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*

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

LÊ PHƯƠNG THẢO
Chủ tịch Hội đồng quản trị/Chairwoman

yeah1

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 SEPARATE FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

YEAH1 GROUP CORPORATION

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

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YEAH1 GROUP CORPORATION

GENERAL INFORMATION

Business Registration Certificate	No. 0304592171 first issued by the Ho Chi Minh City Department of Planning and Investment on 12 September 2006, with the most recent Enterprise Registration Certificate amendment No. 35 dated 11 July 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	CEO
	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 CEO (resigned on 4 March 2026)
Legal representative	Ms. Le Phuong Thao	BOD Chairwoman
	Ms. Ngo Thi Van Hanh	CEO
Head office	140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City	

YEAH1 GROUP CORPORATION

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY FOR THE SEPARATE FINANCIAL STATEMENTS

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the separate financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue in business.

The Board of Management of the Company is responsible for ensuring that proper accounting records are established and maintained to disclose with reasonable accuracy at any time the financial position of the Company and to enable the preparation of separate financial statements in accordance with the accounting policies set out in Note 2. The Board of Management of the Company is also responsible for safeguarding the assets of the Company and taking reasonable steps to prevent and detect fraud or errors.

APPROVAL OF SEPARATE FINANCIAL STATEMENTS

I hereby approve the accompanying separate financial statements from pages 3 to 44. These separate financial statements give a true and fair view of the separate financial position of the Company as at 30 June 2026 and of its separate results of operations and separate 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 separate financial statements.

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

Nguyen Thi Khanh Trang
CFO
(under Letter of Authorisation No. 05/2601/UQ/YEG dated 28 January 2026)

Ho Chi Minh City, Vietnam
Date: 30 July 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

No.	ASSETS	Note	As at 30.06.2026 VND	31.12.2025 VND
100	**CURRENT ASSETS**		**668,162,401,484**	**1,037,970,426,657**
			-	
110	**Cash and cash equivalents**		**24,839,068,387**	**27,925,551,729**
111	Cash	3	24,839,068,387	27,925,551,729
120	**Short-term financial investments**		**267,515,600,000**	**221,820,600,000**
123	Short-term held-to-maturity investments	7(a)	267,515,600,000	221,820,600,000
130	**Short-term receivables**		**324,708,582,672**	**715,832,119,698**
131	Short-term trade receivables	5	75,399,422,531	360,353,884,484
132	Short-term advances to suppliers	6	223,331,331,229	221,309,150,846
135	Other short-term receivables	8(a)	26,470,292,513	134,661,547,969
136	Provision for doubtful short-term receivables	9	(492,463,601)	(492,463,601)
140	**Inventories**		**48,924,803,259**	**69,648,446,950**
141	Inventories	10	48,924,803,259	69,648,446,950
160	**Other current assets**		**2,174,347,166**	**2,743,708,280**
161	Short-term prepaid expenses	11(a)	924,089,927	786,866,100
162	Deductible value-added tax		1,250,257,239	1,956,842,180

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

YEAH1 GROUP CORPORATION

Form B 01 – DN

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

No.		Note	As at 30.06.2026 VND	As at 31.12.2025 VND
	ASSETS (continued)			
200	**NON-CURRENT ASSETS**		**1,926,402,167,506**	**1,633,284,583,908**
210	**Long-term receivables**		**203,093,834,800**	**203,064,334,800**
211	Receivables long-term		-	-
215	Other long-term receivables	8(a)	203,093,834,800	203,064,334,800
220	**Fixed assets**		**169,856,183,368**	**164,373,553,454**
221	Tangible fixed assets	12(a)	169,591,581	224,420,338
222	Cost		998,567,381	998,567,381
223	Accumulated depreciation		(828,975,800)	(774,147,043)
227	Intangible fixed assets	12(b)	169,686,591,787	164,149,133,116
228	Cost		271,702,037,629	240,247,920,639
229	Accumulated depreciation		(102,015,445,842)	(76,098,787,523)
250	**Long-term work-in-progress**		**56,865,062,720**	**57,177,622,222**
252	Construction in progress	13	56,865,062,720	57,177,622,222
260	**Long-term financial investments**		**1,470,997,485,437**	**1,194,146,485,437**
261	Investments in subsidiaries	4(a)	1,023,971,720,000	959,904,720,000
262	Investments in associates	4(b)	41,789,600,000	76,889,600,000
263	Investments in other entities	4(c)	9,615,625,000	9,615,625,000
264	Provision for impairment of long-term investments in other entities		(45,978,459,563)	(45,978,459,563)
265	Long-term held-to-maturity investments		441,599,000,000	193,715,000,000
270	**Other non-current assets**		**25,589,601,181**	**14,522,587,995**
271	Long-term deferred expenses	11(b)	25,484,600,767	14,417,587,581
272	Deferred income tax assets		105,000,414	105,000,414
280	**TOTAL ASSETS**		**2,594,564,568,990**	**2,671,255,010,565**

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

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

No.	LIABILITIES AND EQUITY	Note	As at 30.06.2026 VND	31.12.2025 VND
300	**LIABILITIES**		**480,973,849,171**	**558,342,599,177**
310	**Current liabilities**		**467,514,552,000**	**536,297,630,478**
311	Short-term trade payables	14	100,867,310,712	302,983,205,585
312	Short-term advances from customers	15	8,240,000,000	16,390,000,000
314	Current taxes and other payables to the State	16	2,434,812,582	1,823,423,021
315	Payable to employees		3,822,803,261	3,570,352,261
316	Accrued short-term expenses	17	172,899,036	7,473,837,135
319	Short-term unearned revenue		4,944,600,000	-
320	Other short-term payables	18	74,380,981,858	72,353,723,064
321	Short-term borrowings	19(a)	272,651,144,551	131,703,089,412
330	**Non-current liabilities**		**13,459,297,171**	**22,044,968,699**
339	Long-term borrowings	19(b)	13,459,297,171	22,044,968,699
400	**OWNERS' EQUITY**		**2,113,590,719,819**	**2,112,912,411,388**
400	**OWNERS' EQUITY**		**2,115,152,829,138**	**2,112,912,411,388**
411	Owners' contributed capital	20	2,052,264,480,000	1,918,020,350,000
412	Share premium	21	75,418,254	75,418,254
420	Undistributed profit after tax ("NPAT")	21	61,250,821,565	194,816,643,134
420a	*- Accumulated undistributed post-tax profits of prior years*		*60,572,513,134*	*336,529,421,707*
420b	*- Retained earnings - current period*		*678,308,431*	*(141,712,778,573)*
440	**TOTAL RESOURCES**		**2,594,564,568,990**	**2,671,255,010,565**

