

No: 17./2025/HIO/CBTT

Hanoi, August 22., 2025

**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 reviewed semi-annual Financial Statements (FS) for 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 reviewed semi-annual financial statements for 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 August 22nd, 2025, via: <https://helioenergy.vn/>.

Attachments:

- The reviewed semi-annual separate financial statements for 2025;
- The Official Dispatch No. 37/2025/CV-HIO Disclosure of Interim Separate Income Statement for the first half 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: ~~37~~./2025/CV-HIO

Hanoi, August ~~22~~ 2025.

*Regarding: Disclosure of Interim
Separate Income Statement for the first
half 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 the first half of 2025 as follows:

Currency: VND

No	Indicator	First half of 2024	First half of 2025	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	3,319,164,894	963,751,076	(2,355,413,818)	(70.96%)

In the first six months of 2025, the Company's profit after tax reached VND 963,751,076 representing a decrease of 70.96% compared to the same period last year, due to the following reasons:

- Finance expenses increased by VND 622,622,827 compared to the same period last year, mainly because the reversal of provisions in the current period was significantly lower than in the same period last year.

- Cost of goods sold and general and administrative expenses increased by VND 1,089,243,266 and VND 1,019,017,416 respectively.

- Corporate income tax expense decreased by VND 462,220,127 compared to the same period last year as the Company applied newly promulgated 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 period.

Best Regards./.

To:

- As above;
- Archive.

HELIO ENERGY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT
Phan Thành Đạt

