

No. 02/2026./HIO/TTr-HĐQT

Hanoi, April 18, 2026

PROPOSAL

Re: Approval of the plan for distribution of accumulated retained earnings as of December 31, 2025 and the proposed plan for 2026

To: The Annual General Meeting of Shareholders 2026
Helio Energy Joint Stock Company

- Pursuant to Law on Enterprises No.59/2020/QH14 on June 17th, 2020 and amendments, supplements, and implementation guidelines;
- Pursuant to Law on Securities No.54/2019/QH14 on November 26th, 2019 and amendments, supplements, and implementation guidelines;
- Pursuant to the Charter of Helio Energy Joint Stock Company.

1. Profit Distribution Plan for Fiscal Year 2025

Based on the audited consolidated financial statements for the fiscal year ended December 31st, 2025, retained earnings of Helio Energy Joint Stock Company as of December 31st, 2025, amount to **VND 47,428,082,665** (Forty-seven billion, four hundred twenty-eight million, eighty-two thousand, six hundred sixty-five dong). Of this amount, the profit after tax for the fiscal year 2025 is **VND 13,554,717,154** (Thirteen billion, five hundred fifty-four million, seven hundred seventeen thousand, one hundred fifty-four dong).

The Board of Directors of Helio Energy Joint Stock Company respectfully submits to the General Meeting of Shareholders for approval the plan for utilizing/distributing the retained earnings as of December 31st, 2025, as detailed below:

No.	Description	Amount (VND)
1	Retained earnings as of December 31 st , 2025. (" Retained earnings ")	47,428,082,665
	<i>Including: Net profit after tax in 2025</i>	<i>13,554,717,154</i>
2	Allocation to Bonus and Welfare Fund (8% of net profit after tax 2025)	1,084,377,372
3	Dividend payout ratio (0% of Retained earnings)	0
4	Retained earnings after funds allocation	46,343,705,293

The entire remaining accumulated profit after tax shall be used for the Company's investment and business operations.



2. Profit Distribution Plan for Fiscal Year 2026

The Board of Directors of Helio Energy Joint Stock Company respectfully submits to the General Meeting of Shareholders for consideration and approval the policy allowing the Board of Directors to proactively utilize part or all of the Company's actual after-tax profits generated in 2026, as well as profits and dividends received or advanced from its subsidiaries (if necessary and subject to full compliance with applicable laws and the Company's Charter), to actively seek and invest in existing and/or new potential projects, in line with the Company's actual conditions and investment opportunities during the year.

3. The Board of Directors hereby assigns and delegates the following authorities to the General Director, including but not limited to:

- Delegation of Authority regarding the Reward and Welfare Fund: Assigning and delegating the authority to the General Director of the Company to decide upon and implement the appropriation and utilization of the Reward and Welfare Fund. The General Director shall have the right to sub-delegate such authority during the execution of these tasks.
- Delegation of Authority regarding Investment in Potential Projects: Assigning and delegating the authority to the General Director of the Company to decide upon and implement the identification and investment in new potential projects, utilizing actual profits generated in 2026 in accordance with the actual business situation. The General Director shall have the right to sub-delegate such authority during the execution of these tasks.

Respectfully submitting for the consideration and approval of the General Meeting of Shareholders.

Sincerely./.

Recipients:

- As above;
- BOD, BOS, BOM;
- Archives: the BOD's Office, Finance Dept., Administration and HR Dept.

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN

Phan Thanh Dat