

No: 39 /CBTT-PAC

Lao Cai, April 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 1st quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: **VIETNAM APATITE 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 1st, 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: April 20th, 2025 at the link <https://pacvietnam.vn/category/bao-cao-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 1st quarter of 2025;
- Explanatory document of financial statements for the 1st quarter of 2025 .

Organization representative

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



GIÁM ĐỐC
Dặng Kiến Đức

**VIET NAM APATITE
PHOSPHORUS JOINT
STOCK COMPANY**

No: 38 /2025/CV-PAC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Lao Cai, date ..30.. month 04 year 2025

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

COMPANY NAME: VIETNAM APATITE PHOSPHORUS JOINT STOCK COMPANY

Headquarters: Tang Loong Industrial zone, Bao Thang District, Lao Cai Province

The 1st quarter of 2025 Financial Report, prepared on April 20, 2025, and the 1st quarter of 2024 Financial Report show a discrepancy of 10%. The company would like to explain as follows:

The after-tax profit for the 1st quarter of 2025 is 84,726,891,606 VND, an increase of 39% compared to the same period last year.

Due to the following reasons:

- Revenue in the 1st quarter of 2025 decreased by 0.4% compared to the 1st quarter of 2024 due to an 8% drop in consumption volume; however, the selling price of yellow phosphorus products increased by 8% compared to the same period last year. Notably, financial costs decreased by 36%, and selling expenses decreased by 10%. As a result, the company's after-tax profit increased by 39% compared to the same period last year.

Receiving place:

- As above;
- Save:

**VIET NAM APATITE
PHOSPHORUS JOINT STOCK
COMPANY**



GIÁM ĐỐC
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