HELIO ENERGY JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No: 29/2026/HIO/CBTT	*Hanoi, July 23, 2026*

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 2026 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 2026:

☐ The Separate financial statements (Public company without subsidiary(s) and superior accounting unit that has affiliated unit(s)).

☒ The Consolidated Financial Statements (Public company has subsidiary(s)).

☐ Combined Financial Statements (Public company has affiliated unit(s) 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 2026):

☐ 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 July 23, 2026, via: https://helioenergy.vn/.

Attachments:

- The reviewed Interim consolidated financial statements for 2026;
- The Official Dispatch no. 55/2026/CV-HIO regarding Disclosure of Interim Consolidated Income Statement for the first half of 2026.

THE REPRESENTATIVE OF THE COMPANY

Authorized person to disclose information

M.S.D.N: 0109204756 C.T.C.P

CÔNG TY CỔ PHẦN HELIO ENERGY

THÀNH PHỐ HÀ NỘI

PHÓ TỔNG GIÁM ĐỐC

Bùi Tuấn Dương

HELIO ENERGY JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: ...55.../2026/CV-HIO *Regarding: Disclosure of Interim Consolidated Income Statement for the first half of 2026*	*Hanoi, July 23, 2026.*

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 explanation for the variance in Profit After Tax on the Consolidated Interim Financial Statements from January 1, 2026, to June 30, 2026, as follows:

Currency: VND

No	Indicator	The first half of 2025	The first half of 2026	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	10,294,498,624	108,584,868,942	98,290,370,318	954.79%

In the first half of 2026, the Company recorded a net profit after tax of VND 108,584,868,942, representing an increase of VND 98,290,370,318 or 954.79 % compared to the same period in 2025. Profit after tax increased primarily because, in the first quarter of 2026, the Company completed the acquisition of shares in SD Truong Thanh Joint Stock Company. Consequently, the Company's scale of operations changed compared to the corresponding period of the previous year, contributing to the growth in business results in the second quarter, specifically:

- Gross profit from the sale of goods and rendering of services increased by VND 36,711,870,971, representing a 149.83% increase compared to the same period last year.

- In the first half of 2026, the Company's other income recorded an increase of 71,502,474,527 VND compared to the same period in 2025, primarily driven by the recognition of a gain on bargain purchase arising from the business combination transaction.

- Additionally, expenses recognized in the first half of 2026 experienced a year-over-year upward trend. Specifically, the Company's financial expenses surged by VND 5,912,795,902 (up 70.22%), general and administrative expenses rose by VND 1,629,166,521 (up 33.49%), and corporate income tax expense also registered an increase of VND 2,467,605,516 against the same period last 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

CÔNG TY CỔ PHẦN HELIO ENERGY

THÀNH PHỐ HÀ NỘI

CHỦ TỊCH HĐQT

Phan Thành Đạt

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD
FROM JANUARY 1, 2026 TO JUNE 30, 2026

HELIO ENERGY JOINT STOCK COMPANY

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE ACCOUNTING PERIOD
FROM JANUARY 1, 2026 TO JUNE 30, 2026

HELIO ENERGY JOINT STOCK COMPANY

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GENERAL INFORMATION

Corporate information

Helio Energy Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company operating under amended Enterprise Registration Certificate No. 0109204756, initially registered on June 2, 2020 and amended for the ninth time on March 30, 2026, by Hanoi Department of Finance.

The principal business activities of the Company include the generation of electricity and the provision of consulting and operation and management services for rooftop solar power systems.

Head office

- Address : 5th Floor, No. 201 Truong Chinh Road, Phuong Liet Ward, Hanoi City
- Telephone : (0243) 2263333

Board of Directors

The members of the Board of Directors during the period and up to the date of this statement include:

Full name	Position	
Mr. Phan Thanh Dat	Chairman	Re-appointed on April 18, 2026
Mr. Bui Tuan Duong	Member	Re-appointed on April 18, 2026
Ms. Nguyen Thi Ngoc Quynh	Member	Appointed on April 18, 2026
Ms. Pham Thi Thu Trang	Independent Member	Appointed on April 18, 2026
Mr. Nguyen Minh Hoang	Independent Member	Appointed on April 18, 2026
Mr. Nguyen Thanh Long	Independent Member	Resigned on April 18, 2026

Board of Supervisors, Audit Committee

The members of the Board of Supervisors, the Audit Committee during the period and up to the date of this statement include:

Board of Supervisors ("BOS") (term ended on April 18, 2026)

Full name	Position
Mr. Tran Minh Duc	Head of BOS
Ms. Nguyen Thi Phuong	Member
Ms. Nguyen Thi Thanh Huong	Member

Audit Committee ("AC")

Full name	Position	
Ms. Pham Thi Thu Trang	AC Chairwoman	Appointed on April 18, 2026
Mr. Nguyen Minh Hoang	Member	Appointed on April 18, 2026

Executive Officers

The members of the Executive Officers during the period and up to the date of this statement include:

Full name	Position	
Ms. Nguyen Thi Ngoc Quynh	General Director	Appointed on June 11, 2024
Mr. Bui Tuan Duong	Deputy General Director	Appointed on August 1, 2022
Ms. Le Thi Trang	Chief Accountant	Appointed on June 11, 2024

Legal representative

The legal representative of the Company during the period and up to the date of this statement is Mr. Phan Thanh Dat – BOD Chairman.

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE LEGAL REPRESENTATIVE

The legal representative of Helio Energy Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Consolidated Financial Statements for the accounting period from January 1, 2026 to June 30, 2026, comprising the Interim Financial Statements of the Company and its subsidiaries (hereinafter collectively referred to as "the Group").

Responsibilities of the legal representative

The legal representative is responsible for the preparation of the Interim Consolidated Financial Statements that give a true and fair view of the consolidated financial position, the consolidated financial performance and the consolidated cash flows of the Group during the period. In order to prepare these Interim Consolidated Financial Statements, the legal representative must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group will continue in business; and
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Consolidated Financial Statements.

The legal representative hereby ensures that all the proper accounting books of the Group have been fully recorded that disclose with reasonable accuracy at any time the consolidated financial position of the Group, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The legal representative is also responsible for safeguarding the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The legal representative hereby confirms that the Group has complied with the aforementioned requirements in preparation of the Interim Consolidated Financial Statements.

Statement of the legal representative

In the opinion of the legal representative, the Interim Consolidated Financial Statements give a true and fair view of the consolidated financial position of the Group as at June 30, 2026 and of its consolidated financial performance and consolidated cash flows for the accounting period from January 1, 2026 to June 30, 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements.

Legal representative

CÔNG TY CỔ PHẦN HELIO ENERGY

Phan Thành Đạt

July 20, 2026

A&C AUDITING AND CONSULTING CO., LTD.

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www.a-c.com.vn

No. 2.0533/26/TC-AC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT HELIO ENERGY JOINT STOCK COMPANY

We have reviewed the accompanying Interim Consolidated Financial Statements of Helio Energy Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group"), which were prepared on July 20, 2026, from page 6 to page 47, comprising the Interim Consolidated Statement of Financial Position as at June 30, 2026, the Interim Consolidated Income Statement, the Interim Consolidated Cash Flow Statement for the accounting period from January 1, 2026 to June 30, 2026 and the Notes to the Interim Consolidated Financial Statements.

Responsibility of the legal representative

The Company's legal representative is responsible for the preparation, true and fair presentation of the Group's Interim Consolidated Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements; and responsible for such internal control as the legal representative determines necessary to enable the preparation and presentation of the Interim Consolidated Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and therefore, it does not enable us to obtain a reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express our audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the consolidated financial position of Helio Energy Joint Stock Company and its subsidiaries as at June 30, 2026 and of their consolidated financial performance and consolidated cash flows for the accounting period from January 1, 2026 to June 30, 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements.

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Other matters

The Group's Interim Consolidated Financial Statements for the accounting period from January 1, 2025 to June 30, 2025 and the Consolidated Financial Statements for the fiscal year ended December 31, 2025 were reviewed and audited, respectively, by another Auditor. This Auditor issued a Report on review of interim financial information on August 22, 2025, expressing an unqualified conclusion, and an Auditor's Report on the Consolidated Financial Statements for the fiscal year ended December 31, 2025 on March 18, 2026, expressing an unqualified opinion.

The Report on review of the Group's Interim Consolidated Financial Statements for the accounting period from January 1, 2026 to June 30, 2026 has been prepared in both Vietnamese and English. In the event of any discrepancy between the two versions, the Vietnamese version shall prevail.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Hanoi Branch

M.S.C.N: 0300449815-002-C.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH HÀ NỘI
P. GIẢNG VÕ - TP. HÀ NỘI

Le Van Khoa – Partner
Audit Practice Registration Certificate: No. 1794-2023-008-1
Authorized Signatory
Hanoi, July 20, 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Full form)

As at June 30, 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**244,379,648,756**	**39,579,595,048**
I.	**Cash and cash equivalents**	**110**	**V.1**	**32,431,512,243**	**13,951,804,186**
1.	Cash	111		32,431,512,243	13,951,804,186
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**20,865,980,000**	**-**
1.	Trading securities	121	V.2a	20,865,980,000	-
2.	Provisions for diminution in value of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123		-	-
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**164,643,998,596**	**13,731,886,917**
1.	Short-term trade receivables	131	V.3	163,274,560,903	13,054,158,180
2.	Short-term prepayments to suppliers	132		1,236,413,370	637,086,353
3.	Short-term inter-company receivables	133		-	-
4.	Receivables based on the progress of construction contracts	134		-	-
5.	Other short-term receivables	135		420,147,839	152,916,488
6.	Provisions for short-term doubtful debts	136	V.5	(287,123,516)	(112,274,104)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**473,704,056**	**33,010,909**
1.	Inventories	141		473,704,056	33,010,909
2.	Allowance for devaluation of inventories	142		-	-
V.	**Short-term biological assets**	**150**		**-**	**-**
1.	Short-term consumable livestock	151		-	-
2.	Short-term consumable crops/plants	152		-	-
3.	Provisions for impairment of short-term biological assets	153		-	-
VI.	**Other current assets**	**160**		**25,964,453,861**	**11,862,893,036**
1.	Short-term prepaid expenses	161	V.6a	3,195,149,534	2,647,978,013
2.	Deductible VAT	162		22,769,304,327	9,214,915,023
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

Interim Consolidated Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**1,013,434,269,116**	**407,998,541,176**
I.	**Long-term receivables**	**210**		**10,982,800,000**	**10,982,800,000**
1.	Long-term trade receivables	211		-	-
2.	Long-term prepayments to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term inter-company receivables	214		-	-
5.	Other long-term receivables	215	V.4	10,982,800,000	10,982,800,000
6.	Provisions for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**814,176,581,640**	**293,415,048,481**
1.	Tangible fixed assets	221	V.7	814,176,581,640	293,415,048,481
-	*Cost*	*222*		*1,370,294,767,296*	*484,452,101,846*
-	*Accumulated depreciation*	*223*		*(556,118,185,656)*	*(191,037,053,365)*
2.	Finance lease assets	224		-	-
-	*Cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227		-	-
-	*Cost*	*228*		-	-
-	*Accumulated amortization*	*229*		-	-
III.	**Long-term biological assets**	**230**		-	-
1.	Bearer livestock	231		-	-
a)	Immature bearer livestock	232		-	-
b)	Mature bearer livestock	233		-	-
-	*Cost*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term consumable livestock	236		-	-
3.	Long-term consumable crops/plants	237		-	-
4.	Provisions for impairment of long-term biological assets	238		-	-
IV.	**Investment properties**	**240**	**V.8**	**22,556,483,951**	**23,753,941,807**
-	Cost	241		35,093,712,424	35,093,712,424
-	Accumulated depreciation	242		(12,537,228,473)	(11,339,770,617)
V.	**Long-term assets in progress**	**250**		**172,037,037**	-
1.	Long-term work in progress	251		-	-
2.	Construction-in-progress	252		172,037,037	-
VI.	**Long-term financial investments**	**260**		**129,781,674,782**	**66,385,078,617**
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262	V.2b	83,781,674,782	20,385,078,617
3.	Equity investments in other entities	263	V.2c	46,000,000,000	46,000,000,000
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5	Long-term held-to-maturity investments	265		-	-
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		**35,764,691,706**	**13,461,672,271**
1.	Long-term prepaid expenses	271	V.6b	32,822,585,100	10,281,072,502
2.	Deferred income tax assets	272		1,108,542,483	1,172,976,038
3.	Long-term equipment, materials and spare parts	273		78,209,992	103,929,812
4.	Other non-current assets	274		-	-
5	Goodwill	279	V.9	1,755,354,131	1,903,693,919
	TOTAL ASSETS	**280**		**1,257,813,917,872**	**447,578,136,224**

