CÔNG TY CỔ PHẦN **TẬP ĐOÀN YEAH1** ***YEAH1 GROUP CORPORATION*** Số/*No.*: 297/2026/CBTT/CTHĐQT/YEG	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence – Freedom - Happiness*** **------o0o------** Tp. Hồ Chí Minh, ngày 30 tháng 7 năm 2026 *Ho Chi Minh City, July 30, 2026*

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TP. HCM	**DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISSION'S PORTAL AND HOCHIMINH CITY STOCK EXCHANGE'S PORTAL**

Kính gửi/To: Ủy Ban Chứng khoán Nhà nước / *The State Securities Commission*
Sở Giao dịch chứng khoán Tp. HCM / *HoChiMinh Stock Exchange*

- Tên tổ chức/*Organization name*: CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 / *YEAH1 GROUP CORPORATION*
- Mã chứng khoán/*Securities Symbol*: YEG
- Địa chỉ trụ sở chính/*Head office address*: 140 Nguyễn Văn Thủ, Phường Tân Định, Thành phố Hồ Chí Minh, Việt Nam / *140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City, Vietnam.*
- Điện thoại/*Telephone*: (+84) 287300 6071 Fax: 08 3910 1073
- Người thực hiện công bố thông tin/ Submitted by: Bà/*Ms* Lê Phương Thảo
  Chức vụ/*Position:* Chủ tịch Hội đồng quản trị/*Chairwoman of the Board of Directors*

Loại thông tin công bố *Information disclosure type*	[X] Định kỳ *Periodic*	[ ] Bất thường *Irregular*	[ ] 24 giờ *24 hours*	[ ] Theo yêu cầu *On-demand*

Nội dung thông tin công bố/*Content of Information disclosure*:

Ngày 30/7/2026, Công ty Cổ phần Tập đoàn YeaH1 ("Công ty") công bố thông tin các nội dung sau:

- Báo cáo tài chính riêng Quý II năm 2026 của Công ty kèm Giải trình chênh lệch Báo cáo tài chính riêng Quý II năm 2026 so với cùng kỳ năm 2025.
- Báo cáo tài chính hợp nhất Quý II năm 2026 của Công ty kèm Giải trình chênh lệch Báo cáo tài chính hợp nhất Quý II năm 2026 so với cùng kỳ năm 2025.

On July 30, 2026, YeaH1 Group Corporation ("the Company") disclosed the following information:

- *The Company's separate Financial Statements for the second quarter of 2026 and the Explanation of the differences in the separate Financial Statements for the second quarter of 2026 compared to the same period in 2025.*
- *The Company's consolidated Financial Statements for the second quarter of 2026 and the Explanation of the differences in the consolidated Financial Statements for the second quarter of 2026 compared to the same period in 2025.*

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty Cổ phần Tập đoàn YeaH1 vào ngày 30 tháng 7 năm 2026 tại đường dẫn:

http://yeah1group.com/investor- relations.

This information was disclosed on YeaH1 Group Corporation's Portal on July 30, 2026. Available at: http://yeah1group.com/investor-relations.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the information provided is true and correct, and we bear the full responsibility under the law.

Nơi nhận:
Recipient:
+ Như trên;
+ As above;
+ Lưu VP;
+ Archived;

Đại diện tổ chức/*Organization representative*
Người đại diện theo pháp luật/ *Legal representative*

M.S.D.N: 0304592171 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1
THÀNH PHỐ HỒ CHÍ MINH

LÊ PHƯƠNG THẢO
Chủ tịch Hội đồng quản trị/Chairwoman

YEAH1 GROUP CORPORATION

No.: 298/2026/YEG/CV

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, 30 July 2026

To: - The State Securities Commission of Vietnam
- Ho Chi Minh City Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, Yeah1 Group Corporation ("**the Company**") hereby explains the variance of more than ten percent (10%) in profit after corporate income tax ("CIT") in the Separate Financial Statements and Consolidated Financial Statements for the 2nd Quarter and the first six months of 2026 compared with the corresponding periods last year, specifically as follows:

1. Variance in the separate and consolidated income statements for the 2nd Quarter of 2026 compared with the 2nd Quarter of 2025:

a. Consolidated Income Statement for the 2nd Quarter of 2026

Unit: VND

Item	2nd Quarter of 2026 (1)	2nd Quarter of 2025 (2)	Variance (3)=(1)-(2)	Change %
Profit after tax	15,606,467,509	36,034,439,368	(20,427,971,859)	(56.69%)

The Group's consolidated profit after CIT for the 2nd Quarter of 2026 was VND 15,606,467,509, a decrease of VND 20,427,971,859, or 56.69%, compared with the 2nd Quarter of 2025. The decrease was mainly attributable to the Group being in the initial investment and development phase for certain television shows and holding high-quality entertainment intellectual property ("IP") assets, while revenue from concert programmes did not yet make a significant contribution during the period, resulting in lower revenue and profit than in the corresponding period of the prior year.

b. *Separate Income Statement for the 2nd Quarter of 2026*

Unit: VND

Item	2nd Quarter of 2026 (1)	2nd Quarter of 2025 (2)	Variance (3)=(1)-(2)
Profit after tax	(10,682,203,872)	25,051,866,281	(35,734,070,153)

In the 2nd Quarter of 2026, the Parent Company recorded a loss after CIT of VND 10,682,203,872, a decrease of VND 35,734,070,153 from profit after CIT of VND 25,051,866,281 in the 2nd Quarter of 2025. This was mainly attributable to the Group being in the initial investment and development phase for certain television shows and holding high-quality entertainment intellectual property ("IP") assets, while revenue from concert programmes did not yet make a significant contribution during the period, resulting in lower revenue and profit than in the corresponding period of the prior year.

2. Variance in the separate and consolidated income statements for the first six months of 2026 compared with the corresponding period of 2025:

a. *Consolidated Income Statement for the first six months of 2026*

Unit: VND

Item	Year 2026 (1)	Year 2025 (2)	Variance (3)=(1)-(2)	Change %
Profit after tax	30,299,568,832	59,287,410,966	(28,987,842,134)	(48.89%)

For the first six months of 2026, the Group's consolidated profit after CIT was VND 30,299,568,832, a decrease of VND 28,987,842,134, or 48.89%, compared with the corresponding period of 2025. The decrease was mainly attributable to the Group being in the initial investment and development phase for certain television shows and holding high-quality entertainment intellectual property ("IP") assets, while revenue from concert programmes did not yet make a significant contribution during the period, resulting in lower revenue and profit than in the corresponding period of the prior year.

b. Separate Income Statement for the first six months of 2026

Unit: VND

Item	Six months of 2026 (1)	Six months of 2025 (2)	Variance (3)=(1)-(2)
Profit after tax	678,308,431	(120,386,234,419)	121,064,542,850

For the first six months of 2026, the Parent Company recorded profit after CIT of VND 678,308,431, an increase of VND 121,064,542,850 from a loss after CIT of VND 120,386,234,419 in the corresponding period of 2025, mainly due to finance expenses of VND 138,167,412,233 recognised in the first six months of 2025 in respect of the difference from the original cost of the investment in Giga1 Trading Technology Joint Stock Company.

The Separate and Consolidated Financial Statements for Q2 and the first six months of 2026 are available on the Company's website: www.yeah1group.com

We undertake that the information disclosed herein is true and accurate, and we take full legal responsibility for the contents disclosed.

Recipients:

- As above;
- *Filed: Office.*

YEAH1 GROUP CORPORATION

M.S.D.N: 0304592171 - C.T.C.P ★ THÀNH PHỐ HỒ CHÍ MINH ★
CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1

NGUYEN THI KHANH TRANG

YEAH1 GROUP CORPORATION

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

YEAH1 GROUP CORPORATION

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

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YEAH1 GROUP CORPORATION

CORPORATE INFORMATION

Certificate of Business Registration	No. 0304592171 was initially issued by the Department of Planning and Investment of Ho Chi Minh City on 12 September 2006, with the latest 35th amendment dated 11 June 2026.	
Board of Directors	Ms. Le Phuong Thao	Chairwoman
	Mr. Nguyen Hoang Giang	Vice Chairman
	Ms. Ngo Thi Van Hanh	Member
	Mr. Dinh Hoai Nam	Member
Supervisory Board	Mr. Nguyen Van Nam	Head
	Mr. Vuong Ho Tri Dung	Member
	Ms. Le Thi Hoa	Member
Board of Management	Ms. Ngo Thi Van Hanh	General Director
	Mr. Huynh Quan Minh	Deputy General Director (appointed on 4 March 2026)
	Ms. Do Thi Mai Vy	Deputy General Director (appointed on 20 July 2026)
	Mr. Pham Minh Tien	Deputy General Director (resigned on 4 March 2026)
Legal representative	Ms. Le Phuong Thao	Chairwoman of BOD
	Ms. Ngo Thi Van Hanh	General Director
Headquarters	140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City	

YEAH1 GROUP CORPORATION

RESPONSIBILITY OF THE BOARD OF MANAGEMENT IN RESPECT OF THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management of Yeah1 Group Corporation (the "Company") is responsible for preparing consolidated financial statements that give a true and fair view of the consolidated financial position of the Company and its subsidiaries (together, the "Group") as at 30 June 2026, and of the consolidated results of its operations and its consolidated cash flows for the period then ended. In preparing these consolidated financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the consolidated financial position of the Group and which enable consolidated financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the consolidated financial statements. The Board of Management is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud or errors.

APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

We hereby approve the accompanying consolidated financial statements as set out on pages 3 to 51, which give a true and fair view of the consolidated financial position of the Group as at 30 June 2026, and of the consolidated results of its operations and its consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of consolidated financial statements.

