

**VIET NAM APATITE  
PHOSPHORUS  
JOINT STOCK COMPANY**

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

**No: 43/CBTT-PAC**

*Lao Cai, April 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, Viet Nam Apatite Phosphorus Joint Stock Company announces the Financial Statement (FS) for the one quarter of 2026 to the Hanoi Stock Exchange as follows:

**1. Organization name: VIET NAM APATITE PHOSPHORUS JOINT STOCK COMPANY**

- Stock code: **PAT**
- Address: Tang Loong Industrial Zone, Tang Loong Commune, 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 1, 2026
  - ☒ 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 2026 )

☐ 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 2026 )

☐ 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: April 20, 2026 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 one quarter of 2026;
- Explanatory document of financial statements for the one quarter of 2026 .

**Organization representative**

Person using legal documents  
(Sign, full name, position, seal)



**PHÓ GIÁM ĐỐC**  
*Nguyễn Văn Tuấn*

**VIET NAM APATITE  
PHOSPHORUS JOINT  
STOCK COMPANY**

No: 44 /2026/CV-PAC

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

*Lao Cai, date 20 month 04 year 2026*

**To: - State Securities Commision**

**- Hanoi Stock Exchange**

COMPANY NAME: VIET NAM APATITE PHOSPHORUS JOINT STOCK COMPANY

Headquarters: Tang Loong Industrial zone, Tang Loong Commune, Lao Cai Province

The 1st quarter of 2026 Financial Report, prepared on April 20, 2026, and the 1st quarter of 2025 Financial Report show a discrepancy of 10%. The company would like to explain as follows:

The after-tax profit for the 1st quarter of 2026 is 46,555,736,137 VND, an decrease of 45% compared to the same period last year.

Due to the following reasons:

Revenue in Q1 2026 decreased by 3% compared to Q1 2025, as the selling price of yellow phosphorus products remained relatively stable, while production costs increased by 14% due to a sharp rise in input raw material prices. As a result, the Company's after-tax profit decreased by 45% compared to the same period last year.

**Receiving place:**

- As above;
- Save:

**VIET NAM APATITE  
PHOSPHORUS JOINT STOCK  
COMPANY**



**PHÓ GIÁM ĐỐC**  
*Nguyễn Văn Tuấn*