HELIO ENERGY JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No: 28/2026/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

CÔNG TY CỔ PHẦN HELIO ENERGY

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 financial statements for 2026;
- The Official Dispatch no. 54/2026/CV-HIO regarding Disclosure of Interim Separate Income Statement for the first half of 2026.

THE REPRESENTATIVE OF THE COMPANY

Authorized person to disclose information

M.S.D.N: 0109204756
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:..51../2026/CV-HIO	*Hanoi, July 23, 2026.*

Regarding: Disclosure of Interim Separate Income Statement for the first half 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 regarding the variance in Profit After Tax in the Interim Financial Statements for the accounting period 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	963,751,076	1,350,395,563	386,644,487	40.12%

In the first half of 2026, the Company's profit after tax reached VND 1,350,395,563, representing an increase of 40.12% compared to the same period last year, due to the following reasons:

- The Company's gross profit from sales and provision of services decreased by VND 710,965,166, representing a decrease of 12.75% compared to the same period in 2025.

- Financial income increased by VND 2,505,966,016 compared to the same period in 2025. This growth was mainly driven by the dividend payouts and profit distributions received from subsidiaries during the first half of 2026.

- Financial expenses increased by VND 268,507,315 compared to the same period last year. This variance was primarily due to a sharp decline in the reversal of provision for financial investments in this period, which no longer contributed to offsetting financial expenses as it did in the previous year. As of March 31, 2026, the Company had fully reversed all provisions for financial investments established in prior year.

- General and administrative expenses increased by VND 1,315,120,108 compared to the same period last year. The primary reason was the incurrence of expenses related to the preparation of dossiers and procedures for securities listing registration.

- Corporate income tax expense for the first half of the year also registered a year-over-year decline of VND 207,173,219.

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 during the quarter.

Best Regards./.

To:

- *As above;*
- *Archive.*

HELIO ENERGY JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN HELIO ENERGY

CHỦ TỊCH HĐQT

Phan Thành Đạt

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INTERIM FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD
FROM JANUARY 1, 2026 TO JUNE 30, 2026

HELIO ENERGY JOINT STOCK COMPANY

INTERIM 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 Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

Responsibilities of the legal representative

The legal representative is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim 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 Financial Statements;
- Prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company 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 Financial Statements.

The legal representative hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, 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 Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

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

Statement of the legal representative

In the opinion of the legal representative, the Interim Financial Statements give a true and fair view of the financial position of the Company as at June 30, 2026 and of its financial performance and 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 Financial Statements.

Legal representative

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

Phan Thanh Dat

July 20, 2026

A&C AUDITING AND CONSULTING CO., LTD.

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bakertilly A & C

www.a-c.com.vn

No. 2.0532/26/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 Financial Statements of Helio Energy Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on July 20, 2026, from page 6 to page 40, comprising the Interim Statement of Financial Position as at June 30, 2026, the Interim Income Statement, the Interim Cash Flow Statement for the accounting period from January 1, 2026 to June 30, 2026 and the Notes to the Interim Financial Statements.

Responsibility of the legal representative

The Company's legal representative is responsible for the preparation, true and fair presentation of the Company's Interim 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 Financial Statements; and responsible for such internal control as the legal representative determines necessary to enable the preparation and presentation of the Interim 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 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 Financial Statements do not give a true and fair view, in all material respects, of the financial position of Helio Energy Joint Stock Company as at June 30, 2026 and of its financial performance and 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 Financial Statements.

Other matters

The Company's Interim Financial Statements for the accounting period from January 1, 2025 to June 30, 2025 and the 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 Financial Statements for the fiscal year ended December 31, 2025 on March 18, 2026, expressing an unqualified opinion.

The Report on review of the Company's Interim 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.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 STATEMENT OF FINANCIAL POSITION

(Full form)

As at June 30, 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**5,691,529,001**	**7,924,504,091**
I.	**Cash and cash equivalents**	**110**	**V.1**	**243,431,226**	**979,321,266**
1.	Cash	111		243,431,226	979,321,266
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		-	-
1.	Trading securities	121		-	-
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**		**4,156,826,375**	**5,217,620,854**
1.	Short-term trade receivables	131	V.3	3,319,699,695	4,539,871,369
2.	Short-term prepayments to suppliers	132		806,171,552	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		51,377,388	52,916,488
6.	Provisions for short-term doubtful debts	136	V.4	(20,422,260)	(12,253,356)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**278,620,896**	**33,010,909**
1.	Inventories	141		278,620,896	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**		**1,012,650,504**	**1,694,551,062**
1.	Short-term prepaid expenses	161	V.5a	1,012,650,504	1,694,551,062
2.	Deductible VAT	162		-	-
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**465,226,761,950**	**257,563,743,014**
I.	**Long-term receivables**	**210**		**740,000,000**	**740,000,000**
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		740,000,000	740,000,000
6.	Provisions for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**30,445,976,831**	**32,377,593,588**
1.	Tangible fixed assets	221	V.6	30,445,976,831	32,377,593,588
-	*Cost*	*222*		*53,228,167,528*	*53,073,074,935*
-	*Accumulated depreciation*	*223*		*(22,782,190,697)*	*(20,695,481,347)*
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.7**	**1,509,127,669**	**1,588,555,441**
-	Cost	241		2,382,833,161	2,382,833,161
-	Accumulated depreciation	242		(873,705,492)	(794,277,720)
V.	**Long-term assets in progress**	**250**		-	-
1.	Long-term work in progress	251		-	-
2.	Construction-in-progress	252		-	-
VI.	**Long-term financial investments**	**260**		**430,768,000,000**	**220,706,636,468**
1.	Investments in subsidiaries	261	V.2	384,768,000,000	174,768,000,000
2.	Investments in joint ventures and associates	262		-	-
3.	Equity investments in other entities	263	V.2	46,000,000,000	46,000,000,000
4.	Provisions for impairment of long-term investments in other entities	264	V.2	-	(61,363,532)
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**		**1,763,657,450**	**2,150,957,517**
1.	Long-term prepaid expenses	271	V.5b	1,685,447,458	2,047,027,705
2.	Deferred income tax assets	272		-	-
3.	Long-term equipment, materials and spare parts	273		78,209,992	103,929,812
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**470,918,290,951**	**265,488,247,105**

