CÔNG TY CỔ PHẦN HELIO ENERGY
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HELIO ENERGY JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 65**/2026/CV-HIO**

Hanoi, October 26 *2026.*

Regarding: Explanation of Fluctuations in Business Performance 3rd Quarter of 2026

To: ***The State Securities Commission;***
Hanoi Stock Exchange;
HoChiMinh 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 a number of articles of the circulars regulating securities transactions on the securities trading system, clearing and settlement of securities transactions, operations of securities companies, and information disclosure on the securities market.

Helio Energy Joint Stock Company *(hereinafter referred to as "the Company")* with stock code 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 3rd Quarter of 2026 as follows:

Currency: VND

Number	Indicator	Q3/2025	Q3/2026	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	539,931,200	999,074,377	459,143,177	85.04%

In 3rd Quarter of 2026, the Company a recorded net profit after tax of VND 999,074,377, representing an increase of 85.04% compared to the same period last year, mainly due to the following reasons:

- The Company's gross profit from sales and service provision increased by VND 143,875,537, equivalent to a 4.65% increase compared to the same period in 2025.

- Financial expenses decreased by VND 71,748,105 equivalent to a 15.05% decrease, mainly because the Company made periodic principal repayments, which reduced interest expenses compared to the same period last year.

- Corporate income tax expense decreased by VND 113,661,039 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 during the quarter.

Best Regards./.

To:

- As above;

- Archive.

HELIO ENERGY JOINT STOCK COMPANY

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CHỦ TỊCH HĐQT

Phan Thành Đạt