

**HELIO ENERGY
JOINT STOCK COMPANY**

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

No:.....52/2026/CV-HIO

Hanoi, July. 23, 2026.

*Regarding: Disclosure of Interim
Separate 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 separate 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	536,055,426	386,948,477	(149,106,949)	(27.82)%

In 2nd Quarter of 2026, the Company a recorded net profit after tax of VND 386,948,477, representing a 27.82% decrease compared to the same period last year, mainly due to the following reasons:

- The Company's revenue from sales and services increased by VND 129,667,051 equivalent to a 4.44% decline compared to the same period in 2025.
- Financial income increased by VND 799,823,218 compared to the same period in 2025, primarily due to the profits distributed from subsidiaries in the 2nd Quarter of 2026.
- General and administrative expenses increased by VND 1,107,227,769 compared to the same period last year. The primary reason was the incurrence of expenses related to the preparation of dossiers and procedures for securities listing registration.



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 during the quarter.

Best Regards./.

To:

- As above;
- Archive.

HELIO ENERGY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Phan Thành Đạt

