

**CÔNG TY CỔ PHẦN
PHÂN BÓN QUỐC TẾ ÂU VIỆT**
**EUROPE VIETNAM INTERNATIONAL
FERTILIZER JOINT STOCK COMPANY**

Số:12/2026/CV/AVG
No.12/2026/CV/AVG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Cần Thơ, ngày 25 tháng 04 năm 2026
Can Tho, April 25, 2026

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange*

1. Tên tổ chức/ *Name of organization*: CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT
NAM/ *EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY*

- Mã chứng khoán/ *Stock code*: AVG
- Địa chỉ/ *Address*: Quốc Lộ 1A, ấp Long An B, xã Đông Phước, thành phố Cần Thơ/ *National Highway 1A, Long An B Hamlet, Dong Phuoc Commune, Can Tho City*
- Điện thoại liên hệ/ *Tel*: 0293 6265 666
- E-mail: info@phanbonauviet.vn

2. Nội dung thông tin công bố/ *Contents of disclosure*:

Nghị quyết và Biên bản họp Đại hội đồng cổ đông thường niên năm 2026 của Công ty cổ phần Phân bón Quốc tế Âu Việt thông qua ngày 24/04/2026.

The Resolution and Minutes of the 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company, adopted on April 24, 2026

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 25/04/2026 tại đường dẫn <https://phanbonauviet.com.vn/chuyen-muc-quan-he-co-dong/cong-bo-thong-tin>

This information was published on the Company's website on April 25, 2026, as in the link <https://phanbonauviet.com.vn/chuyen-muc-quan-he-co-dong/cong-bo-thong-tin>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.



Tài liệu đính kèm/Attached documents:

- Nghị quyết và Biên bản họp Đại hội đồng cổ
đông thường niên năm 2026/

*The Resolution and Minutes of the 2026 Annual
General Meeting of Shareholders*

Đại diện tổ chức

Organization representative

Người đại diện theo pháp luật /Legal
representative

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)



VÕ VĂN PHƯỚC QUỆ
VO VAN PHUOC QUE



RESOLUTION

ANNUAL GENERAL MEETING OF SHAREHOLDERS 2026 EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises 2020 and its guiding documents;
- Pursuant to the Law on Securities 2019 and its guiding documents;
- Pursuant to the Charter of Organization and Operation of Europe Vietnam International Fertilizer Joint Stock Company;
- Pursuant to the Vote Counting Minutes of the 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company dated April 24, 2026;
- Pursuant to the Minutes of the 2026 Annual General Meeting of Shareholders No.01/2026/BBH-ĐHĐCĐ/AVG of Europe Vietnam International Fertilizer Joint Stock Company dated April 24, 2026;

The 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company was held at the Hall of the Company's Representative Office – No. 244/52A Cach Mang Thang 8 Street, Binh Thuy Ward, Can Tho City, on April 24, 2026, with 38 shareholders and authorized representatives attending, representing 13.905.023 shares, equivalent to 78,65% of the total voting shares. The Meeting discussed and unanimously approved the following resolutions:

RESOLUTION

I. The 2026 Annual General Meeting of Shareholders approves the following matters:

Article 1: To approve the Report on the activities of the Board of Directors (*details as set out in Report No. 01/2026/BC-HĐQT/AVG*)

Article 2: To approve the Report on activities and the evaluation results of the Independent Member of the Board of Directors regarding the performance of the Board of Directors in 2025 (*details as set out in Report No. 01/2026/BC-HĐQTĐL/AVG*)

Article 3: To approve the Report on the activities of the Supervisory Board (*details as set out in Report No. 01/2026/BC-BKS/AVG*)

Article 4: To approve the Report on business performance results in 2025 and the business plan for 2026

❖ Business Performance Results in 2025

No.	Indicators	2025 Plan	2025 Actual	% vs. 2025 Plan
1	Net revenue from sales and service provision (VND billion)	690	673,1	97,6 %
2	Profit after corporate income tax (VND	13,5	16,2	120 %

❖ **Business Plan for 2026**

No.	Indicators	2026 Plan (VND billion)
1	Net revenue from sales and service provision	690
2	Profit after corporate income tax	18

Article 5: Approval of the Audited Financial Statements for 2025 and Selection of the Auditing Firm for 2026

- The General Meeting of Shareholders (GMS) approves the contents of the 2025 financial statements audited by International Auditing and Valuation Company Limited (IAV).
- The GMS approves the following list of auditing firms and authorizes the Board of Directors to select and decide on one of these firms to conduct the audit of the Company's 2026 financial statements and the review of the semi-annual financial statements for 2026:

1. International Auditing and Valuation Company Limited (IAV)
2. Nhan Tam Viet Auditing Company Limited (NVT)
3. ASCO Auditing and Valuation Company Limited (ASCO)
4. Vietnam Auditing and Valuation Company Limited (AVA)
5. AAC Auditing and Accounting Company Limited (AAC)
6. DFK Vietnam Auditing Company Limited (DFK)

The General Meeting of Shareholders authorizes the Board of Directors to decide on, select, and replace the auditing firm from among the independent auditing firms included in the list of eligible auditors approved by the State Securities Commission in accordance with the Law on Securities and regulations on independent auditing.

Article 6: Approval of Remuneration for the Board of Directors and the Supervisory Board in 2025 and the Remuneration Plan for 2026

❖ *Remuneration paid to the Board of Directors and the Supervisory Board in 2025, specifically:*

Full Name	Position	Remuneration (VND)
Mr. Nguyen Hoang Luan	Chairman of the Board of Directors	72.000.000
Mr. Vo Van Phuoc Que	Member of the Board of Directors	36.000.000
Ms. Vo Huynh Trang	Member of the Board of Directors	12.000.000
Mr. Nguyen Duc Loc	Member of the Board of Directors	24.000.000
Mr. Dinh Huynh Thai Tam	Member of the Board of Directors	36.000.000
Mr. Nguyen Duc Quang	Member of the Board of Directors	36.000.000
Ms. Nguyen Thi Thu Hien	Head of the Supervisory Board	48.000.000
Ms. Nguyen Thi Thu Thao	Member of the Supervisory Board	24.000.000
Ms. Luu Thi Cam Hoai	Member of the Supervisory Board	24.000.000
Total		312.000.000

❖ *General Meeting of Shareholders approves the remuneration plan for the Board of Directors and the Supervisory Board in 2026 as follows:*

No.	Position	Number of Persons	Monthly Remuneration (VND)	Annual Remuneration
-----	----------	-------------------	----------------------------	---------------------

				(VND)
1	Chairman of the Board of Directors	1	6.000.000	72.000.000
2	Members of the Board of Directors	4	3.000.000	144.000.000
3	Head of the Supervisory Board	1	4.000.000	48.000.000
4	Members of the Supervisory Board	2	2.000.000	48.000.000
Total				312.000.000

Article 7: Approval of Related Party Transactions in 2026 and Authorization to the Board of Directors

The General Meeting of Shareholders approves the execution and implementation of transactions and contracts between Europe Vietnam International Fertilizer Joint Stock Company and related parties in accordance with applicable laws arising in 2026 (if any). Specifically as follows:

Related parties expected to enter into contracts and transactions with AVG include:

- Phuc Dien Hau Giang Investment Joint Stock Company (Enterprise Code: 6300229987)
- Sun Mekong Agriculture Company Limited (Enterprise Code: 1801797815)
- Hai De Shoes Company Limited (Enterprise Code: 6300385841)
- Mr. Nguyen Thanh Lap

- Subject matter of contracts and transactions: purchase/sale of goods, services and assets; borrowing/lending transactions; leasing and subleasing of factories; secured transactions (guarantee, pledge, mortgage, etc.)

- Value and limits of the above-mentioned contracts and transactions: in compliance with the Company's Charter and Article 167 of the Law on Enterprises 2020 (except for contracts prohibited under Article 293 of Decree No. 155/2020/ND-CP guiding the Law on Securities 2019 and other relevant regulations, if any).

The GMS authorizes the Board of Directors to direct and supervise the execution and implementation of the above-mentioned contracts in compliance with applicable laws, the Company's Charter, and the resolutions of the GMS.

Article 8: Approval of Amendments to the Company's Business Lines

❖ **Removal of the following business lines:**

No.	Business Line	Code
1	Wholesale of construction materials and other installation supplies <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4663
2	Other specialized wholesale not elsewhere classified <i>excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4669
3	Wholesale of solid, liquid and gaseous fuels and related products <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4661

	<i>organizations regarding export, import, and distribution rights)</i>	
4	Retail sale of other new goods in specialized stores <i>Details: retail of fertilizers and chemicals used in industry and agriculture (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4773
5	Manufacture of animal feed and aquatic feed	1080
6	Mixed farming	0150
7	Manufacture of other special-purpose machinery	2829
8	Inland aquaculture	0322
9	Wholesale of other household products <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4649
10	Poultry farming	0146
11	Animal production support activities	0162
12	Raising of cattle and production of cattle breeds	0141
13	Pig farming and production of pig breeds	0145

❖ **Addition of the following business lines:**

No.	Business Line	Code
1	Wholesale of construction materials and other installation supplies <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4673
2	Other specialized wholesale not elsewhere classified <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4679
3	Wholesale of solid, liquid and gaseous fuels and related products <i>(excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)</i>	4671
4	Retail sale of other new goods (excluding automobiles, motorcycles, motorbikes and their parts) – <i>Details:</i> - Retail of fertilizers and chemicals used in industry and agriculture (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights) - Excluding trading of gold, silver and other precious metals	4773
5	Renting and leasing of motor vehicles	7710
6	Renting and leasing of other machinery, equipment and tangible goods without operator	7730

❖ **Amendment to the Company's Charter**

The GMS approves the amendment of the Company's Charter to align with the above changes in business lines.

