CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 *YEAH1 GROUP CORPORATION* ------o0o------ Số/No: 332 /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 28 tháng 8 năm 2026 *Ho Chi Minh City, August 28, 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 THE HOCHIMINH 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 28/8/2026, Công ty Cổ phần Tập đoàn YeaH1 ("Công ty") công bố thông tin các nội dung sau:

- Báo cáo tài chính riêng soát xét bán niên cho kỳ kế toán sáu tháng kết thúc ngày 30 tháng 6 năm 2026 của Công ty kèm Giải trình chênh lệch so với cùng kỳ năm 2025.
- Báo cáo tài chính hợp nhất soát xét bán niên cho kỳ kế toán sáu tháng kết thúc ngày 30 tháng 6 năm 2026 của Công ty kèm Giải trình chênh lệch so với cùng kỳ năm 2025.

On August 28, 2026, YeaH1 Group Corporation (the "Company") announced the following information:

- *The Company's reviewed semi-annual separate financial statements for the six months ended June 30, 2026, together with an Explanation of the variations from the same period in 2025.*
- *The Company's reviewed semi-annual consolidated financial statements for the six months ended June 30, 2026, together with an explanation of the variations from 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 28 tháng 8 năm 2026 tại đường dẫn: http://yeah1group.com/investor-relations.

This information was disclosed on YeaH1 Group Corporation's Portal on August 28, 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	SOCIALIST REPUBLIC OF VIETNAM
No.: 339/2026/YEG/CV	**Independence - Freedom - Happiness**

Ho Chi Minh City, 28 August 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 issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Yeah1 Group Corporation (the "Company") hereby explains the changes exceeding 5% in profit after corporate income tax ("CIT") presented in the reviewed Separate and Consolidated Financial Statements for the first six months of 2026 compared with the corresponding figures before review; and the changes exceeding 10% in profit after CIT presented in the reviewed Separate and Consolidated Financial Statements for the first six months of 2026 compared with the corresponding period of the prior year, as follows:

1. Variance in the separate and consolidated income statements for the first six months of 2026 after review compared with the figures before review:

a. Reviewed Separate Income Statement for the first six months of 2026

Unit: VND

Item	First six months of 2026 (1)	First six months of 2026 (2)	Variance (3)=(2)-(1)	Change %
	Before review	After review		
Profit after tax	678,308,431	9,459,560,310	8,781,251,879	1,294.58%

For the first six months of 2026, the Parent Company recorded profit after CIT of VND 9,459,560,310 after review, an increase of VND 8,781,251,879, or 1,294.58% from the pre-review figure of VND 678,308,431. This was mainly attributable to the Parent Company's post-review adjustment to the recognition and allocation of production costs for television programmes based on their exploitation periods and ability to generate economic benefits in future periods. This adjustment reduced the expenses recognised in the period and correspondingly increased profit after CIT compared with the pre-review figures.

b. Reviewed Consolidated Income Statement for the first six months of 2026

Unit: VND

Item	First six months of 2026 (1)	First six months of 2026 (2)	Variance (3)=(2)-(1)	Change %
	Before review	After review		
Profit after tax	30,299,568,832	23,654,033,759	(6,645,535,073)	(21.93%)

For the first six months of 2026, the Group's consolidated profit after CIT after review amounted to VND 23,654,033,759, a decrease of VND 6,645,535,073, or 21.93%, from the pre-review figure of VND 30,299,568,832. This was mainly attributable to certain adjustment entries made by the Group following the review, including a downward adjustment to finance income and the recognition of additional CIT expense for the period, which reduced profit after CIT compared with the financial statements before review.

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

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

Unit: VND

Item	First six months of 2026 (1)	First six months of 2025 (2)	Variance (3)=(1)-(2)	Change %
Profit after tax	23,654,033,759	59,287,410,966	(35,633,377,207)	(60.10%)

For the first six months of 2026, consolidated profit after CIT amounted to VND 23,654,033,759, a decrease of VND 35,633,377,207, or 60.10%, compared with the corresponding period of 2025. This was mainly attributable to the Group being in the investment phase for the production and rollout of certain television programmes and the development of intellectual property ("IP") assets in the entertainment sector, while revenue from concert programmes did not yet make a significant contribution during the period, resulting in lower operating results than in the corresponding period of the prior year.

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

Unit: VND

Item	First six months of 2026 (1)	First six months of 2025 (2)	Variance (3)=(1)-(2)
Profit after tax	9,459,560,310	(120,386,234,419)	129,845,794,729

For the first six months of 2026, the Parent Company recorded profit after CIT of VND 9,459,560,310, an increase of VND 129,845,794,729 from the loss of VND 120,386,234,419 in the corresponding period of 2025. This was mainly because, in the first six months of 2025, the Parent Company recognised finance expenses of VND 138,167,412,233 related to the difference from the original cost of its investment in Giga1 Trading Technology Joint Stock Company.

In addition, during the first six months of 2026, the Parent Company recognised and allocated the production costs of television programmes based on their exploitation periods and ability to generate economic benefits in future periods. Allocating these costs over the expected exploitation periods is expected to provide a more appropriate reflection of the relationship between revenue, expenses and the Parent Company's operating results in each reporting period.

The full reviewed Separate and Consolidated Financial Statements for the first six months of 2026 have been published on the Company's website: www.yeah1group.com

We undertake that the information disclosed above is true and accurate and accept full legal responsibility for the contents of this disclosure.

Recipients:
- As above;
- *Filed: Office.*

YEAH1 GROUP CORPORATION

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

LUU ANH KHOA

Yeah1 Group Corporation

Interim consolidated financial statements

For the six-month period ended 30 June 2026

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Shape the future
with confidence

Yeah1 Group Corporation

CONTENTS

THE COMPANY

Yeah1 Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0304592171 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City – currently the Department of Finance of Ho Chi Minh City on 12 September 2006 and the latest 35th amended ERC dated on 11 June 2026.

The current principal activities of the Company are to provide consulting services, advertising, creative, art and entertainment activities; produces and distributes movies, films, and television programs.

The Company's shares are listed on the Ho Chi Minh City Stock Exchange ("HOSE") with trading code of YEG in accordance with the Decision No. 212/QD-SGDHCM signed by the General Director of HOSE on 19 June 2018.

The Company's registered head office is located at No. 140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

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

Ms Le Phuong Thao	Chairwoman
Mr Nguyen Hoang Giang	Vice Chairman, Independent Member
Mr Dinh Hoai Nam	Independent Member
Ms Ngo Thi Van Hanh	Member

BOARD OF SUPERVISION

The members of the Board of Supervision during the period and at the date of this report are:

Mr Nguyen Van Nam	Head
Mr Vuong Ho Tri Dung	Member
Ms Le Thi Hoa	Member

MANAGEMENT

The members of the management during the period and at the date of this report are:

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 REPRESENTATIVES

The legal representatives of the Company during the period and at the date of this report are:

Ms Le Phuong Thao	Chairwoman
Ms Ngo Thi Van Hanh	General Director

Mr Luu Anh Khoa is authorised by Ms Ngo Thi Van Hanh to sign the accompanying interim consolidated financial statements for the six-month period ended 30 June 2026 in accordance with the Letter of Authorisation No. 320/2026/UQ/YEG dated 10 August 2026.

AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

REPORT OF THE MANAGEMENT

The management of Yeah1 Group Corporation ("the Company") is pleased to present its report and the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the interim consolidated financial position of the Group and of the interim consolidated results of its operations and its interim consolidated cash flows for the period. In preparing those interim consolidated financial statements, management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements; and
- prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue its business.

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and ensuring that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management confirmed that it has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as 30 June 2026 and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements.

For and on behalf of the management:

28 August 2026

FINANCE DIRECTOR

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

Lưu Anh Khoa

Shape the future
with confidence

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Reference: 12925844/E-69437548-HN/LR

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: The Shareholders of Yeah1 Group Corporation

We have reviewed the accompanying interim consolidated financial statements of Yeah1 Group Corporation ("the Company") and its subsidiaries (collectively referred to as "the Group"), as prepared on 28 August 2026 and set out on pages 6 to 60 which comprise the interim consolidated statement of financial position as at 30 June 2026, and the interim consolidated income statement and the interim consolidated cash flow statement for the six-month period then ended and the notes thereto.

The management's responsibility

The Company's management is responsible for the preparation and presentation of the Group's interim consolidated financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of the Group as at 30 June 2026, and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements.

Ho Chi Minh City, Vietnam

28 August 2026

Ernst & Young Vietnam Limited

CÔNG TY TNHH ERNST & YOUNG VIỆT NAM

Le Vu Truong
Deputy General Director
Audit Practicing Registration Certificate
No. 1588-2023-004-1

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**1,875,849,340,278**	**1,870,935,494,083**
I. Cash and cash equivalents	***110***	***5***	***153,925,695,902***	***288,524,181,242***
1. Cash	111		151,425,695,902	121,524,181,242
2. Cash equivalents	112		2,500,000,000	167,000,000,000
II. Short-term investments	***120***		***1,059,799,594,068***	***427,198,770,230***
1. Held-for-trading securities	121	6.1	432,800,000,000	-
2. Held-to-maturity investments	123	6.2	627,114,594,068	431,806,066,230
3. Provision for diminution in value of held-to-maturity investments	124	10	(115,000,000)	(4,607,296,000)
III. Current receivable	***130***		***593,604,780,336***	***1,042,601,177,413***
1. Short-term trade receivables	131	7	181,432,796,903	539,420,115,084
2. Short-term advances to suppliers	132	8	416,968,041,468	369,672,191,130
3. Other short-term receivables	135	9	12,111,398,282	150,581,405,584
4. Provision for short-term doubtful receivables	136		(16,907,456,317)	(17,072,534,385)
IV. Inventories	***140***		***52,448,953,043***	***97,855,839,839***
1. Inventories	141	11	52,448,953,043	97,855,839,839
V. Other current assets	***160***		***16,070,316,929***	***14,755,525,359***
1. Short-term deferred expenses	161	12	12,049,837,039	9,851,906,402
2. Deductible value-added tax	162	21	4,004,088,889	4,872,339,667
3. Tax and other receivables from the State	163	21	16,391,001	31,279,290