M.S.D.N: 0304592171 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1
THÀNH PHỐ HỒ CHÍ MINH

Nguyễn Thi Khanh Trang
Chief Financial Officer
(According to Power of Attorney No. 05/2601/UQ/YEG dated 28 January 2026)

Ho Chi Minh City, Vietnam,
Date: 30 July 2026

YEAH1 GROUP CORPORATION

Form B 01 – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Code No.	ASSETS	Note	As at 30.06.2026 VND	As at 31.12.2025 VND
100	**CURRENT ASSETS**		**1,495,101,136,521**	**1,870,935,494,083**
110	**Cash and cash equivalents**	4	**153,925,695,902**	**288,524,181,242**
111	Cash		151,425,695,902	121,524,181,242
112	Cash equivalents		2,500,000,000	167,000,000,000
120	**Short-term financial investments**		**602,814,078,000**	**416,055,972,000**
123	Short-term held-to-maturity investments		602,814,078,000	420,663,268,000
124	Provision for short-term held-to-maturity investments		-	(4,607,296,000)
130	**Short-term receivables**		**625,626,817,324**	**1,053,743,975,643**
131	Short-term trade receivables	6	149,189,497,888	539,420,115,084
132	Short-term advances to suppliers		419,059,541,079	369,672,191,130
135	Other short-term receivables	9(a)	73,332,399,632	161,724,203,814
136	Provision for doubtful short-term receivables	10	(15,954,621,275)	(17,072,534,385)
140	**Inventories**		**99,799,304,588**	**97,855,839,839**
141	Inventories		99,799,304,588	97,855,839,839
160	**Other current assets**		**13,050,240,707**	**14,755,525,359**
161	Short-term prepaid expenses	12(a)	5,435,692,274	9,851,906,402
162	Deductible VAT		7,556,462,067	4,872,339,667
163	Taxes and other receivables from the State		58,086,366	31,279,290

Form B 01 – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

Code No.	ASSETS (continued)	Note	As at 30.06.2026 VND	As at 31.12.2025 VND
200	**NON-CURRENT ASSETS**		**1,439,454,803,439**	**925,445,778,563**
210	**Long-term receivables**		**204,452,779,617**	**203,343,334,800**
211	Long-term trade receivables		374,161,390	-
215	Other long-term receivables		204,078,618,227	203,343,334,800
212	Long-term advances to suppliers		-	-
220	**Fixed assets**		**205,344,139,889**	**223,327,926,322**
221	Tangible fixed assets	13(a)	3,266,508,704	5,452,363,066
222	Cost		8,129,611,221	12,681,738,494
223	Accumulated depreciation		(4,863,102,517)	(7,229,375,428)
227	Intangible fixed assets	13(b)	202,077,631,185	217,875,563,256
228	Cost		315,974,619,387	310,113,732,544
229	Accumulated depreciation		(113,896,988,202)	(92,238,169,288)
250	**Long-term work-in-progress**		**62,328,354,374**	**57,177,622,222**
252	Construction in progress		62,328,354,374	57,177,622,222
251	Long-term work in progress		-	-
260	**Long-term financial investments**		**647,152,813,789**	**144,805,632,725**
262	Investments in associates	5(a)	87,957,813,789	124,915,632,725
263	Investments in other entities	5(b)	11,615,625,000	11,615,625,000
264	Provision for impairment of long-term investments in other entities	5(b)	(11,615,625,000)	(11,615,625,000)
265	Long-term held-to-maturity investments		559,195,000,000	19,890,000,000
266	Provision for long-term held-to-maturity investments (*)	8(b)	-	-
270	**Other non-current assets**		**320,176,715,770**	**296,791,262,494**
271	Long-term prepaid expenses	12(b)	47,965,299,839	25,606,498,943
272	Deferred tax assets		1,331,876,134	1,331,876,134
275	Goodwill	14	270,879,539,797	269,852,887,417
280	**TOTAL ASSETS**		**2,934,555,939,960**	**2,796,381,272,646**

Form B 01 – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

Code No.	RESOURCES	Note	As at 30.06.2026 VND	As at 31.12.2025 VND
300	**LIABILITIES**		**769,516,058,475**	**675,630,266,168**
310	**Current liabilities**		**736,135,213,621**	**630,726,249,783**
311	Short-term trade payables	15	95,943,540,070	149,093,578,776
312	Short-term advances from customers	16	10,850,763,115	945,762,696
314	Short-term taxes and amounts payable to the State	17	17,379,145,917	28,279,825,499
315	Payable to employees		12,251,879,528	13,995,873,114
316	Accrued short-term expenses	18	40,166,529,932	81,109,306,439
319	Short-term unearned revenue		-	-
320	Other short-term payables	19	53,634,734,188	50,179,527,970
321	Short-term borrowings	20(a)	503,057,503,062	304,271,257,481
323	Bonus and welfare fund		2,851,117,808	2,851,117,808
330	**Non-current liabilities**		**33,380,844,855**	**44,904,016,385**
339	Long-term borrowings	20(b)	25,343,630,507	36,866,802,037
342	Deferred tax liabilities		8,037,214,348	8,037,214,348
400	**OWNERS' EQUITY**		**2,165,039,881,485**	**2,120,751,006,478**
411	Owners' contributed capital	21,22	2,052,264,480,000	1,918,020,350,000
411a	*- Ordinary shares with voting rights*		*2,052,264,480,000*	*1,918,020,350,000*
412	Share premium	22	75,418,254	75,418,254
417	Foreign exchange differences	22	-	35,116,241
420	Retained earnings	22	39,304,056,508	148,680,047,310
420a	*- Accumulated undistributed post-tax profits of prior years*		*14,435,917,310*	*72,118,115,899*
420b	*- Retained earnings - current period*		*24,868,139,198*	*76,561,931,411*
429	Non-controlling interests	22	73,395,926,723	53,940,074,673
440	**TOTAL RESOURCES**		**2,934,555,939,960**	**2,796,381,272,646**

M.S.D.N: 0304592171 - C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 THÀNH PHỐ HỒ CHÍ MINH

Luu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

Nguyen Thi Khanh Trang
Chief Financial Officer
Date: 30 July 2026

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

YEAH1 GROUP CORPORATION

Form B 02 – DN/HN

CONSOLIDATED STATEMENT OF INCOME

Code No.		Note	Three-month period ended 30.06.2026 VND	Three-month period ended 30.06.2025 VND	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
01	**Revenue from sales of goods and services**		**311,154,844,885**	**459,099,147,702**	**519,413,761,615**	**676,843,357,817**
02	Deductions from revenue		-	-	-	-
10	**Net revenue from sales of goods and services**	**25**	**311,154,844,885**	**459,099,147,702**	**519,413,761,615**	**676,843,357,817**
11	Cost of goods sold and services rendered	26	(297,925,334,123)	(408,206,997,299)	(443,806,939,540)	(582,686,828,078)
20	**Gross profit**		**13,229,510,762**	**50,892,150,403**	**75,606,822,075**	**94,156,529,739**
22	Financial income	27	42,471,317,591	11,611,617,658	50,991,156,070	66,658,614,863
23	Financial expenses	28	(8,715,878,120)	5,140,091,646	(19,055,103,038)	(15,533,996,917)
24	*- In which: Interest expense*		*(10,569,421,331)*	*(5,055,515,892)*	*(17,434,365,199)*	*(14,423,219,934)*
25	Selling expenses	29	(7,177,211,925)	(9,914,980,537)	(14,355,168,818)	(15,491,697,806)
26	General and administration expenses	30	(18,500,252,239)	(19,723,506,005)	(55,579,627,850)	(64,117,295,146)
27	Share of loss in associates		(436,813,321)	(112,840,128)	(996,182,514)	(112,840,128)
30	**Operating profit**		**20,870,672,748**	**37,892,533,037**	**36,611,895,925**	**65,559,314,605**
31	Other income		19,915,906	41,838,983	25,334,105	54,572,152
32	Other expenses		(413,721,713)	(559,417,874)	(779,054,042)	(4,078,606,100)
40	**Other loss**	**31**	**(393,805,807)**	**(517,578,891)**	**(753,719,937)**	**(4,024,033,948)**

Form B 02 – DN/HN

CONSOLIDATED STATEMENT OF INCOME (continued)

Code No.		Note	Three-month period ended 30.06.2026 VND	Three-month period ended 30.06.2025 VND	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
50	**Total accounting profit before tax**		**20,476,866,941**	**37,374,954,146**	**35,858,175,988**	**61,535,280,657**
51	Current corporate income tax income	32	(4,870,399,432)	(1,821,262,731)	(5,558,607,156)	(2,728,617,644)
52	Deferred corporate income tax expense	32	-	480,747,953	-	480,747,953
60	**Profit after corporate income tax**		**15,606,467,509**	**36,034,439,368**	**30,299,568,832**	**59,287,410,966**
	Attributable to					
61	Profit after tax attributable to owners of the parent		14,292,744,325	29,581,834,926	24,868,139,198	56,040,359,351
62	Loss after tax attributable to non-controlling interests		1,313,723,184	6,452,604,442	5,431,429,634	3,247,051,615
70	**Basic earnings per share**	**23(a)**	**70**	**144**	**121**	**292**
71	**Diluted earnings per share**	**23(b)**	**70**	**144**	**121**	**292**

CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 — M.S.D.N: 0304592171 - C.T.C.P — THÀNH PHỐ HỒ CHÍ MINH

Luu Anh Khoa Preparer	Dang Phuong Dung Chief Accountant	Nguyen Thi Khanh Trang Chief Financial Officer Date: 30 July 2026

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

YEAH1 GROUP CORPORATION

Form B 03 – DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)

