

Số: 07/CV-API

An Phu, April 20, 2026

(Re: Explanation of profit after tax fluctuations
in Q1/2026 compared to Q1/2025)

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 1st quarter of 2026 compared to the 1st quarter of 2025

No.,	Items	1 st quarter of 2026	1 st quarter of 2025	Change	
				Amount	Ratio
1	Profit after tax	(6,290,161,241)	(7,926,402,319)	1,636,241,078	26%

The main reasons is listed as follow:

Items	1 st quarter of 2026	1 st quarter of 2025	Change	Ratio
Revenue from sales of goods and provision of services	27,947,280,900	25,869,100,549	2,078,180,351	7%
Interest expenses	2,779,534,026	3,852,690,532	(1,073,156,506)	-38%
Selling expenses	765,309,511	963,250,319	(197,940,808)	-26%

After-tax profit in Q1 2026 increased by VND 1,636,241,078, representing a 26% increase compared to Q1 2025, mainly due to the following factors:

- Revenue from sales and service provision increased by 7%, equivalent to an increase of VND 2,078,180,351 compared to the same period last year.
- Interest expenses decreased by VND 1,073,156,506 (down 38%).
- Selling expenses decreased by VND 197,940,808 (down 26%).

Sincerely!

Recipients:

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

GENERAL DIRECTOR



VÔ THUY DUONG