Lưu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

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

Nguyen Thi Khanh Trang
CFO
Date: 30 July 2026

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

YEAH1 GROUP CORPORATION

Form B 02 – DN

SEPARATE STATEMENT OF INCOME

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**		**187,011,065,919**	**229,199,920,204**	**243,523,574,727**	**352,536,119,680**
02	Deductions from revenue		-	-	-	-
10	**Net revenue from sales of goods and services**	**20**	**187,011,065,919**	**229,199,920,204**	**243,523,574,727**	**352,536,119,680**
11	Cost of sales and services rendered	21	(192,405,079,442)	(228,312,394,250)	(221,007,729,431)	(317,315,912,538)
20	**Gross profit**		**(5,394,013,523)**	**887,525,954**	**22,515,845,296**	**35,220,207,142**
22	Financial income	22	3,749,339,107	4,645,773,419	9,060,134,624	6,855,704,250
23	Financial expenses	23	(4,760,436,670)	15,907,060,832	(11,233,802,336)	(136,074,494,954)
24	*- In which: Interest expense*		*(4,363,938,819)*	*(3,647,346,954)*	*(7,837,304,485)*	*(11,060,198,367)*
25	Selling expenses		-	(443,638,889)	-	(443,638,889)
26	General and administration expenses	24	(2,657,345,001)	5,594,983,832	(18,032,172,091)	(24,258,029,275)
30	**Net operating profit**		**(9,062,456,087)**	**26,591,705,148**	**2,310,005,493**	**(118,700,251,726)**
31	Other income		-	3,928,295	-	3,946,962
32	Other expenses		(57,638,466)	(4,386,478)	(69,587,743)	(150,548,971)
40	**Other loss**		**(57,638,466)**	**(458,183)**	**(69,587,743)**	**(146,602,009)**

SEPARATE STATEMENT OF INCOME (continued)

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	**Accounting profit before tax**		**(9,120,094,553)**	**26,591,246,965**	**2,240,417,750**	**(118,846,853,735)**
51	Current corporate income tax expense	25	(1,562,109,319)	-	(1,562,109,319)	-
52	Deferred corporate income tax expense	25	-	(1,539,380,684)	-	(1,539,380,684)
60	**Profit after corporate income tax**		**(10,682,203,872)**	**25,051,866,281**	**678,308,431**	**(120,386,234,419)**

Luu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

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

Nguyen Thi Khanh Trang
CFO
Date: 30 July 2026

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

YEAH1 GROUP CORPORATION

Form B 03 – DN

SEPARATE STATEMENT OF CASH FLOWS
(Indirect method)

No.		Note	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
1	**Profit before tax**		**2,240,417,750**	**(118,846,853,735)**
2	Depreciation of fixed assets and amortisation of goodwill		25,971,487,076	20,018,180,463
3	Provisions		-	(13,393,144,029)
5	Gains from investing activities		(9,059,599,124)	131,322,975,374
6	Interest expense	23	7,837,304,485	11,060,198,367
8	**Operating profit before working capital changes**		**26,989,610,187**	**30,161,356,440**
9	(Increase)/decrease in receivables		289,100,079,731	19,860,430,119
10	(Increase)/decrease in inventories		20,723,643,691	(32,512,780,845)
11	Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)		(235,694,100,227)	66,718,863,916
12	(Increase)/decrease in deferred expenses		(11,204,237,014)	2,373,448,854
14	Interest paid		(6,995,379,127)	(17,568,118,589)
15	Corporate income tax paid		-	(4,377,636,288)
20	**Net cash flows from operating activities**		**82,919,617,241**	**64,655,563,607**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Payments for acquisition and construction of fixed assets and other long-term assets		(364,274,000)	(81,220,403,814)
23	Loans made and purchases of debt instruments of other entities		(676,224,393,939)	(116,096,000,000)
24	Collections of loans and resale of debt instruments of other entities		815,445,393,939	52,499,000,000
25	Payments for investments in other entities		(459,967,000,000)	(213,013,600,000)
26	Proceeds from divestments in other entities	7(a)	99,875,000,000	2,198,980,000
27	Interest and dividends received		2,866,789,806	14,851,893,836
30	**Net cash flows from investing activities**		**(218,368,484,194)**	**(340,780,129,978)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from share issuance and owners' capital contributions		-	547,940,710,000
33	Proceeds from borrowings		305,103,720,034	108,257,456,873
34	Repayments of borrowings		(172,741,336,423)	(344,130,661,777)
50	**Net cash flows during the period**		**(3,086,483,342)**	**35,942,938,725**
60	Cash and cash equivalents at the beginning of the period	3	27,925,551,729	38,416,885,363
70	**Cash and cash equivalents at period-end**	**3**	**24,839,068,387**	**74,359,824,088**

CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1

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

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

1 OPERATING CHARACTERISTICS OF THE COMPANY

Yeah1 Group Corporation (the "Company") is a joint stock company established under the Enterprise Law of Vietnam pursuant to Enterprise Registration Certificate ("ERC") No. 0304592171 issued by the Ho Chi Minh City Department of Planning and Investment on 12 September 2006, with the most recent amendment No. 35 dated 11 July 2026.

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.

Business activities of the Company include entertainment media and management.

Principal activities of the Company include management consulting; advertising; creative, artistic and entertainment activities; production and distribution of motion pictures, videos and television programmes.

The normal operating cycle of the Company is 12 months.

As at 30 June 2026, the Company had 70 employees (as at 31 December 2025: 58 employees).

As at 30 June 2026, the Company had 10 direct subsidiaries and 8 indirect subsidiaries (as at 31 December 2025: 9 direct subsidiaries and 10 indirect subsidiaries), as disclosed in Note 4 – Financial investments.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of separate financial statements

The separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and applicable regulations on preparation and presentation of separate financial statements. The separate financial statements are prepared on the historical cost basis.

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

The Company has also prepared consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiaries are entities over which the Group controls the operating and financial policies and are fully consolidated.

Users of the Company's separate financial statements should read them together with the Group's consolidated financial statements for the six-month period ended 30 June 2026 to obtain sufficient information about the Group's consolidated financial position, consolidated results of operations and consolidated cash flows.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Financial year

The financial year of the Company is from 1 January to 31 December.

2.3 Currency used in accounting

The Company uses Vietnamese Dong ("VND") as the accounting currency and presentation currency for its separate financial statements.

2.4 Exchange rates applied in accounting

Transactions in foreign currencies are translated at the actual exchange rates prevailing on the transaction dates. Exchange differences arising from these transactions are recognised as income or expense in the separate statement of income.

Monetary assets and liabilities denominated in foreign currencies at the separate balance sheet date are translated at the buying and selling exchange rates, respectively, of the commercial bank with which the Company regularly transacts at that date. Foreign currency bank deposits at the separate balance sheet date are translated at the buying rate of the commercial bank where the Company maintains the relevant foreign currency account. Exchange differences arising from this translation are recognised as income or expense in the separate statement of income.

2.5 Cash

Cash comprises cash on hand and bank deposits.

2.6 Receivables

Receivables represent the carrying value of trade receivables, including those of a commercial nature arising from sales of goods and services, and other non-commercial receivables not related to sales of goods or services. Provisions for doubtful receivables are established for each receivable based on the overdue period under the original debt agreement (excluding renegotiations between the parties) or on the expected loss. Receivables determined to be uncollectible are written off.

Receivables are classified as short-term and long-term in the separate balance sheet based on the remaining term of the receivables from the balance sheet date to the date of expected recovery.

2.7 Investments financial

(a) Investments in subsidiaries

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies in order to obtain economic benefits from their activities, generally accompanied by holding more than 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 Company has control.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Financial investments (continued)

(a) Investments in subsidiaries (continued)

Investments in subsidiaries are initially recognised at cost plus directly attributable investment costs. Subsequently, the Board of Management reviews all investments to recognise any required provision at the end of the accounting period.

(b) Investments in other entities

Investments in other entities are investments in equity instruments of entities over which the Company has no control, joint control or significant influence. Such investments are initially recognised at cost. Subsequently, the Board of Management reviews all investments to recognise provisions at the end of the accounting period.

(c) Provision for impairment of investments in subsidiaries and equity investments in other entities

A provision for impairment of investments in subsidiaries and equity investments in other entities is made at the end of the accounting period when the value of the investments has declined.

