

No. 09/2026/HIO/NQ-HĐQT

Hanoi, April 18, 2026

RESOLUTION

Re. Election of the Chairman of the Board of Directors; Re-appointment of the Person in charge of corporate governance; Personnel appointment and Approval of the Regulations on the Operation of the Audit Committee

THE BOARD OF DIRECTORS HELIO ENERGY JOINT STOCK COMPANY

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and the amending, supplementing, and guiding documents;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019 and the amending, supplementing documents;
- Pursuant to the Charter of Helio Energy Joint Stock Company;
- Pursuant to the Board of Directors' Minutes on April 18, 2026.

RESOVLE

Article 1. Approval of electing the Chairman of the Board of Directors for the 2026 – 2031 term .

Members of the Board of Directors have unanimously elected Mr. Phan Thanh Dat to the position of Chairman of the Board of Directors of Helio Energy Joint Stock Company, with details as follows:

Elected: **Mr. Phan Thanh Dat.**

Citizen Identity Card No. _____ issued by _____

Contact Address:

To hold the position of Chairman of the Board of Directors of Helio Energy Joint Stock Company for the 2026 – 2031 term, effective from April 18, 2026.

Article 2. Re-appointment of the Person in charge of corporate governance.

The Board of Directors appoints Mr. Phan Thanh Dat as the Person in charge of corporate governance of Helio Energy Joint Stock Company for the 2026 – 2031 term.

Article 3. Personnel appointment and Approval of the Regulations on the Operation of the Audit Committee.



3.1. The Board of Directors has unanimously resolved to appoint the personnel of the Audit Committee as follows:

a) Appointed: **Ms. Pham Thi Thu Trang.**

Date of birth:

Citizen Identity Card No. issued by

Contact Address:

To hold the position of Chairperson of the Audit Committee of Helio Energy Joint Stock Company for the 2026 – 2031 term, effective from April 18, 2026.

Ms. Pham Thi Thu Trang shall be responsible for exercising the functions and duties, and for exercising the powers and fulfilling the obligations of the Chairperson of the Audit Committee of the Company as of the date of appointment.

b) Appointed: **Mr. Nguyen Minh Hoang.**

Date of birth:

Citizen Identity Card No. issued by

Contact Address:

To hold the position of member of the Audit Committee of Helio Energy Joint Stock Company for the 2026 – 2031 term, effective from April 18, 2026.

Mr. Nguyen Minh Hoang shall be responsible for exercising the functions and duties, and for exercising the powers and fulfilling the obligations of a Member of the Audit Committee of the Company as of the date of appointment.

3.2. The Board of Directors approved the issuance of the Regulations on the Operation of the Audit Committee:

The members of the Board of Directors have discussed and reached a consensus on the contents of the Regulations and resolved to issue the Regulations on the Operation of the Audit Committee of Helio Energy Joint Stock Company, including 07 (*seven*) Articles.

These Regulations shall take effect from April 18, 2026.

Article 4. The Chairman of the Board of Directors is authorized to decide and sign all documents and procedures required for the implementation of the above matters in accordance with current legal regulations.

Article 5. This Resolution takes effect from the date of signing. Members of the Board of Directors, the Executive Management, and relevant departments and individuals shall be responsible for the implementation of this Resolution. *sl*

Recipients:

- Article 5;
- Archived: BOD's Office, Legal Dept.

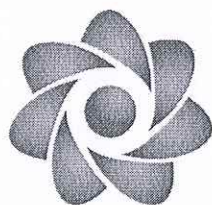
ON BEHALF OF THE BOARD OF DIRECTORS *sl*
CHAIRMAN



Phan Thanh Dat



HELIO ENERGY JOINT STOCK COMPANY



**REGULATIONS ON THE OPERATION OF THE
AUDIT COMMITTEE**

(First issuance)

No: HIO.QC.03

*(Issued under Resolution No. 09/2026/HIO/NQ-HĐQT dated 18/04/2026 of the
Board of Directors of Helio Energy Joint Stock Company)*

Hanoi, 2026



PROCESS OF ISSUANCE AND AMENDMENTS		
Revision No.	Date of issuance	Summary
1	April 18, 2026	Regulations on the Operation of the Audit Committee – The first issuance.

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HELIO ENERGY
JOINT STOCK COMPANY**SOCIALIST REPUBLIC OF VIETNAM**
Independence - Freedom - Happiness*Hanoi, April 18, 2026***REGULATIONS ON THE OPERATION OF THE AUDIT COMMITTEE**

- Pursuant to the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and amendments, supplements, and implementation guidelines;
- Pursuant to the Law on Securities No. 54/2019/QH14 dated 26 November 2019 and amendments, supplements;
- Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing several articles of the Law on Securities and amendments, supplements;
- Pursuant to Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance guiding several provisions on corporate governance applicable to public companies under Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing several articles of the Law on Securities;
- Pursuant to the Charter of Helio Energy Joint Stock Company;
- Pursuant to Resolution No. 09/2026/HIO/NQ-HĐQT dated April 18, 2026, of the Board of Directors.

The Board of Directors hereby issues the Regulations on the Operation of the Audit Committee of Helio Energy Joint Stock Company, comprising the following contents:

Article 1. Scope and subjects

1. Scope of regulation: The Regulations on the Operation of the Audit Committee provide for the organizational structure, operating principles, authorities, and obligations of the Audit Committee and its members, ensuring compliance with the Law on Enterprises, the Company's Charter, and other relevant legal regulations.
2. Subjects of application: These Regulations on the Operation of the Audit Committee shall apply to the Audit Committee and all its individual members.

