has been published on the company's website on *August* 14th 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

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