The provision for impairment of investments in subsidiaries is determined based on losses of the investee, except for losses anticipated by the Board of Management when the investment was made. The provision for impairment of equity investments in other entities is determined based on market value when market value can be measured reliably. If market value cannot be measured reliably, the provision is determined in the same manner as the provision for impairment of investments in subsidiaries.

The difference between the provision at end of current period and prior period is recognised as an increase or decrease in finance expenses for the period. Reversals of provisions do not exceed the original carrying value.

2.8 Lending

Loans are amounts lent to earn periodic interest under agreements between parties, not traded as securities.

Loans are initially recognised at cost. Subsequently, the Board of Management reviews all outstanding amounts to recognise provisions for doubtful loans at the end of the accounting period. Provisions for doubtful loans are established for each loan based on the overdue period under the original debt agreement (excluding renegotiations between the parties) or on the expected loss.

The difference between the provision at end of current period and prior period is recognised as an increase or decrease in finance expenses for the period. Reversals of provisions do not exceed the original carrying value.

Loans are classified as short-term and long-term in the separate balance sheet based on the remaining term from the balance sheet date to the recovery date.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Fixed assets specified ("fixed assets")

Tangible and intangible fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Cost includes expenses directly attributable to bring the fixed assets ready for their intended use. Subsequent expenditures are capitalised only if they are likely to result in incremental future economic benefits from the use of the asset. Other subsequent expenditures are recognised as operating expenses for the period.

Depreciation

Fixed assets are depreciated on a straight-line basis to reduce the cost of the assets over their estimated useful lives. The principal annual depreciation rates of these asset types are as follows:

Machinery and equipment	10% – 20%/year
Vehicles	10% – 33%/year
Management equipment	33%/year
Programme copyrights	10% – 20%/year
Trademarks and trade names	2% – 10%/year

Land use rights include legally transferred land use rights.

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

Disposal

Gains or losses on disposal of fixed assets are determined as the difference between the net disposal proceeds and the carrying value of the asset and are recognised as income or expense in the separate statement of income.

Construction in progress

Construction in progress represents the value of assets under installation or construction for production, leasing, administrative or other purposes, recorded at cost including all costs necessary for new construction, repair, renovation, expansion or technical re-equipment. Depreciation of these assets, like other fixed assets, commences when the assets are ready for their intended use.

2.10 Lease of assets

An operating lease is a lease of a fixed asset under which substantially all the risks and rewards incidental to ownership remain with the lessor. Operating lease payments are recognised in the separate statement of income on a straight-line basis over the lease term.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.11 Deferred expenses

Deferred expenses include short-term and long-term deferred expenses presented in the separate balance sheet. These deferred expenses are recognised at cost and amortised on a straight-line basis over their estimated useful lives.

2.12 Liabilities

Liabilities are classified based on nature including:

- Trade payables comprise commercial payables arising from the purchase of goods and services
- Other payables comprise non-commercial payables not related to the purchase of goods and services.

Liabilities are classified as short-term or long-term in the separate balance sheet based on the remaining term of the payables from the balance sheet date to the maturity date.

2.13 Borrowing

Borrowings include loans from related parties and individuals.

Borrowings are classified as short-term and long-term in the separate balance sheet based on the remaining term from the balance sheet date to the maturity date.

Borrowing costs are recognised in the separate statement of income when incurred.

2.14 Expenses payables

Accrued expenses payable include amounts payable for goods and services received from suppliers during the reporting period but not yet paid due to absence of invoices or supporting documents, and are recognised in operating expenses of the reporting period.

2.15 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation arising from past events ; settlement of the obligation is likely to result in a decrease in economic benefits and the amount of the obligation can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the expenditures expected to be required to settle the obligation. If the time value of money is material, the provision is determined at the present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance expense. Differences between the provision at the end of the current period and the unused balance of the prior period are recognised as an increase or decrease in operating expenses for the period.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.16 Owners' equity

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

Share premium is the difference between the par value contribution and the actual issuance price of shares; the difference between the buyback price of treasury shares and their reissue price.

Retained earnings/(accumulated losses) represents the after-CIT business results (profit/loss) of the Company at the reporting date.

2.17 Profit distribution

Dividends of the Company are recognised as payables in the separate financial statements of the period in which the dividend is approved by the General Meeting of Shareholders.

Profit after CIT may be distributed to shareholders after approval by the General Meeting of Shareholders and after appropriations to the funds in accordance with the charter of the Company and Vietnamese law.

2.18 Recognised revenue

(a) Revenue sales of goods

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

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

Revenue is not recognised when there is material uncertainty about collectability of the sales proceeds or the possibility of returns.

Revenue is recognised based on substance over form and is allocated to the obligations of supplying products or goods. In the case the Company uses products or goods for promotion to customers with conditions on purchase from the Company then the Company allocates the proceeds to recognise revenue for both regular and promotional goods, with the cost of promotional goods recognised in cost of sales in the separate statement of income.

(b) Revenue rendering of services

Revenue from rendering of services is recognised in the separate statement of income when services have been performed, based on the stage of completion of each transaction assessed as the proportion of services performed over total services to be performed. Revenue from services is recognised only when all four (4) conditions are simultaneously met:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion at the balance sheet date can be measured reliably; and

- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Recognised revenue (continued)

(c) Interest income

Interest income is recognised on an accrual basis.

(d) Income from dividends

Dividend income is recognised when the Company establishes the right to receive dividends from investees.

2.19 Cost of sales and services rendered

Cost of sales and services rendered comprises the total expenses incurred for goods sold and services provided to customers during the period, recognised in accordance with the matching and prudence principles.

2.20 Financial expenses

Financial expenses reflect financial activity costs incurred during the period, mainly comprising provisions for impairment of investments and interest expense.

Selling expenses reflect the actual expenses incurred in selling goods and rendering services.

2.22 General and administration expenses

General and administration expenses reflect the actual expenses incurred for the general administration of the Company.

2.23 Current and deferred corporate income tax

CIT comprises all CIT calculated on taxable income. CIT expense comprises current CIT expense and deferred CIT expense.

Current CIT is the amount of CIT payable or recoverable computed on taxable income at the prevailing CIT rate. Current and deferred CIT are recognised as income or expense in the period in which the profit or loss is determined, except where the tax arises from a transaction or event recognised directly in equity in the same or a different period.

Deferred CIT is provided in full, using the liability method, on temporary differences between the carrying values of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred CIT is not recognised if it arises from initial recognition of an asset or liability in a transaction other than a business combination that affects neither accounting nor taxable profit/loss at the time of the transaction. Deferred CIT is determined using tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the balance sheet date.

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.24 Related parties

Entities and individuals that, directly or indirectly through one or more intermediaries, control the Company or are under common control with the Company, including the parent company, subsidiaries and affiliates of the Company are related parties. Affiliates, and individuals directly or indirectly holding voting rights of entities over which the Company exercises significant influence, key management personnel including the Board of Directors and the Board of Management of the Company, close family members of such individuals, or such affiliates, or other entities affiliated with such individuals are also considered related parties.

When considering each related party relationship, the Company is based on the substance of the relationship and not merely on its legal form.

2.25 Critical accounting estimates

The preparation of separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and other applicable regulations on preparation and presentation of separate financial statements requires Board of Management to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and assets at the end of the accounting period, as well as the reported amounts of revenues and expenses during the period.

Estimates and assumptions with material effect on the financial statements are as follows:

- Provision for long-term investments (Note 4);
- Provision for doubtful short-term receivables (Note 9); and

Estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that may have a material effect on the Company's separate financial statements and that the Board of Management believes to be reasonable.

