

**PERIODIC INFORMATION DISCLOSURE OF  
INFORMATION FINANCIAL STATEMENT**

**To: Hanoi Stock Exchange**

According to clause 3, Article 14 Circular no 96/2020/TT-BTC on November 16, 2020, of The Ministry of Finance, providing guidelines on disclosure of information on securities market, Helio Energy Joint Stock Company hereby discloses the Financial Statements (FS) of the Second Quarter of 2025 to the Hanoi Stock Exchange (HNX) as follows:



**1. Name of organization: Helio Energy Joint Stock Company**

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

**2. Contents of disclosure:**

- The Financial Statements for the Second Quarter of 2026:
  - ☒ The Separate financial statements (Public company without subsidiary(s) and superior accounting unit that has affiliated unit(s)).
  - ☐ The Consolidated Financial Statements (Public company has subsidiary(s)).
  - ☐ Combined Financial Statements (Public company has affiliated unit(s) with separate accounting apparatus).
- Cases that require an explanation of the reasons:
  - + The Auditor has qualified opinions on financial statements (apply with the examined/audited financial statements.....):

☐ Yes ☒ No
  - The explanation document if yes:

☐ Yes ☒ No
  - + After-tax profit of the reporting period varies by at least 5% and is changed from a positive number to a negative number or vice versa (apply with the audited financial statements .....):

☐ Yes ☒ No

The explanation document, if yes:

☐ Yes

☒ No

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

☒ Yes

☐ No

The explanation document, if yes:

☒ Yes

☐ No

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

☐ Yes

☒ No

The explanation document, if yes:

☐ Yes

☒ No

This information was disclosed on Helio Energy's website on July 23, 2026, via: <https://helioenergy.vn/>. 

**Attachments:**

- The separate financial statements for the Second Quarter of 2026;
- The Official Letter no. 52/2026/CV-HIO regarding Disclosure of Interim Separate Income Statement for the 2<sup>nd</sup> Quarter of 2026.

**THE REPRESENTATIVE OF THE COMPANY**

*Authorized person to disclose information*



**PHÓ TỔNG GIÁM ĐỐC**

*Bùi Tuấn Dương*

# **SEPARATE FINANCIAL STATEMENTS**

## **The Second Quarter of 2026**

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

Ha Noi, July 20, 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Currency: VND

| ASSET                                                          | Code       | Notes     | June 30, 2026          | January 01, 2026       |
|----------------------------------------------------------------|------------|-----------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                                       | <b>100</b> |           | <b>5,691,529,001</b>   | <b>7,924,504,091</b>   |
| <b>I. Cash</b>                                                 | <b>110</b> |           | <b>243,431,226</b>     | <b>979,321,266</b>     |
| 1. Cash                                                        | 111        | 4         | 243,431,226            | 979,321,266            |
| <b>II. Current accounts receivable</b>                         | <b>130</b> |           | <b>4,156,826,375</b>   | <b>5,217,620,854</b>   |
| 1. Short-term trade receivables                                | 131        | 5         | 3,319,699,695          | 4,539,871,369          |
| 2. Short-term advances to suppliers                            | 132        | 6         | 806,171,552            | 637,086,353            |
| 3. Other short-term receivables                                | 135        | 8         | 51,377,388             | 52,916,488             |
| 4. Provision for short-term doubtful debts                     | 136        |           | (20,422,260)           | (12,253,356)           |
| <b>III. Inventories</b>                                        | <b>140</b> |           | <b>278,620,896</b>     | <b>33,010,909</b>      |
| 1. Inventories                                                 | 141        |           | 278,620,896            | 33,010,909             |
| <b>IV. Other current assets</b>                                | <b>160</b> |           | <b>1,012,650,504</b>   | <b>1,694,551,062</b>   |
| 1. Short-term prepaid expenses                                 | 161        | 7         | 1,012,650,504          | 1,694,551,062          |
| 2. Deductible Value Added Tax                                  | 162        |           | -                      | -                      |
| <b>B. NON-CURRENT ASSETS</b>                                   | <b>200</b> |           | <b>465,226,761,950</b> | <b>257,563,743,014</b> |
| <b>I. Long-term receivables</b>                                | <b>210</b> |           | <b>740,000,000</b>     | <b>740,000,000</b>     |
| 1. Other long-term receivables                                 | 215        | 8         | 740,000,000            | 740,000,000            |
| <b>II. Fixed assets</b>                                        | <b>220</b> | <b>11</b> | <b>30,445,976,831</b>  | <b>32,377,593,588</b>  |
| 1. Tangible fixed assets                                       | 221        |           | 30,445,976,831         | 32,377,593,588         |
| - Cost                                                         | 222        |           | 53,228,167,528         | 53,073,074,935         |
| - Accumulated depreciation                                     | 223        |           | (22,782,190,697)       | (20,695,481,347)       |
| <b>III. Investment property</b>                                | <b>240</b> | <b>12</b> | <b>1,509,127,669</b>   | <b>1,588,555,441</b>   |
| - Cost                                                         | 241        |           | 2,382,833,161          | 2,382,833,161          |
| - Accumulated depreciation                                     | 242        |           | (873,705,492)          | (794,277,720)          |
| <b>IV. Long-term investments</b>                               | <b>260</b> |           | <b>430,768,000,000</b> | <b>220,706,636,468</b> |
| 1. Investments in subsidiaries                                 | 261        | 10        | 384,768,000,000        | 174,768,000,000        |
| 2. Equity investments in other entities                        | 263        | 9         | 46,000,000,000         | 46,000,000,000         |
| 3. Provision for impairment of long-term financial investments | 264        |           | -                      | (61,363,532)           |
| <b>V. Other long-term assets</b>                               | <b>270</b> |           | <b>1,763,657,450</b>   | <b>2,150,957,517</b>   |
| 1. Long-term prepaid expenses                                  | 271        | 7         | 1,685,447,458          | 2,047,027,705          |
| 2. Long-term equipment, materials, and spare parts             | 273        |           | 78,209,992             | 103,929,812            |
| <b>TOTAL ASSETS (280=100+200)</b>                              | <b>280</b> |           | <b>470,918,290,951</b> | <b>265,488,247,105</b> |

