

**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 4 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:

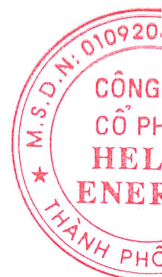
- The Financial statements for Q4/2025
 - ☐ The Separate financial statements (Public company without subsidiaries and superior accounting unit that has affiliated unit).
 - ☒ The Consolidated Financial Statements (Public company has subsidiaries).
 - ☐ Combined Financial Statements (Public company has 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 January...²⁹..., 2026, via: <https://helioenergy.vn/>.

Attachments:

- The Consolidated financial statements for Q4/2025;
- The Official Dispatch No 06./2026/CV-HIO Disclosure of Interim Consolidated Income Statement for the 4th 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: 06/2026/CV-HIO

Hanoi, January 29, 2026.

*Regarding: Disclosure of Interim
Consolidated Income Statement for 4th
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 consolidated financial statements for 4th Quarter of 2025 as follows:

Currency: VND

No	Indicator	Q4/2024	Q4/2025	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	2,486,805,248	110,832,544	(2,375,972,704)	(95.54%)

In the 4th Quarter of 2025, the Company recorded a net profit after tax of VND 110,832,544 representing a decrease of VND 2,375,972,704 or 95.54% compared to the fourth quarter of 2024, mainly due to the following reasons:

Revenue from the sale of goods and rendering of services decreased by VND 1,539,193,327 compared to the same period in 2024, mainly due to a decline in electricity sales revenue. However, several of the Company's expenses recorded in the fourth quarter decreased compared to the same period last year. Specifically, financial expenses decreased by VND 1,381,054,222 primarily due to the partial repayment of loan principal during the period, which led to a reduction in interest expenses in the fourth quarter of 2025 compared to the same period in 2024. Corporate income tax expenses decreased by VND 3,543,405,732

compared to the same period in 2024. In addition, in the fourth quarter of 2024, the Company recorded other income from the liquidation and disposal of assets by its subsidiaries. Consequently, other income in the fourth quarter of 2025 decreased by VND 5,353,914,753 compared to the same period in 2024.

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