Interim Consolidated Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**481,670,298,136**	**181,734,678,001**
I.	**Current liabilities**	**310**		**168,170,893,078**	**75,770,451,604**
1.	Short-term trade payables	311	V.10	1,652,304,570	2,434,359,599
2.	Short-term advances from customers	312		-	-
3.	Payables for dividends and profit distributions	313		-	-
4.	Short-term taxes and other obligations to the State Budget	314	V.11	4,706,717,720	2,098,072,770
5.	Payables to employees	315		185,114,803	1,027,067,747
6.	Short-term accrued expenses	316	V.12	3,016,470,583	2,395,303,287
7.	Short-term inter-company payables	317		-	-
8.	Payables based on the progress of construction contracts	318		-	-
9.	Short-term deferred revenue	319		169,191,750	69,750,000
10.	Other short-term payables	320	V.13	2,241,721,000	-
11.	Short-term borrowings and finance lease liabilities	321	V.14a	147,360,600,000	66,475,600,000
12.	Short-term provisions	322		-	-
13.	Bonus and welfare funds	323	V.15	8,838,772,652	1,270,298,201
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**313,499,405,058**	**105,964,226,397**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and other obligations to the State Budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Inter-company payables for working capital	335		-	-
6.	Long-term inter-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance lease liabilities	339	V.14b	313,499,405,058	105,757,205,058
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liabilities	342		-	207,021,339
13.	Long-term provisions	343		-	-
14.	Science and technology development fund	344		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNERS' EQUITY**	**400**	**V.16**	**776,143,619,736**	**265,843,458,223**
1.	Share capital	411		420,000,000,000	210,000,000,000
-	*Shares with voting rights*	*411a*		*420,000,000,000*	*210,000,000,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		(508,500,000)	-
3.	Bond conversion options	413		-	-
4.	Other sources of capital	414		8,415,375,558	8,415,375,558
5.	Treasury shares	415		-	-
6.	Differences on asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418		-	-
9.	Other funds	419		-	-
10.	Retained earnings	420		144,771,198,902	47,428,082,665
-	*Retained earnings accumulated to the end of the previous period*	*420a*		*46,343,705,293*	*33,873,365,511*
-	*Retained earnings of the current period*	*420b*		*98,427,493,609*	*13,554,717,154*
11.	Non-controlling interests	429		203,465,545,276	-
	TOTAL RESOURCES	**440**		**1,257,813,917,872**	**447,578,136,224**

Approved on July 20, 2026

Prepared by	Chief Accountant	Legal representative
Do Thi Trang	**Le Thi Trang**	**Phan Thanh Dat**

CÔNG TY CỔ PHẦN HELIO ENERGY

INTERIM CONSOLIDATED INCOME STATEMENT

(Full form)

For the accounting period from January 1, 2026 to June 30, 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period: Current year	Previous year
1.	Revenue from sales of merchandise and rendering of services	01	VI.1	114,326,807,337	59,673,123,805
2.	Revenue deductions	02		-	-
3.	Net revenue from sales of merchandise and rendering of services	10		114,326,807,337	59,673,123,805
4.	Cost of sales	11	VI.2	53,111,929,899	35,170,117,338
5.	Gross profit/ (loss) from sales of merchandise and rendering of services	20		61,214,877,438	24,503,006,467
6.	Gain/(loss) on disposal, liquidation of investment properties	21		-	-
7.	Financial income	22		257,256,236	15,301,121
8.	Financial expenses	23	VI.3	14,333,714,946	8,420,919,044
	In which: Borrowing costs	24		14,273,420,664	8,230,304,762
9.	Selling expenses	25		-	-
10.	General and administration expenses	26	VI.4	6,493,757,525	4,864,591,004
11.	Profit/ (loss) in joint ventures, associates	27	V.2b	396,596,165	532,733,725
12.	Net operating profit/ (loss)	30		41,041,257,368	11,765,531,265
13.	Other income	31	VI.5	71,849,426,039	346,951,512
14.	Other expenses	32		108,565,929	88,341,133
15.	Other profit/ (loss)	40		71,740,860,110	258,610,379
16.	Total accounting profit/ (loss) before tax	50		112,782,117,478	12,024,141,644
17.	Current corporate income tax expense	51		4,339,836,320	1,041,667,933
18.	Deferred corporate income tax expense	52		(142,587,784)	687,975,087
19.	Net profit/ (loss) after tax	60		108,584,868,942	10,294,498,624
20.	Profit/ (loss) after tax attributable to the Parent Company	61		98,427,493,609	10,294,498,624
21.	Profit/ (loss) after tax attributable to non-controlling shareholders	62		10,157,375,333	-
22.	Basic earnings per share	70	VI.6	3,407	451
23.	Diluted earnings per share	71	VI.6	3,407	451

Approved on July 20, 2026

Prepared by	Chief Accountant	Legal representative
Do Thi Trang	Le Thi Trang	Phan Thanh Dat

M.S.D.N: 0109204756 CÔNG TY CỔ PHẦN HELIO ENERGY THÀNH PHỐ HÀ NỘI

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period: Current year	Previous year
I.	**Cash flows from operating activities**				
1	***Accounting profit before tax***	***01***		***112,782,117,478***	***12,024,141,644***
2	***Adjustments:***				
-	Depreciation and amortization of fixed assets and investment properties	02	VI.7	(37,469,609,253)	21,213,785,886
-	Provisions	03	VI.4	174,849,412	-
-	Foreign exchange (gains)/ losses from revaluation of monetary items	04		-	-
-	(Gain)/ loss from investing and financing activities	05		(626,861,795)	(548,034,846)
-	Interest expenses	06	VI.3	14,273,420,664	8,230,304,762
-	Others	07		-	-
3	***Operating profit/ (loss) before changes in working capital***	***08***		***89,133,916,506***	***40,920,197,446***
-	(Increase)/ decrease in receivables	09		(16,084,350,586)	(18,045,468,940)
-	(Increase)/ decrease in inventories	10		(194,604,791)	(345,454)
-	Increase/ (decrease) in payables	11		(880,289,997)	253,427,311
-	Increase/ (decrease) in prepaid expenses	12		2,646,789,470	(9,947,878,794)
-	(Increase)/ decrease in trading securities	13		-	-
-	Interest paid	14		(14,027,292,741)	(8,242,127,000)
-	Corporate income tax paid	15	V.11	(5,089,532,115)	(4,404,694,192)
-	Other cash receipts from operating activities	16		-	-
-	Other cash payments for operating activities	17		(650,946,384)	-
	Net cash flows from operating activities	***20***		***54,853,689,362***	***533,110,377***
II.	**Cash flows from investing activities**				
1	Payments for purchases and construction of fixed assets and other non-current assets	21		(155,092,593)	-
2	Proceeds from disposals of fixed assets and other non-current assets	22		-	25,245,000,000
3	Payments for granting loans and purchases of debt instruments of other entities	23		-	-
4	Proceeds from collection of loans and sales of debt instruments of other entities	24		79,000,000,000	-
5	Investments in other entities	25	I.5a; V.2b	(264,817,854,342)	-
6	Proceeds from divestment of investments in other entities	26		-	-
7	Interests and dividends received	27		230,265,630	15,301,121
	Net cash flows from investing activities	***30***		***(185,742,681,305)***	***25,260,301,121***

	ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period	
				Current year	Previous year
III.	**Cash flows from financing activities**				
1	Proceeds from share issuance and capital contributions	31	V.16	209,491,500,000	-
2	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3	Proceeds from borrowings	33	V.14	26,906,608,426	63,884,316,852
4	Repayment for borrowings	34	V.14	(87,029,408,426)	(95,375,416,852)
5	Repayments for finance lease principal	35		-	-
6	Dividends and profits paid to the owners	36		-	-
	Net cash flows from financing activitites	***40***		***149,368,700,000***	***(31,491,100,000)***
	Net cash flows during the period	**50**		**18,479,708,057**	**(5,697,688,502)**
	Cash at the beginning of period	**60**	**V.1**	**13,951,804,186**	**32,285,088,317**
	Effects of fluctuations in foreign exchange rates	61		-	-
	Cash at the end of period	**70**	**V.1**	**32,431,512,243**	**26,587,399,815**

Approved on July 20, 2026

Prepared by	**Chief Accountant**	**Legal representative**
Do Thi Trang	**Le Thi Trang**	**Phan Thanh Dat**

M.S.D.N: 0109204... CÔNG TY CỔ PHẦN HELIO ENERGY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from January 1, 2026 to June 30, 2026

I. GENERAL INFORMATION

1. Form of ownership

Helio Energy Joint Stock Company (hereinafter referred to as "the Company" or "Parent Company") is a joint stock company.

2. Principal activities

The Company operates in the fields of manufacturing and providing services.

3. Business sector

The principal business activities of the Company include the generation of electricity and the provision of consulting and operation and management services for rooftop solar power systems.

4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

5. Structure of the Group

The Group consists of the Parent Company and 33 subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in these Interim Consolidated Financial Statements.

5a. Information on structure of the Group

Acquisition of subsidiaries

On March 16, 2026, the Company signed three contracts with three shareholders of SD Truong Thanh JSC. to acquire 17,795,102 shares (representing 59.32% of the charter capital) for a total consideration of VND 210,000,000,000.

Details of the fair value of the acquired subsidiaries' assets and liabilities at the acquisition date and goodwill are as follows:

Assets	***836,373,063,302***
Cash and cash equivalents	8,182,145,658
Trading securities	20,865,980,000
Short-term trade receivables	127,893,285,840
Short-term prepayments to suppliers	92,322,000
Receivables for short-term loans	79,000,000,000
Other short-term receivables	327,797,005
Inventories	220,368,536
Short-term prepaid expenses	696,939,255
Deductible VAT	20,243,594,964
Tangible fixed assets	553,640,058,673
Construction-in-progress	172,037,037
Long-term prepaid expenses	25,038,534,334
Liabilities	***361,215,868,355***
Short-term trade payables	537,894,350
Taxes and other obligations to the State Budget	3,336,013,457
Payables to employees	215,320,152
Short-term accrued expenses	1,840,153,837
Other short-term payables	52,389,480
Short-term borrowings and finance lease liabilities	67,500,000,000

Bonus and welfare funds	6,484,097,079
Long-term borrowings and finance lease liabilities	281,250,000,000
Fair value of net assets (*)	***475,157,194,947***
Non-controlling interests ("NCI")	***193,308,169,943***
Fair value of the net assets acquired (a)	***281,849,025,004***
Consideration transferred (b)	***210,000,000,000***
(Gain on bargain purchase) [(b) – (a)]	**(71,849,025,004)**

(*) According to Valuation Certificate No. 261/2026/2225/04/CT dated April 21, 2026, issued by Fargo Appraisal Joint Stock Company, the owners' equity value of SD Truong Thanh as at March 16, 2026, was determined to be VND 479,023,000,000. The increase compared to the carrying amount is VND 3,865,805,053, equivalent to 0.81%.

The Board of Management determined that the appraised value increased only slightly compared to the carrying amount. Therefore, the fair value was determined to be equivalent to the carrying amount.

The costs of the business combination were less than the fair value of the net assets acquired, as the purchase price was agreed upon and set by the parties in 2024 and remained unchanged at the time of the actual transfer of shares (March 2026).

Net cash payments for the acquisition of the subsidiary:

Payments in cash	210,000,000,000
Cash and cash equivalents of the subsidiary as of the acquisition date	(8,182,145,658)
Net cash payments	**201,817,854,342**

5b. *List of consolidated subsidiaries*

The principal business activity of the subsidiaries includes solar power generation.

Direct subsidiaries

Name	Address of head office	Proportion of beneficial interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance
SD Truong Thanh JSC.	Ku Ke Hamlet, Ham Thuan Commune, Lam Dong Province	59.32%	0%	59.32%	0%
Apollo Power 4 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%	100%
Omega Power 3 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%	100%
Helio Binh Thuan Co., Ltd.	Minh Tien Hamlet, Ham Thuan Nam Commune, Lam Dong Province	100%	100%	100%	100%
Ampire Power 4 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%	100%
Le Manh Green Power Co., Ltd.	Trung Hoa Hamlet, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
KCP Energy Co., Ltd.	Trung Hoa Hamlet, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Mat Troi Do Viet Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Hoang Phu Energy Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Two Brothers Energy Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Nhat Anh Solar Power Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Nhat My Solar Power Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Tuan Anh Solar Power Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%	100%

Name	Address of head office	Proportion of beneficial interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance
Buoc Tien Moi Viet Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%	100%
Dahlia Vietnam Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
Zon Power Vietnam Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%	100%
New Power Vietnam Co., Ltd.	Hamlet 23, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
New Century Energy Co., Ltd.	Hamlet 23, Ea Kar Commune, Dak Lak Province	100%	100%	100%	100%
New Times Energy Co., Ltd.	Hamlet 2, Ea Ning Commune, Dak Lak Province	100%	100%	100%	100%
Sol Power Vietnam Co., Ltd.	Hamlet 2, Ea Ning Commune, Dak Lak Province	100%	100%	100%	100%
Orchid Vietnam Co., Ltd.	Hamlet 5, Ea Khal Commune, Dak Lak Province	100%	100%	100%	100%
Solar Viet Co., Ltd.	Hamlet 5, Ea Khal Commune, Dak Lak Province	100%	100%	100%	100%
Hoang Gia Phu Single-Member Limited Liability Company	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%	100%
Carnation Vietnam Co., Ltd.	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%	100%
Nghiem Brothers Energy Single-Member Limited Liability Company	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%	100%
Green Up Power Vietnam Co., Ltd.	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%	100%

Indirect subsidiaries

Name	Address of head office	Proportion of beneficial interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance
NVH Viet Nam Energy Investment Co., Ltd.	Rung Lanh Hamlet, Dak Song Commune, Lam Dong Province	100%	100%	100%	100%
Thanh Thang Solar Energy Co., Ltd.	No. 34, Alley 214, Phu Dien Road, Phu Dien Ward, Hanoi City	100%	100%	100%	100%
Duy Dinh Solar Energy Co., Ltd.	Hamlet 8, Dong Tam Hamlet, Thanh Oai Commune, Hanoi City	100%	100%	100%	100%
Duy Dinh Solar Co., Ltd.	Hamlet 7, Truong Xuan Commune, Lam Dong Province	100%	100%	100%	100%
Duy Dinh Vietnam Co., Ltd.	No. 5C, Alley 445/10, Lac Long Quan Road, Tay Ho Ward, Hanoi City	100%	100%	100%	100%
NHY Solar Vietnam Co., Ltd.	Hamlet 1, Tuy Duc Commune, Lam Dong Province	100%	100%	100%	100%
Quang Trung Vietnam Co., Ltd.	No. 8, Alley 1126 Nguyen Khoai Road, Vinh Hung Ward, Hanoi City	100%	100%	100%	100%

5c. *List of indirect associates accounted for in the Interim Consolidated Financial Statements by using the equity method*

The principal business activity of the associates includes solar power generation.