Code No.		Note	Six-month period ended 30.06.2026 VND	30.06.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
1	Profit before tax		35,858,175,988	61,535,280,657
	Adjustments for:			
2	Depreciation of fixed assets ("FA") and amortisation of goodwill		46,275,844,545	16,042,716,599
3	Provisions		(5,610,209,110)	274,129,864
4	Unrealised foreign exchange (gain)/loss		64,683,346	-
5	Gain from investing activities		(49,300,813,063)	(4,108,536,524)
6	Interest expense	27	17,434,365,199	9,367,704,042
8	**Operating profit/(loss) before working capital changes**		**44,722,046,905**	**83,111,294,638**
9	Increase in receivables		317,186,782,159	86,142,195,198
10	(Increase)/decrease in inventories		(1,943,464,749)	(21,525,771,797)
11	Increase in payables		47,678,324,211	(225,547,013,242)
12	Increase in prepayments		(17,942,586,768)	(5,720,404,489)
14	Interest paid		(10,972,556,398)	(16,903,596,918)
15	Corporate income tax paid		(4,619,827,257)	(1,373,843,861)
20	**Net cash flows from operating activities**		**374,108,718,104**	**(101,817,140,471)**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(802,948,120)	(15,564,658,835)
22	Proceeds from disposals of fixed assets		30,869,000,000	-
23	Term deposits with maturity over 3 months		(706,772,000,000)	(91,717,588,303)
24	Withdrawals of term deposits with maturity over 3 months		412,762,000,000	83,409,180,381
25	Investments in other entities		(433,700,000,000)	-
26	Recovery of investments in other entities		-	4,000,000,000
27	Interest, dividends and profit received		1,896,429,105	212,086,052
30	**Net cash flows from investing activities**		**(695,747,519,015)**	**(19,660,980,705)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issuance of shares		-	548,005,810,000
33	Proceeds from borrowings		539,458,957,324	69,174,266,273
34	Repayments of borrowings		(352,379,883,273)	(348,293,853,106)
36	Dividends paid to owners		(38,758,480)	-
40	**Net cash flows from financing activities**		**187,040,315,571**	**268,886,223,167**
50	**Net change in cash and cash equivalents during the period**		**(134,598,485,340)**	**147,408,101,991**
60	**Cash and cash equivalents at the beginning of the period**	**4**	**288,524,181,242**	**136,236,074,178**
70	**Cash and cash equivalents at the end of the period**	**4**	**153,925,695,902**	**283,644,176,169**

M.S.D.N: 0304592171 - C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 THÀNH PHỐ HỒ CHÍ MINH

Luu Anh Khoa	Dang Phuong Dung	Nguyen Thi Khanh Trang
Preparer	Chief Accountant	Chief Financial Officer
		Date: 30 July 2026

The accompanying notes form an integral part of these consolidated financial statements.

NOTES OF CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

1 GENERAL INFORMATION

Yeah1 Group Corporation ("the Company") was established as a joint stock company in accordance with the Law on Enterprises of Vietnam pursuant to Enterprise Registration Certificate ("ERC") No. 0304592171 initially issued by the Department of Planning and Investment of Ho Chi Minh City on 12 September 2006, with the most recent 34th amendment dated 25 August 2025.

The Company's shares have been listed on the Ho Chi Minh City Stock Exchange since 26 June 2018 under Decision No. 212/QD-SGDHCM dated 19 June 2018 issued by the General Director of the Ho Chi Minh City Stock Exchange, with the stock code YEG.

The principal activities of the Company and its subsidiaries (collectively referred to as "the Group") include advertising; consulting; creativity, entertainment, and artistic production; producing and distributing movies, videos, and televised programmes; organising and promoting trade; retail; information technology services; post-production activities; non-wireless telecommunication activities; and other telecommunication activities.

The normal business cycle of the Group is within 12 months.

As at 30 June 2026, the Group had 292 employees (as at 31 December 2025: 304 employees).

As at 30 June 2026, the Group had 18 subsidiaries and 4 associates (as at 31 December 2025, the Group had 19 subsidiaries and 5 associates). Details are as follows:

1 GENERAL INFORMATION

No.	Name	Place of incorporation and operation	Business activities	30.06.2026		31.12.2025	
				Ownership (%)	Voting Right (%)	Ownership (%)	Voting Right (%)
	I - Direct subsidiaries						
1	1Brandlink Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	100.00	100.00
2	1Production Company Limited	Ho Chi Minh City	Movies, videos, and television program production	100.00	100.00	100.00	100.00
3	Yeah1 Network Vietnam Co., Ltd	Ho Chi Minh City	Advertising, market research and public opinion polling	100.00	100.00	100.00	100.00
4	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	100.00	100.00
5	Mango+ Entertainment and Media Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	100.00	100.00
6	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Advertising, program production	69.55	69.55	69.55	69.55
7	Netlink Vietnam Media Technology JSC	Ho Chi Minh City	Advertising, information technology services	69.00	69.00	69.00	69.00
8	Digital Transformation and Technology Center Limited Liability Company	Ho Chi Minh City	Consulting, administration computer system	51.00	51.00	51.00	51.00
9	Yeah1 Super Star Joint Stock Company	Ho Chi Minh City	Advertising services	50.98	50.98	50.98	50.98
10	1Game Joint Stock Company	Ho Chi Minh City	Advertising, program production	51.00	51.00	-	-

1 GENERAL INFORMATION

No.	Name	Place of incorporation and operation	Business activities	30.06.2026		31.12.2025	
				Ownership (%)	Voting Right (%)	Ownership (%)	Voting Right (%)
	II - Indirect subsidiaries						
1	Digital Content Center Company Limited	Ho Chi Minh City	Advertising services	69.55	100.00	69.55	100.00
2	Ting Ting Network Company Limited	Ho Chi Minh City	Advertising, program production	69.55	100.00	69.55	100.00
3	Yeah1 Publishing Corporation	Ho Chi Minh City	Advertising services	64.86	94.00	64.86	94.00
4	Big Cat Company Limited	Ho Chi Minh City	Advertising, program production	55.64	80.00	55.64	80.00
5	Viet Nam Music Award Company Limited	Ho Chi Minh City	Advertising, program production	35.47	51.00	35.47	51.00
6	Tstudio Joint Stock Company	Ho Chi Minh City	Advertising, program production	-	-	41.69	59.95
7	Netlink Communication Technology Ltd	British Virgin Islands	Advertising, information technology services	35.18	50.99	35.18	50.99
8	Web Publishing Corp	British Virgin Islands	Advertising	17.63	50.10	17.63	50.10
9	Netlink Joint Stock Company	Hanoi	Advertising	17.24	99.99	17.24	99.99
	III - Associates						
1	SYE Holdings Joint Stock Company	Ho Chi Minh City	Advertising, program production	49.98	49.98	49.98	49.98
2	1Talents Company Limited	Ho Chi Minh City	Advertising, program production	49.98	49.98	49.98	49.98
3	1Audience Company Limited (formerly Meta Blossom Vietnam Company Limited)	Ho Chi Minh City	Advertising, program production	40.00	40.00	40.00	40.00
4	1Creators Joint Stock Company	Hanoi	Advertising	36.00	36.00	36.00	36.00
5	1Game Joint Stock Company	Ho Chi Minh City	Video games, Advertising	-	-	49.00	49.00

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of consolidated financial statements

The consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. The consolidated financial statements have been prepared under the historical cost convention except for investments in associates and business combinations as presented in Note 2.5.

The accompanying consolidated financial statements are not intended to present the consolidated financial position and consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

2.2 Fiscal year

The Group's financial year begins on 1 January and ends on 31 December. These consolidated financial statements are prepared for the six-month period from 1 January 2026 to 30 June 2026.

2.3 Accounting currency

The consolidated financial statements are measured and presented in Vietnamese Dong ("VND" or "Dong"), which is the Company's accounting currency. The accounting currency of the Company and its subsidiaries is determined based on the currency primarily used in their sales transactions, service provision and prevailing economic environment.

In addition, the Company and its subsidiaries also use this currency to mobilise financial resources and regularly receive this currency from business operations and accumulate it.

In consolidating, if the currencies used on financial statements of subsidiaries are different from that of the Company, the Company is required to translate those financial statements into the currency used in the Company's financial statements under the following principles:

- Assets, liabilities and goodwill incurred on acquisition of overseas subsidiaries is translated at actual exchange rate at year end;
- Net assets of the subsidiaries are translated at the exchange rate of acquisition date;
- Undistributed earnings or losses incurred after acquisition date are translated based on the translation of income and expenses in the income statement;
- Profits and dividends already paid are translated at the actual exchange rate at the date of payment;
- Items of the income statement and the cash flow statement are translated at the actual exchange rate at the time of the transaction.
- The accumulative amount of exchange differences is presented in a separate component of equity. Accumulated exchange differences arising from translation and attributable to the Company are presented in "Foreign exchange differences". Those arising from translation and attributable to non-controlling interests are allocated to "Non-controlling interests". Accumulated exchange differences arising from translation of unamortised goodwill are attributable to the Company; and upon disposal, the accumulated exchange difference relating to that subsidiary is recognised as financial income or financial expense.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.4 Foreign currency exchange rates applied in accounting

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these transactions are recognised in the consolidated income statement.

Monetary assets and liabilities denominated in foreign currencies at the consolidated balance sheet date are respectively translated at the buying and selling exchange rates at the consolidated balance sheet date of the commercial banks with which the Group regularly trades. Foreign currencies deposited in banks at the consolidated balance sheet date are translated at the buying exchange rate of the commercial banks where the Group opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the consolidated income statement.

2.5 Basis of consolidation - interim

Subsidiaries

Subsidiaries are all entities over which the Group has the power to govern the financial and operating policies in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

The purchase method of accounting is used to account for the acquisition of subsidiaries by the Group. The cost of an acquisition is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the acquisition. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date, irrespective of the extent of any non-controlling interest. The excess of the cost of acquisition over the fair value of the Group's share of the identifiable net assets acquired is recorded as goodwill. If the cost of acquisition is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated income statement.

Inter-company transactions, balances and unrealised gains and losses on transactions between group companies are eliminated.

In a multi-phase acquisition, when determining goodwill or bargain purchase, the consideration is the sum of the total consideration on the date of acquiring control and previous considerations remeasured to fair value on the date of control acquisition.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

The financial statements of the Group's subsidiaries are prepared for the same accounting period of the group for the consolidate purpose. If there are differences in end dates, the gap must not exceed 3 months. Adjustments are made to reflect impacts of significant transactions and events occurring between the end dates of the subsidiaries' accounting period and that of the Group's. The length of the reporting period and differences in reporting date must be consistent between years.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Basis of consolidation (continued)

Non-controlling transactions and interests

The Group applies a policy for transactions with non-controlling interests as transactions with external parties to the Group.