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

## INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at June 30, 2026

Currency: VND

| RESOURCES                                                | Code       | Notes | June 30, 2026          | January 01, 2026       |
|----------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>C. LIABILITIES</b>                                    | <b>300</b> |       | <b>26,741,768,999</b>  | <b>31,069,243,344</b>  |
| <b>I. Current liabilities</b>                            | <b>310</b> |       | <b>14,361,768,999</b>  | <b>15,389,243,344</b>  |
| 1. Short-term trade payables                             | 311        | 13    | 590,901,096            | 1,736,956,155          |
| 2. Short-term taxes and payables to the State budget     | 314        | 14    | 294,513,471            | 948,734,515            |
| 3. Payables to employees                                 | 315        |       | 185,114,803            | 1,027,067,747          |
| 4. Short-term accrued expenses                           | 316        | 15    | 2,084,694,056          | 1,796,436,726          |
| 5. Short-term deferred revenue                           | 319        |       | 162,750,000            | 69,750,000             |
| 6. Other current payables                                | 320        | 16    | 2,429,120,000          | 2,700,000,000          |
| 7. Short-term borrowings and financial lease liabilities | 321        | 17    | 6,260,000,000          | 5,840,000,000          |
| 8. Bonus and welfare funds                               | 323        |       | 2,354,675,573          | 1,270,298,201          |
| <b>II. Non-current liabilities</b>                       | <b>330</b> |       | <b>12,380,000,000</b>  | <b>15,680,000,000</b>  |
| 1. Long-term loans and financial lease liabilities       | 339        | 17    | 12,380,000,000         | 15,680,000,000         |
| <b>D. OWNERS' EQUITY</b>                                 | <b>400</b> |       | <b>444,176,521,952</b> | <b>234,419,003,761</b> |
| 1. Share capital                                         | 411        | 18    | 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. Undistributed earnings                                | 420        |       | 24,685,021,952         | 24,419,003,761         |
| - Undistributed earning by the end of prior period       | 420a       |       | 23,334,626,389         | 9,748,875,624          |
| - Undistributed earning of current period                | 420b       |       | 1,350,395,563          | 14,670,128,137         |
| <b>TOTAL RESOURCES (440=300+400)</b>                     | <b>440</b> |       | <b>470,918,290,951</b> | <b>265,488,247,105</b> |


Do Thi Trang  
Preparer

Le Thi Trang  
Chief AccountantPhan Thanh Đạt  
Chairman

July 20, 2026

INTERIM SEPARATE INCOME STATEMENT  
The Second Quarter of 2026

Currency: VND

| ITEMS                                                                   | Code | Notes | The Second Quarter |               | Year-to-date through the end of this quarter |                |
|-------------------------------------------------------------------------|------|-------|--------------------|---------------|----------------------------------------------|----------------|
|                                                                         |      |       | Current year       | Prior year    | Current year                                 | Prior year     |
| 1. Revenue from sale of goods and rendering of services                 | 01   | 19    | 8,580,545,620      | 8,284,244,209 | 17,133,035,625                               | 17,133,557,172 |
| 2. Net revenue from sale of goods and rendering of services (10=01)     | 10   |       | 8,580,545,620      | 8,284,244,209 | 17,133,035,625                               | 17,133,557,172 |
| 3. Cost of goods sold and services rendered                             | 11   | 20    | 5,527,341,452      | 5,360,707,092 | 12,266,942,837                               | 11,556,499,218 |
| 4. Gross profit from sale of goods and rendering of services (20=10-11) | 20   |       | 3,053,204,168      | 2,923,537,117 | 4,866,092,788                                | 5,577,057,954  |
| 5. Financial income                                                     | 22   | 22    | 800,459,408        | 636,190       | 2,510,766,107                                | 4,800,091      |
| 6. Financial expenses                                                   | 23   | 23    | 402,091,080        | 376,543,758   | 735,690,770                                  | 467,183,455    |
| - In which: Borrowing costs                                             | 24   |       | 402,091,080        | 507,304,455   | 797,054,302                                  | 1,023,297,813  |
| 7. General and administrative expenses                                  | 26   | 24    | 3,062,431,616      | 1,955,203,847 | 5,279,112,417                                | 3,963,992,309  |
| 8. Operating profit (30=20+(22-23)-26)                                  | 30   |       | 389,140,880        | 592,425,702   | 1,362,055,708                                | 1,150,682,281  |
| 9. Other income                                                         | 31   |       | 115,443            | 37,363,681    | 400,780                                      | 37,983,714     |
| 10. Other expenses                                                      | 32   |       | 2,307,846          | 1,336,060     | 12,060,925                                   | 17,741,700     |
| 11. Other (loss)/profit (40=31-32)                                      | 40   |       | (2,192,403)        | 36,027,621    | (11,660,145)                                 | 20,242,014     |
| 12. Accounting profit before tax (50=30+40)                             | 50   |       | 386,948,477        | 628,453,323   | 1,350,395,563                                | 1,170,924,295  |
| 13. Current corporate income tax expense                                | 51   | 25    | -                  | 92,397,897    | -                                            | 207,173,219    |
| 14. Net profit after tax (60=50-51-52)                                  | 60   |       | 386,948,477        | 536,055,426   | 1,350,395,563                                | 963,751,076    |

  
Do Thi Trang  
Preparer

  
Le Thi Trang  
Chief Accountant

  
Phan Thanh Đạt  
Chairman

July 20, 2026

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

Currency: VND

| ITEMS                                                                                 | Code | Year-to-date through the end of this quarter |                  |
|---------------------------------------------------------------------------------------|------|----------------------------------------------|------------------|
|                                                                                       |      | Current year                                 | Prior year       |
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                        |      |                                              |                  |
| 1. <i>Accounting profit before tax</i>                                                | 01   | 1,350,395,563                                | 1,170,924,295    |
| 2. <i>Adjustments for:</i>                                                            |      |                                              |                  |
| Depreciation and amortization of fixed assets and investment properties.              | 02   | 2,166,137,122                                | 2,162,718,414    |
| Provisions                                                                            | 03   | (53,194,628)                                 | (556,114,358)    |
| Profits from investing activities                                                     | 05   | (2,500,000,000)                              | (4,800,091)      |
| Interest expenses                                                                     | 06   | 797,054,302                                  | 1,023,297,813    |
| 3. <i>Operating profit before changes in working capital</i>                          | 08   | 1,760,392,359                                | 3,796,026,073    |
| Decreases/(increases) in receivables                                                  | 09   | 1,052,625,575                                | (12,062,988,770) |
| Decreases/(increases) in inventories                                                  | 10   | (219,890,167)                                | (345,454)        |
| (Decreases)/increases in payables (excluding accrued loan interest)                   | 11   | 1,227,100,731                                | 272,579,031      |
| Decreases/(increases) in deferred expenses                                            | 12   | 1,043,480,805                                | (597,148,699)    |
| Interest paid                                                                         | 14   | (800,336,565)                                | (1,029,737,375)  |
| Corporate income tax paid                                                             | 15   | (604,723,801)                                | (1,083,915,670)  |
| Other cash payments for operating activities                                          | 17   | (650,946,384)                                | -                |
| <i>Net cash flows from operating activities</i>                                       | 20   | 2,807,702,553                                | (10,705,530,864) |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                       |      |                                              |                  |
| 1. Payments for purchases and construction of fixed assets and other long-term assets | 21   | (155,092,593)                                | -                |
| 2. Investments in other entities                                                      | 25   | (210,000,000,000)                            | -                |
| 3. Interest and dividends received                                                    | 27   | -                                            | 4,800,091        |
| <i>Net cash flows from investing activities</i>                                       | 30   | (210,155,092,593)                            | 4,800,091        |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                      |      |                                              |                  |
| 1. Proceeds from share issuance and capital contributions                             | 31   | 209,491,500,000                              | -                |
| 2. Repayments of borrowings                                                           | 34   | (2,880,000,000)                              | (2,640,000,000)  |
| <i>Net cash flows from financing activities</i>                                       | 40   | 206,611,500,000                              | (2,640,000,000)  |
| <i>Net increase in cash (50=20+30+40)</i>                                             | 50   | (735,890,040)                                | (13,340,730,773) |
| <i>Cash at the beginning of period</i>                                                | 60   | 979,321,266                                  | 14,224,667,716   |
| <i>Cash at the end of period (70=50+60)</i>                                           | 70   | 243,431,226                                  | 883,936,943      |