Name	Address of head office	Proportion of beneficial interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance
NNL Vietnam Energy Investment Co., Ltd.	Rung Lanh Hamlet, Dak Song Commune, Lam Dong Province	40.00%	40.00%	40.00%	40.00%
VVT Vietnam Co., Ltd.	No. 6, Alley 44/1/54, Bang B Street, Hoang Liet Ward, Hanoi City	38.00%	38.00%	38.00%	38.00%

Name	Address of head office	Proportion of beneficial interest		Proportion of voting rights	
		Ending balance	Beginning balance	Ending balance	Beginning balance
DTT Solar Vietnam Co., Ltd.	No. 5C, Alley 445/10, Lac Long Quan Road, Tay Ho Ward, Hanoi City	47.00%	47.00%	47.00%	47.00%
Nghiem Van Solar Energy Co., Ltd.	1st Floor, Licogi 13 Building, Block A, 164 Khuat Duy Tien, Thanh Xuan Ward, Hanoi City	46.00%	46.00%	46.00%	46.00%
NVP Vietnam Co., Ltd.	Bon Bu M'Lanh B Hamlet, Tuy Duc Commune, Lam Dong Province	48.00%	48.00%	48.00%	48.00%
Long Van Solar Vietnam Co., Ltd.	No. 5 TT149, Nam An Khanh Urban Area, An Khanh Commune, Hanoi City	26.69%	0%	45.00%	0%
Sy Tien Vietnam Co., Ltd.	Dak Tien Hamlet, Duc An Commune, Lam Dong Province	26.69%	0%	45.00%	0%
Vinh Huu Solar Energy Co., Ltd.	No. 5, Block D, Alley 319, Tam Trinh Road, Group 50, Tuong Mai Ward, Hanoi City	28.47%	0%	48.00%	0%
Vinh Huu Solar Co., Ltd.	Thuan Nam Hamlet, Thuan An Commune, Lam Dong Province	27.88%	0%	47.00%	0%
Viet Nam NTS Investment Co., Ltd.	4th Floor, Vimeco Building, Lot E9, Pham Hung Road, Yen Hoa Ward, Hanoi City	28.47%	0%	48.00%	0%
Sy Tien Solar Vietnam Co., Ltd.	No. 5C, Alley 445/10 Lac Long Quan Road, Tay Ho Ward, Hanoi City	27.88%	0%	47.00%	0%
Khoi Duy Vietnam Co., Ltd.	Hamlet 7, Thuan Hanh Commune, Lam Dong Province	26.69%	0%	45.00%	0%
NHY Vietnam Co., Ltd.	4th Floor, Vimeco Building, Lot E9, Pham Hung Road, Yen Hoa Ward, Hanoi City	29.07%	0%	49.00%	0%
NDT Vietnam Co., Ltd.	Hamlet 8, Dong Tam Hamlet, Thanh Oai Commune, Hanoi City	27.88%	0%	47.00%	0%
Quang Trung Solar Viet Nam Investment Co., Ltd.	Hamlet 8, Dong Tam Hamlet, Thanh Oai Commune, Hanoi City	25.51%	0%	43.00%	0%
Viet Nam NHY Solar Energy Co., Ltd.	1st Floor, Licogi 13 Building, Block A, 164 Khuat Duy Tien, Thanh Xuan Ward, Hanoi City	26.10%	0%	44.00%	0%
Nghiem Van Viet Nam Co., Ltd.	Hamlet 15, Nhan Co Commune, Lam Dong Province	26.10%	0%	44.00%	0%
Khoi Duy Solar Co., Ltd.	No. 5/Block D, Alley 319 Tam Trinh Road, Group 50, Tuong Mai Ward, Hanoi City	27.29%	0%	46.00%	0%
Khoi Duy Solar Energy Co., Ltd.	Thuan Nam Hamlet, Thuan Hanh Commune, Lam Dong Province	29.07%	0%	49.00%	0%
DVL Solar Vietnam Co., Ltd.	1st Floor, Licogi 13 Building, Block A, 164 Khuat Duy Tien, Thanh Xuan Ward, Hanoi City	25.51%	0%	43.00%	0%
Viet Nam DTH Development Investment Co., Ltd.	4th Floor, Vimeco Building, Lot E9, Pham Hung Road, Yen Hoa Ward, Hanoi City	26.10%	0%	44.00%	0%

6. Number of employees

As at June 30, 2026, the Group had 75 employees (as at January 1, 2026: 47 employees).

7. Statement on information comparability in the Interim Consolidated Financial Statements

The corresponding figures of the previous period are comparable to those of the current period.

8. Other information

The Company was approved as a publicly listed company pursuant to Official Letter No. 5530/UBCK-GSDC dated August 16, 2023 from the State Securities Commission. The Company's shares have been listed for trading on the UPCoM market (Unlisted Securities Trading System) of Hanoi Stock Exchange under the stock code "HIO" pursuant to Decision No. 1077/QD/SGDHN dated October 16, 2023 of Hanoi Stock Exchange. The first date of transaction was October 23, 2023.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The Group's accounting period begins on January 1 and ends on December 31 each year.

2. Accounting currency

The accounting currency is the Vietnamese Dong ("VND"), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Group applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated October 27, 2025 ("Circular 99"), The methods for preparing and presenting the Consolidated Financial Statements are issued pursuant to Circular No. 202/2014/TT-BTC dated December 22, 2014 ("Circular 202") and amended and supplemented by Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance ("Circular 43"), as well as the Ministry of Finance's guiding circulars giving guidance on the preparation and presentation of Interim Consolidated Financial Statements.

Application of the new accounting framework

For the fiscal year ended December 31, 2026, the Group has applied the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014.

The transition to Circular 99 is carried out in accordance with the following methods:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where Circular 99 does not require retrospective or simplified retrospective adjustment, the Company applies the non-retrospective method.

2. Statement on the compliance with the Accounting Standards and System

The legal representative confirms that the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, and the methods for preparing and presenting Consolidated Financial Statements issued under Circular 202 and amended and supplemented by Circular 43, as well as the Ministry of Finance's circulars giving guidance on the preparation and presentation of Interim Consolidated Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL PROVISIONS

1. Basis of preparation of the Consolidated Financial Statements

The Consolidated Financial Statements have been prepared on the accrual basis accounting (except for information relating to cash flows), in accordance with the cost convention and on the going-concern basis.

2. Basis of consolidation

The Interim Consolidated Financial Statements include the Interim Financial Statements of the Parent Company and its subsidiaries. A subsidiary is under the control of the Parent Company. The control exists when the Parent Company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary in order to obtain economic benefits from its activities. In determining control, potential voting rights arising from share call options or debt and equity instruments convertible into Ordinary shares as of the balance sheet date are taken into account.

The results of operations of subsidiaries acquired or disposed of during the period are included in the Interim Consolidated Income Statement from the date of acquisition or up to the date of disposal.

The Interim Financial Statements of the Parent Company and the subsidiaries included in the consolidation are prepared for the same accounting period and apply consistent accounting policies to similar transactions and events under comparable circumstances. In cases where a subsidiary's accounting policies differ from those applied consistently within the Group, the subsidiary's Financial Statements are subject to appropriate adjustments prior to their use in preparing the Interim Consolidated Financial Statements.

Intra-group balances in the Interim Consolidated Statement of Financial Position, intra-group transactions, and unrealized intra-group gains arising from these transactions must be fully eliminated. Unrealized intra-group losses are also eliminated unless the costs giving rise to such losses cannot be recovered.

Non-controlling interests ("NCI") represent the share of profit or loss in the subsidiary's financial performance and net assets not held by the Group and are presented in a separate line item in the Interim Consolidated Income Statement and in the Interim Consolidated Statement of Financial Position (under equity). NCI include the value of NCI at the date of initial business combination and those in the changes of owners' equity commencing from that date. Losses arising in the subsidiary are allocated to NCI based on the non-controlling shareholders' proportion of ownership interest in the subsidiary, even if those losses exceed the non-controlling shareholders' ownership in the net assets of the subsidiary.

3. Cash

Cash comprises cash on hand and demand deposits at banks.

4. Financial investments

Trading securities

An investment is classified as a trading security when held with the trading purpose of making profit from price differences.

Trading securities are subject to initial recognition at the fair value of the payments made at the time of the transaction. Costs associated with the purchase of trading securities (if any), such as expenses for brokerage, transaction costs, information fees, taxes, and bank charges, are recognized as financial expenses for the period. During the holding period, the Group does not perform any reclassification of trading securities to held-to-maturity investments or vice versa.

The time of recognition for trading securities is when the Group acquires ownership, as follows: For unlisted securities: recognized at the time of acquiring official ownership as stipulated by legal regulations.

Interest, dividends, and profit of the previous periods prior to the acquisition of trading securities are deducted from the cost of such securities. Interest income, dividends, and profit of the subsequent periods after the acquisition of such securities are recorded in financial income. Stock dividends received shall only be tracked based on the increased number of shares, and the value of the shares received shall not be recognized as income.

Provisions for diminution in value of trading securities are made for each particular type of securities in the market of which the fair value is lower than its costs.

Increases/ (decreases) in provisions for diminution in value of trading securities to be recognized as of the balance sheet date are recorded in "Financial expenses".

Gains or losses from the disposal of trading securities are recognized as financial income or financial expenses. Costs of trading securities are determined using the first-in first-out (FIFO) method. A change in the method used to determine the cost of trading securities is treated as a change in accounting policy.

Investments in associates

An associate is an entity which the Group has significant influence but does not have the right to control its financial and operating policies. Significant influence is the right to participate in making decisions on the associate's financial and operating policies but not control those policies.

Investments in associates are recognized using the equity method. Accordingly, an investment in an associate is presented in the Interim Consolidated Financial Statements at its initial cost, adjusted for changes in the Group's share of the associate's net assets after the investment date. If the Group's share of losses in an associate exceeds or equals the carrying amount of the investment, the carrying value of the investment presented in the Interim Consolidated Financial Statements will be reduced to zero, unless the Group has an obligation to make payments on behalf of the associate.

The Financial Statements of associates are prepared for the same accounting period of the Group. In case the accounting policies of an associate are different from those applied consistently within the Group, the Financial Statements of that associate will be subject to appropriate adjustments before being used to prepare the Interim Consolidated Financial Statements of the Group.

Unrealized gains and losses arising from transactions with associates are eliminated by the proportion belonging to the Group when preparing the Interim Consolidated Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that do not enable the Group to have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recorded at cost, comprising the purchase price or capital contribution plus costs directly attributable to the investment (transaction costs, brokerage fees, consultancy fees, audit fees, duties, taxes and bank charges, etc.). In the specific case where the Group borrows funds to invest in equity instruments of other entities, borrowing costs are recognized as financial expenses and are not capitalized. Where investments are made using non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary asset at the time of the transaction. Following initial recognition, these investments are carried at cost.

Dividends of the previous periods prior to the acquisition of investments are deducted from the cost of such investments. Dividends of the periods after the acquisition of investments are recorded as financial income. Stock dividends received are recorded solely as the additional number of shares held; the value of the shares received is not recorded as an increase in value.

Provisions for impairment of investments in equity instruments of other entities are made as follows: For investments where fair value cannot be determined as of the reporting date, the provision amount is calculated as the Group's actual percentage of capital contribution (%) in the investee at the end of the accounting period, multiplied (x) by the difference between the owners' actual contributed capital and the owners' equity of the investee at the same date.

Increases/ (decreases) in provisions for impairment of investments in equity instruments of other entities to be recognized as of the balance sheet date are recorded in "Financial expenses".

5. Receivables

Receivables are recognized at the carrying amount less allowance for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent of the Group.
- Other receivables reflect receivables of a non-commercial nature and irrelevant to purchase and sale transactions.

Receivables are tracked in detail by counterparty, maturity and currency.

Trade receivables and other receivables are classified as short-term or long-term in the Consolidated Statement of Financial Position based on their remaining maturity at the end of the accounting period.

