HELIO ENERGY	**THE SOCIALIST REPUBLIC OF VIETNAM**
JOINT STOCK COMPANY	**Independence - Freedom - Happiness**
No: 34/2026/HIO/CBTT	*Hanoi, October 26, 2026*

PERIODIC INFORMATION DISCLOSURE OF INFORMATION FINANCIAL STATEMENT

To:

- Hanoi Stock Exchange;

- HoChiMinh Stock Exchange.

According to clause 3, Article 14 Circular no 96/2020/TT-BTC on November 16, 2020 of the Ministry of Finance, providing guidelines on disclosure of information on securities market, Helio Energy Joint Stock Company hereby discloses the Financial Statements (FS) of the Third Quarter of 2026 to the Hanoi Stock Exchange (HNX), HoChiMinh Stock Exchange (HSX) as follows:

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 Financial Statements for the Third Quarter of 2026:

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

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

☐ Combined Financial Statements (Public company has affiliated unit(s) with separate accounting apparatus).

- Cases that require an explanation of the reasons:

+ The Auditor has qualified opinions on financial statements (apply with the examined/audited financial statements...):

☐ Yes ☒ No

The explanation document, if yes:

☐ Yes ☒ No

+ After-tax profit of the reporting period varies by at least 5% and is changed from a positive number to a negative number or vice versa (apply with the audited financial statements …):

☐ Yes ☒ No

The explanation document, if yes:

☐ Yes ☒ No

+ After-tax profit shown in the income statement of the reporting period increases/decreases by at least 10% compared to that of the same reporting period in the previous year:

☒ Yes ☐ No

The explanation document, if yes:

☒ Yes ☐ No

+ After-tax profit of the reporting period is negative; YOY profit is changed from a positive number to a negative number or vice versa:

☐ Yes ☒ No

The explanation document, if yes:

☐ Yes ☒ No

This information was disclosed on Helio Energy's website on October 26, 2026, via: https://helioenergy.vn/.

Attachments:

- The Consolidated financial statements for the Third Quarter of 2026;
- The Official Letter No. 66/2026/CV-HIO regarding Explanation of Fluctuations in Bussiness Performance 3rd Quarter of 2026.

THE REPRESENTATIVE OF THE COMPANY

Authorized person to disclose information

CÔNG TY CỔ PHẦN HELIO ENERGY

PHÓ TỔNG GIÁM ĐỐC

Bùi Tuấn Dương

HELIO ENERGY JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
No: ..66../2026/CV-HIO	**Independence – Freedom – Happiness**
Regarding: Explanation of Fluctuations in Consolidated Business Performance in the 3rd Quarter of 2026	*Hanoi, October 26, 2026.*

To: ***The State Securities Commission;***
Hanoi Stock Exchange.
HoChiMinh 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 a number of articles of the circulars regulating securities transactions on the securities trading system, clearing and settlement of securities transactions, operations of securities companies, and information disclosure on the securities market.

Helio Energy Joint Stock Company *(hereinafter referred to as "the Company")* with stock code HIO would like to explain to the State Securities Commission and the Hanoi Stock Exchange the differences in net profit after tax on the consolidated financial statements for 3rd Quarter of 2026 as follows:

Currency: VND

Number	Indicator	Q3/2025	Q3/2026	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	3,400,341,596	22,348,920,804	18,948,579,208	557.26%

In the 3rd Quarter of 2026, the Company recorded a net profit after tax of VND 22,348,920,804, representing an increase of VND 18,948,579,208 or 557.26% compared to the third quarter of 2025. Profit after tax increased primarily because, in the first quarter of 2026, the Company completed the acquisition of shares in SD Truong Thanh Joint Stock Company. Consequently, the Company's scale of operations changed compared to the corresponding period of the previous year, contributing to the growth in business results in the third quarter, specifically:

- Gross profit from the sale of goods and rendering of services increased by VND 26,126,791,173, representing a 261.37% increase compared to the same period last year.

- In addition, expenses recognized in the third quarter also increased compared to the same period last year: financial expenses increased by VND 6,508,879,807 (equivalent to an increase of 171.57%); general and administrative expenses increased by VND 472,143,546 (equivalent to an increase of 22.27%).

- Corporate income tax expense in the third quarter also recorded an increase of VND 185,430,656 compared to the same period last year.

The Company respectfully submits this report to inform the State Securities Commission and Hanoi Stock Exchange of the changes in the Company's after-tax profit.

Best Regards./.

To:

- As above;

- Archive.

HELIO ENERGY JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN HELIO ENERGY

CHỦ TỊCH HĐQT

Phan Thành Đạt

HelioEnergy

HELIO ENERGY JOINT STOCK COMPANY
www.helioenergy.vn

CONSOLIDATED FINANCIAL STATEMENTS
The Third Quarter of 2026

(From July 01, 2026 to September 30, 2026)

Ha Noi, October....., 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at september 30, 2026

Currency: VND

	ASSET	Code	Notes	September 30, 2026	January 01,2026
A.	**CURRENT ASSETS**	**100**		**254,251,945,858**	**39,579,595,048**
I.	**Cash**	**110**		**26,837,587,369**	**13,951,804,186**
1.	Cash	111	4	26,837,587,369	13,951,804,186
II.	**Short-term financial investments**	**120**		**20,865,980,000**	-
1.	Trading securities	121	5	20,865,980,000	-
III.	**Current accounts receivable**	**130**		**184,290,410,111**	**13,731,886,917**
1.	Short-term trade receivables	131	6	182,716,226,584	13,054,158,180
2.	Short-term advances to suppliers	132	8	1,294,387,983	637,086,353
3.	Other short-term receivables	135	9	566,919,060	152,916,488
4.	Provision for short-term doubtful debts	136	7	(287,123,516)	(112,274,104)
IV.	**Inventories**	**140**		**503,432,146**	**33,010,909**
1.	Inventories	141		503,432,146	33,010,909
V.	**Other current assets**	**160**		**21,754,536,232**	**11,862,893,036**
1.	Short-term prepaid expenses	161	10	3,101,768,649	2,647,978,013
2.	Value added tax deductibles	162		18,652,767,583	9,214,915,023
B.	**NON-CURRENT ASSETS**	**200**		**990,820,000,651**	**407,998,541,176**
I.	**Long-term receivables**	**210**		**10,982,800,000**	**10,982,800,000**
1.	Other long-term receivables	215	9	10,982,800,000	10,982,800,000
II.	**Fixed assets**	**220**	11	**792,838,119,505**	**293,415,048,481**
1.	Tangible fixed assets	221		792,838,119,505	293,415,048,481
	- Cost	*222*		1,370,294,767,296	*484,452,101,846*
	- Accumulated depreciation	*223*		(577,456,647,791)	*(191,037,053,365)*
III.	**Investment property**	**240**	12	**21,957,755,023**	**23,753,941,807**
	- Cost	*241*		35,093,712,424	*35,093,712,424*
	- Accumulated depreciation	*242*		(13,135,957,401)	*(11,339,770,617)*
IV.	**Long-term assets in progress**	**250**		**172,037,037**	-
1.	Construction in progress	*252*		172,037,037	-
V.	**Long-term investments**	**260**		**129,789,090,354**	**66,385,078,617**
1.	Investments in joint ventures and associates	262	15	83,789,090,354	20,385,078,617
2.	Equity investments in other entities	263	14	46,000,000,000	46,000,000,000
VI.	**Other long-term assets**	**270**		**35,080,198,732**	**13,461,672,271**
1.	Long-term prepaid expenses	271	10	32,307,936,668	10,281,072,502
2.	Deferred tax assets	272	16	1,037,291,477	1,172,976,038
3.	Long-term equipment, materials, and spare parts	273		53,786,350	103,929,812
4.	Goodwill	279	13	1,681,184,237	1,903,693,919
	TOTAL ASSETS (280=100+200)	**280**		**1,245,071,946,509**	**447,578,136,224**

