

NGHE AN PHARMACEUTICAL
MEDICAL MATERIAL AND
EQUIPMENT JOINT STOCK
COMPANY

No: 359/DNA/CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence — Freedom — Happiness

Nghe An, Date 21 month 08 year 2026.

TO : State Securities Commission
Hanoi Stock Exchange

III. Disclosing organization

1. Organization name: Nghe An pharmaceutical Medical Material and Equipment Joint Stock Company ("The Company").
2. Stock Code: NTF
3. Head office Address: No 16, Nguyen Thi Minh Khai, Thanh Vinh Ward, Nghe An province.
4. Phone: 0238.384.1642
5. Website: <https://dnapharma.com.vn/>
6. Contents of information disclosure:

The Company would like to provide an explanation regarding the variance in profit after tax on the financial statements for the first 6 months of 2026, which changed by 10% or more compared to the same period last year. The details are as follows:

Indicator	First 6 Months of 2026	First 6 Months of 2025	Amount difference	Ratio
After- tax profit on FS	502,382,432	2,200,680,526	(1,698,298,094)	Decreased 77%

The profit after tax for the first 6 months of 2026 experienced a variance of over 10% compared to the first 6 months of 2025 due to a combination of the following reasons:

- **General difficulties in the Pharmaceutical Industry:** The global economic downturn has triggered a decline in purchasing power for pharmaceutical products. Coupled with escalating competitive pressure within the domestic market, the Company's profit margins have been significantly compressed.

- **Supply chain disruptions of raw materials:** The prices of active pharmaceutical ingredients (APIs) imported from international markets along with global logistics expenses fluctuated sharply. Localized scarcity and supply chain breakdowns directly led to suboptimal production output, which failed to meet initial targets and substantially drove up the Cost of Goods Sold (COGS).

- **Tightening of the legal framework:** Regulatory provisions concerning licensing, product registration extensions, and public hospital bidding processes (the ETC channel) have become increasingly stringent and rigorous. This elongated the lead time for commercializing new products and increased general operational and administrative expenses during the period.

- **Audit adjustments eliminating unrealized internal profits:** During the semi-annual review process, the independent auditing firm implemented adjusting entries to eliminate unrealized profits arising from internal trading transactions between the Company and its dependent branches (as the goods remained in the branches' inventories as of June 30, 2026). These dependent branches are projected to complete the external sale of the entire remaining stock in the second half of the year, which will be fully recognized in the Consolidated Business Results on the Annual Financial Statements of 2026. We hereby certify that the disclosed information is true, and we assume full responsibility before the law for the accuracy and completeness of the disclosed contents.

Sincerely,

Recipients:

- As above;
- Chairman of the Board of Directors;
- Member of the Board of Directors;
- Filed: Office.



TRAN CONG VINH