Provision for doubtful debts is made for each doubtful debt based on the debts' overdue period after being offset against liabilities (if any) or the estimated loss, as follows:

- As for overdue debts:
  - 30% of the value of debts with the overdue period from 6 months to under 1 year.
  - 50% of the value of debts with the overdue period from 1 year to under 2 years.
  - 70% of the value of debts with the overdue period from 2 years to under 3 years.
  - 100% of the value of debts with the overdue period from or over 3 years.
- As for the debts that are not overdue, but considered as doubtful debts: Provision is made based on the estimated loss.

Increases or decreases in the balance of the allowance for doubtful debts as of the balance sheet date are recorded in "General and administration expenses".

6. Prepaid expenses

Prepaid expenses reflect actual expenses incurred (including prepaid and unpaid expenses) related to the financial performance of production and business operations across multiple accounting periods and are allocated to the production and business operating expenses of the relevant accounting periods.

Prepaid expenses are classified as short-term (with an allocation period that is within 12 months or within a normal operating cycle) and long-term (with an allocation period that is over 12 months or longer than a normal operating cycle) in the Statement of Financial Position. Long-term prepaid expenses are not reclassified as short-term prepaid expenses when preparing the Financial Statements.

Allocation for prepaid expenses to production and business expenses is performed for each period based on the nature and extent of each type of expense to select the appropriate allocation method and criteria. The timing and methods for allocating the Group's prepaid expenses are as follows:

Expenses for office repair and renovation
Expenses for office repair and renovation are amortized using the straight-line method based on the estimated useful life (36 months).

Operating lease expenses
Land lease, rooftop lease and office lease expenses used for production and business operations that have been prepaid for multiple accounting periods are recognized as prepaid expenses and amortized using the straight-line method over the prepaid lease term (3–240 months).

Prepaid land rental at SD Truong Thanh Joint Stock Company represents the land rental paid for the land currently in use. Prepaid land rental is amortized using the straight-line method over the lease term (49 years). Prepaid land rental includes the unamortized balance of the land rental paid under Land Lease Contract No. 13/HDTD signed with the People's Committee of Binh Thuan Province (now the People's Committee of Lam Dong Province) on January 23, 2019, for a term of 49 years (land rental is exempted for a period of 14 years and 7 months, from December 2019 to June 2034).

Expenses for site clearance compensation
Expenses for site clearance at SD Truong Thanh Joint Stock Company are amortized using the straight-line method through 2068, corresponding to the lease term of the Thuan Minh 2 Solar Power Plant project.

7. Tangible fixed assets

Tangible fixed assets are stated at costs less accumulated depreciation.

Costs of tangible fixed assets include all costs incurred by the Group to acquire the fixed asset up to the date the asset is ready for use.

Subsequent expenditures are capitalized as part of the cost of fixed assets only when it can be clearly demonstrated that the expenditures will result in future economic benefits expected to flow to the entity from the use of such assets. Those that do not meet these criteria are recognized as operating expenses in the period in which they are incurred. For fixed assets that, according to technical requirements, must undergo periodic repairs and maintenance, significant expenses incurred for such periodic repairs and maintenance are recognized as prepaid expenses and amortized gradually into production and operating expenses until the next periodic repair or maintenance period.

When a tangible fixed asset is sold or disposed of, its costs and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in profit or loss during the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted if necessary. The depreciation periods for the various classes of tangible fixed assets are as follows:

Class of fixed assets	Number of Years
Buildings and structures	10 – 49
Machinery and equipment	8 – 20
Means of transportation	7 – 10

Class of fixed assets	Number of Years
Office equipment	3 – 5
Solar panels	15 – 20
Other fixed assets	6

8. Investment properties

Investment properties are infrastructure owned by the Group and held for the purpose of earning rentals. Investment properties held for rental are determined by their costs less accumulated depreciation.

When there are reliable evidences that investment properties held for capital appreciation have fallen in value relative to their market value and the extent of the impairment can be reliably determined, a provision for impairment is recognized and charged to the profit or loss for the period. At the time of preparing the Financial Statements for subsequent periods, if the amount of impairment required to be recognized is less than the provision previously recognized, the difference is reversed and recognized in profit or loss for the period. The amount reversed shall not exceed the amount previously provided.

Costs include all the expenses paid by the Group or the fair value of other considerations given to acquire the asset up to the date of its acquisition or construction.

Subsequent expenditure on an investment property is added to the investment property's carrying amount when it is probable that future economic benefits will flow to the entity. All other subsequent expenditure is expensed in the period in which it is incurred.

When an investment property is sold or subject to liquidation, its costs and accumulated depreciation are written off, and the resulting gain or loss is presented on a net basis under the line item "Gain or loss on the sale or liquidation of investment properties" in the Consolidated Income Statement.

Investment properties held to earn rentals are depreciated using the straight-line method based on their estimated useful life. The depreciation periods for investment properties are as follows:

Class of fixed assets	Number of years
Infrastructure (factory framework systems)	15

9. Business combinations and goodwill

The business combination is accounted for using the purchase method. Costs of business combination include the fair value at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquiree plus any costs directly attributable to the business combination. The assets acquired, identifiable liabilities and contingent liabilities in a business combination are recognized at fair value as of the date of obtaining control.

The excess of the business combination cost over the Group's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities at the date of obtaining control of the subsidiary is recorded as goodwill. If the Group's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities at the date of obtaining control of the subsidiary exceeds the cost of the business combination, the difference is recorded in the Consolidated Income Statement.

Goodwill is amortized over 10 years using the straight-line method. If there are indicators that the goodwill is impaired with the impairment loss exceeds the annually allocated amount, the higher amount will be recorded in the Consolidated Income Statement.

Non-controlling interests at the date of initial business combination are determined on the basis of the non-controlling shareholders' ownership in the net fair value of assets, liabilities and contingent liabilities recognized

10. Payables and accrued expenses

Payables and accrued expenses are recorded based on the amounts payable for merchandise and services already used. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses, and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of merchandise, services, or assets and the seller is an independent entity with the Group.
- Accounts payable reflect: amounts payable for goods and services received from suppliers or supplied to customers during the period but not yet actually paid due to a lack of sufficient supporting documents, records or accounting documentation; amounts payable to employees in respect of holiday pay; and other operating expenses that must be accrued in advance (such as costs incurred during seasonal production stoppages and accrued loan interest expenses).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of merchandise and services.

Payables and accrued expenses are classified as short-term or long-term in the Consolidated Statement of Financial Position based on their remaining maturity as of the balance sheet date.

11. Owners' equity

Share capital

Share capital is recorded according to the actual amounts invested by the shareholders.

Share premiums

Expenses directly attributable to the issue of shares are charged against share premiums. Costs arising from an unsuccessful share issuance are recognized as financial expenses during the period.

Other sources of capital

Other sources of capital arise from the difference between the consideration paid to complete a merger transaction and the carrying amount of net assets in the Separate Financial Statements of the acquired entity when the merger is conducted among parties under common control.

12. Profit distribution

Profit after tax is distributed to the shareholders after appropriation to funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders takes into account non-monetary items included in retained earnings after tax that may affect cash flows and the ability to pay dividends, such as gains from revaluation of assets invested in other entities, gains from revaluation of monetary items, financial instruments and other non-monetary items.

13. Recognition of revenue and income

Revenue from sales of electricity

Revenue from sales of electricity is determined on the basis of the power purchase agreements entered into and the relevant contract annexes. Revenue is recognized based on the monthly electricity output confirmed between the two parties. The electricity selling price is specified in the power purchase agreements and the relevant contract annexes that have been signed.

Revenue from rendering of services

Revenue from rendering of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services rendered under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services rendered.
- It is probable that the economic benefits associated with the rendering of services will flow to the Group.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are rendered in several accounting periods, revenue is recognized on the basis of the stage of completion as of the balance sheet date.

Revenue from operating leases

Revenue from operating leases is recognized using the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenue in consistence with the lease term.

Interest income

Interest income is recognized on a time-proportion basis using the effective interest rate for each period.

Dividend income

Dividend income and profit received are recognized when the Group has the right to receive dividends or profit from investment activities. For investments in registered entities held in centralized custody at the Vietnam Securities Depository and Clearing Corporation, the time of recognition is the record date. For investments in other entities, the recognition date is determined in accordance with the provisions of the Enterprise Law and the Articles of Association of the investee. Only the portion of dividends and profits relating to the period after the investment date is recognized as financial income; the portion relating to the period prior to the investment date is recognized as a reduction in the cost of the investment. Stock dividends received are not recorded as financial income and do not result in an increase in the value of the Investment; only the additional number of shares is recorded.

14. Borrowing costs

Borrowing costs include interest expenses and other expenses incurred directly in connection with the borrowings.

Borrowing costs are recorded as expenses when incurred, unless they qualify for capitalization.

15. Expenses

Expenses are those that result in outflows of the Group's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recorded even if the payment is not yet due, provided it is certain that they will arise, in order to ensure the principles of prudence and capital preservation.

When the Group records revenue, it must recognize a corresponding expense relating to the generation of that revenue. Corresponding expenses include costs incurred in the period in which the revenue is generated, as well as costs from previous periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature of the transaction and in conformity with the Vietnamese Accounting Standards to ensure that the transaction gives a true and fair view.

16. Corporate income tax

The Group's corporate income tax accounting policy is implemented in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated June 14, 2025, Decree No. 320/2025/ND-CP dated November 15, 2025 of the Government, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, the guidance documents issued by the Ministry of Finance, and other relevant legal regulations.

Corporate income tax expense includes current income tax and deferred income tax.

Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated based on taxable income for the year and the current corporate income tax rate. The difference between taxable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward.

On a quarterly basis, the Group determines and recognizes the estimated corporate income tax payable. As of the balance sheet date, the Group determines the actual corporate income tax payable based on the final tax return and adjusts any differences from the amount provisionally recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book value of assets and liabilities serving the preparation of the Financial Statements and the value for tax purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except those arising from the initial recognition of an asset or liability in a transaction that does not affect accounting profit or income subject to tax at the time they arise.

Deferred income tax assets are recognized for all temporarily deductible differences when it is certain that sufficient future profit will be available to utilize those temporary differences, and are also recognized for tax losses and unused tax credits when sufficient future profit is available. Deferred income tax assets and deferred income tax liabilities arising from transactions included in owners' equity are not reflected in deferred corporate income tax expense.

The carrying amount of deferred income tax assets is reviewed at the end of each accounting period and is reduced to the extent that it is no longer probable that sufficient income subject to tax will be available to recover all or part of the deferred income tax asset.

Deferred income tax assets and deferred income tax liabilities are determined using the tax rates expected to apply in the fiscal year when the asset is realized or the liability is settled, based on the tax rates and tax regulations in effect as of the balance sheet date.

When preparing the Statement of Financial Position, deferred income tax assets and deferred income tax liabilities shall be offset against each other when:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or

- The Group has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liabilities simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

17. Related parties

Related parties are considered to be related if one party is able to control or has significant influence over the other in the process of making financial and operating policy decisions. Related parties are also considered to be related if they are under the common control.

Related parties of the Group include:

- The Parent Company of the Company, subsidiaries, other subsidiaries within the same Group and associates of the subsidiaries.
- Individuals with the right to vote, either directly or indirectly, in a manner that results in significant influence over the Company, including BOD Members and their close family members.
- The key management personnel have the authority and responsibility to plan, manage and control the Company's operations, including the Executive Officers and their close family members.
- Entities in which individuals belonging to the above groups hold, directly or indirectly, a significant proportion of voting rights, or through which such individuals may exercise significant influence over the entity, including entities owned by the key management personnel or the Company's major shareholders, and entities sharing key management personnel with the Company.

Close family members of an individual are those who may influence or be influenced by that individual when dealing with the Group, including: father, mother, wife, husband, children, and full siblings.

Transactions between related parties are transfers of resources or obligations between such parties, regardless of whether they involve consideration.

In assessing relationships between related parties, the substance of the relationship is given greater weight than its legal form.

18. Segment reporting

A business segment is a distinguishable component of the Group that is engaged in the production or provision of individual products or services, or a group of related products or services, for which the operating field has risks and economic benefits that differ from those of other business segments.

A geographical segment is a distinguishable component of the Group that is engaged in the production or provision of products or services within a particular economic environment, for which the operating field has risks and economic benefits that differ from those of other business segments in other economic environments.

The nature of risks and economic returns/benefits is the primary basis for determining whether the primary segment report is prepared by business segment or by geographical segment. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by business segment and the secondary segment report by geographical segment. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report by business segment. The Group's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment is required to be reported if the majority of its revenue is derived from sales of merchandise and rendering of services and it meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the gross revenue of all segments; or
- The segment's operating profit accounts for 10% or more of the total operating profit of all profitable segments or the total operating profit of all unprofitable segments (whichever is greater in absolute value); or
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policy applied for the preparation and presentation of the Group's Consolidated Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2,737,693,000	2,303,815,000
Demand deposits	29,693,819,243	11,647,989,186
- Joint Stock Commercial Bank for Investment and Development of Vietnam	*23,606,906,403*	*10,649,078,649*
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	*5,644,842,074*	*814,504,063*
- Other banks and organizations	*442,070,766*	*184,406,474*
Total	**32,431,512,243**	**13,951,804,186**

2. Financial investments

2a. Trading securities

This represents an investment in the Amber Safe Bond Fund managed by Amber Fund Management JSC., with a fair value as at June 30, 2026, as reported by Amber Fund Management JSC., of VND 23,860,024,741.