  
Do Thi Trang  
Preparer

  
Le Thi Trang  
Chief Accountant

  
Phan Thanh Dat  
Chairman

July 20, 2026

**HELIO ENERGY JOINT STOCK COMPANY**  
**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)**

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**

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

**1. COMPANY INFORMATION**

**Capital Ownership Structure**

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

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

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

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

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

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

**Board Of Directors**

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

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

**Board Of Directors**

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

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

**Audit Committee**

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

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

**Board of Managements**

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

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

### Legal Representative

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

### Corporate structure

As at June 30, 2026, the Company has 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  |

## 2. BASIS OF PREPARATION OF THE SEPARATE FINANCIAL STATEMENTS

### Basis of Preparation

The interim separate 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 separate 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 transitioned the opening balances and applied the modified retrospective approach to the prior year's comparative figures.

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

#### **Accounting period**

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

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

### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three month that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

#### **Receivables**

Receivables are presented in the interim separate 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 balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate 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 separate income statement.

#### **Inventories**

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion incurred in bringing the inventories to their present location and condition.

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 tools, supplies and spares part; and the periodic method is used to record raw materials, finished goods and work-in-progress. The inventories are valued as follows:

|                                                |   |                                                     |
|------------------------------------------------|---|-----------------------------------------------------|
| Raw materials, tools, supplies and spare parts | - | cost of purchase on a weighted average basis.       |
| Finished goods and work-in process             | - | cost of finished goods 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 interim separate balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim separate 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 separate income statement.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises 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 separate 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 separate income statement.

### **Leased assets**

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

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

#### *Where the Company is the lessee*

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

#### *Where the Company is the lessor*

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

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

### **Depreciation**

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

|                          |               |
|--------------------------|---------------|
| Buildings and structures | 15 years      |
| Machinery and equipment  | 10 – 15 years |
| Solar panels             | 15 years      |
| Means of transportation  | 10 years      |
| Office equipment         | 3-5 years     |

### **Investment properties**

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

Subsequent expenditure related to investment properties are added to the carrying amount of the investment property 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 property.

### Investment properties (Continued)

Depreciation and amortization of investment properties are calculated on a straight-line basis over the estimated useful lives of the properties as follows:

Buildings and structures

15 years

Investment property is derecognized from the interim separate statement of financial position upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the interim separate statement of profit or loss 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 properties to owner-occupied property or inventories does not change the cost or the carrying value of the properties 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.

### Prepaid expenses

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

### Investments

#### *Investments in subsidiary*

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the *subsidiary* arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

#### *Provision for diminution in value of investments in entities*

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the interim separate balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the interim separate income statement.

*Held-to-maturity investments*

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as expense in the interim separate income statement and deducted against the value of such investments.

**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 negative goodwill arising from a bargain purchase) 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 Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company'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 separate statement of financial position.

**Revenue recognition**

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

*Revenue from electricity sales*

Electricity sales revenue is determined based on the power purchase agreements executed between the Company and the power companies, along with the relevant contract appendices. Revenue is recognized based on the monthly electricity sales volume as confirmed by both parties. The selling price of electricity is determined in accordance with Decision No. 13/2020/QĐ-TTg dated 6 April 2020, issued by the Prime Minister.

*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 percentage of work completed as accepted by customers.

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

*Rental income*

Income from leasing assets under operating lease agreements is accounted for in The interim Separate Profit and loss statement on a straight-line basis over the lease term.

*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 separate balance sheet date.

Current income tax is charged or credited to the interim Separate Profit and loss 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 Company to set off current tax assets against current tax liabilities and when the Company 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 reporting 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 subsidiaries, associates where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

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

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of deductible temporarily differences associated with investments in subsidiaries, associates, 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 reporting 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 separate 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 reporting date

#### Taxation (Continued)

Deferred tax is charged or credited to the interim separate 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 Company 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

|                      | June 30, 2026      | January 01, 2026   |
|----------------------|--------------------|--------------------|
|                      | VND                | VND                |
| Cash on hand         | 44,380,000         | 42,426,000         |
| Bank demand deposits | 199,051,226        | 936,895,266        |
|                      | <b>243,431,226</b> | <b>979,321,266</b> |

#### 5. SHORT-TERM TRADE RECEIVABLES

|                                                                                | June 30, 2026        | January 01, 2026     |
|--------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                | VND                  | VND                  |
| Trade receivables from customers:                                              | 1,686,739,695        | 2,868,031,369        |
| <i>Dong Nai Power Company – Branch Of Southern Power Corporation</i>           | 208,797,055          | 197,481,228          |
| <i>Lam Dong Power Company</i>                                                  | 225,735,990          | 270,275,567          |
| <i>Binh Duong Power Company – Branch of Ho Chi Minh City Power Corporation</i> | 229,068,205          | 209,409,378          |
| <i>Vung Tau Power Company – Branch of Ho Chi Minh City Power Corporation</i>   | 191,733,925          | 145,323,608          |
| <i>Other customers</i>                                                         | 831,404,520          | 2,045,541,588        |
| Trade receivables from related parties (Note 26)                               | 1,632,960,000        | 1,671,840,000        |
|                                                                                | <b>3,319,699,695</b> | <b>4,539,871,369</b> |

6. SHORT-TERM ADVANCES TO SUPPLIERS

|                                                            | June 30, 2026      | January 01, 2026   |
|------------------------------------------------------------|--------------------|--------------------|
|                                                            | VND                | VND                |
| Phu Gia Construction Company Limited                       | 302,400,000        | 467,328,960        |
| Truong Tien Investment and Construction JSC                | 56,630,000         | 113,260,000        |
| DG Technical Services Company Limited                      | 158,613,552        | -                  |
| A&C Auditing and Consulting Compant Limited – Hanoi Branch | 240,000,000        | -                  |
| Others suppliers                                           | 48,528,000         | 56,497,393         |
|                                                            | <b>806,171,552</b> | <b>637,086,353</b> |