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

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at september 30, 2026

Currency: VND

	RESOURCES	Code	Notes	September 30, 2026	January 01,2026
C.	**LIABILITIES**	**300**		**446,579,405,969**	**181,734,678,001**
I.	**Current liabilities**	**310**		**149,194,487,867**	**75,770,451,604**
1.	Short-term trade payables	311	17	1,851,352,569	2,434,359,599
2.	Short-term taxes and payables to the State budget	314	19	6,038,815,654	2,098,072,770
3.	Payables to employees	315		273,600,000	1,027,067,747
4.	Short-term accrued expenses	316	18	3,012,068,161	2,395,303,287
5.	Short-term deferred revenue	319		119,470,875	69,750,000
6.	Other current payables	320	20	2,241,721,000	-
7.	Short-term loans and financial lease liabilities	321	21	126,818,686,956	66,475,600,000
8.	Bonus and welfare funds	323		8,838,772,652	1,270,298,201
II.	**Non-current liabilities**	**330**		**297,384,918,102**	**105,964,226,397**
1.	Long-term loans and financial lease liabilities	339	21	297,384,918,102	105,757,205,058
2.	Deferred tax liabilities	342	16	-	207,021,339
D.	**OWNERS' EQUITY**	**400**	22	**798,492,540,540**	**265,843,458,223**
1.	Share capital	410		420,000,000,000	210,000,000,000
	- Shares with voting rights	*411a*		*420,000,000,000*	210,000,000,000
2.	Share Premium	412		(508,500,000)	-
3.	Other equity funds	418		8,415,375,558	8,415,375,558
4.	Retained earnings	420		160,447,517,677	47,428,082,665
	- Retained earnings/(losses) accumulated to the prior year end	*420a*		46,343,705,293	33,873,365,511
	- Retained earnings/(losses) of the current year	*420b*		114,103,812,384	13,554,717,154
5.	Non-controlling interests	429		210,138,147,305	-
	TOTAL RESOURCES (440=300+400)	**440**		**1,245,071,946,509**	**447,578,136,224**

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

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

October 26 , 2026

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

INTERIM CONSOLIDATED INCOME STATEMENT
The Third Quarter of 2026

Currency: VND

ITEMS		Code	Notes	The Third Quarter		Year-to-date through the end of this quarter	
				Current year	Prior year	Current year	Prior year
1.	**Revenue from sale of goods and rendering of services**	**01**	23	**68,397,105,388**	**26,857,184,125**	**182,723,912,725**	**86,530,307,930**
2.	**Net revenue from sale of goods and rendering of services (10=01)**	**10**		**68,397,105,388**	**26,857,184,125**	**182,723,912,725**	**86,530,307,930**
3.	Cost of goods sold and services rendered	11	24	32,274,277,068	16,861,146,978	85,386,206,967	52,031,264,316
4.	**Gross profit from sale of goods and rendering of services (20=10-11)**	**20**		**36,122,828,320**	**9,996,037,147**	**97,337,705,758**	**34,499,043,614**
5.	Financial income	22	26	13,053,384	4,833,309	270,309,620	20,134,430
6.	Financial expenses	23	27	10,302,607,748	3,793,727,941	24,636,322,694	12,214,646,985
	- In which: Borrowing costs	*24*		10,272,460,607	3,731,762,618	24,545,881,271	11,962,067,380
7.	General and administrative expenses	26	28	2,592,467,150	2,120,323,604	9,086,224,675	6,984,914,608
8.	Share of profit or loss in associates and joint ventures	27	15	7,415,572	8,799,431	404,011,737	541,533,156
9.	**Operating profit (30=20+(22-23)-26+27)**	**30**		**23,248,222,378**	**4,095,618,342**	**64,289,479,746**	**15,861,149,607**
10.	Other income	31		555,694	529,300	71,849,981,733	347,480,812
11.	Other expenses	32		18,625,609	5,043	127,191,538	88,346,176
12.	**Other (loss)/profit (40=31-32)**	**40**		**(18,069,915)**	**524,257**	**71,722,790,195**	**259,134,636**
13.	**Accounting profit before tax (50=30+40)**	**50**		**23,230,152,463**	**4,096,142,599**	**136,012,269,941**	**16,120,284,243**
14.	Current corporate income tax expense	51	29	809,980,653	498,459,576	5,149,816,973	1,540,127,509
15.	Deferred corporate income tax (income)/expense	52	29	71,251,006	197,341,427	(71,336,778)	885,316,514
16.	**Net profit after tax (60=50-51-52)**	**60**		**22,348,920,804**	**3,400,341,596**	**130,933,789,746**	**13,694,840,220**

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

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

Currency: VND

ITEMS	Code	Notes	The Third Quarter		Year-to-date through the end of this quarter	
			Current year	Prior year	Current year	Prior year
17. Profit after tax attributable to owners of the Parent	61		15,676,318,775	3,400,341,596	114,103,812,384	13,694,840,220
18. Profit after tax attributable to non-controlling interests	62		6,672,602,029	-	16,829,977,362	-
19. Basic earnings per share	70	29a	471	149	3,426	600
20. Diluted earnings per share	71	29b	471	149	3,426	600

