

No: 36 /CBTT-PAC

Lao Cai, July 19<sup>th</sup>, 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 16<sup>th</sup>, 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 2<sup>nd</sup> 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](mailto:pac.dgc@ducgiangchem.vn) Website: <https://pacvietnam.vn/>

2. Information disclosure content:

- Financial Statements Quarter 2<sup>nd</sup>, 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: July 19<sup>th</sup>, 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 2<sup>nd</sup> quarter of 2025;
- Explanatory document of financial statements for the 2<sup>nd</sup> quarter of 2025 .

**Organization representative**

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



**GIÁM ĐỐC**  
*Dặng Liên Đức*



**VIET NAM APATITE PHOSPHORUS  
JOINT STOCK COMPANY**

No: *55* /2025/CV-PAC

**SOCIALIST REPUBLIC OF VIETNAM**

Independence – Freedom – Happiness

*Lao Cai, July 19, 2025*

**To: - State Securities Commision  
- Hanoi Stock Exchange**

**COMPANY NAME: VIETNAM APATITE PHOSPHORUS JOINT STOCK  
COMPANY**

Headquarters: Tang Loong Industrial zone, Tang Loong Commune, Lao Cai Province, Viet Nam.

The 2nd quarter of 2025 Financial Report, prepared on July 20, 2025, and the 2nd quarter of 2024 Financial Report show a discrepancy of 10%. The company would like to explain as follows:

The after-tax profit for the 2nd quarter of 2025 is 77,633,287,382 VND, an increase of 39% compared to the same period last year.

Due to the following reasons:

- Revenue in the 2nd quarter of 2025 increased by 109% compared to the 2nd quarter of 2024 due to a 94% increase in consumption volume. The selling price of yellow phosphorus products incresed by 10% compared to the same period last year, while other costs remained relatively stable. As a result, the company's after-tax profit increased by 39% compared to the same period last year

The cumulative after-tax profit for the first 6 months of 2025 increased by 39% compared to the same period last year, due to the following reasons:

- The cumulative revenue for the first 6 months of 2025 increased by 37% compared to the same period in 2024, due to a 26% increase in consumption volume, particularly a 45% increase in export volume, and an average selling price of yellow phosphorus products rising by 10% compared to the same period last year. As a result, the company's after-tax profit for the first 6 months of 2025 increased by 39%.

**Receiving place:**

- As above;
- Save:

**VIET NAM APATITE PHOSPHORUS  
JOINT STOCK COMPANY**



**GIÁM ĐỐC**  
*Dặng Tiên Đức*