7. PREPAID EXPENSES

|                                               | June 30, 2026        | January 01, 2026     |
|-----------------------------------------------|----------------------|----------------------|
|                                               | VND                  | VND                  |
| <b>a. Short-term prepaid expenses</b>         |                      |                      |
| Prepaid land, roof rentals and office rentals | 567,937,946          | 758,639,459          |
| Other short-term prepaid expenses             | 444,712,558          | 935,911,603          |
|                                               | <b>1,012,650,504</b> | <b>1,694,551,062</b> |
| <b>b. Long-term prepaid expenses</b>          |                      |                      |
| Prepaid land and roof rentals                 | 350,775,994          | 516,657,160          |
| Office renovation and construction costs      | 1,115,368,779        | 1,338,442,533        |
| Other long-term prepaid expenses              | 219,302,685          | 191,928,012          |
|                                               | <b>1,685,447,458</b> | <b>2,047,027,705</b> |

8. OTHERS LONG -TERM RECEIVABLES

|         | June 30, 2026      | January 01, 2026   |
|---------|--------------------|--------------------|
|         | VND                | VND                |
| Deposit | 740,000,000        | 740,000,000        |
|         | <b>740,000,000</b> | <b>740,000,000</b> |

9. INVESTMENTS IN OTHER ENTITIES

|                                                     | June 30, 2026         | January 01, 2026      |
|-----------------------------------------------------|-----------------------|-----------------------|
|                                                     | VND                   | VND                   |
| <b>Investments in other entities</b>                |                       |                       |
| Investment in Alpha Reinsurance Joint Stock Company | 46,000,000,000        | 46,000,000,000        |
|                                                     | <b>46,000,000,000</b> | <b>46,000,000,000</b> |

10. INVESTMENT IN SUBSIDIARIES

|                                                                | June 30, 2026          |                  | January 01, 2026       |                     |
|----------------------------------------------------------------|------------------------|------------------|------------------------|---------------------|
|                                                                | Cost                   | VND<br>Provision | Cost                   | VND<br>Provision    |
| Apollo Power 4 Company Limited                                 | 10,095,000,000         | -                | 10,095,000,000         | -                   |
| Ampire Power 4 Company Limited                                 | 10,050,000,000         | -                | 10,050,000,000         | -                   |
| Omega Power 3 Company Limited                                  | 10,100,000,000         | -                | 10,100,000,000         | (61,363,532)        |
| Helio Binh Thuan Company Limited                               | 10,023,000,000         | -                | 10,023,000,000         | -                   |
| Buoc Tien Moi Viet Company Limited                             | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Dahlia Vietnam Company Limited                                 | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Zon Power Vietnam Company Limited                              | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Le Manh Green Power Company Limited                            | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| KCP Energy Company Limited                                     | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| New Century Energy Company Limited                             | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| New Power Vietnam Company Limited                              | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Nhat My Solar Power Company Limited                            | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Nhat Anh Solar Power Company Limited                           | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Hoang Phu Energy Company Limited                               | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Two Brothers Energy Company Limited                            | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Mat Troi Do Viet Company Limited                               | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Tuan Anh Solar Power Company Limited                           | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Orchid Vietnam Company Limited                                 | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Solar Viet Company Limited                                     | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| New Times Energy Company Limited                               | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Sol Power Vietnam Company Limited                              | 6,500,000,000          | -                | 6,500,000,000          | -                   |
| Hoang Gia Phu Single-member limited liability company          | 6,000,000,000          | -                | 6,000,000,000          | -                   |
| Nghiem Brothers Energy Single-member limited liability company | 6,000,000,000          | -                | 6,000,000,000          | -                   |
| Green Up Power Vietnam Company Limited                         | 6,000,000,000          | -                | 6,000,000,000          | -                   |
| Carnation Vietnam Company Limited                              | 6,000,000,000          | -                | 6,000,000,000          | -                   |
| SD Truong Thanh Joint Stock Company                            | 210,000,000,000        | -                | -                      | -                   |
|                                                                | <b>384,768,000,000</b> | <b>-</b>         | <b>174,768,000,000</b> | <b>(61,363,532)</b> |

The company has not determined the fair value of these financial investments at the reporting date because the current regulations do not provide specific guidance on determining the fair value of financial investments in these unlisted companies

HELIO ENERGY JOINT STOCK COMPANY  
NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

11. INCREASE AND DECREASE OF TANGIBLE FIXED ASSETS

|                                 | Buildings<br>and structures<br>VND | Machinery<br>and equipment<br>VND | Office equipment<br>VND | Means of<br>transmission<br>VND | Solar panels<br>VND | Total<br>VND   |
|---------------------------------|------------------------------------|-----------------------------------|-------------------------|---------------------------------|---------------------|----------------|
| <b>COST</b>                     |                                    |                                   |                         |                                 |                     |                |
| Beginning balance               | 229,077,040                        | 18,598,727,600                    | 102,201,818             | 5,666,822,582                   | 28,476,245,895      | 53,073,074,935 |
| Additions                       | -                                  | -                                 | 155,092,593             | -                               | -                   | 155,092,593    |
| Ending balance                  | 229,077,040                        | 18,598,727,600                    | 257,294,411             | 5,666,822,582                   | 28,476,245,895      | 53,228,167,528 |
| <b>ACCUMULATED DEPRECIATION</b> |                                    |                                   |                         |                                 |                     |                |
| Beginning balance               | 76,541,604                         | 8,220,192,626                     | 84,160,805              | 2,801,588,517                   | 9,512,997,795       | 20,695,481,347 |
| Depreciation                    | 7,635,900                          | 822,320,682                       | 20,452,342              | 287,092,236                     | 949,208,190         | 2,086,709,350  |
| Ending balance                  | 84,177,504                         | 9,042,513,308                     | 104,613,147             | 3,088,680,753                   | 10,462,205,985      | 22,782,190,697 |
| <b>NET BOOK VALUE</b>           |                                    |                                   |                         |                                 |                     |                |
| Beginning balance               | 152,535,436                        | 10,378,534,974                    | 18,041,013              | 2,865,234,065                   | 18,963,248,100      | 32,377,593,588 |
| Ending balance                  | 144,899,536                        | 9,556,214,292                     | 152,681,264             | 2,578,141,829                   | 18,014,039,910      | 30,445,976,831 |

12. INCREASE AND DECREASE INVESTMENT PROPERTIES

|                                 | Buildings and structures<br>VND |
|---------------------------------|---------------------------------|
| <b>COST</b>                     |                                 |
| Beginning balance               | 2,382,833,161                   |
| Ending balance                  | 2,382,833,161                   |
| <b>ACCUMULATED DEPRECIATION</b> |                                 |
| Beginning balance               | 794,277,720                     |
| Depreciation                    | 79,427,772                      |
| Ending balance                  | 873,705,492                     |
| <b>NET BOOK VALUE</b>           |                                 |
| Beginning balance               | 1,588,555,441                   |
| Ending balance                  | 1,509,127,669                   |

