

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

-----o0o-----

Số: 31/2026/CV/AVG

No: 31/2026/CV/AVG

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

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

Cần Thơ, ngày 09 tháng 10 năm 2026

Can Tho, October 09 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:

Nghị quyết số 18/2026/NQ-HDQT/AVG ngày 08/10/2026 của Hội đồng Quản trị Công ty Cổ phần Phân bón Quốc tế Âu Việt về việc *Thông qua điều chỉnh chi tiết việc triển khai thực hiện phương án chào bán thêm cổ phiếu ra công chúng (Chi tiết file đính kèm)*./ Resolution No: 18/2026/NQ-HDQT/AVG dated , October 08 2026 of the Board of Directors of Europe Vietnam International Fertilizer Joint Stock Company on the Approval of Amendments to the Detailed Implementation Plan for the Public Offering of Additional Shares (*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 09/10/2026 tại đường dẫn <https://phanbonauviet.com.vn/>. This information was published on the Company's website on October 09, 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**

-----o0o-----

Số: 18/2026/NQ-HĐQT/AVG

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

-----o0o-----

Can Tho, October, 08, 2026

**RESOLUTION OF THE BOARD OF DIRECTORS
EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY
(Re: Approval of Amendments to the Detailed Implementation Plan for the Public Offering of
Additional Shares)**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 of the National Assembly of the Socialist Republic of Vietnam, and the regulations guiding its implementation;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019 of the National Assembly of the Socialist Republic of Vietnam, and the implementing regulations thereof;
- Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 providing detailed regulations for the implementation of certain articles of the Law on Securities;
- Pursuant to Circular No. 118/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance providing guidance on certain matters relating to the offering and issuance of securities, public tender offers, share repurchases, registration of public companies and termination of public company status;
- Pursuant to the Charter of Organization and Operation of Europe Vietnam International Fertilizer Joint Stock Company;
- Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ/AVG dated 24 April 2026 of Europe Vietnam International Fertilizer Joint Stock Company;
- Pursuant to the Board of Directors' Resolution No. 14/2026/NQ-HĐQT/AVG dated 27 July 2026 approving the implementation of the plan for a public offering of additional shares;
- Pursuant to the Minutes of the Meeting of the Board of Directors No. 18/2026/BB-HĐQT/AVG dated 08/10/2026;

RESOLUTION

Based on the actual circumstances and pursuant to the authorization granted by the General Meeting of Shareholders, the Board of Directors of Europe Vietnam International Fertilizer Joint Stock Company has resolved to approve adjustments to the detailed implementation of the plan for the public offering of additional shares, as follows:

Article 1: Approval of the revocation of the Board of Directors' Resolution No. 14/2026/NQ-HĐQT/AVG dated 27 July 2026, which approved the implementation of the plan for the public offering of additional shares.

Article 2: Approval of the implementation of the plan for a public offering of additional shares

Pursuant to the authorization granted under Resolution No. 01/2026/NQ-ĐHĐCĐ/AVG dated 24 April 2026 of the 2026 Annual General Meeting of Shareholders, the Board of Directors (the "BOD") hereby approves the implementation of the plan for a public offering of



additional shares, with the following detailed contents:

- *Name of the Offering Organization:* Europe Vietnam International Fertilizer Joint Stock Company
- *Name of Shares Offered:* Shares of Europe Vietnam International Fertilizer Joint Stock Company
- *Type of Shares:* Ordinary Shares
- *Par Value of Shares:* 10.000 VND/share
- *Stock Code:* AVG
- *Total Number of Issued Shares:* 17.679.982 shares
- *Number of Treasury Shares:* 0 shares
- *Total Number of Outstanding Shares:* 17.679.982 shares
- *Number of Shares Expected to Be Offered:* 8.839.991 shares (*Eight million eight hundred thirty-nine thousand nine hundred ninety-one shares*).
- *Total Par Value of Shares Expected to Be Offered:* 88.399.910.000 VND (*Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand Vietnamese dong*) .
- *Expected Charter Capital Upon Completion of the Offering:* 265.199.730.000 VND (*Two hundred sixty-five billion one hundred ninety-nine million seven hundred thirty thousand Vietnamese dong*)
- *Offering Method:* Further Public Offering of Shares by Exercising Subscription Rights by the Existing Shareholders of Europe Vietnam International Fertilizer Joint Stock Company
- *Offering Ratio:* 2:1 (As of the record date for determining the shareholders entitled to exercise the rights, each shareholder holding one (01) share shall be entitled to one (01) subscription right. Every two (02) subscription rights shall entitle the holder to purchase one (01) newly issued additional share).
- *Eligible Subscribers:* Existing shareholders of the Company whose names appear on the shareholder list as of the record date and to whom subscription rights to purchase newly issued additional shares have been allocated, based on the list provided by the Vietnam Securities Depository and Clearing Corporation (VSDC).
- *Offering Price per Share:* 10.000 VND/share
- *Principles for Determining the Offering Price:*
 - + The Company's book value per share, based on the audited consolidated financial statements as of 31 December 2025 is: 13.563 VND/share.
 - + The Company's book value per share, based on the audited separate financial statements as of 31 December 2025 is: 11.581 VND/share.
 - + The share price of Au Viet, determined using the P/B method by comparison with listed companies in Vietnam's stock market operating in the same industry and having a similar charter capital and total assets, is: 11.158 VND/share.
 - + The share price of Au Viet, determined using the P/E method by comparison with listed companies in Vietnam's stock market operating in the same industry and having a similar charter capital and total assets, is: 9.127 VND/share.
 - + Based on the prevailing stock market conditions and the Company's business plan for the upcoming period, and in order to ensure the success of the offering, the Board of Directors has proposed, and the General Meeting of Shareholders has approved, an offering price of 10.000 VND/share.
- *Total Expected Proceeds from the Share Offering:* 88.399.910.000 VND (*Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand Vietnamese dong*)

three hundred ninety-nine million nine hundred ten thousand Vietnamese dong)

- *Transfer of Subscription Rights:* Existing shareholders whose names appear on the shareholder list as of the record date may transfer their subscription rights to domestic investors during the prescribed period. Each subscription right may be transferred only once (the transferee of the subscription rights may not further transfer them to any third party)

- *Treatment of fractional shares arising from rounding and shares remaining unsubscribed due to shareholders' failure to exercise their subscription rights:*

+ **Rounding Principle:** In respect of any fractional shares arising when shareholders exercise their subscription rights, the number of shares each shareholder is entitled to subscribe for shall be rounded down to the nearest whole share, in order to ensure that the total number of shares issued does not exceed the number of shares offered.

+ **Plan for the Treatment of Fractional Shares Arising from Rounding and Shares Remaining Unsubscribed, (if any):**

- Any fractional shares arising from rounding and any shares remaining undistributed in the offering shall be offered by the Board of Directors to other domestic investors on terms and conditions governing the offering, as well as the investors' rights and obligations, that are no more favorable than those applicable to existing shareholders. These terms shall include an offering price of not less than 10.000 VND/share) The offering shall also comply with all applicable laws and regulations.
- Pursuant to the authorization granted by the General Meeting of Shareholders, the Board of Directors shall determine the criteria for, and the list of, investors. The allocation of the remaining shares to investors eligible to subscribe for such shares shall comply with Article 42 of Decree No. 155/2020/ND-CP dated 31 December 2020, Clause 2, Article 195 of the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020, and other relevant laws and regulations.
- Fractional shares arising from rounding (if any) and shares remaining unsubscribed due to existing shareholders' failure to register for subscription or pay for the subscribed shares shall be allocated by the Board of Directors to other interested investors. Such shares shall be subject to a transfer restriction for a period of one (1) year from the closing date of the offering, in accordance with Clause 2, Article 42 of Decree No. 155/2020/ND-CP dated 31 December 2020.
- Upon expiry of the statutory period for distributing the shares, including any extension thereof, if applicable, any shares remaining unsubscribed shall be cancelled, and the Board of Directors shall resolve to close the offering. The Company shall increase its charter capital based on the actual amount of capital contributed by the existing shareholders and other investors.

- *Plan for Ensuring Compliance of the Share Offering with the Foreign Ownership Limit:*

+ Pursuant to Official Letter No. 3549/UBCK-PTTT dated 5 June 2024 and Notice No. 8767/UBCK-PTTT dated 8 September 2026 issued by the State Securities Commission of Vietnam, the maximum foreign ownership ratio in Europe Vietnam International Fertilizer Joint Stock Company is 50%.

