HELIOS BIOTECHNOLOGY JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM**
----------	**Independence – Freedom – Happiness**

No.: 73/2026/CV-CBTT/HSL	*Hanoi, November 20, 2026*

INFORMATION DISCLOSURE

To: ***- State Securities Commission***
- Vietnam Stock Exchange
- Ho Chi Minh Stock Exchange

1. Name of organization: HELIOS BIOTECHNOLOGY JOINT STOCK COMPANY

- Stock Code: HSL

- Address: 17th Floor, Building D, Government Office - La Thanh Guest House, No. 226, Van Phuc, Ngoc Ha Ward, Ha Noi City

- Contact phone number: 02462 962 699

- Email: info@hsl.vn

2. Content of disclosed information:

- On 20/11/2026, the Company received Tax Administrative Penalty Decision No. 18732/QĐ-HAN-KTr4-XPHC dated 17/11/2026, from the Hanoi Tax Department regarding the inspection of tax law compliance at Helios Biotechnology Joint Stock Company. Accordingly, the total amount of tax arrears, penalties, and late payment interest is VND 271,474,228 *(details in the attached file)*.

3. This information was disclosed on the company's website on date 20/11/2026 at the link: *http://hsl.vn/*

We hereby commit that the information disclosed above is true and we take full responsibility before the law for the content of the disclosed information.

Attached document:

LEGAL REPRESENTATIVE

CÔNG TY CỔ PHẦN CÔNG NGHỆ SINH HỌC HELIOS

Digitally signed by CÔNG TY CỔ PHẦN CÔNG NGHỆ SINH HỌC HELIOS
DN: C=VN, S=Hà Nội, O=CÔNG TY CỔ PHẦN CÔNG NGHỆ SINH HỌC HELIOS, CN=CÔNG TY CỔ PHẦN CÔNG NGHỆ SINH HỌC HELIOS, OID.0.9.2342.19200300.100.1.1=MST:5500512492
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CÔNG TY CỔ PHẦN CÔNG NGHỆ SINH HỌC HELIOS
HELIOS
M.S.D.N:5500512492

TỔNG GIÁM ĐỐC
Phạm Văn Luận

DEPARTMENT OF TAXATION
HANOI TAX DEPARTMENT
No.: 187327QD-HAN-KTr4-XPHC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
Hanoi, November 17, 2026

DECISION
On Administrative Penalties for Tax Violations

HEAD OF THE HANOI TAX DEPARTMENT

Pursuant to the Law on Handling of Administrative Violations and its implementing regulations;

Pursuant to the Law on Tax Administration and its implementing regulations;

Pursuant to Government Decree No. 125/2020/ND-CP dated October 19, 2020, on administrative penalties for tax and invoice violations; Government Decree No. 310/2025/ND-CP dated December 2, 2025, amending and supplementing certain articles of Government Decree No. 125/2020/ND-CP;

Pursuant to Government Decree No. 68/2025/ND-CP dated March 18, 2025, amending and supplementing certain articles of Government Decree No. 118/2021/ND-CP dated December 23, 2021, detailing certain articles and measures to implement the Law on Handling of Administrative Violations;

Pursuant to Decision No. 1376/QD-CT dated June 30, 2025, of the Director General of the Department of Taxation promulgating regulations on the functions, duties, powers, and organizational structure of Provincial and Municipal Tax Departments under the Department of Taxation;

Pursuant to Decision No. 3736/QD-CT dated December 31, 2025, of the Director General of the Department of Taxation defining the functions, duties, and powers of Offices and Divisions under Provincial and Municipal Tax Departments;

Pursuant to Decision No. 13204/QD-HAN dated August 6, 2026, of the Head of the Hanoi Tax Department on the authorization to impose administrative penalties in tax administration;

Pursuant to the Tax Inspection Minutes signed on November 17, 2026, between Helios Biotechnology and the Inspection Team under Decision No. 169606/QD-HAN-KTr4 dated October 20, 2026, of the Head of the Hanoi Tax Department on the inspection of tax law compliance at Helios Biotechnology Joint Stock Company;

At the proposal of the Head of Inspection Division No. 4 – Hanoi Tax Department.