13. SHORT-TERM TRADE PAYABLES

|                                       | June 30, 2026      |                                   | January 01, 2026     |                                   |
|---------------------------------------|--------------------|-----------------------------------|----------------------|-----------------------------------|
|                                       | Amount             | VND<br>Amount able to be paid off | Amount               | VND<br>Amount able to be paid off |
| S-Home Vietnam Joint Stock Company    | -                  | -                                 | 945,517,936          | 945,517,936                       |
| LK Construction Investment JSC        | 161,066,000        | 161,066,000                       | 494,515,200          | 494,515,200                       |
| Vietnam Ernst & Young Limited Company | 294,000,000        | 294,000,000                       | 28,000,000           | 28,000,000                        |
| Others                                | 135,835,096        | 135,835,096                       | 268,923,019          | 268,923,019                       |
|                                       | <u>590,901,096</u> | <u>590,901,096</u>                | <u>1,736,956,155</u> | <u>1,736,956,155</u>              |

14. TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGE

|                      | January 01, 2026   | Payable during the period | Paid during the period | June 30, 2026      |
|----------------------|--------------------|---------------------------|------------------------|--------------------|
|                      | VND                | VND                       | VND                    | VND                |
| Value added tax      | 260,998,161        | 777,477,887               | 766,689,859            | 271,786,189        |
| Corporate income tax | 604,723,801        | -                         | 604,723,801            | -                  |
| Personal income tax  | 83,012,553         | 479,693,809               | 539,979,080            | 22,727,282         |
|                      | <u>948,734,515</u> | <u>1,257,171,696</u>      | <u>1,911,392,740</u>   | <u>294,513,471</u> |

15. SHORT-TERM ACCRUED EXPENSES

|                                    | June 30, 2026        | January 01, 2026     |
|------------------------------------|----------------------|----------------------|
|                                    | VND                  | VND                  |
| Operation and Maintenance expenses | 1,500,907,141        | 1,499,367,548        |
| Interest expenses                  | 13,786,915           | 17,069,178           |
| Others                             | 570,000,000          | 280,000,000          |
|                                    | <u>2,084,694,056</u> | <u>1,796,436,726</u> |

16. OTHERS SHORT-TERM PAYABLES

|                                            | June 30, 2026        | January 01, 2026     |
|--------------------------------------------|----------------------|----------------------|
|                                            | VND                  | VND                  |
| Payables to related parties (Note 26)      | 1,029,440,000        | 2,700,000,000        |
| Profit advances                            | 200,000,000          | 2,700,000,000        |
| Deposits received for contract performance | 829,440,000          |                      |
| Other parties                              | 1,399,680,000        |                      |
|                                            | <u>2,429,120,000</u> | <u>2,700,000,000</u> |

## NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

## 17. LOANS

|                                             | January 01, 2026      |                            | During the period |                      | Classified by repayment schedule |                      | June 30, 2026         |                            |
|---------------------------------------------|-----------------------|----------------------------|-------------------|----------------------|----------------------------------|----------------------|-----------------------|----------------------------|
|                                             | VND                   |                            | VND               |                      | VND                              |                      | VND                   |                            |
|                                             | Amount                | Amount able to be paid off | Increases         | Decreases            | Increases                        | Decreases            | Amount                | Amount able to be paid off |
| <b>Short-term loans</b>                     |                       |                            |                   |                      |                                  |                      |                       |                            |
| Long-term loans due within a year           | 5,840,000,000         | 5,840,000,000              | -                 | 2,880,000,000        | 3,300,000,000                    | -                    | 6,260,000,000         | 6,260,000,000              |
|                                             | <u>5,840,000,000</u>  | <u>5,840,000,000</u>       |                   | <u>2,880,000,000</u> | <u>3,300,000,000</u>             |                      | <u>6,260,000,000</u>  | <u>6,260,000,000</u>       |
| <b>Long-term loans</b>                      |                       |                            |                   |                      |                                  |                      |                       |                            |
| Loans from banks and financial institutions | 15,680,000,000        | 15,680,000,000             | -                 | -                    | -                                | 3,300,000,000        | 12,380,000,000        | 12,380,000,000             |
|                                             | <u>15,680,000,000</u> | <u>15,680,000,000</u>      |                   |                      |                                  | <u>3,300,000,000</u> | <u>12,380,000,000</u> | <u>12,380,000,000</u>      |
| <b>Total</b>                                | <u>21,520,000,000</u> | <u>21,520,000,000</u>      |                   | <u>2,880,000,000</u> | <u>3,300,000,000</u>             |                      | <u>18,640,000,000</u> | <u>18,640,000,000</u>      |

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

| Lender                                                                      | June 30, 2026         | Principal and interest repayment terms                                                                | Interest rate (% per year) | Form of collateral                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch | 15,570,000,000        | Loan principal and interest are paid monthly, with the final principal repayment due in June 2029     | 7.1% - 8.1 %               | - The rooftop solar power systems owned by the Company;<br>- 19,973,500 shares of Helio Power Joint Stock Company<br>- the parent company of the Company;<br>- Property rights arising from power purchase agreements of rooftop solar power projects and rights to exploit and manage investment projects. |
| EVN Finance Joint Stock Company                                             | 3,070,000,000         | Loan principal and interest are paid monthly, with the final principal repayment due in November 2027 | 9.4% -10,1%                | - The rooftop solar power systems owned by the Company                                                                                                                                                                                                                                                      |
| <b>Total</b>                                                                | <u>18,640,000,000</u> |                                                                                                       |                            |                                                                                                                                                                                                                                                                                                             |

Of which:

|                                   |                |
|-----------------------------------|----------------|
| Long-term loans due within a year | 6,260,000,000  |
| Long-term loans                   | 12,380,000,000 |

18. OWNERS' EQUITY

Changes in Equity

|                                                | Share capital   | Share premium | Undistributed earnings | Total           |
|------------------------------------------------|-----------------|---------------|------------------------|-----------------|
|                                                | VND             |               | VND                    | VND             |
| Opening balance                                | 210,000,000,000 | -             | 24,419,003,761         | 234,419,003,761 |
| Increase/(decrease) in capital during the year | 210,000,000,000 | (508,500,000) |                        | 209,491,500,000 |
| Profit (Loss) for the period                   | -               | -             | 1,350,395,563          | 1,350,395,563   |
| Appropriation to bonus and welfare fund (i)    | -               | -             | (1,084,377,372)        | (1,084,377,372) |
| Balance as at 30 June 2026                     | 420,000,000,000 | (508,500,000) | 24,685,021,952         | 444,176,521,952 |

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

| Shares                                        | June 30, 2026 | January 01, 2026 |
|-----------------------------------------------|---------------|------------------|
| Number of shares issued to the public         | 42,000,000    | 21,000,000       |
| Ordinary shares                               | 42,000,000    | 21,000,000       |
| Number of outstanding shares                  | 42,000,000    | 21,000,000       |
| Ordinary shares                               | 42,000,000    | 21,000,000       |
| An ordinary share has par value of VND 10,000 |               |                  |

