HELIO ENERGY JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom - Happiness
No: 27/2026/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 Financial Statements (FS) of the Second Quarter of 2026 to the Hanoi Stock Exchange (HNX) as follows:

1. Name of organization: Helio Energy Joint Stock Company

- Stock symbol: HIO.
- Address: 5^{th} Floor, No. 201 Truong Chinh Street, Phuong Liet Ward, Hanoi, Vietnam.
- Telephone: (024)3 226 3333 Fax:..
- Email: info@helioenergy.vn Website: https://helioenergy.vn.

2. Contents of disclosure:

- The Financial Statements for the Second Quarter of 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 …):

  ☐ 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 Consolidated financial statements for the Second Quarter of 2026;
- The Official Letter no. 53/2026/CV-HIO regarding Disclosure of Interim Consolidated Income Statement for the 2nd Quarter of 2026.

THE REPRESENTATIVE OF THE COMPANY

Authorized person to disclose information

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: 53/2026/CV-HIO	*Hanoi, July 23, 2026.*

Regarding: Disclosure of Interim Consolidated Income Statement for 2nd Quarter of 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 differences in net profit after tax on the consolidated financial statements for 2nd Quarter of 2026 as follows:

Currency: VND

No	Indicator	Q2/2025	Q2/2026	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	6,533,935,408	27,433,489,421	20,899,554,013	319.86%

In the 2nd Quarter of 2026, the Company recorded a net profit after tax of VND 27,433,489,421, representing an increase of VND 20,899,554,013 or 319.86 % compared to the second quarter of 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 30,280,626,134, representing a 244.36% increase compared to the same period last year.

- Additionally, expenses recognized in the second quarter also experienced a year-over-year upward trend. Specifically, the Company's financial expenses surged by VND 5,682,512,146 (up 136.08%), while general and administrative expenses rose by VND 1,722,390,500 (up 81.74%).

- Corporate income tax expense in the second quarter also recorded an increase of VND 2,086,949,401 compared to 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

CHỦ TỊCH HĐQT

Phan Thành Đạt

HELIO ENERGY JOINT STOCK COMPANY
www.helioenergy.vn

CONSOLIDATED FINANCIAL STATEMENTS
The Second Quarter of 2026

(From April 01, 2026 to June 30, 2026)

Ha Noi, July 20, 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Currency: VND

	ASSET	Code	Notes	June 30, 2026	January 01,2026
A.	**CURRENT ASSETS**	**100**		**244,379,648,756**	**39.579.595.048**
I.	**Cash**	**110**		**32,431,512,243**	**13,951,804,186**
1.	Cash	111	4	32,431,512,243	13,951,804,186
II.	**Short-term financial investments**	**120**		**20,865,980,000**	-
1.	Trading securities	121	5	20,865,980,000	-
III.	**Current accounts receivable**	**130**		**164,643,998,596**	**13,731,886,917**
1.	Short-term trade receivables	131	6	163,274,560,903	13,054,158,180
2.	Short-term advances to suppliers	132	7	1,236,413,370	637,086,353
3.	Other short-term receivables	135	8	420,147,839	152,916,488
4.	Provision for short-term doubtful debts	136		(287,123,516)	(112,274,104)
IV.	**Inventories**	**140**		**473,704,056**	**33,010,909**
1.	Inventories	141		473,704,056	33,010,909
V.	**Other current assets**	**160**		**25,964,453,861**	**11,862,893,036**
1.	Short-term prepaid expenses	161	9	3,195,149,534	2,647,978,013
2.	Value added tax deductibles	162		22,769,304,327	9,214,915,023
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.	Other long-term receivables	215	8	10,982,800,000	10,982,800,000
II.	**Fixed assets**	**220**	10	**814,176,581,640**	**293,415,048,481**
1.	Tangible fixed assets	221		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)*
III.	**Investment property**	**240**	11	**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)*
IV.	**Long-term assets in progress**	**250**		**172,037,037**	-
1	Construction in progress	*252*		172,037,037	-
V.	**Long-term investments**	**260**		**129,781,674,782**	**66,385,078,617**
1.	Investments in joint ventures and associates	262	14	83,781,674,782	20,385,078,617
2.	Equity investments in other entities	263	13	46,000,000,000	46,000,000,000
VI.	**Other long-term assets**	**270**		**35,764,691,706**	**13,461,672,271**
1.	Long-term prepaid expenses	271	9	32,822,585,100	10,281,072,502
2.	Deferred tax assets	272	15	1,108,542,483	1,172,976,038
3.	Long-term equipment, materials, and spare parts	273		78,209,992	103,929,812
4.	Goodwill	279	12	1,755,354,131	1,903,693,919
	TOTAL ASSETS (280=100+200)	**280**		**1,257,813,917,872**	**447,578,136,224**

The accompanying notes are an integral part of these consolidated financial statements

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at June 30, 2026

Currency: VND

	RESOURCES	Code	Notes	June 30, 2026	January 01,2026
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	16	1,652,304,570	2,434,359,599
2.	Short-term taxes and payables to the State budget	314	18	4,706,717,720	2,098,072,770
3.	Payables to employees	315		185,114,803	1,027,067,747
4.	Short-term accrued expenses	316	17	3,016,470,583	2,395,303,287
5.	Short-term deferred revenue	319		169,191,750	69,750,000
6.	Other current payables	320	19	2,241,721,000	-
7.	Short-term loans and financial lease liabilities	321	20	147,360,600,000	66,475,600,000
8.	Bonus and welfare funds	323		8,838,772,652	1,270,298,201
II.	**Non-current liabilities**	**330**		**313,499,405,058**	**105,964,226,397**
1.	Long-term loans and financial lease liabilities	339	20	313,499,405,058	105,757,205,058
2.	Deferred tax liabilities	342	15	-	207,021,339
D.	**OWNERS' EQUITY**	**400**		**776,143,619,736**	**265,843,458,223**
1.	Share capital	410		420,000,000,000	210,000,000,000
	- Shares with voting rights	*411a*		*420,000,000,000*	210,000,000,000
2.	Share Premium	412		(508,500,000)	-
3.	Other equity funds	418		8,415,375,558	8,415,375,558
4.	Retained earnings	420		144,771,198,902	47,428,082,665
	- Retained earnings/(losses) accumulated to the prior year end	*420a*		46,343,705,293	33,873,365,511
	- Retained earnings/(losses) of the current year	*420b*		98,427,493,609	13,554,717,154
5.	Non-controlling interests	429		203,465,545,276	-
	TOTAL RESOURCES (440=300+400)	**440**		**1,257,813,917,872**	**447,578,136,224**

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

Do Thi Trang	**Le Thi Trang**	**Phan Thanh Dat**
Preparer	**Chief Accountant**	**Chairman**

July 20, 2026

HELIO ENERGY JOINT STOCK COMPANY
5th Floor, No.201 Truong Chinh Street, Phuong Liet Ward, Ha Noi City, Vietnam

FORM B01a -DN/HN
Issued under No 43/2026/TT-BTC
Date April 20, 2026 of Ministry of Finance