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

October 26, 2026

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

Currency: VND

ITEMS	Code	Year-to-date through the end of this quarter	
		Current year	Prior year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	***01***	***136,012,269,941***	**16,120,284,243**
2. Adjustments for:			
Depreciation of fixed assets, investment property, accumulated depreciation	02	(15,458,248,296)	31,820,678,829
Provisions	03	174,849,412	-
Profits from investing activities	05	(634,277,367)	(561,667,586)
Interest expenses	06	24,545,881,271	11,962,067,380
3. Operating profit before changes in working capital	**08**	***144,640,474,961***	***59,341,362,866***
Decreases/(increases) in receivables	09	(31,614,225,357)	(17,948,258,806)
Decreases/(increases) in inventories	10	(199,909,239)	2,853,639
(Decreases)/increases in payables (excluding accrued loan interest)	11	15,305,473	1,372,728,096
Decreases/(increases) in prepaid expenses	12	3,254,818,787	(9,403,230,645)
Interest paid	14	(24,439,821,638)	(11,972,423,993)
Corporate income tax paid	15	(5,089,532,115)	(4,404,694,192)
Other cash outflows for operating activities	17	(650,946,384)	-
Net cash flows from operating activities	***20***	***85,916,164,488***	***16,988,336,965***
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1 Payments for purchases and construction of fixed assets and other non-current assets	21	(155,092,593)	-
2. Proceeds from disposals of fixed assets and other non-current assets	22	-	25,245,000,000
3. Proceeds from collection of loans and sales of debt instruments of other entities	24	79,000,000,000	-
4. Payments for investments in other entities	25	(264,817,854,342)	-
5. Interest and dividends received	27	230,265,630	20,134,430
Net cash flows from investing activities	***30***	**(185,742,681,305)**	**25,265,134,430**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issuance and capital contributions	31	209,491,500,000	-
2. Proceeds from borrowings	33	26,906,608,426	64,344,316,852
3. Repayments of borrowings	34	(123,685,808,426)	(111,771,816,852)
Net cash flows from financing activities	***40***	***112,712,300,000***	***(47,427,500,000)***
Net increase in cash (50=20+30+40)	**50**	**12,885,783,183**	**(5,174,028,605)**
Cash at the beginning of period	**60**	**13,951,804,186**	**32,285,088,317**
Cash at the end of period (70=50+60)	**70**	**26,837,587,369**	**27,111,059,712**

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

CÔNG TY CỔ PHẦN HELIO ENERGY

October 26, 2026

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

1. COMPANY INFORMATION

Captial Ownership Structure

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

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

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

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

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

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

Board Of Directors

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

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

Board Of Directors

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

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

Audit Committee

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

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

Board of Managements

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

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

Legal Representative

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

Structure of the Group

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

Information on structure of the Group

Acquisition of subsidiaries

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

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

Assets	***836,373,063,302***
Cash and cash equivalents	8,182,145,658
Trading securities	20,865,980,000
Short-term trade receivables	127,893,285,840
Short-term prepayments to suppliers	92,322,000
Receivables for short-term loans	79,000,000,000
Other short-term receivables	327,797,005
Inventories	220,368,536
Short-term prepaid expenses	696,939,255
Deductible VAT	20,243,594,964
Tangible fixed assets	553,640,058,673
Construction-in-progress	172,037,037
Long-term prepaid expenses	25,038,534,334
Liabilities	***361,215,868,355***
Short-term trade payables	537,894,350
Taxes and other obligations to the State Budget	3,336,013,457
Payables to employees	215,320,152
Short-term accrued expenses	1,840,153,837
Other short-term payables	52,389,480
Short-term borrowings and finance lease liabilities	67,500,000,000
Bonus and welfare funds	6,484,097,079
Long-term borrowings and finance lease liabilities	281,250,000,000
Fair value of net assets (*)	***475,157,194,947***
Non-controlling interests ("NCI")	***193,308,169,943***
Fair value of the net assets acquired (a)	***281,849,025,004***
Consideration transferred (b)	***210,000,000,000***
(Gain on bargain purchase) [(b) – (a)]	**(71,849,025,004)**

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

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

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

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

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

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

No	Company	Interest	Voting rights	Location	Principal Operations
1	Apollo Power 4 Company Limited	100%	100%	Ha Noi	Electric production
2	Ampire Power 4 Company Limited	100%	100%	Ha Noi	Electric production
3	Omega Power 3 Company Limited	100%	100%	Ha Noi	Electric production
4	Helio Binh Thuan Company Limited	100%	100%	Lam Dong	Electric production
5	Buoc Tien Moi Viet Company Limited	100%	100%	Dak Lak	Electric production
6	Dahlia Vietnam Company Limited	100%	100%	Dak Lak	Electric production
7	Zon Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
8	Le Manh Green Power Company Limited	100%	100%	Dak Lak	Electric production
9	KCP Energy Company Limited	100%	100%	Dak Lak	Electric production
10	New Century Energy Company Limited	100%	100%	Dak Lak	Electric production
11	New Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
12	Nhat My Solar Power Company Limited	100%	100%	Dak Lak	Electric production
13	Nhat Anh Solar Power Company Limited	100%	100%	Dak Lak	Electric production
14	Hoang Phu Energy Company Limited	100%	100%	Dak Lak	Electric production
15	Two Brothers Energy Company Limited	100%	100%	Dak Lak	Electric production
16	Mat Troi Do Viet Company Limited	100%	100%	Dak Lak	Electric production
17	Tuan Anh Solar Power Company Limited	100%	100%	Dak Lak	Electric production
18	Orchid Vietnam Company Limited	100%	100%	Dak Lak	Electric production
19	Solar Viet Company Limited	100%	100%	Dak Lak	Electric production
20	New Times Energy Company Limited	100%	100%	Dak Lak	Electric production
21	Sol Power Vietnam Company Limited	100%	100%	Dak Lak	Electric production
22	Hoang Gia Phu Single-member limited liability company	100%	100%	Lam Dong	Electric production
23	Nghiem Brothers Energy Single-member limited liability company	100%	100%	Lam Dong	Electric production
24	Green Up Power Vietnam Company Limited	100%	100%	Lam Dong	Electric production
25	Carnation Vietnam Company Limited	100%	100%	Ha Noi	Electric production
26	SD Truong Thanh Joint Stock Company	59.32%	59.32%	Lam Dong	Electric production

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

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

Detailed information on the Company's indirectly owned associates as of September30, 2026:

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

2. BASIS OF CONSOLIDATION

Basic of consolidation

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

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

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

Accounting period

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

The accompanying financial statements are for the period from July 1, 2026 to September 30, 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents

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

Financial investments

Trading securities

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

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

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

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

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

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

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

Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the interim consolidated balance sheet date which are doubtful of being recovered. Increases or decreases to the

provision balance are recorded as general and administrative expenses in the interim consolidated income statement

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

Inventories

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

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

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

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

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

Provision for obsolete inventories

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

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

Depreciation

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

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

Investments properties

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

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

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

Buildings and structures	15 years

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

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

Borrowing costs

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

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

Leased assets

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

Leased assets (Continued)

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

Where the Company is the lessee

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

Where the Company is the lessor

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

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

Prepaid expenses

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

Prepaid land rental

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

Business combinations and goodwill

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

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

Business combination under common control

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

Business combinations and goodwill (continued)

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

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

Business combinations provisionally determined

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

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

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

Investments

Trading securities and equity investments in other entities

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

Investment in associates

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

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

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

Investments (continued)

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

Held-to-maturity investments

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

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

Provision for diminution in value of investments

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

Payables and accruals

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

Appropriation of net profits

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

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

Bonus and welfare fund

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

Earnings Per Share

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

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

Revenue recognition

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

Revenue from electricity sales

Revenue from electricity sales is determined based on executed Power Purchase Agreements (PPAs) and relevant contract addenda. Revenue is recognized based on the monthly electricity output confirmed by both parties, applying the tariff specified in the executed Power Purchase Agreements and their addenda.

