CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY -----o0o----- Số: 23 /2026/CV/AVG No. 23 /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 27 tháng 07 năm 2026* *Can Tho, July 27, 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 14/2026/NQ-HĐQT/AVG ngày 27/07/2026 của Hội đồng Quản trị Công ty Cổ phần Phân bón Quốc tế Âu Việt về việc Thông qua việc triển khai thực hiện phương án chào bán thêm cổ phiếu ra công chúng *(Chi tiết file đính kèm)*./ Resolution No.14/2026/NQ-HDQT/AVG dated July 27, 2026 of the Board of Directors of Europe Vietnam International Fertilizer Joint Stock Company on the Approval of the Implementation of 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 27/07/2026 tại đường dẫn *https://phanbonauviet.com.vn/*. This information was published on the Company`s website on July 27, 2026 at the link *https://phanbonauviet.com.vn/*.

CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT

Digitally signed by CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT
DN: C=VN, L=HẬU GIANG, CN=CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT, OID.0.9.2342.19200300.100.1.1=MST:6300230407, E=QUANGTIENHG998@GMAIL.COM
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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

CÔNG TY CỔ PHẦN PHÂN BÓN QUỐC TẾ ÂU VIỆT
auviet
M.S.D.N: 6300230407

VÕ VĂN PHƯỚC QUỆ
VO VAN PHUOC QUE

EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
	Independence – Freedom – Happiness
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No..14../2026/NQ-HĐQT/AVG	*Can Tho, July .28.., 2026*

RESOLUTION OF THE BOARD OF DIRECTORS EUROPE VIETNAM INTERNATIONAL FERTILIZER JOINT STOCK COMPANY

(Re: Regarding the Approval of the Implementation of 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 guiding documents for 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 guiding documents for its implementation;*
- *Pursuant to Decree No. 155/2020/NĐ-CP dated 31 December 2020 detailing the implementation of a number of 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 a number of matters relating to securities offering and issuance, public tender offers, share repurchases, registration of public companies, and cancellation of public company status;*
- *Pursuant to the Charter on the 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 Minutes of the Meeting of the Board of Directors No. 14../2026/BB-HĐQT/AVG dated 27./07./2026 approving the implementation of the public offering of additional shares.*

RESOLVES

<u>Article 1:</u> Approval of the Implementation of the Public Offering of Additional Shares

Pursuant to the authorization under the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ/AVG dated 24 April 2026, the Board of Directors (BOD) approves the implementation of the public offering of additional shares with the following details:

- Offering organization: Europe Vietnam International Fertilizer Joint Stock Company
- Name of the offered shares: Shares of Europe Vietnam International Fertilizer Joint Stock Company
- Type of shares: Ordinary shares
- Par value: VND 10.000 per 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 proposed to be offered: 8.839.991 shares (Eight million eight hundred thirty-nine thousand nine hundred ninety-one shares).
- Total par value of the proposed offering: VND 88.399.910.000 (Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand Vietnamese Dong).
- Expected charter capital upon completion of the offering: VND 265.199.730.000 (Two hundred sixty-five billion one hundred ninety-nine million seven hundred thirty thousand Vietnamese Dong).
- Offering method: Public offering of additional shares through the exercise of subscription rights by the existing shareholders of Europe Vietnam International Fertilizer Joint Stock Company.
- Offering ratio: 2:1 (On the record date for determining shareholders entitled to exercise subscription rights, each shareholder holding 01 share shall receive 01 subscription right, and every 02 subscription rights shall entitle the holder to subscribe for 01 newly issued share).
- Offerees: Existing shareholders of the Company whose names appear on the list of shareholders as of the record date for the allocation of subscription rights, as provided by the Vietnam Securities Depository and Clearing Corporation (VSDC).
- Offering price: VND 10.000 per share.
- Principles for determining the offering price:

+ The book value per share of the Company, based on the audited consolidated financial statements as at 31 December 2025, is VND 13.563 per share.

+ The book value per share of the Company, based on the audited separate financial statements as at 31 December 2025, is VND 11.581 per share.

+ The value of Âu Việt's shares under the P/B valuation method, benchmarked against listed companies in the same industry with comparable charter capital and total assets on the Vietnamese stock market, is VND 16.547 per share.

+ The value of Âu Việt's shares under the P/E valuation method, benchmarked against listed companies in the same industry with comparable charter capital and total assets on the Vietnamese stock market, is VND 8.655 per share.

+ Based on the conditions of the stock market, the Company's business plan for the subsequent period, and to ensure the successful completion of the offering, the Board of Directors proposed, and the General Meeting of Shareholders approved, an offering price of VND 10.000 per share.

- Total expected proceeds from the share offering: VND 88.399.910.000 (Eighty-eight billion three hundred ninety-nine million nine hundred ten thousand Vietnamese Dong).
- Transfer of subscription rights: Existing shareholders whose names appear on the list of shareholders as of the record date may transfer their subscription rights to domestic investors within the prescribed period and may transfer such rights only once. (The transferee of the subscription rights shall not be permitted to further transfer such rights to any third party.)