INTERIM CONSOLIDATED INCOME STATEMENT
The Second Quarter of 2026

Currency: VND

ITEMS		Code	Notes	The Second Quarter		Year-to-date through the end of this quarter	
				Current year	Prior year	Current year	Prior year
1.	**Revenue from sale of goods and rendering of services**	**01**	22	**76,142,661,910**	**30,728,860,135**	**114,326,807,337**	**59,673,123,805**
2.	**Net revenue from sale of goods and rendering of services (10=01)**	**10**		**76,142,661,910**	**30,728,860,135**	**114,326,807,337**	**59,673,123,805**
3.	Cost of goods sold and services rendered	11	23	32,365,316,452	17,232,140,811	53,111,929,899	35,170,117,338
4.	**Gross profit from sale of goods and rendering of services (20=10-11)**	**20**		**43,777,345,458**	**13,496,719,324**	**61,214,877,438**	**24,503,006,467**
5.	Financial income	22	25	236,603,321	6,405,876	257,256,236	15,301,121
6.	Financial expenses	23	26	9,858,245,526	4,175,733,380	14,333,714,946	8,420,919,044
	- In which: Borrowing costs	*24*		9,828,098,385	4,015,586,239	14,273,420,664	8,230,304,762
7.	General and administrative expenses	26	27	3,829,526,371	2,107,135,871	6,493,757,525	4,864,591,004
8.	Share of profit or loss in associates and joint ventures	27	14	390,949,127	213,364,782	396,596,165	532,733,725
9.	**Operating profit (30=20+(22-23)-26+27)**	**30**		**30,717,126,009**	**7,433,620,731**	**41,041,257,368**	**11,765,531,265**
10.	Other income	31	28	115,695	346,330,657	71,849,426,039	346,951,512
11.	Other expenses	32		22,718,991	71,932,089	108,565,929	88,341,133
12.	**Other (loss)/profit (40=31-32)**	**40**		**(22,603,296)**	**274,398,568**	**71,740,860,110**	**258,610,379**
13.	**Accounting profit before tax (50=30+40)**	**50**		**30,694,522,713**	**7,708,019,299**	**112,782,117,478**	**12,024,141,644**
14.	Current corporate income tax expense	51	29	3,325,444,324	580,595,696	4,339,836,320	1,041,667,933
15.	Deferred corporate income tax (income)/expense	52	29	(64,411,032)	593,488,195	(142,587,784)	687,975,087
16.	**Net profit after tax (60=50-51-52)**	**60**		**27,433,489,421**	**6,533,935,408**	**108,584,868,942**	**10,294,498,624**

The accompanying notes are an integral part of these consolidated financial statements

INTERIM CONSOLIDATED INCOME STATEMENT (CONTINUED)
The First Quarter of 2026

Currency: VND

ITEMS		Code	Notes	The First Quarter		Year-to-date through the end of this quarter	
				Current year	Prior year	Current year	Prior year
17	Profit after tax attributable to owners of the Parent	61		19,535,241,133	6,533,935,408	98,427,493,609	10,294,498,624
18	Profit after tax attributable to non-controlling interests	62		7,898,248,288	-	10,157,375,333	-
19.	**Basic earnings per share**	70	29a	**676**	**336**	**3,407**	**451**
20.	**Diluted earnings per share**	71	29b	**676**	**336**	**3,407**	**451**

CÔNG TY CỔ PHẦN HELIO ENERGY

Do Thi Trang	Le Thi Trang	Phan Thanh Dat
Preparer	Chief Accountant	Chairman

July 20, 2026

HELIO ENERGY JOINT STOCK COMPANY
5th Floor, No.201 Truong Chinh Street, Phuong Liet Ward, Ha Noi City, Vietnam

FORM B01a -DN/HN
Issued under No 43/2026/TT-BTC
Date April 20, 2026 of Ministry of Finance

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Indirect Method)
The Second Quarter of 2026

Currency: VND

ITEMS	Code	Year-to-date through the end of this quarter	
		Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	***01***	***112,782,117,478***	**12,024,141,644**
2. Adjustments for:			
Depreciation of fixed assets, investment property, accumulated depreciation	02	(37,469,609,253)	21,213,785,886
Provisions	03	174,849,412	-
Profits from investing activities	05	(626,861,795)	(548,034,846)
Interest expenses	06	14,273,420,664	8,230,304,762
3. Operating profit before changes in working capital	***08***	***89,133,916,506***	***40,920,197,446***
Decreases/(increases) in receivables	09	(16,084,350,586)	(18,045,468,940)
Decreases/(increases) in inventories	10	(194,604,791)	(345,454)
(Decreases)/increases in payables (excluding accrued loan interest)	11	(880,289,997)	253,427,311
Decreases/(increases) in prepaid expenses	12	2,646,789,470	(9,947,878,794)
Interest paid	14	(14,027,292,741)	(8,242,127,000)
Corporate income tax paid	15	(5,089,532,115)	(4,404,694,192)
Other cash outflows for operating activities	17	(650,946,384)	-
Other cash payments for 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. Proceeds from collection of loans and sales of debt instruments of other entities	24	79,000,000,000	-
4. Payments for investments in other entities	25	(264,817,854,342)	-
5. Interest 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**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issuance and capital contributions	31	209,491,500,000	-
2. Proceeds from borrowings	33	26,906,608,426	63,884,316,852
3. Repayments of borrowings	34	(87,029,408,426)	(95,375,416,852)
Net cash flows from financing activities	***40***	***149,368,700,000***	***(31,491,100,000)***
Net increase in cash (50=20+30+40)	**50**	**18,479,708,057**	**(5,697,688,502)**
Cash at the beginning of period	**60**	**13,951,804,186**	**32,285,088,317**
Cash at the end of period (70=50+60)	**70**	**32,431,512,243**	**26,587,399,815**

M.S.D.N: 0109204756 - C.T.C.P. CÔNG TY CỔ PHẦN HELIO ENERGY - HÀ NỘI

Do Thi Trang	**Le Thi Trang**	**Phan Thanh Dat**
Preparer	**Chief Accountant**	**Chairman**

July 20, 2026

The accompanying notes are an integral part of these consolidated financial statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

1. COMPANY INFORMATION

Captial Ownership Structure

Helio Energy Joint Stock Company ("the Company") is a joint stock company incorporated in pursuant to the Business Registration Certificate No.0109204756 issued by Department of Planning and Investment of Hanoi on June 2, 2020 and business registration was amended for the 9th time on March 30, 2026 the Company's charter capital is VND 420,000,000,000.

The company was approved to become a public company according to Official Letter No.5530/UBCK-GSĐC issued August 16, 2023, by the State Securities Commission. The company officially started trading its shared on the Upcom market under the stock code HIO, starting on October 23, 2023.

The current principal activities during the year of the Company are electric production and other activities as registered in the Enterprise Registration Certificate.

The Company's normal course of business cycle is 12 months.

The company's head office is located at 5th Floor, No.201 Truong Chinh Street, Phuong Liet Ward, Hanoi City, Vietnam.

As from 18 April 2026, the Company changed its management and organizational model from the model specified in Point a, Clause 1, Article 137 to the model specified in Point b, Clause 1, Article 137 of the Law on Enterprises 2020.

Board Of Directors

Members of the Board of Directors during the period and at the date of this report are:

Mr. Phan Thanh Dat	Chairman	Reappointed on April 18, 2026
Mr. Bui Tuan Duong	Member	Reappointed on April 18, 2026
Ms. Nguyen Thi Ngoc Quynh	Member	Appointed on April 18, 2026
Mr. Nguyen Minh Hoang	Independent Director	Appointed on April 18, 2026
Ms. Pham Thi Thu Trang	Independent Director	Appointed on April 18, 2026
Mr. Nguyen Thanh Long	Independent Director	Resigned on April 18, 2026

Board Of Directors

Members of the Board of Supervisors during the period and at the date of this report are:

Mr. Tran Minh Duc	Head of Board of Supervisors	Resigned on April 18, 2026
Ms. Nguyen Thi Phuong	Member	Resigned on April 18, 2026
Ms. Nguyen Thi Thanh Huong	Member	Resigned on April 18, 2026

Audit Committee

The members of the Audit Committee at the date of this report are:

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

Board of Managements

Members of the Board of Managements during the period and at the date of this report are:

Ms. Nguyen Thi Ngoc Quynh	General Director	Appointed on June 11, 2024
Mr. Bui Tuan Duong	Deputy General Director	Appointed on August 01, 2022

Legal Representative

The Legal representative of the Company during the period and at the date of this report is Mr.Phan Thanh Dat – Chairman of the Board of Directors

Corporate structure

As at June 30, 2026, the Company has 26 direct subsidiaries, 7 indirect subsidiaries, and 21 indirect associates..

