

**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 Quarter 4 2024 to the Hanoi Stock Exchange (HNX) as follow:

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

- Stock symbol: HIO
- Address: 4<sup>th</sup> Floor, No. 37 Ba Trieu Street, Hang Bai Ward, Hoan Kiem District, Hanoi, Vietnam.
- Telephone: (024) 3 226 3333 Fax:.....
- Email: info@helioenergy.vn Website: https://helioenergy.vn.

**2. Contents of disclosure:**

- The Financial statements for Q4/2024
  - ☒ The separate financial statements (Public company without subsidiaries and superior accounting unit that has affiliated unit);
  - ☐ The Consolidated Financial Statements (Public company has subsidiaries);
  - ☐ Combined Financial Statements (Public company has affiliated unit with separate accounting apparatus).
- Cases that require an explanation of the reasons:
  - + The Auditor has qualified opinions on financial statements (apply with The examined/audited financial statements...)

☐ Yes ☒ No
  - The explanation document if yes:

☐ Yes ☒ No
  - + After-tax profit of the reporting period varies by at least 5% and is changed from a positive number to a negative number or vice versa (apply with the Audited Financial Statements in 2024):

☐ 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 22/01/2025, via: <https://helioenergy.vn/>.

**Attachments:**

- The separate financial statements for Q4/2024;
- The Official Dispatch No.01/2025/CV-HIO Disclosure of Interim Separate Income Statement for the 4<sup>th</sup> Quarter of 2024.

**THE REPRESENTATIVE OF THE COMPANY**

Authorized person to disclose information



**PHÓ TỔNG GIÁM ĐỐC**  
*Bùi Tuấn Dương*



**HELIO ENERGY  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness**

No: 01./2025/CV-HIO

Hanoi, January 20, 2025.

Regarding: Disclosure of Interim  
Separate Income Statement for 4<sup>th</sup>  
Quarter of 2024

**Honorable: The State Securities Commission;  
Hanoi Stock Exchange.**

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Based on Circular No. 68/2024/TT-BTC dated September 18, 2024, issued by the Ministry of Finance amending and supplementing several articles of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on providing guidelines on disclosure of information on securities market.

Helio Energy Joint Stock Company (*hereinafter referred to as "the Company"*) with ticker HIO would like to explain to the State Securities Commission and the Hanoi Stock Exchange the differences in net profit after tax on the separate financial statements for 4th Quarter of 2024 as follows:

Currency: VND

No	Indicator	Q4/2023	Q4/2024	Year-over-year comparison	
				Difference	Percentage (%)
1	Net profit after tax	1,251,052,611	477,627,878	(773,424,733)	(61.82%)

In the 4th Quarter of 2024, the Company recorded a net profit after tax of VND 477,627,878, a decrease of VND 773,424,733, equivalent to a 61.82% reduction compared to the 4th Quarter of 2023. Throughout 2024 and specifically in 4th Quarter of 2024, the Company effectively managed costs, with most expenses in 4th Quarter of 2024 decreasing compared to the same period in 2023. Specifically, the cost of goods sold and services rendered decreased by VND 953,063,460, equivalent to a 16.25% reduction, and general and administrative expenses in 4th Quarter of 2024 decreased by VND 1,034,077,546, equivalent to a 37.23% reduction. Financial expenses in 4th Quarter of 2024 increased by VND 840,262,356 compared to the same period in 2023 because in 4th Quarter of 2023, the Company reversed provisions, while





in 4th Quarter of 2024, no provision reversals were made. Although the Company has performed very well in cost management, unfavorable weather conditions in the 4th Quarter of 2024, also reduced an amount in revenue from sale of goods and rendering of services provision compared to the same period in 2023.

These factors led to a decrease in the Company's net profit after tax compared to the same period in 2023.

The Company respectfully submits this report for the of The State Securities Commission and Hanoi Stock Exchange.

Best Regards./.

**To:**

- As above;
- Archive.

**HELIO ENERGY JOINT STOCK COMPANY**



**CHỦ TỊCH HĐQT**  
*Phan Thành Đạt*