Non-controlling interests are measured at their proportionate share of the acquiree's identifiable net assets at the date of acquisition.

Transactions that change the Group's ownership interest in a subsidiary without resulting in a loss of control are accounted for as equity transactions. The difference between the change in the Group's interest in the subsidiary's net assets and the consideration paid or received is recognised in retained earnings within equity.

In a divestment of the Group's interest in a subsidiary that results in a loss of control, the difference between the Group's share in the net assets of the subsidiary and the net proceeds from divestment is recognised in the consolidated income statement. The retained interest in the entity will be accounted for as either an investment in an other entity or an investment to be accounted for as equity since the divestment date.

Associates

Associates are all entities over which the Group has significant influence but not control, generally accompanying a shareholding of between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method. The Group's investment in associates includes goodwill identified on acquisition (after deducting any accumulated impairment loss).

The Group's share of profits of its associates after acquisition is recognised in the consolidated income statement. Cumulative post-acquisition movements are adjusted against the carrying amount of the investment. When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the associate.

The accounting policies of associates are changed where necessary to ensure consistency with the policies adopted by the Group.

Unrealised gains and losses on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates.

2.6 Goodwill

Goodwill in the consolidated financial statements is the excess of the cost of business combination over the Group's share of the fair value of the acquiree's identifiable net assets at the acquisition date. Goodwill is amortised on a straight-line basis over a maximum of 10 years from the acquisition date.

Goodwill arising from acquisition of investments in associates is included in the carrying value of the investment at the acquisition date. The Group does not amortise goodwill arising from acquisition of investments in associates.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.6 Goodwill (continued)

When investments in subsidiaries or associates are sold, the unamortised carrying amount of goodwill is included in the calculation of the gain or loss on disposal.

The Group assesses goodwill for impairment in subsidiaries on a periodic basis. Goodwill is recognised at cost less accumulated amortisation and accumulated impairment losses (if any).

2.7 Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in banks, demand deposits and other short-term investments with original maturities of three months or less and which are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.8 Receivables

Receivables represent the carrying value of trade receivables, including those of a commercial nature arising from sales transactions and provision of services, as well as receivables of a non-commercial nature unrelated to sales transactions or service provision.

Receivables are classified as short-term and long-term in the consolidated balance sheet based on the remaining maturity of the receivables at the consolidated balance sheet date.

2.9 Inventories

Inventories are presented at the lower of cost and net realisable value. Cost is determined using the specific identification method or weighted average method. Cost includes the costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The Group applies the perpetual inventory method to account for inventories.

Provision is made for obsolete, slow-moving and damaged inventories. The difference between the closing balance of provision required and the prior period closing balance is recognised in profit or loss.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Investments

(a) Trading securities

Trading securities are securities held by the Group for trading purposes and held primarily for buying and selling for profit.

Trading securities are initially recognised at cost, including the purchase price and directly related transaction costs.

Trading securities are recognised at the date the Group has the ownership rights, specifically as follows:

- Listed securities are recognised at the date of order matching;
- Unlisted securities are recognised at the date of formal ownership in accordance with applicable laws.

Gains or losses from disposal of trading securities are recorded in the income statement. The cost is determined on the moving weighted average basis.

(b) Held-to-maturity investments

Held-to-maturity investments are investments which the Group has the intention and ability to hold to maturity.

Held-to-maturity investments include term bank deposits and bonds held to maturity for the purpose of earning periodic interest. They are recognised at cost less impairment provision.

Provision for impairment of held-to-maturity investments is made when there is evidence that part or all of the investment may not be recoverable.

The difference between the closing balance of provision required and the prior period closing balance is recognised in profit or loss.

Held-to-maturity investments are classified as current or non-current in the consolidated balance sheet based on their remaining terms from the balance sheet date to maturity.

(c) Investments in associates

Investments in associates are presented in accordance with the equity method in the consolidated financial statements (Note 2.5).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Investments (continued)

(d) Investments in other entities

Investments in other entities are investments in equity instruments of other entities over which the Group has no control or significant influence, no joint control. Provision is made when impairment occurs.

Provision for impairment of investments in other entities is made at the end of the accounting period when there is impairment of the investment value.

2.11 Loans

Loans are amounts lent for the purpose of earning periodic interest in accordance with agreements between the parties, but are not transactions of buying or selling on the market like investment securities.

Loans are recognised at cost. Subsequently, the Board of Management performs a review of all outstanding loans to recognise impairment provisions.

Provision for doubtful loans is made for outstanding loans based on the period overdue under the original loan commitments (excluding cases where the loan terms have been extended in accordance with prevailing regulations).

Loans are classified as short-term and long-term in the consolidated balance sheet based on the remaining maturity at the consolidated balance sheet date.

2.12 Fixed assets ("FA")

Tangible and intangible fixed assets

Fixed assets are presented at cost less accumulated depreciation. Cost includes any expenditure that is directly attributable to bringing the fixed asset to its working condition for its intended use, such as the purchase price of the asset and other directly attributable costs.

Depreciation

Fixed assets are depreciated using the straight-line method to write off the cost of assets to their residual value over their estimated useful lives or in accordance with the asset useful life regulations of the Ministry of Finance, as follows:

Machinery and equipment	10% – 20%/year
Means of transportation	10% – 33%/year
Office equipment	10% – 17%/year
Computer software, brand names, trademarks	2% – 10%/year
Content copyrights	10% – 20%/year

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.12 Fixed assets ("FA") (continued)

Other fixed assets	10% – 20%/year

Indefinite land use rights are recorded at cost and are not depreciated.

Disposals

Gains or losses arising from disposal of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the fixed asset and are recognised in the consolidated income statement.

Construction in progress

Construction in progress represents the value of assets under construction for the purpose of production, lease, administration, or any other purpose, in accordance with the Group's plans.

2.13 Leases

Operating lease is the type of fixed asset lease where most of the risks and rewards of ownership of the asset belong to the lessor. Payments under operating leases are charged to the consolidated income statement on a straight-line basis over the lease term.

2.14 Prepaid expenses

Prepaid expenses include short-term and long-term prepaid expenses in the consolidated balance sheet. Prepaid expenses are recognised at cost and amortised over the period for which the related economic benefits are received.

2.15 Liabilities

Liabilities are classified based on their nature, including:

- Trade payables include payables of a commercial nature arising from purchases of goods and services; and
- Other payables include non-commercial payables and those not related to the purchase of goods or services.

Liabilities are classified as short-term and long-term in the consolidated balance sheet based on the remaining maturity at the consolidated balance sheet date.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.16 Borrowings

Borrowings include amounts borrowed from banks.

Borrowings are classified as short-term and long-term in the consolidated balance sheet based on the remaining maturity at the consolidated balance sheet date.

Borrowing costs directly attributable to the construction or production of qualifying assets are capitalised during the period required for completing and preparing the asset for its intended use. Other borrowing costs are recognised as expenses in the consolidated income statement when incurred.

2.17 Accrued expenses

Accrued expenses include payables for goods and services received from suppliers during the reporting period but not yet paid due to lack of invoices or insufficient supporting documents.

2.18 Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events; settlement of the obligation is more likely than not to require an outflow of resources; and the amount can be reliably estimated.

Provisions are measured at the expenditures expected to be required to settle the obligation. If the time value of money is material, provisions are calculated by discounting the expected future cash flows.

2.19 Owners' equity

Owners' contributed capital is recorded at the actual amount contributed by shareholders and presented at the par value of shares.

Share premium is the difference between contributed capital at the par value of shares and the actual issuance price of shares; the difference between the cost of treasury shares repurchased and the reissue price.

Treasury shares are shares issued by the Group and repurchased by the Group itself but not yet cancelled and to be reissued during the period in accordance with regulations.

Retained earnings/(accumulated post-tax losses) reflect the Group's after-tax operating results at the reporting date.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.20 Profit distribution

Dividends of the Company are recognised as a liability in the consolidated financial statements of the accounting period in which dividends are approved at the General Shareholders' Meeting.

After-tax retained earnings can be distributed to shareholders after approval at the General Shareholders' Meeting and after appropriation to funds in accordance with the Company's charter and applicable regulations.

The Group makes the following appropriations:

Bonus and welfare fund

The bonus and welfare fund is appropriated from retained earnings as approved by shareholders at the General Shareholders' Meeting. The fund is presented as a payable in the consolidated balance sheet.

2.21 Revenue recognition

(a) Revenue from sales of goods

Revenue from sales of goods is recognised in the consolidated income statement when all five (5) of the following conditions are satisfied:

- The Group has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the products or goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is not recognised when there is significant uncertainty regarding collectibility of the consideration or whether the goods sold may be returned.

Revenue is recognised in accordance with the substance of the transaction rather than its legal form, and is allocated based on the obligation to provide products or goods. In cases where the Group uses sales incentives such as customer loyalty points or free gifts, revenue is allocated to each obligation based on its fair value.

(b) Revenue from service provision

Revenue from service provision is recognised in the consolidated income statement when the services have been rendered, by reference to the stage of completion of the transaction. Revenue is recognised when the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The stage of completion at the consolidated balance sheet date can be measured reliably; and
- The costs incurred for the transaction and costs to complete the transaction can be measured reliably.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.21 Revenue recognition (continued)

(c) Interest income

Interest income is recognised on an accrual basis.

(d) Dividend income

Dividend income is recognised when the Group's right to receive dividends from investees is established.

2.22 Deductions from revenue

Deductions from revenue include trade discounts. Deductions from revenue arising in the same period as the consumption of products, goods and services are recorded as adjustments to revenue in that period.

Deductions from revenue for products, goods and services consumed during the period that arise after the consolidated balance sheet date but before the date of issuance of the consolidated financial statements are recorded as adjustments to revenue in that period.

2.23 Cost of goods sold and services rendered

Cost of goods sold and services rendered mainly includes content production costs, programme production costs, transmission line lease costs, depreciation of fixed assets used in production and other related costs.