Rendering of services

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

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

Retal Income

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

Interest

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

Taxation

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

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

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

Deferred tax

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

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

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

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

Taxation (continued)

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

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

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

The carrying amount of deferred tax assets is reviewed at each interim consolidated balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim consolidated balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated balance sheet date.

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

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- Either the same taxable entity; or

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

Related parties

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

4. CASH AND CASH EQUIVALENTS

	September 30, 2026	January 01, 2026
	VND	VND
Cash on hand	2,865,624,210	2,303,815,000
Bank demand deposits	23,971,963,159	11,647,989,186
	26,837,587,369	**13,951,804,186**

5. SHORT-TERM FINANCIAL INVESTMENTS

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

(i) This represents the investment in Amber Safe Bond Investment Fund managed by Amber Fund Management Joint Stock Company. As at September 30, 2026, the fair value of this investment amounted to VND 24,279,329,485, based on the valuation notice provided by Amber Fund Management Joint Stock Company.

6. SHORT-TERM TRADE RECEIVABLES

	September 30, 2026	January 01, 2026
	VND	VND
Trade receivables from customers:	182,171,906,584	12,717,198,180
- Dak Lak Power Company – Branch of Central Power Corporation	*3,857,892,271*	*2,960,140,353*
- Binh Duong Power Company – Branch of HOCHIMINH City Power Corporation	*804,139,470*	*810,316,951*
- Lam Dong Power Company – Branch of Central Power Corporation	*2,460,618,700*	*2,490,985,130*
- Oscar Energy Construction Investment JSC	*2,823,700,028*	*3,450,700,012*
- Electric Power Trading Company (i)	*170,551,296,826*	-
- Other customers	*1,674,259,289*	*3,005,055,734*
Trade receivables from related parties (Note 31)	544,320,000	336,960,000
Total	**182,716,226,584**	**13,054,158,180**
Provision for doubtful debts	(187,123,516)	(112,274,104)

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

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

7. BAD DEBTS

	September 30, 2026			January 01, 2026		
	Overdue period	Cost	Provision	Overdue period	Cost	Provision
Trade receivables						
SYS Energy Pte, LTD – Receivables from sale of renewable energy certificates	01 – 02 years	374,247,014	(187,123,516)	6 months - 01 year	374,247,014	(112,274,104)
Other receivables						
American Furniture Co., Ltd – Rooftop rental deposit	Irrecoverable	100,000,000	(100,000,000)	Irrecoverable	100,000,000	-
Total		**474,247,014**	**(287,123,516)**		**474,247,014**	**(112,274,104)**

8. SHORT-TERM ADVANCES TO SUPPLIERS

	September 30, 2026	January 01, 2026
	VND	VND
Phu Gia Construction Company Limited	151,200,000	467,328,960
Truong Tien Investment and Construction JSC	-	113,260,000
LK Construction and Investment JSC	822,212,000	-
Huy Hoang Construction and Investment JSC	98,000,000	-
Other suppliers	222,975,983	56,497,393
	1,294,387,983	**637,086,353**

9. OTHERS RECEIVABLES

	September 30, 2026	January 01, 2026
	VND	VND
a. Short-term		
Deposit	56,000,000	51,000,000
Others	510,919,060	101,916,488
	566,919,060	**152,916,488**
b. Long-term		
Deposits	10,982,800,000	10,982,800,000
	10,982,800,000	**10,982,800,000**

10. PREPAID EXPENES

	September 30, 2026	January 01, 2026
	VND	VND
a. Short-term		
Prepaid land and roof rentals	1,557,840,196	1,457,967,416
Prepaid insurance expenses	800,940,083	94,385,813
Other short-term prepaid expenses	742,988,370	1,095,624,784
	3,101,768,649	**2,647,978,013**
b. Long-term		
Prepaid land and roof rentals	18,057,405,808	8,076,242,703
Prepaid site clearance and compensation costs	10,382,414,028	-
Prepaid office and factory renovation costs	2,805,706,855	1,338,442,533
Other long-term prepaid expenses	1,062,409,977	866,387,266
	32,307,936,668	**10,281,072,502**

11. INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Office equipment	Means of transportation	Solar panels	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND	VND
COST							
Begining balance	**8,013,289,807**	**149,569,505,728**	**102,201,818**	**85,769,765,346**	**240,997,339,147**	**-**	**484,452,101,846**
Additions during the year			155,092,593				155,092,593
Increase due to business combinations	233,830,052,417	211,427,152,669	-	664,207,000	439,653,909,063	112,251,708	885,687,572,857
Ending balance	**241,843,342,224**	**360,996,658,397**	**257,294,411**	**86,433,972,346**	**680,651,248,210**	**112,251,708**	**1,370,294,767,296**
ACCUMULATED DEPRECIATION							
Begining balance	**3,191,548,013**	**68,698,548,400**	**84,160,805**	**41,644,590,147**	**77,418,206,000**	**-**	**191,037,053,365**
Depreciation for the period	6,276,444,210	18,336,764,209	29,214,352	6,731,505,753	22,998,151,718	-	54,372,080,242
Increase due to business combinations	80,985,781,705	92,577,285,576	-	664,207,000	157,707,988,195	112,251,708	332,047,514,184
Ending balance	**90,453,773,928**	**179,612,598,185**	**113,375,157**	**49,040,302,900**	**258,124,345,913**	**112,251,708**	**577,456,647,791**
NET BOOK VALUE							
Begining balance	**4,821,741,794**	**80,870,957,328**	**18,041,013**	**44,125,175,199**	**163,579,133,147**	**-**	**293,415,048,481**
Ending balance	**151,389,568,296**	**181,384,060,212**	**143,919,254**	**37,393,669,446**	**422,526,902,297**	**-**	**792,838,119,505**

12. INCREASE AND DECREASE INVESTMENT PROPERTIES

INVESTMENT PROPERTIES

	Buildings and structure VND
COST	
Begining balance	**35,093,712,424**
Increase during the period	-
Decrease due to disposal	-
Ending balance	**35,093,712,424**
ACCUMULATED DEPRECIATION	
Begining balance	**11,339,770,617**
Depreciation for the period	1,796,186,784
Decrease due to disposal	-
Ending balance	**13,135,957,401**
NET BOOK VALUE	
Begining balance	**23,753,941,807**
Ending balance	**21,957,755,023**

13. GOODWILL

	Goodwill VND
COST	
Begining balance	**2,966,795,730**
Ending balance	**2,966,795,730**
CUMULATIVE ALLOCATION	
Begining balance	**1,063,101,811**
Depreciation for the period	222,509,682
Ending balance	**1,285,611,493**
NET BOOK VALUE	
Begining balance	**1,903,693,919**
Ending balance	**1,681,184,237**

