

ANNOUNCEMENT

Guidelines for exercising shares purchase right Helio Energy Joint Stock Company

To: The shareholders of Helio Energy Joint Stock Company

Helio Energy Joint Stock Company (“Company”) respectfully notifies the shareholders whose name are listed on the List of shareholders on the record date of January 23, 2026 provided by the Vietnam Securities Depository and Clearing Corporation (VSDC) about the time and procedures for exercising the right to purchase shares in the public offering to existing shareholders of the Company according to the Certificate of registration for public offering No. 557/GCN-UBCK issued by the Chairman of the State Securities Commission on December 30, 2025; Prospectus dated December 26, 2025 and Notice of public offering of the Company. The detailed contents are as follows:

1. Name of share: Share of Helio Energy Joint Stock Company;
2. Securities code: HIO;
3. Exercise ratio: 1:1 (Each shareholder owning 01 (one) share shall receive 01 (one) subscription right, and each 01 (one) subscription right shall be entitled to purchase 01 (one) new share).
4. The number of share purchase rights granted shall equal the number of HIO shares held by the Shareholder as of January 23, 2026 (the record date).
5. The number of new shares entitled for subscription shall equal the number of HIO shares held by the Shareholder as of January 23, 2026 (the record date).
6. Purchase Price: 10,000 VND/share.
7. **Procedures for exercising share purchase rights:**
 - 7.1 **Subscription Period: From February 04, 2026, to March 02, 2026.**

After March 02, 2026, the subscription rights will automatically expire; all rights and obligations of the parties involved concerning these subscription rights shall naturally terminate.

7.2 *Procedures for Deposited Shareholders:*

Shareholders holding HIO purchase rights shall register their subscription and make payments at the securities companies where the shareholders have opened the depository accounts, in accordance with the instructions provided by such securities companies.

7.3 *Procedures for Undeposited Shareholders:*

Step 1: Shareholders shall fully complete the Shares Purchase Registration Form (per the attached Form 01).

Step 2: Shareholders shall make the subscription payment in Vietnamese dong (VND) by depositing or transferring funds into the following designated account:

- Account holder name: Helio Energy Joint Stock Company;
- Account No. 1067666888;
- At: Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch;
- Content: Full name of Individual/Organization, ID/Passport/Business Registration No., payment for the purchase of [Quantity] HIO shares.

Step 3: After making the subscription payment, shareholders shall submit the Subscription Documents in person or via registered mail to the Company's address as specified in Section 9. The Subscription Documents include:

- Shares Purchase Registration Form;
- Notarized photocopy of Business Registration Certificate/ID Card/Passport;
- Payment advice or Proof of payment.

On the envelope, please clearly mark: "Exercising HIO shares purchase rights".

The shareholder's subscription registration shall only be considered valid if the Company receives both the Subscription Documents and the full payment in its designated bank account (as specified in Step 2, Section 7.2) no later than 17:00 on March 02, 2026. For documents sent by mail, the time of receipt will be determined based on the postmark and the recipient's signature upon delivery.

8. Procedures for transferring share purchase rights:

8.1 Time period for transferring subscription rights: **from February 4, 2026 to February 23, 2026.**

8.2 Shareholders holding share purchase rights are permitted to split their rights for transfer to multiple investors at prices negotiated between the parties. Such rights may only be transferred once (01). The transferee is strictly prohibited from further transferring the rights to a third party. All transfers must strictly comply with regulations regarding the foreign ownership limits of the Company.

8.3 The Company shall withhold and pay personal income tax (PIT) on behalf of the Transferor (in cases where the Transferor is an individual shareholder holding undeposited shares) at the statutory tax rate of 0.1% of the transfer value.

8.4 *Procedures for Deposited Shareholders:*

- Shareholders holding HIO purchase rights, after identifying a counterparty for the transfer, shall perform the transfer procedures at the securities company where the Transferor maintains their securities trading account.
- The securities company will provide specific guidance to shareholders.

8.5 *Procedures for undeposited shareholders:*

Step 1: Shareholders shall fully complete the Request for transfer of Shares purchase rights (per the attached Form 02).

Step 2: Individual shareholders transferring purchase rights are required to pay PIT in VND via cash or bank transfer to the account below:

- Account holder name: Helio Energy Joint Stock Company;
- Account No. 1207285264;
- At: Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – So Giao dich 1 Branch;
- Content: Full name of Individual/Organization, ID/Passport/Business Registration No., payment of transfer tax for [Quantity] HIO share purchase rights.

Institutional shareholders are requested to skip this step.

Step 3: After paying the tax, shareholders shall submit the Rights transfer documents in person or via registered mail to the Company's address as specified in Section 9. The documents include:

- Request for transfer of Shares purchase rights (Form 02) duly signed and stamped (for entities) by both the Transferor and the Transferee.
- Rights transfer agreement duly signed and stamped (for entities) by both the Transferor and the Transferee.
- Payment advice or Proof of PIT payment from the rights transfer.
- Notarized photocopies of ID Card/Passport/Business Registration Certificate of both the Transferor and the Transferee.

On the envelope, please clearly mark: "Transfer of HIO share purchase rights".

The rights transfer registration shall only be considered valid if the Company receives both the Rights transfer documents and the full PIT payment (for individual transferors) in the Company-designated tax payment account (as specified in Step 2, Section 8.5) no later than 17:00 on February 23, 2026. For documents sent by mail, the time of receipt will be determined based on the postmark and the recipient's signature upon delivery.

8.6 Upon completion of the above transfer procedures, the Transferee shall fulfill the subscription procedures in accordance with the requirements outlined in Section 7.

9. The Company shall receive rights transfer and share subscription registration documents (for undeposited shareholders) at the following location:

Head office of Helio Energy Joint Stock Company Address: 5th Floor, No. 201 Truong Chinh Street, Phuong Liet Ward, Hanoi.

(Shareholders are requested to perform procedures during business hours on working days).

For further details regarding the procedures for transferring rights and registering share subscriptions, please contact:

Investor Relations (IR) Department – Helio Energy Joint Stock Company:

Telephone: 0243 226 3333 or 0833 991 616.

Address: 5th Floor, No. 201 Truong Chinh Street, Phuong Liet Ward, Hanoi.



The Company kindly requests Shareholders to read this notice carefully and strictly follow the instructions to avoid any avoidable errors that may affect your rights.

Sincerely./.

Recipients:

- As above;
- Archive: Legal Dept, BOD's Office.

CHAIRMAN OF THE BOD



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