

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 105/CBTT-PAC

Lao Cai, Oct 20th, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**CÔNG TY
CỔ PHẦN
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APATIT
VIỆT NAM**

Digitally signed by CÔNG TY
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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 three 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 3rd, 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: Oct 20th, 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 three quarter of 2026;
- Explanatory document of financial statements for the three quarter of 2026 .

Organization representative

Legal representative/ Person using legal documents

(Sign, full name, position, seal)



GIÁM ĐỐC

Nguyễn Văn Luân

**VIET NAM APATITE
PHOSPHORUS JOINT
STOCK COMPANY**

No: 106 /2026/CV-PAC

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Lao Cai, date 20 month 10 year 2026

**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 3RD quarter of 2026 Financial Report, prepared on Oct 20, 2026, and the 3RD quarter of 2025 Financial Report show a discrepancy of 10%. The company would like to explain as follows:

The after-tax profit for the 3rd quarter of 2026 is 59,320,287,059 VND, an decrease of 46% compared to the same period last year.

Due to the following reasons:

Revenue in Q3 2026 decreased by 13% compared to Q3 2025, as the consumption output decreases, while production costs increased due to a sharp rise in input raw material prices. As a result, the Company's after-tax profit decreased by 46% compared to the same period last year.

Receiving place:

- As above;
- Save;

**VIET NAM APATITE
PHOSPHORUS JOINT STOCK
COMPANY**



GIÁM ĐỐC

Nguyễn Văn Luân