

No: 80/CBTT-PAC

Lao Cai, July 20th, 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 two 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 Website: <https://pacvietnam.vn/>

2. Information disclosure content:

- Financial Statements Quarter 2, 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: July 20th, 2026 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 two quarter of 2026;
- Explanatory document of financial statements for the two quarter of 2026 .

Organization representative

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



GIÁM ĐỐC
Nguyễn Văn Tuấn

**VIET NAM APATITE
PHOSPHORUS JOINT
STOCK COMPANY**

No: 79 /2026/CV-PAC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Lao Cai, date 20 month 07 year 2026

To: - State Securities Commission
- Hanoi Stock Exchange

COMPANY NAME: VIETNAM APATITE PHOSPHORUS JOINT STOCK COMPANY

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

The 2nd quarter of 2026 Financial Report, prepared on July 20, 2026, and the 2nd quarter of 2025 Financial Report show a discrepancy of 10%. The company would like to explain as follows:

The after-tax profit for the 2nd quarter of 2026 is 109,836,820,776 VND, an increase of 41% compared to the same period last year.

Due to the following reasons:

Revenue in Q2 2026 increased by 8% compared to Q2 2025, due to a rise in the selling price of yellow phosphorus products, while production costs increased by 3% due to higher input material prices. As a result, the company's after-tax profit increased by 41% year-on-year.

Receiving place:

- As above;
- Save:

**VIET NAM APATITE
PHOSPHORUS JOINT STOCK
COMPANY**



GIÁM ĐỐC
Nguyễn Văn Tuấn