**AVG: Extraordinary General Mandate 2024**

On October 1, 2024, Europe Vietnam International Fertilizer Joint Stock Company announced General Mandate No. 02/2024/NQ-DHDCD/AVG as follows:

1. The Extraordinary General Meeting of Shareholders 2024 approved the following main contents:

Article 1: Approve on canceling the plan on the offering of additional shares to existing shareholders approved in Annual General Mandate No. 01/2024/NQ-DHDCD/AVG dated April 26, 2024:

The General Meeting of Shareholders approved on canceling the plan to offer additional shares to existing shareholders approved in Annual General Mandate 2024 No. 01/2024/NQ-DHDCD/AVG dated April 26, 2024.

Based on the Company's development plan for the upcoming years, the Board of Directors will report and submit to the General Meeting of Shareholders for approval a new capital increase plan to ensure it is consistent with the Company's practical needs and the interests of shareholders.

Article 2: Approve on canceling the dividend payment plan approved in Annual General Mandate No. 01/2024/NQ-DHDCD/AVG dated April 26, 2024.

Article 3: Approve the dividend payment plan in 2022 and 2023. Specifically as follows:

Dividend payment plan in 2022 and 2023

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| --- | --- | --- |
| Form of issuance (form of capital increase) | : | Issue additional shares to pay dividends |
| Dividend payment rate by shares (30%) | : | 10:03 On the record date for the list of shareholders to exercise their rights, shareholders owning 10 shares will receive 03 new shares |
| Issue subjects: | : | 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 |
| Source of the share issuance to pay dividends | : | From undistributed profits after tax in the Audited Financial Statements 2023 of the Company |
| Expected issuance time (time of the capital increase) | : | Expected in 2024 after approval by the State Securities Commission |
| Number of outstanding shares | : | 13,600,000 shares |
| * Expected number of shares issued to pay dividends:
 | : | 4,080,000 shares |
| Estimated number of shares after the share issuance to pay dividends | : | 17,680,000 shares |
| Charter capital after the share issuance to pay dividends (expected) | : | VND176,800,000,000 |
| 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: On the record date, shareholder Nguyen Van A owns 391 shares, the number of shares that Mr. Nguyen Van A receives is calculated according to the rate of the issued shares is 391 x 30% = 117.3 shares. After rounding, the number of shares that Mr. Nguyen Van A receives is 117 shares; 0.3 shares will be canceled |
| Adjustment to increase the charter capital | : | The General Meeting of Shareholders approved the adjustment to increase the charter capital, amend the charter capital level, the number of outstanding shares and other related contents in the Charter according to the actual charter capital increase after the completion of the share issuance to pay dividends. |
| Registration of trading and depository of additional securities: | : | The General Meeting of Shareholders approved the registration and depository of additional securities at the Vietnam Securities Depository and Clearing Corporation and the registration of trading on the UPCoM for all issued shares after completing the dividend payment. |

The General Meeting of Shareholders approved on authorizing the Board of Directors to implement related tasks, including but not limited to the following contents:

* Based on the actual situation, choose the appropriate time to record the list of existing shareholders to exercise the right to receive dividends
* Amend and supplement the dividend payment plan in detail if necessary to comply with legal regulations; amend and supplement the Company’s Charter and change the business registration of the Company to record the charter capital according to the actual results of the share issuance to pay dividends.

Article 4: Approve the increase in the charter capital, the amendment in the charter capital level, the number of outstanding shares and other related contents in the Charter according to the actual capital increase and authorize the Board of Directors to increase the charter capital after the completion of the share issuance to pay dividends

The General Meeting of Shareholders approved the increase in the charter capital, the amendment in the charter capital level, the number of outstanding shares and other related contents in the Charter according to the actual results of the charter capital increase after the completion of the share issuance to pay dividends.

The General Meeting of Shareholders approved on authorizing the Board of Directors to decide and implement procedures to change the contents of the business registration (including implementing procedures to register for an increase in the charter capital after the completion of the issuance) and sign the necessary dossiers related to the adjustment of the increase in charter capital on the Business Registration Certificate at the competent state agency; amend the charter capital level, the number of outstanding shares and other related contents in the Company's Charter according to the new actual charter capital results after the issuance and other procedures/work related to the above increase in the charter capital with competent state agencies and related units.

1. Implementing unit

The Board of Directors of Europe Vietnam International Fertilizer Joint Stock Company, the Board of Management and related departments/divisions/units are responsible for implementing this General Mandate, ensuring the interests of shareholders, the Company and complying with the provisions of the Law.

This General Mandate was approved by the General Meeting of Shareholders and takes effect from October 01, 2024.