As at June 30, 2026, the Company has twenty-six (26) direct subsidiaries as follows:

No	Company	Interest	Voting rights	Location	Principal Operations
1	Apollo Power 4 Company Limited	100%	100%	Ha Noi	Electric production
2	Ampire Power 4 Company Limited	100%	100%	Ha Noi	Electric production
3	Omega Power 3 Company Limited	100%	100%	Ha Noi	Electric production
4	Helio Binh Thuan Company Limited	100%	100%	Lam Dong	Electric production
5	Buoc Tien Moi Viet Company Limited	100%	100%	Dak Lak	Electric production
6	Dahlia Vietnam Company Limited	100%	100%	Dak Lak	Electric production
7	Zon Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
8	Le Manh Green Power Company Limited	100%	100%	Dak Lak	Electric production
9	KCP Energy Company Limited	100%	100%	Dak Lak	Electric production
10	New Century Energy Company Limited	100%	100%	Dak Lak	Electric production
11	New Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
12	Nhat My Solar Power Company Limited	100%	100%	Dak Lak	Electric production
13	Nhat Anh Solar Power Company Limited	100%	100%	Dak Lak	Electric production
14	Hoang Phu Energy Company Limited	100%	100%	Dak Lak	Electric production
15	Two Brothers Energy Company Limited	100%	100%	Dak Lak	Electric production
16	Mat Troi Do Viet Company Limited	100%	100%	Dak Lak	Electric production
17	Tuan Anh Solar Power Company Limited	100%	100%	Dak Lak	Electric production
18	Orchid Vietnam Company Limited	100%	100%	Dak Lak	Electric production
19	Solar Viet Company Limited	100%	100%	Dak Lak	Electric production
20	New Times Energy Company Limited	100%	100%	Dak Lak	Electric production
21	Sol Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
22	Hoang Gia Phu Single-member limited liability company	100%	100%	Lam Dong	Electric production
23	Nghiem Brothers Energy Single-member limited liability company	100%	100%	Lam Dong	Electric production
24	Green Up Power Vietnam Company Limited	100%	100%	Lam Dong	Electric production
25	Carnation Vietnam Company Limited	100%	100%	Ha Noi	Electric production
26	SD Truong Thanh Joint Stock Company	59,32%	59,32%	Lam Dong	Electric production

Detailed information about the Company's indirect subsidiaries as at June 30, 2026 is as follows:

No	Company	Interest	Voting rights	Location	Principal Operations
1	NVH Vietnam Energy Investment Company Limited	100%	100%	Lam Dong	Electric production
2	Thanh Thang Solar Energy Company Limited	100%	100%	Hanoi	Electric production
3	Duy Dinh Solar Energy Company Limited	100%	100%	Hanoi	Electric production
4	Duy Dinh Solar Company Limited	100%	100%	Lam Dong	Electric production
5	Duy Dinh Vietnam Company Limited	100%	100%	Hanoi	Electric production
6	NHY Solar Vietnam Company Limited	100%	100%	Lam Dong	Electric production
7	Quang Trung Vietnam Company Limited	100%	100%	Hanoi	Electric production

Detailed information on the Company's indirectly owned associates as of June 30, 2026:

No	Company	Interest	Voting rights	Location	Principal Operations
1	NNL Vietnam Energy Investment Company Limited	40%	40%	Lam Dong	Electric production
2	VVT Vietnam Company Limited	38%	38%	Hanoi	Electric production
3	NVP Vietnam Company Limited	48%	48%	Lam Dong	Electric production
4	Nghiem Van Solar Energy Company Limited	46%	46%	Hanoi	Electric production
5	DTT Solar Vietnam Company Limited	47%	47%	Hanoi	Electric production
6	Khoi Duy Solar Company Limited	27.29%	46%	Hanoi	Electric production
7	Khoi Duy Solar Energy Company Limited	29.07%	49%	Lam Dong	Electric production
8	Khoi Duy Vietnam Company Limited	29.69%	45%	Lam Dong	Electric production
9	Long Van Solar Vietnam Company Limited	26.69%	45%	Hanoi	Electric production
10	NHY Vietnam Company Limited	29.07%	49%	Hanoi	Electric production
11	Sy Tien Vietnam Company Limited	26.69%	45%	Lam Dong	Electric production
12	Vinh Huu Solar Energy Company Limited	28.47%	48%	Hanoi	Electric production
13	Vinh Huu Solar Company Limited	27.88%	47%	Lam Dong	Electric production
14	Viet Nam NTS Investment Company Limited	28.47%	48%	Hanoi	Electric production
15	DVL Solar Vietnam Company Limited	25.51%	43%	Hanoi	Electric production
16	Viet Nam DTH Development Investment Company Limited	26.10%	44%	Hanoi	Electric production
17	NDT Vietnam Company Limited	27.88%	47%	Hanoi	Electric production
18	Quang Trung Solar Viet Nam Investment Company Limited	25.51%	43%	Hanoi	Electric production
19	Sy Tien Solar Vietnam Company Limited	27.88%	47%	Hanoi	Electric production
20	NHY Vietnam Solar Energy Company Limited	26.10%	44%	Hanoi	Electric production
21	Nghiem Van Vietnam Company Limited	26.10%	44%	Lam Dong	Electric production

2. BASIS OF CONSOLIDATION

Basic of consolidation

The interim consolidated financial statements are presented in Vietnamese dong (VND), prepared on the historical cost basis, and in compliance with the Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises, and relevant legal regulations related to the preparation and presentation of interim consolidated financial statements.

The Company applies the accounting regime in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, which has been effective since 1 January 2026. Accordingly, the Company has re-presented its opening balances and the previous year's comparative figures in compliance with the provisions of this Circular for comparability purposes.

The accompanying interim consolidated financial statements are not intended to present the financial position, operating results, and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Accounting period

The fiscal year begins on January 1 and ends on December 31.

The accompanying financial statements are for the period from April 1, 2026 to June 30, 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in the preparation of its interim the consolidated financial statements:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of no more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Receivables

Receivables are presented in the interim consolidated financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the interim consolidated balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the interim consolidated income statement

When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim consolidated income statement.

Inventories

Inventories are measured at their historical costs. The cost of inventory includes the purchase price and all directly attributable costs incurred in bringing the inventory to its present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value.

Net realizable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials and merchandise	- cost of purchase on a weighted average basis.
Finished goods and work-in process	- cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim consolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the interim consolidated income statement.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim consolidated income statement..

Depreciation

Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	10 – 49 years
Machinery and equipment	8 – 20 years
Solar panels	15 – 20 years
Means of transportation	7 – 10 years
Office equipment	3 - 5 years
Other fixed assets	6 years

Investments properties

Investment properties are recorded at cost, including transaction costs, less accumulated depreciation.

Subsequent expenditure related to investment properties are added to the carrying amount of the investment properties when it is probable that the Company will obtain future economic benefits in excess of the originally assessed standard of performance of the existing investment properties.