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
B. NON-CURRENT ASSETS	**200**		**1,054,406,601,133**	**925,445,778,563**
I. Non-current receivable	***210***		***203,306,384,800***	**203,343,334,800**
1. Other long-term receivables	215	9	203,306,384,800	203,343,334,800
II. Fixed assets	***220***		**254,444,014,475**	***223,327,926,322***
1. Tangible fixed assets	221	13	3,266,508,704	5,452,363,066
Cost	222		8,129,611,221	12,681,738,494
Accumulated depreciation	223		(4,863,102,517)	(7,229,375,428)
2. Intangible assets	227	14	251,177,505,771	217,875,563,256
Cost	228		379,646,598,359	310,113,732,544
Accumulated amortization	229		(128,469,092,588)	(92,238,169,288)
III. Non-current assets in progress	***250***		***61,203,545,454***	***57,177,622,222***
1. Construction in progress	252	15	61,203,545,454	57,177,622,222
IV. Non-current investments	***260***		***215,599,398,476***	***144,805,632,725***
1. Investments in associates	262	17.1	88,614,398,476	124,915,632,725
2. Investments in other entities	263	17.2	11,615,625,000	11,615,625,000
3. Provision for diminution in value of long-term investments in other entities	264	17.2	(11,615,625,000)	(11,615,625,000)
4. Held-to-maturity investments	265	6	126,985,000,000	19,890,000,000
V. Other non-current assets	**270**		***319,853,257,928***	***296,791,262,494***
1. Long-term deferred expenses	271	12	61,940,487,023	25,606,498,943
2. Deferred tax assets	272	31.3	1,190,862,508	1,331,876,134
3. Goodwill	279	16	256,721,908,397	269,852,887,417
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,930,255,941,411**	**2,796,381,272,646**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**760,472,798,760**	**675,630,266,168**
I. Current liabilities	***310***		***735,686,251,072***	***630,726,249,783***
1. Short-term trade payables	311	18.1	94,302,672,442	149,093,578,776
2. Short-term advances from customers	312	18.2	15,770,997,395	945,762,696
3. Short-term statutory obligations	314	21	17,899,358,741	28,279,825,499
4. Payables to employees	315		12,251,879,528	13,995,873,114
5. Short-term accrued expenses	316	19	41,521,360,080	81,109,306,439
6. Other short-term payables	320	20	39,594,614,735	50,179,527,970
7. Short-term loans	321	22	511,494,250,343	304,271,257,481
8. Bonus and welfare fund	323		2,851,117,808	2,851,117,808
II. Non-current liabilities	***330***		***24,786,547,688***	***44,904,016,385***
1. Long-term loans	339	22	16,749,333,340	36,866,802,037
2. Deferred tax liabilities	342	31.3	8,037,214,348	8,037,214,348
D. OWNERS' EQUITY	**400**		***2,169,783,142,651***	**2,120,751,006,478**
1. Share capital	411	23.1	2,052,281,770,000	1,918,020,350,000
- *Ordinary shares with voting rights*	*411a*		*2,052,281,770,000*	*1,918,020,350,000*
2. Share premium	412	23.1	75,418,254	75,418,254
3. Foreign exchange differences reserve	417	23.1	35,116,241	35,116,241
4. Undistributed earnings	420	23.1	32,763,104,239	148,680,047,310
- *Undistributed earnings by the end of prior period*	*420a*		*14,605,740,106*	*72,118,115,899*
- *Undistributed earnings of current period*	*420b*		*18,157,364,133*	*76,561,931,411*
5. Non-controlling interests	429	25	84,627,733,917	53,940,074,673
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**2,930,255,941,411**	**2,796,381,272,646**

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	FINANCE DIRECTOR
Nguyen Thi Thuy Diem	Dang Phuong Dung	Luu Anh Khoa

M.S.D.N: 030... C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 THÀNH PHỐ HỒ CHÍ MINH

INTERIM CONSOLIDATED INCOME STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue from sale of goods and rendering of services	**01**	**26.1**	**589,726,205,025**	**676,843,357,817**
2. Deductions	**02**		**-**	**-**
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	**10**	**26.1**	**589,726,205,025**	**676,843,357,817**
4. Cost of goods sold and services rendered	**11**	**27**	**466,849,085,076**	**582,686,828,078**
5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	**20**		**122,877,119,949**	**94,156,529,739**
6. Finance income	**22**	**26.2**	**27,069,081,655**	**66,658,614,863**
7. Finance expenses	**23**	**28**	**18,793,129,854**	**15,533,996,917**
- *In which: Interest expenses*	*24*	*28*	*14,623,318,800*	*14,423,219,934*
8. Selling expenses	**25**	**29**	**14,355,168,818**	**15,491,697,806**
9. General and administrative expenses	**26**	**29**	**81,604,267,558**	**64,117,295,146**
10. Shares of loss of associates	**27**	**17.1**	**(1,239,597,827)**	**(112,840,128)**
11. Operating profit {30 = 20 + 22 - (23 + 25 + 26) + 27}	**30**		**33,954,037,547**	**65,559,314,605**
12. Other income	**31**		**25,334,103**	**54,572,152**
13. Other expenses	**32**		**779,054,044**	**4,078,606,100**
14. Other loss (40 = 31 - 32)	**40**		**(753,719,941)**	**(4,024,033,948)**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**33,200,317,606**	**61,535,280,657**
16. Current corporate income tax expense	**51**	**31.1**	**9,405,270,221**	**2,728,617,644**
17. Deferred tax expense (income)	**52**	**31.1**	**141,013,626**	**(480,747,953)**
18. Net profit after tax (60 = 50 - 51 - 52)	**60**		**23,654,033,759**	**59,287,410,966**

INTERIM CONSOLIDATED INCOME STATEMENT (continued)

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
19. Net profit after tax attributable to shareholders of the parent company	61		18,157,364,133	56,040,359,351
20. Net profit after tax attributable to non-controlling interests	62	25	5,496,669,626	3,247,051,615
21. Basic earnings per share (VND/share)	70	24	93	305
22. Diluted earnings per share (VND/share)	71	24	93	305

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	FINANCE DIRECTOR
Nguyen Thi Thuy Diem	Dang Phuong Dung	Luu Anh Khoa

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

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Accounting profit before tax	**01**		**33,200,317,606**	**61,535,280,657**
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and goodwill	02	13, 14, 16	58,770,480,693	40,031,269,043
- Provisions	03		1,814,729,042	472,550,085
- Profits from investing activities	05		(22,985,648,448)	(64,981,331,456)
- Borrowing costs	06	28	14,623,318,800	14,423,219,934
3. Operating profit before changes in working capital	**08**		**85,423,197,693**	**51,480,988,263**
- Decrease (increase) in receivables	09		527,397,793,091	(96,373,813,463)
- Decrease (increase) in inventories	10		49,525,897,985	(52,686,293,328)
- (Decrease) increase in payables	11		(117,403,467,536)	32,454,181,437
- (Increase) decrease in deferred expenses	12		(38,503,671,972)	18,326,521,550
- Increase in held-for-trading securities	13		(432,800,000,000)	-
- Borrowing costs paid	14		(18,357,634,122)	(27,579,955,564)
- Corporate income tax paid	15	21	(4,661,522,622)	(7,920,295,792)
Net cash flows from (used in) operating activities	**20**		**50,620,592,517**	**(82,298,666,897)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchases and construction of fixed assets	21		(76,368,984,338)	(101,107,726,321)
2. Bank term deposits and loans to other entities	23		(705,860,731,338)	(90,393,275,000)
3. Collections from bank term deposits and borrowers	24		411,163,203,940	77,220,000,000
4. Payments for investments in other entities	25		(2,653,577,634)	(1,778,431,605)
5. Proceeds from sale of investments in other entities (net of cash held by entity being disposed)	26		(72,313,789)	676,570,416
6. Interest received	27		1,467,801,137	31,390,832,928
Net cash flows used in investing activities	**30**		**(372,324,602,022)**	**(83,992,029,582)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Capital contribution and issuance of shares	31		-	548,045,396,684
2. Drawdown of borrowings	33	22	539,458,957,324	151,993,549,102
3. Repayment of borrowings	34	22	(352,353,433,159)	(484,259,338,225)
Net cash flows from financing activities	**40**		**187,105,524,165**	**214,536,967,561**
Net cash flows for the period (50 = 20 + 30 + 40)	**50**		**(134,598,485,340)**	**48,246,271,082**
Cash and cash equivalents at beginning of period	**60**		**288,524,181,242**	**136,236,074,178**
Cash and cash equivalents at end of period (70 = 50 + 60 + 61)	**70**	**5**	**153,925,695,902**	**184,593,738,841**

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	FINANCE DIRECTOR
Nguyen Thi Thuy Diem	Dang Phuong Dung	Lưu Anh Khoa

M.S.D.N: 04592 C.T.C.P CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION

Yeah1 Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0304592171 issued by the DPI of Ho Chi Minh City – currently the Department of Finance of Ho Chi Minh City on 12 September 2006 and the latest 35th amended ERC dated on 11 June 2026.

The current principal activities of the Company are to provide consulting services, advertising, creative, art and entertainment activities; produces and distributes movies, films, and television programs.

The Company's shares are listed on the Ho Chi Minh City Stock Exchange ("HOSE") with trading code of YEG in accordance with the Decision No. 212/QD-SGDHCM issued by the General Director of HOSE on 19 June 2018.

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

The Company's registered head office is located at No.140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 June 2026 was 303 (31 December 2025: 316).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION (continued)

Corporate structure

As at 30 June 2026, the Company has eight (8) direct subsidiaries, eight (8) indirect subsidiaries (31 December 2025: 9 direct subsidiaries and 10 indirect subsidiaries) as follows:

No.	*Name*	*Legal*	*Location*	*Business activities*	*Ending balance*		*Beginning balance*	
					Ownership	*Voting right*	*Ownership*	*Voting right*
1	1Production Limited Company ("1Production")	ERC No. 0317690271 issued by the Department of Finance of Ho Chi Minh City ("HCMC") on 21 February 2023, and the amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Movies, videos, and television program production	100.00%	100.00%	100.00%	100.00%
2	1Brandlink Limited Company ("1Brandlink")	ERC No. 0318106103 issued by the Department of Finance of HCMC on 17 October 2023, and the amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Advertising	100.00%	100.00%	100.00%	100.00%
3	Yeah1 Network Vietnam Co., Ltd ("Y1N")	ERC No. 0314526114 issued by the Department of Finance of HCMC on 19 July 2017, and amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Advertising, market research and opinion polls	100.00%	100.00%	100.00%	100.00%
4	Yeah1 Up Company Limited ("Y1U")	ERC No. 0317420589 issued by the Department of Finance of HCMC on 8 August 2022, and amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Advertising, program production	100.00%	100.00%	100.00%	100.00%
5	Mango+ Entertainment and Media Company Limited ("Mango+")	ERC No. 1301125847 issued by the Department of Finance of HCMC on 21 July 2023, and amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Movies, videos, and television program production activities.	100.00%	100.00%	100.00%	100.00%
6	Edigital Joint Stock Company ("Edigital")	ERC No. 0311465311 issued by the Department of Finance of HCMC on 4 January 2012 and amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Advertising, program production	69.55%	69.55%	69.55%	69.55%
7	Netlink Viet Nam Communication Technology Joint Stock Company ("Netlink")	ERC No. 0109406470 issued by the Department of Finance of HCMC on 5 November 2020 and amended ERCs	4th Floor, the Star Tower, lot D32 in the new Cau Giay urban area, Cau Giay Ward, Ha Noi City, Vietnam	Advertising, information technology services	69.00%	69.00%	69.00%	69.00%

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

No.	*Name*	*Legal*	*Location*	*Business activities*	*Ending balance*		*Beginning balance*	
					Ownership	*Voting right*	*Ownership*	*Voting right*
8	1Game Joint Stock Company ("1Game") *(*)*	ERC No. 0317522767 issued by the Department of Finance of HCMC on 24 March 2026 and amended ERCs	1st Floor, the HSC Tower, No. 162B Dien Bien Phu Street, Xuan Hoa Ward, HCMC, Vietnam	Video Games, advertising services	51.00%	51.00%	*(*)*	*(*)*
9	Digital Content Center Company Limited ("DCC")	ERC No. 1301046426 issued by the Department of Finance of HCMC on 29 December 2017, and amended ERCs	140 Nguyen Van Thu, Tan Dinh Ward, HCMC, Vietnam	Movies, videos, and television program production activities.	69.55%	100.00%	69.55%	100.00%
10	Ting Ting Network Company Limited ("Tingting")	ERC No. 0317396978 dated 21 July 2022 issued by the Department of Finance of HCMC, and amended ERCs	No.70 Pham Ngoc Thach Street, Xuan Hoa Ward, HCMC, Viet Nam	Advertising, program production	69.55%	100.00%	69.55%	100.00%
11	Yeah1 Publishing Company Limited	ERC No. 0314688330 issued by the Department of Finance of HCMC on 19 October 2017, and amended ERCs	1st Floor, the HSC Tower, No. 162B Dien Bien Phu Street, Xuan Hoa Ward, HCMC, Vietnam	Advertising	64.86%	94.00%	64.86%	94.00%
12	Big Cat Company Limited ("BigCat")	ERC No. 131706995 issued by the Department of Finance of HCMC on 29 December 2017, and amended ERCs	No. 140 Nguyen Van Thu Street, Tan Dinh Ward, HCMC, Vietnam	Data processing, leasing and related activities.	55.64%	80.00%	55.64%	80.00%
13	Vietnam Music Award Company Limited ("VMA")	ERC No. 0317626318 dated 17 September 2020 issued by the Department of Finance of HCMC, and amended ERCs	8th Floor, Galleria Building, 258 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, HCMC, Vietnam	Data processing, leasing and related activities.	35.47%	51.00%	35.47%	51.00%