2.24 Financial expenses

Financial expenses reflect operating expenses arising from financial activities, mainly including interest expenses; settlement discounts; foreign exchange losses on revaluation of monetary items denominated in foreign currencies; impairment provision for trading securities and other investments; and provision for impairment of held-to-maturity investments and loan receivables.

2.25 Selling expenses

Selling expenses reflect actual expenses incurred during the process of selling products, goods and providing services.

2.26 General and administration expenses

General and administrative expenses represent actual costs incurred in the overall management of the Group.

2.27 Current and deferred corporate income tax

Corporate income tax includes all income tax calculated on taxable income, including income from production, business activities, goods and services that are subject to corporate income tax, including income from transfer of ownership rights, partial ownership rights to other entities, and income from transfer of real estate, capital transfer and other taxable income.

Current corporate income tax is the amount of corporate income tax payable or recoverable on the taxable income at the current corporate income tax rate. Current corporate income tax payables/(receivables) are recognised at the value expected to be paid to (received from) the tax authorities, using the tax rates and tax laws prevailing at the consolidated balance sheet date.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.27 Current and deferred corporate income tax (continued)

Deferred corporate income tax is calculated in full, using the liability method, on temporary differences between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. Deferred CIT is calculated at the tax rates that have been enacted or substantively enacted at the consolidated balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred CIT assets are recognised when it is probable that future taxable profits will be available against which deductible temporary differences can be utilised.

2.28 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control or are controlled by the Group or are under common control with the Group, including parent companies, subsidiaries and fellow subsidiaries, are related parties of the Group. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Group that gives them significant influence over the Group, key management personnel, including directors, officers of the Group and close members of the family of these individuals and entities controlled or significantly influenced by, or for which significant voting power belongs to such individuals are also considered related parties.

In considering the relationships of related parties, the Group focuses on the substance of the relationship and not merely the legal form of that relationship.

2.29 Segment reporting

A segment is a separately identifiable component of the Group that is engaged in providing related products or services (business segment) or providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other segments.

Segment information is prepared and presented consistently with the accounting policies applied for preparation and presentation of the Group's consolidated financial statements.

2.30 Accounting estimates

The preparation of consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosures of contingent liabilities. The estimates and assumptions are based on judgements and historical experience and other factors. Although these estimates and assumptions are based on the Board of Management's best understanding, actual results may differ from those estimates.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.30 Accounting estimates (continued)

Significant estimates and assumptions affecting the consolidated financial statements include:

- Provision for financial investments (Note 5);
- Provision for doubtful short-term receivables (Note 10);
- Provision for inventories (Note 11); and

The estimates and assumptions are continually evaluated based on past experience and other factors, including assumptions about future events that have a significant effect on the consolidated financial statements.

3 BUSINESS COMBINATIONS

Change in ownership of 1Game Joint Stock Company ("1Game")

On 13 March 2026, the Board of Directors of the Group issued Resolution No. 42/2026/NQ/HDQT/YEG approving the acquisition of an additional 2% equity interest in 1Game Joint Stock Company. Upon completion of the transfer, the Group would hold 51% of the total shares of 1Game. On 24 March 2026, the Group completed the share acquisition, and 1Game became a direct subsidiary of the Group. Goodwill arising from this transaction is disclosed in Note 14.

Full divestment from Tstudio Joint Stock Company ("Tstudio")

On 29 June 2026, the Group's Board of Directors issued Resolution No. 222/2026/NQ/HĐQT/YEG approving the transfer of its 59.95% equity interest in Tstudio. Upon completion of the transfer, Tstudio ceased to be an indirect subsidiary of the Group. The gain arising from this disposal is disclosed in Note 27.

4 CASH AND CASH EQUIVALENTS

	30.06.2026 VND	31.12.2025 VND
Cash at banks	151,425,065,347	121,389,448,310
Cash equivalents	2,500,000,000	167,000,000,000
Cash on hand	630,555	134,732,932
TOTAL	**153,925,695,902**	**288,524,181,242**

5 INVESTMENTS

(a) Investments in associates

	Company name	30.06.2026 Ownership %	Voting Right %	Book value VND	Fair value VND	Provision VND	31.12.2025 Ownership %	Voting Right %	Book value VND	Fair value VND	Provision VND
1	SYE Holdings Joint Stock Company	49.98	49.98	53,316,717,826	(*)	-	50.00	50.00	51,923,279,036	(*)	-
2	1Game Joint Stock Company	-	-	-	(*)	-	49.00	49.00	35,984,819,250	(*)	-
3	1Creators Joint Stock Company	36.00	36.00	32,304,653,438	(*)	-	36.00	36.00	34,671,091,914	(*)	-
4	1Audience Company Limited	40.00	40.00	2,336,442,525	(*)	-	40.00	40.00	2,336,442,525	(*)	-
5	1Talents Joint Stock Company	49.98	49.98	-	(*)	-	49.98	49.98	-		-
	TOTAL			87,957,813,789		-			124,915,632,725		

(*) As at 30 June 2026 and 31 December 2025, the Group had not determined the fair values of these investments for disclosure in the consolidated financial statements because these companies were not listed on the stock market. The fair values of these investments may differ from their carrying values.

5 INVESTMENTS

(a) Investments in associates

Movements in investments in associates during the period are as follows:

	2026 VND	2025 VND
Opening balance at the beginning of the year	124,915,632,725	103,807,419,542
Additional investments during the year	-	63,900,000,000
Decrease due to divestment during the year	-	(101,358,136,889)
Share of profit/(loss) from associates	(996,182,514)	(1,456,928,964)
Transfer from associate to subsidiary	(35,961,636,422)	-
Transfer from subsidiary/other investment to associate	-	60,023,279,036
Closing balance	**87,957,813,789**	**124,915,632,725**

5 INVESTMENTS

(b) Investments in other entities

							30.06.2026					31.12.2025
No.	Company name	Principal activities	Owners hip owners hip	Voting Right	Cost	Fair value	Provision	Owners hip owners hip	Voting Right	Cost	Fair value	Provision
			%	%	VND	VND	VND	%	%	VND	VND	VND
1	Ads Group JSC Vietnam	Website management, information technology services, advertising	4.40	4.40	6,000,000,000	(**)	(6,000,000,000)	4.40	4.40	6,000,000,000	(**)	(6,000,000,000)
2	Gamify JSC	Video game services	15.00	15.00	1,858,000,000	(**)	(1,858,000,000)	15.00	15.00	1,858,000,000	(**)	(1,858,000,000)
3	Shopiness JSC	Information portal, data processing and related activities	10.00	10.00	1,757,625,000	(**)	(1,757,625,000)	10.00	10.00	1,757,625,000	(**)	(1,757,625,000)
4	Spaceship JSC	Advertising, Software production	11.62	16.71	2,000,000,000	(**)	(2,000,000,000)	11.62	16.71	2,000,000,000	(**)	(2,000,000,000)
					11,615,625,000		**(11,615,625,000)**			**11,615,625,000**		**(11,615,625,000)**

(*) As at 30 June 2026 and 31 December 2025, the Group had not determined the fair values of these investments for disclosure in the consolidated financial statements because the shares of these companies were not listed on the stock market. The fair values of these investments may differ from their carrying values.

6 SHORT-TERM TRADE RECEIVABLES

	30.06.2026 VND	31.12.2025 VND
Third parties	144,597,032,095	537,206,872,881
WebTV Asia	*16,235,511,875*	*22,043,383,056*
Yeah1 Network Pte Ltd	*11,857,876,607*	*14,766,722,132*
Grab Company Limited	*10,973,440,208*	*9,482,410,179*
Vietnam Cable Television Corporation Joint Stock Company	*8,000,100,000*	*8,000,100,000*
Others	*97,530,103,405*	*482,914,257,514*
Related parties (Note 38(b))	4,592,465,793	2,213,242,203
TOTAL	**149,189,497,888**	**539,420,115,084**
Provision for short-term receivables (Note 10)	(15,859,442,398)	(16,977,355,509)
NET CARRYING AMOUNT	**133,330,055,490**	**522,442,759,575**

7 SHORT-TERM ADVANCES TO SUPPLIERS

	30.06.2026 VND	31.12.2025 VND
Third parties	360,268,682,182	366,442,191,130
Tera Group JSC	*154,214,476,520*	*154,214,476,520*
Bo Cong Anh Advertising JSC	*110,233,476,566*	*124,390,974,744*
HAND Entertainment & Events JSC	*34,013,250,000*	*46,621,250,000*
Fusion Factory Company Limited	*32,718,303,132*	-
Others	*29,089,175,964*	*41,215,489,866*
Related parties (Note 38(b))	58,790,858,897	3,230,000,000
TOTAL	**419,059,541,079**	**369,672,191,130**
Provision for short-term advances to suppliers (Note 10)	(21,840,980)	(21,840,980)
NET CARRYING AMOUNT	**419,037,700,099**	**369,650,350,150**

8 HELD-TO-MATURITY INVESTMENTS

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Term deposits from 3 to 12 months	355,000,000,000	164,600,000,000
Loans with terms from 3 to 12 months	164,349,078,000	241,198,268,000
Loans to related parties (Note 38(b))	83,465,000,000	14,865,000,000
TOTAL	**602,814,078,000**	**420,663,268,000**
Provision for short-term loan receivables (Note 10)	(115,000,000)	(4,607,296,000)
NET CARRYING AMOUNT	**602,699,078,000**	**416,055,972,000**

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
Loans over 12 months	85,865,000,000	19,360,000,000
Loans to related parties (Note 38(b))	40,530,000,000	530,000,000
Investment entrustment	432,800,000,000	-
TOTAL	**559,195,000,000**	**19,890,000,000**

9 OTHER RECEIVABLES

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Receivables from cooperation contracts and production advances	8,964,485,719	147,898,983,492
Interest receivables	23,971,264,283	12,198,811,775
Receivables from transfer of subsidiary	38,967,500,000	-
Deposits	776,812,000	408,080,000
Others	652,337,630	1,218,328,547
TOTAL	**73,332,399,632**	**161,724,203,814**
Provision for other short-term receivables (Note 11)	(73,337,896)	(73,337,896)
NET CARRYING AMOUNT	**73,259,061,736**	**161,650,865,918**
Of which:		
Third parties	70,233,738,304	161,223,683,690
Related parties (Note 38(b))	3,098,661,328	500,520,124

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
Investment entrustment	432,800,000,000	-
Deposits, escrow, security deposits	203,301,384,800	202,851,906,800
Others	(432,022,766,573)	491,428,000
TOTAL	**204,078,618,227**	**203,343,334,800**

(*) Pursuant to BOD Resolutions No. 50/2026/NQ/HĐQT/YEG and No. 51/2026/NQ/HĐQT/YEG dated 23 March 2026, the Board of Directors approved the policy on entrustment of capital investment to MB Capital Management Joint Stock Company to conduct financial investment activities in Tera Group Joint Stock Company and Tera Ventures Joint Stock Company, with entrusted capital amounts of VND 260,000,000,000 and VND 172,800,000,000 respectively, under investment trust contracts, with ownership ratios after investment at each company not exceeding 49.99%.

