

**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: 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 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 Consolidated financial statements for Q2/2025;
- The Official Dispatch No. 32./2025/CV-HIO Disclosure of Interim Consolidated Income Statement for the 2<sup>nd</sup> 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: 32...../2025/CV-HIO

Hanoi, July 28, 2025.

*Regarding: Disclosure of Interim  
Consolidated Income Statement for 2<sup>nd</sup>  
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 2<sup>nd</sup> Quarter of 2025 as follows:

*Currency: VND*

No	Indicator	Q2/2024	Q2/2025	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	8,587,488,238	6,533,935,408	(2,053,552,830)	(23.91%)

In 2<sup>nd</sup> Quarter of 2025, the Company recorded net profit after tax VND 6,533,935,408 representing a decrease of VND 2,053,552,830 or 23.91% compared to the same period last year, mainly due to the following reasons:

- Revenue from sale of goods and rendering of services decreased by VND 1,984,556,059 compared to the same period in 2024, mainly due to a decline in electricity sales revenue.
- Financial income decreased by VND 786,891,622 compared to the same period last year.
- Financial expenses decreased by VND 2,110,320,169 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 672,005,966 and VND 282,840,965 respectively, compared to the same period last year.

- Deferred corporate income tax expense increased by VND 757,958,353 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*