CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 *YEAH1 GROUP CORPORATION* Số/*No.*:385/2510/CBTT/CTHĐQT/YEG	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập – Tự do – Hạnh phúc *THE SOCIALIST REPUBLIC OF VIETNAM* *Independence – Freedom - Happiness* ------o0o------ Tp. Hồ Chí Minh, ngày 30 tháng 10 năm 2025 *Ho Chi Minh City, October 30, 2025*

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

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

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

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

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

Ngày 30/10/2025, Công ty Cổ phần Tập đoàn Yeah1 ("Công ty") công bố thông tin các nội dung sau:

- Báo cáo tài chính riêng Quý III năm 2025 của Công ty kèm Giải trình chênh lệch Báo cáo tài chính riêng Quý III năm 2025 so với cùng kỳ năm 2024.
- Báo cáo tài chính hợp nhất Quý III năm 2025 của Công ty kèm Giải trình chênh lệch Báo cáo tài chính hợp nhất Quý III năm 2025 so với cùng kỳ năm 2024.

On October 30, 2025, Yeah1 Group Corporation ("the Company") disclosed the following information:

- *The Company's separate Financial Statements for the third quarter of 2025 and the Explanation of the differences in the separate Financial Statements for the third quarter of 2025 compared to the same period in 2024.*
- *The Company's consolidated Financial Statements for the third quarter of 2025 and the Explanation of the differences in the consolidated Financial Statements for the third quarter of 2025 compared to the same period in 2024.*

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty Cổ phần Tập đoàn Yeah1 vào ngày 30 tháng 10 năm 2025 tại đường dẫn: http://yeah1group.com/investor-relations.

This information was disclosed on Yeah1 Group Corporation's Portal on October 30, 2025. Available at: http://yeah1group.com/investor-relations.

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

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

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

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

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

LÊ PHƯƠNG THẢO
Chủ tịch Hội đồng quản trị/Chairwoman

YEAH1 GROUP CORPORATION

INTERIM SEPARATE FINANCIAL STATEMENTS

FOR THE 3rd QUARTER OF 2025

YEAH1 GROUP CORPORATION

INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE 3rd QUARTER OF 2025

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YEAH1 GROUP CORPORATION

CORPORATE INFORMATION

Enterprise registration certificate	No. 0304592171 dated 12 September 2006 was initially issued by the Department of Planning and Investment of Ho Chi Minh City with the latest 34th amendment dated 25 August 2025.	
Board of Directors	Ms. Le Phuong Thao	Chairwoman
	Mr. Nguyen Hoang Giang	Vice Chairman
	Ms. Ngo Thi Van Hanh	Member
	Mr. Dinh Hoai Nam	Member
	Mr. Kim Min Soo	Member (resigned on April 22, 2025)
Supervisory Board	Mr. Nguyen Van Nam	Head
	Ms. Le Thi Bich Hang	Member (resigned on April 22, 2025)
	Mr. Vuong Ho Tri Dung	Member
	Ms. Le Thi Hoa	Member (appointed on April 22, 2025)
Board of Management	Ms. Ngo Thi Van Hanh	General Director
	Mr. Pham Minh Tien	Deputy General Director
	Mr. Kim Min Soo	Deputy General Director (resigned on April 22, 2025)
	Mr. Che Doan Vien	Deputy General Director (resigned on March 20, 2025)
	Mr. Yam Kong Fatt	Deputy General Director (resigned on September 17, 2025)
Legal representative	Ms. Le Phuong Thao	Chairwoman
	Ms. Ngo Thi Van Hanh	General Director
Headquater	No. 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City	

YEAH1 GROUP CORPORATION

RESPONSIBILITY OF THE BOARD OF MANAGEMENT OF THE COMPANY IN RESPECT OF THE SEPERATE FINANCIAL STATEMENTS

The Board of Management of Yeah1 Group Corporation ("the Company") is responsible for preparing the seperate financial statements of the Company which give a true and fair view of the seperate financial position of the Company as at 30 September 2025, and of the seperate results of its operations and its separate cash flows for the year then ended. In preparing these separate financial statements, the Board of Management is required to:

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

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

APPROVAL OF THE SEPARATE FINANCIAL STATEMENTS

We hereby, approve the accompanying separate financial statements as set out on pages 3 to 46 which give a true and fair view of the separate financial position of the Company as at 30 September 2025, and of the separate results of its operations and its separate cash flows for the year then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of separate financial statements.

On behalf of the Board of Management

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

Le Phuong Thao
Legal representative

Ho Chi Minh City, Vietnam,
October 30, 2025

Form B 01 – DN

SEPARATE BALANCE SHEET

Code	ASSETS	Note	As at 30 Sep 2025 VND	As at 31 Dec 2024 VND
100	**CURRENT ASSETS**		**975,894,160,211**	**674,524,693,229**
110	**Cash**	**3**	**43,270,948,969**	**38,416,885,363**
111	Cash		43,270,948,969	38,337,088,258
112	Cash Equivalents		-	79,797,105
120	**Short-term investment**		**70,000,000,000**	**230,000,000**
123	Investments held to maturity		70,000,000,000	230,000,000
130	**Short-term receivables**		**779,119,263,234**	**634,528,068,391**
131	Short-term trade accounts receivable	5	303,386,271,117	105,247,391,505
132	Short-term prepayments to suppliers		222,051,812,878	222,600,021,803
135	Short-term lendings	7(a)	202,647,000,000	189,028,460,018
136	Other short-term receivables	8(a)	51,526,642,840	141,057,384,838
137	Provision for doubtful debts – short-term	9	(492,463,601)	(23,405,189,773)
140	**Inventories**		**79,700,094,543**	**501,439,034**
141	Inventories		79,700,094,543	501,439,034
150	**Other current assets**		**3,803,853,465**	**848,300,441**
151	Short-term prepaid expenses	10(a)	1,449,998,236	848,300,441
152	Deductible value-added tax		2,353,855,229	-

The notes on pages 9 to 46 are an integral part of these separate financial statements.

