

No: 1710/KT-PLNB

Ninh Binh, July 30, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: 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 providing guidance on information disclosure on the securities market, Ninh Binh Phosphate Fertilizer Joint Stock Company hereby discloses its 2026 semi-annual financial statements to the Hanoi Stock Exchange as follows:

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

- Stock code: NFC
- Address: Dau Xuan esidential 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:

- 2026 Semi-Annual 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 2026:

☐ 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 2026):

☐ 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 July 30, 2026 at the link: <http://Niferco.com.vn>

3. Report on Transactions with a Value of 35% or More of Total Assets During the First Six Months of 2026

In case the listed company has transactions required to be reported, the following details shall be provided:

- Transaction Content:.....
- Ratio of transaction value to total assets of the enterprise (%) (based on the most recent financial statements);.....
- Completion date of the transaction:.....

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

Attachments:

- 2026 Semi-Annual Financial Statements;
- Explanatory report on the variance of profit after tax compared to the same period.

Representative of the Organization

Authorized Person for Information Disclosure

(Signature, full name, title, company seal)



KẾ TOÁN TRƯỞNG
NGUYỄN NGỌC THUẤN