❖ **Authorization to the Board of Directors**

The GMS authorizes the Board of Directors to carry out procedures for registration of changes to

the enterprise registration contents and other legal procedures related to the amendment of business lines of Europe Vietnam International Fertilizer Joint Stock Company.

Article 9: To approve the adjustment of the charter capital increase plan and the plan for offering additional shares to the public (*details as set out in Proposal No. 03/2026/TTr-HĐQT/AVG attached hereto*).

Article 10: To approve the cancellation of the share issuance plan for dividend payment for 2024, which was approved under the Resolution of the Extraordinary General Meeting of Shareholders No. 02/2025/NQ-DHĐCĐ/AVG dated July 15, 2025.

Article 11: To approve the plan for distribution of accumulated after-tax profits as of December 31, 2025 (*details as set out in Proposal No. 04/2026/TTr-HĐQT/AVG attached hereto*).

Article 12: Approval of the Listing of Shares of Europe Vietnam International Fertilizer Joint Stock Company on Ho Chi Minh City Stock Exchange

❖ ***To approve the listing of shares of Europe Vietnam International Fertilizer Joint Stock Company on the Ho Chi Minh City Stock Exchange***

The General Meeting of Shareholders (GMS) approves the transfer of the Company's shares from the UpCOM trading system to listing on the Ho Chi Minh City Stock Exchange (HSX) with the following basic contents:

- Name of listed shares: Shares of Europe Vietnam International Fertilizer Joint Stock Company
- Ticker symbol: AVG
- Type of shares: Ordinary shares
- Par value: VND 10,000/share
- Listing exchange: HSX
- Number of shares to be listed: The General Meeting of Shareholders authorizes the Board of Directors to determine the number of shares to be listed based on the total number of outstanding shares of Europe Vietnam International Fertilizer Joint Stock Company at the time of submission of the listing application.

❖ ***To approve the assignment/authorization to the Board of Directors to carry out all tasks related to the listing of the Company's shares***

The General Meeting of Shareholders approves the assignment/authorization to the Board of Directors to carry out all tasks related to the listing of the Company's shares, specifically as follows:

- To carry out procedures for deregistration of trading of shares on UpCOM.
- To select a consulting firm for the listing application in accordance with applicable laws;
- To develop a detailed plan for the listing of shares, including but not limited to determining the record date for shareholders to exercise their rights, determining the timing of deregistration from UpCOM, deciding the listing date, and determining the share price on the first trading day;
- To prepare and approve the listing application dossier and other relevant documents, papers and materials;
- To carry out procedures as required by the Ho Chi Minh City Stock Exchange (HSX), Vietnam Securities Depository and Clearing Corporation (VSDC) and relevant regulatory authorities,

- ensuring full compliance with current regulations on market transfer and listing of AVG shares;
- To decide and proactively handle other matters related to the listing of shares in accordance with laws and/or requirements of competent authorities, including supplementation, amendment and explanation of relevant contents in order to complete the listing of AVG shares.

II/ Implementing bodies

The Board of Directors of Europe Vietnam International Fertilizer Joint Stock Company, the Board of Management and relevant departments/divisions shall be responsible for implementing this Resolution, ensuring the interests of shareholders and the Company and compliance with applicable laws.

This Resolution was approved by the General Meeting of Shareholders and takes effect from April 24, 2026.

Recipients: :

- Shareholders, Website;
- Members of the Board of Directors, Board of Management, Supervisory Board;
- Archived..

**ON BEHALF OF THE GENERAL MEETING OF
SHAREHOLDERS**

CHAIRMAN OF THE BOARD OF DIRECTORS



NGUYEN HOANG LUAN

**MINUTES OF
THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS OF
EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY**

Organization Name: Europe Vietnam International Fertilizer Joint Stock Company

Head Office: National Highway 1A, Long An B Hamlet, Dong Phuoc Commune, Can Tho City

Enterprise Registration Certificate: No. 6300230407 first issued by the Department of Planning and Investment of Hau Giang Province on July 31, 2013, and amended for the 7th time on July 28, 2025 by the Department of Finance of Can Tho City.

At 9:00 AM on April 24, 2026, at the Can Tho Representative Office – No. 244/52A Cach Mang Thang Tam Street, Binh Thuy Ward, Can Tho City, Europe Vietnam International Fertilizer Joint Stock Company (hereinafter referred to as the “Company”) convened its 2026 Annual General Meeting of Shareholders (hereinafter referred to as the “Meeting”).

I. OPENING CEREMONY OF THE MEETING

1. Report on Shareholder Eligibility Verification

Ms. Nguyen Thi Thu Hien, representing the Shareholder Eligibility Verification Team, presented the results of the verification process as follows:

- Shareholders and shareholder representatives listed in the summary of rights allocation prepared by the Vietnam Securities Depository and Clearing Corporation – Ho Chi Minh City Branch as of February 26, 2026.
- The total number of shareholders invited to attend the Meeting is 762 shareholders, corresponding to 17.679.982 outstanding shares, accounting for 100% of the total shares with voting rights.
- As of 09:00 AM, the number of shareholders and authorized representatives present at the opening of the General Meeting was 38, holding a total of 13.905.023 outstanding shares, representing 78,65% of the total voting shares.

Pursuant to Clause 1, Article 141 of the Law on Enterprises 2020 and the Company’s Charter, with a participation rate of 78,65% of the total voting shares, the 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company is legally convened, valid, and authorized to proceed.

2. Introduction and Approval of the Meeting Agenda and Rules

The representative of the Organizing Committee presented the Meeting Agenda, the Working Regulations, the Voting Regulations for the Meeting. These were approved by the Meeting with 100% of the votes in favor.

3. Introduction and Approval of the Presidium and the Secretary Board Members

The representative of the Organizing Committee introduced the members of the Presidium and the Secretary Board of the Meeting. The Meeting approved the proposed personnel with 100% of the votes in favor, as follows:



- Presidium
 - Mr. Nguyen Hoang Luan Chairman of the Board of Directors - Presiding Officer
 - Mr. Vo Van Phuoc Que Member of the Board of Directors, CEO
 - Mr. Nguyen Duc Loc Member of the Board of Directors
- Secretary Board
 - Ms. Bien Thi Chuyen Head of the Secretary Board - Chief Accountant
 - Ms. Nguyen Thi Mai Huong Member

4. Introduction and Approval of the Vote Counting Committee Members:

The representative of the Organizing Committee introduced the members of the Vote Counting Committee for the Meeting. The Meeting approved the proposed personnel with 100% of the votes in favor, as follows:

- Ms. Nguyen Thi Thu Hien Head of the Committee - Head of the Supervisory Board
- Ms. Nguyen Thi Thu Thao Member - Member of the Supervisory Board
- Mr. Pham Quang Thai Representative of Shareholders

II. AGENDA ITEMS OF THE MEETING

The Presidium proceeded to conduct the Meeting

1. Approval of Matters Submitted to the General Meeting:

Under the chairmanship of the Chairman, the General Meeting heard the following presentations:

- Mr. Nguyen Hoang Luan – Chairman of the Board of Directors presenting: the Report on activities of the Board of Directors in 2025 and the operation plan for 2026.
- Mr. Vo Van Phuoc Que – Member of the Board of Directors presenting: the Report on activities of the Board of Management in 2025 and the operation plan for 2026.
- Mr. Nguyen Duc Loc – Member of the Board of Directors, presented:
 - Consolidated Proposal No. 01/2026/TTr-HĐQT/AVG on the approval of the audited financial statements for 2025 and authorization to the Board of Directors to select the auditing firm for 2026; approval of remuneration payment to the Board of Directors and the Supervisory Board in 2025 and the remuneration plan for 2026; approval of related party transactions in 2026 and authorization to the Board of Directors to execute contracts and transactions with related parties in accordance with regulations (if any).
 - Proposal No. 02/2026/TTr-HĐQT/AVG on the amendment of the Company's business lines.
 - Proposal No. 03/2026/TTr-HĐQT/AVG on the adjustment of the charter capital increase plan and the plan for offering additional shares to the public.
 - Proposal No. 04/2026/TTr-HĐQT/AVG on profit distribution.
 - Proposal No. 05/2026/TTr-HĐQT/AVG on the listing of shares of Europe Vietnam International Fertilizer Joint Stock Company.
- Mr. Dinh Huynh Thai Tam – Independent Member of the Board of Directors, presented: Report on the assessment by the independent Board member regarding the activities of the Board of Directors in 2025.
- Ms. Nguyen Thi Thu Hien – Head of the Supervisory Board, presented: Report on the activities of the Supervisory Board in 2025.

III. SHAREHOLDER DISCUSSION AT THE MEETING

The Presidium shared the development orientations and business activities for the upcoming period with the shareholders and answered questions and addressed concerns raised by the shareholders.

IV. VOTING PROCEDURE

As per the agenda, the General Meeting of Shareholders will vote on **12** items. The voting will be conducted through secret ballot. Shareholders proceeded with the voting.

As of 14:00 PM, the number of shareholders and authorized representatives present at the opening of the Meeting is 38 shareholders and authorized representatives, holding a total of 13.905.023 outstanding shares, accounting for 78,65% of the total voting shares.

Ms. Nguyen Thi Thu Hien – Head of the Vote Counting Committee, announced the results of the vote count at the Meeting.

- Total number of voting ballots: 13.905.023, accounting for : 100% of the total voting ballots of the shareholders present at the meeting;
- Among them: the total number of valid voting ballots is 13.905.023, accounting for 100% of the total voting ballots of the shareholders present at the meeting. The total number of invalid voting ballots is 0, accounting for 0% of the total voting ballots of the shareholders present at the meeting.