3 CASH AND CASH EQUIVALENTS

	30.06.2026 VND	31.12.2025 VND
Bank deposits	24,839,068,387	27,925,551,729
TOTAL	**24,839,068,387**	**27,925,551,729**

4 FINANCIAL INVESTMENTS

(a) Investments in subsidiaries

				30.06.2026				31.12.2025			
No.	Company name	Place of establishment	Principal activities	Ownership and voting rights	Cost	Fair value	Provision	Ownership and voting rights	Cost	Fair value	Provision
	Direct subsidiary			%	VND	VND	VND	%	VND	VND	VND
1	1Production Company Limited	Ho Chi Minh City	Production of motion pictures, videos and TV programmes	100,00	350,000,000,000	(*)	-	100,00	350,000,000,000	(*)	-
2	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Advertising and programme production	69,55	255,844,800,000	(*)	-	69,55	255,844,800,000	(*)	-
3	Netlink Vietnam Communication Technology Joint Stock Company	Ho Chi Minh City	Advertising and IT services	69,00	203,319,000,000	(*)	(4,980,480,646)	69,00	203,319,000,000	(*)	(4,980,480,646)
4	Yeah1 Network Vietnam Company Limited	Ho Chi Minh City	Advertising, market research and public opinion polling	100,00	80,000,000,000	(*)	(10,935,222,936)	100,00	80,000,000,000	(*)	(28,954,919,935)
5	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising and programme production	100,00	25,000,000,000	(*)	(13,257,901,454)	100,00	25,000,000,000	(*)	(15,286,052,381)
6	1Brandlink Company Limited	Ho Chi Minh City	Services advertising	100,00	2,000,000,000	(*)	-	100,00	2,000,000,000	(*)	-
7	Mango+ Entertainment and Media Company Limited	Ho Chi Minh City	Film distribution activities	100,00	69,985,920,000	(*)	(7,189,229,527)	100,00	43,718,920,000	(*)	(248,507,938)
8	1Game Joint Stock Company	Ho Chi Minh City	Electronic games and entertainment services	51,00	37,800,000,000	(*)	-	-	-	(*)	-
9	Yeah1 Superstar Joint Stock Company	Ho Chi Minh City	Services advertising	50,98	12,000,000	(*)	-	50,98	12,000,000	(*)	-
10	Technology and Digital Transformation Center Company Limited	Ben Tre Province	Computer consultancy and systems administration	51,00	10,000,000	(*)	-	51,00	10,000,000	(*)	-

4 FINANCIAL INVESTMENTS (continued)

(a) Investments in subsidiaries (continued)

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

The Company also had the following indirect subsidiaries:

No.	Name	Place of establishment, registered activity	Principal business activities	30.06.2026		31.12.2025	
				Ratio ownership (%)	Rights voting (%)	Ratio ownership (%)	Rights voting (%)
1	Digital Content Center Company Limited	Ho Chi Minh City	Services advertising	69,55	100,00	69,55	100,00
2	TingTing Network Company Limited	Ho Chi Minh City	Advertising and programme production	69,55	100,00	69,55	100,00
3	Yeah1 Publishing Company Limited	Ho Chi Minh City	Services advertising	64,86	94,00	64,86	94,00
4	Big Cat Company Limited	Ho Chi Minh City	Advertising and programme production	55,64	80,00	55,64	80,00
5	Vietnam Music Award Company Limited	Ho Chi Minh City	Advertising and programme production	35,47	51,00	35,47	51,00
6	Netlink Communication Technology Ltd	British Virgin Island	Advertising and IT services	35,18	50,99	35,18	50,99
7	Web Publishing Corp	British Virgin Island	Advertising	17,63	50,10	17,63	50,10
8	Netlink Joint Stock Company	Hanoi	Advertising	17,24	99,90	17,24	99,90
9	TStudio Joint Stock Company	Ho Chi Minh City	Advertising and post-production	-	-	41,69	59,95
10	Netlink Online Pte. Ltd.	Singapore	Advertising and IT services	-	-	35,18	100,00

4 FINANCIAL INVESTMENTS (continued)

(b) Investments in associates

No.	Company name	As at 30.06.2026 Ownership interest %	Voting decision %	Carrying value VND	Fair value VND	Provision VND	As at 31.12.2025 Ownership interest %	Voting decision %	Carrying value VND	Fair value VND	Provision VND
1	1Creators Joint Stock Company	36,00	36,00	36,000,000,000	(*)	-	36,00	36,00	36,000,000,000	(*)	-
2	SYE Holdings Joint Stock Company	49,88	49,88	3,789,600,000	(*)	-	49,88	49,88	2,889,600,000	(*)	-
3	Meta Blossom Vietnam Company Limited	40,00	40,00	2,000,000,000	(*)	-	40,00	40,00	2,000,000,000	(*)	-
4	1Talents Company Limited	49,88	49,88	-	(*)	-	49,88	49,88	-	(*)	-
5	1Game Joint Stock Company	-	-	-	(*)	-	49,00	49,00	36,000,000,000	(*)	-
	TOTAL			**41,789,600,000**					**76,889,600,000**		

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

4 FINANCIAL INVESTMENTS (continued)

(c) Investments in other entities

No.	Name the Company	Principal activities	30.06.2026 Ratio ownership tangible ownership %	30.06.2026 Voting decision %	30.06.2026 Cost VND	30.06.2026 Fair value VND	30.06.2026 Provision VND	31.12.2025 Ratio ownership tangible ownership %	31.12.2025 Voting decision %	31.12.2025 Cost VND	31.12.2025 Fair value VND	31.12.2025 Provision VND
1	Gamify Vietnam Joint Stock Company	Electronic games services provided	15,00	15,00	1,858,000,000	(*)	(1,858,000,000)	15,00	15,00	1,858,000,000	(*)	(1,858,000,000)
2	Ads Group Vietnam Joint Stock Company	Information portal, IT 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)
3	Shopiness Joint Stock Company	Information processing 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)
	TOTAL				**9,615,625,000**		**(9,615,625,000)**			**9,615,625,000**		**(9,615,625,000)**

(*) As at 30 June 2026 and 31 December 2025, the Company had not determined the fair values of these investments for disclosure in the separate 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.

5 SHORT-TERM TRADE RECEIVABLES

	30.06.2026 VND	31.12.2025 VND
Third parties	27,596,067,130	315,599,465,330
Vietnam Cable Television Corporation	*8,000,100,000*	*8,000,100,000*
Tera Ventures Joint Stock Company	*4,277,800,000*	*240,001,000,000*
Vietnam Technological and Commercial Joint Stock Bank (Techcombank)	*1,410,600,000*	*10,929,600,000*
T.P.G Service and Investment Joint Stock Company	*1,920,000,000*	*153,600,000*
Others	*11,987,567,130*	*56,515,165,330*
Related parties (Note 30(b))	47,803,355,401	44,754,419,154
TOTAL	**75,399,422,531**	**360,353,884,484**
Provision receivables short-term other (Note 9)	(492,463,601)	(419,125,706)
NET VALUE	**74,906,958,930**	**359,934,758,778**

6 SHORT-TERM ADVANCES TO SUPPLIERS

	30.06.2026 VND	31.12.2025 VND
Third parties	187,085,614,359	210,862,091,139
Tera Group Joint Stock Company	*154,214,476,520*	*154,214,476,520*
HAND Entertainment and Events Joint Stock Company	*32,517,000,000*	*41,685,000,000*
Others	*354,137,839*	*14,962,614,619*
Related parties (Note 30(b))	36,245,716,870	10,447,059,707
TOTAL	**223,331,331,229**	**221,309,150,846**

