

No: 758 /PLNB-CBTT

*Ref: Supplementary documents for the
General Meeting of Shareholders*

Ninh Binh, Day 02 month 4 year 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: Hanoi Stock Exchange

1. Organization Name : Ninh Binh Phosphate Fertilizer Joint Stock Company
 - Stock code : NFC
 - Address: Bo Dau Residential Area - Nam Hoa Lu Ward – Ninh Binh Province
 - Telephone: 02293.610863 Fax: 02293.610013
 - Email: sales@niferco.com.vn

2. Content of Information Disclosure:

After reviewing the information disclosure documents for the 2026 Annual General Meeting of Shareholders, Ninh Binh Phosphate Fertilizer Joint Stock Company respectfully submits the following supplementary contents: Proposal No. 01 on the 2025 profit distribution plan; Proposal No. 02 on the 2026 interim dividend advance and payment plan; Proposal No. 06 on signing the Apatite ore purchase contract with Vietnam Apatite Limited (Vinachem Group); and Proposal No. 07 on seeking approval for the fertilizer sales contract with Hoang Ngan Co., Ltd (a related party).

3. This information was disclosed on the Company's website on 02/04/2026 at:
<http://Niferco.com.vn/>

We hereby certify that the information disclosed above is true and we take full legal responsibility for the content of the disclosed information./.

Recipients:

- As above;
- Company website;
- Filed at Fin-Acc Dept.

**ORGANIZATION REPRESENTATIVE
Person authorized to disclose information**



Nguyen Ngoc Thuan

PROPOSAL TO THE GENERAL MEETING OF SHAREHOLDERS

(Ref: 2025 Profit Distribution Plan)

To: The General Meeting of Shareholders

- Pursuant to the Law on Enterprises No, 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;

- Pursuant to the Charter on Organization and Operation of Ninh Binh Phosphate Fertilizer Joint Stock Company approved by the General Meeting of Shareholders;

- Pursuant to the 2025 Financial Statements of Ninh Binh Phosphate Fertilizer Joint Stock Company audited by Viet Nam Auditing and Evaluation Co., Ltd (VAE),

The Board of Directors of Ninh Binh Phosphate Fertilizer Joint Stock Company hereby submits the 2025 profit distribution plan to the General Meeting of Shareholders as follows:

No	Targets	2025 Plan	
		Fund appropriation rate/Profit after tax 2025	Value (VND)
1	Total net revenue from sales		1,240,335,719,173
2	Total profit before tax		173,413,991,038
3	Corporate income tax		34,619,052,185
4	Profit after tax in 2025		138,794,938,853
5	Undistributed profit from previous years		8,965,297,425
6	Undistributed profit of this year		134,881,075,541
6.1	Appropriation for investment and development fund	30%	41,638,481,656
6.2	Appropriation for bonus and welfare fund	10%	13,879,493,885
6.3	Cash dividend (payout ratio based on Charter Capital)	50% of CC	78,656,300,000
6.4	Bonus fund for Company managers		706,800,000

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Statement No.01

7	Remaining profit carried forward to next year		12,879,160,737
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Note: The Bonus Fund for Company Managers is extracted from 2 months' salary fund of the Board of Directors members, Remuneration for the Board of Directors, the Board of Controllers, and the Board of Management.

Dividend payment schedule: The dividend payout of 50% of Charter Capital, equivalent to VND 78,656,300,000 is expected to be processed for shareholders after approval by the General Meeting of Shareholders,

We respectfully submit the 2025 profit distribution plan to the General Meeting for approval. The Board of Directors shall be responsible for implementing the dividend payment to shareholders in accordance with the plan approved by the Meeting,

Sincerely!

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**

Pham Manh Ninh





Statement No.02

**NINH BÌNH PHOSPHATE FERTILIZER
JOINT STOCK COMPANY**

SOCIAL REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Ninh Binh, Day 15 month 4 year 2026

PROPOSAL TO THE GENERAL MEETING OF SHAREHOLDERS

(Ref: 2026 Profit Distribution Plan, Dividend Advance,
and Payment of Dividend Advance)

To: The General Meeting of Shareholders

Pursuant to the Law on Enterprises No. 59/2020/QH14 approved by the National Assembly of the Socialist Republic of Vietnam on June 17, 2020;

- Pursuant to the Charter on Organization and Operation of Ninh Binh Phosphate Fertilizer Joint Stock Company approved by the General Meeting of Shareholders;

- Pursuant to the 2026 Business and Production Plan of Ninh Binh Phosphate Fertilizer Joint Stock Company.

The Board of Directors of Ninh Binh Phosphate Fertilizer Joint Stock Company hereby submits the 2026 profit distribution plan, dividend advance, and payment of dividend advance to the General Meeting of Shareholders as follows:

1. 2026 Profit Distribution Plan.