Vote Counting Results:

Item 1: To approve the Report on the activities of the Board of Directors

<i>In favor</i>	<i>13.905.023 voting ballots</i>	<i>Accounting for 100 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>

Item 2: To approve the Report on activities and the evaluation results of the Independent Member of the Board of Directors regarding the performance of the Board of Directors in 2025

<i>In favor</i>	<i>13.905.023 voting ballots</i>	<i>Accounting for 100 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>

Item 3: To approve the Report on the activities of the Supervisory Board

<i>In favor</i>	<i>13.905.023 voting ballots</i>	<i>Accounting for 100 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>

Item 4: To approve the Report on business performance results in 2025 and the business plan for 2026

<i>In favor</i>	<i>13.739.303 voting ballots</i>	<i>Accounting for 98,81 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>165.720 voting ballots</i>	<i>Accounting for 1,19 % of the total voting ballots of shareholders present at the Meeting</i>

Item 5: Approval of the Audited Financial Statements for 2025 and Selection of the Auditing Firm for 2026

<i>In favor</i>	<i>13.882.823 voting ballots</i>	<i>Accounting for 99,84% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>22.200 voting ballots</i>	<i>Accounting for 0,16 % of the total voting ballots of shareholders present at the Meeting</i>

Item 6: Approval of Remuneration for the Board of Directors and the Supervisory Board in 2025 and the Remuneration Plan for 2026

<i>In favor</i>	<i>13.704.923 voting ballots</i>	<i>Accounting for 98,56% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>200.100 voting ballots</i>	<i>Accounting for 1,44% of the total voting ballots of shareholders present at the Meeting</i>

Item 7: Approval of Related Party Transactions in 2026 and Authorization to the Board of Directors

<i>In favor</i>	<i>13.747.031 voting ballots</i>	<i>Accounting for 98,86% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>62.092 voting ballots</i>	<i>Accounting for 0,45% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>95.900 voting ballots</i>	<i>Accounting for 0,69% of the total voting ballots of shareholders present at the Meeting</i>

Item 8: Approval of Amendments to the Company's Business Lines

<i>In favor</i>	<i>13.905.023 voting ballots</i>	<i>Accounting for 100 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>0 voting ballots</i>	<i>Accounting for 0% of the total voting ballots of shareholders present at the Meeting</i>

Item 9: To approve the adjustment of the charter capital increase plan and the plan for offering additional shares to the public

<i>In favor</i>	<i>13.873.500 voting ballots</i>	<i>Accounting for 99,77% of the total voting ballots of shareholders present at the Meeting</i>
-----------------	----------------------------------	---

<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>31.523 voting ballots</i>	<i>Accounting for 0,23% of the total voting ballots of shareholders present at the Meeting</i>

Item 10: To approve the cancellation of the share issuance plan for dividend payment for 2024, which was approved under the Resolution of the Extraordinary General Meeting of Shareholders No. 02/2025/NQ-ĐHĐCĐ/AVG dated July 15, 2025

<i>In favor</i>	<i>13.659.933 voting ballots</i>	<i>Accounting for 98,24% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>22.200 voting ballots</i>	<i>Accounting for 0,16% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>222.890 voting ballots</i>	<i>Accounting for 1,60% of the total voting ballots of shareholders present at the Meeting</i>

Item 11: To approve the plan for distribution of accumulated after-tax profits as of December 31, 2025

<i>In favor</i>	<i>13.871.205 voting ballots</i>	<i>Accounting for 99,76% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0% of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>33.818 voting ballots</i>	<i>Accounting for 0,24% of the total voting ballots of shareholders present at the Meeting</i>

Item 12: Approval of the Listing of Shares of Europe Vietnam International Fertilizer Joint Stock Company on Ho Chi Minh City Stock Exchange

<i>In favor</i>	<i>13.905.023 voting ballots</i>	<i>Accounting for 100% of the total voting ballots of shareholders present at the Meeting</i>
<i>Against</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>
<i>Abstained</i>	<i>0 voting ballots</i>	<i>Accounting for 0 % of the total voting ballots of shareholders present at the Meeting</i>

V. RESOLUTIONS APPROVED BY SECRET BALLOT AT THE MEETING AND CORRESPONDING VOTING RATIOS

Mr. **Nguyen Hoang Luan** – Chairman of the Meeting, based on the vote counting results provided by the Vote Counting Committee, declared that the following matters were duly approved by the General Meeting of Shareholders:

No.	Approved Matters	Approval Voting Ratio (%)
1	To approve the Report on the activities of the Board of Directors	100%

2	To approve the Report on activities and the evaluation results of the Independent Member of the Board of Directors regarding the performance of the Board of Directors in 2025	100%
3	To approve the Report on the activities of the Supervisory Board	100%
4	To approve the Report on business performance results in 2025 and the business plan for 2026	98,81%
5	Approval of the Audited Financial Statements for 2025 and Selection of the Auditing Firm for 2026	99,84%
6	Approval of Remuneration for the Board of Directors and the Supervisory Board in 2025 and the Remuneration Plan for 2026	98,56%
7	Approval of Related Party Transactions in 2026 and Authorization to the Board of Directors	98,86%
8	Approval of Amendments to the Company's Business Lines	100%
9	To approve the adjustment of the charter capital increase plan and the plan for offering additional shares to the public	99,77%
10	To approve the cancellation of the share issuance plan for dividend payment for 2024, which was approved under the Resolution of the Extraordinary General Meeting of Shareholders No. 02/2025/NQ-DHĐCĐ/AVG dated July 15, 2025	98,24%
11	To approve the plan for distribution of accumulated after-tax profits as of December 31, 2025	99,76%
12	Approval of the Listing of Shares of Europe Vietnam International Fertilizer Joint Stock Company on Ho Chi Minh City Stock Exchange	100%

VI. APPROVAL OF THE MINUTES AND RESOLUTIONS OF THE 2026 ANNUAL GENERAL MEETING OF SHAREHOLDERS

- Mrs. Bien Thi Chuyen – Head of the Secretary Board, read the draft Minutes and the draft Resolution of the 2026 Annual General Meeting of Shareholders.
- The Meeting voted to approve the full text of the Minutes and the Resolution of the 2026 Annual General Meeting of Shareholders by a show of hands, with 100% voting in favor, 0% against, and 0% abstaining.
- The Chairman of the Meeting – Mr. Nguyen Hoang Luan, declared the Meeting closed and, on behalf of the General Meeting of Shareholders, signed and issued the official Minutes and Resolution.
- These Minutes were prepared at 14:30 PM on April 24, 2026, at the 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company.

**ON BEHALF OF THE SECRETARIAT
HEAD OF THE SECRETARY BOARD**


Bien Thi Chuyen

CHAIRMAN OF THE MEETING


Nguyen Hoang Luan



CONSOLIDATED PROPOSAL

To: The 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated June 17, 2020;
- Pursuant to the Charter of Organization and Operation of Europe Vietnam International Fertilizer Joint Stock Company;
- Based on the business performance results of Europe Vietnam International Fertilizer Joint Stock Company in 2025.

The Board of Directors respectfully submits to the 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company for consideration and approval the following matters:

1. To approve the audited financial statements for 2025 and to authorize the Board of Directors to select the audit firm for 2026

Pursuant to the Resolution of the 2025 Annual General Meeting of Shareholders, the Board of Directors selected International Auditing and Valuation Company Limited as the audit firm to conduct the audit of the Company's 2025 financial statements.

The full text of the audited financial statements for 2025 has been published on the Company's website. Shareholders are kindly requested to refer to the following link for details: [https://phanbonauviet.com.vn/Investor Relations/ Financial Statements](https://phanbonauviet.com.vn/Investor%20Relations/Financial%20Statements).

The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the audited financial statements for 2025 as audited by International Auditing and Valuation Company Limited.

At the same time, the Board of Directors proposes that the General Meeting of Shareholders approve the following list of audit firms and authorize the Board of Directors to select and appoint one of these firms to conduct the audit of the Company's 2026 annual financial statements and the review of the Company's 2026 semi-annual financial statements:

1. International Auditing and Valuation Company Limited (IAV)
2. Nhan Tam Viet Auditing Company Limited (NVT)
3. Asco Firm Auditing And Valuation Company Limited (ASCO)
4. Viet Nam Auditing And Valuation Company Limited (AVA)
5. Aac Auditing And Accounting Company Limited (AAC)
6. Dfk Viet Nam Auditing Company Limited (DFK)

In addition, in the event that, at the time of negotiation and selection of the aforementioned audit firms, the intended objectives cannot be achieved, or at the time of contract execution the selected audit firm does not meet the prescribed conditions, the Board of Directors respectfully submits to the General Meeting of Shareholders for approval the authorization for the Board of Directors to decide on the selection and replacement of the audit firm with another independent audit firm from the list of audit firms approved by the State Securities Commission of Vietnam to audit public interest entities in accordance with the Law on Securities and the regulations on independent auditing.