YEAH1 GROUP CORPORATION

Form B 01 – DN

SEPARATE BALANCE SHEET (continued)

Code	ASSETS (continued)	Note	As at 30 Sep 2025 VND	As at 31 Dec 2024 VND
200	**LONG-TERM ASSETS**		**1,600,705,708,312**	**1,767,988,537,046**
210	**Long-term receivables**		**405,739,334,800**	**336,730,634,800**
211	Long-term trade accounts receivable		-	24,000,000,000
215	Long-term lendings	7(b)	102,820,000,000	9,615,000,000
216	Other long-term receivables	8(b)	302,919,334,800	303,115,634,800
220	**Fixed assets**		**159,254,204,177**	**138,753,744,671**
221	Tangible fixed assets	11(a)	259,019,382	276,194,779
222	Historical cost		998,567,381	903,492,862
223	Accumulated depreciation		(739,547,999)	(627,298,083)
227	Intangible fixed assets	11(b)	158,995,184,795	138,477,549,892
228	Historical cost		222,972,894,832	171,206,041,734
229	Accumulated amortisation		(63,977,710,037)	(32,728,491,842)
240	**Long-term assets in progress**		**56,549,000,000**	**10,523,422,222**
242	Construction in progress	12	56,549,000,000	10,523,422,222
250	**Long-term investments**		**962,638,451,423**	**1,259,233,352,576**
251	Investments in subsidiaries	4(a)	919,719,400,000	1,294,283,212,233
252	Investments in associates	4(b)	74,000,000,000	2,000,000,000
253	Investments in other entities	4(c)	9,615,625,000	17,715,625,000
254	Provision for long-term investments	4	(40,696,573,577)	(54,765,484,657)
260	**Other long-term assets**		**16,524,717,912**	**22,747,382,777**
261	Long-term prepaid expenses	10(b)	16,364,227,242	21,047,511,423
262	Deferred Tax Assets		160,490,670	1,699,871,354
270	**TOTAL ASSETS**		**2,576,599,868,523**	**2,442,513,230,275**

The notes on pages 9 to 46 are an integral part of these separate financial statements.

YEAH1 GROUP CORPORATION

Form B 01 – DN

SEPARATE BALANCE SHEET
(continued)

Code	RESOURCES	Note	As at 30 Sep 2025 VND	As at 31 Dec 2024 VND
300	**LIABILITIES**		**453,763,676,974**	**735,828,750,314**
310	**Short-term liabilities**		**430,178,005,453**	**705,564,960,707**
311	Short-term trade accounts payable	13	168,927,147,318	136,090,440,676
312	Short-term advances from customers	14	43,560,160,000	7,431,868,273
313	Tax and other payables to the State	15	2,381,841,874	7,449,487,609
314	Payable to employees		3,822,500,261	3,894,502,261
315	Short-term accrued expenses	16	3,397,762,669	16,159,534,249
318	Short-term unearned revenue		38,219,926,133	-
319	Other short-term payables	17	71,126,114,675	181,810,405,402
320	Short-term borrowings	18	98,742,552,523	352,728,722,237
330	**Long-term liabilities**		**23,585,671,521**	**30,263,789,607**
338	Long-term borrowings	18	23,585,671,521	30,263,789,607
400	**OWNERS' EQUITY**		**2,122,836,191,549**	**1,706,684,479,961**
410	**Capital and reserves**		**2,122,836,191,549**	**1,706,684,479,961**
411	Owners' capital	19	1,918,020,350,000	1,370,014,540,000
411a	*- Ordinary shares with voting rights*		*1,918,020,350,000*	*1,370,014,540,000*
412	Share premium		75,418,254	140,518,254
421	Undistributed earnings		204,740,423,295	336,529,421,707
421a	*- Undistributed post-tax profits of previous years*	*20*	*336,529,421,707*	*313,310,291,758*
421b	*- Post-tax profits/(loss) of current year*	*20*	*(131,788,998,412)*	*23,219,129,949*
440	**TOTAL RESOURCES**		**2,576,599,868,523**	**2,442,513,230,275**

Luu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

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

Le Phuong Thao
Legal representative
October 30, 2025

The notes on pages 9 to 46 are an integral part of these separate financial statements.

YEAH1 GROUP CORPORATION

Form B 02 – DN

SEPARATE INCOME STATEMENT

Code		Note	3-month period ended 30 Sep 2025 VND	3-month period ended 31 Sep 2024 VND	9-month period ended 30 Sep 2025 VND	9-month period ended 31 Sep 2024 VND
1	**Revenue from sales of goods and rendering of services**		**129,129,674,890**	**86,887,787,766**	**481,665,794,570**	**192,321,706,882**
2	Less deductions		-	-	-	-
10	**Net revenue from sales of goods and rendering of services**	**21**	**129,129,674,890**	**86,887,787,766**	**481,665,794,570**	**192,321,706,882**
11	Cost of goods sold and services rendered	22	(124,514,865,807)	(50,012,175,087)	(441,830,778,345)	(129,058,419,629)
20	**Gross profit from sales of goods and rendering of services**		**4,614,809,083**	**36,875,612,679**	**39,835,016,225**	**63,263,287,253**
21	Financial income	23	5,700,186,616	6,087,102,527	12,555,890,866	19,959,695,359
22	Financial expenses	24	(1,819,997,541)	(6,607,027,732)	(137,894,492,495)	(14,128,237,011)
23	*- Including: Interest expense*		*(2,712,146,586)*	*(6,607,027,732)*	*(13,772,344,953)*	*(14,128,237,011)*
25	Selling expenses		-	-	(443,638,889)	-
26	General and administration expenses	25	(19,338,844,866)	(26,448,831,891)	(43,596,874,141)	(56,751,550,066)
30	**Net operating profit/(loss)**		**(10,843,846,708)**	**9,906,855,583**	**(129,544,098,434)**	**12,343,195,535**
31	Other income		417,000	-	4,363,962	280,407
32	Other expenses		(559,334,285)	(117,739,101)	(709,883,256)	(1,041,848,921)
40	**Net other expenses**		**(558,917,285)**	**(117,739,101)**	**(705,519,294)**	**(1,041,568,514)**

YEAH1 GROUP CORPORATION

SEPARATE INCOME STATEMENT (CONTINUED)

Code		Note	3-month period ended 30 Sep 2025 VND	3-month period ended 31 Sep 2024 VND	9-month period ended 30 Sep 2025 VND	9-month period ended 31 Sep 2024 VND
50	**Net accounting profit/(loss) before tax**		**(11,402,763,993)**	**9,789,116,482**	**(130,249,617,728)**	**11,301,627,021**
51	Corporate income tax ("CIT") - current		-	-	-	-
52	CIT – deferred		(1,539,380,684)	-	(1,539,380,684)	-
60	**Net profit after tax**		**(12,942,144,677)**	**9,789,116,482**	**(131,788,998,412)**	**11,301,627,021**

Luu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

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

Le Phuong Thao
Legal representative
October 30, 2025

The notes on pages 9 to 46 are an integral part of these separate financial statements..

