

Management Certification

The undersigned, on behalf of HELIO CORPORATION ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

SEC Reporting Obligations

- The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act
- The Company has a reporting obligation under Regulation A (Tier 2)
- The Company has a reporting obligation under Regulation Crowdfunding (CF)
- Other (please describe)

Other Reporting Obligations

- The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.
- The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard
2. Indicate below whether the Company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):
- Yes: No:
3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.
- Yes: No:
4. The Company has a Verified Company Profile on OTCMarkets.com. **YES**
5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business. **YES**
6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490. **YES**
7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder. **YES**
8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.¹

Transfer Agent: ClearTrust

Address: 16540 Pointe Village Dr, Suite 201 Lutz, Florida 33558

¹ OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

9. The Company's most recent Annual Report was prepared by: CTO Gregory Delory and CFO Mark Knauf

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

Phil Magri
Sichenzia Ross Ference Carmel LLP
1185 Avenue of the Americas,
31st Floor
New York, NY 10036

10. The Company's Officers, Directors and 5% Beneficial Owners are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): 3/15/2026

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Eduardo Cabrera	CEO	New York, NY	3,000,000	Common	12.23%
Gregory Delory	CTO	San Francisco CA	5,450,801	Common	22.22%
Paul Turin	Chief Engineer	Berkeley CA	7,730,239	Common	31.51%
Joe Pitman	Beneficial owner	San Luis Obispo CA	2,624,064	Common	10.7%
Edward W. Cabrera	Beneficial owner	Denver CO	1,250,000	Common	5.1%
Stuart Bale	Director	Berkeley CA	765,220	Common	3.12%
Bruce Campbell	Director	Reno NV			
Mario Noel Martinez	Director	Edinberg TX			
Vik Parti	Director	Allen TX			
Mark Knauf	CFO	Englewood FL			

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

11. The Company has Convertible Debt as detailed below:

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ²	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
8/26/2025	275,000	0	8/25/2026	90% of lowest price previous 10 trading days or MFN	977,738	N/A	Labrys II Fund	Loan
12/19/2025	127,010	130,643	12/15/2026	65% of lowest price previous 10 trading days / MFN	0	133836	Vanquish Funding Group INC	Loan
12/19/2025	65,205	73,030	10/15/2026	65% of lowest price previous 10 trading days / MFN	0	72692	Boot Capital LLC	Loan
12/19/2025	65,205	73,030	10/15/2026	65% of lowest price previous 10 trading days / MFN	0	108449		
1/12/2026	165,000	0	1/11/2027	90% of lowest price previous 10 trading days or MFN	0	N/A	Labrys II Fund	Loan
1/14/2026	165,000	167,758	1/13/2027	\$0.50 or 80% of lowest price previous 10	0	330000	FirstFire Global Opportunities Fund LLC	Loan

² The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

				trading days or MFN				
2/9/2026	238,050	240,789	12/15/2026	65% of lowest price previous 10 trading days / MFN	0	250843	Vanquish Funding Group	Loan
2/9/2026	200,000	201,151	2/9/2027	60% of lowest price previous 20 trading days / MFN	0	360360	CFI Capital	Loan
2/17/2026	172,222	172,986	2/17/2027	60% of lowest price previous 20 trading days / MFN	0	310310	Quick Capital LLC	Loan
2/17/2026	150,000	151,332	2/17/2027	70% of lowest price previous 15 trading days / MFN	0	155280	GS Capital	Loan

Total Outstanding Balance: 1,210,719 **Total Shares:** 977,738 1,721,770

Any additional material details, including footnotes to the table are below :

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Edward Cabrera

Title: CEO

Date: 3/16/2026

Signature: /s/ Edward Cabrera

(Digital Signatures should appear as "/s/ [OFFICER NAME]")