2. Approval of the remuneration for the Board of Directors and the Supervisory Board for 2025, and the remuneration plan for the Board of Directors and the Supervisory Board for 2026

Hội đồng Quản trị Công ty kính trình Đại hội đồng cổ đông thông qua kết quả chi trả thù lao cho HĐQT, BKS năm 2025 như sau::

Full Name	Position	Remuneration (VND)
Mr. Nguyen Hoang Luan	Chairman of the Board of Directors	72.000.000
Mr. Vo Van Phuoc Que	Member of the Board of Directors	36.000.000
Ms. Vo Huynh Trang	Member of the Board of Directors	12.000.000
Mr. Nguyen Duc Loc	Member of the Board of Directors	24.000.000
Mr. Dinh Huynh Thai Tam	Member of the Board of Directors	36.000.000
Mr. Nguyen Duc Quang	Member of the Board of Directors	36.000.000
Ms. Nguyen Thi Thu Hien	Head of the Supervisory Board	48.000.000
Ms. Nguyen Thi Thu Thao	Member of the Supervisory Board	24.000.000
Ms. Luu Thi Cam Hoai	Member of the Supervisory Board	24.000.000
Total		312.000.000

The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the remuneration plan for the Board of Directors and the Supervisory Board for 2026 as follows:

No.	Position	Number of Members	Monthly Remuneration (VND)	Annual Remuneration (VND)
1	Chairman of the Board of Directors	1	6.000.000	72.000.000
2	Member of the Board of Directors	4	3.000.000	144.000.000
3	Trưởng BKS Head of the Supervisory Board	1	4.000.000	48.000.000
4	Member of the Supervisory Board	2	2.000.000	48.000.000
Total				312.000.000

3. Approval of related-party transactions in 2026 and authorization of the Board of Directors to execute related-party transaction agreements in accordance with regulations (if any):

The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the execution and implementation of transactions and contracts between Europe Vietnam International Fertilizer Joint Stock Company and related parties in accordance with applicable laws arising in 2026 (if any). Specifically as follows:

- Related parties expected to enter into contracts and transactions with AVG include:
 - Phuc Dien Hau Giang Investment Joint Stock Company (Enterprise Code: 6300229987)
 - Sun Mekong Agriculture Company Limited (Enterprise Code: 1801797815)
 - Hai De Shoes Company Limited (Enterprise Code: 6300385841)
 - Mr. Nguyen Thanh Lap
- Subject matter of contracts and transactions: purchase/sale of goods, services and assets; borrowing/lending transactions; leasing and subleasing of factories; secured transactions (guarantee, pledge, mortgage, etc.)
- Value and limits of the above-mentioned contracts and transactions: in compliance with the Company's Charter and Article 167 of the Law on Enterprises 2020 (except for contracts prohibited under Article 293 of Decree No. 155/2020/ND-CP guiding the Law on Securities 2019 and other relevant regulations, if any).

The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the authorization to the Board of Directors to direct and supervise the execution and implementation of the above-mentioned contracts in compliance with applicable laws, the Company's Charter and the Resolutions of the General Meeting of Shareholders.

Respectfully submitted to the 2026 Annual General Meeting of Shareholders for approval ./.

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



NGUYEN HOANG LUAN



PROPOSAL

Amendment to the Company's registered business lines

To: The 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company

Pursuant to Decision No. 36/2025/QĐ-TTg dated September 29, 2025 of the Prime Minister promulgating the Vietnam Standard Industrial Classification, the Board of Directors respectfully submits to the General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company for consideration and approval the amendment of the Company's registered business lines to ensure compliance with applicable laws, with details as follows:

1. Removal of the following business lines:

No.	Business Line	Code
1	Wholesale of construction materials and other installation supplies (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4663
2	Other specialized wholesale not elsewhere classified excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4669
3	Wholesale of solid, liquid and gaseous fuels and related products (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4661
4	Retail sale of other new goods in specialized stores Details: retail of fertilizers and chemicals used in industry and agriculture (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4773
5	Manufacture of animal feed and aquatic feed	1080
6	Mixed farming	0150
7	Manufacture of other special-purpose machinery	2829
8	Inland aquaculture	0322
9	Wholesale of other household products (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4649
10	Poultry farming	0146
11	Animal production support activities	0162
12	Raising of cattle and production of cattle breeds	0141
13	Pig farming and production of pig breeds	0145



2. Addition of the following business lines:

No.	Business Line	Code
1	Wholesale of construction materials and other installation supplies (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4673
2	Other specialized wholesale not elsewhere classified (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4679
3	Wholesale of solid, liquid and gaseous fuels and related products (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights)	4671
4	Retail sale of other new goods (excluding automobiles, motorcycles, motorbikes and their parts) – Details: - Retail of fertilizers and chemicals used in industry and agriculture (excluding goods restricted for foreign investors or foreign-invested economic organizations regarding export, import, and distribution rights) - Excluding trading of gold, silver and other precious metals	4773
5	Renting and leasing of motor vehicles	7710
6	Renting and leasing of other machinery, equipment and tangible goods without operator	7730

3. Amendment of the Company's Charter

The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the amendment of the Company's Charter to align with the aforementioned changes to the Company's registered business lines.

4. Approval of the authorization to the Board of Directors to implement procedures related to the amendment of the Company's business lines

The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the authorization for the Board of Directors to carry out procedures for the registration of changes to the enterprise registration contents and other related legal procedures in connection with the amendment of the Company's registered business lines of Europe Vietnam International Fertilizer Joint Stock Company.

Respectfully submitted to the General Meeting of Shareholders for consideration and approval./.

Recipients:

- Board of Directors, Supervisory Board;
- General Director;
- Shareholders;
- Filed.

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



NGUYEN HOANG LUAN

**EUROPE VIETNAM
INTERNATIONAL FERTILIZER JOINT
STOCK COMPANY**

-----o0o-----

No: 03/2026/TTr-HĐQT/AVG

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

-----***-----

Can Tho, date 24 month 04 year 2026

PROPOSAL

(Re: Adjustment of the charter capital increase plan and the plan for additional public offering of shares)

To: The 2026 Annual General Meeting of Shareholders of Europe Vietnam International Fertilizer Joint Stock Company

- Pursuant to the Law on Enterprises 2020 and guiding documents;
- Pursuant to the Law on Securities 2019 and guiding documents;
- Pursuant to the Law on Securities 2019 and guiding documents;
- Pursuant to Resolution No. 02/2025/NQ-ĐHĐCĐ/AVG dated July 15, 2025 of the General Meeting of Shareholders;
- Pursuant to the Company's business performance and actual capital mobilization needs to serve production and business activities as well as its development plan.

Under Resolution No. 02/2025/NQ-ĐHĐCĐ/AVG of the Extraordinary General Meeting of Shareholders in 2025 dated July 15, 2025 (attached with Submission No. 04/2025/TTr-HĐQT/AVG dated July 15, 2025), the General Meeting of Shareholders approved the plan for additional public offering of shares. However, in order to align with the actual capital mobilization needs for the Company's production and business activities as well as its development plan, the Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the adjustment to the plan for the use of proceeds from the additional public offering of shares as approved under Resolution No. 02/2025/NQ-ĐHĐCĐ/AVG dated July 15, 2025, as follows:

❖ Before Adjustment::

No	Content	Estimated Amount (VND)
1	Investment in purchasing assets (land/building) to establish a representative office/branch in Ho Chi Minh City and acquire other assets to serve production and business activities	30,000,000,000
2	Repayment of borrowings to enhance capital autonomy and reduce the Company's financial pressure	30,000,000,000
3	Supplementing working capital to serve the Company's production and business activities	28,399,910,000
Total		88,399,910,000

❖ After Adjustment:

No	Content	Estimated Amount (VND)
1	Investment in purchasing assets (land/building) to establish a representative office/branch in Ho Chi Minh City	30,000,000,000
2	Repayment of bank borrowings to enhance capital autonomy and reduce the Company's financial pressure	30,000,000,000
3	Repayment of personal loans to reduce financial pressure, mitigate interest rate risks, and increase the Company's payment capacity	28,399,910,000
Total		88,399,910,000

Details of the Adjusted Plan for Additional Public Offering of Shares:

1. Details of the Additional Public Offering Plan::

1. Issuer : Europe Vietnam International Fertilizer Joint Stock Company
2. Share Name : Shares of Au Viet International Fertilizer Joint Stock Company
3. Share Type : Common shares
4. Stock Symbol : AVG
5. Par Value : VND 10,000 per share
6. Charter Capital Before Offering : VND 176,799,820,000
7. Number of Outstanding Shares : 17,679,982 shares
Before Offering
Number of Treasury Shares : 0 shares
Before Offering
8. Number of Shares to be Offered : 8,839,991 shares (Eight million eight hundred thirty-nine thousand nine hundred ninety-one shares)
9. Total Par Value of Shares to be Offered : VND 88,399,910,000 (Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand VND)
10. Charter Capital After Offering (Expected) : VND 265,199,730,000 (Two hundred sixty-five billion one hundred ninety-nine million seven hundred thirty thousand VND)
11. Offering Method : Additional public offering
12. Rights Ratio : 2:1 (as of the record date for the exercise of rights, each shareholder holding 1 share is entitled to 1 right, and 2 rights allow the purchase of 1 newly issued share)
13. Offering Target: : Existing shareholders listed in the shareholder registry on the final registration date, as provided by

Vietnam Securities Depository and Clearing Corporation.

The General Meeting of Shareholders authorizes the Board of Directors to determine the record date to ensure the success of the offering and implement the plan.

14. Principle for Determining the Offering Price : Based on capital usage needs, book value per share, and analysis of dilution effects, the public offering price is set at VND 10,000 per share.
15. Offering Price : VND 10,000 per share.
16. Expected Proceeds : VND 88,399,910,000 (Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand VND)
17. Share Premium : VND 0
18. Distribution Method : Distribution based on existing shareholders' rights to subscribe
19. Rounding Principle : For fractional shares (if any) arising during rights exercise, the number of shares allocated to shareholders will be rounded down to the nearest unit to ensure the total number of shares issued does not exceed the number offered.
20. Plan for Undistributed Shares (if any):
 - Fractional shares (if any) and any shares not distributed in the offering will be offered by the Board of Directors to other domestic investors at a price no lower than the offering price. The Board of Directors is authorized to decide the criteria and list of investors.
 - If the shares are still not fully distributed after the legal distribution period (including any extensions), the remaining shares will be canceled, and the Board of Directors will decide to conclude the offering. The Company will increase capital based on actual contributions from shareholders and investors.
21. Transfer of Subscription Rights : Shareholders may transfer their subscription rights to other domestic investors during the prescribed period, but only once (the transferee may not transfer to a third party). The transferor and transferee will negotiate the transfer price and payment. The Board of Directors will determine the transfer period and procedures.