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**26,741,768,999**	**31,069,243,344**
I. Current liabilities	**310**		**14,361,768,999**	**15,389,243,344**
1. Short-term trade payables	311	V.8	590,901,096	1,736,956,155
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.9	294,513,471	948,734,515
5. Payables to employees	315		185,114,803	1,027,067,747
6. Short-term accrued expenses	316	V.10	2,084,694,056	1,796,436,726
7. Short-term inter-company payables	317		-	-
8. Payables based on the progress of construction contracts	318		-	-
9. Short-term deferred revenue	319		162,750,000	69,750,000
10. Other short-term payables	320	V.11	2,429,120,000	2,700,000,000
11. Short-term borrowings and finance lease liabilities	321	V.12a	6,260,000,000	5,840,000,000
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323	V.13	2,354,675,573	1,270,298,201
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	**330**		**12,380,000,000**	**15,680,000,000**
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.12b	12,380,000,000	15,680,000,000
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNERS' EQUITY	**400**	**V.14**	**444,176,521,952**	**234,419,003,761**
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		-	-
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		24,685,021,952	24,419,003,761
- *Retained earnings accumulated to the end of the previous period*	*420a*		*23,334,626,389*	*9,748,875,624*
- *Retained earnings of the current period*	*420b*		*1,350,395,563*	*14,670,128,137*
TOTAL RESOURCES	**440**		**470,918,290,951**	**265,488,247,105**

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 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	17,133,035,625	17,133,557,172
2	**Revenue deductions**	02		-	-
3	**Net revenue from sales of merchandise and rendering of services**	10		17,133,035,625	17,133,557,172
4	**Cost of sales**	11	VI.2	12,266,942,837	11,556,499,218
5	**Gross profit/ (loss) from sales of merchandise and rendering of services**	20		4,866,092,788	5,577,057,954
6	**Gain/(loss) on disposal, liquidation of investment properties**	21		-	-
7	**Financial income**	22	VI.3	2,510,766,107	4,800,091
8	**Financial expenses**	23	VI.4	735,690,770	467,183,455
	In which: Borrowing costs	24		797,054,302	1,023,297,813
9	**Selling expenses**	25		-	-
10	**General and administration expenses**	26	VI.5	5,279,112,417	3,963,992,309
11	**Net operating profit/ (loss)**	30		1,362,055,708	1,150,682,281
12	**Other income**	31		400,780	37,983,714
13	**Other expenses**	32		12,060,925	17,741,700
14	**Other profit/ (loss)**	40		(11,660,145)	20,242,014
15	**Total accounting profit/ (loss) before tax**	50		1,350,395,563	1,170,924,295
16	**Current corporate income tax expense**	51	V.9	-	207,173,219
17	**Deferred corporate income tax expense**	52		-	-
18	**Net profit/ (loss) after tax**	60		1,350,395,563	963,751,076
19	**Basic earnings per share**	70	VI.6	-	-
20	**Diluted earnings per share**	71	VI.6	-	-

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
THÀNH PHỐ HÀ NỘI

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

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
I.	**Cash flows from operating activities**				
1	***Accounting profit before tax***	***01***		***1,350,395,563***	***1,170,924,295***
2	***Adjustments:***				
-	Depreciation and amortization of fixed assets and investment properties	02	V.6; 7	2,166,137,122	2,162,718,414
-	Provisions	03	VI.4; 5	(53,194,628)	(556,114,358)
-	Foreign exchange (gains)/ losses from revaluation of monetary items	04		-	-
-	(Gain)/ loss from investing and financing activities	05	VI.3	(2,500,000,000)	(4,800,091)
-	Interest expenses	06	VI.4	797,054,302	1,023,297,813
-	Others	07		-	-
3	***Operating profit/ (loss) before changes in working capital***	***08***		***1,760,392,359***	***3,796,026,073***
-	(Increase)/ decrease in receivables	09		1,052,625,575	(12,062,988,770)
-	(Increase)/ decrease in inventories	10		(219,890,167)	(345,454)
-	Increase/ (decrease) in payables	11		1,227,100,731	272,579,031
-	Increase/ (decrease) in prepaid expenses	12		1,043,480,805	(597,148,699)
-	(Increase)/ decrease in trading securities	13		-	-
-	Interest paid	14		(800,336,565)	(1,029,737,375)
-	Corporate income tax paid	15	V.9	(604,723,801)	(1,083,915,670)
-	Other cash receipts from operating activities	16		-	-
-	Other cash payments for operating activities	17		(650,946,384)	-
	Net cash flows from operating activities	***20***		***2,807,702,553***	***(10,705,530,864)***
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		-	-
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		-	-
5	Investments in other entities	25	V.2	(210,000,000,000)	-
6	Proceeds from divestment of investments in other entities	26		-	-
7	Interests and dividends received	27		-	4,800,091
	Net cash flows from investing activities	***30***		***(210,155,092,593)***	***4,800,091***

	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.14	209,491,500,000	-
2	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3	Proceeds from borrowings	33		-	-
4	Repayment for borrowings	34	V.12a	(2,880,000,000)	(2,640,000,000)
5	Repayments for finance lease principal	35		-	-
6	Dividends and profits paid to the owners	36		-	-
	Net cash flows from financing activitites	***40***		***206,611,500,000***	***(2,640,000,000)***
	Net cash flows during the period	**50**		**(735,890,040)**	**(13,340,730,773)**
	Cash at the beginning of period	**60**	**V.1**	**979,321,266**	**14,224,667,716**
	Effects of fluctuations in foreign exchange rates	61		-	-
	Cash at the end of period	**70**	**V.1**	**243,431,226**	**883,936,943**

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

NOTES TO THE INTERIM 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") 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 Company

The Company has 26 directly-owned subsidiaries. The principal business activity of the subsidiaries includes electricity generation using solar power.

Name	Address of head office	Proportion of capital contribution	Proportion of beneficial interest	Proportion of voting rights
SD Truong Thanh JSC.	Ku Ke Hamlet, Ham Thuan Commune, Lam Dong Province	59.32%	59.32%	59.32%
Apollo Power 4 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%
Omega Power 3 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%
Helio Binh Thuan Co., Ltd.	Minh Tien Hamlet, Ham Thuan Nam Commune, Lam Dong Province	100%	100%	100%
Ampire Power 4 Co., Ltd.	4th Floor, No. 37 Ba Trieu, Cua Nam Ward, Hanoi City	100%	100%	100%
Le Manh Green Power Co., Ltd.	Trung Hoa Hamlet, Ea Kar Commune, Dak Lak Province	100%	100%	100%
KCP Energy Co., Ltd.	Trung Hoa Hamlet, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Mat Troi Do Viet Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Hoang Phu Energy Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Two Brothers Energy Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Nhat Anh Solar Power Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Nhat My Solar Power Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Tuan Anh Solar Power Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%
Buoc Tien Moi Viet Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%
Dahlia Vietnam Co., Ltd.	Hamlet 6, Ea Kar Commune, Dak Lak Province	100%	100%	100%
Zon Power Vietnam Co., Ltd.	No. 46, Hamlet 10, Ea Knop Commune, Dak Lak Province	100%	100%	100%
New Power Vietnam Co., Ltd.	Hamlet 23, Ea Kar Commune, Dak Lak Province	100%	100%	100%
New Century Energy Co., Ltd.	Hamlet 23, Ea Kar Commune, Dak Lak Province	100%	100%	100%
New Times Energy Co., Ltd.	Hamlet 2, Ea Ning Commune, Dak Lak Province	100%	100%	100%
Sol Power Vietnam Co., Ltd.	Hamlet 2, Ea Ning Commune, Dak Lak Province	100%	100%	100%
Orchid Vietnam Co., Ltd.	Hamlet 5, Ea Khal Commune, Dak Lak Province	100%	100%	100%

