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HELIO ENERGY JOINT STOCK COMPANY

No: ..66../2026/CV-HIO

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

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Hanoi, October 26, 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 consolidated 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	3,400,341,596	22,348,920,804	18,948,579,208	557.26%

In the 3rd Quarter of 2026, the Company recorded a net profit after tax of VND 22,348,920,804, representing an increase of VND 18,948,579,208 or 557.26% compared to the third 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 third quarter, specifically:

- Gross profit from the sale of goods and rendering of services increased by VND 26,126,791,173, representing a 261.37% increase compared to the same period last year.

- In addition, expenses recognized in the third quarter also increased compared to the same period last year: financial expenses increased by VND 6,508,879,807 (equivalent to an increase of 171.57%); general and administrative expenses increased by VND 472,143,546 (equivalent to an increase of 22.27%).

- Corporate income tax expense in the third quarter also recorded an increase of VND 185,430,656 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

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CHỦ TỊCH HĐQT

Phan Thành Đạt