22. Transfer Restrictions : Shares offered publicly are common shares and not subject to transfer restrictions.
Shares remaining undistributed and allocated by the Board to other interested investors will be subject to a one-year transfer restriction from the end date of the offering, in accordance with Clause 2, Article 42 of Decree No. 155/2020/ND-CP dated December 31, 2020, and relevant laws.
23. Ensuring Compliance with Foreign Ownership Limits: : Shares are distributed only to existing shareholders according to their allocated rights;
Existing shareholders may transfer their subscription rights only to domestic investors (the transferee may not transfer to a third party);
Any shares not distributed to existing shareholders will not be offered to foreign investors;
The Board of Directors is responsible for ensuring compliance with foreign ownership limits in the Company.
24. Expected Offering Period : Within 2026, after the State Securities Commission issues the Certificate of Registration for the additional public offering and the Company discloses information in accordance with legal regulations.
25. Registration for Depository and Trading/Listing : All offered shares will be registered for additional depository at the Vietnam Securities Depository and Clearing Corporation and for additional trading/listing of the shares actually issued after the offering, in accordance with the law.
26. Minimum Success Rate of Offering : Not applicable
27. Plan for Capital Mobilization if Shares Are Not Fully Subscribed : The General Meeting of Shareholders authorizes the Board of Directors to request an extension of the offering period to sell remaining shares if necessary.
If the shares are not fully subscribed and the capital raised is insufficient, the General Meeting authorizes the Board to adjust the allocation and/or amend and supplement the plan for the use of proceeds from the offering and mobilize other funding sources to cover the shortfall, in line with the Company's business

activities, development plan, and shareholder interests.

2. Plan for Using Proceeds from the Additional Public Offering of Shares:

- Total Expected Proceeds from the Offering: VND 88,399,910,000.
- Detailed Plan for Use of Proceeds (in order of priority):

No	Content	Estimated Amount (VND)
1	Investment in purchasing assets (land/building) to establish a representative office/branch in Ho Chi Minh City	30,000,000,000
2	Repayment of bank borrowings to enhance capital autonomy and reduce the Company's financial pressure	30,000,000,000
3	Repayment of personal loans to reduce financial pressure, mitigate interest rate risks, and increase the Company's payment capacity	28,399,910,000
Total		88,399,910,000

Depending on the actual proceeds received from the offering, the General Meeting of Shareholders authorizes and entrusts the Board of Directors to develop the plan for using the funds based on the Company's specific situation, decide on the allocation of proceeds, and/or amend, supplement, or adjust the plan for using proceeds in accordance with the Company's business operations, overall development plan, and in the best interests of shareholders. In case of adjustments, the Board of Directors will report to the next General Meeting of Shareholders after such adjustments are made.

III. Approval for Procedures to Increase Charter Capital and Amend the Charter Regarding Charter Capital

- (i) Approve the authorization for the Company's Legal Representative to carry out procedures and decide on matters related to the registration of capital increase/change, update the Company's Enterprise Registration Certificate with the Business Registration Office and other competent state authorities as required by law to reflect/update the Company's new charter capital after the offering.
- (ii) Approve the adjustment of charter capital in the Charter to correspond with the results of the additional public offering and the actual charter capital after completion of the offering.

IV. Approval of Authorization for the Board of Directors

In addition to the tasks assigned/authorized to the Board as detailed in the share offering plan and other tasks under the Board's authority according to the Charter and relevant laws, the General Meeting of Shareholders authorizes the Board of Directors to perform all necessary tasks related to the share offering, additional depository registration, and additional trading/listing registration, specifically:

- Decide on detailed issues and plans related to the share offering, including but not limited to amendments, supplements, or adjustments to the offering plan as needed based on the

Company's actual situation and/or requirements of competent state authorities to ensure compliance with laws and protect the interests of shareholders and the Company.

- Proactively prepare and submit offering registration dossiers to the State Securities Commission and adjust the plan and other related documents as required by the Commission and relevant authorities.
- Develop and decide on detailed plans for the use of proceeds from the offering; adjust allocation and usage of proceeds; change purposes or plans for fund usage if necessary to ensure alignment with actual conditions and shareholder interests; report to the next General Meeting of Shareholders on any such adjustments.
- Select the appropriate timing for the offering after approval from the State Securities Commission.
- Proactively carry out legal procedures after completion of the offering: amend the Enterprise Registration Certificate, update the charter regarding charter capital, and other legal documents as required.
- Implement procedures to register additional depository for all offered shares at Vietnam Securities Depository and Clearing Corporation (VSDC) and register additional trading/listing for all shares actually issued after the offering in accordance with the law.
- Authorize the Board to ensure that the share offering complies with the Company's foreign ownership limits.
- Authorize the Board to carry out other tasks related to this capital increase in accordance with the Charter and applicable law.
- If deemed necessary, the Board may delegate or re-authorize part or all of the above responsibilities.
- Report to the General Meeting of Shareholders on the results of the additional public offering and the increase in charter capital at the next General Meeting.

The Board of Directors respectfully submits the above for approval by the General Meeting of Shareholders.

To:

- As above;
- Board of Directors; Supervisory Board (for monitoring);
- Office Archive.

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



NGUYEN HOANG LUAN

-----o0o-----
No: 04/2026/TTr-HĐQT/AVG

-----***-----
Can Tho, date 24 month 04 year 2026

PROPOSAL

Re: Profit Distribution

To: The 2026 Annual General Meeting of Shareholders of Au Viet International Fertilizer Joint Stock Company

- Pursuant to the Law on Enterprises 2020 and its guiding documents;
- Pursuant to the Law on Securities 2019 and its guiding documents;
- Pursuant to the Charter on Organization and Operation of Au Viet International Fertilizer Joint Stock Company;
- Based on the Company's actual operational situation.

1. Approval of the cancellation of the share issuance plan for dividend payment for FY2024, which was previously approved under the Resolution of the Extraordinary Annual General Meeting of Shareholders dated July 15, 2025

Pursuant to the Resolution of the Extraordinary Annual General Meeting of Shareholders dated July 15, 2025, the Annual General Meeting of Shareholders approved the dividend distribution plan for FY2024 (in accordance with Submission No. 05/2025/TTr-HĐQT/AVG dated July 15, 2025). However, based on the Company's current circumstances and in order to safeguard the interests of shareholders, the Board of Directors respectfully submits to the 2026 Annual General Meeting of Shareholders for approval the cancellation of the aforementioned share issuance plan

2. Approval of the profit distribution plan, details as follows:

STT	Content	Amount (Unit: VND)
1	Profit after tax achieved in 2025	16.229.654.230
2	Accumulated profit as at December 31, 2025	62.529.823.448
3	Appropriation to funds	625.0000.000
3.1	Appropriation to the Development Investment Fund	625.0000.000
3.2	Appropriation to the Bonus and Welfare Fund	0
4	Dividend payment for 2024 and 2025 in shares is expected to be up to:	53.039.950.000

Details of the share issuance plan for dividend payment for FY2024 and FY2025 are as follows:

❖ Share issuance plan for dividend payment for FY2024 and FY2025

- Issuance method (capital increase method): Issuance of additional shares for the purpose of dividend payment for FY2024 and FY2025.
- Total dividend payout ratio in shares (20%): Ratio of 5:1. As at the record date for the determination of shareholders entitled to exercise their rights, a shareholder holding 05 existing shares shall be entitled to receive 01 additional share.
- Offerees: Existing shareholders as recorded in the shareholders' list finalized by the Vietnam Securities Depository and Clearing Corporation (VSDC) on the last registration date for entitlement to share dividends.
- Source for the share issuance for dividend payment: Derived from undistributed after-tax profits as presented in the Company's audited consolidated Financial Statements for FY2025.
- Expected issuance timing (timing of capital increase): After the Company completes the public offering of additional shares and upon approval by the State Securities Commission.

Number of outstanding shares: 17.679.982 shares.

- Expected number of outstanding shares after the public offering of additional shares: 26.519.973 shares.
- Maximum number of shares expected to be issued for dividend payment (estimated): 5.303.994 shares (The number of shares to be issued for dividend payment may be adjusted to ensure the issuance ratio of 20% of the outstanding shares after the Company completes the public offering of additional shares).
- Total number of shares after the dividend share issuance (estimated): 31.823.967 shares (This number may change depending on the results of the public offering of additional shares and the actual number of shares issued for dividend payment after rounding).
- Charter capital after the dividend share issuance (estimated): VND 318.239.670.000 (This estimated charter capital after the dividend share issuance may change depending on the results of the public offering of additional shares and the actual number of shares issued for dividend payment after rounding).
- Method for handling fractional shares: The number of shares allocated to existing shareholders will be rounded down to the nearest whole share. Fractional shares (if any) will be cancelled.
Example: On the record date, shareholder Nguyen Van A owns 391 shares. The number of additional shares he is entitled to receive based on the issuance ratio is $391 \times 20\% = 78,2$ shares. After rounding down, the number of additional shares he receives is 78 shares; the fractional 0,2 share will be cancelled.