(*) During the period, the Company acquired additional 90,000 shares from an existing shareholder of 1Game, increasing its ownership interest and voting rights of the Company in 1Game from 49% to 51%. Accordingly, 1Game became a direct subsidiary of the Company *(Note 4.3)*.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

1. **CORPORATE INFORMATION** (continued)

Corporate structure (continued)

No.	*Name*	*Legal*	*Location*	*Business activities*	*Ending balance*		*Beginning balance*	
					Ownership	*Voting right*	*Ownership*	*Voting right*
14	Netlink Communication Technology Ltd ("Netlink BVI")	BVI enterprise code: 2093531 issued by the British Virgin Islands Business Registry on 10 March 2022	British Virgin Islands	Marketing consulting, advertising; software outsourcing; management consulting services; event organization and market research, opinion polls.	35.18%	50.99%	35.18%	50.99%
15	Web Publishing Corp.	Enterprise code: 2165257 issued by the British Virgin Islands Business Registry on 13 December 2024	OMC Chambers, Wickhams Cay 1, Road Town, Tortola, British Virgin Islands	Advertising	17.63%	50.10%	17.63%	50.10%
16	Netlink Vietnam Corporation ("CP Netlink")	ERC No. 0110853219 issued by the Department of Finance of Ha Noi on 3 October 2024, and amended ERCs	2nd Floor, Dolphin Plaza Tower, No. 6 Nguyen Hoang, Tu Liem War, Ha Noi City, Vietnam	Advertising	17.24%	99.9%	17.24%	99.9%
17	Digital Conversion and Technology Center Company Limited ("CDS") *(**)*	ERC No. 1301092937 issued by the Department of Finance of HCMC on 11 June 2020, and amended ERCs	No. 48 Hai Ba Trung Street, An Hoi Ward, Vinh Long Province, Viet Nam	Computer consulting and computer system administration	-	-	51.00%	51.00%
18	Yeah1 Super Star Joint Stock Company ("YSS") *(**)*	ERC No. 0316198596 issued by the Department of Finance of HCMC on 3 June 2008, and amended ERCs	No. 191 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, HCMC, Viet Nam.	Advertising	-	-	50.98%	50.98%
19	Tstudio Joint Stock Company ("Tstudio") *(Note 4.2)*	ERC No. 0316490939 dated 17 September 2020 issued by the Department of Finance of HCMC, and amended ERCs	No.170N No Trang Long Street, Binh Thanh Ward, HCMC, Viet Nam	Photography Activities	-	-	41.69%	59.95%
20	Netlink Online Pte Ltd *(**)*	BVI enterprise code: 2093531 issued by the British Virgin Islands Business Registry on 10 March 2022	470 North Bride Road #05-12 Bugis Cube, Singapore	Movies, videos, and television program production activities.	-	-	35.18%	100.00%

(**) As of the date of these interim consolidated financial statements, these subsidiaries had completed the dissolution process and officially ceased their operations.

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The interim consolidated financial statements of the Group and its subsidiaries ("the Group"), expressed in Vietnam dong ("VND"), are prepared in compliance with the Vietnamese Enterprise Accounting System, Vietnamese Accounting Standard No. 27 – Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim consolidated financial statements, including their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim consolidated financial position and the interim consolidated results of operations and the interim consolidated cash flows of the Group in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Group's applied accounting documentation system is the General Journal system.

2.3 Reporting period

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 January and ends on 31 December.

These interim consolidated financial statements are prepared for the six-month period ended 30 June 2026.

2.4 Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group's accounting currency.

2.5 Basis of consolidation

The interim consolidated financial statements comprise the interim financial statements of the parent company and its subsidiaries for the six-month period ended 30 June 2026.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The interim financial statements of subsidiaries are prepared for the same reporting year as the parent company, using consistent accounting policies.

All intra-group balances, income and expenses and unrealized gains or losses resulting from intra-group transactions are eliminated in full.

2. BASIS OF PREPARATION (continued)

2.5 Basis of consolidation (continued)

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the interim consolidated income statement and within equity in the interim consolidated statement of financial position.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded to the account of undistributed earnings.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies and disclosures

The accounting policies adopted by the Group in preparation of the interim consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2025 and the interim consolidated financial statements for the six-month period ended 30 June 2025 except for the changes in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System ("Circular 99") and Circular No. 43/2026/TT-BTC providing guidance on preparation and presentation of consolidated financial statements ("Circular 43").

3.1.1 Changes in accounting policies due to the adoption of new accounting regulations Circular No. 99

On 27 October 2025, the Ministry of Finance issued Circular 99, replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

The Group has applied changes in accounting policies in accordance with Circular 99, which have affected the Group on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in *Note 36.*

3.1.2 Changes in accounting policies due to the adoption of new accounting regulations: Circular 43

On 20 April 2026, the Ministry of Finance issued Circular 43 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective for the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Group applies the change in accounting treatment in accordance with the provisions of Circular 43 on a prospective basis, as Circular 43 and the Vietnamese Accounting Regime do not require retrospective application of these changes.

3.2 Cash and cash equivalents

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Inventories

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

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Group determines quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction, and recognises value of the inventories issued as follows:

Merchandises	- cost of purchase on first-in, first-out basis
Produced programs	- cost of purchase on a specific identification basis

Provision diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Group recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

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

3.4 Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the end of the reporting period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim consolidated income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim consolidated income statement.

3.5 Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 Leased assets

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

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

Where the Group is the lessee

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

3.7 Intangible assets

Intangible assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Group.

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

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

3.8 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible assets are calculated on the straight-line basis over the estimated useful life of each asset as follows:

Trademarks, brand names	10 - 44 years
Machinery and equipment	3 - 10 years
Means of transportation	3 - 10 years
Copyrights short video and reality show	2 - 5 years
Office equipment	3 - 10 years
Computer software	5 - 6 years
Buildings and structures	5 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.9 Construction in progress

Construction in progress represents costs directly attributable to the installation or construction of the asset for production, rental or administrative purposes which have not been completed yet as at the end of the reporting period. Construction in progress is not amortized until it's completed and get ready for use.

3.10 Borrowing costs

Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds, which are recorded as expense during the period in which they are incurred.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 Deferred expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the end of the reporting period and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the interim consolidated income statement:

- Broadcasting programs;
- Software;
- Tools and supplies;
- Office renovation;
- Others.

3.12 Business combinations and goodwill

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

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

3.13 Investments

Investment in associates

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

Under the equity method, the investment is carried in the end of the reporting period at cost plus post-acquisition changes in the Group's share of net assets of the associates.

Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortized and subject to annual review for impairment. The interim consolidated income statement reflects the share of the post-acquisition results of operation of the associate.

The share of post-acquisition profit (loss) of the associates is presented in the face of the interim consolidated income statement and its share of post-acquisition movements in reserves is recognized in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividends receivable from associates reduce the carrying amount of the investment.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.13 *Investments* (continued)

Investment in an associate (continued)

The interim financial statements of the associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Held-for-trading securities

Held-for-trading securities are initially stated at fair value, being the consideration paid at the trade date.

Investments in other entities

Investments in other entities are carried at cost.

Held-to-maturity investments

Held-to-maturity investments are stated at costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the end of the reporting period.

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

3.14 *Payables*

Trade and other payables comprise obligations of the Group to suppliers of materials and goods, service providers and vendors of property, plant and equipment under executed economic contracts and amounts payable to main and subcontractors for construction and installation works.

3.15 *Accruals*

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.16 *Foreign currency transactions*

Transactions denominated in currencies other than the accounting currency of the Group (VND) are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company (VND) are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions.

All foreign exchange differences incurred are taken to the interim consolidated income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16 *Foreign currency transactions* (continued)

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted-average carrying exchange rates. The application of specific actual carrying exchange rates or weighted-average carrying exchange rates depends on the characteristics and management requirements of foreign currency–denominated monetary items of the Company.

All foreign exchange differences incurred are taken to the interim consolidated income statement.

3.17 *Appropriation of net profit*

Net profit after tax is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

3.18 *Share capital*

Ordinary shares

Ordinary shares with voting right are recognised at par value.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful shares are recognised as finance expenses.

3.19 *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer.

Rendering of services

Revenue is recognised upon completion and hand-over of the services rendered.

Interest

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

3.20 *Selling expenses*

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.21 *General and administrative expenses*

General and administrative expenses reflect actual costs incurred in the course of the general management of the Group.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.22 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

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

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

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

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

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised, or the liability is settled based on tax rates and tax laws that have been enacted at the end of the reporting period.

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

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

3.23 Earnings per share

Earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Group (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.23 Earnings per share (continued)

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.24 Segment information

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. The Group's principal business segments include leasing and providing media and entertainment and providing digital content distribution rights.

3.25 Related parties

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

3.26 Significant estimates

The preparation of the interim consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Group's consolidated financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions.

4. SIGNIFICANT EVENTS DURING THE PERIOD

4.1 Increase the charter capital in Mango+ Entertainment and Media Limited Company ("Mango+")

On 5 February 2026, the Company contributed to the increase of charter capital in Mango+ in accordance with the Resolution of the Board of Directors No. 13/2026/QD/HDQT/YEG dated 2 February 2026 and has received ERC 5th issued by the Department of Finance of Ho Chi Minh City on 11 February 2026. Accordingly, the charter capital of Mango+ increased from VND 43,718,920,000 to VND 69,985,920,000.

4. SIGNIFICANT EVENTS DURING THE PERIOD (continued)

4.2 *Transfer ownership ratio of Tstudio Joint Stock Company ("Tstudio")*

On 30 June 2026, Digital Content Center Company Limited - an indirect subsidiary of the Company completed the transferring of 40.05% ownership (equivalent to 59.95% of voting rights) of Tstudio with the transfer price of VND 38,600,000,000 in accordance with the approval of the Resolution of the Board of Directors No. 222/2026/NQ/HDQT/YEG dated 29 June 2026. Accordingly, Tstudio is no longer a indirect subsidiary of the Company from that date.

The Group recognised a gain of VND 7,633,212,864 from this transfer as finance income in the interim consolidated income statement.

4.3 *Acquisition of shares in 1Game Joint Stock Company ("1Game")*

According to the Resolution of the Board of Directors No. 42/2026/NQ/HDQT/YEG and the meeting minutes of the Board of Directors No. 41/2026/BBH/HDQT/YEG dated 13 March 2026, the Company has acquired additional 90,000 shares, equivalent to 2% ownership in 1Game from a third parties with amounting of VND 1,800,000,000. Accordingly, after the transfer completion, the ownership of the Company in 1Game increased from 49% to 51% and 1Game become a subsidiary of the Company from that date.

