

**PERIODIC INFORMATION DISCLOSURE OF
INFORMATION FINANCIAL STATEMENT**

To: - Hanoi Stock Exchange.

According to clause 3, Article 14 Circular no 96/2020/TT-BTC on November 16, 2020 of The Ministry of Finance Providing guidelines on disclosure of information on securities market, Helio Energy Joint Stock Company hereby discloses The Financial Statements (FS) of Quarter 2 of 2025 to the Hanoi Stock Exchange (HNX) as follow:



1. Name of organization: Helio Energy Joint Stock Company

- Stock symbol: HIO
- Address: 5th floor, No. 201 Truong Chinh Street, Phuong Liet Ward, Hanoi, Vietnam.
- Telephone: (024) 3 226 3333 Fax:.....
- Email: info@helioenergy.vn Website: https://helioenergy.vn.

2. Contents of disclosure:

- The Financial statements for Q2/2025
 - ☒ The Separate financial statements (Public company without subsidiaries and superior accounting unit that has affiliated unit).
 - ☐ The Consolidated Financial Statements (Public company has subsidiaries).
 - ☐ Combined Financial Statements (Public company has affiliated unit with separate accounting apparatus).
- Cases that require an explanation of the reasons:
 - + The Auditor has qualified opinions on financial statements (apply with The examined/audited financial statements...):

☐ Yes ☒ No
 - The explanation document if yes:

☐ Yes ☒ No
 - + After-tax profit of the reporting period varies by at least 5% and is changed from a positive number to a negative number or vice versa (apply with the Audited Financial Statements in 2025):

☐ Yes ☒ No

The explanation document if yes:

☐ Yes

☒ No

+ After-tax profit shown in the income statement of the reporting period increases/decreases by at least 10% compared to that of the same reporting period in the previous year:

☒ Yes

☐ No

The explanation document if yes:

☒ Yes

☐ No

+ After-tax profit of the reporting period is negative; YOY profit is changed from a positive number to a negative number or vice versa:

☐ Yes

☒ No

The explanation document if yes:

☐ Yes

☒ No

This information was disclosed on Helio Energy's website on 28/07/2025, via: <https://helioenergy.vn/>.

Attachments:

- The separate financial statements for Q2/2025;
- The Official Dispatch No. 31/2025/CV-HIO Disclosure of Interim Separate Income Statement for the 2nd Quarter of 2025.

THE REPRESENTATIVE OF THE COMPANY

Authorized person to disclose information



PHÓ TỔNG GIÁM ĐỐC

Bùi Tuấn Dương

**HELIO ENERGY
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No: 31.../2025/CV-HIO

Hanoi, July 28, 2025.

*Regarding: Disclosure of Interim
Separate Income Statement for 2nd
Quarter of 2025*

**Honorable: The State Securities Commission;
Hanoi Stock Exchange.**

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Based on Circular No. 68/2024/TT-BTC dated September 18, 2024, issued by the Ministry of Finance amending and supplementing several articles of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Helio Energy Joint Stock Company (*hereinafter referred to as "the Company"*) with ticker HIO would like to explain to the State Securities Commission and the Hanoi Stock Exchange the differences in net profit after tax on the separate financial statements for 2nd Quarter of 2025 as follows:

Currency: VND

| No | Indicator | Q2/2024 | Q2/2025 | Year-over-year comparison | |
|----|----------------------|---------------|-------------|---------------------------|----------------|
| | | | | Difference | Percentage (%) |
| 1 | Net profit after tax | 1,890,833,855 | 536,055,426 | (1,354,778,429) | (71.65%) |

In 2nd Quarter of 2025, the Company recorded net profit after tax VND 536,055,426 representing a 71.65% decrease compared to the same period last year, mainly due to the following reasons:

- The Company's revenue from sales and services decreased by VND 256,534,105 equivalent to a 3% decline compared to the same period in 2024, primarily due to a drop in electricity sales revenue.

- Financial expenses increased by VND 402,214,080 compared to the same period in 2024, primarily because most of the provisions previously set aside were reversed by the company in 2024.

- Cost of goods sold and general and administrative expenses increased by VND 427,745,693 and VND 428,053,009 respectively;

- Corporate income tax expense decreased by VND 297,980,568 compared to the same period last year, as the Company applied the newly issued corporate income tax regulations.

The Company respectfully submits this report to inform The State Securities Commission and Hanoi Stock Exchange of the changes in the Company's after-tax profit during the quarter.

Best Regards./.

To:

- *As above;*

- *Archive.*

HELIO ENERGY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Phan Thành Đạt