❖ **Approval of authorization to the Board of Directors to implement matters relating to the share issuance for dividend payment for FY2024 and FY2025**

- The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the authorization to the Board of Directors, based on actual conditions, to select an appropriate time to determine the record date for exercising dividend rights for existing shareholders, and to authorize the Board of Directors to amend and supplement details of the dividend distribution plan where necessary in compliance with legal regulations; to amend and supplement the Company's Charter and the Company's Enterprise Registration to reflect the charter capital in accordance with the actual results of the dividend share issuance.
- To authorize the Board of Directors to determine the number of shares to be issued for dividend payment at the time of issuance based on the exercise ratio approved by the General Meeting of Shareholders.
- The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the registration and additional depository of securities at the Vietnam Securities Depository and Clearing Corporation and the additional trading registration/listing of the total number of shares actually issued upon completion of the dividend payment.

The Board of Directors respectfully submits to the 2026 Annual General Meeting of Shareholders for consideration and approval./.

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



NGUYEN HOANG LUAN

PROPOSAL

Re: Listing of shares of Europe Vietnam International Fertilizer Joint Stock Company

To: The 2026 Annual General Meeting of Shareholders

Pursuant to:

- *The Law on Enterprises 2020 and its guiding documents;*
- *The Law on Securities 2019 and its guiding documents;*
- *Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing a number of articles of the Law on Securities;*
- *Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing a number of articles of Decree No. 155/2020/ND-CP dated December 31, 2020;*
- *The Charter of Organization and Operation of Europe Vietnam International Fertilizer Joint Stock Company.*

The Board of Directors respectfully submits to the General Meeting of Shareholders for approval the plan for listing registration and transfer of trading venue of the shares of Europe Vietnam International Fertilizer Joint Stock Company, specifically as follows:

I. To approve the listing of shares of Europe Vietnam International Fertilizer Joint Stock Company on the Ho Chi Minh City Stock Exchange

- Name of shares: Shares of Europe Vietnam International Fertilizer Joint Stock Company
- Ticker symbol: AVG
- Type of shares: Ordinary shares
- Par value: VND 10,000/share
- Listing exchange: HSX
- Number of shares to be listed: The General Meeting of Shareholders authorizes the Board of Directors to determine the number of shares to be listed based on the total number of outstanding shares of Europe Vietnam International Fertilizer Joint Stock Company at the time of submission of the listing application.

II. To approve the assignment/authorization to the Board of Directors to carry out all tasks related to the listing of the Company's shares

The Board of Directors respectfully submits to the General Meeting of Shareholders for consideration and approval the assignment/authorization to the Board of Directors to carry out all tasks related to the listing of the Company's shares, specifically as follows:

- To carry out procedures for deregistration of trading of shares on UpCOM.
- To select a consulting firm for the listing application in accordance with applicable laws;
- To develop a detailed plan for the listing of shares, including but not limited to determining the record date for shareholders to exercise their rights, determining the



timing of deregistration from UpCOM, deciding the listing date, and determining the share price on the first trading day;

- To prepare and approve the listing application dossier and other relevant documents, papers and materials;
- To carry out procedures as required by the Ho Chi Minh City Stock Exchange (HSX), Vietnam Securities Depository and Clearing Corporation (VSDC) and relevant regulatory authorities, ensuring full compliance with current regulations on market transfer and listing of AVG shares;
- To decide and proactively handle other matters related to the listing of shares in accordance with laws and/or requirements of competent authorities, including supplementation, amendment and explanation of relevant contents in order to complete the listing of AVG shares.

The Board of Directors shall be responsible for reporting the results of implementation of the above authorized tasks at the nearest General Meeting of Shareholders.

Respectfully submitted to the General Meeting of Shareholders for consideration and approval./.

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



NGUYỄN HOANG LUAN



REPORT ON THE ACTIVITIES OF THE BOARD OF DIRECTORS
EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY

Dear Shareholders,

The Board of Directors (the “BOD”) of Europe Vietnam International Fertilizer Joint Stock Company respectfully presents to the General Meeting of Shareholders the report on the activities of the Board of Directors in 2025 as follows:

I. EVALUATION OF THE COMPANY’S BUSINESS PERFORMANCE IN 2025

The year 2025 was marked by significant volatility in both the global and domestic economies. The world continued to face pressures from strategic competition among major powers, geopolitical conflicts, trade wars, and the increasingly complex impacts of climate change. In this context, Vietnam not only had to respond to external shocks but also faced internal challenges such as frequent natural disasters (particularly floods in the Central and North Central regions), the resurgence of livestock diseases, and the need for strong institutional reforms.

Nevertheless, with the Government’s decisive and timely direction, along with the coordinated implementation of fiscal and monetary policies, Vietnam’s economy achieved a “comprehensive breakthrough.” Economic growth in 2025 reached 8.02%, while core inflation was controlled at 3.21% compared to the previous year.

Against this backdrop, by the end of 2025, the production and business activities of Au Viet International Fertilizer Joint Stock Company achieved notable results as follows:

(Unit: VND billion)

Criteria	31/12/2025	31/12/2024	+/- (%)
Total Assets	469,55	403,81	16,28%
Current Assets	244	212,42	14,87%
Non-current Assets	225,55	191,39	17,85%
Total Capital	469,55	403,81	16,28%
Equity	243,16	226,93	7,15%
Liabilities	226,39	176,88	27,99%
Net Revenue	673,14	686,88	-2,00%
Profit After Tax	16,2	12,8	26,56%

In 2025, the Company recorded consolidated net revenue of VND 673.1 billion, achieving 97.6% of the annual plan. Profit after tax reached VND 16.2 billion, equivalent to 120% of the plan approved by the Annual General Meeting of Shareholders 2025.

II. ACTIVITIES OF THE BOARD OF DIRECTORS IN 2025

As of the time of the Annual General Meeting of Shareholders 2026, the Board of Directors of the Company consists of five (05) members as follows:

No	Full name	Position
1	Mr. Nguyen Hoang Luan	Chairman of the Board of Directors
2	Mr. Vo Van Phuoc Que	Member of the BOD cum General Director
3	Mr. Nguyen Duc Loc	Member of the Board of Directors
4	Mr. Nguyen Duc Quang	Member of the BOD cum Deputy General Director
5	Mr. Dinh Huynh Thai Tam	Independent Member of the Board of Directors

During 2025, the Board of Directors performed the following key activities:

- Oriented strategic direction and supervised the Board of Management in implementing the Company's business plan.
- Directed and supervised the Board of Management in executing resolutions of the General Meeting of Shareholders and the Board of Directors.
- Supervised financial activities, capital mobilization, cash flow management, and efficiency of resource utilization.
- Supervised investment activities, procurement of assets, expansion of business locations, and implementation of share issuance plans as approved.
- Reviewed financial statements and business performance results; supervised auditing activities and information disclosure in accordance with regulations.
- Supervised the organization of the General Meeting of Shareholders and compliance with laws and the Company's Charter, ensuring transparency and protection of shareholders' interests.

III. SUMMARY OF MEETINGS AND RESOLUTIONS OF THE BOARD OF DIRECTORS

In 2025, the Board of Directors held fourteen (14) meetings to discuss and approve matters within its authority. Attendance rates were as follows:

No	Member of the BOD	Number of Meetings Attended	Attendance Rate	Reason for Absence
1	Nguyen Hoang Luan	14/14	100%	
2	Vo Van Phuoc Que	14/14	100%	
3	Nguyen Duc Quang	14/14	100%	
4	Dinh Huynh Thai Tam	14/14	100%	
5	Vo Huynh Trang	03/03	100%	Resigned as of April 25, 2025
6	Nguyen Duc Loc	11/11	100%	Appointed as of April 25, 2025

The meetings of the Board of Directors were conducted in compliance with applicable laws and the Company's Charter. The resolutions approved by the Board of Directors in 2025 are as follows:

No	Resolution No.	Date	Content	Approval Rate
1	01/2025/NQ-HĐQT/AVG	17/01/2025	- Approval of registration for additional trading of dividend shares for 2022 and 2023	100%
2	02/2025/NQ-HĐQT/AVG	20/01/2025	- Approval of transactions between the Company and related parties in 2025	100%
3	03/2025/NQ-HĐQT/AVG	28/02/2025	- Approval of record date for the Annual General Meeting of Shareholders 2025	100%
4	04/2025/NQ-HĐQT/AVG	28/05/2025	- Approval of record date for the Extraordinary General Meeting of Shareholders 2025	100%
5	05/2025/NQ-HĐQT/AVG	24/06/2025	- Approval of the selection of an audit firm for the 2025 semi-annual review and annual audit	100%
6	06/2025/NQ-HĐQT/AVG	22/08/2025	- Approval of change of audit service provider for 2025 financial statements	100%
7	07/2025/NQ-HĐQT/AVG	12/09/2025	- Approval of loan at Orient Commercial Joint Stock Bank	100%
8	08/2025/NQ-HĐQT/AVG	30/09/2025	- Approval of continued loan at Vietnam Joint Stock Commercial Bank for Industry and Trade – Hau Giang Branch	100%
9	09/2025/NQ-HĐQT/AVG	17/10/2025	- Approval of implementation of additional public share offering plan	100%
10	10/2025/NQ-HĐQT/AVG	17/10/2025	- Approval of registration dossier for additional public share offering	100%
11	11/2025/NQ-HĐQT/AVG	17/10/2025	- Approval of detailed plan for use of proceeds from public share offering	100%
12	12/2025/NQ-HĐQT/AVG	10/11/2025	- Approval of asset acquisition and establishment of business locations	100%
13	13/2025/NQ-HĐQT/AVG	11/11/2025	- Approval of loan at Saigon Thuong Tin Commercial Joint Stock Bank – Hang Xanh Branch	100%
14	14/2025/NQ-HĐQT/AVG	20/11/2025	- Approval of asset valuation certificate and borrowing from individuals	100%

IV. RESULTS OF SUPERVISION OVER THE BOARD OF MANAGEMENT

Based on supervision activities in 2025, the Board of Directors assesses that the Board of Management has conducted its executive functions in compliance with the resolutions of the General Meeting of Shareholders, the Board of Directors, the Company's Charter, and applicable laws; and has effectively implemented business plans, financial management, investment

activities, information disclosure, and related operations in line with market conditions, ensuring the Company's interests as well as the legitimate rights of shareholders.