The summary of provisional fair value of assets and liabilities of 1Game as at the date of acquisition were:

	VND *Provisional fair value recognized on acquisition*
Assets	
Cash	46,422,366
Trade and other receivables	44,318,757,892
Tangible fixed assets	83,663,400
	44,448,843,658
Liabilities	
Other payables	4,658,472,800
	4,658,472,800
Total provisional fair value of net assets	**39,790,370,858**
Non-controlling interests *(Note 25)*	(19,497,281,720)
Goodwill arising from acquisition *(Note 16)*	16,606,910,862
Purchase consideration transferred	**37,800,000,000**
In which	
- *Provisional fair value of the investment in the associate accounted at the date control was obtained*	*36,000,000,000*
- *Consideration for additional purchase of 2% ownership*	*1,800,000,000*
Analysis of cash flows on acquisition	
Cash paid for acquisition of the subsidiary	(1,800,000,000)
Cash of the acquired a subsidiary	46,422,366
Net cash outflow from acquisition	**(1,753,577,634)**

5. CASH AND CASH EQUIVALENTS

VND

	Ending balance	*Beginning balance*
Cash held by the Company that are not restricted as to use		
Cash on hand	630,555	134,732,932
Cash at banks	151,425,065,347	121,389,448,310
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*116,610,147,510*	*76,596,427,156*
- *Vietnam Joint Stock Commercial Bank for Industry and Trade*	*15,460,679,621*	*15,661,925,514*
- *Other cash at banks*	*19,354,238,216*	*29,131,095,640*
Cash equivalents	2,500,000,000	167,000,000,000
- *Vietnam Maritime Commercial Joint Stock Bank*	*2,000,000,000*	*2,000,000,000*
- *Vietnam Joint Stock Commercial Bank for Industry and Trade*	*500,000,000*	*35,000,000,000*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*-*	*130,000,000,000*
TOTAL	**153,925,695,902**	**288,524,181,242**

6. CURRENT INVESTMENTS

6.1 Held-for-trading securities

In accordance with the Board of Directors' 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 entrusting investment capital to MB Fund Management Joint Stock Company to carry out 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 entrustment contracts, the post-investment ownership ratio in each company shall not exceed 49.99%. Details are as follows:

VND

	Ending balance		
	Cost	*Fair value*	*Provision*
Tera Group Joint Stock Company	260,000,000,000	260,000,000,000	-
Tera Ventures Joint Stock Company	172,800,000,000	172,800,000,000	-
TOTAL	**432,800,000,000**	**432,800,000,000**	**-**

As at 30 June 2026, the fair value of these investments had not been formally determined due to the lack of sufficient market information. Based on the investment advisory report prepared at the transaction date and the information available as of the reporting date, the Board of Management noted that there have been no material events or significant changes affecting the value of these investments since the acquisition date.

6. CURRENT INVESTMENTS (continued)

6.2 *Held-to-maturity investments*

VND

	Ending balance			*Beginning balance*		
	Cost	*Recoverable amount*	*Provision*	*Cost*	*Recoverable amount*	*Provision*
Short-term	**627,114,594,068**	**626,999,594,068**	**(115,000,000)**	**431,806,066,230**	**427,198,770,230**	**(4,607,296,000)**
Term deposit (*)	356,623,715,070	356,623,715,070	-	164,600,000,000	164,600,000,000	-
- *Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi Branch*	*280,000,000,000*	*280,000,000,000*	-	*140,000,000,000*	*140,000,000,000*	-
- *Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch*	*51,623,715,070*	*51,623,715,070*	-	*24,600,000,000*	*24,600,000,000*	-
- *Vietnam International Commercial Joint Stock Bank - Ho Chi Minh City Branch*	*25,000,000,000*	*25,000,000,000*	-	-	-	-
Lending (**)	270,490,878,998	270,375,878,998	(115,000,000)	267,206,066,230	262,598,770,230	(4,607,296,000)
- *Other parties*	*183,524,108,599*	*183,409,108,599*	*(115,000,000)*	*252,036,679,383*	*247,429,383,383*	*(4,607,296,000)*
- *Related parties (Note 32)*	*86,966,770,399*	*86,966,770,399*	-	*15,169,386,847*	*15,169,386,847*	-
Long-term	**126,985,000,000**	**126,985,000,000**	**-**	**19,890,000,000**	**19,890,000,000**	**-**
Lending (**)	126,985,000,000	126,985,000,000	-	19,890,000,000	19,890,000,000	-
- *Other parties*	*86,985,000,000*	*86,985,000,000*	-	*19,360,000,000*	*19,360,000,000*	-
- *Related parties (Note 32)*	*40,000,000,000*	*40,000,000,000*	-	*530,000,000*	*530,000,000*	-
TOTAL	**754,099,594,068**	**753,984,594,068**	**(115,000,000)**	**451,696,066,230**	**447,088,770,230**	**(4,607,296,000)**

(*) The ending balance represents the term deposits at commercial banks with original maturity of greater than three (3) months and remaining term of less than one (1) year and the related accrued interest on such deposits and earned interest rates ranging from 6% to 8.45% per annum.

As disclosed in *Note 22*, the Group has pledged certain bank term deposits as collateral to certain bank loans.

6. CURRENT INVESTMENTS (continued)

6.2 *Held-to-maturity investments* (continued)

(**) The ending balance represents unsecured loans receivables, including principal amounts and accrued interest in accordance with the lending agreements. Details are as follows:

Borrower	*Ending balance*	*Maturity date*	*Interest rate*
	VND		*%/p.a*
Short-term			
Loan receivables from other parties	183,524,108,599		
- *Tera Group Joint Stock Company*	*68,784,384,122*	*From 16 September 2026 to 15 May 2027*	*8.0 - 10.5*
- *Media Investment Hub Viet Nam Company Limited*	*65,121,597,120*	*From 18 August 2026 to 2 May 2027*	*8.0*
- *Media Kingdom Viet Nam Company Limited*	*42,617,840,169*	*From 6 August 2026 to 24 February 2027*	*8.0*
- *Global Wave Joint Stock Company*	*4,132,813,284*	*From 9 August 2026 to 9 June 2027*	*8.0 - 10.5*
- *TNT Advertising & Media Company Limited*	*459,987,739*	*From 8 July 2026 to 27 June 2027*	*8.0 - 10.5*
- *Yeah1 Network Company Limited*	*128,166,713*	*19 August 2026*	*8.0 - 10.5*
- *Others*	*2,279,319,452*		
Loan receivables from related parties	86,966,770,399		
- *Encapital Holdings Joint Stock Company*	*43,542,413,698*	*From 30 July 2026 to 5 August 2026*	*7.0*
- *1Creators Joint Stock Company ("1Creator")*	*24,692,182,457*	*From 25 September 2026 to 5 July 2027*	*8.0*
- *King Production Joint Stock Company*	*18,723,407,121*	*From 5 February 2027 to 6 December 2027*	*8.0*
- *Others*	*8,767,123*		
TOTAL	**270,490,878,998**		
Provision for diminution in value of held-to-maturity investments	(115,000,000)		
NET	**270,375,878,998**		
Long-term			
Loan receivables from other party	86,985,000,000		
- *Media Kingdom Viet Nam Company Limited*	*34,000,000,000*	*From 26 June 2028 to 29 June 2028*	*8.0*
- *Tera Group Joint Stock Company*	*19,160,000,000*	*31 December 2027*	*8.0*
- *Youth Embassy Film Joint Stock Company*	*17,760,000,000*	*From 24 July 2027 to 20 August 2027*	*8.0 - 10.5*
- *Media Investment Hub Viet Nam Company Limited*	*14,755,000,000*	*From 1 October 2027 to 19 June 2028*	*8.0*
- *BM Entertainment Company Limited*	*1,170,000,000*	*15 June 2028*	*8.0*
- *Hand Entertainment and Events Joint Stock Company*	*140,000,000*	*20 January 2028*	*8.0*
Loan receivables from a related party	40,000,000,000		
- *1Creators*	*40,000,000,000*	*30 June 2028*	*8.0*
TOTAL	**126,985,000,000**		

7. SHORT-TERM TRADE RECEIVABLES

VND

	Ending balance	*Beginning balance*
Due from other parties	176,840,331,110	537,206,872,881
- *Mr Pham Cong Tien (*)*	*38,967,500,000*	-
- *WebTV Asia*	*16,235,511,875*	*22,043,383,056*
- *Grab Company Limited*	*10,973,440,208*	*9,482,410,179*
- *Tera Ventures Joint Stock Company*	*4,277,800,000*	*244,277,800,000*
- *Others*	*106,386,079,027*	*261,403,279,646*
Due from related parties *(Note 32)*	4,592,465,793	2,213,242,203
TOTAL	**181,432,796,903**	**539,420,115,084**
Provision for short-term doubtful receivables *(Note 10)*	(15,982,651,064)	(16,977,355,509)
NET	**165,450,145,839**	**522,442,759,575**

(*) This is the receivable from the transfer of shares of Tstudio *(Note 4.2)*. As at the date of these interim consolidated financial statements, the receivable had been fully collected.

Movements of provision for short-term doubtful trade receivables

VND

	Current period	*Previous period*
Beginning balance	16,977,355,509	26,983,621,724
- Provision made during the period	584,563,410	861,320,991
- Write-off of provision during the period	(1,117,913,111)	(149,824,729)
- Reversal of provision during the period	(461,354,744)	(241,609,600)
- Disposal of subsidiaries	-	(10,783,102,081)
Ending balance	15,982,651,064	16,670,406,305

8. SHORT-TERM ADVANCES TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
Advances to other parties	358,204,404,404	366,442,191,130
- *Tera Group Joint Stock Company*	*154,214,476,520*	*154,214,476,520*
- *Bo Cong Anh Advertisement Joint Stock Company ("Bo Cong Anh")*	*110,233,476,566*	*124,390,974,744*
- *Hand Entertainment and Events Joint Stock Company*	*34,013,250,000*	*46,621,250,000*
- *Other suppliers*	*59,743,201,318*	*41,215,489,866*
Advances to related parties *(Note 32)*	58,763,637,064	3,230,000,000
TOTAL	**416,968,041,468**	**369,672,191,130**
Provision for short-term doubtful advances to suppliers *(Note 10)*	(100,803,267)	(21,840,980)
NET	**416,867,238,201**	**369,650,350,150**

9. OTHER RECEIVABLES

		VND
	Ending balance	*Beginning balance*
Short-term	**12,111,398,282**	**150,581,405,584**
Advances to employees	8,679,416,469	8,995,894,708
Deposit	771,812,000	408,080,000
Receivable from business cooperation contracts	-	99,875,000,000
Receivable related to film studio construction costs	-	39,028,088,784
Others	2,660,169,813	2,274,342,092
Long-term	**203,306,384,800**	**203,343,334,800**
Deposit of land and attached assets *(*)*	196,000,000,000	196,000,000,000
Deposits	7,295,834,800	6,851,906,800
Others	10,550,000	491,428,000
TOTAL	**215,417,783,082**	**353,924,740,384**
Provision for other doubtful receivables *(Note 10)*	(824,001,986)	(73,337,896)
NET	**214,593,781,096**	**353,851,402,488**
In which:		
Due from other parties	*214,742,072,735*	*353,424,220,260*
Due from related parties (Note 32)	*675,710,347*	*500,520,124*

(*) This is a long-term deposit within 5 years to ensure the receipt of land use rights and construction works with office functions at No. 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City as prescribed in Contract No. 1456/2024/HDDC/YEG-SG3 dated 29 December 2024 related to the Land Use Rights Certificate No. CI426639. The land use rights were pledged as collateral to certain bank loans *(Note 22.1)*.