Depreciation and amortization of investment properties are calculated using the straight-line method over their estimated useful lives as follows:

Buildings and structures	15 years

Investment properties are derecognized from the consolidated tatement of financial position when sold or when they are no longer in use and it is determined that no future economic benefits will be derived from their disposal. The difference between the net proceeds from the sale and the carrying amount is recognized in the interim consolidated income statement in the period of disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs are recorded as expense during the year in which they are incurred, except to the extent that they are capitalized as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's fixed assets in the interim consolidated statement of financial position

Lease income is recognised in the interim consolidated income statement on a straight-line basis over the lease term.

Prepaid expenses

Prepaid expenses comprise short-term or long-term items in the interim consolidated statement of financial position and are amortized over the period in which the corresponding economic benefits are generated from these expenses..

Prepaid land rental

Prepaid land rental includes the unamortized balance of the land rent paid under Land Lease Contract No. 13/HĐTĐ signed with the People's Committee of Binh Thuan Province on 23 January 2019 for a term of 49 years. The land rental is exempted for a period of 14 years and 7 months, from December 2019 to June 2034. In accordance with Circular 45 and Circular 99, the aforementioned deferred land rental is recognized as long-term deferred expenses and is amortized to the consolidated statement of profit or loss over the remaining lease term.

Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Business combinations and goodwill (continued)

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Company's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortisation. Goodwill is amortised over 10-year period on a straight-line basis. The Company conducts the periodical review for impairment of goodwill of investment in its subsidiaries. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the consolidated income statement.

Business combination under common control

A business combination involving entities under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination, and that control is not transitory.

Business combinations involving entities under common control are accounted for as follows:

- ▶ The assets and liabilities of the two combined entities are reflected at their carrying amounts on the date of business combination;
- ▶ No goodwill is recognised from the business combination;
- ▶ The consolidated income statement reflects the results of the combined entities from the date of the business combination;
- ▶ Any difference between the consideration paid and the net assets of the acquiree is recorded in equity.

Business combinations provisionally determined

Initial accounting for a business combination involves identifying and determining the fair values of the acquiree's identifiable assets, liabilities, contingent liabilities, and the cost of the combination.

If the initial accounting for a business combination can only be determined provisionally by the end of the reporting period in which the combination occurs, the acquirer shall account for the combination using those provisional values. The acquirer shall recognize any adjustments to those provisional values as a result of completing the initial accounting within 12 months from the acquisition date

Adjustments to the initial accounting after its completion shall be recognized only to correct an error. Such adjustments shall not be recognized as a change in accounting estimates but shall be recorded in the current and future periods accordingly.

Investments

Trading securities and equity investments in other entities

Trading securities and equity investments in other entities are recognized at historical cost.

Investment in associates

The Company's and its subsidiaries investment in its associate is accounted for using the equity method of accounting. An associate is an entity in which the Company and its subsidiaries has significant influence that are neither subsidiaries nor joint ventures. The Company and its subsidiaries generally deems they have significant influence if they have over 20% of the voting rights in the investee.

Investments (continued)

Under the equity method, the investment is carried in the consolidated statement of financial position at cost plus post-acquisition changes in the Company's and its subsidiaries share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. The Company and its subsidiaries do not charge any amortisation on the goodwill, but annually carries out test of impairment of goodwill. The consolidated income statement reflects the Company's and its subsidiaries share of the post-acquisition results of operation of the associate.

The share of post-acquisition profit/(loss) of the associates is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing receivable from associates reduces the carrying amount of the investment.

The share of post-acquisition profit/(loss) of the associates is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing receivable from associates reduces the carrying amount of the investment.

Held-to-maturity investments

A provision for impairment of investments is recognized when, at the end of the reporting period, there is objective evidence that the carrying amount of the investment exceeds its recoverable amount

Increases or decreases in the provision for impairment are recognized in the profit or loss within the interim consolidated statement of comprehensive income.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date. Increases or decreases to the provision balance are recorded as finance expense in the interim consolidated income statement.

Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

Appropriation of net profits

Net profit after tax (excluding gain from bargain purchases) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the company's Charter and the Vietnamese regulatory requirements.

The Company maintains the reserve funds which are appropriated from the Group's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim consolidated statement of financial position.

Earnings Per Share (continued)

Basic earnings per share is calculated by dividing the net profit or loss attributable to common shareholders (after adjusting for bonuses and welfare provisions) by the weighted average number of common shares outstanding.

Diluted earnings per share is calculated by dividing the net profit or loss attributable to common shareholders of the Company (after adjusting for dividends on convertible preferred shares) by the weighted average number of common shares outstanding, plus the potential common shares that would be issued if all dilutive securities were converted.

Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is recognised based on the monthly volume of electricity delivered and jointly confirmed by both parties. The electricity selling price is stipulated in the signed agreements and their related addenda.

Revenue from electricity sales

Electricity sales revenue is determined based on the power purchase agreements executed between the Company and the power companies, along with the relevant contract appendices. Revenue is recognized based on the monthly electricity sales volume as confirmed by both parties.

Rendering of services

Where the contract outcome can be reliably measured, revenue is recognised by reference to the stage of completion. Stage of completion is measured by reference to the labour hours incurred to reporting date as a percentage of total estimated labour hours for each contract.

Where the contract outcome cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable

Retal Income

Rental income arising from office rental is accounted for on a straight-line basis over the terms of the lease.

Interest

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim consolidated balance sheet date.

Current income tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Group to off-set current tax assets against current tax liabilities and when the Group intends to settle its current tax assets and liabilities on a net basis.

Taxation (continued)

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim consolidated balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- Where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.

- In respect of taxable temporarily differences associated with investments in and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- Where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

- In respect of deductible temporarily differences associated with investments in associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each interim consolidated balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim consolidated balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.
Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated balance sheet date.

Deferred tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.
Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- Either the same taxable entity; or
- When the Group intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

	June 30, 2026	January 01, 2026
	VND	VND
Cash on hand	2,737,693,000	2,303,815,000
Bank demand deposits	29,693,819,243	11,647,989,186
	32,431,512,243	**13,951,804,186**

5. SHORT-TERM FINANCIAL INVESTMENTS

	June 30, 2026	January 01, 2026
	VND	VND
Fund certificates (i)	20,865,980,000	-
	20,865,980,000	**-**

(i) This represents the investment in Amber Safe Bond Investment Fund managed by Amber Fund Management Joint Stock Company. As at June 30, 2026, the fair value of this investment amounted to VND 23,860,024,741, based on the valuation notice provided by Amber Fund Management Joint Stock Company.

6. SHORT-TERM TRADE RECEIVABLES

	June 30, 2026	January 01, 2026
	VND	VND
Trade receivables from customers:	162,496,960,903	12,717,198,180
- Dak Lak Power Company – Branch of Central Power Corporation	*4,788,178,748*	*2,960,140,353*
- Binh Duong Power Company – Branch of HOCHIMINH City Power Corporation	*905,034,225*	*810,316,951*
- Lam Dong Power Company – Branch of Central Power Corporation	*2,766,447,835*	*2,490,985,130*
- Oscar Energy Construction Investment JSC	*2,196,700,028*	*3,450,700,012*
- Electric Power Trading Company	*149,966,125,983*	*-*
- Other customers	*1,874,474,084*	*3,005,055,734*
Trade receivables from related parties (Note 31)	777,600,000	336,960,000
	163,274,560,903	**13,054,158,180**

7. SHORT-TERM ADVANCES TO SUPPLIERS

	June 30, 2026	January 01, 2026
	VND	VND
Phu Gia Construction Company Limited	514,728,464	467,328,960
Truong Tien Investment and Construction JSC	56,630,000	113,260,000
DG Technical Services Company Limited	158,613,552	-
A&C Auditing and Consulting Compant Limited – Hanoi Branch	240,000,000	-
Other suppliers	266,441,354	56,497,393
	1,236,413,370	**637,086,353**

