

No: 365 /KT-PLNB

Ninh Binh, day 26, month 02, year 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Complying to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure in the securities market, Ninh Binh Phosphate Fertilizer Joint Stock Company hereby discloses financial statement (FS) information of **2025** to the Hanoi Stock Exchange as follows:

1. Name of the organization: NINH BINH PHOSPHATE FERTILIZER JOINT STOCK COMPANY

- Stock code: NFC
- Address: Bo Dau Residential Group, Nam Hoa Lu Ward, Ninh Binh Province
- Telephone: 02293.610.024 Fax: 02293.610.013
- Email: sales@niferco.com.vn Website: Niferco.com.vn

2. Contents of information to be announced:

- 2025 Audited Financial Statements:

Separate Financial Statements (Listed company without subsidiaries and superior accounting units with affiliated units);

Consolidated Financial Statements (Listed company with subsidiaries);

Combined Financial Statements (Listed company with accounting units under their own accounting apparatus).

- Cases Requiring Explanation of causes:

+ The auditing firm issued an audit opinion other than an unqualified opinion on the audited Financial Statements for the year 2025:

Yes

No

Written explanation in case of accumulation:

Yes

No

+ Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (for audited Financial Statements 2025):

Yes

No

Written explanation in case of accumulation:

Yes

No



+ Profit after corporate income tax in the income statement changes by 10% or more compared to the same period of the previous year:

Yes No

Written explanation in case of accumulation:

Yes No

+ Profit after tax in the reporting period incurs a loss, or changes from profit to loss or vice versa compared to the same period of the previous year:

Yes No

Written explanation in case of accumulation:

Yes No

This information has been published on the Company's website on (date) 26/02/2026 at the link: <http://Niferco.com.vn>

3. Report on transactions valued at 35% or more of total assets in 2025:
Transactions occurred.

- Transaction details: Purchase of Apatite ore from Vietnam Apatite Limited (under the same parent company)

- Ratio of transaction value to total assets (%) (based on the 2025 financial statements):

$178.188.289.939/412.796.292.387 * 100\% = 43,166\%$

- Completion date of the transaction: 29/12/2025.

We hereby certify that the disclosed information above is true and accurate and we take full legal responsibility for the disclosed contents. ✓

Representative of the Organization

Authorized Person for Information Disclosure

(Signature, full name, title, company seal)

Attachments:

- 2025 Audited Financial Statements
- Explanatory report on the variance of profit after tax compared to the same period.



**KẾ TOÁN TRƯỞNG
NGUYỄN NGỌC THUẤN**