

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

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Số: 21/2026/CV/AVG

No. 21/2026/CV/AVG

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

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Cần Thơ, ngày 23 tháng 06 năm 2026

Can Tho, June 23, 2026

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE**

Kính gửi:

- Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán Việt Nam
- Sở Giao dịch Chứng khoán Hà Nội

To:

- The State Securities Commission of Vietnam;
- Vietnam Stock Exchange
- Hanoi Stock Exchange.

1. Tên tổ chức/ Name of organization: **CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT/
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/ Telephone: 0293 6265 666
- Email: info@phanbonauviet.vn

2. Nội dung thông tin công bố/ Disclosure information:

Công bố công văn số 20/2026/CV/AVG ngày 23/06/2026 về việc “Đính chính BCTC được kiểm toán” (*Chi tiết file đính kèm*)/ Disclosure of Official Letter No. 20/2026/CV/AVG dated 23/06/2026 regarding the Correction of the Audited Financial Statements.. (*Details are provided in the attached file*).

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 23/06/2026 tại đường dẫn <https://phanbonauviet.com.vn/>. This information was published on the Company's website on June 23, 2026 at the link <https://phanbonauviet.com.vn/>.



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 disclosed information above is true and we take full legal responsibility for the contents of this disclosure.

CTCP PHÂN BÓN QUỐC TẾ ÂU VIỆT
EUROPE VIETNAM INTERNATIONAL
FERTILIZER JOINT STOCK COMPANY
NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR



VÕ VĂN PHƯỚC QUỆ
VO VAN PHUOC QUE



**EUROPE VIETNAM
INTERNATIONAL FERTILIZER
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

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No: 20/2026/CV/AVG

Can Tho, June 23 2026

Re: Correction Audited Financial
Statements

Respectfully to: - The State Securities Commission of Vietnam (SSC)
- Hanoi Stock Exchange (HNX)
- Shareholders of Europe Vietnam International Fertilizer Joint Stock Company

- Pursuant to the Agreement for Auditing Financial Statements between Europe Vietnam International Fertilizer Joint Stock Company and International Auditing and Valuation Co., Ltd
- Pursuant to Independent Auditor's Report No. 2208/2025/BCTC/IAV dated 27 March 2025 on the Separate Financial Statements for the financial year ended 31 December 2025 and Independent Auditor's Report No. 2208.1/2025/BCTC/IAV dated 27 March 2025 on the Consolidated Financial Statements for the financial year ended 31 December 2025 of Europe Vietnam International Fertilizer Joint Stock Company..

Through this document, Europe Vietnam International Fertilizer Joint Stock Company hereby announces the rectification of certain information presented in the separate and consolidated financial statements for the financial year ended 31 December 2025, which were audited by International Auditing and Valuation Company Limited, as follows:

I. Audited Separate Financial Statements for the financial year ended 31 December 2025:

1. The information disclosed under Sections update "5.8. Other Income; 5.9. Other Expenses" on page 33 in the Notes to the Separate Financial Statements has been corrected to read as follows:

❖ "5.8. Other Income"

- Before adjustment

	Current year VND	Previous year VND
Gain on disposal of fixed assets	1.135.000.000	
Income from business cooperation	455.204	-
Penalty income from contract breaches	-	18,550,000
	1,135,455,204	18,550,000

- After adjustment

	Current year VND	Previous year VND
Others income	455,204	-
Penalty income from contract breaches	-	18,550,000
	455.204	18.550.000

❖ 5.9. Other Expenses

- Before adjustment

	Current year VND	Previous year VND
Net book value of disposed fixxed assets and related disposal costs	1,355,098,324	-
Penalty expenses	19,682,889	51,554,755
Others	60,269,011	398,854,854
	1,435,050,224	450,409,609

- After adjustment

	Current year VND	Previous year VND
Net book value of disposed fixxed assets and related disposal costs	220,098,324	-
Penalty expenses	19,682,889	51,554,755
Expenses other	60,269,011	398,854,854
	300,050,224	450,409,609

2. The information presented under the section update **"Transactions with key members of management and individuals related to key members of management"** on page 35 in the Notes to the Separate Financial Statements has been corrected to read as follows:

Content	Current year VND	Previous year VND
Remuneration payable to the Board of Directors, the BOS and the Board of Management	312,000,000	312,000,000
Remuneration paid to the Board of Directors, the BOS and the Board of Management	624,000,000	312,000,000

+ **Delete the following content:** "During the year, the Company did not have any transactions with key management personnel or their related parties."

3. The information disclosed under the section **"Other short-term receivables"** on page 36 in the Notes to the Separate Financial Statements is hereby rectified, and the correct title should be **"Other short-term payables"**.

II. Audited Consolidated Financial Statements for the financial year ended 31 December 2025:

1. The information disclosed under Sections update **"5.8. Other Income; 5.9. Other Expenses"** on page 40 in the Notes to the Consolidated Financial Statements has been corrected to read as follows:

❖ 5.8. Other Income

- Before adjustment

	Current year VND	Previous year VND
Fixed Asset Disposal	1,135,000,000	-
Contract penalty income	-	18,550,000
Others	26,229,451	-
Total	1,161,229,451	18,550,000

- After adjustment

	Current year VND	Previous year VND
Contract penalty income	-	18,550,000
Others	26,229,451	-
Total	26,229,451	18,550,000

❖ 5.9. Other Expenses

- Before adjustment

	Current year VND	Previous year VND
Net book value and disposal costs of fixed assets	1,355,098,324	-
Penalty expenses	158,207,675	91,915,145
Others	340,269,011	398,854,854
Total	1,853,575,010	490,769,999