YEAH1 GROUP CORPORATION

Form B 03 – DN

SEPARATE CASH FLOW STATEMENT
(Indirect method)

Code		Note	9-month period ended 30 Sep 2025 VND	9-month period ended 31 Sep 2024 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net profit/(loss) before tax**		**(130,249,617,728)**	**11,301,627,021**
	Adjustments for:			
02	Depreciation and amortization		31,361,468,111	17,456,615,185
03	Provisions		36,981,637,252	(28,446,515,290)
05	(Loss)/Profits from investing activities		125,622,788,758	(19,857,100,677)
06	Interest expense		13,772,344,953	14,128,237,011
08	**Operating loss before changes in working capital**		**77,488,621,346**	**(5,417,136,750)**
09	Decrease/(increase) in receivables		65,577,593,247	(137,008,099,865)
10	Decrease/(increase) in inventories		(79,198,655,509)	(6,672,939,983)
11	(Decrease)/increase in payables		(8,936,586,979)	265,593,220,391
12	Decrease in prepaid expenses		4,081,586,386	(17,886,398,866)
14	Interest paid		(21,924,007,226)	(4,020,560,693)
15	Corporate income tax paid		(4,377,636,288)	-
20	**Net cash flow from operating activities**		**32,710,914,977**	**94,588,084,234**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets		(51,861,927,617)	-
23	Payments for lending to, and purchase of debt instruments issued by, other entities		(651,000,791,421)	(96,570,534,908)
24	Proceeds from loan collections and sale of debt instruments issued by other entities		472,277,048,544	80,203,091,147
25	Investments in other entities		(215,103,600,000)	(466,023,800,000)
26	Proceeds from divestment in other entities	8(a)	122,198,980,000	99,144,000,000
27	Dividends and interest received		8,291,916,923	24,595,482,233
30	**Net cash inflows from investing activities**		**(315,198,373,571)**	**(358,651,761,528)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from share issuance and capital contributions		548,005,810,000	-
33	Proceeds from borrowings		154,415,446,357	433,159,432,945
34	Repayments of borrowings		(415,079,734,157)	(173,106,288,997)
40	**Net cash inflows from financing activities**		**287,341,522,200**	**260,053,143,948**
50	**Net decrease in cash**		**4,854,063,606**	**(4,010,533,346)**
60	Cash at beginning of year	3	38,416,885,363	6,392,544,437
70	**Cash at end of year**	**3**	**43,270,948,969**	**2,382,011,091**

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

Luu Anh Khoa	Dang Phuong Dung	Le Phuong Thao
Preparer	Chief Accountant	Legal representative
		October 30, 2025

The notes on pages 9 to 46 are an integral part of these separate financial statements.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE 3-MONTH PERIOD ENDED 30 SEPTEMBER 2025

1 GENERAL INFORMATION

Yeah1 Group Corporation ("the Company") was established in SR Vietnam pursuant to Enterprise registration certificate No. 0304592171 initially issued by the Department of Planning and Investment of Ho Chi Minh City, dated 12 September 2006 and the 34th amended Enterprise registration certificate dated 25 August 2025.

The Company's shares were officially listed on the Ho Chi Minh City Stock Exchange ("HOSE") on 26 June 2018 with the stock trading code YEG in accordance with Decision No. 212/QD-SGDHCM signed by the General Director of HOSE on 19 June 2018.

The principal activities of the Company include advertising; creativity, entertainment, and artistic production; producing movies, videos, and televised programmes; organising and promoting trade; back-stage activities; non-wireless telecommunication activities; and other telecommunication activities.

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

As at 30 September 2025, the Company had 56 employees (as at 31 Dec 2024: 58 employees).

As at 30 September 2025, the Company had 10 direct subsidiaries and 10 indirect subsidiaries (As at 31 December 2023, the Company had 11 direct subsidiaries and 11 indirect subsidiaries) (Note 4)

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of separate financial statements

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

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

Separately, the Company has also prepared consolidated financial statements of the Company and its subsidiaries (together, "the Company") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiary undertakings, which are those companies over which the Company has the power to govern the financial and operating policies, have been fully consolidated.

Users of these separate financial statements of the Company should read them together with the consolidated financial statements of the Company for the 9-month period ended 30 September 2025 to obtain full information of the consolidated financial position and consolidated results of operations and consolidated cash flows of the Company.

The separate financial statements in the Vietnamese language are the official statutory separate financial statements of the Company. The separate financial statements in the English language have been translated from the Vietnamese version.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Fiscal year

The Company's fiscal year is from 1 January to 31 December.

2.3 Currency

The separate financial statements are measured and presented in Vietnamese Dong ("VND" or "Dong"), which is the Company's accounting currency.

2.4 Exchange rates

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

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

2.5 Cash

Cash comprises of cash on hand and cash at bank.

2.6 Receivables

Receivables represent trade receivables from customers arising from sales of goods and rendering of services or non-trade receivables from others and are stated at cost. Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. Bad debts are written off when identified.

Receivables are classified into long-term and short-term receivables on the separate balance sheet based on the remaining period from the separate balance sheet date to the maturity date.

2.7 Investments

(a) Investments in subsidiaries

Subsidiaries are all entities whose financial and operating policies the Company has the power to govern in order to gain future benefits from their activities, generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company controls another entity.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Investments (continued)

(a) Investments in subsidiaries (continued)

Investments in subsidiaries are initially recorded at cost of acquisition plus other expenditure directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the year end.

(b) Investment in other entities

Investments in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are initially recorded at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the year end.

(c) Provision for investments in subsidiaries and other entities

Provision for investments in subsidiaries and other entities is made when there is a diminution in value of the investments at the year end.

Provision for investments in subsidiaries is calculated based on the loss of investees, except when the loss is anticipated by the Board of Management before the date of investment. Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in subsidiaries.