14. INVESTMENTS IN OTHER ENTITIES

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

15. LONG-TERM FINANCIAL INVESTMENTS

Investment in associates

	January 01, 2026		During the period		September 30, 2026	
		VND		VND		VND
	Cost	Equity method	Investment in associates	Profit/loss from associates	Cost	Equity method
NNL Vietnam Energy Investment Company Limited	3,933,000,000	3,869,269,818	-	69,630,151	3,933,000,000	3,938,899,969
VVT Vietnam Company Limited	3,337,000,000	3,183,728,275	-	(15,263,318)	3,337,000,000	3,168,464,957
NVP Vietnam Company Limited	4,225,100,000	4,722,671,788	-	79,101,533	4,225,100,000	4,801,773,321
Nghiem Van Solar Energy Company Limited	4,018,200,000	4,323,099,500	-	123,011,946	4,018,200,000	4,446,111,446
DTT Solar Vietnam Company Limited	4,026,400,000	4,286,309,236	-	111,695,879	4,026,400,000	4,398,005,115
Khoi Duy Solar Company Limited	-	-	3,900,000,000	5,550,070	3,900,000,000	3,905,550,070
Khoi Duy Solar Energy Company Limited	-	-	3,800,000,000	10,647,618	3,800,000,000	3,810,647,618
Khoi Duy Vietnam Company Limited	-	-	3,900,000,000	9,187,901	3,900,000,000	3,909,187,901
Long Van Solar Vietnam Company Limited	-	-	4,000,000,000	71,916,107	4,000,000,000	4,071,916,107
NHY Vietnam Company Limited	-	-	4,000,000,000	(44,337,224)	4,000,000,000	3,955,662,776
Sy Tien Vietnam Company Limited	-	-	4,000,000,000	8,959,517	4,000,000,000	4,008,959,517
Vinh Huu Solar Energy Company Limited	-	-	4,000,000,000	28,277,692	4,000,000,000	4,028,277,692
Vinh Huu Solar Company Limited	-	-	4,000,000,000	27,845,384	4,000,000,000	4,027,845,384
Viet Nam NTS Investment Company Limited	-	-	3,900,000,000	17,329,934	3,900,000,000	3,917,329,934
DVL Solar Vietnam Company Limited	-	-	3,900,000,000	(9,819,301)	3,900,000,000	3,890,180,699
Viet Nam DTH Development Investment Company Limited	-	-	3,900,000,000	(15,268,055)	3,900,000,000	3,884,731,945
NDT Vietnam Company Limited	-	-	4,000,000,000	(32,091,166)	4,000,000,000	3,967,908,834
Quang Trung Solar Viet Nam Investment Company Limited	-	-	3,900,000,000	(16,760,470)	3,900,000,000	3,883,239,530
Sy Tien Solar Vietnam Company Limited	-	-	3,900,000,000	(1,679,034)	3,900,000,000	3,898,320,966
NHY Vietnam Solar Energy Company Limited	-	-	3,900,000,000	(13,284,146)	3,900,000,000	3,886,715,854
Nghiem Van Vietnam Company Limited	-	-	4,000,000,000	(10,639,281)	4,000,000,000	3,989,360,719
	19,539,700,000	**20,385,078,617**	**63,000,000,000**	**404,011,737**	**82,539,700,000**	**83,789,090,354**

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

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

16. DEFERRED INCOME TAX

a. Deferred tax asset

	September 30, 2026	January 01, 2026
	VND	VND
Deferred tax asset		
Temporary differences in depreciation of fixed assets that are deductible	143,298,399	124,939,707
Interest expense exceeding the tax-deductible limit	529,631,813	661,838,012
Revaluation surplus from business combination	364,361,265	386,198,319
	1,037,291,477	**1,172,976,038**

b. Deferred tax liability

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

17. SHORT-TERM TRADE PAYABLES

	September 30, 2026		January 01, 2026	
		VND		VND
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
LK Construction Investment JSC	-	-	494,515,200	494,515,200
CA Thang Long Company Security Service Limited	717,691,668	717,691,668	227,360,000	227,360,000
S-home Vietnam Joint Stock Company	-	-	945,517,936	945,517,936
Truong Tien Investment and Construction JSC	113,260,000	113,260,000	-	
Phu Gia Construction Company Limited	318,492,697	318,492,697	-	
Bao Minh Insurance Corporation	445,611,648	445,611,648	-	-
Others	237,936,556	237,936,556	766,966,463	766,966,463
Trade payables to related parties (Note 31)	18,360,000	18,360,000	-	-
	1,851,352,569	**1,851,352,569**	**2,434,359,599**	**2,434,359,599**

The Group has no overdue trade payables.

18. SHORT-TERM ACCRUED EXPENSES

	September 30, 2026	January 01, 2026
	VND	VND
Operation and Maintenance expenses	2,511,361,087	1,604,528,548
Interest expenses	310,584,372	204,524,739
Others	190,122,702	586,250,000
	3,012,068,161	**2,395,303,287**

19. TAX AND OTHER RECEIVABLES

	January 01, 2026	Increase due to business com-binations	Payable during the period	Paid during the period	September 30, 2026
	VND	VND	VND	VND	VND
Value added tax	260,998,161	-	1,688,453,266	1,086,560,515	862,890,912
Corporate income tax	1,754,062,056	3,335,470,059	5,149,816,973	5,089,532,115	5,149,816,973
Personal income tax	83,012,553	543,398	511,159,157	568,607,339	26,107,769
Fees, charges and other payables	-	-	33,472,532	33,472,532	-
	2,098,072,770	**3,336,013,457**	**7,382,901,928**	**6,778,172,501**	**6,038,815,654**

20. OTHER SHORT-TERM PAYABLES

	September 30, 2026	January 01, 2026
	VND	VND
Payables to related parties (Note 31)	829,440,000	-
Performance deposits received	*829,440,000*	-
Payables to other entities	1,412,281,000	-
Performance deposits received	*1,399,680,000*	-
Other short-term payables	*12,601,000*	-
	2,241,721,000	-

21. LOANS

	January 01, 2026		Movement during the year			Reclassified based on repayment schedule		September 30, 2026	
		VND			VND				VND
	Balance	Payable amount	Increase due to business combinations	Increase	Decrease	Increase	Decrease	Balance	Payable amount
Short- term loans									
Loans from others	340,000,000	340,000,000		780,000,000	1,120,000,000	-	-	-	-
Current portion of long-term loans (i)	66,135,600,000	66,135,600,000	67,500,000,000	-	101,281,900,000	94,464,986,956	-	126,818,686,956	126,818,686,956
	66,475,600,000	**66,475,600,000**	**67,500,000,000**	**780,000,000**	**102,401,900,000**	**94,464,986,956**	**-**	**126,818,686,956**	**126,818,686,956**
Long-term loans									
Long-term loans from banks and financial companies (i)	105,757,205,058	105,757,205,058	281,250,000,000	26,126,608,426	21,283,908,426	-	94,464,986,956	297,384,918,102	297,384,918,102
	105,757,205,058	**105,757,205,058**	**281,250,000,000**	**26,126,608,426**	**21,283,908,426**	**-**	**94,464,986,956**	**297,384,918,102**	**297,384,918,102**
TOTAL	**172,232,805,058**	**172,232,805,058**	**348,750,000,000**	**26,906,608,426**	**123,685,808,426**	**94,464,986,956**	**94,464,986,956**	**424,203,605,058**	**424,203,605,058**