2b. Investments in associates

	Ending balance			Beginning balance		
	Original cost	Profit after investment date	Equity	Original cost	Profit after investment date	Equity
NNL Vietnam Energy Investment Co., Ltd.	3,933,000,000	(2,839,923)	3,930,160,077	3,933,000,000	(63,730,182)	3,869,269,818
VVT Vietnam Co., Ltd.	3,337,000,000	(133,541,590)	3,203,458,410	3,337,000,000	(153,271,725)	3,183,728,275
DTT Solar Vietnam Co., Ltd.	4,026,400,000	317,399,260	4,343,799,260	4,026,400,000	259,909,236	4,286,309,236
Nghiem Van Solar Energy Co., Ltd.	4,018,200,000	403,707,341	4,421,907,341	4,018,200,000	304,899,500	4,323,099,500
NVP Vietnam Co., Ltd.	4,225,100,000	599,020,267	4,824,120,267	4,225,100,000	497,571,788	4,722,671,788
Long Van Solar Vietnam Co., Ltd.	4,000,000,000	11,429,253	4,011,429,253	-	-	-
Sy Tien Vietnam Co., Ltd.	4,000,000,000	3,457,333	4,003,457,333	-	-	-
Vinh Huu Solar Energy Co., Ltd.	4,000,000,000	4,381,387	4,004,381,387	-	-	-
Vinh Huu Solar Co., Ltd.	4,000,000,000	4,860,680	4,004,860,680	-	-	-
Viet Nam NTS Investment Co., Ltd.	3,900,000,000	3,502,751	3,903,502,751	-	-	-
Sy Tien Solar Vietnam Co., Ltd.	3,900,000,000	4,495,264	3,904,495,264	-	-	-

	Ending balance			Beginning balance		
	Original cost	Profit after investment date	Equity	Original cost	Profit after investment date	Equity
Khoi Duy Vietnam Co., Ltd.	3,900,000,000	4,697,830	3,904,697,830	-	-	-
NHY Vietnam Co., Ltd.	4,000,000,000	437,762	4,000,437,762	-	-	-
NDT Vietnam Co., Ltd.	4,000,000,000	2,019,423	4,002,019,423	-	-	-
Quang Trung Solar Viet Nam Investment Co., Ltd.	3,900,000,000	3,065,145	3,903,065,145	-	-	-
Viet Nam NHY Solar Energy Co., Ltd.	3,900,000,000	2,775,062	3,902,775,062	-	-	-
Nghiem Van Viet Nam Co., Ltd.	4,000,000,000	2,752,950	4,002,752,950	-	-	-
Khoi Duy Solar Co., Ltd.	3,900,000,000	4,233,501	3,904,233,501	-	-	-
Khoi Duy Solar Energy Co., Ltd.	3,800,000,000	2,426,706	3,802,426,706	-	-	-
DVL Solar Vietnam Co., Ltd.	3,900,000,000	2,415,139	3,902,415,139	-	-	-
Viet Nam DTH Development Investment Co., Ltd.	3,900,000,000	1,279,241	3,901,279,241	-	-	-
Total	**82,539,700,000**	**1,241,974,782**	**83,781,674,782**	**19,539,700,000**	**845,378,617**	**20,385,078,617**

The value of the Group's ownership in the associates is as follows:

	Beginning balance	Acquired during the year	Profit/(loss) during the period	Ending balance
NNL Vietnam Energy Investment Co., Ltd.	3,869,269,818	-	60,890,259	3,930,160,077
VVT Vietnam Co., Ltd.	3,183,728,275	-	19,730,135	3,203,458,410
DTT Solar Vietnam Co., Ltd.	4,286,309,236	-	57,490,024	4,343,799,260
Nghiem Van Solar Energy Co., Ltd.	4,323,099,500	-	98,807,841	4,421,907,341
NVP Vietnam Co., Ltd.	4,722,671,788	-	101,448,479	4,824,120,267
Long Van Solar Vietnam Co., Ltd.	-	4,000,000,000	11,429,253	4,011,429,253
Sy Tien Vietnam Co., Ltd.	-	4,000,000,000	3,457,333	4,003,457,333
Vinh Huu Solar Energy Co., Ltd.	-	4,000,000,000	4,381,387	4,004,381,387
Vinh Huu Solar Co., Ltd.	-	4,000,000,000	4,860,680	4,004,860,680
Viet Nam NTS Investment Co., Ltd.	-	3,900,000,000	3,502,751	3,903,502,751
Sy Tien Solar Vietnam Co., Ltd.	-	3,900,000,000	4,495,264	3,904,495,264
Khoi Duy Vietnam Co., Ltd.	-	3,900,000,000	4,697,830	3,904,697,830
NHY Vietnam Co., Ltd.	-	4,000,000,000	437,762	4,000,437,762
NDT Vietnam Co., Ltd.	-	4,000,000,000	2,019,423	4,002,019,423
Quang Trung Solar Viet Nam Investment Co., Ltd.	-	3,900,000,000	3,065,145	3,903,065,145
Viet Nam NHY Solar Energy Co., Ltd.	-	3,900,000,000	2,775,062	3,902,775,062
Nghiem Van Viet Nam Co., Ltd.	-	4,000,000,000	2,752,950	4,002,752,950
Khoi Duy Solar Co., Ltd.	-	3,900,000,000	4,233,501	3,904,233,501
Khoi Duy Solar Energy Co., Ltd.	-	3,800,000,000	2,426,706	3,802,426,706
DVL Solar Vietnam Co., Ltd.	-	3,900,000,000	2,415,139	3,902,415,139
Viet Nam DTH Development Investment Co., Ltd.	-	3,900,000,000	1,279,241	3,901,279,241
Total	**20,385,078,617**	**63,000,000,000**	**396,596,165**	**83,781,674,782**

Operation of associates

The associates have been operating normally, with no significant changes from the previous year.

Transactions with associates

Transactions between the Group and its associates are presented in Note VII.2b.

2c. Investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
Alpha Reinsurance Joint Stock Company	46,000,000,000		-	46,000,000,000	46,003,085,602	-
Total	**46,000,000,000**		**-**	**46,000,000,000**	**46,003,085,602**	**-**

The Group holds 4,600,000 shares of Alpha Reinsurance Joint Stock Company, representing 9.2% of the charter capital (same as the beginning balance).

The Group has not yet determined the recoverable value of the investment as of the date of preparation of the Interim Consolidated Financial Statements because it has not yet obtained the investee's Financial Statements for the first 6 months of 2026.

Recoverable value
For investments where fair value cannot be determined, the recoverable value is determined in proportion to the Group's share in the investee's total owners' equity as of the balance sheet date. The basis for determination is the investee's Consolidated Financial Statements – if the investee is a Parent Company – or the investee's Separate Financial Statements – if the investee is an independent entity with no subsidiaries.

Provisions for investments in other entities
There were no provisions for investments in other entities during the period.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowance	Carrying amount	Allowance
Receivables from related parties	***777,600,000***	-	***336,960,000***	-
NNL Vietnam Energy Investment Co., Ltd.	77,760,000	-	77,760,000	-
VVT Vietnam Co., Ltd.	25,920,000	-	77,760,000	-
DTT Solar Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
Nghiem Van Solar Energy Co., Ltd.	25,920,000	-	77,760,000	-
NVP Vietnam Co., Ltd.	25,920,000	-	77,760,000	-
Long Van Solar Vietnam Co., Ltd. (ii)	25,920,000	-	-	-
Sy Tien Vietnam Co., Ltd. (ii)	51,840,000	-	-	-
Vinh Huu Solar Energy Co., Ltd. (ii)	51,840,000	-	-	-
Vinh Huu Solar Co., Ltd. (ii)	25,920,000	-	-	-
Viet Nam NTS Investment Co., Ltd. (ii)	25,920,000	-	-	-
Sy Tien Solar Vietnam Co., Ltd. (ii)	25,920,000	-	-	-
Khoi Duy Vietnam Co., Ltd. (ii)	51,840,000	-	-	-
NHY Vietnam Co., Ltd. (ii)	25,920,000	-	-	-
NDT Vietnam Co., Ltd. (ii)	77,760,000	-	-	-
Quang Trung Solar Vietnam Investment Co., Ltd. (ii)	25,920,000	-	-	-
Viet Nam NHY Solar Energy Co., Ltd. (ii)	25,920,000	-	-	-
Nghiem Van Vietnam Co., Ltd. (ii)	25,920,000	-	-	-
Khoi Duy Solar Co., Ltd. (ii)	51,840,000	-	-	-
Khởi Duy Solar Energy Co., Ltd. (ii)	25,920,000	-	-	-
DVL Solar Vietnam Co., Ltd. (ii)	51,840,000	-	-	-
Viet Nam DTH Development Investment Co., Ltd. (ii)	25,920,000	-	-	-

	Ending balance		Beginning balance	
	Carrying amount	Allowance	Carrying amount	Allowance
Receivables from other customers	*162,496,960,903*	*(187,123,516)*	*12,717,198,180*	*(112,274,104)*
Electric Power Trading Company - Vietnam Electricity (i)(iii)	149,966,125,983	-	-	-
Dak Lak Power Company - Branch of Central Power Corporation (iii)	4,788,178,748	-	2,960,140,353	-
Lam Dong Power Company (iii)	2,766,447,835	-	2,490,985,130	-
Dong Nai Power Company - Branch of Southern Power Corporation (iii)	517,933,145	-	480,788,044	-
Branch of Ho Chi Minh City Power Corporation Co., Ltd. - Binh Duong Power Company (iii)	905,034,225	-	810,316,951	-
Branch of Ho Chi Minh City Power Corporation Co., Ltd. – Vung Tau Power Company (iii)	191,733,925	-	145,323,608	-
Oscar Energy Construction Investment Joint Stock Company	2,196,700,028	-	3,450,700,012	-
Other customers	1,164,807,014	(187,123,516)	2,378,944,082	(112,274,104)
Total	**163,274,560,903**	**(187,123,516)**	**13,054,158,180**	**(112,274,104)**

(i) According to the Minutes of Meeting dated March 18, 2025, between SD Truong Thanh Joint Stock Company (SDTT) and the Electric Power Trading Company (EPTC) (EVN) regarding the review of the implementation of the Power Purchase Agreement (PPA) for the Thuan Minh 2 Solar Power Plant, EPTC cited the following legal grounds: Resolution No. 233/NQ-CP dated December 10, 2024, issued by the Government at its regular session in November 2024; and Section 4, Point 2.2 of Report No. 321/BC-BCT dated December 12, 2024, from the Ministry of Industry and Trade on resolving obstacles for renewable energy projects, as follows: *"For projects currently receiving FIT rates that have been found to be in violation by the competent authority due to failing to meet the eligibility criteria for FIT rates, they shall not be entitled to preferential FIT rates and are required to have their electricity purchase prices recalculated in accordance with regulations; any preferential FIT payments received in error shall be recovered through offsetting against electricity purchase payments."* Accordingly, EPTC proposes that, while awaiting official guidance or conclusions from the competent authority, EPTC will make provisional payments for electricity starting from the January 2025 billing period, based on the principle of applying a rate equivalent to the FIT rate or the ceiling rate of the transitional pricing framework in effect at the time the project receives the inspection and acceptance report. Once a conclusion is reached, both parties will amend the Contract (if necessary) and settle accounts in accordance with regulations.

According to the Minutes of Meeting dated June 15, 2026, between SDTT and (EPTC) (EVN) regarding the plan to resolve issues related to the Thuan Minh 2 Solar Power Plant Project, EPTC stated the following: *"Within 15 business days from the date both parties sign the amended and supplemented contract and it takes effect, the Buyer shall commit to paying the full amount withheld by the Buyer from the January 2025 payment period up to the effective date of the amended and supplemented contract, and the Buyer shall not be required to pay any interest on late payment."* At the reporting date, SDTT and EPTC have not yet signed the amendment and supplement agreement.

As of the date of these Interim Financial Statements (July 20, 2026), EPTC still owes SDTT VND 151,107,712,699. Of this amount, as at June 30, 2026, the overdue balance (30 days from the date the Buyer received a valid invoice) was VND 120,979,684,698.

(ii) These represent receivables from related parties from the second half of June 2026 (see Note VII.2b); the beginning balance of these receivables is presented under the line item *"Other customers"*.

(iii) Asset rights arising from the power purchase agreements entered into have been pledged as collateral for the Group's loans.

4. Other long-term receivables

These represent deposits for land, roof, and office rental.

5. Doubtful debts

	Ending balance			Beginning balance		
	Overdue period	Cost	Provision	Overdue period	Cost	Provision
Other receivables						
SYS Energy Pte, LTD – Receivables from sale of renewable energy certificates	1–2 years	374,247,014	(187,123,516)	6 months – 1 year	374,247,014	(112,274,104)
Other receivables						
American Furniture Manufacturing Co., Ltd. - Deposits for roof rental	Uncollectible	100,000,000	(100,000,000)	Non-refundable	100,000,000	-
Total		**474,247,014**	**(287,123,516)**		**474,247,014**	**(112,274,104)**

Fluctuations in the provision for short-term doubtful debts are as follows:

	Current period	Previous period
Beginning balance	112,274,104	-
Additional provision	174,849,412	-
Ending balance	**287,123,516**	**-**

Reason for additional provision for doubtful debts: Overdue and unrecoverable receivables.