7 HELD-TO-MATURITY INVESTMENTS

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Bank deposits	216,030,000,000	164,600,000,000
Loans to third parties	-	1,030,000,000
Loans to related parties (Note 30(b))	51,485,600,000	56,190,600,000
TOTAL	**267,515,600,000**	**221,820,600,000**
Provision for short-term held-to-maturity investments	-	-
NET VALUE	**267,515,600,000**	**221,820,600,000**

7 HELD-TO-MATURITY INVESTMENTS (continued)

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
Trust investments	432,800,000,000	-
Loans to related parties (Note 30(b))	7,199,000,000	192,115,000,000
Loans to third parties	1,600,000,000	1,600,000,000
TOTAL	**441,599,000,000**	**193,715,000,000**

8 OTHER RECEIVABLES

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Interest receivable on loans	17,238,213,095	11,090,782,377
Receivables from contractual collection	7,891,587,782	22,245,957,071
Receivables from business cooperation contracts and production advances	1,340,491,636	99,875,000,000
Others	-	1,449,808,521
TOTAL	**26,470,292,513**	**134,661,547,969**
Provision receivables short-term other (Note 9)	-	(73,337,895)
NET VALUE	**26,470,292,513**	**134,588,210,074**
In which:		
Third parties	1,565,720,326	101,392,008,584
Related parties	24,904,572,187	33,269,539,385

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
		-
Deposits for land and asset transfers	203,093,834,800	196,000,000,000
Others	7,093,834,800	7,064,334,800
TOTAL	**203,093,834,800**	**203,064,334,800**

9 BAD 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	**523,907,131**	**104,781,425**	**(419,125,706)**	**523,907,131**	**104,781,425**	**(419,125,706)**
Number 1 Media Technology Joint Stock Company	523,907,131	104,781,425	(419,125,706)	523,907,131	104,781,425	(419,125,706)
Advances to suppliers and other short-term receivables	**134,735,792**	**61,397,897**	**(73,337,895)**	**134,735,792**	**61,397,897**	**(73,337,895)**
Others	134,735,792	61,397,897	(73,337,895)	134,735,792	61,397,897	(73,337,895)
TOTAL	**658,642,923**	**166,179,322**	**(492,463,601)**	**658,642,923**	**166,179,322**	**(492,463,601)**

10 INVENTORIES

	30.06.2026 VND	31.12.2025 VND
Costs of programs in progress	48,653,167,167	69,183,596,866
Goods inventory	271,636,092	464,850,084
TOTAL	**48,924,803,259**	**69,648,446,950**

11 DEFERRED EXPENSES

(a) Short-term

	30.06.2026 VND	31.12.2025 VND
Prepaid service fees	924,089,927	567,938,668
Tools and supplies	-	157,528,366
Others	-	61,399,066
TOTAL	**924,089,927**	**786,866,100**

(b) Long-term

	30.06.2026 VND	31.12.2025 VND
Content programmes	16,473,414,349	-
Office renovation expenses	8,729,383,915	12,679,096,582
Service costs	148,276,181	-
Tools and supplies	133,526,322	738,161,520
Others	-	1,000,329,479
TOTAL	**25,484,600,767**	**14,417,587,581**

12 FIXED ASSETS

(a) tangible fixed assets

	Machinery and equipment VND	Total VND
Cost		
As at 1 January 2026	998,567,381	**998,567,381**
As at 30 June 2026	998,567,381	**998,567,381**
Accumulated depreciation		
As at 1 January 2026	(774,147,043)	**(774,147,043)**
Depreciation during the year	(54,828,757)	**(54,828,757)**
As at 30 June 2026	(828,975,800)	**(828,975,800)**
Net carrying value		
As at 1 January 2026	224,420,338	**224,420,338**
As at 30 June 2026	169,591,581	**169,591,581**

(b) intangible fixed assets

	Copyrights and distribution rights VND	Computer software VND	Total VND
Cost			
As at 1 January 2026	240,087,920,639	160,000,000	**240,247,920,639**
Additions during the year	31,454,116,990	-	**31,454,116,990**
As at 30 June 2026	271,542,037,629	160,000,000	**271,702,037,629**
Accumulated depreciation			
As at 1 January 2026	(76,098,787,523)	-	**(76,098,787,523)**
Amortisation during the period	(25,916,658,319)	-	**(25,916,658,319)**
As at 30 June 2026	(102,015,445,842)	-	**(102,015,445,842)**
Net carrying value			
As at 1 January 2026	163,989,133,116	160,000,000	**164,149,133,116**
As at 30 June 2026	169,526,591,787	160,000,000	**169,686,591,787**

13 CONSTRUCTION IN PROGRESS

	30.06.2026 VND	31.12.2025 VND
Onstudio software implementation project	42,605,000,000	42,605,000,000
YEG DX software implementation project	13,944,000,000	13,944,000,000
Short film programmes in production	316,062,720	628,622,222
TOTAL	**56,865,062,720**	**57,177,622,222**

14 SHORT-TERM TRADE PAYABLES

	30.06.2026 VND	31.12.2025 VND
Third parties	14,202,210,117	12,863,228,533
STVProduction Company Limited	*6,374,700,467*	*6,374,700,467*
Others	*7,827,509,650*	*6,488,528,066*
Related parties (Note 30(b))	86,665,100,595	290,119,977,052
TOTAL	**100,867,310,712**	**302,983,205,585**

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

15 SHORT-TERM ADVANCES FROM CUSTOMERS

	30.06.2026 VND	31.12.2025 VND
Third parties	8,240,000,000	140,000,000
Vietnam Technological and Commercial Joint Stock Bank (Techcombank)	*8,100,000,000*	-
Others	*140,000,000*	*140,000,000*
Related parties (Note 30(b))	-	16,250,000,000
TOTAL	**8,240,000,000**	**16,390,000,000**

16 TAXES RECEIVABLE / PAYABLE TO THE STATE

Movements in taxes receivable/payable to the State were as follows:

		As at 01.01.2026 VND	Increase during the period VND	Decrease during the period VND	As at 30.06.2026 VND
(a)	**Receivables**				
	Deductible value-added tax	1,956,842,180	16,544,610,796	(17,251,195,737)	**1,250,257,239**
	TOTAL	**1,956,842,180**	**16,544,610,796**	**(17,251,195,737)**	**1,250,257,239**
(b)	**Payable**				
	Corporate income tax	-	1,562,109,319	-	**1,562,109,319**
	VAT	351,810,503	18,302,423,207	(18,515,322,158)	**138,911,552**
	Personal income tax	1,388,992,015	2,155,112,171	(2,851,725,860)	**692,378,326**
	Other taxes	82,620,503	-	(41,207,118)	**41,413,385**
	TOTAL	**1,823,423,021**	**22,019,644,697**	**(21,408,255,136)**	**2,434,812,582**

17 ACCRUED SHORT-TERM EXPENSES

	30.06.2026 VND	31.12.2025 VND
Programme production costs	-	5,181,000,000
Others	172,899,036	2,292,837,135
TOTAL	**172,899,036**	**7,473,837,135**
In which:		
Third parties	41,720,955	7,385,453,027
Related parties (Note 30(b))	131,178,081	88,384,108