21. LOANS *(continued)*

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

Bank	September 30, 2026 (VND)	*Principal and interest repayment term*	*Interest rate (% per annum)*	*Description of collateral*
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	57,759,308,426	The final instalment is due in August 2032. Principal and interest are payable monthly	6.6%-10.5%	The rooftop solar power systems owned by certain subsidiaries; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of certain subsidiaries
Vietnam Export Import Commercial Joint Stock Bank – Dak Lak Branch	7,080,000,000	The final instalment is due in October 2027. Principal and interest are payable monthly	7%-11.6%	- The rooftop solar power systems owned by certain subsidiaries; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - Total capital contributions in certain indirect subsidiaries under the Pledge Agreements; - Land use rights held by certain individuals.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	301,500,000,000	The final instalment is due in July 2031. Principal and interest are payable monthly	8.2% - 8.9%	- Land use rights and all assets attached to land relating to Thuan Minh 2 Solar Power Plant Project; - All machinery, equipment, and other real estate properties belonging to Thuan Minh 2 Solar Power Plant Project; - Property rights arising from the project; and - 60% of total shares held by shareholders in SD Truong Thanh Joint Stock Company.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch	27,765,493,976	The final instalment is due in July 2029. Principal and interest are payable monthly	7.1% - 9.2%	The rooftop solar power systems owned by the Company and certain its subsidiaries; - 19,973,500 shares of Helio Power Joint Stock Company – the parent company of the Company; - The entire capital contribution of the Company in certain subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of rooftop solar power projects.

21. LOANS *(continued)*

Bank	September 30, 2026 *(VND)*	*Principal and interest repayment term*	*Interest rate (% per annum)*	*Description of collateral*
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ban Me Branch	19,818,802,656	The final instalment is due in June 2030. Principal and interest are payable monthly.	8.9% - 9.6%	- The rooftop solar power systems owned by certain Company's subsidiaries. - Third-party land ownership rights; - Rights to receivables arising from the power purchase agreement, and beneficial rights to compensation for damages related to the Project.
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Binh Branch	7,660,000,000	The final instalment is due in June 2029. Principal and interest are payable monthly.	8.5%-9.2%	- The rooftop solar power systems owned by certain Company's subsidiaries; - The entire capital contribution of the Company in certair subsidiaries under the collateral contracts; - The rights to exploit and manage certain investment projects; - Property rights arising from the power purchase agreements of rooftop solar power projects.
EVF General Finance Joint Stock Company	2,620,000,000	The final instalment is due in November 2027. Principal and interest are payable monthly.	9.4%-10.1%	- The rooftop solar power systems owned by certain subsidiaries.
TOTAL	**424,203,605,058**			
In which				
Current portion of long-term loans	126,818,686,956			
Long-term loans	297,384,918,102			

22. OWNERS' EQUITY

Changes in equity

	Share capital	Share premium	Other equity funds	Undistributed earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND
Opening balance	**210,000,000,000**	**-**	**8,415,375,558**	**47,428,082,665**	**-**	**265,843,458,223**
Increase/(Decrease) in capital during the year	210,000,000,000	(508,500,000)	-	-	-	209,491,500,000
Profit (Loss) for the period	-	-	-	114,103,812,384	16,829,977,362	130,933,789,746
Appropriation to bonus and welfare funds (i)				(1,084,377,372)	-	(1,084,377,372)
Increase due to business combinations			-	-	193,308,169,943	193,308,169,943
Balance as at September 30, 2026	**420,000,000,000**	**(508,500,000)**	**8,415,375,558**	**160,447,517,677**	**210,138,147,305**	**798,492,540,540**

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

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

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

Charter Capital

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

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

23. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Revenue from selling electricity	63,850,991,271	22,828,611,376
Revenue of consulting and management services	3,926,393,248	3,408,851,880
Rental revenue	619,720,869	619,720,869
	68,397,105,388	**26,857,184,125**
In which: Revenue from related prarties (Note 31)	1,896,780,268	360,000,000

24. COST OF GOODS SOLD AND SERVICES RENDERED

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Cost of selling electricity	29,188,571,119	14,359,126,316
Cost of consulting and management services	2,412,548,354	1,828,863,067
Cost of leasing services	673,157,595	673,157,595
	32,274,277,068	**16,861,146,978**

25. PRODUCTION AND OPERATING COSTS

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Labour costs	4,394,495,732	2,555,084,128
Depreciation of fixed assets, investment properties and amortization of goodwill	22,011,360,957	10,606,892,943
Expenses for external services	8,378,831,899	5,762,467,869
Others	82,055,630	57,025,642
	34,866,744,218	**18,981,470,582**

26. FINANCIAL INCOME

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Interest on deposits	13,053,384	4,833,309
	13,053,384	**4,833,309**

27. FINANCIAL EXPENSES

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Interest expenses	10,272,460,607	3,731,762,618
Other financial expenses	30,147,141	61,965,323
	10,302,607,748	**3,793,727,941**

28. GENERAL AND ADMINISTRATIVE EXPENSES

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Labour costs	813,161,585	614,533,250
Depreciation	30,651,861	38,161,299
Expenses for external services	1,672,428,180	1,352,963,846
Amortization of goodwill	74,169,894	74,169,894
Others	2,055,630	40,495,315
	2,592,467,150	**2,120,323,604**

29. CORPORATE INCOME TAX

a. Current corporate income tax expenses

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

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

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

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

29. CORPORATE INCOME TAX (Continued)

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

During the year, certain subsidiaries of the Company applied a 30% reduction in corporate income tax payable for the 2026 tax period for companies with annual revenue not exceeding VND 10 billion, in accordance with Resolution No. 43/2026/QH16 on the reduction of personal income tax and corporate income tax for individuals and enterprises, which took effect from August 24, 2026.