8. OTHERS RECEIVABLES

	June 30, 2026	January 01, 2026
	VND	VND
a. Short-term		
Deposit	56,000,000	51,000,000
Others	364,147,839	101,916,488
	420,147,839	**152,916,488**
b. Long-term		
Deposits	10,982,800,000	10,982,800,000
	10,982,800,000	**10,982,800,000**

9. PREPAID EXPENES

	June 30, 2026	January 01, 2026
	VND	VND
a. Short-term		
Prepaid land and roof rentals	1,337,615,663	1,457,967,416
Prepaid insurance expenses	752,955,163	94,385,813
Other short-term prepaid expenses	1,104,578,708	1,095,624,784
	3,195,149,534	**2,647,978,013**
b. Long-term		
Prepaid land and roof rentals	18,463,312,014	8,076,242,703
Prepaid site clearance and compensation costs	10,444,460,325	-
Prepaid office and factory renovation costs	2,655,715,205	1,338,442,533
Other long-term prepaid expenses	1,259,097,556	866,387,266
	32,822,585,100	**10,281,072,502**

10. INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Office equipment	Means of transportation	Solar panels	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND	VND
COST							
Begining balance	**8,013,289,807**	**149,569,505,728**	**102,201,818**	**85,769,765,346**	**240,997,339,147**	**-**	**484,452,101,846**
Additions during the year			155,092,593				155,092,593
Increase due to business com binations	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**	**257,294,411**	**86,433,972,346**	**680,651,248,210**	**112,251,708**	**1,370,294,767,296**
ACCUMULATED DEPRECIATION							
Begining balance	**3,191,548,013**	**68,698,548,400**	**84,160,805**	**41,644,590,147**	**77,418,206,000**	**-**	**191,037,053,365**
Depreciation for the period	3,442,624,484	11,224,765,456	20,452,342	4,487,670,502	13,858,105,323	-	33,033,618,107
Increase due to business com binations	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**	**104,613,147**	**46,796,467,649**	**248,984,299,518**	**112,251,708**	**556,118,185,656**
NET BOOK VALUE							
Begining balance	**4,821,741,794**	**80,870,957,328**	**18,041,013**	**44,125,175,199**	**163,579,133,147**	**-**	**293,415,048,481**
Ending balance	**154,223,388,022**	**188,496,058,965**	**152,681,264**	**39,637,504,697**	**431,666,948,692**	**-**	**814,176,581,640**

11. INCREASE AND DECREASE INVESTMENT PROPERTIES

INVESTMENT PROPERTIES

	Buildings and structure VND
COST	
Begining balance	**35,093,712,424**
Increase during the period	-
Decrease due to disposal	-
Ending balance	**35,093,712,424**
ACCUMULATED DEPRECIATION	
Begining balance	**11,339,770,617**
Depreciation for the period	1,197,457,856
Decrease due to disposal	-
Ending balance	**12,537,228,473**
NET BOOK VALUE	
Begining balance	**23,753,941,807**
Ending balance	**22,556,483,951**

12. GOODWILL

	Goodwill VND
COST	
Begining balance	**2,966,795,730**
Ending balance	**2,966,795,730**
CUMULATIVE ALLOCATION	
Begining balance	**1,063,101,811**
Depreciation for the period	148,339,788
Ending balance	**1,211,441,599**
NET BOOK VALUE	
Begining balance	**1,903,693,919**
Ending balance	**1,755,354,131**

13. INVESTMENTS IN OTHER ENTITIES

	June 30, 2026 VND	January 01, 2026 VND
Investments in other entities		
Alpha Reinsurance Joint Stock Company	46,000,000,000	46,000,000,000
	46,000,000,000	**46,000,000,000**

14. LONG-TERM FINANCIAL INVESTMENTS

Investment in associates

	January 01, 2026		During the period		June 30, 2026	
		VND		VND		VND
	Cost	Equity method	Investment in associates	Profit/loss from associates	Cost	Equity method
NNL Vietnam Energy Investment Company Limited	3,933,000,000	3,869,269,818	-	60,890,259	3,933,000,000	3,930,160,077
VVT Vietnam Company Limited	3,337,000,000	3,183,728,275	-	19,730,135	3,337,000,000	3,203,458,410
NVP Vietnam Company Limited	4,225,100,000	4,722,671,788	-	101,448,479	4,225,100,000	4,824,120,267
Nghiem Van Solar Energy Company Limited	4,018,200,000	4,323,099,500	-	98,807,841	4,018,200,000	4,421,907,341
DTT Solar Vietnam Company Limited	4,026,400,000	4,286,309,236	-	57,490,024	4,026,400,000	4,343,799,260
Khoi Duy Solar Company Limited	-	-	3,900,000,000	4,233,501	3,900,000,000	3,904,233,501
Khoi Duy Solar Energy Company Limited	-	-	3,800,000,000	2,426,706	3,800,000,000	3,802,426,706
Khoi Duy Vietnam Company Limited	-	-	3,900,000,000	4,697,830	3,900,000,000	3,904,697,830
Long Van Solar Vietnam Company Limited	-	-	4,000,000,000	11,429,253	4,000,000,000	4,011,429,253
NHY Vietnam Company Limited	-	-	4,000,000,000	437,762	4,000,000,000	4,000,437,762
Sy Tien Vietnam Company Limited	-	-	4,000,000,000	3,457,333	4,000,000,000	4,003,457,333
Vinh Huu Solar Energy Company Limited	-	-	4,000,000,000	4,381,387	4,000,000,000	4,004,381,387
Vinh Huu Solar Company Limited	-	-	4,000,000,000	4,860,680	4,000,000,000	4,004,860,680
Viet Nam NTS Investment Company Limited	-	-	3,900,000,000	3,502,751	3,900,000,000	3,903,502,751
DVL Solar Vietnam Company Limited	-	-	3,900,000,000	2,415,139	3,900,000,000	3,902,415,139
Viet Nam DTH Development Investment Company Limited	-	-	3,900,000,000	1,279,241	3,900,000,000	3,901,279,241
NDT Vietnam Company Limited	-	-	4,000,000,000	2,019,423	4,000,000,000	4,002,019,423
Quang Trung Solar Viet Nam Investment Company Limited	-	-	3,900,000,000	3,065,145	3,900,000,000	3,903,065,145
Sy Tien Solar Vietnam Company Limited	-	-	3,900,000,000	4,495,264	3,900,000,000	3,904,495,264
NHY Vietnam Solar Energy Company Limited	-	-	3,900,000,000	2,775,062	3,900,000,000	3,902,775,062
Nghiem Van Vietnam Company Limited	-	-	4,000,000,000	2,752,950	4,000,000,000	4,002,752,950
	19,539,700,000	**20,385,078,617**	**63,000,000,000**	**396,596,165**	**82,539,700,000**	**83,781,674,782**

The company has not determined the fair value of its investments in associates as of the end of the fiscal year because these companies are not listed, and current regulations do not provide specific guidance on determining the fair value of such investments.

Detailed information about the associates, and the ownership percentages of the company and its subsidiaries in these associates are presented in Note 1.

