

**HELIO ENERGY
JOINT STOCK COMPANY**

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

No: 53/2026/CV-HIO

Hanoi, July 23, 2026.

Regarding: Disclosure of Interim
Consolidated Income Statement for 2nd
Quarter of 2026

**Honorable: The State Securities Commission;
Hanoi Stock Exchange.**

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Based on Circular No. 68/2024/TT-BTC dated September 18, 2024, issued by the Ministry of Finance amending and supplementing several articles of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Helio Energy Joint Stock Company (*hereinafter referred to as "the Company"*) with ticker HIO would like to explain to the State Securities Commission and the Hanoi Stock Exchange the differences in net profit after tax on the consolidated financial statements for 2nd Quarter of 2026 as follows:

Currency: VND

No	Indicator	Q2/2025	Q2/2026	Year-over-year comparison★	
				Difference	Percentage (%)
1	Net profit after tax	6,533,935,408	27,433,489,421	20,899,554,013	319.86%

In the 2nd Quarter of 2026, the Company recorded a net profit after tax of VND 27,433,489,421, representing an increase of VND 20,899,554,013 or 319.86 % compared to the second quarter of 2025. Profit after tax increased primarily because, in the first quarter of 2026, the Company completed the acquisition of shares in SD Truong Thanh Joint Stock Company. Consequently, the Company's scale of operations changed compared to the corresponding period of the previous year, contributing to the growth in business results in the second quarter, specifically:

- Gross profit from the sale of goods and rendering of services increased by VND 30,280,626,134, representing a 244.36% increase compared to the same period last year.

- Additionally, expenses recognized in the second quarter also experienced a year-over-year upward trend. Specifically, the Company's financial expenses surged by VND 5,682,512,146 (up 136.08%), while general and administrative expenses rose by VND 1,722,390,500 (up 81.74%).

- Corporate income tax expense in the second quarter also recorded an increase of VND 2,086,949,401 compared to the same period last year.

The Company respectfully submits this report to inform the State Securities Commission and Hanoi Stock Exchange of the changes in the Company's after-tax profit.

Best Regards./.

To:

- As above;
- Archive.

HELIO ENERGY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Phan Thành Đạt