Movements of provision for other doubtful trade receivables

		VND
	Current period	*Previous period*
Beginning balance	73,337,896	26,677,385,044
- Provision made during the period	750,664,090	-
- Write-off of provision during the period	-	(20,670,158,904)
- Reversal of provision during the period	-	(231,054,615)
- Disposal of subsidiaries	-	(5,371,508,084)
Ending balance	824,001,986	404,663,441

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

10. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

VND

	Ending balance			*Beginning balance*		
	Cost	*Recoverable amount*	*Provision*	*Cost*	*Recoverable amount*	*Provision*
Short-term trade receivables	**22,376,068,110**	**6,393,417,046**	**(15,982,651,064)**	**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)
Forest City Company Limited	1,538,460,000	-	(1,538,460,000)	1,538,460,000	-	(1,538,460,000)
Lioz Viet Nam Company Limited	1,112,886,123	-	(1,112,886,123)	1,112,886,123	-	(1,112,886,123)
Others	11,844,606,619	5,810,511,845	(6,034,094,774)	10,624,323,487	3,595,524,268	(7,028,799,219)
Short-term advances to suppliers	**112,803,267**	**12,000,000**	**(100,803,267)**	**72,803,267**	**50,962,287**	**(21,840,980)**
Short-term loan receivables	**115,000,000**	**-**	**(115,000,000)**	**5,469,190,000**	**861,894,000**	**(4,607,296,000)**
Yeah1 Commerce Company Limited	115,000,000	-	(115,000,000)	115,000,000	-	(115,000,000)
Others	-	-	-	5,354,190,000	861,894,000	(4,492,296,000)
Other short-term receivables	**2,523,883,904**	**1,699,881,918**	**(824,001,986)**	**134,735,792**	**61,397,896**	**(73,337,896)**
TOTAL	**25,127,755,281**	**8,105,298,964**	**(17,022,456,317)**	**26,832,514,037**	**5,152,683,652**	**(21,679,830,385)**

11. INVENTORIES

		VND
	Ending balance	*Beginning balance*
Costs of show production in progress	48,021,833,706	93,035,991,221
Costs of advertising projects in progress	3,642,834,189	2,644,447,034
Merchandise	649,571,370	2,040,687,806
Others	134,713,778	134,713,778
TOTAL	**52,448,953,043**	**97,855,839,839**

12. DEFERRED EXPENSES

		VND
	Ending balance	*Beginning balance*
Short-term	**12,049,837,039**	**9,851,906,402**
Broadcast programs	8,517,193,046	6,074,063,926
Software	3,054,676,517	2,969,741,916
Others	477,967,476	808,100,560
Long-term	**61,940,487,023**	**25,606,498,943**
Broadcast programs	48,932,546,398	8,291,001,090
Office renovation	8,612,228,574	12,739,283,224
Tools and supplies	966,577,932	1,150,526,697
Others	3,429,134,119	3,425,687,932
TOTAL	**73,990,324,062**	**35,458,405,345**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
As at 30 June 2026 and for the six-month period then ended

13. TANGIBLE FIXED ASSETS

VND

	Machinery and equipment	*Means of transportation (*)*	*Office equipment*	*Total*
Cost:				
Beginning balance	8,353,829,597	972,028,729	3,355,880,168	12,681,738,494
- Decrease due to disposal of a subsidiary	(4,415,000,000)	-	(137,127,273)	(4,552,127,273)
Ending balance	3,938,829,597	972,028,729	3,218,752,895	8,129,611,221
In which:				
Fully depreciated	*253,091,819*	-	-	*253,091,819*
Accumulated depreciation:				
Beginning balance	(5,280,589,151)	(56,276,522)	(1,892,509,755)	(7,229,375,428)
- Depreciation for the period	(604,860,830)	(15,845,754)	(325,455,469)	(946,162,053)
- Decrease due to disposal of a subsidiary	3,182,734,464	-	129,700,500	3,312,434,964
Ending balance	(2,702,715,517)	(72,122,276)	(2,088,264,724)	(4,863,102,517)
Net carrying amount:				
Beginning balance	3,073,240,446	915,752,207	1,463,370,413	5,452,363,066
Ending balance	1,236,114,080	899,906,453	1,130,488,171	3,266,508,704

(*) Transportation vehicles with a net carrying value of VND 779,993,183 were pledged as security for certain bank loans *(Note 22.2)*.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

14. INTANGIBLE FIXED ASSETS

VND

	Copyrights short video and reality show (*)	*Software*	*Trademarks, brand names*	*Total*
Cost				
Beginning balance	288,431,149,223	18,938,201,167	2,744,382,154	310,113,732,544
- New purchase	80,547,785,284	139,439,000	-	80,687,224,284
- Transfer from construction in progress	628,622,222	278,878,000	-	907,500,222
- Decrease due to disposal of a subsidiary	(11,909,991,691)	(41,867,000)	-	(11,951,858,691)
- Other decrease	-	(110,000,000)	-	(110,000,000)
Ending balance	357,697,565,038	19,204,651,167	2,744,382,154	379,646,598,359
In which:				
Fully depreciated	-	-	-	-
Accumulated depreciation				
Beginning balance	(83,561,456,451)	(7,792,670,941)	(884,041,896)	(92,238,169,288)
- Depreciation for the period	(39,921,979,932)	(1,373,591,850)	(28,288,434)	(41,323,860,216)
- Decrease due to disposal of a subsidiary	5,027,906,953	43,029,967	-	5,070,936,920
- Other decrease	-	21,999,996	-	21,999,996
Ending balance	(118,455,529,430)	(9,101,232,828)	(912,330,330)	(128,469,092,588)
Net carrying amount				
Beginning balance	204,869,692,772	11,145,530,226	1,860,340,258	217,875,563,256
Ending balance	239,242,035,608	10,103,418,339	1,832,051,824	251,177,505,771

(*) This amount represents cost of short video and reality show copyrights that the Group purchased from other parties and self-produced. As of the date of these interim consolidated financial statements, the Company was in progress of registering ownership for these copyrights with Copyright Office under the Ministry of Culture, Sports and Tourism.

15. CONSTRUCTION IN PROGRESS

VND

	Ending balance	*Beginning balance*
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
Programs in produce progress	4,654,545,454	628,622,222
TOTAL	**61,203,545,454**	**57,177,622,222**

16. GOODWILL

VND

	Netlink	*Edigital*	*1Game*	*Total*
Cost:				
Beginning balance	147,081,706,909	173,021,917,536	-	320,103,624,445
- Increase in the period	-	-	17,506,910,862	17,506,910,862
- Decrease in the period	(604,490,138)	(16,915,641,466)	-	(17,520,131,604)
Ending balance	146,477,216,771	156,106,276,070	17,506,910,862	320,090,403,703
Accumulated amortisation:				
Beginning balance	(25,739,298,709)	(24,511,438,319)	-	(50,250,737,028)
- Amortisation for the period	(7,274,466,575)	(8,788,319,077)	(437,672,772)	(16,500,458,424)
- Decrease in the period	56,391,511	3,326,308,635	-	3,382,700,146
Ending balance	(32,957,373,773)	(29,973,448,761)	(437,672,772)	(63,368,495,306)
Net carrying amount:				
Beginning balance	121,342,408,200	148,510,479,217	-	269,852,887,417
Ending balance	113,519,842,998	126,132,827,309	17,069,238,090	256,721,908,397

17. LONG-TERM INVESTMENTS

VND

	Ending balance	*Beginning balance*
Investments in associates *(Note 17.1)*	88,614,398,476	124,915,632,725
Other long-term investments *(Note 17.2)*	11,615,625,000	11,615,625,000
TOTAL	**100,230,023,476**	**136,531,257,725**
Provision for diminution in value of long-term investments *(Note 17.2)*	(11,615,625,000)	(11,615,625,000)
NET	**88,614,398,476**	**124,915,632,725**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in associates*

As at 30 June 2026, the Company has three (3) associates as follow (31 December 2025: 4 associates):

Name	*Business activities*	*Ending balance*		*Beginning balance*	
		Ownership (%)	*Voting right (%)*	*Ownership (%)*	*Voting right (%)*
1Creators	Computer programming	36.00	36.00	36.00	36.00
SYE Holdings	Advertising, program production	49.98	49.98	49.98	49.98
Meta Blossom Vietnam Company Limited ("Meta Blossom")	Advertising	40.00	40.00	40.00	40.00
1Game *(*)*	Video games and entertainment services	-	-	49.00	49.00

(*) During the period, the Company acquired additional 90,000 shares from an existing shareholder of 1Game, increasing its ownership interest and voting rights of the Company in 1Game from 49% to 51%. Accordingly, 1Game became a direct subsidiary of the Company *(Note 4.3)*.

	SYE Holdings	*1Creators*	*Meta Blossom*	*1Game*	*TOTAL*
Cost of investment:					
Beginning balance	2,889,600,000	36,000,000,000	2,000,000,000	36,000,000,000	76,889,600,000
- Increase	900,000,000	-	-	-	900,000,000
- Transfer to a subsidiary	-	-	-	(36,000,000,000)	(36,000,000,000)
Ending balance	3,789,600,000	36,000,000,000	2,000,000,000	-	41,789,600,000
Accumulated share in post-acquisition loss of an associates:					
Beginning balance	49,033,679,036	(1,328,908,086)	336,442,525	(15,180,750)	48,026,032,725
- Share in the post-acquisition profit (loss) of the associates	1,393,438,790	(2,608,858,974)	(994,815)	(23,182,828)	(1,239,597,827)
- Transfer to a subsidiary	-	-	-	38,363,578	38,363,578
Ending balance	50,427,117,826	(3,937,767,060)	335,447,710	-	46,824,798,476
Net carrying amount:					
Beginning balance	51,923,279,036	34,671,091,914	2,336,442,525	35,984,819,250	124,915,632,725
Ending balance	54,216,717,826	32,062,232,940	2,335,447,710	-	88,614,398,476

As at 30 June 2026 and 31 December 2025, the fair value of these investments had not been formally determined due to the lack of sufficient market information. Accordingly, the fair value of these investments may differ from their carrying amounts presented in the interim separate statement of financial positions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

17. LONG-TERM INVESTMENTS (continued)

17.2 *Other long-term investments*

Details of investment in other entities are as follows:

Name of entity	*Business activities*	*Ending balance*			*Beginning balance*		
		Cost	*Provision*	*Ownership interest and voting rights*	*Cost*	*Provision*	*Ownership interest and voting rights*
		(VND)	*(VND)*	*%*	*(VND)*	*(VND)*	*%*
ADS Group Vietnam Joint Stock Company	Website management, information technology services, advertising	6,000,000,000	(6,000,000,000)	4.40	6,000,000,000	(6,000,000,000)	4.40
Spaceship Joint Stock Company ("Spaceship")	Computer programming	2,000,000,000	(2,000,000,000)	11.62	2,000,000,000	(2,000,000,000)	11.62
Gamify Joint Stock Company ("Gamify")	Provide video game services	1,858,000,000	(1,858,000,000)	15.00	1,858,000,000	(1,858,000,000)	15.00
Shopiness Joint Stock Company ("Shopiness")	Portal, data processing and related activities	1,757,625,000	(1,757,625,000)	10.00	1,757,625,000	(1,757,625,000)	10.00
TOTAL		**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 fair value of these investments had not been formally determined due to the lack of sufficient market information. Accordingly, the fair value of these investments may differ from their carrying amounts presented in the interim consolidated statement of financial positions.

18. SHORT-TERM TRADE PAYABLES AND ADVANCES FROM CUSTOMERS

18.1 *Short-term trade payables*

VND

	Ending balance	*Beginning balance*
Other parties	73,836,396,246	130,439,759,354
- *C-Group Global Co. INC*	*15,306,953,875*	*23,999,412,312*
- *Others*	*58,529,442,371*	*106,440,347,042*
Related parties *(Note 32)*	20,466,276,196	18,653,819,422
TOTAL	**94,302,672,442**	**149,093,578,776**

18.2 *Short-term advances from customers*

VND

	Ending balance	*Beginning balance*
Other parties	13,771,285,115	945,762,696
- *Vietnam Technological and Commercial Joint Stock Bank*	*8,100,000,000*	-
- *Others*	*5,671,285,115*	*945,762,696*
Related parties *(Note 32)*	1,999,712,280	-
TOTAL	**15,770,997,395**	**945,762,696**

19. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Program production and advertising activities expense	39,940,627,145	67,628,737,640
Interest expense	686,011,085	2,918,406,984
Bonus	603,000,000	6,171,078,361
Others	291,721,850	4,391,083,454
TOTAL	**41,521,360,080**	**81,109,306,439**
In which:		
Other parties	*41,098,301,999*	*81,030,196,851*
A related party (Note 32)	*423,058,081*	*79,109,588*

20. OTHER SHORT-TERM PAYABLES

		VND
	Ending balance	*Beginning balance*
Capital contribution received from BCC contract *(*)*	24,174,391,330	31,500,000,000
Social insurance, health insurance and unemployment insurance payables	2,454,192,805	1,082,983,164
Interest expenses	2,026,607,791	3,528,527,214
Others	10,939,422,809	14,068,017,592
TOTAL	**39,594,614,735**	**50,179,527,970**
In which:		
Other parties	*38,961,390,082*	*49,729,303,314*
Related parties (Note 32)	*633,224,653*	*450,224,656*

(*) This amount represents capital contribution received from Vietnam Television Cable Joint Stock Corporation ("VTVCab") in accordance with the BCC to implement the show production project No. 1606/2023/HDHTKD/VTVCab-YEAH1 and its Appendix No. 1 on 16 June 2023, to provide specific terms for corporation in project "Chi Dep Dap Gio Re Song Season 1". Accordingly, the contributed capital of the Project is 63,000,000,000 VND whereas the capital contribution ratio and distribution of the Project's income and expense ratio is 50:50. The Company is responsible for accounting of the Project. According to the debt offset agreement entered into between the Company VTVCab on 22 April 2026, the parties offset a receivable due from VTVCab amounting to VND 8,000,100,000.