- Treatment of fractional shares and unsubscribed shares resulting from shareholders not exercising their subscription rights:

+ Principles for rounding fractional shares: The number of additional shares to be issued shall be rounded down to the nearest whole share to ensure that the total number of distributed shares does not exceed the total number of shares approved for issuance. Any fractional shares arising shall be cancelled.

+ Plan for handling unsubscribed shares (if any):

- ➢ In the event that unsubscribed shares arise, the General Meeting of Shareholders authorizes and empowers the Board of Directors to distribute such shares to other investors, provided that the offering conditions and the rights and obligations of such investors are not more favorable than those applicable to the existing shareholders (including an offering price of not less than VND 10.000 per share), and in compliance with the applicable provisions of law, including but not limited to the regulations on the Company's foreign ownership limit.
- ➢ Shares remaining unsubscribed due to existing shareholders failing to register for purchase or failing to pay for the subscribed shares, which are subsequently distributed by the Board of Directors to other investors with demand, shall be subject to a transfer restriction for a period of 01 (one) year from the completion date of the offering in accordance with Clause 2, Article 42 of Decree No. 155/2020/NĐ-CP dated 31 December 2020.
- ➢ In the event that the distribution period expires in accordance with the applicable laws (including any extension period, if any), and there remain undistributed shares, such remaining shares shall be cancelled, and the Board of Directors shall issue a resolution to terminate the offering.

- Measures to ensure that the share offering complies with the foreign ownership limit:

+ Pursuant to Official Letter No. 3549/UBCK-PTTT dated 05 June 2024 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 the following measures to ensure that the offering complies with the regulations on the foreign ownership ratio:

- ➢ The additional shares offered shall be distributed only to existing shareholders in accordance with their respective subscription right entitlements.
- ➢ Existing shareholders may transfer their subscription rights only to domestic investors.
- ➢ With respect to any unsubscribed shares, the Company shall not distribute such shares to foreign investors. The Board of Directors shall be responsible for supervising the implementation of the offering to ensure compliance with the regulations on the Company's foreign ownership ratio.

- Transfer restrictions:

+ The additional shares subscribed for by the existing shareholders through the exercise of their subscription rights shall not be subject to any transfer restriction.

+ Shares remaining unsubscribed due to existing shareholders failing to register for purchase or failing to pay for the subscribed shares, which are subsequently distributed by the Board of

Directors to other investors with demand, shall be subject to a transfer restriction for a period of 01 (one) year from the completion date of the offering in accordance with Clause 2, Article 42 of Decree No. 155/2020/NĐ-CP dated 31 December 2020.

- Expected implementation period:

+ During 2026 and after obtaining approval from the State Securities Commission of Vietnam.

+ The share offering shall be conducted within 90 days, including any extension period (if any), from the date on which the State Securities Commission of Vietnam grants the Certificate of Registration for the Public Offering of Shares.

+ The General Meeting of Shareholders authorizes the Board of Directors to determine the timing for the implementation of the share offering plan in accordance with the conditions of the stock market and the Company's capital requirements.

- Commitment regarding trading on the securities market: The Company undertakes to register the additional offered shares for trading on the securities market within the time limit prescribed by applicable laws following the completion of the offering.

- Dilution Risks

With respect to AVG's share offering to increase its charter capital, the Company draws investors' attention to the following risks of share dilution:

➢ <u>Share Price Dilution</u>

As of the record date for the Company's public offering of additional shares, the market price of AVG shares will be adjusted by the Hanoi Stock Exchange (HNX) in accordance with the following formula:

$$\text{Ex-rights Reference Price} = \frac{(\text{NumberofOfferedShares} \times \text{OfferingPrice})) + (\text{NumberofOutstandingShares} \times \text{ClosingPricePriortotheEx-rightsDate})}{\text{Number of Outstanding Shares} + \text{Number of Offered Shares}}$$

Where:

+ XR: Ex-rights trading date.

+ Assumed closing price of the Company's shares on the trading day immediately preceding the ex-rights date: VND 11.000 per share.

+ Offering price: VND 10.000 per share.

+ Number of outstanding shares: 17.679.982 shares.

+ Assuming the offering is successfully completed with 100% of the offered shares subscribed, equivalent to 8.839.991 shares.

Under the trading mechanism currently applied by the Hanoi Stock Exchange (HNX), the adjusted reference price on the record date for the share offering shall be calculated as follows:

$$\text{Ex-rights Reference Price} = \frac{(8.839.991 \text{ x } 10.000) + (17.679.982 \text{ x } 11.000)}{8.839.991 + 17.679.982}$$

$$= \text{VND } 10.666 \text{ per share}$$

Accordingly, the share price on the ex-rights trading date, after dilution and rounded down in accordance with the regulations of the Hanoi Stock Exchange (HNX), shall be VND 10.600 per share.

➢ Dilution of Earnings per Share (EPS)

The expected diluted earnings per share shall be calculated using the following formula:

$$\text{Diluted EPS} = E/Qbq$$

Where:

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

+ E: Total profit attributable to holders of ordinary shares.

+ Qbq: Weighted average number of outstanding shares during the period (after the offering).