Article 2. Principles of the Audit Committee

1. The Audit Committee shall report directly in writing to the Board of Directors and shall be free from any interference in the performance of its duties to ensure the Company's compliance with all applicable laws and regulations.
2. Members of the Audit Committee shall perform their duties in compliance with the law and relevant regulations, and shall refrain from any activities that may prejudice their professional reputation.
3. Members of the Audit Committee shall not disclose any information provided to them, except where such disclosure is required by law.
4. Members of the Audit Committee shall act with integrity and remain free from any external influence or control in reaching their conclusions.

Article 3. Rights and Obligations of the Audit Committee

The Audit Committee shall have the following rights and obligations:

1. Monitor the integrity of the Company's financial statements and any formal announcements relating to the Company's financial performance;
2. Review the internal control and risk management systems;
3. Review related party transactions within the approval authority of the Board of Directors or the General Meeting of Shareholders, and provide recommendations on transactions that require approval from the Board of Directors or the General Meeting of Shareholders;
4. Monitor the Company's internal audit function;
5. Recommend the external audit firm, remuneration, and related terms in the contract with the audit firm for the Board of Directors' endorsement before submission to the Annual General Meeting of Shareholders for approval;
6. Monitor and assess the independence and objectivity of the audit firm and the effectiveness of the audit process, particularly in cases where the Company utilizes non-audit services provided by the auditor;
7. Monitor and ensure the Company's compliance with legal regulations, requirements of regulatory authorities, and other internal regulations of the Company;
8. Access documents relating to the Company's operations, and engage in discussions with other members of the Board of Directors, General Director, the Chief Accountant, and other managers to collect information in service of the Audit Committee's activities;
9. Request representatives of the approved audit firm to attend and address matters related to the audited financial statements at meetings of the Audit Committee;
10. Engage external legal, accounting, or other professional advisory services when necessary;
11. Develop and submit risk identification and management policies to the Board of Directors, and propose solutions to the Board of Directors for handling risks arising from the Company's operations;
12. Submit written reports to the Board of Directors upon discovering that members of the Board of Directors, General Director, or other managers fail to fully discharge their responsibilities as prescribed by the Law on Enterprises and the Company's Charter;
13. Formulate the Operating Regulations of the Audit Committee and submit them to the Board of Directors for approval;
14. Exercise other rights and perform other obligations as prescribed by the Company's Charter.

Article 4. Composition of the Audit Committee

1. The Audit Committee shall consist of 02 (*two*) members. The Chairman of the Audit Committee must be an independent member of the Board of Directors. Other members of the Audit Committee must be non-executive members of the Board of Directors.

2. Members of the Audit Committee must possess knowledge of accounting and auditing, have a general understanding of the law and the Company's operations, and must not fall into the following categories:
 - a) Working in the Company's accounting or finance department;
 - b) Being a member or employee of the audit firm approved to audit the Company's financial statements during the 03 (*three*) preceding years.
3. The Chairman of the Audit Committee must hold a bachelor's degree or higher in one of the following majors: economics, finance, accounting, auditing, law, or business administration, unless the Company's Charter prescribes higher qualification standards.
4. The appointment of the Chairman and other members of the Audit Committee must be approved by the Board of Directors at a meeting of the Board of Directors.
5. Remuneration and operating expenses of the Audit Committee and its members shall be determined by the General Meeting of Shareholders; reported at the Annual General Meeting of Shareholders, and disclosed in the Company's Annual Report.

Article 5. Meetings of the Audit Committee

1. The Audit Committee must meet at least 02 (two) times per year. Meeting minutes must be prepared in a detailed and clear manner and must be fully archived. The secretary and the members of the Audit Committee attending the meeting must sign the meeting minutes.
2. The Audit Committee shall adopt its decisions by voting at meetings, by collecting written opinions, or by other methods appropriate to the actual circumstances as decided by the Chairman of the Audit Committee. Each member of the Audit Committee has one vote. The decision of the Audit Committee is adopted if approved by a majority of the attending members; in the event of a tie, the final decision shall rest with the side having the opinion of the Chairman of the Audit Committee.

Article 6. Report on Activities of Independent Board Members within the Audit Committee at the Annual General Meeting of Shareholders

1. Independent members of the Board of Directors within the Audit Committee are responsible for reporting on their activities at the Annual General Meeting of Shareholders.
2. The report on activities of independent members of the Board of Directors within the Audit Committee at the Annual General Meeting of Shareholders must ensure the following contents:
 - a) Remuneration, operating expenses, and other benefits of the Audit Committee and each of its members shall be implemented in accordance with the Law on Enterprises and the Company's Charter;
 - b) A summary of the Audit Committee's meetings and the Committee's conclusions and recommendations;
 - c) Supervision results regarding the financial statements, operational performance, and financial position of the Company;

- d) Assessment report on transactions between the Company, its subsidiaries, or other companies in which the Company controls 50% or more of the charter capital, and members of the Board of Directors, the General Director, other executives, or their related persons; and transactions between the Company and any company where a member of the Board of Directors, the General Director, or other executives was a founding member or a manager within the 03 (*three*) years immediately preceding the transaction date;
- e) Assessment results of the Company's internal control and risk management systems;
- f) Supervision results regarding the Board of Directors, the General Director, and other executives of the enterprise;
- g) Assessment results of the cooperation between the Audit Committee and the Board of Directors, the General Director, and the shareholders.

Article 7. Effectiveness

1. The Operating Regulations of the Audit Committee of Helio Energy Joint Stock Company consist of 07 (*seven*) Articles and shall take effect from April 18, 2026.
2. In the event of changes in the law that render any provisions of this Regulation inconsistent, the Company shall amend this Regulation at the earliest opportunity. Pending such amendment, the provisions of current applicable laws shall prevail.

ON BEHALF OF THE BOARD OF DIRECTORS

CHAIRMAN



Phan Thanh Dat