Name	Address of head office	Proportion of capital contribution	Proportion of beneficial interest	Proportion of voting rights
Solar Viet Co., Ltd.	Hamlet 5, Ea Khal Commune, Dak Lak Province	100%	100%	100%
Hoang Gia Phu Single-Member Limited Liability Company	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%
Carnation Vietnam Co., Ltd.	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%
Nghiem Brothers Energy Single-Member Limited Liability Company	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%
Green Up Power Vietnam Co., Ltd.	Nha Den Hamlet, Dak Wil Commune, Lam Dong Province	100%	100%	100%

6. Number of employees

As at June 30, 2026, the Company had 42 employees (as at January 1, 2026: 47 employees).

7. Statement on information comparability in the 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 Company'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 Company 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") and the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of Financial Statements.

Application of the new accounting framework

For the fiscal year ended December 31, 2026, the Company 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 Ministry of Finance's circulars guiding the implementation of accounting standards have been complied with in the preparation and presentation of the Financial Statements.

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

1. Basis of preparation of the Financial Statements

The 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. Cash

Cash comprises cash on hand and demand deposits at banks.

3. Financial investments

Investments in subsidiaries

Subsidiary

A subsidiary is an entity that is controlled by the Company. Control is obtained when the Company achieves the ability to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Initial recognition

Investments in subsidiaries are initially recognized at costs, including the cost of purchase or capital contributions plus other directly attributable transaction costs (transaction costs, brokerage fees, consultancy fees, audit fees, duties, taxes and bank charges, etc.). In the specific case where the Company borrows funds to invest in a subsidiary, borrowing costs are recognized as financial expenses and are not capitalized. Where the investment is 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 recorded at cost.

Dividends and profits of the previous periods prior to the acquisition of the investment are deducted from the cost of the investment. Dividends and profits of the periods after the acquisition of the investment are recorded in financial income. Stock dividends received are recorded only as an increase in the number of shares held; the value of the shares received is not recorded as an increase in value.

Provisions for impairment of investments in subsidiaries

Provisions for impairment of investments in subsidiaries are recognized when a subsidiary incurs a loss or the investment is impaired, resulting in the Company being likely to incur a loss of capital. The amount of the additional provision is calculated by multiplying the Company's proportion of ownership interest in actual contributed charter capital at the end of the accounting period by the difference between owners' actual contributed capital and the subsidiary's owners' equity at the same date. If the subsidiary is included in the Consolidated Financial Statements, the basis for determining the provisions for impairment is the Consolidated Financial Statements.

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

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 Company 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 Company 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 Company'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".

4. 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 Company and customers who are independent of the Company.
- 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 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".

5. 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 Company'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).

6. Tangible fixed assets

Tangible fixed assets are stated at costs less accumulated depreciation.

Costs of tangible fixed assets include all costs incurred by the Company 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	15
Machinery and equipment	10–15
Means of transportation	10
Office equipment	3–5
Solar panels	15

7. Investment properties

Investment properties are infrastructure owned by the Company 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 Company 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 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

8. 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 Company.
- 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 Statement of Financial Position based on their remaining maturity as of the balance sheet date.

9. 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.

10. 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.

11. 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 Company.
- 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 Company 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.

12. 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.

13. Expenses

Expenses are those that result in outflows of the Company'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 Company 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.

14. Corporate income tax

The Company'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 expenses comprise only current income tax, which is the amount of corporate income tax payable calculated on the basis of taxable income for the year and the current corporate income tax rate. The difference between taxable income and accounting profit arises from adjustments to temporary differences between tax and accounting treatment, non-deductible expenses, non-taxable income and tax losses carried forward.

15. 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 Company include:

- The Parent 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 Company, 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.

16. Segment reporting

A business segment is a distinguishable component of the Company 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 Company 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 Company'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 Company's Financial Statements.

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

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	44,380,000	42,426,000
Demand deposits	199,051,226	936,895,266
- Joint Stock Commercial Bank for Investment and Development of Vietnam	*14,048,692*	*581,295,736*
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	*173,277,685*	*308,720,454*
- Other banks and organizations	*11,724,849*	*46,879,076*
Total	**243,431,226**	**979,321,266**

2. Investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
Investments in subsidiaries	***384,768,000,000***	***510,472,787,944***	**-**	***174,768,000,000***	***205,601,213,757***	***(61,363,532)***
SD Truong Thanh JSC.	210,000,000,000	296,658,778,440	-	-	-	-
Apollo Power 4 Co., Ltd.	10,095,000,000	10,527,243,869	-	10,095,000,000	10,417,056,270	-
Omega Power 3 Co., Ltd.	10,100,000,000	10,179,586,971	-	10,100,000,000	9,938,636,468	(61,363,532)
Helio Binh Thuan Co., Ltd.	10,023,000,000	10,407,171,461	-	10,023,000,000	10,589,926,025	-
Ampire Power 4 Co., Ltd.	10,050,000,000	11,311,616,804	-	10,050,000,000	11,036,536,267	-
Le Manh Green Power Co., Ltd.	6,500,000,000	8,246,689,760	-	6,500,000,000	7,846,109,267	-
KCP Energy Co., Ltd.	6,500,000,000	8,597,950,638	-	6,500,000,000	8,148,475,652	-
Mat Troi Do Viet Co., Ltd.	6,500,000,000	8,653,958,215	-	6,500,000,000	8,206,033,926	-
Hoang Phu Energy Co., Ltd.	6,500,000,000	8,367,500,803	-	6,500,000,000	7,927,255,759	-
Two Brothers Energy Co., Ltd.	6,500,000,000	8,589,538,145	-	6,500,000,000	8,136,579,474	-
Nhat Anh Solar Power Co., Ltd.	6,500,000,000	8,681,313,234	-	6,500,000,000	8,249,684,112	-
Nhat My Solar Power Co., Ltd.	6,500,000,000	8,293,658,240	-	6,500,000,000	7,874,024,615	-
Tuan Anh Solar Power Co., Ltd.	6,500,000,000	8,543,150,146	-	6,500,000,000	8,089,594,074	-
Buoc Tien Moi Viet Co., Ltd.	6,500,000,000	8,732,224,726	-	6,500,000,000	8,298,755,299	-
Dahlia Vietnam Co., Ltd.	6,500,000,000	8,560,885,867	-	6,500,000,000	8,126,177,439	-
Zon Power Vietnam Co., Ltd.	6,500,000,000	8,746,378,381	-	6,500,000,000	8,338,629,202	-
New Power Vietnam Co., Ltd.	6,500,000,000	8,523,542,936	-	6,500,000,000	8,032,308,016	-
New Century Energy Co., Ltd.	6,500,000,000	8,787,500,789	-	6,500,000,000	8,306,667,254	-
New Times Energy Co., Ltd.	6,500,000,000	8,317,606,623	-	6,500,000,000	7,838,137,784	-
Sol Power Vietnam Co., Ltd.	6,500,000,000	8,539,585,371	-	6,500,000,000	8,064,062,838	-
Orchid Vietnam Co., Ltd.	6,500,000,000	8,542,170,239	-	6,500,000,000	8,043,857,765	-
Solar Viet Co., Ltd.	6,500,000,000	8,614,962,986	-	6,500,000,000	8,109,548,758	-
Hoang Gia Phu Single-Member Limited Liability Company	6,000,000,000	6,618,708,757	-	6,000,000,000	6,607,721,952	-
Carnation Vietnam Co., Ltd.	6,000,000,000	6,427,945,684	-	6,000,000,000	6,406,311,064	-
Nghiem Brothers Energy Single-Member Limited Liability Company	6,000,000,000	6,542,149,178	-	6,000,000,000	6,542,974,469	-
Green Up Power Vietnam Co., Ltd.	6,000,000,000	6,460,969,681	-	6,000,000,000	6,426,150,008	-
Investments in other entities	***46,000,000,000***		**-**	***46,000,000,000***	***46,003,085,602***	**-**
Alpha Reinsurance Joint Stock Company (i)	46,000,000,000		-	46,000,000,000	46,003,085,602	-
Total	**430,768,000,000**		**-**	**220,768,000,000**	**251,604,299,359**	**(61,363,532)**

(i) The Company has not been able to determine the recoverable amount of this investment at the time of preparing the Interim Financial Statements as it has not yet obtained the Financial Statements for the first 6 months of 2026.

The number of shares/the amount of capital contribution held and the Company's proportion of ownership interest in the entities are as follows:

Name	Ending balance		Beginning balance	
	Number of shares/ amount of capital contribution	Proportion of ownership interest	Number of shares/ amount of capital contribution	Proportion of ownership interest
SD Truong Thanh JSC. (i)	17,795,102 shares	59.32%	-	-
Apollo Power 4 Co., Ltd.	VND 10 billion	100%	VND 10 billion	100%
Omega Power 3 Co., Ltd.	VND 10 billion	100%	VND 10 billion	100%
Helio Binh Thuan Co., Ltd.	VND 10 billion	100%	VND 10 billion	100%
Ampire Power 4 Co., Ltd.	VND 10 billion	100%	VND 10 billion	100%
Le Manh Green Power Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
KCP Energy Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Mat Troi Do Viet Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Hoang Phu Energy Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Two Brothers Energy Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Nhat Anh Solar Power Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Nhat My Solar Power Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Tuan Anh Solar Power Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Buoc Tien Moi Viet Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Dahlia Vietnam Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Zon Power Vietnam Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
New Power Vietnam Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
New Century Energy Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
New Times Energy Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Sol Power Vietnam Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Orchid Vietnam Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Solar Viet Co., Ltd.	VND 6.5 billion	100%	VND 6.5 billion	100%
Hoang Gia Phu Single-Member Limited Liability Company	VND 6 billion	100%	VND 6 billion	100%
Carnation Vietnam Co., Ltd.	VND 6 billion	100%	VND 6 billion	100%
Nghiem Brothers Energy Single-Member Limited Liability Company	VND 6 billion	100%	VND 6 billion	100%
Green Up Power Vietnam Co., Ltd.	VND 6 billion	100%	VND 6 billion	100%
Alpha Reinsurance Joint Stock Company	4,600,000 shares	9.2%	4,600,000 shares	9.2%

(i) During the period, the Company purchased 17,795,102 shares in SD Truong Thanh JSC. for a consideration of VND 210,000,000,000 (VND 11,801 per share).

Recoverable value

For investments where fair value cannot be determined, the recoverable value is determined in proportion to the Company'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.

Operation of subsidiaries

The subsidiaries are conducting business as usual; their operating results for the period were profitable, with no significant changes compared with the previous year.

Provisions for investments in other entities

Fluctuations in provisions for investments in other entities are as follows:

	Current period	Previous period
Beginning balance	61,363,532	875,699,199
Reversal of provision	(61,363,532)	(556,114,358)
Ending balance	**-**	**319,584,841**