Assuming that the offering is completed on 30 September 2026 and the Company successfully distributes all registered shares, then:

+ The weighted average number of outstanding shares during the period will be:

(17.679.982 × 365 + 8.839.991 × 92) / 365 = 19.908.144 shares (42 fractional shares are cancelled).

+ The Company's projected profit after tax for 2026 is VND 18.000.000.000, based on the consolidated business plan approved by the 2026 Annual General Meeting of Shareholders.

+ The projected 2026 EPS assuming no additional share offering:

18.000.000.000 / 17.679.982 = VND 1.018,1 per share.

+ The projected 2026 EPS assuming the successful distribution of all offered shares:

18.000.000.000 / 19.908.144 = VND 904,1 per share.

Accordingly, the Company's basic earnings per share following the successful completion of the offering may decrease by VND 114 per share (equivalent to a decrease of 11,2%) compared with the scenario in which no additional shares are offered. However, the projected reduction in the 2026 EPS is expected to be temporary. With the capital raised from the offering, the Company's business operations are expected to achieve improved operating efficiency in the coming period and may generate EPS growth in subsequent years.

➢ Dilution of Book Value per Share

The book value per share may decrease (be diluted) due to the increase in the total number of outstanding shares compared with the current level. The book value per share is calculated using the following formula:

$$\text{Book Value per Share} = \frac{\text{Shareholders' Equity}}{\text{Number of Issued Shares} - \text{Treasury Shares}}$$

Estimated Book Value per Share after the Offering

	Estimated figures based on the 2026 Consolidated Financial Statements and the Resolution of the 2026 Annual General Meeting of Shareholders

Item Amount Shareholders' equity as at 31/12/2025 (2025 Consolidated Financial Statements) (VND)	243.156.481.111
Estimated shareholders' equity as at 31/12/2025 (VND)	349.556.391.111
Total number of outstanding shares (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 business plan approved by the 2026 Annual General Meeting of Shareholders) and that the Company successfully distributes all registered shares, the estimated shareholders' equity as at 31/12/2026 will be: 243.156.481.111 + 18.000.000.000 + 88.399.910.000 = VND 349.556.391.111.

Upon completion of the offering, if the growth rate of shareholders' equity is lower than the growth rate of the number of shares outstanding after the offering (assuming all other factors remain unchanged), the book value per share will decrease. The risk arising from share dilution will be minimized if the Company efficiently utilizes the proceeds from the offering, maintains stable operations, and continues to strengthen and leverage its competitive advantages to ensure sustainable growth in its business operations following the offering.

➢ Dilution of Ownership Percentage and Voting Rights

As the offering is conducted through the exercise of subscription rights by the existing shareholders, it will not reduce the ownership percentage or voting rights of shareholders, provided that they fully exercise their subscription rights. A shareholder's voting percentage will decrease if such shareholder declines to exercise or transfers the subscription rights (as compared with the ownership percentage before the record date for determining the entitlement to exercise subscription rights).

Under the share offering plan approved by the General Meeting of Shareholders, shareholders have been duly informed of, and provided with adequate information regarding, this offering. Accordingly, the risk of dilution of the ownership interests of the existing shareholders is assessed to be low.

Article 2: Approval of the Additional Securities Depository Registration and Additional Trading Registration/Listing of the Offered Shares

The Board of Directors undertakes to complete the additional securities depository registration for the entire number of shares offered under the above offering plan with the Vietnam Securities Depository and Clearing Corporation (VSDC), and to complete the additional trading registration for the entire number of newly issued shares of Europe Vietnam International Fertilizer Joint Stock Company (Stock Code: AVG) on the UPCoM trading system of the Hanoi Stock Exchange (HNX), or the additional listing registration, no later than thirty (30) days from the completion date of the offering.

Article 3: Approval of the Assignment/Authorization to Mr. Vo Van Phuoc Que – General Director and Legal Representative of the Company to Take Charge of the Implementation,

and to Execute Necessary Documents for the Above Public Offering of Additional Shares

The Board of Directors approves the authorization of Mr. Vo Van Phuoc Que – General Director and Legal Representative of the Company to take responsibility for directing the management and relevant departments in preparing and finalizing the registration dossier for the public offering of shares; carrying out the distribution of shares upon obtaining the Certificate of Public Offering issued by the State Securities Commission of Vietnam (SSC), reporting the offering results, and performing all necessary tasks and procedures in accordance with applicable laws to complete the public offering; using the proceeds from the offering for their intended purposes, thereby enhancing capital utilization efficiency and the Company's business performance; completing the necessary procedures for amending the Enterprise Registration Certificate and signing and promulgating the amended Charter of the Company reflecting the new charter capital upon completion of the capital increase through the public offering of shares.

Article 4: Implementation responsibility

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

Recipients:

- *As stated in Article 4;*
- *The State Securities Commission of Vietnam;*
- *Members of the Board of Directors, the Board of Management, and the Board of Supervisors;*
- *Archives.*

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

CÔNG TY CỔ PHẦN ... QUỐC TẾ ÂU VIỆT
auviet
M.S.D.N: 6300230407

NGUYEN HOANG LUAN