Changes in the provision balance during the accounting year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.8 Lendings

Lendings are lendings granted for the earning interest under agreements among parties but not for being traded as securities.

Lendings are initially recorded at cost. Subsequently, the Board of Management reviews all outstanding amounts to determine the amount of provision to recognise at the year end. Provision for doubtful lendings is made for each lending based on overdue days in payment of lending principals according to the initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise.

Changes in the provision balance during the accounting year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Lendings are classified into short-term and long-term lendings on the separate balance sheet based on the remaining term of the lendings as at the separate balance sheet date.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Fixed assets

Tangible and intangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the separate income statement when incurred.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line method so as to write off the historical cost of the fixed assets over their estimated useful lives. The principal annual rates of each asset class are as follows:

Machinery	10% – 20%/years
Motor vehicles	10% – 33%/years
Office equipment	33%/years
Brand names	2% – 10%/years
Program copyrights.	10% – 20%/years

Land use rights comprise of land use rights acquired in a legitimate transfer.

Indefinite land use rights are stated at costs and not amortised.

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount and are recognised as income or expense in the separate income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

2.10 Leased assets

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the separate income statement on a straight-line basis over the term of the lease.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.11 Prepaid expenses

Prepaid expenses include short-term and long-term prepayments in the separate balance sheet. Prepaid expenses are recorded at historical cost and allocated on a straight-line basis over estimated useful lives.

2.12 Payables

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchase of goods and services; and
- Other payables are non-trade payables and payables are not related to purchases of goods and services.

Payables are reclassified into short-term and long-term payables in the separate balance sheet based on the remaining period from the separate balance sheet date to the maturity date.

2.13 Borrowings

Borrowings include borrowings from related parties and individuals.

Borrowings are classified into short-term and long-term borrowings on the separate balance sheet based on their remaining terms from the separate balance sheet date to the maturity date.

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

2.14 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid due to pending invoice or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting period.

2.15 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a financial expense. Changes in the provision balance during the accounting year are recorded as an increase or decrease in operating expenses.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.16 Capital and reserves

Owners' capital is recorded according to the actual amounts contributed at the par value of the shares.

Share premium is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issuing price of treasury shares.

Undistributed earnings/(accumulated losses) record the Company's results after CIT at the reporting date.

2.17 Appropriation of profit

The Company's dividend is recognised as a liability in the Company's separate financial statements in the year in which the dividends are approved by the Company's General Meeting of Shareholders.

Profit after CIT could be distributed to shareholders after approval at the General Meeting of Shareholders, and after appropriation to other funds in accordance with the Company's charter and Vietnamese regulations.

2.18 Revenue recognition

(a) Revenue from sales of goods

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

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

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods.

Revenue is recognised in accordance with the "substance over form" principle and allocated to each sale obligation. If the Company gives promotional goods to customers associated with their purchases, the Company allocates the total considerations received between goods sold and promotional goods. The cost of promotional goods is recognised as cost of goods sold in the separate income statement.

(b) Revenue from rendering of services

Revenue from rendering of services is recognised in the separate income statement when the services are rendered, by reference to completion of the specific transaction assessed based upon the actual service provided as a proportion of the total services to be provided. Revenue from rendering of services is only recognised when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Revenue recognition (continued)

(b) Revenue from rendering of services (continued)

- The percentage of completion of the transaction at the separate balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(c) Interest income

Interest income is recognised on an earned basis.

(d) Dividend income

Income from dividends is recognised when the Company has established the receiving right from investees.

2.19 Cost of goods sold services rendered

Cost of goods sold and services rendered are the cost of merchandises and services rendered during the period and recorded on the basis of matching with revenue and on a prudence basis.

2.20 Financial expenses

Financial expenses are expenses incurred in the year for financial activities including provision for diminution in value of investments and interest expense.

2.21 Selling expenses

Selling expenses represent expenses that are incurred in the process of selling goods and providing services.

2.22 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes of the Company.

2.23 Current and deferred CIT

CIT includes all CIT which is based on taxable profits. CIT expense comprises current CIT expense and deferred CIT expense.

Current CIT is the amount of income taxes payable or recoverable in respect of the current year taxable profits at the current year tax rates. Current and deferred CIT are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the tax arises from a transaction or event which is recognised, in the same or a different year, directly in equity.

Deferred CIT is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the separate financial statements. Deferred CIT is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.23 Current and deferred CIT (continued)

Deferred CIT is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the separate balance sheet date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.24 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including the Board of Directors and the Board of Management of the Company, close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationship with each related parties, the Company considers the substance of the relationship but not merely the legal form.

2.25 Critical accounting estimates

The preparation of the separate financial statements in conformity with Vietnamese Accounting Standards and applicable regulations on preparation and presentation of the separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the accounting year.

The areas involving significant estimates and assumptions are as follows:

- Provision in diminution in value of investments (Note 4);
- Provision for doubtful debts – short-term (Note 9)

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

3 CASH AND CASH EQUIVALENTS

	30 Sep 2025 VND	31 Dec 2024 VND
Cash at bank	43,270,948,969	38,337,088,258
Cash equivalents	-	79,797,105
TOTAL	**43,270,948,969**	**38,416,885,363**