Transactions with subsidiaries

Transactions between the Company and its subsidiaries are set out in Note VII.2b.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowance	Carrying amount	Allowance
Receivables from related parties	***1,632,960,000***	-	***1,671,840,000***	-
Apollo Power 4 Co., Ltd.	51,840,000	-	51,840,000	-
Omega Power 3 Co., Ltd.	38,880,000	-	38,880,000	-
Helio Binh Thuan Co., Ltd.	12,960,000	-	25,920,000	-
Ampire Power 4 Co., Ltd.	25,920,000	-	25,920,000	-
Le Manh Green Power Co., Ltd.	25,920,000	-	51,840,000	-
KCP Energy Co., Ltd.	25,920,000	-	51,840,000	-
Mat Troi Do Viet Co., Ltd.	25,920,000	-	51,840,000	-
Hoang Phu Energy Co., Ltd.	25,920,000	-	51,840,000	-
Two Brothers Energy Co., Ltd.	25,920,000	-	51,840,000	-
Nhat Anh Solar Power Co., Ltd.	25,920,000	-	51,840,000	-
Nhat My Solar Power Co., Ltd.	25,920,000	-	51,840,000	-
Tuan Anh Solar Power Co., Ltd.	25,920,000	-	51,840,000	-
Buoc Tien Moi Viet Co., Ltd.	25,920,000	-	51,840,000	-
Dahlia Vietnam Co., Ltd.	25,920,000	-	51,840,000	-
Zon Power Vietnam Co., Ltd.	25,920,000	-	51,840,000	-
New Power Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
New Century Energy Co., Ltd.	25,920,000	-	51,840,000	-
New Times Energy Co., Ltd.	25,920,000	-	51,840,000	-
Sol Power Vietnam Co., Ltd.	25,920,000	-	51,840,000	-
Orchid Vietnam Co., Ltd.	25,920,000	-	51,840,000	-
Solar Viet Co., Ltd.	25,920,000	-	51,840,000	-
Hoang Gia Phu Single-Member Limited Liability Company	25,920,000	-	51,840,000	-
Carnation Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
Nghiem Brothers Energy Single-Member Limited Liability Company	25,920,000	-	51,840,000	-
Green Up Power Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
NVH Viet Nam Energy Investment Co., Ltd.	25,920,000	-	25,920,000	-
Thanh Thang Solar Energy Co., Ltd.	25,920,000	-	25,920,000	-
Duy Dinh Solar Energy Co., Ltd.	25,920,000	-	25,920,000	-
Duy Dinh Solar Co., Ltd.	25,920,000	-	25,920,000	-
Duy Dinh Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
NHY Solar Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
Quang Trung Vietnam Co., Ltd.	25,920,000	-	25,920,000	-
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. (i)	25,920,000	-	-	-
Sy Tien Vietnam Co., Ltd. (i)	51,840,000	-	-	-
Vinh Huu Solar Energy Co., Ltd. (i)	51,840,000	-	-	-
Vinh Huu Solar Co., Ltd. (i)	25,920,000	-	-	-
Viet Nam NTS Investment Co., Ltd. (i)	25,920,000	-	-	-
Sy Tien Solar Vietnam Co., Ltd. (i)	25,920,000	-	-	-

	Ending balance		Beginning balance	
	Carrying amount	Allowance	Carrying amount	Allowance
Khoi Duy Vietnam Co., Ltd. (i)	51,840,000	-	-	-
NHY Vietnam Co., Ltd. (i)	25,920,000	-	-	-
NDT Vietnam Co., Ltd. (i)	77,760,000	-	-	-
Quang Trung Solar Viet Nam Investment Co., Ltd. (i)	25,920,000	-	-	-
Viet Nam NHY Solar Energy Co., Ltd. (i)	25,920,000	-	-	-
Nghiem Van Viet Nam Co., Ltd. (i)	25,920,000	-	-	-
Khoi Duy Solar Co., Ltd. (i)	51,840,000	-	-	-
Khoi Duy Solar Energy Co., Ltd. (i)	25,920,000	-	-	-
DVL Solar Vietnam Co., Ltd. (i)	51,840,000	-	-	-
Viet Nam DTH Development Investment Co., Ltd. (i)	25,920,000	-	-	-
Receivables from other customers	***1,686,739,695***	***(20,422,260)***	***2,868,031,369***	***(12,253,356)***
Lam Dong Power Company (ii)	225,735,990	-	270,275,567	-
Dong Nai Power Company – Branch of Southern Power Corporation (ii)	208,797,055	-	197,481,228	-
Branch of Ho Chi Minh City Power Corporation Co., Ltd. - Binh Duong Power Company (ii)	229,068,205	-	209,409,378	-
Branch of Ho Chi Minh City Power Corporation Co., Ltd. – Vung Tau Power Company (ii)	191,733,925	-	145,323,608	-
Other customers	831,404,520	(20,422,260)	2,045,541,588	(12,253,356)
Total	**3,319,699,695**	**(20,422,260)**	**4,539,871,369**	**(12,253,356)**

(i) 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"*.

(ii) Asset rights arising from the power purchase agreements entered into with the Power Companies have been pledged as collateral for the Company's loans.

4. Doubtful debts

	Ending balance			Beginning balance		
	Overdue period	Cost	Provision	Overdue period	Cost	Provision
SYS Energy Pte, LTD – Receivables from sale of renewable energy certificates	1–2 years	40,844,520	(20,422,260)	6 months – 1 year	40,844,520	(12,253,356)
Total		**40,844,520**	**(20,422,260)**		**40,844,520**	**(12,253,356)**

Fluctuations in the provision for doubtful debts are as follows:

	Current period	Previous period
Beginning balance	12,253,356	-
Additional provision	8,168,904	-
Ending balance	**20,422,260**	-

Reason for additional provision for doubtful debts: Overdue receivables.

5. Prepaid expenses

5a. Short-term prepaid expenses

	Ending balance	Beginning balance
Land lease, rooftop lease and office lease expenses (i)	567,937,946	758,639,459
Roof repair expenses	113,287,132	482,960,932
Share offering advisory fees	-	315,000,000
Other short-term prepaid expenses	331,425,426	137,950,671
Total	**1,012,650,504**	**1,694,551,062**

5b. Long-term prepaid expenses

	Ending balance	Beginning balance
Land lease, rooftop lease expenses (i)	350,775,994	516,657,160
Office repair expenses (i)	1,115,368,779	1,338,442,533
Other long-term prepaid expenses	219,302,685	191,928,012
Total	**1,685,447,458**	**2,047,027,705**

(i) See Note IV.5.

6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Solar panels	Total
Costs						
Beginning balance	229,077,040	18,598,727,600	5,666,822,582	102,201,818	28,476,245,895	53,073,074,935
New acquisition	-	-	-	155,092,593	-	155,092,593
Ending balance	**229,077,040**	**18,598,727,600**	**5,666,822,582**	**257,294,411**	**28,476,245,895**	**53,228,167,528**
Of which:						
Assets fully depreciated but still in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-
Accumulated depreciation						
Beginning balance	76,541,604	8,220,192,626	2,801,588,517	84,160,805	9,512,997,795	20,695,481,347
Depreciation during the period	7,635,900	822,320,682	287,092,236	20,452,342	949,208,190	2,086,709,350
Ending balance	**84,177,504**	**9,042,513,308**	**3,088,680,753**	**104,613,147**	**10,462,205,985**	**22,782,190,697**
Net book value						
Beginning balance	152,535,436	10,378,534,974	2,865,234,065	18,041,013	18,963,248,100	32,377,593,588
Ending balance	**144,899,536**	**9,556,214,292**	**2,578,141,829**	**152,681,264**	**18,014,039,910**	**30,445,976,831**
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	28,476,245,895	(10,462,205,985)	18,014,039,910
Solar panel mounting frame	6,498,537,740	(2,374,142,199)	4,124,395,541
Other tangible fixed assets	18,253,383,893	(9,945,842,513)	8,307,541,380
Total	**53,228,167,528**	**(22,782,190,697)**	**30,445,976,831**

Certain tangible fixed assets with a net book value of VND 30,293,295,567 have been pledged as collateral for the Company's loans.