21. STATUTORY OBLIGATIONS

VND

	Beginning balance	*Increase during the period*	*Decrease in the period*	*Increase due to business combination*	*Decrease due to disposal of subsidiaries*	*Ending balance*
Payables						
Personal income tax	6,862,416,256	10,284,644,905	(13,580,986,318)	-	-	3,566,074,843
Value-added tax ("VAT")	13,654,506,810	61,797,571,004	(73,084,935,670)	-	-	2,367,142,144
Corporate income tax	6,562,868,368	9,405,270,221	(4,661,522,622)	-	-	11,306,615,967
Foreign contractor withholding tax	1,185,730,953	147,976,413	(747,874,625)	-	-	585,832,741
Others	14,303,112	129,773,523	(70,383,589)	-	-	73,693,046
TOTAL	**28,279,825,499**	**81,765,236,066**	**(92,145,702,824)**	**-**	**-**	**17,899,358,741**
Receivables						
VAT	4,872,339,667	50,995,598,415	(50,864,949,414)	204,981,701	(1,203,881,480)	4,004,088,889
Others	31,279,290	16,391,001	(31,279,290)	-	-	16,391,001
TOTAL	**4,903,618,957**	**51,011,989,416**	**(50,896,228,704)**	**204,981,701**	**(1,203,881,480)**	**4,020,479,890**

22. LOANS

VND

	Beginning balance	*Drawdown during the period*	*Repayment during the period*	*Reclassify*	*Ending balance*
Short-term	**304,271,257,481**	**539,458,957,324**	**(347,353,433,159)**	**15,117,468,697**	**511,494,250,343**
Loans from banks *(Note 22.1)*	231,802,047,375	377,275,457,324	(264,195,261,633)	-	344,882,243,066
Loans current-portion from banks *(Note 22.2)*	12,314,210,106	-	(7,158,171,526)	15,117,468,697	20,273,507,277
Loans from other parties *(Note 22.3)*	11,855,000,000	10,733,500,000	-	(1,800,000,000)	20,788,500,000
Loans from related parties *(Notes 22.4 and 32)*	48,300,000,000	151,450,000,000	(76,000,000,000)	1,800,000,000	125,550,000,000
Long-term	**36,866,802,037**	**-**	**(5,000,000,000)**	**(15,117,468,697)**	**16,749,333,340**
Loan from banks *(Note 22.2)*	33,350,802,037	-	(3,500,000,000)	(15,117,468,697)	14,733,333,340
Loan from other parties *(Note 22.3)*	2,016,000,000	-	-	-	2,016,000,000
Loans from related parties *(Notes 22.4 and 32)*	1,500,000,000	-	(1,500,000,000)	-	-
TOTAL	**341,138,059,518**	**539,458,957,324**	**(352,353,433,159)**	**-**	**528,243,583,683**

22. LOANS (continued)

22.1 *Short-term loans from banks*

The Group obtained short-term loans from banks to finance its working capital requirements. Details are as follows:

Banks	*Ending balance (VND)*	*Maturity date*	*Interest rate (%/year)*	*Description of collateral*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Dinh Branch				
Loan No.1	79,949,435,440	From 9 July 2026 to 27 November 2026	7.0 - 9.0	Land use rights and assets attached to land owned by third parties *(Note 9)*
Loan No.2	54,452,250,119	From 22 April 2027 to 22 June 2027	9.5	
Loan No.3	41,487,068,761	From 10 January 2027 to 30 June 2027	7.2 - 8.0	
Loan No.4	13,853,152,007	From 6 July 2026 to 30 December 2026	7.0 - 9.0	
Vietnam Prosperity Joint Stock Commercial Bank - Phu My Hung Branch				
Loan No.1	73,622,726,152	From 13 July 2026 to 29 December 2026	8.0 - 14.0	Short-term deposit agreements held by the Company, with an aggregate value of VND 30,000,000,000 *(Note 6.2)*
Loan No.2	29,097,180,624	From 12 August 2026 to 19 December 2026	8.0 - 9.8	Short-term deposit agreements held by the Company, with an aggregate value of VND 20,000,000,000 *(Note 6.2)*
Vietnam International Commercial Joint Stock Bank - Ho Chi Minh Branch				
Loan No.1	50,000,000,000	29 December 2026	9.0	Short-term deposit agreements held by the Company, with an aggregate value of VND 25,000,000,000 *(Note 6.2)*
Ho Chi Minh City Development Joint Stock Commercial Bank - Ho Chi Minh City Branch				
Loan No.1	2,420,429,963	From 10 January 2027 to 8 June 2027	9.0	Unsecured
TOTAL	**344,882,243,066**			

22. LOANS (continued)

22.2 *Long-term loans from banks*

The Group obtained long-term loans from bank to finance for its investments in purchasing intangible fixed assets, which are copyrights serving the Group's business activities. Details are as follows:

Bank	*Ending balance (VND)*	*Maturity date*	*Interest rate (%/year)*	*Description of collateral*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Dinh Branch				
Loan No.1	22,500,000,000	From 23 July 2026 to 14 September 2028	Floating	Land use rights and assets attached to land owned by a third party *(Note 9)*
Loan No.2	8,750,000,000	From 31 July 2026 to 5 July 2027	Floating	
Loan No.3	3,128,507,281	From 25 September 2026 to 23 December 2027	8.0	Unsecured
Loan No.4	628,333,336	From 25 July 2026 to 16 October 2030	Floating	Pledged transportation vehicles with a value of VND 779,993,183 *(Note 13)*
TOTAL	**35,006,840,617**			
In which:				
Non-current portion	*14,733,333,340*			
Current portion	*20,273,507,277*			

22. LOANS (continued)

22.3 *Short-term loans from other parties*

The Group obtained unsecured short-term loans to finance its working capital requirements. Details are as follows:

Lender	*Ending balance (VND)*	*Repayment term*	*Interest rate (%/p.a.)*
Short-term			
Vital Investments Group Corporation	10,530,000,000	On demand	8.0
Mr Vo Xuan Huy	7,933,500,000	30 June 2027	8.0
Fusion Factory Company Limited	1,700,000,000	19 December 2026	8.0
1Social Joint Stock Company ("1Social")	490,000,000	17 October 2026	8.0
Giga1 Commerce and Technology Joint Stock Company	135,000,000	19 December 2026	10.5
TOTAL	**20,788,500,000**		
Long-term			
Ms Nguyen Thi Khanh Hoa	2,016,000,000	26 March 2028	8.0

22.4 *Short-term loans from related parties* *(Note 32)*

The Company obtained an unsecured loans from related parties to finance its working capital requirements. Details are as follows:

Lender	*Ending balance (VND)*	*Repayment term*	*Interest rate (%/p.a.)*
Encapital Holdings Joint Stock Company	102,300,000,000	From 30 October 2026 to 13 March 2027	10.5
King Production Joint Stock Company	12,050,000,000	From 17 October 2026 to 25 June 2027	7.0 - 8.0
1Creators	10,200,000,000	26 June 2027	8.0
Meta Blossom	1,000,000,000	3 January 2027	10.5
TOTAL	**125,550,000,000**		

23. OWNERS' EQUITY

23.1 *Increase and decrease in owners' equity*

VND

	Share capital	*Share premium*	*Undistributed earnings*	*Foreign exchange differences*	*Total*
For the six-month period ended 30 June 2025					
Beginning balance	1,370,014,540,000	140,518,254	72,654,634,776	-	1,442,809,693,030
- Net profit for the period	-	-	56,040,359,351	-	56,040,359,351
- Issuance new shares to existing shareholders	548,005,810,000	(65,100,000)	-	-	547,940,710,000
- Change in ownership interest in subsidiaries	-	-	(536,518,877)	-	(536,518,877)
- Foreign exchange differences	-	-	-	77,790,509	77,790,509
Ending balance	1,918,020,350,000	75,418,254	128,158,475,250	77,790,509	2,046,332,034,013
For the six-month period ended 30 June 2026					
Beginning balance	1,918,020,350,000	75,418,254	148,680,047,310	35,116,241	2,066,810,931,805
- Net profit for the period	-	-	18,157,364,133	-	18,157,364,133
- Change in ownership interest in subsidiaries	-	-	187,112,796	-	187,112,796
- Dividends distributed to non-controlling interests	134,261,420,000	-	(134,261,420,000)	-	-
Ending balance	2,052,281,770,000	75,418,254	32,763,104,239	35,116,241	2,085,155,408,734

(*) According to the Resolution of the General Meeting of Shareholders No. 104/2026/YEG/NQ/ĐHĐCĐ dated 22 April 2026 and the Resolution of Board of Directors No. 173/2026/NQ/HĐQT/YEG on 26 May 2026, the Company's shareholder and Board of Directors approved the issuance of additional 134,261,420 ordinary shares from undistributed earnings, resulting in an increase in charter capital of VND 134,261,420,000. In accordance with Official Letter No. 199/UBCK-QLCB dated 6 May 2026, the State Securities Commission ("SSC") announced its receipt of the report of the Company on the result of the issuance of such share capital.

On 11 June 2026, the Company received the 35th amended ERC issued by the Department of Finance of Ho Chi Minh City, approving the increase in the Company's charter capital from VND 1,918,020,350,000 to VND 2,052,281,770,000.

23. OWNERS' EQUITY (continued)

23.2 Capital transactions with owners and distribution of dividends

		VND
	Current period	*Previous period*
Contributed capital		
Beginning balance	1,918,020,350,000	1,370,014,540,000
Increase during the period	134,261,420,000	548,005,810,000
Ending balance	2,052,281,770,000	1,918,020,350,000
Dividends		
Issuance share capital from undistributed earnings	134,261,420,000	-

23.3 Shares

	Number of shares	
	Ending balance	*Beginning balance*
Authorised shares	**205,228,177**	**191,802,035**
Shares issued	**205,228,177**	**191,802,035**
Ordinary shares	*205,228,177*	*191,802,035*
Shares in circulation	**205,228,177**	**191,802,035**
Ordinary shares	*205,228,177*	*191,802,035*

The Company's shares are issued with par value of VND 10,000 per share. The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share carries one vote per share without restriction.

24. EARNINGS PER SHARE

The following reflects the income and share data used in the basic and diluted earnings per share computations:

			VND
	Current period	*Previous period (as previously presented)*	*Previous period (as restated)*
Net profit after tax attributable to ordinary shareholders *(VND)*	18,157,364,133	56,040,359,351	56,040,359,351
Weighted average number of shares in circulation *(share)*	194,568,338	170,608,440	170,608,440
Adjustment for ordinary shares issued for no additional consideration *(share) (*)*	-	-	13,426,142
Basic and diluted earnings per share *(VND/share)*	93	328	305

(*) The weighted average number of ordinary shares outstanding for the current and prior periods has been adjusted to reflect the effect of the issuance of ordinary shares from retained earnings *(Note 23.1)*.