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

b. Deferred corporate income tax expense

	From January 01, 2026 to September 30, 2026	From January 01, 2025 to September 30, 2025
	VND	VND
Deferred tax (income)/expense related to provisions	(207,021,339)	(126,364,151)
Deferred tax (income)/expense from revaluation surplus of assets from business combination	21,837,054	21,837,054
Deferred tax (income)/expense from depreciation differences	(18,358,692)	(18,358,692)
Deferred tax (income)/expense from excess interest expense	132,206,199	1,008,202,303
Total deferred corporate income tax expense/(income)	**(71,336,778)**	**885,316,514**

30. EARNINGS PER SHARE

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Accounting profit after corporate income tax attributable to shareholders of the parent company	15,676,318,775	3,400,341,596
Appropriation to bonus fund	-	(272,027,328)
Profit attributable to ordinary equity holders for basic/diluted earnings per share	15,676,318,775	3,128,314,268
Weighted average number of ordinary shares outstanding during the period	33,307,692	21,000,000
Basic/diluted earnings per share	**471**	**149**

The number of ordinary shares used to calculate basic/diluted earnings per share is determined as follows:

	Accumulated from the beginning of the year to the end of this period	
	Current year	Previous year
Ordinary shares in circulation at the beginning of the year	21,000,000	21,000,000
Effect of ordinary shares issued on April 24, 2026	12,307,692	-
Weighted average number of ordinary shares in circulation during the period	**33,307,692**	**21,000,000**

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related Party	Relationship
Helio Power Joint Stock Company	Parent company
Mr. Phan Thanh Dat	Chairman of the Board of Directors (Reappointed on April 18, 2026)
Mr. Bui Tuan Duong	Member of the BOD (Reappointed on April 18, 2026) Deputy General Director (Appointed on August 01, 2022) Representative managing the capital contribution of the Parent company
Ms. Nguyen Thi Ngoc Quynh	General Director (Appointed on June 11, 2024) Member of the Board of Directors (Appointed on April 18, 2026)
Mr. Nguyen Thanh Long	Independent Director (Resigned on April 18, 2026)
Ms. Pham Thi Thu Trang	Independent Director/Chairwoman of the Audit Committee (Appointed on April 18, 2026)
Mr. Nguyen Minh Hoang	Independent Director/Member of the Audit Committee (Appointed on April 18, 2026)
Mr. Tran Minh Duc	Head of Board of Supervisors (Resigned on April 18, 2026)
Ms. Nguyen Thi Phuong	Member of Board of Supervisors (Resigned on April 18, 2026)
Ms. Nguyen Thi Thanh Huong	Member of Board of Supervisors (Resigned on April 18, 2026)
Ms. Le Thi Trang	Chief Accountant (Appointed on June 11, 2024)
NNL Vietnam Energy Investment Company Limited	Indirectly owned associate company
VVT Vietnam Company Limited	Indirectly owned associate company
DTT Solar Vietnam Company Limited	Indirectly owned associate company
Nghiem Van Solar Energy Company Limited	Indirectly owned associate company
NVP Vietnam Company Limited	Indirectly owned associate company
Khoi Duy Solar Company Limited	Indirect associate from June 19, 2026
Khoi Duy Solar Energy Company Limited	Indirect associate from June 19, 2026
Khoi Duy Vietnam Company Limited	Indirect associate from June 18, 2026
Long Van Solar Vietnam Company Limited	Indirect associate from June 17, 2026
NHY Vietnam Company Limited	Indirect associate from June 18, 2026
Sy Tien Vietnam Company Limited	Indirect associate from June 17, 2026
Vinh Huu Solar Energy Company Limited	Indirect associate from June 17, 2026
Vinh Huu Solar Company Limited	Indirect associate from June 17, 2026
Viet Nam NTS Investment Company Limited	Indirect associate from June 17, 2026
DVL Solar Vietnam Company Limited	Indirect associate from June 19, 2026
Viet Nam DTH Development Investment Company Limited	Indirect associate from June 19, 2026
NDT Vietnam Company Limited	Indirect associate from June 18, 2026
Quang Trung Solar Viet Nam Investment Company Limited	Indirect associate from June 18, 2026
Sy Tien Solar Vietnam Company Limited	Indirect associate from June 17, 2026
NHY Vietnam Solar Energy Company Limited	Indirect associate from June 18, 2026
Nghiem Van Vietnam Company Limited	Indirect associate from June 18, 2026
EC Technology Joint Stock Company	Other related party

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

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

Related party	Relationship
NHY Vietnam Solar Energy Company Limited	Indirect associate since June 18, 2026
Nghiem Van Vietnam Company Limited	Indirect associate since June 18, 2026
EC Technology Joint Stock Company	Other related party

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

	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
	VND	VND
Service revenue		
NNL Vietnam Energy Investment Company Limited	95,747,108	72,000,000
VVT Vietnam Company Limited	88,408,548	72,000,000
Nghiem Van Solar Energy Company Limited	88,408,548	72,000,000
NVP Vietnam Company Limited	88,408,548	72,000,000
DTT Solar Vietnam Company Limited	90,692,348	72,000,000
Khoi Duy Solar Company Limited	90,469,388	Not yet a related party
Khoi Duy Solar Energy Company Limited	88,408,548	Not yet a related party
Khoi Duy Vietnam Company Limited	88,926,868	Not yet a related party
Long Van Solar Vietnam Company Limited	90,391,788	Not yet a related party
NHY Vietnam Company Limited	90,832,508	Not yet a related party
Sy Tien Vietnam Company Limited	88,849,268	Not yet a related party
Vinh Huu Solar Energy Company Limited	93,116,308	Not yet a related party
Vinh Huu Solar Company Limited	90,692,348	Not yet a related party
Viet Nam NTS Investment Company Limited	90,692,348	Not yet a related party
DVL Solar Vietnam Company Limited	88,337,788	Not yet a related party
Viet Nam DTH Development Investment Company Limited	86,354,548	Not yet a related party
NDT Vietnam Company Limited	92,189,788	Not yet a related party
Quang Trung Solar Viet Nam Investment Company Limited	90,206,548	Not yet a related party
Sy Tien Solar Vietnam Company Limited	88,988,428	Not yet a related party
NHY Vietnam Solar Energy Company Limited	93,329,348	Not yet a related party
Nghiem Van Vietnam Company Limited	93,329,348	Not yet a related party
	1,896,780,268	**360,000,000**
Purchases of goods and services		
EC Technology Joint Stock Company	51,000,000	Not yet a related party
	51,000,000	-

Major balances outstanding with related parties at year-end:

	September 30, 2026	January 01, 2026
	VND	VND
Short-term accounts receivable		
NNL Vietnam Energy Investment Company Limited	25,920,000	77,760,000
VVT Vietnam Company Limited	25,920,000	77,760,000
NVP Vietnam Company Limited	25,920,000	77,760,000
Nghiem Van Solar Energy Company Limited	25,920,000	77,760,000
DTT Vietnam Company Limited	25,920,000	25,920,000
Khoi Duy Solar Company Limited	25,920,000	Not yet a related party
Khoi Duy Solar Energy Company Limited	25,920,000	Not yet a related party
Khoi Duy Vietnam Company Limited	25,920,000	Not yet a related party