10 DOUBTFUL DEBTS

	30.06.2026			31.12.2025		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short-term trade receivables	**18,919,958,756**	**3,060,516,357**	**(15,859,442,399)**	**21,155,784,978**	**4,178,429,469**	**(16,977,355,509)**
Yeah1 Network Pte Ltd	5,080,920,081	582,905,201	(4,498,014,880)	5,080,920,081	582,905,201	(4,498,014,880)
Chuongsuki Pte Ltd	2,799,195,287	-	(2,799,195,287)	2,799,195,287	-	(2,799,195,287)
Lioz Vietnam Co., Ltd.	1,112,886,123	-	(1,112,886,123)	1,112,886,123	-	(1,112,886,123)
Others	9,926,957,265	2,477,611,156	(7,449,346,109)	12,162,783,487	5,831,350,490	(8,567,259,219)
Short-term advances to suppliers	**72,803,267**	**50,962,287**	**(21,840,980)**	**72,803,267**	**50,962,287**	**(21,840,980)**
Others	72,803,267	50,962,287	(21,840,980)	72,803,267	50,962,287	(21,840,980)
Other short-term receivables	**134,735,792**	**61,397,896**	**(73,337,896)**	**134,735,792**	**61,397,896**	**(73,337,896)**
Others	134,735,792	61,397,896	(73,337,896)	134,735,792	61,397,896	(73,337,896)
Short-term held-to-maturity investments	**-**	**-**	**-**	**5,469,190,000**	**861,894,000**	**(4,607,296,000)**
Nhimdo Properties LLC	-	-	-	2,872,980,000	861,894,000	(2,011,086,000)
Global AppVentures Corp	-	-	-	2,481,210,000	-	(2,481,210,000)
Others	-	-	-	115,000,000	-	(115,000,000)
TOTAL	**19,127,497,815**	**3,172,876,540**	**(15,954,621,275)**	**26,832,514,037**	**5,152,683,652**	**(21,679,830,385)**

11 INVENTORIES

	30.06.2026 VND	31.12.2025 VND
Programs in progress	94,994,537,037	93,035,991,221
Advertising projects in progress	2,675,034,189	2,644,447,034
Merchandise	2,129,733,362	2,040,687,806
Others	-	134,713,778
TOTAL	**99,799,304,588**	**97,855,839,839**

12 PREPAID EXPENSES

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Content programs	2,251,963,982	6,074,063,926
Service expenses	2,017,052,621	-
Others	1,166,675,671	3,777,842,476
TOTAL	**5,435,692,274**	**9,851,906,402**

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
Content programs	29,873,218,407	8,291,001,090
Office renovation expenses	8,729,383,915	12,739,283,224
Tools and supplies	754,904,074	1,150,526,697
Others	8,607,793,443	3,425,687,932
TOTAL	**47,965,299,839**	**25,606,498,943**

13 FIXED ASSETS

(a) Tangible fixed assets

	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
Cost				
As at 1 January 2026	10,325,773,756	972,028,728	1,383,936,010	**12,681,738,494**
Consolidation/disposal adjustments	(4,415,000,000)	(98,436,364)	(38,690,909)	**(4,552,127,273)**
Reclassification	720,799,674	-	(720,799,674)	**-**
As at 30 June 2026	6,631,573,430	873,592,364	624,445,427	**8,129,611,221**
Accumulated depreciation				
As at 1 January 2026	(5,960,678,104)	(31,199,727)	(1,237,497,597)	**(7,229,375,428)**
Depreciation during the period	(843,630,492)	(62,399,454)	(40,132,107)	**(946,162,053)**
Consolidation/disposal adjustments	3,312,434,964	-	-	**3,312,434,964**
Reclassification	(740,127,111)	-	740,127,111	**-**
As at 30 June 2026	(4,232,000,743)	(93,599,181)	(537,502,593)	**(4,863,102,517)**
Net book value				
As at 1 January 2026	4,365,095,652	940,829,001	146,438,413	**5,452,363,066**
As at 30 June 2026	2,399,572,687	779,993,183	86,942,834	**3,266,508,704**

13 FIXED ASSETS

(b) Intangible fixed assets

	Trademarks	Software	Content copyright	Total
	VND	VND	VND	VND
Cost				
As at 1 January 2026	2,524,382,154	21,376,334,167	286,213,016,223	**310,113,732,544**
Additions during the period	-	418,317,000	31,454,116,990	**31,872,433,990**
Consolidation/disposal adjustments	-	(2,260,000,000)	(23,751,547,147)	**(26,011,547,147)**
As at 30 June 2026	2,524,382,154	19,534,651,167	293,915,586,066	**315,974,619,387**
Accumulated depreciation				
As at 1 January 2026	(884,041,896)	(7,792,670,941)	(83,561,456,451)	**(92,238,169,288)**
Depreciation during the period	(28,288,434)	(1,375,069,684)	(27,484,429,470)	**(28,887,787,588)**
Consolidation/disposal adjustments	-	50,007,800	7,178,960,874	**7,228,968,674**
As at 30 June 2026	(912,330,330)	(9,117,732,825)	(103,866,925,047)	**(113,896,988,202)**
Net book value				
As at 1 January 2026	1,640,340,258	13,583,663,226	202,651,559,772	**217,875,563,256**
As at 30 June 2026	1,612,051,824	10,416,918,342	190,048,661,019	**202,077,631,185**

14 GOODWILL

Movements in goodwill during the period/year are as follows:

	30.06.2026 VND	31.12.2025 VND
Opening balance	269,852,887,417	320,103,624,445
Allocation during the period	(16,441,894,904)	(50,250,737,028)
Addition from acquisition of subsidiaries	17,468,547,284	-
Closing balance	**270,879,539,797**	**269,852,887,417**

15 SHORT-TERM TRADE PAYABLES

	30.06.2026 VND	31.12.2025 VND
Third parties	75,477,263,874	130,439,759,354
Company TNHH STV Production	*6,375,300,806*	*6,375,300,806*
Spacespeakers Label JSC	*5,241,160,000*	*9,048,480,000*
Approi Company Limited	*5,140,599,665*	*1,050,000,000*
Others	*58,720,203,403*	*113,965,978,548*
Related parties (Note 38(b))	20,466,276,196	18,653,819,422
TOTAL	**95,943,540,070**	**149,093,578,776**

As at 30 June 2026 and 31 December 2025, the Group had no overdue short-term trade payables.

16 SHORT-TERM ADVANCES FROM CUSTOMERS

	30.06.2026 VND	31.12.2025 VND
Third parties	10,688,763,115	945,762,696
Vietnam Technological and Commercial Joint Stock Bank (Techcombank)	*8,100,000,000*	-
Others	*2,588,763,115*	*945,762,696*
Related parties (Note 38(b))	162,000,000	-
TOTAL	**10,850,763,115**	**945,762,696**

17 TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

Movements in tax and other receivables from/payables to the State are as follows:

		As at 1.1.2025 VND	Increase VND	Decrease VND	As at 30.06.2026 VND
(a)	**Receivables**				
	Deductible VAT	4,872,339,667	18,534,860,825	(15,850,738,425)	7,556,462,067
	Other taxes	31,279,290	55,524,951	(28,717,875)	58,086,366
	TOTAL	**4,903,618,957**	**18,590,385,776**	**(15,879,456,300)**	**7,614,548,433**
(b)	**Payables**				
	Corporate income tax	6,562,868,368	3,397,933,660	(2,439,951,871)	7,520,850,157
	Personal income tax	6,862,416,256	5,314,394,545	(8,595,994,958)	3,580,815,843
	VAT	13,654,506,810	17,704,055,649	(25,726,941,663)	5,631,620,796
	Foreign contractor tax and other taxes	1,200,034,065	79,611,869	(633,786,813)	645,859,121
	TOTAL	**28,279,825,499**	**26,495,995,723**	**(37,396,675,305)**	**17,379,145,917**

18 SHORT-TERM ACCRUED EXPENSES

	30.06.2026 VND	31.12.2025 VND
Program production and advertising activity expenses	33,965,569,181	67,628,737,640
Interest expense	2,927,424,985	2,918,406,984
Salaries and bonuses to employees	3,071,481,292	6,171,078,361
Others	202,054,474	4,391,083,454
TOTAL	**40,166,529,932**	**81,109,306,439**
Of which:		
Third parties	39,743,471,851	81,030,196,851
Related parties (Note 38(b))	423,058,081	79,109,588

19 OTHER SHORT-TERM PAYABLES

	30.06.2026 VND	31.12.2025 VND
Payables under business cooperation contracts	32,174,491,330	31,500,000,000
Social insurance, health insurance and unemployment insurance	2,666,348,147	1,082,983,164
Payables for share transfers	1,800,000,000	-
Interest expense	2,394,751,912	3,528,527,214
Others	14,599,142,799	14,068,017,592
TOTAL	**53,634,734,188**	**50,179,527,970**
Of which:		
Third parties	52,626,509,535	49,729,303,314
Related parties (Note 38(b))	1,008,224,653	450,224,656

As at 30 June 2026 and 31 December 2025, the Group had no overdue other short-term payables.