18 OTHER SHORT-TERM PAYABLES

	30.06.2026 VND	31.12.2025 VND
Payable for amounts paid on behalf for programme production	26,931,281,294	32,648,864,497
Payables under business cooperation contracts	26,163,157,895	31,500,000,000
Interest expense	3,034,168,997	2,382,583,247
Payables from transfer of capital contributions	-	-
Social, health and unemployment insurance	848,273,839	407,838,578
Others	17,404,099,833	5,414,436,742
TOTAL	**74,380,981,858**	**72,353,723,064**
In which:		
Third parties	41,122,901,798	38,834,862,085
Related parties (Note 30(b))	33,258,080,060	33,518,860,979

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

19 BORROWINGS

(a) Short-term

	As at 01.01.2026 VND	Increase VND	Decrease VND	30.06.2026 VND
Borrowings from third parties	**103,913,089,412**	**213,119,349,225**	**(93,249,017,049)**	**223,783,421,588**
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*41,939,114,963*	*80,179,692,750*	*(31,377,202,607)*	*90,741,605,106*
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Branch	*61,838,974,449*	*75,006,156,475*	*(61,871,814,442)*	*74,973,316,482*
Vietnam International Joint Stock Commercial Bank (VIB) - Ho Chi Minh City Branch	-	*50,000,000,000*	-	*50,000,000,000*
Others	*135,000,000*	*7,933,500,000*	-	*8,068,500,000*
Borrowings from related parties	**27,790,000,000**	**94,377,796,903**	**(73,300,073,940)**	**48,867,722,963**
Yeah1 Network Vietnam Company Limited	*22,650,000,000*	*42,327,206,573*	*(23,009,483,610)*	*41,967,722,963*
Digital Content Center Company Limited	-	*3,360,000,000*	*(860,000,000)*	*2,500,000,000*
Vietnam Music Award Company Limited	*1,040,000,000*	*960,000,000*	-	*2,000,000,000*
Meta Blossom Vietnam Company Limited	*1,000,000,000*	-	-	*1,000,000,000*
Yeah1 Edigital Joint Stock Company	-	*39,880,000,000*	*(39,080,000,000)*	*800,000,000*
TingTing Network Company Limited	*800,000,000*	-	*(200,000,000)*	*600,000,000*
1Brandlink Company Limited	*300,000,000*	*6,500,000,000*	*(6,800,000,000)*	-
SYE Holdings Joint Stock Company	*2,000,000,000*	-	*(2,000,000,000)*	-
TOTAL	**131,703,089,412**	**307,497,146,128**	**(166,549,090,989)**	**272,651,144,551**

9 BORROWINGS (continued)

(b) Long-term

	01.01.2026 VND	Increase VND	Decrease VND	30.06.2026 VND
Borrowings from third parties	**20,544,968,699**	**-**	**(7,085,671,528)**	**13,459,297,171**
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	20,544,968,699	-	(7,085,671,528)	13,459,297,171
Borrowings from related parties	**1,500,000,000**	**-**	**(1,500,000,000)**	**-**
SYE Holdings Joint Stock Company	1,500,000,000	-	(1,500,000,000)	-
TOTAL	**22,044,968,699**	**-**	**(8,585,671,528)**	**13,459,297,171**

20 OWNERS' EQUITY

(a) Number of shares

	30.06.2026 Shares common ordinary	31.12.2025 Shares common ordinary
Number of registered shares	205,226,448	191,802,035
Number of issued shares	205,226,448	191,802,035
Number of outstanding shares	205,226,448	191,802,035

(b) Details of owners' contributed capital

	30.06.2026		31.12.2025	
	Shares common	%	Shares common	%
PYN Elite Fund	18,349,515	8,94	17,949,080	9,36
Ms. 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 shareholders' capital

	Number of shares	Shares common
As at 1 January 2025	137,001,454	137,001,454
Issuance of shares to existing shareholders	54,800,581	54,800,581
As at 31 December 2025	191,802,035	191,802,035
Issuance of shares from owners' equity	13,424,413	13,424,413
As at 30 June 2026	205,226,448	205,226,448

Par value per share: VND 10,000

21 STATEMENT OF CHANGES IN OWNERS' EQUITY

	Owners' contributed capital VND	Share premium VND	Undistributed profit after tax VND	Total VND
As at 1 January 2025	1,370,014,540,000	140,518,254	336,529,421,707	**1,706,684,479,961**
Issuance of shares to existing shareholders	548,005,810,000	(65,100,000)	-	**547,940,710,000**
Net loss for the year	-	-	(141,712,778,573)	**(141,712,778,573)**
As at 31 December 2025	1,918,020,350,000	75,418,254	194,816,643,134	**2,112,912,411,388**
Issuance of shares from owners' equity	134,244,130,000	-	(134,244,130,000)	**-**
Net profit for the period	-	-	678,308,431	**678,308,431**
As at 30 June 2026	2,052,264,480,000	75,418,254	61,250,821,565	**2,113,590,719,819**

22 NET REVENUE FROM SALES OF GOODS AND SERVICES

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
Net advertising and media revenue	190,089,525,909	302,799,725,162
Net revenue from content copyright provision, consultancy and exploitation	39,571,721,219	14,846,697,743
Net service revenue	13,862,327,599	29,026,270,370
TOTAL	**243,523,574,727**	**352,536,119,680**

23 COST OF SALES AND SERVICES RENDERED

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
Cost of advertising and media services	178,006,866,456	270,035,012,674
Cost of content copyright provision, consultancy and exploitation	33,102,382,975	22,009,803,598
Cost of services rendered	9,898,480,000	21,340,879,259
TOTAL	**221,007,729,431**	**317,315,912,538**

24 FINANCIAL INCOME

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
Interest on deposits and loans	9,059,599,124	6,844,436,859
Foreign exchange differences	535,500	-
TOTAL	**9,060,134,624**	**6,855,704,250**

25 FINANCIAL EXPENSES

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
Interest expense	7,837,304,485	11,060,198,367
Loss on disposal of a subsidiary	-	138,167,412,233
Provision/reversal of investment provisions	-	(13,176,762,035)
Other	3,396,497,851	-
TOTAL	**11,233,802,336**	**136,074,494,954**

26 GENERAL AND ADMINISTRATION EXPENSES

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
External service expenses	6,506,452,561	18,624,679,328
Personnel expenses	5,043,959,835	4,325,693,823
Depreciation of fixed assets	5,231,759,695	136,115,640
Others	1,250,000,000	1,171,540,484
(Reversal)/Provision for doubtful receivables	-	-
TOTAL	**18,032,172,091**	**24,258,029,275**

27 OTHER INCOME AND EXPENSES

	Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
Other income		
Others	-	3,946,962
Other expenses		
Others	583,201	150,548,971
	583,201	150,548,971
Other loss	**(69,587,743)**	**(146,602,009)**

28 CORPORATE INCOME TAX

The Company's corporate income tax calculated on accounting profit before tax differs from the amount calculated using the applicable tax rate of 20% as follows:

	Six-month period ended	
	30.06.2026 VND	30.06.2025 VND
Profit/(loss) before tax	2,240,417,750	(118,846,853,735)
Tax calculated at 20% rate (*)	448,083,550	(23,769,370,747)
Adjustments:		
Tax losses and temporary differences for which deferred CIT assets have not been recognised	-	24,296,458,864
Non-deductible expenses	1,114,025,769	(527,088,117)
Others	-	
CIT expense (*)	1,562,109,319	-
CIT expense/(income) recognised in the separate income statement:		
Current CIT	1,562,109,319	-
Deferred corporate income tax (Note 22)	-	1,539,380,684
CIT expense	1,562,109,319	1,539,380,684

(*) CIT expense for the 12-month period is estimated based on taxable income and may be subject to adjustments by the tax authorities.