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

	September 30, 2026	January 01, 2026
	VND	VND
Short-term accounts receivable		
Long Van Solar Vietnam Company Limited	25,920,000	Not yet a related party
NHY Vietnam Company Limited	25,920,000	Not yet a related party
Sy Tien Vietnam Company Limited	25,920,000	Not yet a related party
Vinh Huu Solar Energy Company Limited	25,920,000	Not yet a related party
Vinh Huu Solar Company Limited	25,920,000	Not yet a related party
Viet Nam NTS Investment Company Limited	25,920,000	Not yet a related party
DVL Solar Vietnam Company Limited	25,920,000	Not yet a related party
Viet Nam DTH Development Investment Company Limited	25,920,000	Not yet a related party
NDT Vietnam Company Limited	25,920,000	Not yet a related party
Quang Trung Solar Viet Nam Investment Company Limited	25,920,000	Not yet a related party
Sy Tien Solar Vietnam Company Limited	25,920,000	Not yet a related party
NHY Vietnam Solar Energy Company Limited	25,920,000	Not yet a related party
Nghiem Van Vietnam Company Limited	25,920,000	Not yet a related party
	544,320,000	**336,960,000**

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

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

31. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)

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

	From January 01, 2026 to September 30, 2026 VND	From January 01, 2025 to September 30, 2025 VND
Board of Directors	**234,000,000**	**180,000,000**
Mr. Phan Thanh Dat	90,000,000	90,000,000
Mr. Nguyen Thanh Long	18,000,000	45,000,000
Mr. Bui Tuan Duong	45,000,000	45,000,000
Ms. Nguyen Thi Ngoc Quynh	27,000,000	-
Ms. Pham Thi Thu Trang	27,000,000	-
Mr. Nguyen Minh Hoang	27,000,000	-
Board of Managements and Chief Accountant	**2,179,103,561**	**1,686,410,520**
Ms. Nguyen Thi Ngoc Quynh	872,376,335	654,324,633
Mr. Bui Tuan Duong	813,234,810	612,755,350
Ms. Le Thi Trang	493,492,416	419,330,537
Board of Supervisors	**39,600,000**	**99,000,000**
Mr. Tran Minh Duc	18,000,000	45,000,000
Ms. Nguyen Thi Phuong	10,800,000	27,000,000
Ms. Nguyen Thi Thanh Huong	10,800,000	27,000,000

32. CONTINGENT LIABILITIES

According to the Working Minutes dated June 15, 2026 between Truong Thanh SD Joint Stock Company ("SDTT") and the Electric Power Trading Company ("EPTC") regarding the solution to resolve bottlenecks for the Thuan Minh 2 Power Plant Project, EPTC presented the following opinions:

- Recoverable electricity volume: The recoverable electricity volume is the volume generated from the commercial operation date (COD – June 27, 2019) to the date the competent state authority issued a written notice accepting the inspection results of the construction works and granting approval for commissioning and use (CCA – September 21, 2022). SDTT compiled the statistics for the aforementioned recovered volume (212,216,236 kWh) and submitted them to EPTC; however, reconciliation and signed confirmation have not yet been obtained.

- Power purchase mechanism for the recovered volume: From the effective date of the amended and supplemented power purchase agreement, EVN will pay SDTT for delivered electricity output at the tariff of VND 1,184.9/kWh (excluding VAT) until the cumulative electricity output equals the recovered volume mentioned above. From the time the cumulative electricity output reaches the recovered volume, EVN will pay for delivered electricity output in accordance with the provisions of the executed agreement.

The contents of the working minutes reflect the proposal recorded by EPTC for consolidation and reporting to the competent authorities. As of the date of these consolidated financial statements, the Group has not received any official conclusions from the competent authorities regarding the above matter. Consequently, the Group has not yet evaluated the potential impact (if any) of this matter on the consolidated financial statements.

33. SEGMENT INFORMATION

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

Information on business segments

The Group's business segments comprise:

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

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

	Segment of electricity generation	Segment of providing services of consultancy and operational management	Segment of asset leasing	Total
From 01/01/2026 to 30/09/2026				
Net external revenue	169,974,926,830	10,889,823,288	1,859,162,607	182,723,912,725
Total net revenue	***169,974,926,830***	***10,889,823,288***	***1,859,162,607***	***182,723,912,725***
Segment operating profit	94,146,757,284	3,351,258,652	(160,310,178)	97,337,705,758
Expenses not attributable to segments				(9,086,224,675)
Operating profit				88,251,481,083
Financial income				270,309,620
Financial expenses				(24,636,322,694)
Profit/ (loss) in joint ventures, associates				404,011,737
Other income				71,849,981,733
Other expenses				(127,191,538)
Current income tax expense				(5,149,816,973)
Deferred income tax expense				71,336,778
Profit after tax				***130,933,789,746***
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	***58,991,418,712***	-	***1,796,186,784***	***60,787,605,496***
From 01/01/2025 to 30/09/2025				
Net external revenue	74,100,190,043	10,567,455,280	1,862,662,607	86,530,307,930
Total net revenue	***74,100,190,043***	***10,567,455,280***	***1,862,662,607***	***86,530,307,930***
Segment operating profit	30,818,921,745	3,836,932,047	(156,810,178)	34,499,043,614
Expenses not attributable to segments				(6,984,914,608)
Operating profit				27,514,129,006
Financial income				20,134,430
Financial expenses				(12,214,646,985)
Profit/ (loss) in joint ventures, associates				541,533,156
Other income				347,480,812
Other expenses				(88,346,176)
Current income tax expense				(1,540,127,509)
Deferred income tax expense				(885,316,514)

	Segment of electricity generation	Segment of providing services of consultancy and operational management	Segment of asset leasing	Total
Profit after tax				***13,694,840,220***
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/ amortization and allocation of long-term prepaid expenses	***33,118,123,232***	-	***1,796,186,784***	***34,914,310,016***

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

	Segment of electricity generation	Segment of providing services of consultancy and operational management	Segment of asset leasing	Total
Ending balance				
Segment assets	1,120,421,458,365	2,321,521,720	24,968,578,549	1,147,711,558,634
Unallocated assets				97,360,387,875
Total assets				***1,245,071,946,509***
Segment liabilities	4,299,973,007	2,052,105,722	284,470,872	6,636,549,601
Unallocated liabilities				439,942,856,368
Total liabilities				***446,579,405,969***
Beginning balance				
Segment assets	355,515,081,362	2,978,743,421	3,712,672,922	362,206,497,705
Unallocated assets				85,371,638,519
Total assets				***447,578,136,224***
Segment liabilities	578,501,315	2,021,882,748	234,097,933	2,834,481,996
Unallocated liabilities				178,900,196,005
Total liabilities				***181,734,678,001***

34. SIGNIFICANT ASSUMPTIONS AND ESTIMATES

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

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

Estimated useful lives of fixed assets

The Group estimates the useful lives of its fixed assets based on technical assessments and practical operating experience. The depreciation periods applied to each class of assets are disclosed in Notes 11 and 12. 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 September 30, 2026, total cost of fixed assets was VND 1,405,388,479,720 and the carrying amount was VND 814,795,874,528.

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.

35. EVENTS AFTER THE END OF THE INTERIM ACCOUNTING PERIOD

On 19 October 2026, the Company received Decision No. 791/QD-SGDHCM from Hochiminh Stock Exchange regarding the approval for the listing of the Company's shares on the Hochiminh Stock Exchange. Accordingly, the Company is currently completing the required procedures in accordance with regulations.

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

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

October 26, 2026