

**HELIO ENERGY
JOINT STOCK COMPANY**

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

No: 55/2026/CV-HIO

Hanoi, July 23, 2026.

*Regarding: Disclosure of Interim
Consolidated Income Statement for the
first half 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 explanation for the variance in Profit After Tax on the Consolidated Interim Financial Statements from January 1, 2026, to June 30, 2026, as follows:

Currency: VND

No	Indicator	The first half of 2025	The first half of 2026	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	10,294,498,624	108,584,868,942	98,290,370,318	954.79%

In the first half of 2026, the Company recorded a net profit after tax of VND 108,584,868,942, representing an increase of VND 98,290,370,318 or 954.79 % compared to the same period in 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 36,711,870,971, representing a 149.83% increase compared to the same period last year.



- In the first half of 2026, the Company's other income recorded an increase of 71,502,474,527 VND compared to the same period in 2025, primarily driven by the recognition of a gain on bargain purchase arising from the business combination transaction.

- Additionally, expenses recognized in the first half of 2026 experienced a year-over-year upward trend. Specifically, the Company's financial expenses surged by VND 5,912,795,902 (up 70.22%), general and administrative expenses rose by VND 1,629,166,521 (up 33.49%), and corporate income tax expense also registered an increase of VND 2,467,605,516 against 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