29 OPERATING EXPENSES BY NATURE

Operating expenses by nature represent expenses incurred during the year from the business activities of the Company, excluding the purchase cost of goods incurred in trading activities. Details are presented as follows:

	Six-month period ended	
	30.06.2026 VND	30.06.2025 VND
External service expenses	196,133,210,166	335,353,356,550
Personnel expenses	15,685,204,280	17,486,653,082
Depreciation of fixed assets	25,971,487,076	20,018,180,463
Others	1,250,000,000	1,672,171,452
TOTAL	**239,039,901,522**	**374,530,361,547**

30 NOTES ON RELATED PARTIES

During the period, the Company had the following transactions and balances with related parties:

Related parties	Relationship
1Production Company Limited	Direct subsidiary
Yeah1 Network Vietnam Company Limited	Direct subsidiary
Yeah1 Edigital Joint Stock Company	Direct subsidiary
Yeah1 Up Company Limited	Direct subsidiary
Netlink Vietnam Communication Technology Joint Stock Company	Direct subsidiary
1Talents Company Limited	Associate
1Brandlink Company Limited	Direct subsidiary
SYE Holdings Joint Stock Company	Associate
Mango+ Entertainment and Media Company Limited	Direct subsidiary
Digital Content Center Company Limited	Indirect subsidiary
Big Cat Company Limited	Indirect subsidiary
Vietnam Music Award Company Limited	Indirect subsidiary
TingTing Network Company Limited	Indirect subsidiary
1Creators Joint Stock Company	Associate
1Game Joint Stock Company	Direct subsidiary (from 4 March 2026) Associate (until 3 March 2026)
1Audience Company Limited	Associate
Ms. Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Ms. Ngo Thi Van Hanh	General Director
Mr. Nguyen Hoang Giang	Vice Chairman of the BOD
Mr. Dinh Hoai Nam	Member of the Board of Directors
Mr. Huynh Quan Minh	Deputy General Director
Ms. Nguyen Thi Khanh Trang	Chief Financial Officer (from 9 June 2025)
Mr. Nguyen Van Nam	Head of the Supervisory Board
Mr. Vuong Ho Tri Dung	Member of the Supervisory Board
Ms. Le Thi Hoa	Member of the Supervisory Board
Mr. Nguyen Hoang Linh	Related person of an insider
SBS Securities Joint Stock Company	Company related to an internal person
King Production Joint Stock Company	Company related to an internal person
Bo Cong Anh Advertising Joint Stock Company	Company whose director is a related person of an internal person
Finbase Joint Stock Company	Company whose director is a related person of an internal person

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties

		Six-month period ended	
		30.06.2026 VND	30.06.2025 VND
Yeah1 Network Vietnam Company Limited	Lending	102,700,000,000	-
	Borrowings	44,007,206,573	15,600,000,000
	Collection on behalf	5,666,070,720	16,309,611,546
	Services provided	13,765,055,304	1,957,796,296
	Purchase of digital content copyrights	-	1,627,843,205
	Interest income	1,112,793,427	-
	Interest expense	135,552,007	1,470,082,560
	Capital contribution	-	211,000,000,000
	Lending	170,410,000,000	66,572,000,000
	Collection on behalf	22,760,060,476	15,721,287,427
	Payments on behalf	-	15,205,912,012
	Services provided	39,253,386,958	2,765,700,000
	Services purchased	158,208,729,375	223,405,164,442
	Interest income	5,367,071,123	800,030,097
Yeah1 Edigital Joint Stock Company	Lending	55,170,000,000	29,012,000,000
	Borrowings	39,880,000,000	4,780,000,000
	Services provided	9,301,088,360	3,313,800,000
	Licensing of digital content	7,164,327,634	5,618,791,037
	Interest income	338,170,739	408,530,102
	Interest expense	490,794,520	19,250,959
Mango+ Entertainment and Media Company Limited	Capital contribution	26,267,000,000	500,000,000
	Lending	-	1,180,000,000
	Services provided	22,335,323,802	-
	Interest income	108,000,000	23,252,467
	Lending	28,600,000,000	-
	Borrowings	6,500,000,000	3,000,000,000
	Collection on behalf	18,864,000,000	-
	Payments on behalf	-	3,888,000,000
	Services provided	5,337,553,821	3,600,514,818
	Interest income	169,402,739	-
	Interest expense	23,364,383	29,917,808
1Game Joint Stock Company	Lending	815,000,000	23,000,000
	Services provided	-	163,800,000
	Services purchased	2,742,000,000	-
	Interest income	8,162,192	-

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties (continued)

		Six-month period ended	
		30.06.2026 VND	30.06.2025 VND
1Creators Joint Stock Company	Lending	4,670,000,000	-
	Services provided	781,915,763	-
	Purchases of goods and services	614,880,000	-
	Interest income	724,224,652	-
Digital Content Center Company Limited	Lending	1,240,000,000	2,920,000,000
	Borrowings	3,360,000,000	-
	Licensing of digital content	720,794,320	3,161,500,024
	Services purchased	284,034,861	1,370,119,010
	Interest income	34,409,314	95,098,353
	Interest expense	4,186,301	-
Big Cat Company Limited	Borrowings	-	6,700,000,000
	Services provided	1,001,700,000	4,808,070,370
	Licensing of digital content	1,552,993,125	3,015,200,213
	Services purchased	-	8,424,796,847
	Interest expense	-	123,353,425
Vietnam Music Award Company Limited	Borrowings	960,000,000	-
	Interest expense	77,927,671	76,301,917
Netlink Vietnam Communication Technology Joint Stock Company	Lending	600,000,000	6,069,000,000
	Interest income	428,240,960	412,265,959
Yeah1 Up Company Limited	Lending	8,000,000,000	5,423,000,000
	Collection on behalf	-	224,008,156
	Interest income	660,616,408	783,250,088
	Payments on behalf	-	80,000,000
	Services provided	94,500,000	220,500,000
	Services purchased	-	5,169,686,786
1Audience Company Limited	Purchases of goods and services	75,600,000	-
	Borrowings	-	1,000,000,000
	Services provided	-	3,311,728,704
	Interest expense	52,068,493	51,493,151
TingTing Network Company Limited	Interest expense	27,516,437	15,620,550

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties (continued)

		Six-month period ended 30.06.2026 VND	Six-month period ended 30.06.2025 VND
SYE Holdings Joint Stock Company	Capital contribution	-	2,013,600,000
	Borrowings	-	1,500,000,000
	Services provided	2,155,232,302	7,595,430,923
	Licensing of digital content	605,015,227	1,325,547,272
	Services purchased	1,964,960,000	1,171,581,910
	Interest expense	23,486,301	53,075,341
Giga1 Technology and Trading Joint Stock Company	Interest expense	-	12,474,863
Yeah1 Publishing Company Limited	Services provided	-	100,800,000
King Production Joint Stock Company	Services provided	201,600,000	-
	Purchases of goods and services	161,280,000	-
DNSE Securities Joint Stock Company	Purchases of goods	150,000,000	-
Le Phuong Thao	Advances	632,709,712	401,404,994
Ngo Thi Van Hanh	Advances	636,732,783	246,946,536
Nguyen Thi Khanh Trang	Advances	250,710,294	-
Mr. Che Doan Vien	Advances	-	793,392,064
Mr. Kim Min Soo	Advances	-	29,646,737

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties (continued)