7. Investment properties held to earn rentals

This represents a system of rental factory frameworks:

	Cost	Accumulated depreciation	Net book value
Opening balance	2,382,833,161	(794,277,720)	1,588,555,441
Depreciation during the period	-	(79,427,772)	(79,427,772)
Ending balance	**2,382,833,161**	**(873,705,492)**	**1,509,127,669**

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 Company 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 1,509,127,669 have been pledged as collateral for the Company's loans.

8. Short-term trade payables

	Ending balance	Beginning balance
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
Other suppliers	135,835,096	268,923,019
Total	**590,901,096**	**1,736,956,155**

The Company has no overdue trade payables.

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

	Beginning balance	Amount payable during the period	Amount already paid during the period	Ending balance
VAT on local sales	260,998,161	777,477,887	(766,689,859)	271,786,189
Corporate income tax	604,723,801	-	(604,723,801)	-
Personal income tax	83,012,553	479,693,809	(539,979,080)	22,727,282
Fees, legal fees and other duties	-	8,650,000	(8,650,000)	-
Total	**948,734,515**	**1,265,821,696**	**(1,920,042,740)**	**294,513,471**

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

Value added tax ("VAT")

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

Corporate income tax ("CIT")

The Company has to pay CIT on taxable income at the rate of 20% (previous year: 17%).

Estimated CIT payable during the year is as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Total accounting profit before tax	1,350,395,563	1,170,924,295
Increases/ (decreases) of accounting profit to determine income subject to tax:	54,060,925	47,741,700
• *Increases*	*54,060,925*	*47,741,700*
• *Decreases*	-	-
Income subject to tax	1,404,456,488	1,218,665,995
Income exempted from tax (distributed profits)	(2,500,000,000)	-
Taxable income	***(1,095,543,512)***	***1,218,665,995***
CIT rate	20%	17%
CIT payable	**-**	**207,173,219**

The CIT liability of the Company is 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 Financial Statements could change when being inspected by the Tax Authorities.

10. Short-term accrued expenses

	Ending balance	**Beginning balance**
Management and operational service fees	1,500,907,141	1,499,367,548
Accrued interest	13,786,915	17,069,178
Other short-term accrued expenses	570,000,000	280,000,000
Total	**2,084,694,056**	**1,796,436,726**

11. Other short-term payables

	Ending balance	**Beginning balance**
Payables to related parties	***1,029,440,000***	***2,700,000,000***
Profit advances	200,000,000	2,700,000,000
Apollo Power 4 Co., Ltd.	-	*400,000,000*
Helio Binh Thuan Co., Ltd.	-	*300,000,000*
Hoang Gia Phu Single-Member Limited Liability Company	-	*500,000,000*
Carnation Vietnam Co., Ltd.	*100,000,000*	*500,000,000*
Nghiem Brothers Energy Single-Member Limited Liability Company	-	*500,000,000*
Green Up Power Vietnam Co., Ltd.	*100,000,000*	*500,000,000*
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 Viet Nam 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	***1,399,680,000***	-
Deposits received to secure contract performance	1,399,680,000	-
Total	**2,429,120,000**	**2,700,000,000**

(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 Company has no other overdue payables.

12. Borrowings

12a. *Short-term borrowings*

These represent current portions of long-term borrowings:

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch	4,160,000,000	4,040,000,000
EVF General Finance JSC.	2,100,000,000	1,800,000,000
Total	**6,260,000,000**	**5,840,000,000**

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

	Current period	Previous period
Beginning balance	5,840,000,000	5,390,000,000
Transfer from long-term loans	3,300,000,000	2,880,000,000
Amount of loan repaid	(2,880,000,000)	(2,640,000,000)
Ending balance	**6,260,000,000**	**5,630,000,000**

12b. *Long-term borrowings*

	Ending balance	Beginning balance
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch (i)	11,410,000,000	13,510,000,000
EVF General Finance JSC. (ii)	970,000,000	2,170,000,000
Total	**12,380,000,000**	**15,680,000,000**

(i) This represents a loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch to invest in rooftop solar power systems, bearing interest rates ranging from 7.1% to 8.1% per annum, with a loan term of 84 months starting from the first disbursement date. The loan is repaid in monthly instalments, with the first payment due on June 26, 2022. This loan is secured by assets financed by the loan (see Note V.6), the property rights arising from the power purchase agreements (See Note V.3) and 19,973,500 shares in Helio Power Joint Stock Company (the Parent Company).

(ii) This represents a loan from EVF General Finance JSC. to implement the project "Agricultural produce warehouse combined with a rooftop solar power system" in Binh Thuan Province (now Lam Dong Province), bearing interest rates ranging from 9.4% to 10.1% per annum, with a loan term of 84 months. The loan amount is repaid monthly, with the first instalment due on March 31, 2021. This loan is secured by assets financed by the loan (see Notes V.3, V.6 and V.7).

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	15,570,000,000	4,160,000,000	11,410,000,000	-
Long-term loans from other organizations	3,070,000,000	2,100,000,000	970,000,000	-
Total	**18,640,000,000**	**6,260,000,000**	**12,380,000,000**	**-**
Beginning balance				
Long-term loans from banks	17,550,000,000	4,040,000,000	13,510,000,000	-
Long-term loans from other organizations	3,970,000,000	1,800,000,000	2,170,000,000	-
Total	**21,520,000,000**	**5,840,000,000**	**15,680,000,000**	**-**

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

	Beginning balance	Transfer to short-term loans	Ending balance
Current period			
Long-term loans from banks	13,510,000,000	(2,100,000,000)	11,410,000,000
Long-term loans from other organizations	2,170,000,000	(1,200,000,000)	970,000,000
Total	**15,680,000,000**	**(3,300,000,000)**	**12,380,000,000**
Previous period			
Long-term loans from banks	17,550,000,000	(1,980,000,000)	15,570,000,000
Long-term loans from other organizations	3,970,000,000	(900,000,000)	3,070,000,000
Total	**21,520,000,000**	**(2,880,000,000)**	**18,640,000,000**

The Company has no overdue borrowings.