- After adjustment

	Current year VND	Previous year VND
Net book value of disposed fixed assets and related disposal costs	220,098,324	-
Penalty expenses	158,207,675	91,915,145
Others	340,269,011	398,854,854
Total	718,575,010	490,769,999

2. The information presented under the section update "Transactions with key members of management and individuals related to key members of management" on page 44 in the Notes to the Consolidated Financial Statements has been corrected to read as follows:

Content	Current year VND	Previous year VND
Remuneration payable to the Board of Directors, the BOS and the Board of Management	312,000,000	312,000,000
Remuneration paid to the Board of Directors, the BOS and the Board of Management	624,000,000	312,000,000

+ Remove the following statement: "The property owned by Mr. Nguyen Thanh Lap - younger brother of Mr. Nguyen Hoang Luan is the land use right that the company is mortgaging to secure loans at Vietnam Maritime Commercial Joint Stock Bank, details in Note No.4.16.1."

3. The information presented in "Appendix No. 1: Information of department based on business lines" on page 46 in the Notes to the Consolidated Financial Statements has been updated as follows:

	Fertilizer manufacturing and trading segment	Warehouse leasing service segment	Solar power supply segment	Total
Net revenue from sales of goods and services rendered to external customers	657,491,136,987	11,222,827,960	4,413,814,648	673,127,779,595
Net revenue from sales of goods and services rendered between segments	-	-	-	-
Total net revenue from sales of goods and services rendered	657,491,136,987	11,222,827,960	4,413,814,648	673,127,779,595
Expenses by segment	(630,624,235,383)	(6,858,322,424)	(673,376,934)	(638,155,934,741)
Segment results	26,866,901,604	4,364,505,536	3,740,437,714	34,971,844,854
Unallocated expenses				(9,205,764,376)
Profit from operating activities				25,766,080,478
Financial income				161,125,838
Financial expenses				(8,132,065,109)
Other income				26,229,451
Other expenses				(718,575,010)
Current corporate income tax expense				(873,141,418)
Deferred corporate income tax expense				-
Net profit/ (losses) after corporate income tax				16,229,654,230
Total expenditures incurred for the acquisition of property, plant and equipment and other non-current assets	1,596,595,600	1,708,108,201	2,649,130,741	5,953,834,542
Total depreciation and amortization of long-term prepaid expenses	4,252,218,744	3,613,495,992	673,376,934	8,539,091,670

4. The information presented in "4.18.1. Short-term borrowings and finance lease" on page 31 in the Notes to the Consolidated Financial Statements has been updated as follows:

- Before adjustment:

Total	175,110,494,107	175,110,494,107	(264,221,837)	339,143,676,925	312,985,047,558	149,216,086,577	149,216,086,577
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- After adjustment:

Total	175,110,494,107	175,110,494,107	(264,221,837)	339,143,676,925	312,985,047,558	149,216,086,577	149,216,086,577
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5. The information presented in "4.18.2. Long-term borrowings and finance lease" on page 34 in the Notes to the Consolidated Financial Statements has been updated as follows:

- Before adjustment:

	Ending balance	
	Amount	Amount within payment capacity VND
Long-term borrowings (1)	11,427,207,433	11,427,207,433
VietNam Prosperity Joint Stock Commercial	246,533,335	246,533,335
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hau Giang Branch	8,916,666,000	8,916,666,000
	457,008,098	457,008,098
	1,807,000,000	1,807,000,000
Financial lease liabilities	-	-
Chailease International Leasing Co., Ltd.	-	-
Total	11,427,207,433	11,427,207,433

- After adjustment:

	Ending balance	
	Amount	Amount within payment capacity VND
Long-term borrowings	11,427,207,433	11,427,207,433
VietNam Prosperity Joint Stock Commercial (1)	246,533,335	246,533,335
Saigon Thuong Tin Commercial Joint Stock Bank - Hang Xanh Branch (2)	8,916,666,000	8,916,666,000
Public Bank Vietnam Limited (3)	457,008,098	457,008,098
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hau Giang Branch (4)	1,807,000,000	1,807,000,000
Financial lease liabilities	-	-
Chailease International Leasing Co., Ltd.	-	-
Total	11,427,207,433	11,427,207,433

The above-mentioned corrections do not affect the figures, information or audit opinion presented in the 2025 Audit Report as previously issued. All other contents of the 2025 Audit Report remain unchanged and continue to be valid. This letter constitutes an integral part of, and shall be attached to, the 2025 Audit Report.

Sincerely!

Europe Vietnam International Fertilizer Joint Stock Company

General Director



Vo Van Phuoc Que

CONFIRMATION

We - International Auditing and Valuation Company Limited, hereby confirm that the adjusted information, figures and supplementary disclosures presented in this document have been reconciled with the audited financial statements of Europe Vietnam International Fertilizer Joint Stock Company for the financial year ended 31 December 2025. The above-mentioned adjustments and supplementary disclosures do not alter the audit opinions previously issued in respect of the Company's 2025 financial statements, including Audit Report No. 2208/2025/BCTC/IAV dated 27 March 2026 on The Separate financial statements for the financial year ended 31 December 2025 and Audit Report No. 2208.1/2025/BCTC/IAV dated 27 March 2026 on The Consolidated financial statements for the financial year ended 31 December 2025. Furthermore, such adjustments and supplementary disclosures do not affect the truthfulness and fairness of the audited 2025 financial statements.

International Auditing and Valuation Company Limited

Director



Nguyen Huu Hoan