25. NON-CONTROLLING INTERESTS

VND

	Current period	*Previous period*
Beginning balance	53,940,074,673	57,068,805,839
- Increase due to business combination	19,497,281,720	149,922,323
- Decrease due to divestment of a subsidiary	6,390,800,694	(4,423,759)
- Profit after tax attributable to non-controlling interests ("NCI")	5,496,669,626	3,247,051,615
- Capital contribution from NCI	(697,092,796)	(3,727,196,626)
- Changes in ownership interests in subsidiaries	-	104,686,684
- Dividend distribution	-	(1,242,640,000)
Ending balance	84,627,733,917	55,596,206,076

26. REVENUES

26.1 Revenues from sale of goods and rendering of services

VND

	Current period	*Previous period*
Revenue from events organization, advertisements and media consulting	447,792,546,239	567,290,233,376
Revenue from providing digital content copyrights	68,977,526,270	45,972,563,383
Revenue from rendering of services and media commerce	68,509,984,343	51,811,309,193
Revenue from retail and other sales	4,446,148,173	11,769,251,865
TOTAL	**589,726,205,025**	**676,843,357,817**
In which:		
Other parties	*568,955,385,368*	*673,337,829,113*
Related parties (Note 32)	*20,770,819,657*	*3,505,528,704*

26.2 Finance income

VND

	Current period	*Previous period*
Interest income from deposits and lending	15,982,313,857	8,892,273,645
Gain from divestment of investments in subsidiaries	8,242,932,419	56,170,667,073
Foreign exchange gains	2,496,139,549	1,595,530,768
Others	347,695,830	143,377
TOTAL	**27,069,081,655**	**66,658,614,863**

27. COSTS OF GOODS SOLD AND SERVICES RENDERED

		VND
	Current period	*Previous period*
Cost of events organization, advertisements and media consulting	342,357,546,243	495,965,325,204
Cost of providing digital content copyrights	66,204,750,172	37,448,915,353
Cost of services and media commerce	55,881,518,890	45,520,233,727
Cost of retail and other sales	2,405,269,771	3,752,353,794
TOTAL	**466,849,085,076**	**582,686,828,078**

28. FINANCE EXPENSES

		VND
	Current period	*Previous period*
Interest expense	14,623,318,800	14,423,219,934
Foreign exchange loss	773,312,845	947,623,713
Others	3,396,498,209	163,153,270
TOTAL	**18,793,129,854**	**15,533,996,917**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

		VND
	Current period	*Previous period*
Selling expense	**14,355,168,818**	**15,491,697,806**
Labor costs	8,305,178,120	10,999,071,167
Expenses for external services	6,049,990,698	3,967,213,093
Others	-	525,413,546
General and administrative expenses	**81,604,267,558**	**64,117,295,146**
Labor costs	30,671,720,217	14,955,560,244
Expenses for external services	23,816,118,614	28,972,070,464
Goodwill amortization	16,500,458,424	16,005,181,222
Depreciation and amortization	2,007,979,224	1,253,885,723
Provision for doubtful receivables	1,814,729,042	309,396,815
Others	6,793,262,037	2,621,200,678
TOTAL	**95,959,436,376**	**79,608,992,952**

30. PRODUCTION AND OPERATING COSTS BY ELEMENTS

VND

	Current period	*Previous period*
Expenses for external services	453,083,731,115	619,063,847,667
Labour cost	52,412,555,074	61,998,490,836
Depreciation and amortization *(Note 13 and 14)*	42,270,022,269	24,026,087,821
Goodwill amortization *(Note 16)*	16,500,458,424	16,005,181,222
Provision for doubtful receivables	1,814,729,042	309,396,815
Others	9,418,210,518	6,289,751,804
TOTAL	**575,499,706,442**	**727,692,756,165**

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable The Group is 20% of taxable income, except for the CIT rate applicable to BVI is 0%.

The tax returns filed by the Company and its subsidiaries are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim consolidated financial statements could change at a later date upon final determination by the tax authorities.

31.1 CIT expenses

VND

	Current period	*Previous period*
Tax expense before adjustment	9,553,736,863	5,149,740,797
Adjustment for over accrual of tax from prior years	(148,466,642)	(2,421,123,153)
Current CIT expense	9,405,270,221	2,728,617,644
Deferred tax expenses (income)	141,013,626	(480,747,953)
TOTAL	**9,546,283,847**	**2,247,869,691**

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

VND

	Current period	*Previous period*
Accounting profit before tax	**33,200,317,606**	**61,535,280,657**
CIT expense at the tax rate of 20% applicable to companies in the Group	6,359,191,284	12,307,056,131
Adjustments:		
Unrecognised deferred tax assets on tax losses carried forward	2,693,068,516	786,062,622
Goodwill amortization	3,323,091,684	3,201,036,244
Non-deductible expenses	1,519,545,814	27,904,172,206
Gain from disposal of investments arising from consolidated financial statements	(1,652,986,484)	(38,867,615,861)
Tax loss carried forward utilized	(101,718,243)	(3,346,023,412)
Adjustment for over accrual of tax from prior years	(148,466,642)	(2,421,123,153)
Share of loss from associates	247,919,565	22,568,026
Other	(2,693,361,647)	2,661,736,888
CIT expenses	**9,546,283,847**	**2,247,869,691**

31. CORPORATE INCOME TAX (continued)

31.2 *Current CIT*

The current tax payable is based on taxable income for the current period. The tax income of the Company and its subsidiaries for the period differs from the profit as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company and its subsidiaries' liability for current tax is calculated using tax rates that have been enacted by the end of the reporting period.

31.3 *Deferred tax*

The following are the deferred tax assets and deferred tax liabilities recognised by the Group, and the movements thereon, during the current and previous period:

VND

	Interim consolidated statement of financial position		*Interim consolidated income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Deferred tax assets				
Unrealized profit eliminated on consolidation	(768,812,700)	(768,812,700)	-	(2,853,796,084)
Payables	(422,049,808)	(563,063,434)	141,013,626	2,373,048,131
TOTAL	**(1,190,862,508)**	**(1,331,876,134)**	**141,013,626**	**(480,747,953)**
Deferred tax liabilities				
Gain arising from the difference between the carrying amounts of the subsidiary's net assets before and after the loss of control	8,037,214,348	8,037,214,348	-	-
Deferred tax expenses (income) charge to the interim consolidated income statement			***141,013,626***	***(480,747,953)***

31. CORPORATE INCOME TAX (continued)

31.4 Tax losses carried forward

The Group is entitled to carry tax loss forward to offset against taxable income arising within five consecutive years subsequent to the year in which the loss was incurred. At the end of the reporting period, the Group had aggregated accumulated tax losses of VND 51,818,475,281 (31 December 2025: VND 196,369,146,464) available for offset against future taxable income. Details are as follows:

VND

Originating year	*Can be utilized up to*	*Tax loss amount*	*Utilized up to 30 June 2026*	*Forfeited*	*Unutilized at 30 June 2026*
2023	2028	7,144,609,964	(282,322,820)	-	6,862,287,144
2024	2029	22,227,828,583	(113,601,545)	-	22,114,227,038
2025	2030	12,363,432,939	(112,666,850)	-	12,250,766,089
2026	2031	10,591,195,010	-	-	10,591,195,010
TOTAL		**52,327,066,496**	**(508,591,215)**	**-**	**51,818,475,281**

No deferred tax assets were recognised in respect of the remaining tax losses because future taxable income cannot be ascertained at this stage.

(*) Estimated tax loss as per the Company's corporate income tax declaration for the six-month period ended 30 June 2026 has not been audited by the local tax authorities as of the date of these interim separate financial statements.

32. TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties include all transactions entered with entities that are related to the Company through investment relationships, investee relationships, or through a common investor, and are therefore members of the same group.

Terms and conditions of transactions with related parties

Outstanding balances at 30 June 2026 are unsecured, interest-free and expected to be settled in cash. For the six-month period ended 30 June 2026, the Group has not made any provision for doubtful debts relating to amounts owed by related parties. This assessment is undertaken each reporting period through the examination of the financial position of the related party and the market in which the related party operates.

32. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties which have a controlling relationship with the Group and other related parties which have transactions with the Group during the period and as at 30 June 2026 is as follows:

Related parties	*Relationship*
Meta Blossom	Associate
SYE Holdings	Associate
1Talents	Associate
1Creators	Associate
1Game	Associate *(until 13 March 2026)*
1Social	Associate *(until 26 May 2025)*
Media1	Associate *(until 24 March 2025)*
Zmedia	Associate *(until 24 March 2025)*
Encapital Joint Stock Company ("Encapital Holdings")	Enterprise has Chairman of the BOD who are related party of the Company's key management personnel
DNSE Security Joint Stock Company ("DNSE")	Enterprise has key management personnel who are related party of the Company's key management personnel
ADS Group	Other investment
Gamify	Other investment
Shopiness	Other investment
Bo Cong Anh	Enterprise has key management personnel who are related party of the Company's key management personnel *(until 3 February 2025)*
Finbase Corporation	Enterprise has key management personnel who are related party of the Company's key management personnel
Ms Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Mr Nguyen Hoang Giang	Vice Chairman of BOD
Ms Ngo Thi Van Hanh	General Director and Member of BOD
Mr Kim Min Soo	Deputy General Director and Member of BOD *(until on 22 April 2025)*
Mr Dinh Hoai Nam	Member of BOD
Mr Huynh Quan Minh	Deputy General Director *(from 4 March 2026)*
Mr Pham Minh Tien	Deputy General Director *(to 4 March 2026)*
Mr Che Doan Vien	Deputy General Director *(until 20 March 2025)*
Ms Nguyen Thi Khanh Trang	Finance Director *(from 27 August 2025 to 10 August 2026)*
Mr Luu Anh Khoa	Finance Director *(from 10 August 2026)*
Ms Dang Phuong Dung	Chief Accountant *(from 27 August 2025)*
Mr Nguyen Van Nam	Chairman of Board of Supervision("BOS")
Ms Le Thi Bich Hang	Member of BOS
Mr Vuong Ho Tri Dung	Member of BOS
Ms Le Thi Hoa	Member of BOS *(from 22 April 2025)*
Ms Nguyen Thi Thu Huong	Individuals related to key personnel *(until 20 March 2025)*

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows :

VND

Related parties	*Transaction*	*Current period*	*Previous period*
Encapital Holdings	Loan	131,000,000,000	-
	Lending	54,300,000,000	-
	Interest expense	2,872,556,165	-
	Lending interest	1,435,800,000	-
King Production	Lending	50,710,000,000	-
	Loan	11,350,000,000	-
	Rendering of services	8,635,017,662	-
	Purchase of services	2,028,371,438	-
	Lending interest	943,927,670	-
	Interest expense	55,561,641	-
1Creators	Lending	48,890,000,000	-
	Loan	13,380,000,000	
	Purchase of services	5,697,454,160	-
	Rendering of services	781,915,763	-
SYE Holdings	Rendering of services	11,353,886,232	-
	Purchase of services	3,386,560,000	
	Interest expense	35,760,274	-
DNSE	Rendering of services	3,690,124,444	-
	Purchase of services	150,000,000	-
Ms Le Phuong Thao	Advance	301,658,581	401,404,994
	Advance collection	331,051,131	745,374,951
Ms Ngo Thi Van Hanh	Advance	279,739,053	246,946,536
	Advance collection	356,993,730	265,844,194
Ms Nguyen Thi Khanh Trang	Advance	125,340,374	-
	Advance collection	125,369,920	-
1Talents	Rendering of services	94,500,000	-
	Purchase of services	75,600,000	
Meta Blossom	Interest expense	52,068,493	51,493,151
	Rendering of services	-	3,311,728,704
	Loan	-	1,000,000,000
1Game	Rendering of services	-	193,800,000
	Lending	-	23,000,000
Finbase Corporation	Interest expense	-	63,123,288
Ms Nguyen Thi Thu Huong	Interest expense	-	32,712,328