20 BORROWINGS

(a) Short-term

	As at 1.1.2026 VND	Increase VND	Decrease VND	As at 30.06.2026 VND
Third parties	**255,481,257,481**	**389,832,216,756**	**(267,805,971,175)**	**377,507,503,062**
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*179,851,660,036*	*221,145,116,356*	*(200,462,700,399)*	*200,534,075,993*
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Branch	*62,539,807,783*	*106,103,337,099*	*(64,572,647,776)*	*104,070,497,106*
Vietnam International Bank (VIB) - Ho Chi Minh City Branch	-	*50,000,000,000*	-	*50,000,000,000*
Others	*13,089,789,662*	*12,583,763,301*	*(2,770,623,000)*	*22,902,929,963*
Related parties	**48,790,000,000**	**152,550,000,000**	**(76,000,000,000)**	**125,550,000,000**
Encapital Holdings JSC	*43,300,000,000*	*131,000,000,000*	*(72,000,000,000)*	*102,300,000,000*
King Production JSC	-	*11,350,000,000*	-	*12,050,000,000*
1Creators Joint Stock Company	-	*10,200,000,000*	-	*10,200,000,000*
Others	*5,490,000,000*	-	*(4,000,000,000)*	*1,000,000,000*
TOTAL	**304,271,257,481**	**542,382,216,756**	**(343,805,971,175)**	**503,057,503,062**

20 BORROWINGS (continued)

(b) Long-term

	As at 1.1.2026 VND	Increase VND	Decrease VND	As at 30.06.2026 VND
Third parties	**35,366,802,037**	**700,833,334**	**(10,724,004,864)**	**25,343,630,507**
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*32,794,968,699*	-	*(10,585,671,528)*	*22,209,297,171*
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Branch	-	*700,833,334*	*(72,499,998)*	*628,333,336*
Others	*2,571,833,338*	-	*(65,833,338)*	*2,506,000,000*
Related parties	**1,500,000,000**	**-**	**(1,500,000,000)**	**-**
SYE Holdings Joint Stock Company	*1,500,000,000*	-	*(1,500,000,000)*	-
TOTAL	**36,866,802,037**	**700,833,334**	**(12,224,004,864)**	**25,343,630,507**

21 OWNERS' EQUITY

(a) Number of shares

	30.06.2026 Ordinary shares	31.12.2025 Ordinary shares
Number of shares registered	205,226,448	191,802,035
Number of shares issued	205,226,448	191,802,035
Number of treasury shares repurchased	-	-
Number of shares outstanding	205,226,448	191,802,035

(b) Details of owners' contributed capital

	Ordinary shares	%	Ordinary shares	%
PYN Elite Fund	18,349,515	8.94	17,949,080	9.36
Mrs. Le Phuong Thao	11,823,336	5.76	11,049,847	5.76
Other shareholders	175,053,597	85.30	162,803,108	84.88
TOTAL	**205,226,448**	**100.00**	**191,802,035**	**100.00**

(c) Movements in share capital

	Number of shares	Ordinary shares
As at 1 January 2025	137,001,454	137,001,454
Issuance to existing shareholders	54,800,581	54,800,581
As at 31 December 2025	191,802,035	191,802,035
Bonus share issuance	13,424,413	13,424,413
As at 30 June 2026	205,226,448	205,226,448

Par value: 10,000 VND per share

22 MOVEMENTS IN OWNERS' EQUITY

	Owners' contributed capital VND	Share premium VND	Retained earnings VND	Foreign exchange differences	Non-controlling interests VND	Total VND
As at 1 January 2025	**1,370,014,540,000**	**140,518,254**	**72,654,634,776**	**-**	**57,068,805,839**	**1,499,878,498,869**
Issuance of shares to existing shareholders	548,005,810,000	(65,100,000)	-	-	234,741,265	548,175,451,265
Net profit for the year	-	-	76,561,931,411	-	804,185,135	77,366,116,546
Adjustment due to change in ownership of subsidiaries	-	-	(536,518,877)	-	(2,861,294,377)	(3,397,813,254)
Dividends	-	-	-	-	(1,283,438,400)	(1,283,438,400)
Foreign exchange differences	-	-	-	35,116,241	(22,924,789)	12,191,452
As at 31 December 2025	**1,918,020,350,000**	**75,418,254**	**148,680,047,310**	**35,116,241**	**53,940,074,673**	**2,120,751,006,478**
Bonus share issuance	134,244,130,000	-	(134,244,130,000)	-	24,868,139,198	24,868,139,198
Net profit for the period	-	-	24,868,139,198	-	5,431,429,634	30,299,568,832
Foreign exchange differences	-	-	-	(35,116,241)	-	(35,116,241)
Change in ownership interest and disposal of subsidiaries	-	-	-	-	(10,843,716,782)	(10,843,716,782)
As at 30 June 2026	**2,052,264,480,000**	**75,418,254**	**39,304,056,508**	**-**	**73,395,926,723**	**2,165,039,881,485**

23 EARNINGS PER SHARE

(a) Basic earnings per share

Basic earnings per share are calculated by dividing the net profit attributable to ordinary shareholders less appropriations to bonus and welfare funds by the weighted average number of ordinary shares outstanding during the period.

	30.06.2026 VND	30.06.2025 VND
Net profit/(loss) attributable to shareholders (VND)	24,868,139,198	56,040,359,351
Weighted average number of ordinary shares outstanding (shares)	205,226,448	205,226,448
Basic earnings/(loss) per share (VND)	**121**	**273**

(b) Diluted earnings per share

The Company has no dilutive potential ordinary shares during the period and as at the date of these consolidated financial statements. Accordingly, diluted earnings per share equal basic earnings per share.

24 OFF BALANCE SHEET ITEMS

Foreign currency type

As at 30 June 2026, cash and cash equivalents included foreign currency amounts of USD 429,400.62 and SGD 38,776.84 (as at 31 December 2025: USD 801,566.47 and SGD 17,700.00).

25 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	30.06.2026 VND	30.06.2025 VND
Net revenue from sales of goods and services		
Net revenue from advertising and media	429,959,507,780	567,290,233,376
Net revenue from provision, consulting and exploitation of content copyrights	86,628,958,589	45,972,563,383
Net revenue from service provision	2,689,948,065	51,811,309,193
Net revenue from sales of goods and others	135,347,181	11,769,251,865
TOTAL	**519,413,761,615**	**676,843,357,817**

26 COST OF GOODS SOLD AND SERVICES RENDERED

	30.06.2026 VND	30.06.2025 VND
Cost of advertising and media	377,451,735,715	495,965,325,204
Cost of provision, consulting and exploitation of content copyright	64,316,159,221	37,448,915,353
Cost of service provision	1,920,773,906	45,520,233,727
Cost of goods and others sold	118,270,698	3,752,353,794
TOTAL	**443,806,939,540**	**582,686,828,078**

27 FINANCIAL INCOME

	30.06.2026 VND	30.06.2025 VND
Interest from deposits and loans	15,242,435,114	8,892,273,645
Foreign exchange differences	694,160,493	1,595,530,768
Gain on disposal and other consolidation adjustments	35,054,560,463	56,170,810,450
TOTAL	**50,991,156,070**	**66,658,614,863**

28 FINANCIAL EXPENSES

	30.06.2026 VND	30.06.2025 VND
Interest expense	17,434,365,199	14,423,219,934
Foreign exchange differences	758,843,839	947,623,713
Investment provision	861,894,000	163,153,270
TOTAL	**19,055,103,038**	**15,533,996,917**

29 SELLING EXPENSES

	30.06.2026 VND	30.06.2025 VND
Personnel expenses	8,309,512,470	10,999,071,167
Outsourced service expenses	5,804,195,144	3,967,213,093
Depreciation expense	241,461,204	-
Other expenses	-	525,413,546
TOTAL	**14,355,168,818**	**15,491,697,806**

30 GENERAL AND ADMINISTRATION EXPENSES

	30.06.2026 VND	30.06.2025 VND
Personnel expenses	18,698,107,809	14,955,560,244
Outsourced service expenses	11,569,921,172	28,972,070,464
Goodwill amortisation	16,441,894,904	16,005,181,222
Depreciation expense	7,619,603,665	1,253,885,723
(Reversal of)/Provision for doubtful receivables	-	309,396,815
Other expenses	1,250,100,300	2,621,200,678
TOTAL	**55,579,627,850**	**64,117,295,146**

31 OTHER INCOME AND OTHER EXPENSES

	30.06.2026 VND	30.06.2025 VND
Other income		
Gain from bargain purchase	-	31,230,866
Income from asset disposals	-	114,210
Others	25,334,105	23,227,076
	25,334,105	54,572,152
Other expenses		
Penalties	633,078,042	3,395,345,513
Others	145,976,000	683,260,587
	779,054,042	**4,078,606,100**
Other loss	**(753,719,937)**	**(4,024,033,948)**

32 CORPORATE INCOME TAX

Corporate income tax on the Group's accounting profit before tax differs from the amount calculated at the applicable tax rate of 20% as follows:

	30.06.2026 VND	30.06.2025 VND
Profit before tax	35,858,175,988	61,535,280,657
Tax at standard rate 20%	7,171,635,198	12,307,056,131
Adjustments:		
Amortisation of goodwill	3,288,378,981	3,201,036,244
Tax losses not recognised as deferred tax	4,357,056,143	25,082,521,486
Non-deductible expenses	1,305,973,426	2,626,766,232
Losses from associates	199,236,503	22,568,026
Prior-year corporate income tax under/(over)-provision	-	(2,421,123,153)
Provision for investments in subsidiaries	-	2,667,983,061
Non-taxable income	-	(6,246,173)
Gain on disposal of subsidiaries and associates	(7,010,912,093)	(38,867,615,861)
Tax losses carried forward	-	(3,346,023,412)
Others	-	980,947,110
Tax losses utilised	(2,339,769,979)	-
Temporary differences not recognised as deferred tax	(1,412,991,023)	-
CIT expense (*)	**5,558,607,156**	**2,247,869,691**
CIT expense/(income) recognised in the consolidated income statement:		
CIT - current	5,558,607,156	2,728,617,644
CIT - deferred	-	(480,747,953)
CIT expense	5,558,607,156	2,247,869,691

33 COSTS OF OPERATION BY FACTOR

Operating expenses by factor reflect expenses incurred from the Group's business operations, excluding the cost of goods or services sold and other operating expenses such as financial expenses, other expenses and corporate income tax.