6. Prepaid expenses

6a. Short-term prepaid expenses

	Ending balance	Beginning balance
Land lease, rooftop lease and office lease expenses (i)	1,337,615,663	1,457,967,416
Roof repair expenses	113,287,132	482,960,932
Insurance premiums	752,955,163	94,385,813
Other short-term prepaid expenses	991,291,576	612,663,852
Total	**3,195,149,534**	**2,647,978,013**

6b. Long-term prepaid expenses

	Ending balance	Beginning balance
Land lease, rooftop lease expenses (i)	18,463,312,014	8,076,242,703
Site clearance expenses (i)	10,444,460,325	-
Plant and office repair expenses (i)	2,655,715,205	1,338,442,533
Other long-term prepaid expenses	1,259,097,556	866,387,266
Total	**32,822,585,100**	**10,281,072,502**

(i) See Note IV.6.

7. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Solar panels	Other fixed assets	Total
Costs							
Beginning balance	8,013,289,807	149,569,505,728	85,769,765,346	102,201,818	240,997,339,147	-	484,452,101,846
New acquisition	-	-	-	155,092,593	-	-	155,092,593
Increase due to business combination	233,830,052,417	211,427,152,669	664,207,000	-	439,653,909,063	112,251,708	885,687,572,857
Ending balance	**241,843,342,224**	**360,996,658,397**	**86,433,972,346**	**257,294,411**	**680,651,248,210**	**112,251,708**	**1,370,294,767,296**
Of which:							
Assets fully depreciated but still in use	-	-	664,207,000	-	-	112,251,708	776,458,708
Assets waiting for liquidation	-	-	-	-	-	-	-
Accumulated depreciation							
Beginning balance	3,191,548,013	68,698,548,400	41,644,590,147	84,160,805	77,418,206,000	-	191,037,053,365
Depreciation during the period	3,442,624,484	11,224,765,456	4,487,670,502	20,452,342	13,858,105,323	-	33,033,618,107
Increase due to business combination	80,985,781,705	92,577,285,576	664,207,000	-	157,707,988,195	112,251,708	332,047,514,184
Ending balance	**87,619,954,202**	**172,500,599,432**	**46,796,467,649**	**104,613,147**	**248,984,299,518**	**112,251,708**	**556,118,185,656**
Net book value							
Beginning balance	4,821,741,794	80,870,957,328	44,125,175,199	18,041,013	163,579,133,147	-	293,415,048,481
Ending balance	**154,223,388,022**	**188,496,058,965**	**39,637,504,697**	**152,681,264**	**431,666,948,692**	-	**814,176,581,640**
Of which:							
Assets temporarily not in use	-	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-	-

As of the balance sheet date, the list of tangible fixed assets was as follows:

	Cost	Accumulated depreciation	Net book value
Solar panels	680,651,248,210	(248,984,299,518)	431,666,948,692
Solar panel mounting frame	183,934,980,133	(68,322,008,000)	115,612,972,133
Other tangible fixed assets	505,708,538,953	(238,811,878,138)	266,896,660,815
Total	**1,370,294,767,296**	**556.118.185.656**	**814,176,581,640**

Certain tangible fixed assets with a net book value of VND 788,610,111,536 have been pledged as collateral for the Group's loans.

8. Investment properties held to earn rentals

This represents a system of rental factory frameworks:

	Cost	Accumulated depreciation	Net book value
Beginning balance	35,093,712,424	(11,339,770,617)	23,753,941,807
Depreciation during the period	-	(1,197,457,856)	(1,197,457,856)
Ending balance	**35,093,712,424**	**(12,537,228,473)**	**22,556,483,951**

In accordance with Vietnamese Accounting Standard No. 05 – Investment properties, it is required to present fair value of investment property as of the balance sheet date. However, the Group has not yet been able to determine the fair value of its investment properties as it has not gathered sufficient market information to determine fair value.

All investment properties with a net book value of VND 15,347,891,237 have been pledged as collateral for the Group's loans.

9. Goodwill

	NVH Viet Nam Energy Investment Co., Ltd.	Thanh Thang Solar Energy Co., Ltd.	Duy Dinh Vietnam Co., Ltd.	NHY Solar Vietnam Co., Ltd.	Quang Trung Vietnam Co., Ltd.	Total
Costs						
Beginning balance	653,812,196	817,205,281	595,896,948	672,236,435	227,644,870	2,966,795,730
Ending balance	**653,812,196**	**817,205,281**	**595,896,948**	**672,236,435**	**227,644,870**	**2,966,795,730**
Amount allocated						
Beginning balance	234,282,705	292,831,892	213,529,741	240,884,721	81,572,752	1,063,101,811
Allocation during the period	32,690,610	40,860,264	29,794,848	33,611,820	11,382,246	148,339,788
Ending balance	**266,973,315**	**333,692,156**	**243,324,589**	**274,496,541**	**92,954,998**	**1,211,441,599**
Net book value						
Beginning balance	419,529,491	524,373,389	382,367,207	431,351,714	146,072,118	1,903,693,919
Ending balance	**386,838,881**	**483,513,125**	**352,572,359**	**397,739,894**	**134,689,872**	**1,755,354,131**

10. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***18,360,000***	-
EC Technology Joint Stock Company	18,360,000	-
Payables to other suppliers	***1,633,944,570***	***2,434,359,599***
S-Home Vietnam Joint Stock Company	-	945,517,936
LK Construction and Installation Investment JSC.	161,066,000	494,515,200
Huy Hoang Electrical Construction Investment JSC.	294,000,000	28,000,000
Thang Long Cassco., Ltd	397,921,668	227,360,000
Bao Minh Joint Stock Corporation	445,611,648	-
Other suppliers	335,345,254	738,966,463
Total	**1,652,304,570**	**2,434,359,599**

The Group has no overdue trade payables.

11. Short-term taxes and other obligations to the State Budget

	Beginning balance	Amount payable during the period	Amounts already paid during the period	Increase due to business combination	Ending balance
VAT on local sales	260,998,161	846,327,423	(766,689,859)	-	340,635,725
Corporate income tax	1,754,062,056	4,339,836,320	(5,089,532,115)	3,335,470,059	4,339,836,320
Personal income tax	83,012,553	485,138,100	(542,448,376)	543,398	26,245,675
Fees, legal fees and other duties	-	27,261,323	(27,261,323)	-	-
Total	**2,098,072,770**	**5,698,563,166**	**(6,425,931,673)**	**3,336,013,457**	**4,706,717,720**

All taxes and other obligations to the State Budget are settled in the short-term.

Value added tax ("VAT")

The Group has to pay VAT in accordance with the deduction method at the rates of 8% and 10%.

Corporate income tax ("CIT")
Pursuant to Corporate Income Tax Law No. 67/2025/QH15, the CIT rate applicable to the Parent Company and its subsidiaries in 2026 is 20%. Specifically, newly established subsidiaries implementing investment projects in areas with difficult socioeconomic conditions will be eligible for CIT incentives in accordance with current regulations as follows:

- SD Truong Thanh Joint Stock Company is eligible for a CIT preferential rate of 10% for 15 years (starting in 2019), while also being exempt from CIT for the first 4 years starting from the date the taxable income is generated (2019) and receiving a 50% reduction on the CIT payable for the following 9 years (starting in 2023).
- Subsidiaries with rooftop solar power projects in Ham Thuan Nam Commune, Lam Dong Province (formerly Binh Thuan Province) are exempt from CIT for the first 2 years starting from the date the taxable income is generated (2021) and receive a 50% reduction in the CIT payable for the following 4 years (starting in 2023).
- Subsidiaries with rooftop solar power projects in certain other communes in Lam Dong Province are eligible for a CIT rate of 10% for 15 years, while also being exempt from CIT for the first 4 years starting from the date the taxable income is generated (2021) and receiving a 50% reduction in the tax payable for the following 9 years (starting in 2025).

Income from other activities is subject to CIT at a rate of 20% (previous year: 20%).

The CIT liabilities of companies within the Group are determined based on the prevailing regulations on taxes. However, these regulations may change from time to time and regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amount presented in the Interim Consolidated Financial Statements could change when being inspected by the Tax Authorities.

Other taxes
The Group declared and paid these taxes in line with the prevailing regulations.

12. Short-term accrued expenses

	Ending balance	Beginning balance
Management and operational service fees	1,870,704,029	1,604,528,548
Accrued interest	450,652,662	204,524,739
Other short-term accrued expenses	695,113,892	586,250,000
Total	**3,016,470,583**	**2,395,303,287**

13. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties – Deposits received to secure contract performance [(i)]	***829,440,000***	-
Long Van Solar Vietnam Co., Ltd.	51,840,000	-
Sy Tien Vietnam Co., Ltd.	51,840,000	-
Vinh Huu Solar Energy Co., Ltd.	51,840,000	-
Vinh Huu Solar Co., Ltd.	51,840,000	-
Viet Nam NTS Investment Co., Ltd.	51,840,000	-
Sy Tien Solar Vietnam Co., Ltd.	51,840,000	-
Khoi Duy Vietnam Co., Ltd.	51,840,000	-
NHY Vietnam Co., Ltd.	51,840,000	-
NDT Vietnam Co., Ltd.	51,840,000	-
Quang Trung Solar Vietnam Investment Co., Ltd.	51,840,000	-

	Ending balance	Beginning balance
Viet Nam NHY Solar Energy Co., Ltd.	51,840,000	-
Nghiem Van Viet Nam Co., Ltd.	51,840,000	-
Khoi Duy Solar Co., Ltd.	51,840,000	-
Khoi Duy Solar Energy Co., Ltd.	51,840,000	-
DVL Solar Vietnam Co., Ltd.	51,840,000	-
Viet Nam DTH Development Investment Co., Ltd.	51,840,000	-
Payables to other organizations and individuals	***1,412,281,000***	-
Deposits to ensure performance of the management and operation contract	1,399,680,000	-
Other short-term payables	12,601,000	
Total	**2,241,721,000**	-

(i) These represent deposits received to secure the performance of management and operation contracts with related parties from the second half of June 2026, with no beginning balance.

The Group has no other overdue payables.

14. Borrowings

14a. Short-term borrowings

	Ending balance	Beginning balance
Short-term loans from individuals	-	***340,000,000***
Current portions of long-term loans (See Note V.14b)	***147,360,600,000***	***66,135,600,000***
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Thang Long Branch	39,044,600,000	32,886,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch	89,490,000,000	8,220,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Quang Binh Branch	2,640,000,000	2,580,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ban Me Branch	6,156,000,000	6,156,000,000
Vietnam Export Import Commercial Joint Stock Bank - Dak Lak Branch	7,930,000,000	8,190,000,000
EVF General Finance JSC.	2,100,000,000	1,800,000,000
EVF General Finance JSC. – Hanoi Branch	-	6,303,600,000
Total	**147,360,600,000**	**66,475,600,000**

Details of increases/ (decreases) in short-term borrowings are as follows:

	Short-term loans from individuals	Current portions of long-term loans	Total
Current period			
Beginning balance	340,000,000	66,135,600,000	66,475,600,000
Amount of loans incurred during the period	780,000,000	-	780,000,000
Transfer from long-term loans	-	78,350,500,000	78,350,500,000
Amount of loans repaid during the period	(1,120,000,000)	(64,625,500,000)	(65,745,500,000)
Increase due to business combination	-	67,500,000,000	67,500,000,000
Ending balance	-	**147,360,600,000**	**147,360,600,000**

	Short-term loans from individuals	Current portions of long-term loans	Total
Previous period			
Beginning balance	520,000,000	65,097,000,000	65,617,000,000
Amount of loans incurred during the period	1,640,000,000	5,484,300,000	7,124,300,000
Transfer from long-term loans	-	37,105,100,000	37,105,100,000
Amount of loans repaid during the period	(995,000,000)	(41,405,800,000)	(42,400,800,000)
Ending balance	**1,165,000,000**	**66,280,600,000**	**67,445,600,000**

14b. Long-term borrowings

	Ending balance	Beginning balance
Long-term loans from banks	***312,529,405,058***	***83,083,796,632***
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Thang Long Branch	28,407,108,426	27,113,500,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch	262,080,493,976	25,620,493,976
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Quang Binh Branch	5,680,000,000	7,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ban Me Branch	15,201,802,656	18,279,802,656
Vietnam Export Import Commercial Joint Stock Bank - Dak Lak Branch	1,160,000,000	5,070,000,000
Long-term borrowings from other organizations	***970,000,000***	***22,673,408,426***
EVF General Finance JSC.	970,000,000	2,170,000,000
EVF General Finance JSC. – Hanoi Branch	-	20,503,408,426
Total	**313,499,405,058**	**105,757,205,058**

Long-term loans from companies within the Group for the purpose of investing in rooftop solar power projects include:

Bank	*Term*	*Interest rate per annum*	*Collateral*
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch	The final loan repayment is due in August 2032	6.6%–10.5%	- Projects funded by loans - Property rights arising from the Project - Rights to operate and manage the projects - The Parent Company's entire capital contribution to certain subsidiaries
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch	The final borrowing repayment is due in July 2031	7.1%–9.2%	- Projects funded by loans - Property rights arising from the Project - Rights to operate and manage the projects - The Parent Company's entire capital contribution to certain subsidiaries - 19,973,500 shares of Helio Power Joint Stock Company (the Parent Company) - Land use right, assets attached to land, machinery and equipment, and other properties of the Thuan Minh 2 Solar Power Plant Project - 60% of the shares held by the shareholders in SD Truong Thanh Joint Stock Company

Joint Stock Commercial Bank for Foreign Trade of Vietnam – Quang Binh Branch	The final loan repayment is due in June 2029	8.5%–9.2%	- Projects funded by loans - Property rights arising from the Project - Rights to operate and manage the projects - The Parent Company's entire capital contribution to certain subsidiaries
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ban Me Branch	The final loan repayment is due in June 2030	8.9%	- Projects funded by loans - Property rights arising from the Project - Third-party land use right
Vietnam Export Import Commercial Joint Stock Bank – Dak Lak Branch	The final loan repayment is due in October 2027	7%–11.6%	- Projects funded by loans - Property rights arising from the Project - The entire capital contributed to certain indirect subsidiaries - Land use right of certain individuals
EVF General Finance JSC.	The final loan repayment is due in November 2027	9.4%–10.1%	- Projects funded by loans - Property rights arising from the Project

Repayment schedule of long-term borrowings is as follows:

	Total debts	Within 1 year	Over 1 year to 5 years	Over 5 years
Ending balance				
Long-term loans from banks	457,790,005,058	145,260,600,000	305,549,105,058	6,980,300,000
Long-term loans from other organizations	3,070,000,000	2,100,000,000	970,000,000	-
Total	**460,860,005,058**	**147,360,600,000**	**306,519,105,058**	**6,980,300,000**
Beginning balance				
Long-term loans from banks	141,115,796,632	58,032,000,000	83,083,796,632	-
Long-term loans from other organizations	30,777,008,426	8,103,600,000	17,522,908,426	5,150,500,000
Total	**171,892,805,058**	**66,135,600,000**	**100,606,705,058**	**5,150,500,000**

Details of increases/ (decreases) in long-term borrowings are as follows:

	Long-term loans from banks	Long-term loans from other organizations	Total
Current period			
Beginning balance	83,083,796,632	22,673,408,426	105,757,205,058
Amount of loans incurred during the period	26,126,608,426	-	26,126,608,426
Transfer to short-term loans	(77,150,500,000)	(1,200,000,000)	(78,350,500,000)
Amount of loans repaid during the period	(780,500,000)	(20,503,408,426)	(21,283,908,426)
Increase due to business combination	281,250,000,000	-	281,250,000,000
Ending balance	**312,529,405,058**	**970,000,000**	**313,499,405,058**
Previous period			
Beginning balance	171,173,705,058	3,970,000,000	175,143,705,058
Amount of loans incurred during the period	26,290,608,426	30,469,408,426	56,760,016,852
Transfer to short-term loans	(30,351,500,000)	(6,753,600,000)	(37,105,100,000)
Amount of loans repaid during the period	(52,104,016,852)	(870,600,000)	(52,974,616,852)
Ending balance	**115,008,796,632**	**26,815,208,426**	**141,824,005,058**

The Group has no overdue borrowings.

15. Bonus and welfare funds

The Group has only a Bonus fund. Details are as follows:

	Current period	Previous period
Beginning balance	1,270,298,201	234,943,707
Increase due to appropriation from profit	1,084,377,372	1,686,300,878
Increase due to business combination	6,484,097,079	-
Ending balance	**8,838,772,652**	**1,921,244,585**

16. Owners' equity

16a. Statement of changes in owners' equity

	Share capital	Share premiums	Other sources of capital	Retained earnings	Non-controlling interests ("NCI")	Total
Beginning balance of the previous year	210,000,000,000	-	8,331,664,665	35,559,666,389	-	253,891,331,054
Profit of the previous period	-	-	-	10,294,498,624	-	10,294,498,624
Appropriation to funds	-	-	-	(1,686,300,878)	-	(1,686,300,878)
Ending balance of the previous period	**210,000,000,000**	**-**	**8,331,664,665**	**44,167,864,135**	**-**	**262,499,528,800**
Beginning balance of the current year	210,000,000,000	-	8,415,375,558	47,428,082,665	-	265,843,458,223
Share issuance for cash (i)	210,000,000,000	-	-	-	-	210,000,000,000
Share issuance expenses	-	(508,500,000)	-	-	-	(508,500,000)
Profit of the current period	-	-	-	98,427,493,609	10,157,375,333	108,584,868,942
Appropriation to the Parent Company's funds	-	-	-	(1,084,377,372)	-	(1,084,377,372)
Increase due to business combination	-	-	-	-	193,308,169,943	193.308.169.943
Ending balance of the current year	**420,000,000,000**	**(508,500,000)**	**8,415,375,558**	**144,771,198,902**	**203,465,545,276**	**776,143,619,736**

(i) Pursuant to Resolutions of the 2024 Annual General Meeting of Shareholders held on April 15, 2024 and the 2025 Annual General Meeting of Shareholders held on April 19, 2025, during the period, the Company offered a further 21,000,000 ordinary shares to the public, raising VND 210,000,000,000. The cash proceeds from the share issuance were used for the transfer of shares in SD Truong Thanh JSC. (see Note V.2). On March 16, 2026, the State Securities Commission announced that it had received the report on the results of the Company's additional public share offering. On March 30, 2026, the Company received the 9th amended Enterprise Registration Certificate issued by Hanoi Department of Finance regarding the increase in charter capital to VND 420,000,000,000.

16b. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	42,000,000	21,000,000
Number of ordinary shares already issued	42,000,000	21,000,000
Number of outstanding ordinary shares	42,000,000	21,000,000

Face value per outstanding share: VND 10,000.

16c. Profit distribution

During the period, the Company conducted profit distribution in accordance with Resolution No. 01/2026/HIO/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated April 18, 2026, as follows:

		VND
• Appropriation to bonus fund	:	1,084,377,372

17. Off-Interim Consolidated Statement of Financial Position items

17a. Leased assets

Total future minimum lease payments under non-cancelable operating leases, by term, are as follows:

	Ending balance	Beginning balance
Within 1 year	5,422,026,561	5,761,960,562
Over 1 year to 5 years	24,717,836,425	26,895,607,555
Over 5 years	24,899,964,868	24,918,813,419
Total	**55,039,827,854**	**57,576,381,536**

The operating lease payments above primarily comprise:

- Lease agreements for rooftops on which solar power systems are installed. The lease agreements were signed for a term of 20 years from 2020.
- Office rental of 372 m² at the Parent Company's head office. The lease agreement was signed for a term of 5 years from April 1, 2025.

17b. Collateral

Collateral is solar power projects at companies within the Group, with the mortgage period running from the date the mortgage agreement is signed until all secured obligations have been fulfilled and a written confirmation of consent to terminate the mortgage agreement has been provided (typically aligned with the term of the loan), specifically:

	Book value	Pledgee or mortgagee
Tangible fixed assets (see Note V.7)	***788,610,111,536***	
Thuan Minh 2 Solar Power Project	540,135,330,394	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch
Other Solar Power Projects	45,707,749,310	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch
Other Solar Power Projects	118,617,243,725	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch
Other Solar Power Projects	14,513,048,526	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Binh Branch
Other Solar Power Projects	29,649,553,718	Joint Stock Commercial Bank for Investment and Development of Vietnam - Ban Me Branch
Other Solar Power Projects	33,325,605,284	Vietnam Export Import Commercial Joint Stock Bank - Dak Lak Branch
Other Solar Power Projects	6,661,580,579	EVF General Finance JSC.
Investment properties (see Note V.8)	***15,347,891,237***	
Truss Frame System for the Minifarm Solar Power Project	1,509,127,669	EVF General Finance JSC.
Truss Frame Systems for other Solar Power Projects	4,881,482,392	Joint Stock Commercial Bank for Investment and Development of Vietnam – Ban Me Branch
Truss Frame Systems for other Solar Power Projects	8,957,281,176	Vietnam Export Import Commercial Joint Stock Bank - Dak Lak Branch
Total	**803,958,002,773**	

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

1. Revenue from sales of merchandise and rendering of services

1a. Gross revenue

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Revenue from sale of electricity	106,123,935,559	51,271,578,667
Revenue from rendering of services for consulting and operational management	6,963,430,040	7,158,603,400
Revenue from asset leasing	1,239,441,738	1,242,941,738
Total	**114,326,807,337**	**59,673,123,805**

1b. Revenue from sales of merchandise and rendering of services to related parties

Transactions relating to sales of merchandise and rendering of services to related parties are set out in Note VII.2b.

2. Costs of sales

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Costs of sale of electricity	46,639,598,427	28,922,141,982
Costs of services rendered for consulting and operational management	5,126,016,282	4,901,660,166
Costs of asset leasing	1,346,315,190	1,346,315,190
Total	**53,111,929,899**	**35,170,117,338**

3. Financial expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Borrowing costs	14,273,420,664	8,230,304,762
Other financial expenses	60,294,282	190,614,282
Total	**14,333,714,946**	**8,420,919,044**

4. General and administration expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Labor costs	2,186,938,717	1,476,392,571
Depreciation/amortization of fixed assets	76,322,598	76,322,598
Provision for doubtful debts	174,849,412	-
Expenses for external services	3,907,285,010	3,149,655,930
Allocation of goodwill	148,339,788	148,339,788
Other expenses	22,000	13,880,117
Total	**6,493,757,525**	**4,864,591,004**

5. Other income

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Gain on bargain purchases arising from a business combination	71,849,025,004	-
Other income	401,035	346,951,512
Total	**71,849,426,039**	**346,951,512**

6. Earnings per share ("EPS")

6a. Basic/diluted EPS

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Accounting profit after corporate income tax of the Parent Company's shareholders	98,427,493,609	10,294,498,624
Appropriation to bonus fund	-	(823,559,890
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders:	-	-
Profit used to calculate basic/diluted EPS	98,427,493,609	9,470,938,734
Weighted average number of ordinary shares outstanding during the period	28,889,503	21,000,000
Basic/diluted EPS	**3,407**	**451**

The number of ordinary shares used to calculate basic/diluted EPS is calculated as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Ordinary shares outstanding at the beginning of the year	21,000,000	21,000,000
Effects of ordinary shares issued on April 24, 2026	7,889,503	-
Average number of ordinary shares outstanding during the period	**28,889,503**	**21,000,000**

Basic EPS for the same period of the previous year were restated to exclude the appropriation to bonus and welfare funds when determining the profit used to calculate basic EPS. The amount deducted was calculated based on the ratio of the profit after tax of the Parent Company for the first 6 months of 2025 to its full-year 2025 profit. This adjustment reduced the basic EPS for the same period of the previous year from VND 490 to VND 451.

6b. Other Information

There have not been any transactions of ordinary shares or potential transactions of ordinary shares from the balance sheet date to the disclosure date of these Interim Consolidated Financial Statements.

7. Operating costs by nature

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Labor costs	9,415,842,003	6,263,527,870
Depreciation/amortization of fixed assets and allocation of goodwill	34,379,415,751	21,213,785,886
Provision for doubtful debts	174,849,412	-
Expenses for external services	15,635,558,258	12,541,048,139
Other expenses	22,000	16,346,447
Total	**59,605,687,424**	**40,034,708,342**

VII. OTHER DISCLOSURES

1. Contingent liabilities

According to the Minutes of Meeting dated June 15, 2026, between SD Truong Thanh Joint Stock Company ("SDTT") and the Electric Power Trading Company ("EPTC") regarding the plan to resolve issues related to the Thuan Minh 2 Power Plant Project, EPTC provided the following comments:

- Recovered electricity generation refers to the volume generated from the date the Project was recognized as having reached commercial operation (COD—June 27, 2019) until the date the competent state authority issued a written notice accepting the results of the Construction project acceptance inspection and authorizing its commissioning (CCA—September 21, 2022). SDTT has compiled the aforementioned recovered electricity generation (212,216,236 kWh) and submitted it to EPTC but has not yet received a reconciliation or signed confirmation.
- Electricity Purchase and Sale Arrangement for the Recovered Electricity: Effective from the date the amended and supplemented power purchase agreement takes effect, EVN will pay SDTT for the delivered electricity at a rate of VND 1,184.9/kWh (excluding value added tax) until the cumulative electricity volume equals the aforementioned recovered electricity volume. From the time the cumulative electricity output equals the aforementioned recovered electricity output, EVN will pay for the delivered electricity output in accordance with the provisions of the signed contract.

The content of the Minutes of Meeting constitutes the proposal recorded by EPTC for compilation and reporting to the competent authorities. As of the date of preparation of the Interim Consolidated Financial Statements, the Group had not received any official conclusions from the competent authorities regarding the aforementioned issue. Therefore, the Group has not been able to assess the impact (if applicable) of this issue on the Interim Consolidated Financial Statements.