15. DEFERRED INCOME TAX

a. Deferred tax asset

	June 30, 2026	January 01, 2026
	VND	VND
Deferred tax asset		
Temporary differences in depreciation of fixed assets that are deductible	137,178,835	124,939,707
Interest expense exceeding the tax-deductible limit	599,723,365	661,838,012
Revaluation surplus from business combination	371,640,283	386,198,319
	1,108,542,483	**1,172,976,038**

b. Deferred tax liability

	June 30, 2026	January 01, 2026
	VND	VND
Deferred tax liability		
Provisions	-	207,021,339
	-	**207,021,339**

16. SHORT-TERM TRADE PAYABLES

	June 30, 2026		January 01, 2026	
		VND		VND
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
LK Construction Investment JSC	161,066,000	161,066,000	494,515,200	494,515,200
AMA Auditing Firm Company Limited	-	-	290,088,000	290,088,000
CA Thang Long Company Security Service Limited	397,921,668	397,921,668	227,360,000	227,360,000
S-home Vietnam Joint Stock Company	-	-	945,517,936	945,517,936
Huy Hoang Electricial Construction Investment Joint Stock Company	294,000,000	294,000,000	28,000,000	28,000,000
Bao Minh Insurance Corporation	445,611,648	445,611,648	-	-
Others	335,345,254	335,345,254	448,878,463	448,878,463
Trade payables to related parties (Note 31)	18,360,000	18,360,000	-	-
	1,652,304,570	**1,652,304,570**	**2,434,359,599**	**2,434,359,599**

17. SHORT-TERM ACCRUED EXPENSES

	June 30, 2026	January 01, 2026
	VND	VND
Operation and Maintenance expenses	1,870,704,029	1,604,528,548
Interest expenses	450,652,662	204,524,739
Others	695,113,892	586,250,000
	3,016,470,583	**2,395,303,287**

18. TAX AND OTHER RECEIVABLES

	January 01, 2026	Increase due to business com-binations	Payable during the period	Paid during the period	June 30, 2026
	VND	VND	VND	VND	VND
Value added tax	260,998,161	-	846,327,423	766,689,859	340.635.725
Corporate income tax	1,754,062,056	3,335,470,059	4,339,836,320	5,089,532,115	4.339.836.320
Personal income tax	83,012,553	543,398	485,138,100	542,448,376	26.245.675
Fees, charges and other payables	-	--	27,261,323	27,261,323	-
	2,098,072,770	**3,336,013,457**	**5,698,563,166**	**6,425,931,673**	**4.706.717.720**

19. OTHER SHORT-TERM PAYABLES

	June 30, 2026	January 01, 2026
	VND	VND
Payables to related parties (Note 27)	829,440,000	-
Performance deposits received	*829,440,000*	-
Payables to other entities	1,412,281,000	-
Performance deposits received	*1,399,680,000*	-
Other short-term payables	*12,601,000*	-
	2,241,721,000	**-**

20. LOANS

	January 01, 2026		Movement during the year			Reclassified based on repayment schedule		June 30, 2026	
	Balance	VND Payable amount	Increase due to business com-binations	Increase	VND Decrease	Increase	Decrease	Balance	VND Payable amount
Short- term loans									
Loans from others	340,000,000	340,000,000		780,000,000	1,120,000,000	-	-	-	-
Current portion of long-term loans (i)	66,135,600,000	66,135,600,000	67,500,000,000	-	64,625,500,000	78,350,500,000	-	147,030,600,000	147,030,600,000
	66,475,600,000	**66,475,600,000**	**67,500,000,000**	**780,000,000**	**65,745,500,000**	**78,350,500,000**	-	**147,030,600,000**	**147,030,600,000**
Long-term loans									
Long-term loans from banks and financial companies (i)	105,757,205,058	105,757,205,058	281,250,000,000	26,126,608,426	21,283,908,426	-	78,350,500,000	313,499,405,058	313,499,405,058
	105,757,205,058	**105,757,205,058**	**281,250,000,000**	**26,126,608,426**	**21,283,908,426**	-	**78,350,500,000**	**313,499,405,058**	**313,499,405,058**
TOTAL	**172,232,805,058**	**172,232,805,058**	**348,750,000,000**	**26,906,608,426**	**87,029,408,426**	**78,350,500,000**	**78,350,500,000**	**460,860,005,058**	**460,860,005,058**

20. **LOANS** *(continued)*

(i) Details of the Company's long-term loans are as follows:

Bank	June 30, 2026 *(VND)*	*Principal and interest repayment term*	*Interest rate* *(% per annum)*	*Description of collateral*
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	67,451,708,426	The final instalment is due in August 2032. Principal and interest are payable monthly	6,6%-10,5%	The rooftop solar power systems owned by certain subsidiaries; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of certain subsidiaries
Vietnam Export Import Commercial Joint Stock Bank – Dak Lak Branch	9,090,000,000	The final instalment is due in October 2027. Principal and interest are payable monthly	7%-11,6%	- The rooftop solar power systems owned by certain subsidiaries; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - Total capital contributions in certain indirect subsidiaries under the Pledge Agreements; - Land use rights held by certain individuals.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	321,750,000,000	The final instalment is due in July 2031. Principal and interest are payable monthly	8,2%	- Land use rights and all assets attached to land relating to Thuan Minh 2 Solar Power Plant Project; - All machinery, equipment, and other real estate properties belonging to Thuan Minh 2 Solar Power Plant Project; - Property rights arising from the project; and - 60% of total shares held by shareholders in SD Truong Thanh Joint Stock Company.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	29,820,493,976	The final instalment is due in July 2029. Principal and interest are payable monthly	7,1% - 9,2%	The rooftop solar power systems owned by the Company and certain its subsidiaries; - 19,973,500 shares of Helio Power Joint Stock Company – the parent company of the Company; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of rooftop solar power projects.

20. LOANS *(continued)*

Bank	June 30, 2026	*Principal and interest repayment term*	*Interest rate*	*Description of collateral*
	(VND)		*(% per annum)*	
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ban Me Branch	21,357,802,656	The final instalment is due in June 2030. Principal and interest are payable monthly.	8,90%	- The rooftop solar power systems owned by certain Company's subsidiaries. - Third-party land ownership rights; - Rights to receivables arising from the power purchase agreement, and beneficial rights to compensation for damages related to the Project.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Binh Branch	8,320,000,000	The final instalment is due in June 2029. Principal and interest are payable monthly.	8,5%-9,2%	- The rooftop solar power systems owned by certain Company's subsidiaries; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of rooftop solar power projects.
EVF General Finance Joint Stock Company	3,070,000,000	The final instalment is due in November 2027. Principal and interest are payable monthly.	9,4%-10,1%	- The rooftop solar power systems owned by certain subsidiaries.
TOTAL	**460,860,005,058**			
In which				
Current portion of long-term loans	147,360,600,000			
Long-term loans	313,499,405,058			

21. OWNERS' EQUITY

Changes in equity

	Share capital	Share premium	Other equity funds	Undistributed earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND
Opening balance	**210,000,000,000**	**-**	**8,415,375,558**	**47,428,082,665**	**-**	**265,843,458,223**
Increase/(Decrease) in capital during the year	210,000,000,000	(508,500,000)	-	-	-	209,491,500,000
Profit (Loss) for the period	-	-	-	98,427,493,609	10,157,375,333	108,584,868,942
Appropriation to bonus and welfare funds (i)				(1,084,377,372)		(1,084,377,372)
Increase due to business com-binations			-	-	193,308,169,943	193,308,169,943
Balance as at June 30, 2026	**420,000,000,000**	**(508,500,000)**	**8,415,375,558**	**144,771,198,902**	**203,465,545,276**	**776,143,619,736**

(i) The appropriation to bonus and welfare funds from the 2025 profit after tax was made in accordance with the Resolution of the General Meeting of Shareholders No. 01/2026/HIO/NQ-ĐHĐCĐ dated April 18, 2026

Shares	June 30, 2026	January 01, 2026
Number of shares issued to the public	42,000,000	21,000,000
Ordinary shares	*42,000,000*	*21,000,000*
Number of outstanding shares	42,000,000	21,000,000
Ordinary shares	*42,000,000*	*21,000,000*

An ordinary share has par value of VND 10,000.