4 FINANCIAL INVESTMENT

(a) Investment in subsidiaries

				30 Sep 2025				31 Dec 2024			
No.	Company	Registered office	Principal activities	Owner-ship and voting rights	Cost	Fair value	Provision	Owner-ship and voting rights	Cost	Fair value	Provision
				%	VND	VND	VND	%	VND	VND	VND
	Direct subsidiary										
1	1Production Company Limited	Ho Chi Minh City	Motion picture, video and television programme production activities	100.00	350,000,000,000	(*)	-	100.00	139,000,000,000	(*)	-
2	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Advertising, program production	69.55	255,844,800,000	(*)	-	69.55	255,844,800,000	(*)	-
3	Netlink Vietnam Technology Communication Joint Stock Company	Ho Chi Minh City	Advertising, information technology services	69.00	203,319,000,000	(*)	-	69.00	203,319,000,000	(*)	-
4	Yeah1 Network Vietnam Company Limited	Ho Chi Minh City	Advertising, market research and public opinion polling	100.00	80,000,000,000	(*)	17,343,009,757	99.89	79,910,000,000	(*)	28,954,919,935
5	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising, program production	100.00	25,000,000,000	(*)	13,489,430,882	92.00	23,000,000,000	(*)	15,286,052,381
6	1Brandlink Company Limited	Ho Chi Minh City	Advertising services	100.00	2,000,000,000	(*)	-	100.00	2,000,000,000	(*)	-
7	1Label Company Limited	Ho Chi Minh City	Advertising services	97.80	3,033,600,000	(*)	-	51.00	1,020,000,000	(*)	-
8	Mango+ Entertainment and Media Co., Ltd	Ho Chi Minh City	Engaged in the distribution of motion pictures, video films, and television programs	100.00	500,000,000	(*)	248,507,938	-	-		-
9	Yeah1 Superstar Joint Stock Company	Ho Chi Minh City	Advertising services	50.98	12,000,000	(*)	-	50.98	12,000,000	(*)	-
10	Technology and Digital Transformation Center Company Limited	Ben Tre Province	Computer consulting and computer system administration	51.00	10,000,000	(*)	-	51.00	10,000,000	(*)	-
11	1Talents Company Limited	Ho Chi Minh City	Advertising services	-	-		-	100.00	2,000,000,000	(*)	179,891,566
12	GIGA1 Trading Technology Joint Stock Company (i)	Ho Chi Minh City	Creative, artistic and recreational activities	-	-		-	99.99	588,167,412,233	(*)	-

4 FINANCIAL INVESTMENT (continued)

(a) Investment in subsidiaries (continued)

(*) As at 30 September 2025 and 31 December 2024, the Company has not determined the fair value of these investments to disclose on the consolidated financial statements because the shares of these companies have not been listed in the stock exchange. The fair value of such investments may be different from their book value.

In addition, the Company has the following indirect subsidiaries:

No.	Company	Registered office	Principal activities	30 Sep 2025		31 Dec 2024	
				Ownership	Voting rights (%)	Ownership	Voting rights (%)
1	1Talents Company Limited	Ho Chi Minh City	Advertising services	100.00	100.00		
2	Digital Content Center Company Limited	Ho Chi Minh City	Advertising services	69.55	100.00	69.55	100.00
3	Ting Ting Network Company Limited	Ho Chi Minh City	Advertising, program production	69.55	100.00	69.55	100.00
4	Yeah1 Publishing Company Limited	Ho Chi Minh City	Advertising services	64.86	94.00	64.86	94.00
5	Big Cat Company Limited	Ho Chi Minh City	Advertising, program production	55.64	80.00	55.64	80.00
6	TStudio Joint Stock Company	Ho Chi Minh City	Advertising, post-production	41.69	59.95	41.69	59.95
7	Vietnam Music Award Company Limited	Ho Chi Minh City	Advertising, program production	35.47	51.00	35.47	51.00
8	Netlink Online Pte. Ltd.	Singapore	Advertising, information technology services	35.18	100.00	35.18	100.00
9	Netlink Communication Technology Ltd	British Virgin Islands	Advertising, information technology services	35.18	50.99	35.18	50.99
10	Web Publishing Corp	British Virgin Islands	Advertisement	17.63	50.10	-	-
11	Mango+ Entertainment and Media Co., Ltd	Ho Chi Minh City	Engaged in the distribution of motion pictures, video films, and television programs	-	-	69.55	100.00
12	Gigawin Distribution Joint Stock Company	Ho Chi Minh City	Advertising services	-	-	58.99	59.00
13	Gigagoods Joint Stock Company	Ho Chi Minh City	Retail	-	-	50.99	51.00

4 FINANCIAL INVESTMENT (continued)

(b) Investment in associates

No.	Name	As at 30 Sep 2025 Owner-ship %	Voting Right %	Cost VND	Fair Value VND	Provi-sion VND	As at 31 Dec 2024 Owner-ship %	Voting Right %	Cost VND	Fair Value VND	Provi-sion VND
1	1Game Joint Stock Company	49.00	49.00	36,000,000,000							
2	1Creators Joint Stock Company	36.00	36.00	36,000,000,000							
3	Meta Blossom Vietnam Co., Ltd.	40.00	40.00	2,000,000,000	(*)	-	40.00	40.00	2,000,000,000	(*)	-
	TOTAL			**74,000,000,000**					**2,000,000,000**		

(*) As at 30 September 2025 and 31 December 2024, the Company has not determined the fair value of these investments to disclose on the consolidated financial statements because the shares of these companies have not been listed in the stock exchange. The fair value of such investments may be different from their book value.

4 FINANCIAL INVESTMENT (continued)

(c) Investing in other entities

			30 Sep 2025					31 Dec 2024				
No.	Name	Main activities	Ownership %	Voting Right %	Cost VND	Fair Value VND	Provision VND	Ownership %	Voting Right %	Cost VND	Fair Value VND	Provision VND
1	Gamify Vietnam Joint Stock Company	Providing electronic game services	15.00	15.00	1,858,000,000	(*)	1,858,000,000	15.00	15.00	1,858,000,000	(*)	1,858,000,000
2	Ads Group Vietnam Joint Stock Company	Information portal, information technology services, advertising	4.40	4.40	6,000,000,000	(*)	6,000,000,000	4.40	4.40	6,000,000,000	(*)	6,000,000,000
3	Shopiness Joint Stock Company	Data processing portal and related activities	10.00	10.00	1,757,625,000	(*)	1,757,625,000	10.00	10.00	1,757,625,000	(*)	1,757,625,000
4	1Game Joint Stock Company	Electronic games and entertainment services	-	-	-		-	18.00	18.00	8,100,000,000	(*)	728,995,775
	TOTAL				**9,615,625,000**		**9,615,625,000**			**17,715,625,000**		**10,344,620,775**

(*) As at 30 Sep 2025 and 31 Dec 2024, the Company has not determined the fair value of these investments to disclose on the consolidated financial statements because the shares of these companies have not been listed in the stock exchange. The fair value of such investments may be different from their book value.

