

**HELIO ENERGY  
JOINT STOCK COMPANY**

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

No: 51/2026/CV-HIO

Hanoi, July 23, 2026.

*Regarding: Disclosure of Interim  
Separate 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 regarding the variance in Profit After Tax in the Interim Financial Statements for the accounting period from January 1, 2026, to June 30, 2026, as follows::

Currency: VND

| No | Indicator            | The first half<br>of 2025 | The first half<br>of 2026 | Year-over-year comparison |                   |
|----|----------------------|---------------------------|---------------------------|---------------------------|-------------------|
|    |                      |                           |                           | Difference                | Percentage<br>(%) |
| 1  | Net profit after tax | 963,751,076               | 1,350,395,563             | 386,644,487               | 40.12%            |

In the first half of 2026, the Company's profit after tax reached VND 1,350,395,563, representing an increase of 40.12% compared to the same period last year, due to the following reasons:

- The Company's gross profit from sales and provision of services decreased by VND 710,965,166, representing a decrease of 12.75% compared to the same period in 2025.

- Financial income increased by VND 2,505,966,016 compared to the same period in 2025. This growth was mainly driven by the dividend payouts and profit distributions received from subsidiaries during the first half of 2026.

- Financial expenses increased by VND 268,507,315 compared to the same period last year. This variance was primarily due to a sharp decline in the reversal of provision for



financial investments in this period, which no longer contributed to offsetting financial expenses as it did in the previous year. As of March 31, 2026, the Company had fully reversed all provisions for financial investments established in prior year.

- General and administrative expenses increased by VND 1,315,120,108 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.

- Corporate income tax expense for the first half of the year also registered a year-over-year decline of VND 207,173,219.

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*

