

No: 18/2025/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: 5<sup>th</sup> 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

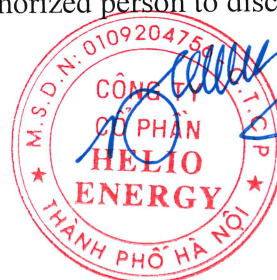
This information was disclosed on Helio Energy's website on August 22., 2025, via: <https://helioenergy.vn/>.

**Attachments:**

- The reviewed semi-annual consolidated financial statements for 2025;
- The Official Dispatch No. 38./2025/CV-HIO Disclosure of Interim Consolidated 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: 38./2025/CV-HIO

Hanoi, August 22, 2025.

*Regarding: Disclosure of Interim  
Consolidated 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 consolidated 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	16,120,748,667	10,294,498,624	(5,826,250,043)	(36.14%)

In the first six months of 2025, the Company recorded profit after corporate income tax of VND 10,294,498,624 a decrease of VND 5,826,250,043 equivalent to a 36.14% decline compared to the first six months of 2024, due to the following reasons:

- Revenue from sales of goods and provision of services decreased by VND 5,833,660,233 compared to the same period in 2024, primarily due to a significant drop in electricity sales revenue.
- Financial income decreased by VND 780,802,749 compared to the same period last year.
- Financial expenses decreased by VND 4,644,602,347 primarily due to the partial repayment of loan principals during the period, which led to a reduction in interest expenses in the second quarter of 2025 compared to the same period in 2024.



- Cost of goods sold and general and administrative expenses increased by VND 1,481,765,278 and VND 1,357,953,315 respectively, compared to the same period last year.
- Deferred corporate income tax expense increased by VND 1,077,320,596 compared to the same period last year, as the Company recorded deferred tax expenses in 2025 related to non-deductible interest expenses.

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.

Best Regards./.

To:

- As above;
- Archive.

HELIO ENERGY JOINT STOCK COMPANY



CHỦ TỊCH HĐQT  
*Phan Thành Đạt*