Charter Capital

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

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

**19. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES**

|                                                     | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|-----------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                     | VND                                     | VND                                     |
| Revenue from selling electricity                    | 2,656,518,420                           | 2,403,228,609                           |
| Revenue of consulting and management services       | 5,877,527,200                           | 5,834,515,600                           |
| Rental revenue                                      | 46,500,000                              | 46,500,000                              |
|                                                     | <b>8,580,545,620</b>                    | <b>8,284,244,209</b>                    |
| In which: Revenue from related parties<br>(Note 26) | 3,122,203,600                           | 2,772,000,000                           |

**20. COST OF GOODS SOLD AND SERVICES RENDERED**

|                                            | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|--------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                            | VND                                     | VND                                     |
| Cost of selling electricity                | 1,712,447,696                           | 1,577,389,666                           |
| Cost of consulting and management services | 3,769,875,651                           | 3,738,299,321                           |
| Cost of leasing services                   | 45,018,105                              | 45,018,105                              |
|                                            | <b>5,527,341,452</b>                    | <b>5,360,707,092</b>                    |

**21. PRODUCTION AND OPERATING COSTS**

|                                | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|--------------------------------|-----------------------------------------|-----------------------------------------|
|                                | VND                                     | VND                                     |
| Labour costs                   | 2,838,541,835                           | 2,697,072,616                           |
| Depreciation                   | 1,084,777,915                           | 1,081,359,207                           |
| Expenses for external services | 4,658,284,414                           | 3,535,280,480                           |
| Provision for doubtful debts   | 8,168,904                               |                                         |
| Others                         | -                                       | 2,198,636                               |
|                                | <b>8,589,773,068</b>                    | <b>7,315,910,939</b>                    |

**22. FINANCIAL INCOME**

|                      | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|----------------------|-----------------------------------------|-----------------------------------------|
|                      | VND                                     | VND                                     |
| Shared profits       | 800,000,000                             | -                                       |
| Interest on deposits | 459,408                                 | 636,190                                 |
|                      | <b>800,459,408</b>                      | <b>636,190</b>                          |

**23. FINANCIAL EXPENSES**

|                                         | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|-----------------------------------------|-----------------------------------------|-----------------------------------------|
|                                         | VND                                     | VND                                     |
| Interest expenses                       | 402,091,080                             | 507,304,455                             |
| Provision for impairment of investments | -                                       | (130,760,697)                           |
|                                         | <b>402,091,080</b>                      | <b>376,543,758</b>                      |

24. GENERAL AND ADMINISTRATIVE EXPENSES

|                                | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|--------------------------------|-----------------------------------------|-----------------------------------------|
|                                | VND                                     | VND                                     |
| Labour costs                   | 759,203,947                             | 619,184,066                             |
| Depreciation                   | 8,516,817                               | 8,516,817                               |
| Expenses for external services | 2,286,541,948                           | 1,325,304,328                           |
| Provision for doubtful debts   | 8,168,904                               |                                         |
| Others                         | -                                       | 2,198,636                               |
|                                | <b>3,062,431,616</b>                    | <b>1,955,203,847</b>                    |

25. CORPORATE INCOME TAX

|                                                    | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|----------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                    | VND                                     | VND                                     |
| <b>Current corporate income tax expenses</b>       |                                         |                                         |
| Current corporate income tax expenses              | -                                       | 207,173,219                             |
| <b>Total current corporate income tax expenses</b> | <b>-</b>                                | <b>207,173,219</b>                      |

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

|                                                                                                                           | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                                                                           | VND                                     | VND                                     |
| Accounting profit before tax                                                                                              | 1,350,395,563                           | 1.170.924.295                           |
| Adjustments for taxable profit                                                                                            |                                         |                                         |
| Less: non-taxable income                                                                                                  | 2,500,000,000                           | -                                       |
| Add back: non-deductible expenses                                                                                         | 54,060,925                              | 47,741,700                              |
| Loss carrying forward                                                                                                     |                                         |                                         |
| Reclassification of non-deductible interest expenses from prior years to deductible interest expenses in the current year | -                                       | -                                       |
| Taxable profit                                                                                                            | (1,095,543,512)                         | 1.218.665.995                           |
| Taxable profit at normal tax rate                                                                                         | 20%                                     | 17%                                     |
| Corporate income tax expense based on taxable profit in the current year                                                  | -                                       | 207,173,219                             |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

*List of Related Parties with Major Transactions and Balances during the Year/Period:*

| <u>Related Party</u>                 | <u>Relationship</u>                                                                  |
|--------------------------------------|--------------------------------------------------------------------------------------|
| 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               |
| Mr. Nguyen Thanh Long                | Independent Director (Resigned on April 18, 2026)                                    |
| Ms. Nguyen Thi Ngoc Quynh            | General Director (Appointed on June 11, 2024)                                        |
|                                      | Member of the Board of Directors (Appointed 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)                                        |
| Apollo Power 4 Company Limited       | Subsidiary                                                                           |
| Ampire Power 4 Company Limited       | Subsidiary                                                                           |
| Omega Power 3 Company Limited        | Subsidiary                                                                           |
| Helio Binh Thuan Company Limited     | Subsidiary                                                                           |
| Buoc tien moi Viet Company Limited   | Subsidiary                                                                           |
| Dahlia Viet Nam Company Limited      | Subsidiary                                                                           |
| Zon Power Viet Nam Company Limited   | Subsidiary                                                                           |
| Le Manh Green Power Company Limited  | Subsidiary                                                                           |
| KCP Energy Company Limited           | Subsidiary                                                                           |
| New Century Energy Company Limited   | Subsidiary                                                                           |
| New Power Vietnam Company Limited    | Subsidiary                                                                           |
| Nhat My Solar Power Company Limited  | Subsidiary                                                                           |
| Nhat Anh Solar Power Company Limited | Subsidiary                                                                           |
| Hoang Phu Energy Company Limited     | Subsidiary                                                                           |
| Two Brother Energy Company Limited   | Subsidiary                                                                           |
| Mat Troi Do Viet Company Limited     | Subsidiary                                                                           |
| Tuan Anh Solar Power Company Limited | Subsidiary                                                                           |
| Orchid Vietnam Company Limited       | Subsidiary                                                                           |
| Solar Viet Company Limited           | Subsidiary                                                                           |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (continued)

| <u>Related Party</u>                                           | <u>Relationship</u>                           |
|----------------------------------------------------------------|-----------------------------------------------|
| New Times Energy Company Limited                               | Subsidiary                                    |
| Sol Power Viet Nam Company Limited                             | Subsidiary                                    |
| Hoang Gia Phu Single-member limited liability company          | Subsidiary                                    |
| Nghiem Brothers Energy Single-member limited liability Company | Subsidiary                                    |
| Green Up Power Viet Nam Company Limited                        | Subsidiary                                    |
| Carnation Viet Nam Company Limited                             | Subsidiary                                    |
| NVH Vietnam Energy Investment Company Limited                  | Indirect subsidiary                           |
| Thanh Thang Solar Energy Company Limited                       | Indirect subsidiary                           |
| Duy Dinh Solar Energy Company Limited                          | Indirect subsidiary                           |
| Duy Dinh Solar Company Limited                                 | Indirect subsidiary                           |
| Duy Dinh Vietnam Company Limited                               | Indirect subsidiary                           |
| NHY Solar Vietnam Company Limited                              | Indirect subsidiary                           |
| Quang Trung Vietnam Company Limited                            | Indirect subsidiary                           |
| SD Truong Thanh Joint Stock Company                            | Subsidiary of the Company from 16 March, 2026 |
| 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                           |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (continued)