V. REMUNERATION OF THE BOARD OF DIRECTORS

Remuneration of members of the Board of Directors in 2025 is as follows:

Full name	Position	Remuneration (VND)
Mr. Nguyen Hoang Luan	Chairman of the BOD	72.000.000
Mr. Vo Van Phuoc Que	Member of the BOD	36.000.000
Ms. Vo Huynh Trang	Member of the BOD (dismissed from April 25, 2025)	12.000.000
Mr. Nguyen Duc Loc	Member of the BOD	24.000.000
Mr. Dinh Huynh Thai Tam	Member of the BOD	36.000.000
Mr. Nguyen Duc Quang	Member of the BOD	36.000.000
Total		216.000.000

VI. REPORT ON RELATED-PARTY TRANSACTIONS IN 2025

In 2025, the General Meeting of Shareholders and the Board of Directors reviewed and approved several transactions between the Company and its related parties. Such approvals were conducted within proper authority, in compliance with legal regulations and the Company's Charter, and adhered to the principles of transparency and good corporate governance.

Related-party transactions in 2025 have been fully summarized and disclosed in the 2025 Corporate Governance Report and the audited Financial Statements for 2025. These reports have been publicly disclosed on the Company's website at: <https://phanbonauviet.com.vn/quan-he-co-dong>. Shareholders are kindly requested to refer to these reports for detailed information.

VII. REPORT ON THE IMPLEMENTATION OF RESOLUTIONS OF THE GENERAL MEETING OF SHAREHOLDERS IN 2025

In 2025, the Board of Directors organized and directed the implementation of resolutions approved at the Annual General Meeting of Shareholders 2025 and the Extraordinary General Meeting of Shareholders 2025, including: selection of the auditing firm, implementation of business operations in accordance with the approved plan, payment of remuneration to members of the Board of Directors and the Supervisory Board, and other matters within its authority.

Under the resolutions of the Annual and Extraordinary General Meetings of Shareholders 2025, the shareholders approved the plan for additional public share offering and the plan for dividend payment in shares for 2024.

Currently, Europe Vietnam International Fertilizer Joint Stock Company is in the process of obtaining approval for the additional public share offering..

In addition, at the Annual General Meeting of Shareholders 2026, the Board of Directors submits for approval the cancellation of the share issuance plan for dividend payment for 2024 previously approved under Resolution No. 02/2025/NQ-ĐHĐCĐ/AVG dated July 15, 2025. At the same time, the Board proposes a new plan for issuing shares to pay dividends for 2024 and 2025, to be implemented after approval by the Meeting and completion of the public offering.

VIII. OPERATION PLAN FOR 2026

The Board of Directors of Au Viet International Fertilizer Joint Stock Company has set out the following key orientations for 2026:

1. Market Development and Business Expansion

Continue focusing on domestic market development, strengthening and expanding the distribution system, maintaining market share in traditional regions, and expanding into potential markets. The Company prioritizes the development of organic, bio-organic, and environmentally friendly fertilizer products in line with sustainable agriculture trends, while maintaining and improving the quality of inorganic and NPK fertilizers.

2. Enhancing Production Efficiency and Cost Management

Continue investing in technology improvements, optimizing production processes, enhancing productivity and equipment efficiency; strengthening control over input materials and output quality. Implement cost management solutions to improve operational efficiency and competitiveness.

3. Sustainable Development and Legal Compliance

Orient the Company toward sustainable development, integrating business activities with environmental protection and social responsibility. Ensure full compliance with legal regulations on fertilizer production and trading, environment, accounting, taxation, and information disclosure; enhance risk management and operational stability.

4. Improving Corporate Governance Efficiency

Further improve corporate governance systems toward transparency, efficiency, and compliance with regulations applicable to public companies. Strengthen supervision of the Board of Management in implementing resolutions; enhance internal control, risk management, and information disclosure to protect shareholders' rights and interests.

5. Fulfilling the Roles and Responsibilities of the Board of Directors

Proactively provide strategic direction, strengthen supervision, and support the Board of Management in executing business operations to achieve 2026 targets and build a foundation for sustainable growth in the coming years.

Respectfully submitted to the General Meeting of Shareholders for consideration and approval./.

To:

- BOD; Supervisory Board;
- General Director;
- Shareholders;
- Filed at Administration & HR Department.

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



NGUYEN HOANG LUAN

**REPORT ON THE ASSESSMENT
BY THE INDEPENDENT MEMBER OF THE BOARD OF DIRECTORS
ON THE PERFORMANCE OF THE BOARD OF DIRECTORS IN 2025**

Dear General Meeting,,

In 2025, the Board of Directors (“BOD”) consisted of 05 members, including 01 independent member (accounting for 20% of the total number of BOD members), in compliance with applicable laws. The list of independent BOD members in 2025 is as follows::

Mr. Dinh Huynh Thai Tam – Independent Member of the BOD

The assessment report of the independent BOD member on the performance of the BOD in 2025 is as follows:

1. Remuneration, operating expenses, and other benefits of the BOD

The remuneration, operating expenses, and other benefits of the BOD and each BOD member were implemented in full compliance with the Law on Enterprises, the Company’s Charter, and the Resolutions of the General Meeting of Shareholders.

2. Summary of BOD meetings

In 2025, the Board of Directors held 14 meetings. All meetings were convened and conducted in accordance with legal regulations, the Company’s Charter, and internal corporate governance regulations, with active participation and serious discussions by all BOD members..

The BOD’s resolutions were adopted based on the majority principle; meeting minutes were properly prepared, clear, and archived in accordance with regulations. The BOD effectively fulfilled its role in strategic orientation, supervision, and coordination with the Board of Management in reviewing and deciding on matters related to development strategy, business plans, finance, and investment, thereby ensuring that the Company’s operations aligned with its strategic direction and complied with legal requirements.

3. Results of supervision over financial statements, business performance, and financial position

- The BOD selected an independent auditing firm with appropriate reputation, independence, objectivity, and compliance with current regulations.
- The Company’s financial statements were prepared, presented, and disclosed in accordance with accounting standards and legal regulations, fairly and accurately reflecting the Company’s financial position and business performance in 2025.
- In 2025, the Company recorded consolidated net revenue of VND 673.1 billion and consolidated profit after tax of VND 16.2 billion. These figures reached 97.6% of the revenue target and 120% of the profit target approved by the 2025 Annual General Meeting of Shareholders. The BOD recognizes the significant efforts of the Board of Management in effectively managing and operating business activities, contributing to the Company’s impressive performance in 2025.



4. Report on transactions between the Company and insiders/related parties

The independent BOD member supervised the occurrence and execution of transactions between the Company and insiders and related parties in compliance with legal regulations, the Company's Charter, and internal governance rules. These transactions were reviewed on the basis of transparency and fairness, ensuring the legitimate interests of the Company and its shareholders.

During the year, such transactions were conducted in compliance with applicable regulations, and no cases were identified that adversely affected the Company.

5. Assessment of the internal control system and risk management

The internal control and risk management system has been established and operated in line with the Company's scale of operations, contributing to compliance with legal regulations and the identification and mitigation of risks in key areas. In 2025, no material risks were recorded that adversely affected the Company's business operations..

6. Results of the Board of Directors' supervision over the Board of Management

The independent member of the BOD assesses that the BOD has proactively and closely exercised its supervisory role over the Board of Management, ensuring that the Board of Management complies with the strategic direction and business objectives set forth. The BOD conducts supervision through meetings, periodic discussions, and performance evaluations, thereby enhancing management efficiency.

7. Assessment of the coordination among the BOD, the General Director, and shareholders

- The Board of Directors and the Board of Management have maintained close coordination based on a strong sense of responsibility, regular support, and communication to enhance corporate governance and operational efficiency.
- The Board of Directors and the Board of Management have fully performed their functions and duties in accordance with the Law on Enterprises, the Law on Securities, the Company's Charter, and relevant legal regulations, ensuring that the Company's operations are conducted in line with its strategic direction and in compliance with applicable laws.
- The Company has fulfilled its reporting and information disclosure obligations in a timely, transparent, and accurate manner, thereby safeguarding the legitimate rights and interests of shareholders, investors, and related parties, while enhancing the Company's reputation and credibility in the market.

8. Recommendations of the independent member of the BOD

Based on the results of supervision and assessment of the BOD's performance and the Company's operations in 2025, and with a view to improving governance efficiency and ensuring stable and sustainable development in the coming year, the independent BOD member recommends that the Board of Directors and the Board of Management continue to implement the following:

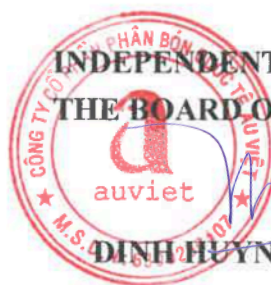
- Further improve the corporate governance system, internal control system, and risk management framework to ensure compliance with legal regulations, the Company's Charter, and internal governance policies.

- Strengthen supervision over financial performance, business efficiency, and cost management to ensure effective use of resources, maintain a sound financial position, and improve overall operational efficiency.
- Continue to review, develop, and implement development strategies aligned with trends in the fertilizer industry, focusing on organic and bio-organic fertilizers and environmentally friendly products, while maintaining and improving the quality of inorganic fertilizers to meet domestic market demand.
- Enhance information disclosure and transparency in corporate governance, ensuring full compliance with disclosure obligations, thereby improving the Company's reputation and market image.
- Improve coordination among the Board of Directors, the Board of Management, and functional departments to ensure timely and effective implementation of resolutions of the General Meeting of Shareholders and the Board of Directors, in line with the Company's development orientation.