+ The Board of Directors undertakes to implement measures to ensure that the offering complies with the regulations on the foreign ownership limit ("FOL"), as detailed below:

- The additional shares offered shall be distributed only to existing shareholders in accordance with their respective entitlements and the allocation ratio applicable to their rights to purchase;

- Existing shareholders may transfer their rights to purchase shares only to domestic investors;
- With respect to any shares that remain undistributed, the Company shall not distribute such shares to foreign investors. The Board of Directors shall be responsible for supervising the implementation thereof to ensure compliance with the regulations on the foreign ownership limit in the Company.

- Transfer Restrictions:

- + The additional shares issued and subscribed for by existing shareholders upon the exercise of their subscription rights shall not be subject to any transfer restrictions.
- + Fractional shares arising from rounding (if any) and shares remaining undistributed due to existing shareholders' failure to register for subscription or pay for the subscribed shares shall be allocated by the Board of Directors to other investors wishing to subscribe for such shares. Such shares shall be subject to a transfer restriction for a period of one (1) year from the date of completion of the offering, in accordance with Clause 2, Article 42 of Decree No. 155/2020/ND-CP dated 31 December 2020.

- Expected Implementation Schedule:

- + Q4 2026 – Q1 2027 and after obtaining approval from the State Securities Commission.
- + The share offering shall be conducted within ninety (90) days, including any extension period for the offering, if necessary, from the date on which the State Securities Commission grants the Certificate of Registration of Share Offering.

- Commitment to Trading on the Stock Market: The Company undertakes to register the additionally offered shares for trading on the stock market within the period prescribed by law from the date of completion of the offering.

- Dilution Risk:

In connection with AVG's share offering to increase its charter capital, the Company draws Investors' attention to the risk of dilution of the share price as follows:

➤ Share Price Dilution

At the time of finalizing the list of shareholders eligible to participate in AVG's further public offering of shares, the market price of AVG's shares will be adjusted by the Hanoi Stock Exchange (HNX) according to the following formula:

$$\text{Reference Price on the Ex-Rights Date (XR Date)} = \frac{(\text{Number of Shares Issued} \times \text{Offering Price}) + (\text{Number of Outstanding Shares} \times \text{Closing Price on the Day Before the Ex-Rights Date (XR Date)})}{\text{Number of Outstanding Shares} + \text{Number of Shares Offered}}$$

Where:

- + XR: Ex-Rights Trading Date (XR Date)
- + Assuming that the Company's share price on the trading day immediately preceding the ex-rights date of the offering is: 11.000 VND/share
- + Offering price: 10.000 VND/share
- + Number of outstanding shares: 17.679.982 share
- + Assuming that the offering is fully subscribed, with all of the offered shares being distributed, equivalent to 8.839.991 share

Under the trading mechanism currently applied by the Hanoi Stock Exchange, the adjusted price on the record date for determining the shareholders eligible to participate in the offering shall be calculated as follows:

$$\begin{aligned} \text{Reference Price on the Ex-Rights Date (XR Date)} &= \frac{(8.839.991 \times 10.000) + (17.679.982 \times 11.000)}{8.839.991 + 17.679.982} \\ &= 10.666 \text{ VND/share} \end{aligned}$$

Accordingly, the post-dilution reference price on the ex-rights trading day, rounded down in accordance with the regulations of the Hanoi Stock Exchange, is: 10.600 VND/share.

➤ Earnings per share dilution:

The expected earnings per share dilution is calculated as follows:

$$\text{Diluted EPS} = E / Q_{bq}$$

Where:

+ Diluted EPS: Diluted earnings per share following the successful completion of the offering

+ E: Total earnings attributable to ordinary shareholders

+ Q_{bq} : Weighted average number of ordinary shares outstanding during the period (following the offering)

Assuming that the completion date of this offering is December 31, 2026, and that the Company successfully offers all of the registered shares, then:

+ The weighted average number of ordinary shares outstanding during the period is: $(17.679.982 \times 365 + 8.839.991 \times 1) / 365 = 17.704.201$ share

+ The Company's projected profit after tax for 2026 is: 18.000.000.000 VND (Based on the consolidated production and business plan approved at the Company's 2026 Annual General Meeting of Shareholders, the Company's projected profit after tax for 2026 is).

+ The projected diluted EPS for 2026, assuming that no additional shares are offered, is: $18.000.000.000 / 17.679.982 = 1.018,1$ VND/share

+ The projected diluted EPS for 2026, assuming the successful offering of all shares, is: $18.000.000.000 / 17.704.201 = 1.016,7$ VND/share

Basic earnings per share (EPS) following the successful completion of the Company's offering may decrease by VND 1.4, equivalent to a decrease of 0.14%, compared with the scenario in which the Company does not offer additional shares. However, the projected decrease in EPS for 2026 is expected to be temporary. With the proceeds raised from the offering, the Company's business operations are expected to achieve certain improvements in the coming period, which may generate EPS growth in subsequent years.