5 SHORT-TERM TRADE RECEIVABLES

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	280,420,932,923	84,993,047,305
Tera Ventures Joint Stock Company	*244,277,800,000*	-
Global Trade Center Joint Stock Company	*17,135,800,000*	*23,835,800,000*
King Production Joint Stock Company	*9,753,210,000*	*9,549,100,000*
Thien Ngan Film Joint Stock Company	*5,584,546,497*	-
Other	*3,669,576,426*	*51,608,147,305*
Related Parties (Note 30(b))	22,965,338,194	20,254,344,200
TOTAL	**303,386,271,117**	**105,247,391,505**
Other short-term receivables provision (Notes 9)	(419,125,706)	(1,798,983,363)
NET VALUE	**302,967,145,411**	**103,448,408,142**

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	214,550,783,580	217,663,828,234
Tera Group Joint Stock Company	*154,214,476,520*	*209,318,476,520*
HAND Entertainment and Events Joint Stock Company	*41,685,000,000*	-
King Production Joint Stock Company	*16,708,824,889*	*7,644,456,896*
Other	*1,942,482,171*	*700,894,818*
Related Parties (Note 30(b))	7,501,029,298	4,936,193,569
TOTAL	**222,051,812,878**	**222,600,021,803**

7 LOAN RECEIVABLE

(a) Short term

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	200,000,000	166,873,460,018
Related Parties (Note 30(b))	202,447,000,000	22,155,000,000
TOTAL	**202,647,000,000**	**189,028,460,018**
Provision for short-term loan receivables (Notes 9)	-	(300,000,000)
NET VALUE	**202,647,000,000**	**188,728,460,018**

7 LOAN RECEIVABLE (continued)

(b) Long term

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	1,915,000,000	9,090,000,000
Related Parties (Note 30(b))	100,905,000,000	525,000,000
TOTAL	**102,820,000,000**	**9,615,000,000**

8 OTHER RECEIVABLES

(a) Short term

	30 Sep 2025 VND	31 Dec 2024 VND
Advance to employees	22,464,861,937	2,100,207,967
Receivables collected on behalf of others under contracts	20,006,418,308	71,533,733,685
Interest receivables from loans	7,150,794,258	6,118,412,043
Deposits, margins, and guarantees	134,922,450	1,228,922,450
Receivables from business cooperation contracts	-	45,763,157,895
Dividend receivables	-	14,000,000,000
Others	1,769,645,887	312,950,798
TOTAL	**51,526,642,840**	**141,057,384,838**
Other short-term receivables provision (Notes 9)	(73,337,895)	(21,306,206,410)
NET VALUE	**51,453,304,945**	**119,751,178,428**
In which:		
Third Parties	14,259,188,958	66,806,046,836
Related Parties (Note 30(b))	37,267,453,882	74,251,338,002

(b) Long term

	30 Sep 2025 VND	31 Dec 2024 VND
Deposit for land and attached assets transfer	196,000,000,000	196,000,000,000
Receivables from business cooperation contracts	99,875,000,000	99,875,000,000
Others	7,044,334,800	7,240,634,800
TOTAL	**302,919,334,800**	**303,115,634,800**

9 BAD DEBT

	30 Sep 2025			31 Dec 2024		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term trade receivables	**523,907,131**	**104,781,425**	**(419,125,706)**	**3,163,801,860**	**1,364,818,497**	**(1,798,983,363)**
One Communication Technology Corporation	523,907,131	104,781,425	(419,125,706)	523,907,131	119,783,497	(404,123,634)
Ontrending Media Joint Stock Company	-	-	-	2,490,070,000	1,245,035,000	(1,245,035,000)
Yeah1 Vision Company Limited	-	-	-	149,824,729	-	(149,824,729)
Advances to suppliers and other short-term receivables	**218,735,792**	**145,397,897**	**(73,337,895)**	**25,322,553,232**	**4,016,346,822**	**(21,306,206,410)**
Century Car and Service Co., Ltd.	84,000,000	84,000,000	-	84,000,000		(42,000,000)
Tan An Dong Saigon Company Limited	-	-	-	19,600,000,000	-	(19,600,000,000)
UP Development Joint Stock Company	-	-	-	1,000,000,000	300,000,000	(700,000,000)
Other	134,735,792	61,397,897	(73,337,895)	4,638,553,232	3,674,346,822	(964,206,410)
Short-term loan receivable	**-**	**-**	**-**	**300,000,000**	**-**	**(300,000,000)**
Win Media and Technology Joint Stock Company	-	-	-	300,000,000	-	(300,000,000)
TOTAL	**742,642,923**	**250,179,322**	**(492,463,601)**	**28,486,355,092**	**5,381,165,319**	**(23,405,189,773)**

10 PREPAID EXPENSES

(a) Short term

	30 Sep 2025 VND	31 Dec 2024 VND
Prepaid service expenses	1,443,233,286	496,946,417
Tools and instruments	6,764,950	348,806,607
Other	-	2,547,417
TOTAL	**1,449,998,236**	**848,300,441**

(b) Long term

	30 Sep 2025 VND	31 Dec 2024 VND
Office renovation expenses	14,732,002,735	17,712,654,760
Tools and instruments	1,231,309,093	1,625,361,958
Other	400,915,414	1,709,494,705
TOTAL	**16,364,227,242**	**21,047,511,423**

11 FIXED ASSETS

(a) Tangible fixed assets

	Machinery and equipment VND	Total VND
Cost		
As at January 1, 2025	903,492,862	**903,492,862**
Purchased during the period	95,074,519	**95,074,519**
As at Sep 30, 2025	998,567,381	**998,567,381**
Accumulated depreciation		
As at January 1, 2025	(627,298,083)	**(627,298,083)**
Depreciation during the period	(112,249,916)	**(112,249,916)**
As at Sep 30, 2025	(739,547,999)	**(739,547,999)**
Net carrying amount		
As at January 1, 2025	276,194,779	**276,194,779**
As at Sep 30, 2025	259,019,382	**259,019,382**

11 FIXED ASSETS (continued)

(b) Intangible fixed assets

	Trademarks, brand names	Software	Copyrights	Total
	VND	VND	VND	VND
Cost				
As at January 1, 2025	2,524,382,154	160,000,000	168,521,659,580	**171,206,041,734**
Purchased during the period	-	-	51,766,853,098	**51,766,853,098**
As at Sep 30, 2025	2,524,382,154	160,000,000	220,288,512,678	**222,972,894,832**
Accumulated depreciation				
As at January 1, 2025	(827,465,028)	(45,333,339)	(31,855,693,475)	**(32,728,491,842)**
Depreciation during the period	(42,432,651)	(24,000,003)	(31,182,785,541)	**(31,249,218,195)**
As at Sep 30, 2025	(869,897,679)	(69,333,342)	(63,038,479,016)	**(63,977,710,037)**
Net carrying amount				
As at January 1, 2025	1,696,917,126	114,666,661	136,665,966,105	**138,477,549,892**
As at Sep 30, 2025	1,654,484,475	90,666,658	157,250,033,662	**158,995,184,795**