We respectfully submit this Report to the General Meeting of Shareholders for consideration and approval.

To:

- *BOD, Supervisory Board;*
- *Shareholders;*
- *Filed at Administration & HR.*



ĐINH HUYNH THAI TAM



REPORT ON THE PERFORMANCE OF THE SUPERVISORY BOARD
EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY

Dear General Meeting,,

The Supervisory Board respectfully submits to the 2026 Annual General Meeting of Shareholders the Report on its performance in 2025 as follows:

I. ACTIVITIES OF THE SUPERVISORY BOARD IN 2025

1. Activities of the Supervisory Board

In 2025, the Supervisory Board held 05 meetings with a 100% attendance rate.

No	Member of the Supervisory Board	Meetings Attended	Attendance Rate	Voting rate
1	Nguyen Thi Thu Hien	05/05	100%	100%
2	Nguyen Thi Thu Thao	05/05	100%	100%
3	Luu Thi Cam Hoai	05/05	100%	100%

During 2025, the Supervisory Board performed its supervisory function over the Board of Directors and the Board of Management by attending their meetings and reviewing periodic and ad hoc reports to monitor the Company's business performance, management, and operations.

Based on such activities, the Supervisory Board carried out the following key supervisory tasks:

- Supervising the implementation of resolutions of the General Meeting of Shareholders and the Board of Directors;
- Reviewing financial statements and other periodic reports in accordance with regulations;
- Monitoring and supervising information disclosure to ensure it is adequate, timely, and compliant with securities laws.
- Supervising the protection of the lawful rights and interests of shareholders in accordance with applicable laws and the Company's Charter.

2. Remuneration of the Supervisory Board

No	Full name	Position	Remuneration (VND)
1	Nguyen Thi Thu Hien	Head of Supervisory Board	48.000.000
2	Nguyen Thi Thu Thao	Member of Supervisory Board	24.000.000
3	Luu Thi Cam Hoai	Member of Supervisory Board	24.000.000
Total			96.000.000

II. RESULTS OF SUPERVISORY ACTIVITIES IN 2025

In 2025, the Supervisory Board conducted supervision over the activities of the Board of Directors and the Board of Management in accordance with its assigned functions and duties. The supervisory results indicate that the resolutions of the General Meeting of Shareholders and the Board of Directors were implemented appropriately; financial statements, corporate governance reports, and information disclosure were carried out in compliance with regulations; and the lawful rights and interests of shareholders were safeguarded, with no material issues arising. The Supervisory Board did not identify any unusual matters and will continue to strengthen its supervisory activities to ensure the interests of the Company and its shareholders.

III. SUPERVISION OF THE COMPANY'S FINANCIAL POSITION

1. Business performance results

The implementation results of the Company's business performance indicators in 2025 are as follows:

No	Indicator	2025 Plan	2025 Actual	% of Plan
1	Net Revenue (VND billion)	690	673,1	97,6 %
2	Profit Before Tax (VND billion)	13,5	16,2	120 %

2. Accounting and finance

The Supervisory Board acknowledges that the Board of Directors changed the audit firm for the semi-annual review and annual audit of the 2025 financial statements in accordance with its authority and in compliance with legal regulations and the Company's actual situation.

During 2025, the Supervisory Board reviewed financial statements and related documents to assess the reasonableness of financial data. The review indicates that the Company complied with Vietnamese accounting standards and the prevailing accounting regime; accounting, recording, and preparation of financial statements were conducted in accordance with regulations, ensuring accuracy, fairness, and legal compliance.

IV. SELF-ASSESSMENT OF THE SUPERVISORY BOARD IN 2025

In 2025, the Supervisory Board fully performed its functions and duties in accordance with applicable laws and the Company's Charter. The Supervisory Board attended relevant meetings to promptly monitor governance and management activities and supervise compliance with laws, the Charter, and resolutions of the General Meeting of Shareholders.

Based on its supervisory activities, the Supervisory Board provided necessary opinions and recommendations, contributing to improved governance efficiency and risk control.

V. OPERATIONAL PLAN OF THE SUPERVISORY BOARD IN 2026

In 2026, the Supervisory Board will continue to fully perform its supervisory functions over the activities of the Board of Directors and the Board of Management, with a focus on overseeing financial and accounting work, information disclosure, and compliance with laws and the Company's Charter. In addition, the Supervisory Board will actively monitor the protection of shareholders' lawful rights and interests, enhance its professional capacity, and promptly provide necessary opinions and recommendations to improve governance efficiency and mitigate operational risks of the Company.

The above is the report on the activities of the Supervisory Board in 2025, respectfully submitted to the General Meeting of Shareholders for consideration and approval.

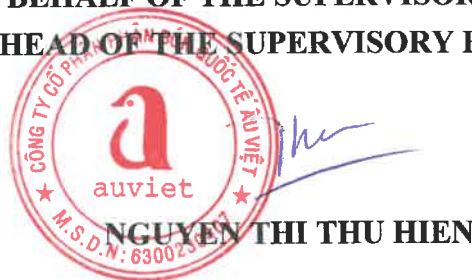
Sincerely yours,

To:

- BOD, Supervisory Board Members;
- General Director;
- Shareholders;

Filed at Administration & HR.

**ON BEHALF OF THE SUPERVISORY BOARD
HEAD OF THE SUPERVISORY BOARD**



**REPORT ON BUSINESS PERFORMANCE
RESULTS IN 2025 AND BUSINESS PLAN FOR 2026**

EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY

Dear Shareholders' General Meeting,

The Board of Management respectfully submits to the Annual General Meeting of Shareholders for approval the Report on business performance results in 2025 and the business plan for 2026 of Europe Vietnam International Fertilizer Joint Stock Company, with the following contents::

1. Business Performance Results in 2025

In 2025, Vietnam's economy continued to be affected by fluctuations in the global economy, with input costs remaining high, slow recovery in market demand, and increasing competition within the fertilizer industry. In addition, the agricultural sector has been gradually shifting toward sustainability, prioritizing the use of high-quality, environmentally friendly fertilizer products and meeting increasingly stringent quality and regulatory requirements.

In this context, under the direction of the Board of Directors and the management of the Board of Management, Europe Vietnam International Fertilizer Joint Stock Company maintained stable business operations and achieved positive results..

In 2025, the Company recorded consolidated net revenue of VND 673.1 billion, achieving 97.6% of the annual plan. Profit after tax reached VND 16.2 billion, equivalent to 120% of the plan approved by the 2025 Annual General Meeting of Shareholders. These results reflect the Company's efforts in cost management, operational efficiency improvement, and resource optimization to ensure effective business performance despite challenging market conditions.

Detailed results are as follows:

No	Indicators	2025 Plan	2025 Actual	% vs Plan
1	Net revenue from sales and services (VND billion)	690	673,1	97,6 %
2	Profit after corporate income tax (VND billion)	13,5	16,2	120 %

2. Business Plan for 2026

In 2026, amid a cautiously recovering domestic economy and a continued restructuring of the agricultural sector toward sustainability, safety, and stricter regulatory compliance, the Company will focus on developing the domestic market, with fertilizer production and trading as its core business.



The Company prioritizes the development of organic, bio-organic, and environmentally friendly fertilizers in line with green agriculture trends, while continuing to maintain and improve high-quality inorganic and NPK fertilizer products to meet the practical needs of Vietnam's agricultural production.

In 2026, the Company will continue investing in enhancing production capacity, improving technological processes, strengthening quality control of input materials and finished products, and ensuring full compliance with applicable laws and regulations. At the same time, the Company will focus on optimizing production and business costs, consolidating its domestic distribution system, expanding markets in depth, and improving corporate governance and human resource quality.

With a sustainable development orientation, the Company commits to harmonizing business efficiency with environmental responsibility and legal compliance; placing customer interests at the center; and gradually enhancing the reputation and brand of Au Viet Fertilizer in the domestic market, thereby creating long-term value for the Company, its partners, and society.

Business targets for 2026 are as follows:

No	Indicators	Plan
1	Net revenue (VND billion)	690
2	Profit after tax (VND billion)	18

3. Implementation Solutions

➤ Organizational Work

- Continue to streamline and improve the organizational structure for greater efficiency; strengthen recruitment and development of qualified personnel to meet development needs in the new phase.
- Enhance management and administration efficiency; strengthen inspection, supervision, and performance evaluation, linking responsibilities with task performance results.
- Build a professional and transparent working environment, creating conditions for employees to maximize their capabilities, while focusing on training and developing a successor management team.

➤ Production Management and Operation

- Continue investing in and upgrading machinery, equipment, and production lines toward modernization and synchronization to improve productivity, product quality, and cost efficiency.
- Proactively develop stable and diversified raw material supply sources to minimize risks and ensure continuous and efficient production.
- Strengthen planning and implementation of business plans; assign specific targets to each unit to enhance proactiveness, accountability, and effectiveness.
- Improve quality management, strictly control input materials and output products, ensuring compliance with legal regulations and quality standards.

➤ Investment and Development



- Implement investment programs to enhance production capacity and improve technology, thereby increasing competitiveness and operational efficiency.
- Strengthen the search, establishment, and expansion of cooperation with domestic and international partners to develop markets and expand business scale.
- Research and develop new fertilizer products, especially environmentally friendly products aligned with sustainable agricultural trends.

The above is the Report of the Board of Management on business performance results in 2025 and the business plan for 2026, respectfully submitted to the General Meeting of Shareholders for consideration and approval..

Sincerely yours,

To:

- Board of Directors, Supervisory Board;
- General Director;
- Shareholders;
- Archived.

ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR



VO VAN PHUOC QUE