Charter Capital

Following the 9th amendment to the Business Registration Certificate on March 30, 2026, the charter capital of the Company is VND 420,000,000,000. Shareholders had fully contributed their capital by June 30, 2026:

	Contributed Capital			
	June 30, 2026		January 01, 2026	
	VND	%	VND	%
Helio Power Joint Stock Company	291,120,000,000	69.31%	145,560,000,000	69.31%
Other Shareholders	128,880,000,000	30.69%	64,440,000,000	30.69%
	420,000,000,000	**100%**	**210,000,000,000**	**100%**

22. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Revenue from selling electricity	72,023,617,441	26,686,623,666
Revenue of consulting and management services	3,499,323,600	3,422,515,600
Rental revenue	619,720,869	619,720,869
	76,142,661,910	**30,728,860,135**
In which: Revenue from related prarties (Note 30)	744,000,000	360,000,000

23. COST OF GOODS SOLD AND SERVICES RENDERED

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Cost of selling electricity	28,684,161,192	14,363,898,614
Cost of consulting and management services	3,007,997,665	2,195,084,602
Cost of leasing services	673,157,595	673,157,595
	32,365,316,452	**17,232,140,811**

24. PRODUCTION AND OPERATING COSTS

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Labour costs	4,476,018,442	2,697,072,616
Depreciation of fixed assets, investment properties and amortization of goodwill	22,014,534,472	10,606,892,943
Expenses for external services	9,529,418,497	6,033,112,487
Provision for doubtful debts	174,849,412	-
Others	22,000	2,198,636
	36,194,842,823	**19,339,276,682**

25. FINANCIAL INCOME

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Interest on deposits	236,603,321	6,405,876
	236,603,321	**6,405,876**

26. FINANCIAL EXPENSES

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Interest expenses	9,828,098,385	4,015,586,239
Other financial expenses	30,147,141	160,147,141
	9,858,245,526	**4,175,733,380**

27. GENERAL AND ADMINISTRATIVE EXPENSES

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Labour costs	885,711,294	619,184,066
Depreciation	38,161,299	38,161,299
Expenses for external services	2,656,612,472	1,373,421,976
Amortization of goodwill	74,169,894	74,169,894
Provision for doubtful debts	174,849,412	-
Others	22,000	2,198,636
	3,829,526,371	**2,107,135,871**

28. OTHER INCOME

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Gain from a bargain purchase	-	346,194,086
Others	115,695	136,571
	115,695	**346,330,657**

29. CORPORATE INCOME TAX

a. Current corporate income tax expenses

Corporate income tax expenses on taxable income for the current year/period is calculated as follows:

In accordance with the Corporate Income Tax Law No. 67/2025/QH15, the applicable corporate income tax (CIT) rate for the Parent Company and its subsidiaries in 2026 is 20%. Specifically, newly established subsidiaries executing investment projects in areas with difficult or specially difficult socio-economic conditions are entitled to corporate income tax incentives in accordance with current regulations of the Corporate Income Tax Law, as follows:

- Subsidiaries with rooftop solar projects in Lam Dong province - an area with specially difficult socio-economic conditions - are entitled to CIT incentives for income derived from electricity sales in these preferential areas. The applicable tax rate is 10% for 15 years, with a tax exemption for the first 4 years and a 50% reduction for the following 9 years..

- Subsidiaries with rooftop solar projects in Ham Thuan Nam, Lam Dong province - an area with difficult socio-economic conditions - are subject to a 17% tax rate for 10 years, with a tax exemption for income from electricity sales in these preferential areas for the first 2 years and a 50% reduction for the following 4 years.

Additionally, one subsidiary is entitled to a 10% CIT rate for its electricity production and business activities for 15 years starting from the project's commencement (2019). This company was exempted from CIT for 4 years starting from its first year of taxable income (2019) and receives a 50% reduction for the subsequent 9 years. After the incentive period, the Company applies CIT rates according to current regulations.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax depends on the inspection results of the competent tax authorities.

b. Deferred corporate income tax expense

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Deferred tax (income)/expense related to provisions	(207,021,339)	(179,791,366)
Deferred tax (income)/expense from revaluation surplus of assets from business combination	14,558,036	14,558,036
Deferred tax (income)/expense from depreciation differences	(12,239,128)	(12,239,128)
Deferred tax (income)/expense from excess interest expense	62,114,647	865,447,545
Total deferred corporate income tax expense/(income)	**(142,587,784)**	**687,975,087**

30. EARNINGS PER SHARE

a. Basic earnings per share

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Accounting Profit/(Loss) After Corporate Income Tax	19,535,241,133	6,533,935,408
Deductions for bonus and welfare funds	-	522,714,832
Profit or (loss) attributable to ordinary shareholders	19,535,241,133	7,056,650,240
Weighted average number of ordinary shares outstanding during the period	28,889,503	21,000,000
Basic earnings per share	**676**	**336**

b. Diluted earnings per share

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Accounting Profit/(Loss) After Corporate Income Tax	19,535,241,133	6,533,935,408
Deductions for bonus and welfare funds	-	522,714,832
Profit or (loss) attributable to ordinary shareholders	19,535,241,133	7,056,650,240
Weighted average number of ordinary shares outstanding during the period	28,889,503	21,000,000
Diluted earnings per share	**676**	**336**

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List of related parties with significant transactions and balances during the year/period:

Related Party	Relationship
Helio Power Joint Stock Company	Parent company
Mr. Phan Thanh Dat	Chairman of the Board of Directors (Reappointed on April 18, 2026)
Mr. Bui Tuan Duong	Member of the BOD (Reappointed on April 18, 2026) Deputy General Director (Appointed on August 01, 2022) Representative managing the capital contribution of the Parent company
Ms. Nguyen Thi Ngoc Quynh	General Director (Appointed on June 11, 2024) Member of the Board of Directors (Appointed on April 18, 2026)
Mr. Nguyen Thanh Long	Independent Director (Resigned on April 18, 2026)
Ms. Pham Thi Thu Trang	Independent Director/Chairwoman of the Audit Committee (Appointed on April 18, 2026)
Mr. Nguyen Minh Hoang	Independent Director/Member of the Audit Committee (Appointed on April 18, 2026)

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

List of related parties with significant transactions and balances during the year/period:

Related Party	Relationship
Mr. Tran Minh Duc	Head of Board of Supervisors (Resigned on April 18, 2026)
Ms. Nguyen Thi Phuong	Member of Board of Supervisors (Resigned on April 18, 2026)
Ms. Nguyen Thi Thanh Huong	Member of Board of Supervisors (Resigned on April 18, 2026)
Ms. Le Thi Trang	Chief Accountant (Appointed on June 11, 2024)
NNL Vietnam Energy Investment Company Limited	Indirectly owned associate company
VVT Vietnam Company Limited	Indirectly owned associate company
DTT Solar Vietnam Company Limited	Indirectly owned associate company
Nghiem Van Solar Energy Company Limited	Indirectly owned associate company
NVP Vietnam Company Limited	Indirectly owned associate company
Khoi Duy Solar Company Limited	Indirect associate from June 19, 2026
Khoi Duy Solar Energy Company Limited	Indirect associate from June 19, 2026
Khoi Duy Vietnam Company Limited	Indirect associate from June 18, 2026
Long Van Solar Vietnam Company Limited	Indirect associate from June 17, 2026
NHY Vietnam Company Limited	Indirect associate from June 18, 2026
Sy Tien Vietnam Company Limited	Indirect associate from June 17, 2026
Vinh Huu Solar Energy Company Limited	Indirect associate from June 17, 2026
Vinh Huu Solar Company Limited	Indirect associate from June 17, 2026
Viet Nam NTS Investment Company Limited	Indirect associate from June 17, 2026
DVL Solar Vietnam Company Limited	Indirect associate from June 19, 2026
Viet Nam DTH Development Investment Company Limited	Indirect associate from June 19, 2026
NDT Vietnam Company Limited	Indirect associate from June 18, 2026
Quang Trung Solar Viet Nam Investment Company Limited	Indirect associate from June 18, 2026
Sy Tien Solar Vietnam Company Limited	Indirect associate from June 17, 2026
NHY Vietnam Solar Energy Company Limited	Indirect associate from June 18, 2026
Nghiem Van Vietnam Company Limited	Indirect associate from June 18, 2026
EC Technology Joint Stock Company	Other related party