12 CONSTRUCTION IN PROGRESS

	30 Sep 2025 VND	31 Dec 2024 VND
Onstudio software	42.605.000.000	-
YEG DX software	13.944.000.000	-
Short film program in production	-	5,523,422,222
DMS distribution management software implementation project	-	5,000,000,000
TOTAL	**56,549,000,000**	**10,523,422,222**

13 SHORT-TERM TRADE ACCOUNTS PAYABLE

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	16,346,732,973	21,835,170,160
STVProduction Company Limited	*6,580,700,467*	*18,023,400,002*
Thien Ngan Film Joint Stock Company	*4,922,394,500*	*-*
Other	*4,843,638,006*	*3,811,770,158*
Related Parties (Note 30(b))	152,580,414,345	114,255,270,516
TOTAL	**168,927,147,318**	**136,090,440,676**

As at 30 September 2025 and 31 Dec 2024, there was no balance of short-term trade payable that was doubtful.

14 SHORT-TERM ADVANCES FROM CUSTOMERS

	30 Sep 2025 VND	31 Dec 2024 VND
Third Parties	25,160,160,000	5,021,658,180
Vietnam Technological and Commercial Joint Stock Bank	*24,548,400,000*	*5,021,658,180*
Other	*611,760,000*	*-*
Related Parties (Note 30(b))	18,400,000,000	2,410,210,093
TOTAL	**43,560,160,000**	**7,431,868,273**

15 TAXES AND RECEIVABLES/PAYABLES TO THE STATE

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

	As at 01 Jan 2025 VND	Increase in period VND	Decrease in period VND	As at 30 Sep 2025 VND
(a) Receivables				
Deductible VAT	-	46,146,027,120	(43,792,171,891)	**2,353,855,229**
TOTAL	-	**46,146,027,120**	**(43,792,171,891)**	**2,353,855,229**
(b) Must Pay				
Corporate income tax	4,377,636,288	-	(4,377,636,288)	**-**
VAT	1,428,946,752	48,674,886,423	(49,246,261,454)	**857,571,721**
Personal income tax	1,064,919,817	12,969,595,805	(12,577,133,331)	**1,457,382,291**
Other taxes	577,984,752	1,557,576,656	(2,068,673,546)	**66,887,862**
TOTAL	**7,449,487,609**	**63,202,058,884**	**(68,269,704,619)**	**2,381,841,874**

16 SHORT-TERM ACCRUED EXPENSES

	30 Sep 2025 VND	31 Dec 2024 VND
Program production costs	3,314,000,000	6,587,535,544
Interest expenses	83,762,669	-
Consulting and copyright service fees	-	6,750,000,000
Audit costs	-	462,000,000
13th month salary	-	2,356,713,500
Other	-	3,285,205
TOTAL	**3,397,762,669**	**16,159,534,249**
In which:		
Third Parties	2,817,762,669	16,156,249,044
Related Parties (Note 30(b))	580,000,000	3,285,205

17 OTHER SHORT-TERM PAYABLES

	30 Sep 2025 VND	31 Dec 2024 VND
Payables for advances made on behalf of program production projects	32,191,800,887	43,796,097,986
Payables under business cooperation contracts	32,174,491,330	31,500,000,000
Loan interest payable	2,310,877,219	11,156,245,804
Social insurance, health insurance, and unemployment insurance payables	690,158,178	854,042,816
Deposits and guarantees received	300,000,000	-
Payables from capital contribution transfers	-	89,800,020,000
Others	3,458,787,061	4,703,998,796
TOTAL	**71,126,114,675**	**181,810,405,402**
In which:		
Third Parties	14,586,181,288	137,072,172,756
Related Parties (Note 30(b))	56,539,933,387	44,738,232,646

As at 30 Sep 2025 and 31 Dec 2024, there was no balance of short-term other payable that was doubtful.

18 DRAWDOWN OF LOANS

(a) Short term

	As at 01 Jan 2025 VND	Increase VND	Decrease VND	As at 30 Sep 2025 VND	Interest Rate VND	Principal repayment term VND
Bank loan	**92,309,572,237**	**138,256,789,409**	**(135,798,809,123)**	**94,767,552,523**		
Vietnam Joint Stock Commercial Bank for Industry and Trade	*92,309,572,237*	*118,382,738,390*	*(135,798,809,123)*	*74,893,501,504*	*7.2%*	*From 22 Oct 2025 to 19 Apr 2026*
Vietnam Prosperity Joint Stock Commercial Bank	-	*19,874,051,019*	-	*19,874,051,019*	*6.5% - 6.6%*	*From 9 Feb 2026 to 26 Mar 2026*
Third parties loans	**238,444,150,000**	**4,835,000,000**	**(243,144,150,000)**	**135,000,000**		
Giga1 Trading Technology Joint Stock Company	*735,000,000*	*135,000,000*	*(735,000,000)*	*135,000,000*	*10.5%*	*20 Dec 2025*
Ms. Nguyen Thi Khanh Hoa	*10,189,000,000*	*1,000,000,000*	*(11,189,000,000)*	-		
King Production Joint Stock Company		*3,700,000,000*	*(3,700,000,000)*	-		
Ban Media Joint Stock Company	*40,000,000*	-	*(40,000,000)*	-		
Ms. Vu Thi Tuyet Van	*117,147,080,000*	-	*(117,147,080,000)*	-		
Mr. Vo Xuan Huy	*55,590,000,000*	-	*(55,590,000,000)*	-		
Ms. Nguyen Hai Tuong Vi	*54,743,070,000*	-	*(54,743,070,000)*	-		
Related parties loans	**21,975,000,000**	**25,830,000,000**	**(43,965,000,000)**	**3,840,000,000**		
1Brandlink Company Limited	-	*6,300,000,000*	*(4,800,000,000)*	*1,500,000,000*	*8.0%*	*20 Sep 2026*
Vietnam Music Award Company Limited	*2,040,000,000*	-	*(1,000,000,000)*	*1,040,000,000*	*10.5%*	*17 May 2026*
Meta Blossom Vietnam Company Limited	-	*1,000,000,000*	-	*1,000,000,000*	*10.5%*	*3 Jan 2026*
TingTing Network Company Limited	*300,000,000*	-	-	*300,000,000*	*10.5%*	*27 May 2026*
Yeah1 Network Vietnam Company Limited	*18,285,000,000*	*4,050,000,000*	*(22,335,000,000)*	-		
Big Cat Company Limited		*6,700,000,000*	*(6,700,000,000)*	-		
Mrs. Nguyen Thi Thu Huong	*1,350,000,000*	-	*(1,350,000,000)*	-		
Digital Content Center Company Limited	-	*3,000,000,000*	*(3,000,000,000)*	-		
Yeah1 Edigital Joint Stock Company		*4,780,000,000*	*(4,780,000,000)*	-		
TOTAL	**352,728,722,237**	**168,921,789,409**	**(422,907,959,123)**	**98,742,552,523**		