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

|                                                                | From April 01, 2026 to<br>June 30, 2026 | From April 01, 2025 to<br>June 30, 2025 |
|----------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                | VND                                     | VND                                     |
| <b>Sales</b>                                                   |                                         |                                         |
| Apollo Power 4 Company Limited                                 | 146,203,600                             | 144,000,000                             |
| Omega Power 3 Company Limited                                  | 108,000,000                             | 108,000,000                             |
| Quang Trung Viet Nam Company Limited                           | 72,000,000                              | 72,000,000                              |
| VVT Viet Nam Company Limited                                   | 72,000,000                              | 72,000,000                              |
| Duy Dinh Viet Nam Company Limited                              | 72,000,000                              | 72,000,000                              |
| NHY Solar Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| Duy Dinh Solar Energy Company Limited                          | 72,000,000                              | 72,000,000                              |
| Duy Dinh Solar Company Limited                                 | 72,000,000                              | 72,000,000                              |
| NNL Vietnam Energy Investment Company Limited                  | 72,000,000                              | 72,000,000                              |
| NVH Vietnam Energy Investment Company Limited                  | 72,000,000                              | 72,000,000                              |
| Thanh Thang Solar Energy Company Limited                       | 72,000,000                              | 72,000,000                              |
| Nghiem Van Solar Energy Company Limited                        | 72,000,000                              | 72,000,000                              |
| NVP Viet Nam Company Limited                                   | 72,000,000                              | 72,000,000                              |
| DDT Solar Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| Le Manh Green Power Company Limited                            | 72,000,000                              | 72,000,000                              |
| KCP Energy Company Limited                                     | 72,000,000                              | 72,000,000                              |
| Mat Troi Do Viet Company Limited                               | 72,000,000                              | 72,000,000                              |
| Two Brothers Energy Company Limited                            | 72,000,000                              | 72,000,000                              |
| Nhat My Solar Power Company Limited                            | 72,000,000                              | 72,000,000                              |
| Nhat Anh Solar Power Company Limited                           | 72,000,000                              | 72,000,000                              |
| Tuan Anh Solar Power Company Limited                           | 72,000,000                              | 72,000,000                              |
| Buoc Tien Moi Viet Company Limited                             | 72,000,000                              | 72,000,000                              |
| Dahlia Viet Nam Company Limited                                | 72,000,000                              | 72,000,000                              |
| Zon Power Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| New Power Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| New Century Energy Company Limited                             | 72,000,000                              | 72,000,000                              |
| New Times Energy Company Limited                               | 72,000,000                              | 72,000,000                              |
| Sol Power Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| Solar Viet Company Limited                                     | 72,000,000                              | 72,000,000                              |
| Carnation Viet Nam Company Limited                             | 72,000,000                              | 72,000,000                              |
| Green Up Power Viet Nam Company Limited                        | 72,000,000                              | 72,000,000                              |
| Orchid Viet Nam Company Limited                                | 72,000,000                              | 72,000,000                              |
| Hoang Phu Energy Company Limited                               | 72,000,000                              | 72,000,000                              |
| Ampire Power 4 Company Limited                                 | 72,000,000                              | 72,000,000                              |
| Hoang Gia Phu Single-member limited liability company          | 72,000,000                              | 72,000,000                              |
| Nghiem Brothers Energy Single-member limited liability company | 72,000,000                              | 72,000,000                              |
| Apollo Power 2 Company Limited                                 | No longer a related party               | 36,000,000                              |
| Helio Binh Thuan Company Limited                               | 36,000,000                              | 36,000,000                              |
| Khoi Duy Solar Company Limited                                 | 24,000,000                              | Not yet a related party                 |
| Khoi Duy Solar Energy Company Limited                          | 24,000,000                              | Not yet a related party                 |
| Khoi Duy Vietnam Company Limited                               | 24,000,000                              | Not yet a related party                 |
| Long Van Solar Vietnam Company Limited                         | 24,000,000                              | Not yet a related party                 |
| NHY Vietnam Company Limited                                    | 24,000,000                              | Not yet a related party                 |
| Sy Tien Vietnam Company Limited                                | 24,000,000                              | Not yet a related party                 |
| Vinh Huu Solar Energy Company Limited                          | 24,000,000                              | Not yet a related party                 |
| Vinh Huu Solar Company Limited                                 | 24,000,000                              | Not yet a related party                 |
| Viet Nam NTS Investment Company Limited                        | 24,000,000                              | Not yet a related party                 |
| DVL Solar Vietnam Company Limited                              | 24,000,000                              | Not yet a related party                 |
| Viet Nam DTH Development Investment Company Limited            | 24,000,000                              | Not yet a related party                 |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (continued)

|                                                       | From April 01, 2026 to June 30, 2026 | From April 01, 2025 to June 30, 2025 |
|-------------------------------------------------------|--------------------------------------|--------------------------------------|
|                                                       | VND                                  | VND                                  |
| <b>Sales (continued)</b>                              |                                      |                                      |
| NDT Vietnam Company Limited                           | 24,000,000                           | Not yet a related party              |
| Quang Trung Solar Viet Nam Investment Company Limited | 24,000,000                           | Not yet a related party              |
| Sy Tien Solar Vietnam Company Limited                 | 24,000,000                           | Not yet a related party              |
| NHY Vietnam Solar Energy Company Limited              | 24,000,000                           | Not yet a related party              |
| Nghiem Van Vietnam Company Limited                    | 24,000,000                           | Not yet a related party              |
|                                                       | <b>3,122,203,600</b>                 | <b>2,772,000,000</b>                 |
|                                                       |                                      |                                      |
|                                                       | From April 01, 2026 to June 30, 2026 | From April 01, 2025 to June 30, 2025 |
|                                                       | VND                                  | VND                                  |
| <b>Shared profits</b>                                 |                                      |                                      |
| Carnation Vietnam Company Limited                     | 400,000,000                          | -                                    |
| Green Up Power Vietnam Company Limited                | 400,000,000                          | -                                    |
|                                                       | <b>800,000,000</b>                   | <b>-</b>                             |

