**AVG: Board Resolution**

On October 8, 2024, Europe VietNam International Fertilizer Joint Stock Company announced Resolution No. 07/2024/NQ-HDQT/AVG on the implementation of the plan on share issuance to pay dividends in 2022 and 2023 as follows:

‎‎Article 1. Approve the implementation of the plan on share issuance to pay dividends in 2022 and 2023 as follows:

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| --- | --- |
| * Share name | : Shares of Europe VietNam International Fertilizer Joint Stock Company |
| * Securities code | : AVG |
| * Share type | : common shares |
| * Par value | : VND10,000/share |
| * Number of listed shares | : 13,600,000 shares |
| * Number of outstanding shares | : 13,600,000 shares |
| * Number of treasury shares | : 0 shares |
| * Dividend payment rate by shares (20%) | : 10:3 (At the record date for shareholders to exercise their rights, shareholders owning 10 old shares will receive 3 new shares) |
| * Total expected number of additional shares to be issued | : 4,080,000 shares |
| * Expected total value of issued shares at par value | : VND40,800,000,000 |
| * Issuance method | : Issuance of common shares to pay dividends in 2022 and 2023 |
| * Eligible buyers | : Existing shareholders according to the list of shareholders recorded by the Vietnam Securities Depository and Clearing Corporation on the record date to receive dividends by shares. |
| * Plan on handling fractional shares | : The number of shares distributed for each shareholder will be rounded down to the nearest unit; the fractional shares (if any) will be canceled.  For example: At the record date, shareholder Nguyen Van A owns 391 shares. The number of additional shares that Mr. Nguyen Van A will receive calculated according to the issued share rate is 391 x 30% = 117.3 shares. After rounding, the number of additional shares that Mr. Nguyen Van A will receive is 117 shares; 0.3 shares will be canceled |
| * Capital source for the issuance | : From undistributed profits after tax in the Audited Financial Statements 2023 of the Company |
| * Transfer conditions | : The owner of the right to receive shares will not be allowed to transfer this right. Additional issued shares will be freely transferable. |
| * Expected issuance time | : Q4/2024 |
| * Distribution method | * For deposited securities: Owners implement procedures to receive dividends at the securities companies where deposited accounts were opened. * For undeposited securities: Owners implement procedures to receive dividends by shares at the Office of Europe VietNam International Fertilizer Joint Stock Company in Can Tho (Address: No. 244/52A Cach Mang Thang Tam Street, Bui Huu Nghia Ward, Binh Thuy District, Can Tho City) on business days. When receiving dividends, shareholders must present their ID card/Citizen ID card/Passport and the Shares Ownership Certificate. |

* All additional shares issued to pay the above dividends will be registered for additional trading on the UPCOM at the Hanoi Stock Exchange (HNX) and registered for additional depository at the Vietnam Securities Depository and Clearing Corporation (VSDC) after completing the procedures.

‎‎Article 2. Approve on authorizing the General Manager to implement the plan on share issuance to pay dividends in 2022 and 2023. In details:

* Implement necessary procedures to report the share issuance to pay dividends to the State Securities Commission and explain (if any);
* Supplement or amend the charter capital increase plan, the issuance plan as required by the State Securities Commission or to comply with relevant legal regulations (if any)
* Select the appropriate time and implement necessary procedures to record the list of shareholders exercising rights and the first trading date for the number of newly listed shares according to the plan and in accordance with relevant legal regulations;
* Implement necessary related procedures to register for additional depository at VSDC and register for additional trading of the entire number of shares after the issuance at HNX;
* Amend articles related to the charter capital, and shares in the Company's Charter after completing the issuance and in accordance with the issuance results;
* Implement procedures to register to change the Business Registration Certificate with the Department of Planning and Investment according to the issuance results;
* Implement the information disclosure procedures according to the provisions of law;
* Other related tasks to complete the contents related to the issuance.

‎‎Article 3. Approve the share issuance dossier to pay dividends in 2022 and 2023 by shares

* The Report on the share issuance to pay dividends;
* Extraordinary General Mandate 2024 No. 02/2024/NQ-DHDCD/AVG dated October 1, 2024 on approving the issuance plan;
* The Resolution on approving the implementation of the share issuance plan to pay dividends;
* The Audited Financial Statements 2023.

‎‎Article 4. Terms of enforcement

Members of the Board of Directors, the Board of Management and relevant departments are responsible for implementing this Resolution. This Resolution takes effect from the date of its signing.