➤ Dilution of the book value per share

Book value per share may decrease, or be diluted, as a result of the increase in the total number of shares outstanding compared with the current number. Book value per share is calculated using the following formula:

$$\text{Book value per share} = \frac{\text{Shareholders' equity}}{\text{Number of issued shares} - \text{Treasury shares}}$$

Projected book value per share after the issuance

	Figures based on the 2026 projected consolidated financial statements and the Resolution of the 2026 Annual General Meeting of Shareholders
Owners' equity as at December 31, 2025 (2025 consolidated financial statements) (VND)	243.156.481.111
Projected shareholders' equity as at December 31, 2026 (VND)	349.556.391.111
Total number of shares outstanding (shares)	26.519.973
Book value per share (VND/share)	13.180

(Source: Europe Vietnam International Fertilizer Joint Stock Company)

Where:

Assuming that the Company's projected profit after tax for 2026 is VND 18.000.000.000, based on the consolidated production and business plan approved at the 2026 Annual General Meeting of Shareholders, and that the Company successfully offers all of the registered shares, the Company's projected shareholders' equity as at December 31, 2026 will be: $243.156.481.111 + 18.000.000.000 + 88.399.910.000 = 349.556.391.111$ VND.

Upon completion of the offering, if the growth rate of shareholders' equity is lower than the growth rate in the number of shares outstanding following the issuance, book value per share will decrease, assuming that all other factors remain unchanged. The risk of share dilution will be mitigated to the greatest extent possible if the Company makes optimal use of the proceeds raised, maintains sound operations, and strengthens and leverages its core strengths to ensure that its production and business activities continue to grow strongly after the offering.

➤ Dilution of Ownership and Voting Rights

As the offering will be conducted by way of a rights offering to existing shareholders, it will not dilute the shareholders' ownership interests or voting rights, provided that the shareholders fully exercise their subscription rights. A shareholder's voting percentage will decrease if the shareholder declines to exercise or transfers the subscription rights to purchase shares, compared with the shareholder's voting percentage prior to the record date for exercising such rights.

Given that the share issuance plan has been approved by resolution of the General Meeting of Shareholders, and that the existing shareholders have been adequately apprised of and provided with full information about the offering, the likelihood of dilution of the existing shareholders' ownership interests is assessed as low.

Article 3: By depositing the offered shares and registering them for trading or additional listing

The Board of Directors undertakes to complete the additional registration for depository of all shares offered under the above plan with the Vietnam Securities Depository and Clearing Corporation (VSDC), and to complete the additional registration for trading of all newly offered shares of Europe Vietnam International Fertilizer Joint Stock Company (stock code: AVG) on the UPCoM Trading System of the Hanoi Stock Exchange, or to complete the additional listing thereof, no later than thirty (30) days from the closing date of the offering.

Article 4: Through the assignment of and authorization granted to Mr. Vo Van Phuoc

Que, the Company's General Director and Legal Representative, to take the lead in carrying out the necessary tasks and signing the necessary documents for the implementation of the above-mentioned plan for the public offering of additional shares

The Board of Directors authorizes Mr. Vo Van Phuoc Que, the Company's General Director and Legal Representative, to direct the relevant departments to prepare and finalize the application dossier for the public offering of shares; distribute the shares after the State Securities Commission of Vietnam (SSC) issues the public offering license; report the results of the offering; and carry out all necessary tasks and procedures in accordance with applicable law to complete the offering.

Mr. Vo Van Phuoc Que is also authorized to use the proceeds from the offering for their intended purposes, improve the efficiency of the Company's capital utilization and business operations, complete the necessary procedures for amendment of the Enterprise Registration Certificate, and sign and promulgate the amended Charter of the Company reflecting the new charter capital upon completion of the capital-increasing share offering.

Article 5: Implementation Provisions

This Resolution shall take effect from the date of signing. The members of the Board of Directors, the Board of General Directors, the Chief Accountant, and the relevant functional departments shall be responsible for implementing this Resolution.

Recipients:

- *As stated in Article 5;*
- *Members of the Board of Directors, the Board of General Directors, and the Board of Supervisors;*
- *For filing.*

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



NGUYEN HOANG LUAN