*Balances with Related Parties as at the End of the Financial Year/Accounting Period:*

|                                                                | June 30, 2026 | January 01, 2026 |
|----------------------------------------------------------------|---------------|------------------|
|                                                                | VND           | VND              |
| <b>Short-term Receivables from Customers</b>                   |               |                  |
| Apollo Power 4 Company Limited                                 | 51,840,000    | 51,840,000       |
| VVT Viet Nam Company Limited                                   | 25,920,000    | 77,760,000       |
| NNL Vietnam Energy Investment Company Limited                  | 77,760,000    | 77,760,000       |
| NVP Vietnam Company Limited                                    | 25,920,000    | 77,760,000       |
| Omega Power 3 Company Limited                                  | 38,880,000    | 38,880,000       |
| Nhat Anh Solar Power Company Limited                           | 25,920,000    | 51,840,000       |
| Buoc Tien Moi Viet Company Limited                             | 25,920,000    | 51,840,000       |
| Zon Power Vietnam Company Limited                              | 25,920,000    | 51,840,000       |
| New Century Energy Company Limited                             | 25,920,000    | 51,840,000       |
| Solar Viet Company Limited                                     | 25,920,000    | 51,840,000       |
| Orchid Viet Nam Company Limited                                | 25,920,000    | 51,840,000       |
| Nghiem Van Solar Energy Company Limited                        | 25,920,000    | 77,760,000       |
| DTT Solar Viet Nam Company Limited                             | 25,920,000    | 25,920,000       |
| Le Manh Green Power Company Limited                            | 25,920,000    | 51,840,000       |
| KCP Energy Company Limited                                     | 25,920,000    | 51,840,000       |
| Mat Troi Do Viet Company Limited                               | 25,920,000    | 51,840,000       |
| Two Brothers Energy Company Limited                            | 25,920,000    | 51,840,000       |
| Nhat My Solar Power Company Limited                            | 25,920,000    | 51,840,000       |
| Tuan Anh Solar Power Company Limited                           | 25,920,000    | 51,840,000       |
| Dahlia Viet Nam Company Limited                                | 25,920,000    | 51,840,000       |
| New Power Viet Nam Company Limited                             | 25,920,000    | 25,920,000       |
| New Times Energy Company Limited                               | 25,920,000    | 51,840,000       |
| Sol Power Viet Nam Company Limited                             | 25,920,000    | 51,840,000       |
| Hoang Gia Phu Single-member limited liability company          | 25,920,000    | 51,840,000       |
| Carnation Viet Nam Company Limited                             | 25,920,000    | 25,920,000       |
| Nghiem Brothers Energy Single-member limited liability company | 25,920,000    | 51,840,000       |
| Green Up Power Vietnam Company Limited                         | 25,920,000    | 25,920,000       |
| Hoang Phu Energy Company Limited                               | 25,920,000    | 51,840,000       |
| Ampire Power 4 Company Limited                                 | 25,920,000    | 25,920,000       |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (continued)

|                                                                | June 30, 2026        | January 01, 2026        |
|----------------------------------------------------------------|----------------------|-------------------------|
|                                                                | VND                  | VND                     |
| <b>Short-term Receivables from Customers (continued)</b>       |                      |                         |
| Quang Trung Viet Nam Company Limited                           | 25,920,000           | 25,920,000              |
| Duy Dinh Viet Nam Company Limited                              | 25,920,000           | 25,920,000              |
| NHY Solar Viet Nam Company Limited                             | 25,920,000           | 25,920,000              |
| Duy Dinh Solar Energy Company Limited                          | 25,920,000           | 25,920,000              |
| Duy Dinh Solar Company Limited                                 | 25,920,000           | 25,920,000              |
| NVH Vietnam Energy Investment Company Limited                  | 25,920,000           | 25,920,000              |
| Thanh Thang Solar Energy Company Limited                       | 25,920,000           | 25,920,000              |
| Helio Binh Thuan Company Limited                               | 12,960,000           | 25,920,000              |
| Khoi Duy Solar Company Limited                                 | 51,840,000           | Not yet a related party |
| Khoi Duy Solar Energy Company Limited                          | 25,920,000           | Not yet a related party |
| Khoi Duy Vietnam Company Limited                               | 51,840,000           | Not yet a related party |
| Long Van Solar Vietnam Company Limited                         | 25,920,000           | Not yet a related party |
| NHY Vietnam Company Limited                                    | 25,920,000           | Not yet a related party |
| Sy Tien Vietnam Company Limited                                | 51,840,000           | Not yet a related party |
| Vinh Huu Solar Energy Company Limited                          | 51,840,000           | Not yet a related party |
| Vinh Huu Solar Company Limited                                 | 25,920,000           | Not yet a related party |
| Viet Nam NTS Investment Company Limited                        | 25,920,000           | Not yet a related party |
| DVL Solar Vietnam Company Limited                              | 51,840,000           | Not yet a related party |
| Viet Nam DTH Development Investment Company Limited            | 25,920,000           | Not yet a related party |
| NDT Vietnam Company Limited                                    | 77,760,000           | Not yet a related party |
| Quang Trung Solar Viet Nam Investment Company Limited          | 25,920,000           | Not yet a related party |
| Sy Tien Solar Vietnam Company Limited                          | 25,920,000           | Not yet a related party |
| NHY Vietnam Solar Energy Company Limited                       | 25,920,000           | Not yet a related party |
| Nghiem Van Vietnam Company Limited                             | 25,920,000           | Not yet a related party |
|                                                                | <b>1,632,960,000</b> | <b>1,671,840,000</b>    |
|                                                                |                      |                         |
|                                                                | June 30, 2026        | January 01, 2026        |
|                                                                | VND                  | VND                     |
| <b>Other short-term payables</b>                               |                      |                         |
| Apollo Power 4 Company Limited                                 | -                    | 400,000,000             |
| Helio Binh Thuan Company Limited                               | -                    | 300,000,000             |
| Hoang Gia Phu Single-member limited liability company          | -                    | 500,000,000             |
| Nghiem Brothers Energy Single-member limited liability company | -                    | 500,000,000             |
| Carnation Viet Nam Company Limited                             | 100,000,000          | 500,000,000             |
| Green Up Power Viet Nam Company Limited                        | 100,000,000          | 500,000,000             |
| 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 |

26. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (continued)

|                                                       | June 30, 2026        | January 01, 2026        |
|-------------------------------------------------------|----------------------|-------------------------|
|                                                       | VND                  | VND                     |
| <b>Other short-term payables (continued)</b>          |                      |                         |
| 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 |
|                                                       | <b>1,029,440,000</b> | <b>2,700,000,000</b>    |

*Total income of the Board of Management, the Chief Accountant and remuneration of the Board of Directors and the Supervisory Board received during the period are as follows:*

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

27. EVENTS AFTER THE END OF THE INTERIM ACCOUNTING PERIOD

There is no matter or circumstance that has arisen since the separate balance date that requires adjustment or disclosure in the interim separate financial statements of the Company.

  
Do Thi Trang  
Preparer

  
Le Thi Trang  
Chief Accountant

  
Phan Thanh Dat  
Chairman

July 20, 2026