No.	Targets	2026 Plan (VND)
1	Total net revenue from sales	1,420,000,000,000
2	Total profit before tax	180,000,000,000
3	Corporate income tax	36,000,000,000
4	Profit after tax in 2026	144,000,000,000
5	Undistributed profit from previous years carried forward	12,879,160,737

The planned dividend payout ratio for 2026 is $\geq 40\%$ of Charter Capital..

2. 2026 Dividend Advance and Payment Plan.

The General Meeting of Shareholders authorizes the Board of Directors to determine the dividend advance rate for 2026 and implement the dividend advance payment to shareholders in accordance with the Company's business and production performance during the year.



Statement No.02

We respectfully submit the 2026 profit distribution plan, dividend advance, and payment of dividend advance to the General Meeting for approval. The Board of Directors shall be responsible for the proper implementation of the plan approved by the Meeting.

Sincerely!

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**

Pham Manh Ninh





Submission No. 06

**NINH BÌNH PHOSPHATE FERTILIZER
JOINT STOCK COMPANY**

SOCIAL REPUBLIC OF VIETNAM

Độc lập – Tự do – Hạnh phúc

Ninh Binh, Day 02 month 4... year 2026

SUBMISSION

**Regarding the signing of an Apatite ore purchase contract with
Vietnam Apatite Limited Liability Company under
Vietnam National Chemical Group**

To: The General Meeting of Shareholders

- Pursuant to the Law on Enterprises dated June 17, 2020;
- Pursuant to the Law on Securities dated November 26, 2019;
- Pursuant to Decree No. 155/2020/ND-CP dated December 31, 2020, of the Government on corporate governance applicable to public companies;
- Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020, guiding the disclosure of information on the securities market;
- Pursuant to the Charter of Organization and Operation of Ninh Binh Phosphate Fertilizer Joint Stock Company (2022 edition);
- Based on the business production situation of Ninh Binh Phosphate Fertilizer Joint Stock Company.

The Board of Directors hereby reports to the General Meeting of Shareholders regarding the signing of contracts for the purchase of materials and goods with entities under the Vietnam National Chemical Group to serve production and sales in 2026, with the following details:

Pursuant to Article 167 of the Law on Enterprises 2020 (as amended and supplemented in 2022, 2025);

1. The General Meeting of Shareholders or the Board of Directors shall approve contracts and transactions between the Company and the following related parties:

1.1. Shareholders, or authorized representatives of shareholders that are organizations owning more than 10% of the total ordinary shares of the Company, and their related parties;

2. Related parties are individuals or organizations directly or indirectly related to enterprises in the following cases:

2.1. Parent companies, managers, and legal representatives of the parent company, and persons with the authority to appoint managers of the parent company;

2.2. Subsidiaries, managers, and legal representatives of the subsidiary;

3. The General Meeting of Shareholders shall approve contracts and transactions as specified in Clause 2 of this Article that have a value greater than 35% of the total asset value recorded in the most recent financial statements, or a different smaller ratio or value as prescribed in the Company's Charter.

4. Vietnamese Accounting Standard No. 26 (Issued and promulgated under Decision No. 234/2003/QĐ-BTC) regarding Associate Companies.

5. Accordingly, any transactions between Ninh Binh Phosphate Fertilizer Joint Stock Company and the subsidiaries or related parties of Vietnam National Chemical Group (including subsidiaries, associates, etc., within the Group) must be approved by the Board of Directors or the General Meeting of Shareholders of Ninh Binh Phosphate Fertilizer Joint Stock Company (hereinafter referred to as "the Company").

Currently, there are two sources of apatite ore supply: Apatit Vietnam One Member Limited Liability Company and imported sources. Based on the supply capacity and ore categories of the above-mentioned suppliers, and in order to ensure sufficient ore for the 2026 production plan, it is proposed that the General Meeting of Shareholders consider and approve the apatite ore purchase contract to be signed with Apatit Vietnam One Member Limited Liability Company with the following contents:

No.	Commodity Name	Unit	Quantity (Expected)	Quality Specifications		
				Average P ₂ O ₅ (%)	Moisture (% H ₂ O)	ParticleSize (mm)
1	Raw Type 2 Apatite Ore	Tons	150,000	21 ± 1,5	≤ 6%	From 25mm to 250mm; reach ≥ 70%

- Purchase Price:

- Unit Price (excluding VAT) at current time: 1,600,000 VND/ton.

- In case of changes in the delivery price, the General Director is authorized to negotiate and sign the contract in accordance with legal regulations.

- VAT (5%): 80,000 VND/ton.

- Total Expected Contract Value (including VAT): 252.0 Billion VND (Two hundred and fifty-two billion Vietnam Dong))

- Total Assets of the Company as of December 31, 2025: 412.796 Billion VND.

