

No: 09 /CBTT-PAC

Lao Cai, January 20, 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, 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 2024 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 4, 2024
    - 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 2024 )

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 2024 )

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, 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 fourth quarter of 2024;
- Explanatory document of financial statements for the fourth quarter of 2024 .

**Organization representative**  
Legal representative/ Person using legal documents  
(Sign, full name, position, seal)



GIÁM ĐỐC  
*Dặng Tiên Đức*

**VIET NAM APATITE  
PHOSPHORUS JOINT STOCK COMPANY**

No: 08 /2025/CV-PAC

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

Lao Cai, date 20. month 01 year 2025

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

Company name: VIET NAM APATITE PHOSPHORUS JOINT STOCK  
COMPANY

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

The 4th quarter 2024 Financial Report prepared on January 20, 2025 and the 4th  
quarter 2023 Financial Report have a difference of 10%, the Company would like to  
explain as follows:

1. 4th quarter business results:

Profit after tax in the 4th quarter of 2024 is 81,006,857,140 VND, an increase of  
55% compared to the same period last year.

Due to the following reasons:

- Revenue in the 4th quarter of 2024 increased by 18% compared to the 4th  
quarter of 2023 due to an 18% increase in consumption volume, especially a 45%  
increase in export output, an increase in the selling price of yellow phosphorus products,  
and a decrease in the cost of production. Therefore, the company's profit after tax  
increased by 55% compared to the same period last year.

2. Profit after tax in 2024 decreased by 7% compared to the same period last  
year, due to the following reasons:

- Sales volume of yellow phosphorus products increased by 1% compared to the  
same period last year. However, revenue of this product decreased by 3% due to the  
decrease in average unit selling price for the whole year. And at the same time, sea  
freight rates increased strongly. Therefore, accumulated profit after tax in 2024 decreased  
compared to accumulated profit after tax in 2023.

**Receiving place**

- As above;
- Save:

**VIET NAM APATITE  
PHOSPHORUS JOINT STOCK COMPANY**

