

No: 72 /CBTT-PAC

Lao Cai, Oct 20th, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: State Securities Commission

Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Apatite Phosphorus Joint Stock Company announces the Financial Statement (FS) for the 3rd quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: **VIETNAM APATIT PHOSPHORUS JOINT STOCK COMPANY**

- Stock code: **PAT**

- Address: Tang Loong Industrial Park, Tang Loong Town, Bao Thang District, Lao Cai Province

- Contact phone: 0389995673

- Email: pac.dgc@ducgiangchem.vn Website: <https://pacvietnam.vn/>

2. Information disclosure content:

- Financial Statements Quarter 3rd, 2025

☒ Separate financial statements (TCNY has no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (TCNY has subsidiaries)

☐ Consolidated financial statements (TCNY has a affiliated accounting unit with its own accounting apparatus)

- Cases that require explanation:

+ The auditing organization gave an opinion that was not an unqualified opinion on the financial statements (for the semi-annual financial statements audited in 2025)

☐ Yes

☐ No

Explanatory document in case of integration:

☐ Yes

☐ No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited semi-annual financial statements in 2025)

☐ Yes

☐ No

Explanatory document in case of integration:

☐ Yes

☐ No



+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year

☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the previous year's same period report to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

This information was published on the Company's website on: Oct 20th, 2025 at the link <https://pacvietnam.vn/category/bao-cai-tai-chinh/>

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

- Financial statements for the 3rd quarter of 2025;
- Explanatory document of financial statements for the 3rd quarter of 2025 .

Organization representative

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



GIÁM ĐỐC
Dặng Biền Đức

**VIETNAM APATITE PHOSPHORUS
JOINT STOCK COMPANY**

Number: *71*/2025 /CV-PAC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Lao Cai, October 20th, 2025

To:

- **State Securities Commission**
- **Hanoi Stock Exchange**

Company name: VIET NAM APATITE PHOSPHORUS JOINT STOCK COMPANY

Head office: Tang Loong Industrial Zone, Tang Loong Commune, Lao Cai Province, Vietnam.

The 3rd Quarter 2025 Financial Report prepared on October 19, 2025 and the 3rd Quarter 2024 Financial Report have a difference of 10%. The Company would like to explain as follows:

Profit after tax in the Third quarter of 2025 is VND 109.967.459.908, an increase of 63% over the same period in 2024, due to the following reasons:

- Although the company's revenue and sales volume in the 3rd Quarter 2025 both decreased compared to the 3rd Quarter 2024. However, due to a 10% increase in yellow phosphorus selling price, selling expenses decreased by 51%, leading to a 63% increase in profit.

Accumulated profit after tax in the first 9 months of 2025 increased by 48% over the same period last year, due to the following reasons:

- Cumulative revenue in the first 9 months of 2025 increased by 10% over the same period in 2024, the average selling price of yellow phosphorus products increased by 17% over the same period last year, and selling costs decreased by 15%. Therefore, the company's after-tax profit in the first 9 months of 2025 increased by 48% over the same period in 2024.

Recipient:

- As above ;
- Save;

**VIETNAM APATITE PHOSPHORUS
JOINT STOCK COMPANY**



GIÁM ĐỐC
Dặng Tiên Đức