- Ratio of the Contract Value to Total Assets: 61.0%.

- Contract Execution Period: From May 1, 2026, to April 30, 2027

The Board of Directors of Ninh Binh Phosphate Fertilizer Joint Stock Company hereby reports to the General Meeting of Shareholders on the signing



of the aforementioned Apatite ore purchase contract with Vietnam Apatite Limited Liability Company. We respectfully submit this for the General Meeting's consideration and approval at the 2026 Annual General Meeting./.

Sincerely!

Recipients:

- As mentioned above;
- Archived Materials Department

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**

Pham Manh Ninh





Submission No. 07

**NINH BÌNH PHOSPHATE FERTILIZER
JOINT STOCK COMPANY**

**SOCIAL REPUBLIC OF VIETNAM NAM
Independence – Freedom - Happiness**

Ninh Binh, March 30th, 2026

SUBMISSION

**Subject: Seeking opinions on the Fertilizer Contract with
Hoang Ngan Co., Ltd – a Related Party.**

To: The General Meeting of Shareholders of Ninh Binh Phosphate Fertilizer Joint Stock Company.

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 of the National Assembly of the Socialist Republic of Vietnam;
- Pursuant to the Competition Law No. 23/2018/QH14 dated June 12, 2018;
- Pursuant to Decree No. 155/2020/NĐ-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Securities Law;
- Pursuant to the Charter on Organization and Operation of Ninh Binh Phosphate Fertilizer Joint Stock Company approved by the Annual General Meeting of Shareholders in 2022;

The Board of Directors hereby reports to the General Meeting of Shareholders on the signing of a fertilizer sales contract with Hoang Ngan Company Limited to serve product distribution activities in 2026, with the following contents:

1. On September 30, 2025, the Company's major shareholder, Hoang Ngan Company Limited, issued Official Letter No. 85/CV-HN requesting to purchase the Company's products with a quantity of 100,000 tons (including 80,000 tons of fused magnesium phosphate fertilizer and 20,000 tons of semi-finished phosphate products), with delivery period from January 1, 2026 until completion of the total quantity.

According to Article 24 of the Competition Law No. 23/2018/QH14 dated June 12, 2018 regarding enterprises or groups of enterprises holding dominant market positions, in order to avoid abuse of dominant market position or monopoly, the purchasing volume must ensure that the enterprise's market share remains below 30% of the Company's total product consumption volume.

Based on the planned total sales volume of approximately 245,000 tons of fused phosphate fertilizer in 2026, the Company may only sell to Hoang Ngan Company Limited a maximum of 70,000 tons of fused magnesium phosphate fertilizer (equivalent to 28.6%) and shall not sell semi-finished phosphate products, due to production planning and supply commitments for other customers and markets.

The total transaction value, based on the current price, is VND 441 billion, equivalent to 106.8% of the Company's total assets as of December 31, 2025.



2. According to regulations, the transaction between Ninh Binh Phosphate Fertilizer Joint Stock Company and Hoang Ngan Company Limited is considered a related-party transaction, because:

- Hoang Ngan Company Limited is a major shareholder holding 16.47% of the Company's total shares as of March 16, 2026;

- Mr. Nguyen Ngoc Thach is both the General Director of Hoang Ngan Company Limited and a member of the Board of Directors of the Company.

- Pursuant to Clause 3, Article 167 of the Law on Enterprises, transactions valued at 35% or more of the Company's total assets stated in the latest financial statements must be approved by the General Meeting of Shareholders.

3. Since the total value of the contracts signed between the Company and Hoang Ngan Co., Ltd. exceeds 35% of the Company's total assets as recorded in the latest financial statements, the Board of Directors reported and obtained approval at the 2026 Annual General Meeting of Shareholders, specifically:

- Product: Ninh Binh fused magnesium phosphate fertilizer
- Quantity: 70,000 tons
- Unit Price: The payment price (including VAT at the current time, at the Company's warehouse in Bo Dau, Nam Hoa Ward, Hoa Lu District, Ninh Binh Province) is: 6,300,000 VND/ton. In the event of a change in the Company's price policy, the unit price shall be adjusted accordingly
- Total transaction value: VND 441,000,000,000
- *(Four hundred forty-one billion Vietnamese dong)*
- Payment method: Bank transfer upon receipt of goods or offset against goods payment according to the Company's sales regulations
- Implementation period: 12 months from the date of the first transaction between the Company and Hoang Ngan Co., Ltd. in 2026.

The Board of Directors of Ninh Binh Phosphate Fertilizer Joint Stock Company respectfully submits this matter to the Annual General Meeting of Shareholders 2026 for consideration and approval.

Respectfully submitted.

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

Recipients:

- As above;
- Archived: Administration office,
Company Secretary.

Pham Manh Ninh