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

During the year/period, the Company had the following significant transactions with related parties:

	From April 01, 2026 to June 30, 2026	From April 01, 2025 to June 30, 2025
	VND	VND
Service revenue		
NNL Vietnam Energy Investment Company Limited	72,000,000	72,000,000
VVT Vietnam Company Limited	72,000,000	72,000,000
Nghiem Van Solar Energy Company Limited	72,000,000	72,000,000
NVP Vietnam Company Limited	72,000,000	72,000,000
DTT Solar Vietnam Company Limited	72,000,000	72,000,000
Khoi Duy Solar Company Limited	24,000,000	Not yet a related party
Khoi Duy Solar Energy Company Limited	24,000,000	Not yet a related party
Khoi Duy Vietnam Company Limited	24,000,000	Not yet a related party
Long Van Solar Vietnam Company Limited	24,000,000	Not yet a related party
NHY Vietnam Company Limited	24,000,000	Not yet a related party
Sy Tien Vietnam Company Limited	24,000,000	Not yet a related party
Vinh Huu Solar Energy Company Limited	24,000,000	Not yet a related party
Vinh Huu Solar Company Limited	24,000,000	Not yet a related party
Viet Nam NTS Investment Company Limited	24,000,000	Not yet a related party
DVL Solar Vietnam Company Limited	24,000,000	Not yet a related party
Viet Nam DTH Development Investment Company Limited	24,000,000	Not yet a related party
NDT Vietnam Company Limited	24,000,000	Not yet a related party
Quang Trung Solar Viet Nam Investment Company Limited	24,000,000	Not yet a related party
Sy Tien Solar Vietnam Company Limited	24,000,000	Not yet a related party
NHY Vietnam Solar Energy Company Limited	24,000,000	Not yet a related party
Nghiem Van Vietnam Company Limited	24,000,000	Not yet a related party
	744,000,000	**360,000,000**
Purchases of goods and services		
EC Technology Joint Stock Company	51,000,000	Not yet a related party
	51,000,000	**-**

Major balances outstanding with related parties at year-end:

	June 30, 2026	January 01, 2026
	VND	VND
Short-term accounts receivable		
NNL Vietnam Energy Investment Company Limited	77,760,000	77,760,000
VVT Vietnam Company Limited	25,920,000	77,760,000
NVP Vietnam Company Limited	25,920,000	77,760,000
Nghiem Van Solar Energy Company Limited	25,920,000	77,760,000
DTT Vietnam Company Limited	25,920,000	25,920,000
Khoi Duy Solar Company Limited	51,840,000	Not yet a related party
Khoi Duy Solar Energy Company Limited	25,920,000	Not yet a related party
Khoi Duy Vietnam Company Limited	51,840,000	Not yet a related party
Long Van Solar Vietnam Company Limited	25,920,000	Not yet a related party
NHY Vietnam Company Limited	25,920,000	Not yet a related party
Sy Tien Vietnam Company Limited	51,840,000	Not yet a related party
Vinh Huu Solar Energy Company Limited	51,840,000	Not yet a related party
Vinh Huu Solar Company Limited	25,920,000	Not yet a related party
Viet Nam NTS Investment Company Limited	25,920,000	Not yet a related party
DVL Solar Vietnam Company Limited	51,840,000	Not yet a related party

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

	June 30, 2026	January 01, 2026
	VND	VND
Short-term accounts receivable (continued)		
Viet Nam DTH Development Investment Company Limited	25,920,000	Not yet a related party
NDT Vietnam Company Limited	77,760,000	Not yet a related party
Quang Trung Solar Viet Nam Investment Company Limited	25,920,000	Not yet a related party
Sy Tien Solar Vietnam Company Limited	25,920,000	Not yet a related party
NHY Vietnam Solar Energy Company Limited	25,920,000	Not yet a related party
Nghiem Van Vietnam Company Limited	25,920,000	Not yet a related party
	777,600,000	**336,960,000**

	June 30, 2026	January 01, 2026
	VND	VND
Other short-term payables		
Khoi Duy Solar Company Limited	51,840,000	Not yet a related party
Khoi Duy Solar Energy Company Limited	51,840,000	Not yet a related party
Khoi Duy Vietnam Company Limited	51,840,000	Not yet a related party
Long Van Solar Vietnam Company Limited	51,840,000	Not yet a related party
NHY Vietnam Company Limited	51,840,000	Not yet a related party
Sy Tien Vietnam Company Limited	51,840,000	Not yet a related party
Vinh Huu Solar Energy Company Limited	51,840,000	Not yet a related party
Vinh Huu Solar Company Limited	51,840,000	Not yet a related party
Viet Nam NTS Investment Company Limited	51,840,000	Not yet a related party
DVL Solar Vietnam Company Limited	51,840,000	Not yet a related party
Viet Nam DTH Development Investment Company Limited	51,840,000	Not yet a related party
NDT Vietnam Company Limited	51,840,000	Not yet a related party
Quang Trung Solar Viet Nam Investment Company Limited	51,840,000	Not yet a related party
Sy Tien Solar Vietnam Company Limited	51,840,000	Not yet a related party
NHY Vietnam Solar Energy Company Limited	51,840,000	Not yet a related party
Nghiem Van Vietnam Company Limited	51,840,000	Not yet a related party
	829,440,000	-

	June 30, 2026	January 01, 2026
	VND	VND
Short-term trade payables		
EC Technology Joint Stock Company	18,360,000	-
	18,360,000	-

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

Remuneration of the members of the Board of Directors and the Board of Supervisors, and the income of the members of the Board of Managements and the Chief Accountant during the period:

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Board of Directors	**144,000,000**	**120,000,000**
Mr. Phan Thanh Dat	60,000,000	60,000,000
Mr. Nguyen Thanh Long	18,000,000	30,000,000
Mr. Bui Tuan Duong	30,000,000	30,000,000
Ms. Nguyen Thi Ngoc Quynh	12,000,000	-
Ms. Pham Thi Thu Trang	12,000,000	-
Mr. Nguyen Minh Hoang	12,000,000	-
Board of Managements and Chief Accountant	**1,632,618,480**	**1,184,086,020**
Ms. Nguyen Thi Ngoc Quynh	658,522,620	458,117,933
Mr. Bui Tuan Duong	614,198,000	430,169,100
Ms. Le Thi Trang	359,897,860	295,798,987
Board of Supervisors	**39,600,000**	**66,000,000**
Mr. Tran Minh Duc	18,000,000	30,000,000
Ms. Nguyen Thi Phuong	10,800,000	18,000,000
Ms. Nguyen Thi Thanh Huong	10,800,000	18,000,000

32. EVENTS AFTER THE END OF THE INTERIM ACCOUNTING PERIOD

There is no matter or circumstance that has arisen since the consolidated balance sheet date that requires adjustment or disclosure in the interim consolidated financial statements of the Company and its subsidiaries.

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

Do Thi Trang	Le Thi Trang	Phan Thanh Dat
Preparer	Chief Accountant	Chairman

July 20, 2026