	30.06.2026 VND	30.06.2025 VND
Outsourced service expenses	431,693,138,107	615,571,634,931
Personnel expenses	34,522,653,256	21,577,943,681
Depreciation expense	29,833,949,641	8,040,125,988
Amortisation of goodwill	16,441,894,904	8,002,590,611
(Reversal of)/Provision for doubtful receivables	-	9,058,415,099
Others	1,250,100,300	45,110,720
TOTAL	**513,741,736,208**	**662,295,821,030**

34 RELATED PARTY DISCLOSURES

During the period, the Group had transactions, balances and transactions with related parties as follows:

Related parties	Relationship
1Audience Company Limited	Associates
1Game Joint Stock Company	Associates (until 24 March 2026)
1Creators Joint Stock Company	Associates
SYE Holdings Joint Stock Company	Associates
1Talents Company Limited	Associates
King Production JSC	Related parties
Mrs. Le Phuong Thao	Chairman of Board of Directors ("BOD")
Mr. Nguyen Hoang Giang	Vice Chairman of BOD
Mr. Dinh Hoai Nam	BOD Member
Mrs. Ngo Thi Van Hanh	BOD member/General Director
Mr. Huynh Quan Minh	Deputy General Director (appointed on 4 March 2026)
Mrs. Nguyen Thi Khanh Trang	Chief Financial Officer
Mrs. Dang Phuong Dung	Chief Accountant (from 27 August 2025)
Mr. Nguyen Van Nam	Head of Supervisory Board ("SB")
Mr. Vuong Ho Tri Dung	Member of SB
Mrs. Le Thi Hoa	Member of SB
Ms. Nguyen Thi Thu Huong	Related person of an insider (until 20 March 2025)
DNSE Securities JSC	Company whose Chairman of BOD is an insider
Encapital Holdings JSC	Company whose Chairman of BOD is an insider
Finbase JSC	Company where a related person of an insider is a director

34 RELATED PARTY DISCLOSURES

(a) Transactions with related parties

Related parties	Transaction	30.06.2026 VND	30.06.2025 VND
Encapital Holdings JSC	Borrowings	131,000,000,000	-
	Loans granted	54,300,000,000	-
	Interest expense	2,872,556,165	-
	Interest income	1,435,800,000	-
1Creators Joint Stock Company	Loans granted	48,890,000,000	-
	Borrowings	13,380,000,000	-
	Service provision	5,792,402,863	-
	Purchases of goods and services	5,697,454,160	-
	Interest income	827,790,678	-
	Interest expense	11,178,082	-
King Production JSC	Loans granted	50,710,000,000	-
	Borrowings	11,350,000,000	-
	Service provision	8,635,017,662	-
	Purchases of goods and services	2,028,371,438	-
	Interest income	943,927,670	-
	Interest expense	55,561,641	-
SYE Holdings Joint Stock Company	Service provision	11,317,636,232	-
	Purchases of goods and services	3,386,560,000	-
	Interest expense	35,760,274	-
DNSE Securities JSC	Service provision	3,690,124,444	-
	Purchases of goods and services	150,000,000	-
Mrs. Ngo Thi Van Hanh	Recovery of advances	356,993,730	265,844,194
	Advances	279,739,053	246,946,536
Mrs. Le Phuong Thao	Recovery of advances	331,051,131	745,374,951
	Advances	301,658,581	401,404,994
Mrs. Nguyen Thi Khanh Trang	Recovery of advances	125,369,920	-
	Advances	125,340,374	-
1Talents Company Limited	Service provision	94,500,000	-
	Purchases of goods and services	75,600,000	-
1Audience Company Limited	Interest expense	52,068,493	51,493,151
	Service provision	-	3,311,728,704
	Borrowings	-	1,000,000,000
Finbase JSC	Repayment of borrowings	-	3,200,000,000
	Interest expense	-	63,123,288
Mr. Che Doan Vien	Advances	-	793,392,064
1Game Joint Stock Company	Service provision	-	193,800,000
	Loans granted	-	23,000,000
Mr. Pham Minh Tien	Advances	-	7,700,000
	Recovery of advances	-	7,700,000

34 RELATED PARTY DISCLOSURES

(a) Transactions with related parties

Compensation for key management personnel

Full name	Position	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
BOD members remuneration			
Le Phuong Thao	Chairman of BOD	-	-
Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Ngo Thi Van Hanh	BOD Member	-	-
Dinh Hoai Nam	BOD Member	-	-
Kim Min Soo	BOD Member	-	-
TOTAL		**-**	**-**

Salaries of the Board of Management and other key management personnel

Ngo Thi Van Hanh	CEO	1,722,000,000	861,000,000
Huynh Quan Minh	Deputy CEO	608,000,000	-
Nguyen Thi Khanh Trang	CFO	787,680,000	276,483,000
Dang Phuong Dung	Chief Accountant	361,680,000	-
Pham Minh Tien	Deputy CEO (resigned)	164,000,000	456,300,000
Che Doan Vien	Deputy CEO (resigned)	-	471,131,000
TOTAL		**3,643,360,000**	**2,064,914,000**

Supervisory Board remuneration

Nguyen Van Nam	Head	18,000,000	6,000,000
Vuong Ho Tri Dung	Member	18,000,000	6,000,000
Le Thi Hoa	Member	18,000,000	6,000,000
TOTAL		**54,000,000**	**18,000,000**

34 RELATED PARTY DISCLOSURES

(b) Balances with related parties

	30.06.2026 VND	31.12.2025 VND
Short-term trade receivables (Note 6)		
1Creators Joint Stock Company	1,635,925,956	602,910,000
SYE Holdings Joint Stock Company	1,353,825,472	1,256,902,203
King Production JSC	947,514,365	-
DNSE Securities JSC	378,000,000	-
1Talents Company Limited	277,200,000	173,250,000
1Game Joint Stock Company	-	180,180,000
TOTAL	**4,592,465,793**	**2,213,242,203**
Short-term advances to suppliers (Note 7)		
King Production JSC	58,790,858,897	-
1Game Joint Stock Company	-	3,230,000,000
TOTAL	**58,790,858,897**	**3,230,000,000**
Other short-term receivables (Note 9(a))		
Encapital Holdings JSC	1,242,413,698	-
1Creators Joint Stock Company	1,113,187,936	304,386,847
King Production JSC	689,681,094	-
Finbase JSC	53,378,600	53,378,600
Mrs. Ngo Thi Van Hanh	-	77,254,677
Mr. Pham Minh Tien	-	65,500,000
TOTAL	**3,098,661,328**	**500,520,124**

34 RELATED PARTY DISCLOSURES

(b) Balances with related parties

	30.06.2026 VND	31.12.2025 VND
Short-term held-to-maturity investments receivable (Note 9(a))		
Encapital Holdings JSC	42,300,000,000	-
1Creators Joint Stock Company	23,055,000,000	14,865,000,000
King Production JSC	18,110,000,000	-
TOTAL	**83,465,000,000**	**14,865,000,000**
Long-term held-to-maturity investments receivable (Note 9(a))		
1Creators Joint Stock Company	40,530,000,000	530,000,000
Other long-term receivables (Note 9(a))		
1Creators Joint Stock Company	8,767,123	-
King Production JSC	3,394,522	-
TOTAL	**12,161,645**	**-**
Short-term trade payables (Note 15)		
1Talents Company Limited	13,362,072,211	18,653,819,422
1Creators Joint Stock Company	3,742,204,185	-
SYE Holdings Joint Stock Company	3,070,418,400	-
DNSE Securities JSC	165,000,000	-
King Production JSC	126,581,400	-
TOTAL	**20,466,276,196**	**18,653,819,422**
Short-term advances from customers (Note 16)		
SYE Holdings Joint Stock Company	162,000,000	-
Short-term accrued expenses (Note 18)		
1Creators Joint Stock Company	176,880,000	-
1Audience Company Limited (formerly Meta Blossom Vietnam Company Limited)	131,178,081	79,109,588
King Production JSC	115,000,000	-
TOTAL	**423,058,081**	**79,109,588**
Other short-term payables (Note 19)		
SYE Holdings Joint Stock Company	459,116,436	423,356,162
Pham Minh Tien	370,000,000	-
King Production JSC	136,061,641	-
1Audience Company Limited (formerly Meta Blossom Vietnam Company Limited)	26,868,494	26,868,494
1Creators Joint Stock Company	11,178,082	-
Mrs. Dang Phuong Dung	5,000,000	-
TOTAL	**1,008,224,653**	**450,224,656**

34 RELATED PARTY DISCLOSURES

(b) Balances with related parties

	30.06.2026 VND	31.12.2025 VND
Short-term borrowings (Note 20(a))		
Encapital Holdings JSC	102,300,000,000	43,300,000,000
King Production JSC	12,050,000,000	-
1Creators Joint Stock Company	10,200,000,000	-
1Audience Company Limited (formerly Meta Blossom Vietnam Company Limited)	1,000,000,000	1,000,000,000
SYE Holdings Joint Stock Company	-	4,000,000,000
1Social JSC	-	490,000,000
TOTAL	**125,550,000,000**	**48,790,000,000**
Long-term borrowings (Note 20(b))		
SYE Holdings Joint Stock Company	-	1,500,000,000

The Group's consolidated financial statements were approved by the Board of Management on 30 July 2026.

CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1
M.S.D.N: 0304592171 - C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

Luu Anh Khoa	Dang Phuong Dung	Nguyen Thi Khanh Trang
Preparer	Chief Accountant	Chief Financial Officer