2. Operating lease assets

As of the balance sheet date, the future minimum lease payments receivable under non-cancellable operating leases were as follows:

	Ending balance	Beginning balance
Within 1 year	4,429,216,862	4,290,999,990
Over 1 year to 5 years	489,700,638	2,644,250,000
Over 5 years	12,883,500	-
Total	**4,931,801,000**	**6,935,249,990**

The operating lease revenue listed above consists primarily of rent for workshop truss frame systems at solar power projects. The lease agreements are signed for a term of 5 years.

3. Transactions and balances with the related parties

The related parties of the Group include: the key management personnel and their related individuals; and other related parties.

3a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise: the members of the Board of Directors ("BOD"), the Audit Committee and the Executive Officers (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions and outstanding balances with the key management personnel and their related individuals

The Group has not entered into any transactions or outstanding balances with the key management personnel or their related individuals.

Compensation of the key management personnel

	Position	Salary, bonuses	Remuneration	Total compensation
Current period				
Mr. Phan Thanh Dat	BOD Chairman	-	60,000,000	60,000,000
Mr. Bui Tuan Duong	BOD Member cum Deputy General Director	614,198,000	30,000,000	644,198,000
Ms. Nguyen Thi Ngoc Quynh	BOD Member from April 18, 2026 cum General Director	658,522,620	12,000,000	670,522,620
Ms. Pham Thi Thu Trang	BOD Independent Member cum AC Chairwoman from April 18, 2026	-	12,000,000	12,000,000
Mr. Nguyen Minh Hoang	BOD Independent Member cum AC Member from April 18, 2026	-	12,000,000	12,000,000
Mr. Nguyen Thanh Long	BOD Independent Member until April 18, 2026	-	18,000,000	18,000,000
Mr. Tran Minh Duc	Head of BOS until April 18, 2026	-	18,000,000	18,000,000
Ms. Nguyen Thi Phuong	BOS Member until April 18, 2026	-	10,800,000	10,800,000
Ms. Nguyen Thi Thanh Huong	BOS Member until April 18, 2026	-	10,800,000	10,800,000
Ms. Le Thi Trang	Chief Accountant	359,897,860	-	359,897,860
Total		**1,632,618,480**	**183,600,000**	**1,816,218,480**
Previous period				
Mr. Phan Thanh Dat	BOD Chairman	-	60,000,000	60,000,000
Mr. Bui Tuan Duong	BOD Member cum Deputy General Director	430,169,100	30,000,000	460,169,100
Mr. Nguyen Thanh Long	BOD Independent Member	-	30,000,000	30,000,000
Ms. Nguyen Thi Ngoc Quynh	General Director	458,117,933	-	458,117,933
Mr. Tran Minh Duc	Head of BOS	-	30,000,000	30,000,000
Ms. Nguyen Thi Phuong	BOS Member	-	18,000,000	18,000,000
Ms. Nguyen Thi Thanh Huong	BOS Member	-	18,000,000	18,000,000
Ms. Le Thi Trang	Chief Accountant	295,798,987	-	295,798,987
Total		**1,184,086,020**	**186,000,000**	**1,370,086,020**

3b. *Transactions and balances with other related parties*

Other related parties of the Group include:

Name	Relationship
Helio Power JSC.	The Parent Company of the company
NNL Vietnam Energy Investment Co., Ltd.	Indirect associate
VVT Vietnam Co., Ltd.	Indirect associate
DTT Solar Vietnam Co., Ltd.	Indirect associate
Nghiem Van Solar Energy Co., Ltd.	Indirect associate
NVP Vietnam Co., Ltd.	Indirect associate
Long Van Solar Vietnam Co., Ltd.	Indirect associate from June 17, 2026
Sy Tien Vietnam Co., Ltd.	Indirect associate from June 17, 2026
Vinh Huu Solar Energy Co., Ltd.	Indirect associate from June 17, 2026
Vinh Huu Solar Co., Ltd.	Indirect associate from June 17, 2026
Viet Nam NTS Investment Co., Ltd.	Indirect associate from June 17, 2026
Sy Tien Solar Vietnam Co., Ltd.	Indirect associate from June 17, 2026
Khoi Duy Vietnam Co., Ltd.	Indirect associate from June 18, 2026
NHY Vietnam Co., Ltd.	Indirect associate from June 18, 2026
NDT Vietnam Co., Ltd.	Indirect associate from June 18, 2026
Quang Trung Solar Viet Nam Investment Co., Ltd.	Indirect associate from June 18, 2026
Viet Nam NHY Solar Energy Co., Ltd.	Indirect associate from June 18, 2026

Name	Relationship
Nghiem Van Viet Nam Co., Ltd.	Indirect associate from June 18, 2026
Khoi Duy Solar Co., Ltd.	Indirect associate from June 19, 2026
Khoi Duy Solar Energy Co., Ltd.	Indirect associate from June 19, 2026
DVL Solar Vietnam Co., Ltd.	Indirect associate from June 19, 2026
Viet Nam DTH Development Investment Co., Ltd.	Indirect associate from June 19, 2026
EC Technology JSC.	Other related party

Transactions with other related parties

The Group has entered into transactions relating to sales of merchandise and rendering of services, as well as other transactions, with other related parties as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Revenue from rendering of services	***1,104,000,000***	***779,675,000***
NNL Vietnam Energy Investment Co., Ltd.	144,000,000	157,200,000
VVT Vietnam Co., Ltd.	144,000,000	155,550,000
DTT Solar Vietnam Co., Ltd.	144,000,000	156,375,000
Nghiem Van Solar Energy Co., Ltd.	144,000,000	156,100,000
NVP Vietnam Co., Ltd.	144,000,000	154,450,000
Long Van Solar Vietnam Co., Ltd. (i)	24,000,000	-
Sy Tien Vietnam Co., Ltd. (i)	24,000,000	-
Vinh Huu Solar Energy Co., Ltd. (i)	24,000,000	-
Vinh Huu Solar Co., Ltd. (i)	24,000,000	-
Viet Nam NTS Investment Co., Ltd. (i)	24,000,000	-
Sy Tien Solar Vietnam Co., Ltd. (i)	24,000,000	-
Khoi Duy Vietnam Co., Ltd. (i)	24,000,000	-
NHY Vietnam Co., Ltd. (i)	24,000,000	-
NDT Vietnam Co., Ltd. (i)	24,000,000	-
Quang Trung Solar Viet Nam Investment Co., Ltd. (i)	24,000,000	-
Viet Nam NHY Solar Energy Co., Ltd. (i)	24,000,000	-
Nghiem Van Viet Nam Co., Ltd. (i)	24,000,000	-
Khoi Duy Solar Co., Ltd. (i)	24,000,000	-
Khoi Duy Solar Energy Co., Ltd. (i)	24,000,000	-
DVL Solar Vietnam Co., Ltd. (i)	24,000,000	-
Viet Nam DTH Development Investment Co., Ltd. (i)	24,000,000	-
Purchase of services	***59,500,000***	-
EC Technology Joint Stock Company	59,500,000	-

(i) As the entities became related parties from the second half of June 2026, transactions arising in the previous period are not presented in this table.

The price of services rendered to other related parties is the agreed price. The purchase of services from other related parties is carried out at the agreed price.

Outstanding balances with other related parties

Outstanding balances with other related parties are presented in Notes V.3, V.10, and V.13.

Receivables from other related parties are unsecured and will be paid in cash. No allowance has been made for the receivables from other related parties.

4. Segment information

The primary reporting format is the business segments based on the internal organizational and management structure as well as the system of internal Financial Statements of the Group.

4a. Information on business segments

The Group's business segments comprise:

- Segment of electricity generation
- Segment of providing services of consultancy and operational management
- Segment of asset leasing

Information on business results, fixed assets, other non-current assets and value of significant non-cash expenses of business segments of the Group is as follows:

	Segment of electricity generation	Segment of providing services of consultancy and operational management	Segment of asset leasing	Total
Current period				
Net external revenue	106,123,935,559	6,963,430,040	1,239,441,738	114,326,807,337
Total net revenue	***106,123,935,559***	***6,963,430,040***	***1,239,441,738***	***114,326,807,337***
Segment operating profit	59,484,337,132	1,837,413,758	(106,873,452)	61,214,877,438
Expenses not attributable to segments				(6,493,757,525)
Operating profit				54,721,119,913
Financial income				257,256,236
Financial expenses				(14,333,714,946)
Profit/ (loss) in joint ventures, associates				396,596,165
Other income				71,849,426,039
Other expenses				(108,565,929)
Current income tax expense				(4,339,836,320)
Deferred income tax expense				142,587,784
Profit after tax				***108,584,868,942***
Total expenses for acquisition of fixed assets and other non-current assets	***155,092,593***	-	-	***155,092,593***
Total depreciation/ amortization and allocation of long-term prepaid expenses	***36,004,718,514***	-	***1,197,457,856***	***37,202,176,370***
Previous period				
Net external revenue	51,271,578,667	7,158,603,400	1,242,941,738	59,673,123,805
Total net revenue	***51,271,578,667***	***7,158,603,400***	1,242,941,738	***59,673,123,805***
Segment operating profit	22,349,436,685	2,256,943,234	(103,373,452)	24,503,006,467
Expenses not attributable to segments				(4,864,591,004)
Operating profit				19,638,415,463
Financial income				15,301,121
Financial expenses				(8,420,919,044)
Profit/ (loss) in joint ventures, associates				532,733,725
Other income				346,951,512
Other expenses				(88,341,133
Current income tax expense				(1,041,667,933)
Deferred income tax expense				(687,975,087)
Profit after tax				***10,294,498,624***
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/ amortization and allocation of long-term prepaid expenses	***21,991,188,265***	-	***1,197,457,856***	***23,188,646,121***

The Group's assets and liabilities by business segments are as follows:

	Segment of electricity generation	Segment of providing services of consultancy and operational management	Segment of asset leasing	Total
Ending balance				
Segment assets	1,127,494,186,805	2,374,331,552	24,940,307,477	1,154,808,825,834
Unallocated assets				103,005,092,038
Total assets				***1,257,813,917,872***
Segment liabilities	3,575,882,779	1,955,973,141	279,191,748	5,811,047,668
Unallocated liabilities				475,859,250,468
Total liabilities				***481,670,298,136***
Beginning balance				
Segment assets	355,515,081,362	2,978,743,421	3,712,672,922	362,206,497,705
Unallocated assets				85,371,638,519
Total assets				***447,578,136,224***
Segment liabilities	578,501,315	2,021,882,748	234,097,933	2,834,481,996
Unallocated liabilities				178,900,196,005
Total liabilities				***181,734,678,001***

4b. *Information on geographical segments*

All of the Company's operations are conducted within the territory of Vietnam.

5. Significant assumptions and estimates

In preparing these Interim Consolidated Financial Statements, the legal representative has made significant assumptions and estimates that affect the amounts reported in the Interim Consolidated Financial Statements. These significant assumptions and estimates are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimate described below has been identified by the legal representative as being capable of having a material effect on the Financial Statements in the following fiscal year if the underlying assumptions change.

Estimated useful lives of fixed assets

The Group estimates the useful lives of its fixed assets based on technical assessments and practical operating experience. The depreciation periods applied to each class of assets are disclosed in Notes IV.7 and IV.8. Uncertainty may arise from changes in technology, the intensity of asset usage and actual maintenance conditions differing from the initial assumptions, resulting in actual useful lives that may be shorter or longer than those previously estimated.

As at June 30, 2026, total cost of fixed assets was VND 1,405,388,479,720 and the carrying amount was VND 836,733,065,591.

The impact of changes in the estimated useful lives depends on the technical characteristics, operating conditions, degree of wear and tear of each class of assets, the extent of the revision to the estimate and the timing of such changes. As these factors differ among classes of assets, the legal representative does not consider it appropriate to apply a single assumption to reliably quantify the effect of changes in estimates as of the balance sheet date. The actual impact will be determined when sufficient evidence becomes available to support a revision of the estimate.

A change in the estimated useful life of a class of assets would affect depreciation expense in the period in which the change occurs and in future periods over the remaining useful life of the relevant assets. Any such change will be recognised prospectively in accordance with the requirements relating to changes in accounting estimates.

The legal representative considers the likelihood that the actual useful lives of the Group's fixed assets will differ materially from the current estimates to be low and believes that there has been no significant change in the expected pattern of consumption of the future economic benefits embodied in fixed assets.

The legal representative has implemented the following measures:

- Reviewing and reassessing the estimated useful lives of fixed assets annually where the estimated useful lives differ significantly from previous expectations;
- Performing periodic maintenance in accordance with established technical procedures;
- Assessing indicators of impairment at each reporting date in accordance with applicable accounting requirements;
- Preparing timely replacement investment plans to avoid disruptions to the Group's operations.

6. Subsequent events

From the end of the accounting period to the date of approval on the Consolidated Financial Statements, there have been no material events arising, which need to make adjustments on the figures or to be disclosed in the Interim Consolidated Financial Statements.

Approved on July 20, 2026

Prepared by	**Chief Accountant**	**Legal representative**
		CÔNG TY CỔ PHẦN HELIO ENERGY
Do Thi Trang	**Le Thi Trang**	**Phan Thanh Dat**