

No: **08**/CBTT-PAC

Lao Cai, January 20, 2026

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, 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 fourth 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 4, 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: January 20, 2026 at the link <https://pacvietnam.vn/category/bao-cau-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 fourth quarter of 2025;
- Explanatory document of financial statements for the fourth quarter of 2025 .

Organization representative

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



GIÁM ĐỐC
Dặng Kiến Đức



**VIETNAM APATITE PHOSPHORUS
JOINT STOCK COMPANY**

Number: 07/2025 /CV-PAC

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

Lao Cai, January 20, 2026

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

Company name: VIETNAM APATIT PHOSPHORUS JOINT STOCK COMPANY

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

The 4th Quarter 2025 Financial Report prepared on January 20, 2026 and the 4th Quarter 2024 Financial Report have a difference of 10%. The Company would like to explain as follows:

Profit after tax for Q4/2025 reached VND 75,165,253,535, representing a 7% decrease compared to the same period in 2024. The primary reason is:

- While net revenue in Q4/2025 increased year-on-year, the production cost of yellow phosphorus rose by 26%. This surge in input costs outweighed the revenue growth, leading to a 7% decline in PAT for the quarter.

Full-year 2025 Results (Accumulated 12 months): Accumulated Profit after tax for the full year 2025 increased by 31% compared to the previous year, driven by the following factors:

- Revenue Growth: Accumulated revenue for the 12-month period grew by 12% compared to 2024.

- Favorable Pricing: The average selling price of yellow phosphorus products increased by 9.4% year-on-year.

- Cost Optimization: Selling expenses were significantly reduced by 17%. Consequently, these positive factors collectively contributed to a 31% year-on-year growth in the Company's total Profit after tax for 2025.

Recipient:

- As above ;
- Save:

**VIETNAM APATITE PHOSPHORUS
JOINT STOCK COMPANY**



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Dặng Tiến Đức