

**HELIО ENERGY  
JOINT STOCK COMPANY**

No: 23/2025/HIO/CBTT

# THE SOCIALIST REPUBLIC OF VIETNAM

## Independence - Freedom - Happiness

Hanoi, October 24, 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 Financial Statements (FS) of Quarter 3 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 Q3/2025

- 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 October 24, 2025, via: <https://helioenergy.vn/>.

**Attachments:**

- The Consolidated financial statements for Q3/2025;
- The Official Dispatch No 47/2025/CV-HIO Disclosure of Interim Consolidated Income Statement for the 3<sup>rd</sup> Quarter of 2025.

**THE REPRESENTATIVE OF THE COMPANY**

Authorized person to disclose information



PHÓ TỔNG GIÁM ĐỐC  
*Bùi Tuấn Đức*



**HELIO ENERGY  
JOINT STOCK COMPANY**

No: 47./2025/CV-HIO

Regarding: Disclosure of Interim  
Consolidated Income Statement for 3<sup>rd</sup>  
Quarter of 2025

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

Hanoi, October 24, 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 3<sup>rd</sup> Quarter of 2025 as follows:

*Currency: VND*

No	Indicator	Q3/2024	Q3/2025	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	2,471,207,065	3,400,341,596	929,134,531	37.6%

In 3<sup>rd</sup> Quarter of 2025, the Company recorded net profit after tax VND 3,400,344,596 representing an increase of VND 929,137,531 or 37.6% compared to the third quarter of 2024, mainly due to the following reasons:

Although revenue from sale of goods and rendering of services decreased by VND 2,315,227,291 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 third quarter decreased compared to the same period last year. Specifically, financial expenses decreased by VND 1,039,732,611 primarily due to the partial repayment of loan principals during the period, which led to a reduction in interest expenses in the third quarter of 2025 compared to the same period in 2024. Other expenses decreased by VND 1,034,374,976 compared to



the same period in 2024. Concurrently, the Company adjusted deferred corporate income tax expenses relating to non-deductible interest expenses, thereby reducing corporate income tax expenses by VND 1,291,075,921 compared to the corresponding period of the previous year.

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*