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at the end of the reporting periods were as follows:

			VND
Related parties	*Transaction*	*Ending balance*	*Beginning balance*
Short-term trade receivables			
1Creators	Rendering of services	1,635,925,956	602,910,000
SYE Holdings	Rendering of services	1,353,825,472	1,256,902,203
King Production	Rendering of services	947,514,365	-
DNSE	Rendering of services	378,000,000	-
1Talents	Rendering of services	277,200,000	173,250,000
1Game	Rendering of services	-	180,180,000
		4,592,465,793	**2,213,242,203**
Short-term advances to suppliers			
King Production	Purchase of services	58,763,637,064	-
1Game	Purchase of services	-	3,230,000,000
		58,763,637,064	**3,230,000,000**
Current held-to-maturity investments			
Encapital Holdings	Lending	43,542,413,698	-
1Creators	Lending	24,692,182,457	14,865,000,000
	Lending interest	8,767,123	304,386,847
King Production	Lending	18,723,407,121	-
		86,966,770,399	**15,169,386,847**
Non-current held-to-maturity investments			
1Creators	Lending	40,000,000,000	530,000,000
Other short-term receivables			
Mr Huynh Quan Minh	Advance	483,266,532	-
King Production	Other	79,668,495	-
Mr Nguyen Anh Tuan	Advance	53,391,241	-
Finbase Corporation	Other	53,378,600	53,378,600
1Creators	Other	6,005,479	304,386,847
Ms Ngo Thi Van Hanh	Advance	-	77,254,677
Mr Pham Minh Tien	Advance	-	65,500,000
		675,710,347	**500,520,124**

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at the end of the reporting periods were as follows (continued):

VND

Related parties	*Transaction*	*Ending balance*	*Beginning balance*
Short-term trade payables			
1Talents	Purchase of services	13,362,072,211	18,653,819,422
1Creators	Purchase of services	3,742,204,185	-
SYE Holdings	Purchase of services	3,070,418,400	-
DNSE	Purchase of services	165,000,000	-
King Production	Purchase of services	126,581,400	-
		20,466,276,196	**18,653,819,422**
Short-term advances from customers			
King Production	Rendering of services	1,837,712,280	-
SYE Holdings	Rendering of services	162,000,000	-
		1,999,712,280	**-**
Short-term accrual expenses			
1Creators	Interest expense	176,880,000	-
Meta Blossom	Interest expense	131,178,081	79,109,588
King Production	Interest expense	115,000,000	-
		423,058,081	**79,109,588**
Other short-term payables			
SYE Holdings	Deposit	300,000,000	-
	Interest expenses	159,116,436	423,356,162
King Production	Interest expenses	136,061,642	-
Meta Blossom	Interest expenses	26,868,493	26,868,494
1Creators	Interest expenses	11,178,082	-
		633,224,653	**450,224,656**
Short-term loans			
Encapital Holdings	Loan	102,300,000,000	43,300,000,000
King Production	Loan	12,050,000,000	-
1Creators	Loan	10,200,000,000	-
Meta Blossom	Loan	1,000,000,000	1,000,000,000
SYE Holdings	Loan	-	4,000,000,000
		125,550,000,000	**48,300,000,000**
Long-term loan			
SYE Holdings	Loan	-	1,500,000,000

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

Remuneration to members of the Board of Directors ("BOD"), Board of Supervision ("BOS"), and management:

VND

Individuals	*Position*	*Current period*	*Previous period*
Board of Supervision			
Mr Nguyen Van Nam	Head	18,000,000	6,000,000
Mr Vuong Ho Tri Dung	Member of BOS	18,000,000	6,000,000
Ms Le Thi Hoa	Member of BOS	18,000,000	6,000,000
TOTAL		**54,000,000**	**18,000,000**
Board of Management and other managers			
Ms Ngo Thi Van Hanh	General Director	1,722,000,000	1,722,000,000
Ms Nguyen Thi Khanh Trang	Finance Director *(to 10 August 2026)*	787,680,000	552,966,000
Mr Huynh Quan Minh	Deputy General Director *(from 4 March 2026)*	608,000,000	
Ms Dang Phuong Dung	Chief Accountant	361,680,000	47,280,000
Mr Pham Minh Tien	Deputy General Director *(to 4 March 2026)*	164,000,000	912,600,000
Mr Che Doan Vien	Deputy General Director *(to 20 March 2025)*	-	471,131,000
TOTAL		**3,643,360,000**	**3,705,977,000**

Except for the members listed above, the remaining members of the BOD did not receive any income or remuneration.

33. OFF INTERIM CONSOLIDATED FINANCIAL STATEMENTS ITEMS

33.1 Foreign currencies

	Ending balance	*Beginning balance*
USD	429,400.62	801,566.47
SGD	38,776.84	17,700.00

33.2 Bad debts written off

VND

	Written off in year	*Ending balance*	*Beginning balance*
Tan An Dong Sai Gon Company Limtied	2025	19,600,000,000	19,600,000,000
Up Development Joint Stock Company	2025	1,000,000,000	1,000,000,000
Win Technology and Communication JSC	2025	353,983,561	353,983,561
Yeah1 Vision Company Limited	2025	209,824,729	209,824,729
Global App Ventures Corporation	2026	2,481,210,000	2,481,210,000
Nhimdo Properties LLC	2026	2,872,980,000	2,872,980,000
TOTAL		**26,517,998,290**	**26,517,998,290**

34. COMMITMENTS

The Group leases the offices under operating leases. The minimum lease commitments at the end of reporting period under the operating lease arrangements are as follows:

VND

	Ending balance	*Beginning balance*
Less than 1 year	18,569,916,000	18,569,916,000
From 1 - 5 years	85,567,965,000	86,229,930,000
Over 5 years	25,471,800,000	33,962,400,000
TOTAL	**129,609,681,000**	**138,762,246,000**

35. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Group mainly operates in the fields of media and entertainment and provide digital content distribution rights.

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties. Segment revenue, segment expense and segment result include transfers between business segments. Those transfers are eliminated in preparation of the interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

35. **SEGMENT INFORMATION** (continued)

The following table presents revenue and costs and certain assets and liability information regarding the Group's business segment:

	Media and entertainment	*Provide digital content distribution rights*	*Eliminates*	*VND* *Total*
For the six-month period ended 30 June 2026				
Sales to external customers	520,748,678,755	68,977,526,270	-	589,726,205,025
Inter-segment sales	211,149,957,904	29,023,451,097	(240,173,409,001)	-
TOTAL	731,898,636,659	98,000,977,367	(240,173,409,001)	589,726,205,025
Results				
Segment operating profit	*112,627,876,464*	*3,080,112,768*	*7,169,130,717*	*122,877,119,949*
Unallocated expenses				*(95,959,436,376)*
Shared loss of associates				*(1,239,597,827)*
Finance income				*27,069,081,655*
Finance expenses				*(18,793,129,854)*
Other loss				*(753,719,941)*
Net profit before tax				**33,200,317,606**
Corporate income tax expense				*(9,405,270,221)*
Deferred tax expenses				*(141,013,626)*
Net profit after tax				**23,654,033,759**
Other segment information				
Capital expenditure	1,325,817,222	81,176,407,506	-	82,502,224,728
Depreciation, amortization	(2,348,042,337)	(39,921,979,932)	-	(42,270,022,269)
As at 30 June 2026				
Assets and liabilities				
Segment assets	*1,421,009,314,745*	*301,182,522,631*	*(221,260,584,411)*	*1,500,931,252,965*
Unallocated assets				*1,429,324,688,446*
Total assets				**2,930,255,941,411**
Segment liabilities	*1,035,409,762,058*	*35,006,840,617*	*(350,983,374,345)*	*719,433,228,330*
Unallocated liabilities				*41,039,570,430*
Total liabilities				**760,472,798,760**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

35. SEGMENT INFORMATION (continued)

The following table presents revenue and costs and certain assets and liability information regarding the Group's business segment:

VND

	Media and entertainment	*Provide digital content distribution rights*	*Eliminates*	*Total*
For the six-month period ended 30 June 2025				
Sales to external customers	630,870,794,434	45,972,563,383	-	676,843,357,817
Inter-segment sales	286,955,408,818	25,441,899,529	(312,397,308,347)	-
TOTAL	917,826,203,252	71,414,462,912	(312,397,308,347)	676,843,357,817
Results				
Segment operating profit	*96,132,425,373*	*9,337,925,527*	*(11,313,821,161)*	*94,156,529,739*
Unallocated expenses				*(79,608,992,952)*
Shared loss of associates				*(112,840,128)*
Finance income				*66,658,614,863*
Finance expenses				*(15,533,996,917)*
Other income				*(4,024,033,948)*
Net profit before tax				**61,535,280,657**
Corporate income tax expense				*(2,728,617,644)*
Deferred tax expenses				*480,747,953*
Net profit after tax				**59,287,410,966**
Other segment information				
Capital expenditure	8,554,924,337	31,468,115,398	-	40,023,039,735
Depreciation, amortization	(2,499,753,874)	(21,526,333,947)	-	(24,026,087,821)
As at 30 June 2025				
Assets and liabilities				
Segment assets	*2,632,552,667,100*	*222,313,190,842*	*(436,447,913,017)*	*2,418,417,944,925*
Unallocated assets				*227,458,032,321*
Total assets				**2,645,875,977,246**
Segment liabilities	*950,862,318,603*	*55,549,850,337*	*(497,601,037,384)*	*508,811,131,556*
Unallocated liabilities				*35,136,605,601*
Total liabilities				**543,947,737,157**

36. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3.1.1)* for the current period's interim consolidated financial statements. The details are as follows:

VND

	Beginning balance (as previously presented)	*Restated*	*Beginning balance (as restated)*
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION			
Short-term held-to-maturity investments	164,600,000,000	267,206,066,230	431,806,066,230
Provision for diminution in value of held-to-maturity investments	-	(4,607,296,000)	(4,607,296,000)
Short-term loan receivables	256,063,268,000	(256,063,268,000)	-
Other short-term receivables	161,724,203,814	(11,142,798,230)	150,581,405,584
Long-term loan receivables	19,890,000,000	(19,890,000,000)	-
Provision for short-term doubtful receivables	(21,679,830,385)	4,607,296,000	(17,072,534,385)
Long-term held-to-maturity investments	-	19,890,000,000	19,890,000,000

37. EVENTS AFTER THE REPORTING PERIOD

On 31 July 2026, SSC announced its receipt of the Company's plan to issue additional 25,000,000 shares to its strategic investors at the price of VND/share 10,000 under private placement. This issuance was approved by shareholders of the Company in accordance with the Resolution of the General Meeting of Shareholders No. 104/2026/YEG/NQ/ĐHĐCĐ dated 22 April 2026, Meeting minute of the Annual General Meeting of Shareholders No. 103/2026/YEG/BBH/ĐHĐCĐ dated 22 April 2026 and approved by the Board of Directors' Resolutions No. 233/2026/NQ/HĐQT/YEG dated 2 July 2026 and No. 273/2026/NQ/HĐQT/YEG dated 22 July 2026.

Except the above event and the events as disclosed at *Notes 1 and 7*, there have been no other significant events that has arisen since the end of reporting period that requires adjustment or disclosure in the interim consolidated financial statements of the Group.

Approved, 28 August 2026

PREPARER	**CHIEF ACCOUNTANT**	**FINANCE DIRECTOR**
Nguyen Thi Thuy Diem	Dang Phuong Dung	Luu Anh Khoa