13. Bonus and welfare funds

The Company only has 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
Ending balance	**2,354,675,573**	**1,921,244,585**

14. Owners' equity

14a. Statement of changes in owners' equity

	Share capital	Share premiums	Retained earnings	Total
Beginning balance of the previous year	210,000,000,000	-	11,435,176,502	221,435,176,502
Profit of the previous period	-	-	963,751,076	963,751,076
Appropriation to funds	-	-	(1,686,300,878)	(1,686,300,878)
Ending balance of the previous period	**210,000,000,000**	**-**	**10,712,626,700**	**220,712,626,700**

	Share capital	Share premiums	Retained earnings	Total
Beginning balance of the current year	210,000,000,000	-	24,419,003,761	234,419,003,761
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	-	-	1,350,395,563	1,350,395,563
Appropriation to funds	-	-	(1,084,377,372)	(1,084,377,372)
Ending balance of the current period	**420,000,000,000**	**(508,500,000)**	**24,685,021,952**	**444,176,521,952**

(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.

14b. *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.

14c. *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

15. Off-Interim Statement of Financial Position items

15a. *Leased assets*

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

	Ending balance	Beginning balance
Within 1 year	2,896,497,470	2,995,497,471
Over 1 year to 5 years	7,772,544,061	9,190,862,625
Over 5 years	7,407,826,332	7,342,000,089
Total	**18,076,867,863**	**19,528,360,185**

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 m^2 at the head office. The lease agreement was signed for a term of 5 years from April 1, 2025.

15b. Collateral

Collateral is solar power projects, 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.6)	***30,293,295,567***	
Solar Power Project Nam Thanh Loi	7,596,365,861	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch
Solar Power Project Tan Phuoc Khanh	8,128,129,242	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch
Solar Power Project Vinh Quang	7,907,219,885	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hoan Kiem Branch
Minifarm Solar Power Project	6,661,580,579	EVF General Finance JSC.
Investment properties (see Note V.7)	***1,509,127,669***	
Factory framework system for the Minifarm Solar Power	1,509,127,669	EVF General Finance JSC.
Total	**31,802,423,236**	

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM 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 rendering of services for consulting and operational management	11,717,633,640	12,055,478,400
Revenue from sale of electricity	5,322,401,985	4,981,578,772
Revenue from asset leasing	93,000,000	96,500,000
Total	**17,133,035,625**	**17,133,557,172**

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 services rendered for consulting and operational management	8,610,579,092	8,358,617,741
Costs of sale of electricity	3,566,327,535	3,107,845,267
Costs of asset leasing	90,036,210	90,036,210
Total	**12,266,942,837**	**11,556,499,218**

3. Financial income

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Interest on deposits	10,766,107	4,800,091
Profit distribution	2,500,000,000	-
Total	**2,510,766,107**	**4,800,091**

4. Financial expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Borrowing costs	797,054,302	1,023,297,813
Reversal of provision for impairment of investments	(61,363,532)	(556,114,358)
Total	**735,690,770**	**467,183,455**

5. General and administration expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Labor costs	2,043,154,848	1,476,392,571
Depreciation/amortization of fixed assets	17,033,634	17,033,634
Provision for doubtful debts	8,168,904	-
Expenses for external services	3,210,755,031	2,456,685,987
Other expenses	-	13,880,117
Total	**5,279,112,417**	**3,963,992,309**

6. Earnings per share ("EPS")

Information on EPS is presented in the 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	7,522,713,366	6,263,527,870
Depreciation/amortization of fixed assets	2,166,137,122	2,162,718,414
Provision for doubtful debts	8,168,904	-
Expenses for external services	7,849,035,862	7,077,898,796
Other expenses	-	16,346,447
Total	**17,546,055,254**	**15,520,491,527**

VII. OTHER DISCLOSURES

1. 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	186,000,000	169,090,909
Over 1 year to 5 years	108,500,000	169,090,909
Over 5 years	-	-
Total	**294,500,000**	**338,181,818**

The rental income figures above relate to the lease of the factory framework system at the Minifarm Solar Power Project in Ham Thanh Commune, Lam Dong Province. The lease agreement was signed for a term of 5 years from 15 December 2023.

2. Transactions and balances with the related parties

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

2a. 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 Company 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

2b. *Transactions and balances with other related parties*

Other related parties of the Company include:

Name	Relationship
Helio Power JSC.	Parent Company
SD Truong Thanh JSC.	Direct subsidiary from March 16, 2026
Apollo Power 4 Co., Ltd.	Direct subsidiary
Omega Power 3 Co., Ltd.	Direct subsidiary
Helio Binh Thuan Co., Ltd.	Direct subsidiary
Ampire Power 4 Co., Ltd.	Direct subsidiary
Le Manh Green Power Co., Ltd.	Direct subsidiary
KCP Energy Co., Ltd.	Direct subsidiary
Mat Troi Do Viet Co., Ltd.	Direct subsidiary
Hoang Phu Energy Co., Ltd.	Direct subsidiary
Two Brothers Energy Co., Ltd.	Direct subsidiary
Nhat Anh Solar Power Co., Ltd.	Direct subsidiary
Nhat My Solar Power Co., Ltd.	Direct subsidiary
Tuan Anh Solar Power Co., Ltd.	Direct subsidiary
Buoc Tien Moi Viet Co., Ltd.	Direct subsidiary
Dahlia Vietnam Co., Ltd.	Direct subsidiary
Zon Power Vietnam Co., Ltd.	Direct subsidiary
New Power Vietnam Co., Ltd.	Direct subsidiary
New Century Energy Co., Ltd.	Direct subsidiary
New Times Energy Co., Ltd.	Direct subsidiary
Sol Power Vietnam Co., Ltd.	Direct subsidiary
Orchid Vietnam Co., Ltd.	Direct subsidiary
Solar Viet Co., Ltd.	Direct subsidiary
Hoang Gia Phu Single-Member Limited Liability Company	Direct subsidiary
Carnation Vietnam Co., Ltd.	Direct subsidiary
Nghiem Brothers Energy Single-Member Limited Liability Company	Direct subsidiary
Green Up Power Vietnam Co., Ltd.	Direct subsidiary
NVH Viet Nam Energy Investment Co., Ltd.	Indirect subsidiary
Thanh Thang Solar Energy Co., Ltd.	Indirect subsidiary
Duy Dinh Solar Energy Co., Ltd.	Indirect subsidiary
Duy Dinh Solar Co., Ltd.	Indirect subsidiary
Duy Dinh Vietnam Co., Ltd.	Indirect subsidiary
NHY Solar Vietnam Co., Ltd.	Indirect subsidiary
Quang Trung Vietnam Co., Ltd.	Indirect subsidiary
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
Nghiem Van Viet Nam Co., Ltd.	Indirect associate from June 18, 2026
Khoi Duy Solar Co., Ltd.	Indirect associate from June 19, 2026