HEREBY DECIDES:

Article 1.

1. To impose administrative penalties on the following organization:

Helios Biotechnology Joint Stock Company.

Head office address: 17th Floor, Building D, Government Office - La Thanh Guest House, No. 226 Van Phuc, Ngoc Ha Ward, Hanoi City

Tax identification number: 5500512492

Business Registration Certificate No. 5500512492 first issued by the Hanoi Department of Planning and Investment on January 6, 2015.

Legal Representative: Mr. Pham Van Luan - Gender: Male

Title: General Director

2. Committed the following administrative violations:

- False declaration leading to an underpayment of tax payable
- False declaration not leading to an underpayment of tax payable
- Issuance of invoices at an improper time upon selling goods or providing services

3. The administrative violations are stipulated under:
- Point a, Clause 1, Article 16 of Government Decree No. 125/2020/ND-CP dated October 19, 2020
- Point b, Clause 3, Article 12 of Government Decree No. 125/2020/ND-CP dated October 19, 2020

4. Mitigating circumstances: None

5. Aggravating circumstances: None

6. Subject to penalties and remedial measures as follows:

a) Principal penalty: A fine totaling VND 38,831,467

Specifically:
- A fine (Sub-item 4254) in the amount of VND 38,831,467 for false declarations pursuant to Clause 1, Article 16 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, for making false declarations leading to an underpayment of VAT payable for 2025; and an underpayment of CIT payable for 2023, 2024, and 2025.

b) Additional penalty: None.

c) Remedial measures:

* Full payment of the underpaid tax amount identified through inspection: VND 194,157,336.

Of which:

+ VAT for 2025: VND 11,055,416 (Sub-item 1701).
+ CIT arrears collected: VND 183,101,920 (including: 2023: VND 84,116,252; 2024: VND 63,612,689; 2025: VND 35,372,979 (Sub-item 1052)).
- Payment of late payment interest into the State Budget in the amount of VND 38,485,425 pursuant to Clause 2, Article 16 of Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025, and Clause 2, Article 16 of Government Decree No. 125/2020/ND-CP dated October 19, 2020, for the late payment of tax. Of which:

+ Late payment interest on VAT: VND 1,343,233 - Sub-item 4931
+ Late payment interest on CIT: VND 37,142,192 - Sub-item 4918

The above late payment interest is calculated up to the end of October 30, 2026. Helios Biotechnology Joint Stock Company is required to self-calculate and pay the late payment interest from October 31, 2026, until the date the full amount of overdue tax is remitted into the State Budget.

The total amount of tax arrears, fines, and late payment interest is: VND 271,474,228.

(Two hundred seventy-one million, four hundred seventy-four thousand, two hundred twenty-eight Vietnamese dong).

Article 2. This Decision shall take effect from the date of signing.

Article 3. This Decision shall be:

1. Delivered to Mr. Pham Van Luan, the Legal Representative of Helios Biotechnology Joint Stock Company, for implementation.

Helios Biotechnology Joint Stock Company must strictly comply with this Penalty Decision.

Helios Biotechnology Joint Stock Company must pay the fine into Account No. 7111 opened at Transaction Office No. 1 - State Treasury – Region I;

Collecting authority: Hanoi Tax Department, within 10 days from the date of receipt of this Decision.

If Helios Biotechnology Joint Stock Company fails to voluntarily comply upon the expiration of this time limit, coercive enforcement shall be applied in accordance with the law, and for each day of late payment of the fine, the violating organization must pay an additional 0.05% calculated on the total outstanding fine amount.

Helios Biotechnology Joint Stock Company has the right to lodge an administrative complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

2. Sent to Transaction Office No. 1 - State Treasury – Region I for collection of the fine.

3. Sent to Enterprise Support and Management Division No. 3 and Inspection Division No. 4 for implementation./.

Recipients:
- As specified in Article 3;
- Filed: Records; Clerical, Inspection Division No. 4 (Ha)

PP. HEAD OF HANOI TAX DEPARTMENT
DEPUTY HEAD
(Signed and sealed)

Nguyen Hong Thai