Compensation for key management personnel

Full name	Position	Six-month period ended 30.06.2026 VND	30.06.2025 VND
Board of Directors remuneration			
Le Phuong Thao	Chairman of BOD	-	-
Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Ngo Thi Van Hanh	Member of the Board of Directors	-	-
Dinh Hoai Nam	Member of the Board of Directors	-	-
TOTAL		**-**	**-**
Salaries of the Board of Management and other managers			
Ngo Thi Van Hanh	General Director	-	-
Huynh Quan Minh	Deputy General Director	608,000,000	-
Nguyen Thi Khanh Trang	Chief Financial Officer	787,680,000	552,966,000
Dang Phuong Dung	Chief Accountant	361,680,000	47,280,000
Pham Minh Tien	Deputy CEO (resigned)	164,000,000	921,600,000
Che Doan Vien	Deputy CEO (resigned)	-	471,131,000
TOTAL		**1,921,360,000**	**1,992,977,000**
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**

30 NOTES ON RELATED PARTIES (continued)

(b) Balances with related parties at period-end

	30.06.2026 VND	31.12.2025 VND
Short-term trade receivables (Note 5)		
Yeah1 Network Vietnam Company Limited	13,832,015,271	11,498,120,271
1Production Company Limited	13,251,780,000	5,363,782,139
1Brandlink Company Limited	7,992,585,000	8,930,560,000
Yeah1 Up Company Limited	4,493,096,449	6,197,214,449
Mango+ Entertainment and Media Company Limited	2,058,685,000	4,479,800,000
Big Cat Company Limited	1,829,115,692	2,717,031,352
Yeah1 Edigital Joint Stock Company	1,532,640,000	2,396,989,213
1Creators Joint Stock Company	1,462,751,000	602,910,000
Yeah1 Publishing Company Limited	356,180,000	356,180,000
SYE Holdings Joint Stock Company	315,366,989	1,188,401,730
1Talents Company Limited	277,200,000	173,250,000
King Production Joint Stock Company	221,760,000	-
1Game Joint Stock Company	180,180,000	180,180,000
Vietnam Music Award Company Limited	-	670,000,000
TOTAL	**47,803,355,401**	**44,754,419,154**
Short-term advances to suppliers (Note 6)		
King Production Joint Stock Company	33,757,865,264	-
Big Cat Company Limited	2,487,851,606	7,217,059,707
1Game Joint Stock Company	-	3,230,000,000
TOTAL	**36,245,716,870**	**10,447,059,707**
Short-term held-to-maturity investments (Note 7(a))		
1Creators Joint Stock Company	17,535,000,000	14,865,000,000
Yeah1 Up Company Limited	17,318,600,000	10,318,600,000
1Production Company Limited	13,796,000,000	-
Netlink Vietnam Communication Technology Joint Stock Company	2,021,000,000	2,021,000,000
1Game Joint Stock Company	815,000,000	-
Yeah1 Edigital Joint Stock Company	-	27,616,000,000
Digital Content Center Company Limited	-	1,370,000,000
TOTAL	**51,485,600,000**	**56,190,600,000**

30 NOTES ON RELATED PARTIES (continued)

(b) Balances with related parties at period-end (continued)

	30.06.2026 VND	31.12.2025 VND
Long-term held-to-maturity investments (Note 7(b))		
Netlink Vietnam Communication Technology Joint Stock Company	6,669,000,000	6,069,000,000
1Creators Joint Stock Company	530,000,000	530,000,000
1Production Company Limited	-	185,516,000,000
TOTAL	**7,199,000,000**	**192,115,000,000**
Other short-term receivables (Note 8(a))		
1Production Company Limited	18,594,966,547	20,814,005,460
Yeah1 Up Company Limited	2,060,943,988	1,400,327,580
Yeah1 Network Vietnam Company Limited	1,345,362,028	1,055,345,308
Netlink Vietnam Communication Technology Joint Stock Company	1,306,404,867	878,163,907
1Creators Joint Stock Company	1,028,611,499	304,386,847
Mango+ Entertainment and Media Company Limited	172,501,781	64,501,781
1Brandlink Company Limited	169,402,739	7,058,275,973
Yeah1 Edigital Joint Stock Company	153,681,097	1,355,385,336
Finbase Joint Stock Company	53,378,600	53,378,600
Digital Content Center Company Limited	11,156,849	179,121,366
1Game Joint Stock Company	8,162,192	-
Ms. Ngo Thi Van Hanh	-	77,254,677
Ms. Le Phuong Thao	-	29,392,550
TOTAL	**24,904,572,187**	**33,269,539,385**
Short-term trade payables (Note 14)		
1Production Company Limited	78,765,988,516	285,133,845,953
1Game Joint Stock Company	3,727,800,000	-
Yeah1 Network Vietnam Company Limited	2,237,626,800	2,237,626,800
SYE Holdings Joint Stock Company	902,880,000	-
Yeah1 Edigital Joint Stock Company	671,405,279	671,405,279
1Talents Company Limited	108,000,000	108,000,000
DNSE Securities Joint Stock Company	165,000,000	-
Netlink Vietnam Communication Technology Joint Stock Company	86,400,000	86,400,000
Yeah1 Up Company Limited	-	1,882,699,020
TOTAL	**86,665,100,595**	**290,119,977,052**

30 NOTES ON RELATED PARTIES (continued)

(b) Balances with related parties at period-end (continued)

	30.06.2026 VND	31.12.2025 VND
Short-term advances from customers (Note 15)		
1Production Company Limited	-	16,250,000,000
TOTAL	**-**	**16,250,000,000**
Short-term accrued expenses (Note 17)		
1Audience Company Limited	131,178,081	79,109,588
Vietnam Music Award Company Limited	-	9,274,520
TOTAL	**131,178,081**	**88,384,108**
Other short-term payables (Note 18)		
1Production Company Limited	26,818,629,768	28,833,389,785
Yeah1 Network Vietnam Company Limited	4,851,910,800	3,444,602,383
1Brandlink Company Limited	94,750,683	449,386,300
SYE Holdings Joint Stock Company	440,705,477	417,219,176
Big Cat Company Limited	123,353,425	123,353,425
TingTing Network Company Limited	119,737,339	92,220,902
Vietnam Music Award Company Limited	174,654,245	87,452,054
Yeah1 Edigital Joint Stock Company	518,560,837	27,766,317
1Audience Company Limited	26,868,494	26,868,494
Digital Content Center Company Limited	12,888,652	8,702,351
King Production Joint Stock Company	68,120,548	-
Netlink Vietnam Communication Technology Joint Stock Company	7,899,792	7,899,792
TOTAL	**33,258,080,060**	**33,518,860,979**

30 NOTES ON RELATED PARTIES (continued)

(b) Balances with related parties at period-end (continued)

	30.06.2026 VND	31.12.2025 VND
Short-term borrowings (Note 19(a))		
Yeah1 Network Vietnam Company Limited	41,967,722,963	22,650,000,000
Digital Content Center Company Limited	2,500,000,000	-
Vietnam Music Award Company Limited	2,000,000,000	1,040,000,000
Meta Blossom Vietnam Company Limited	1,000,000,000	1,000,000,000
Yeah1 Edigital Joint Stock Company	800,000,000	-
TingTing Network Company Limited	600,000,000	800,000,000
SYE Holdings Joint Stock Company	-	2,000,000,000
1Brandlink Company Limited	-	300,000,000
TOTAL	**48,867,722,963**	**27,790,000,000**
Long-term borrowings (Note 19(b))		
SYE Holdings Joint Stock Company	-	1,500,000,000
TOTAL	**-**	**1,500,000,000**

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

Lưu Anh Khoa	Dang Phuong Dung	Nguyen Thi Khanh Trang
Preparer	Chief Accountant	CFO

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