Name	Relationship
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 Company 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	***5,858,203,600***	***5,676,825,000***
Apollo Power 4 Co., Ltd.	290,203,600	288,000,000
Omega Power 3 Co., Ltd.	216,000,000	216,000,000
Helio Binh Thuan Co., Ltd.	72,000,000	72,000,000
Ampire Power 4 Co., Ltd.	144,000,000	144,000,000
Le Manh Green Power Co., Ltd.	144,000,000	144,000,000
KCP Energy Co., Ltd.	144,000,000	144,000,000
Mat Troi Do Viet Co., Ltd.	144,000,000	144,000,000
Hoang Phu Energy Co., Ltd.	144,000,000	144,000,000
Two Brothers Energy Co., Ltd.	144,000,000	144,000,000
Nhat Anh Solar Power Co., Ltd.	144,000,000	144,000,000
Nhat My Solar Power Co., Ltd.	144,000,000	144,000,000
Tuan Anh Solar Power Co., Ltd.	144,000,000	144,000,000
Buoc Tien Moi Viet Co., Ltd.	144,000,000	144,000,000
Dahlia Vietnam Co., Ltd.	144,000,000	144,000,000
Zon Power Vietnam Co., Ltd.	144,000,000	144,000,000
New Power Vietnam Co., Ltd.	144,000,000	144,000,000
New Century Energy Co., Ltd.	144,000,000	144,000,000
New Times Energy Co., Ltd.	144,000,000	144,000,000
Sol Power Vietnam Co., Ltd.	144,000,000	144,000,000
Orchid Vietnam Co., Ltd.	144,000,000	144,000,000
Solar Viet Co., Ltd.	144,000,000	144,000,000
Hoang Gia Phu Single-Member Limited Liability Company	144,000,000	144,000,000
Carnation Vietnam Co., Ltd.	144,000,000	144,000,000
Nghiem Brothers Energy Single-Member Limited Liability Company	144,000,000	144,000,000
Green Up Power Vietnam Co., Ltd.	144,000,000	144,000,000
NVH Viet Nam Energy Investment Co., Ltd.	144,000,000	144,000,000
Thanh Thang Solar Energy Co., Ltd.	144,000,000	156,925,000
Duy Dinh Solar Energy Co., Ltd.	144,000,000	155,825,000
Duy Dinh Solar Co., Ltd.	144,000,000	156,925,000
Duy Dinh Vietnam Co., Ltd.	144,000,000	155,825,000
NHY Solar Vietnam Co., Ltd.	144,000,000	156,925,000
Quang Trung Vietnam Co., Ltd.	144,000,000	154,725,000
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	-

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
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	-
Apollo Power 2 Co., Ltd. (related party until October 14, 2025)	-	72,000,000
Profit distribution	***2,500,000,000***	
Apollo Power 4 Co., Ltd.	400,000,000	-
Helio Binh Thuan Co., Ltd.	300,000,000	-
Hoang Gia Phu Single-Member Limited Liability Company	500,000,000	-
Carnation Vietnam Co., Ltd.	400,000,000	-
Nghiem Brothers Energy Single-Member Limited Liability Company	500,000,000	-
Green Up Power Vietnam Co., Ltd.	400,000,000	-

(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 and V.11.

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.

3. 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 Company.

3a. Information on business segments

The Company's business segments comprise:

- Segment of providing services of consultancy and operational management
- Segment of electricity generation
- 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 Company is as follows:

	Segment of providing services of consultancy and operational management	Segment of electricity generation	Segment of asset leasing	Total
Current period				
Net external revenue	11,717,633,640	5,322,401,985	93,000,000	17,133,035,625
Total net revenue	***11,717,633,640***	***5,322,401,985***	***93,000,000***	***17,133,035,625***
Segment operating profit	3,107,054,548	1,756,074,450	2,963,790	4,866,092,788
Expenses not attributable to segments				(5,279,112,417)
Operating profit				(413,019,629)
Financial income				2,510,766,107
Financial expenses				(735,690,770)
Other income				400,780
Other expenses				(12,060,925)
Current income tax expense				-
Profit after tax				***1,350,395,563***
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	-	*2,529,021,078*	*79,427,772*	*2,608,448,850*
Previous period				
Net external revenue	12,055,478,400	4,981,578,772	96,500,000	17,133,557,172
Total net revenue	***12,055,478,400***	***4,981,578,772***	***96,500,000***	***17,133,557,172***
Segment operating profit	3,696,860,659	1,873,733,505	6,463,790	5,577,057,954
Expenses not attributable to segments				(3,963,992,309)
Operating profit				1,613,065,645
Financial income				4,800,091
Financial expenses				(467,183,455)
Other income				37,983,714
Other expenses				(17,741,700)
Current income tax expense				(207,173,219)
Profit after tax				***963,751,076***
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/ amortization and allocation of long-term prepaid expenses	-	*2,270,791,589*	*79,427,772*	*2,350,219,361*

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

	Segment of providing services of consultancy and operational management	Segment of electricity generation	Segment of asset leasing	Total
Ending balance				
Segment assets	3,009,785,812	417,980,328,077	1,509,127,669	422,499,241,558
Unallocated assets				48,419,049,393
Total assets				***470,918,290,951***
Segment liabilities	4,185,093,141	89,903,522	162,750,000	4,437,746,663
Unallocated liabilities				22,304,022,336
Total liabilities				***26,741,768,999***

	Segment of providing services of consultancy and operational management	Segment of electricity generation	Segment of asset leasing	Total
Beginning balance				
Segment assets	4,342,214,585	212,185,239,325	1,588,555,441	218,116,009,351
Unallocated assets				47,372,237,754
Total assets				***265,488,247,105***
Segment liabilities	2,021,882,748	114,041,302	356,819,178	2,492,743,228
Unallocated liabilities				28,576,500,116
Total liabilities				***31,069,243,344***

3b. Information on geographical segments

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

4. Significant assumptions and estimates

In preparing these Interim Financial Statements, the legal representative has made significant assumptions and estimates that affect the amounts reported in the 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 Company 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.6 and IV.7. 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 55,611,000,689 and the carrying amount was VND 31,955,104,500.

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 Company'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 Company's operations.

5. Subsequent events

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

Approved on July 20, 2026

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