18 DRAWDOWN OF LOANS (continued)

(b) Long term

	As at 01 Jan 2025	Increase	Decrease	As at 30 Sep 2025	Interest Rate	Principal repayment term
	VND	VND	VND	VND	VND	VND
Bank loan	**30,263,789,607**	**30,371,732,258**	**(38,549,850,344)**	**22,085,671,521**		
Vietnam Joint Stock Commercial Bank for Industry and Trade	*30,263,789,607*	*30,371,732,258*	*(38,549,850,344)*	*22,085,671,521*	*12.5%*	*14 Sep 2028*
Related parties loans	-	**13,550,000,000**	**(12,050,000,000)**	**1,500,000,000**		
1Label Joint Stock Company	-	*1,500,000,000*	-	*1,500,000,000*	*10.5%*	*25 Dec 2026*
Yeah1 Network Vietnam Limited Liability Company		*12,050,000,000*	*(12,050,000,000)*	-		
TOTAL	30,263,789,607	43,921,732,258	(50,599,850,344)	23,585,671,521		

19 OWNERS' EQUITY

(a) Number of shares

	30 Sep 2025 Ordinary shares	31 Dec 2024 Ordinary shares
Number of shares registered	191,802,035	137,001,454
Number of shares issued	191,802,035	137,001,454
Number of existing shares in circulation	191,802,035	137,001,454

(b) Details of owners' shareholding

	30 Sep 2025		31 Dec 2024	
	Ordinary shares	%	Ordinary shares	%
Pyn Elite Fund	16,006,480	8.35	6,019,400	4.39
Ms. Le Phuong Thao	11,049,847	5.76	7,892,748	5.76
Other shareholders	164,745,708	85.89	123,089,306	89.85
TOTAL	**191,802,035**	**100.00**	**137,001,454**	**100.00**

(c) Movement of share capital

	Number of shares	Ordinary shares
As at January 1, 2024	131,353,264	131,353,264
Issuing shares to employees	5,648,190	5,648,190
As at December 31, 2024	137,001,454	137,001,454
Issuing shares to existing shareholders	54,800,581	54,800,581
As at Sep 30, 2025	191.802.035	191.802.035

Par value of shares: 10,000 VND per share

20 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Share premium VND	Post-tax undistributed earnings VND	Total VND
As at Jan 1, 2024	1,313,532,640,000	140,518,254	369,792,191,759	**1,683,465,350,013**
Issuing shares to employees	56,481,900,000	-	(56,481,900,000)	**-**
Net profit for the year	-	-	23,219,129,948	**23,219,129,948**
As at Dec 31, 2024	1,370,014,540,000	140,518,254	336,529,421,707	**1,706,684,479,961**
Loss in period	-	-	(131,788,998,412)	**(131,788,998,412)**
Issuing shares to existing shareholders (*)	548,005,810,000	(65,100,000)	-	**547,940,710,000**
As at Sep 30, 2025	1,918,020,350,000	75,418,254	204,740,423,295	**2,122,836,191,549**

(*) On March 13, 2025, the State Securities Commission of Vietnam (SSC) acknowledged receipt of the Company's report on the results of its public offering of additional shares, pursuant to Report No. 58/2503/CV/YEG and Resolution No. 70/2503/NQ/HĐQT/YEG dated March 13, 2025 issued by the Board of Directors. On March 21, 2025, the Company was granted the 32nd amended Enterprise Registration Certificate by the Ho Chi Minh City Department of Planning and Investment, officially approving the increase in charter capital from VND 1,370,014,540,000 to VND 1,918,020,350,000.

21 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	9-month period ended 30 Sep 2025 VND	9-month period ended 30 Sep 2024 VND
Advertising and media revenue	405,109,333,673	111,700,575,301
Revenue from content licensing, consulting, and exploitation	22,959,833,599	41,529,216,598
Service revenue	46,905,120,370	39,091,914,983
Revenue from sales of goods	6,691,506,928	-
TOTAL	**481,665,794,570**	**192,321,706,882**

22 COST OF GOODS SOLD AND SERVICES PROVIDED

	9-month period ended 30 Sep 2025 VND	9-month period ended 30 Sep 2024 VND
Cost of advertising and media	372,425,267,757	103,630,484,129
Cost of content licensing, consulting, and exploitation	32,714,021,994	9,141,487,819
Cost of services	34,479,395,555	16,286,447,681
Cost of goods sold	2,212,093,039	-
TOTAL	**441,830,778,345**	**129,058,419,629**

23 FINANCIAL INCOME

	9-month period ended 30 Sep 2025 VND	9-month period ended 30 Sep 2024 VND
Interest income from deposits and loans	12,544,623,475	19,857,100,677
Foreign exchange gain/loss	11,267,391	1,722,620
Gain from divestment of subsidiaries	-	100,872,062
TOTAL	**12,555,890,866**	**19,959,695,359**

24 FINANCIAL EXPENSES

	9-month period ended 30 Sep 2025 VND	9-month period ended 30 Sep 2024 VND
Loss from disposal of subsidiary	138,167,412,233	-
Interest expenses	13,772,344,953	14,128,237,011
Foreign exchange gain/loss	23,646,389	-
Reversal of allowance for investment in subsidiary	(14,068,911,080)	-
TOTAL	**137,894,492,495**	**14,128,237,011**

25 SELLING EXPENSES

	9-month period ended	
	30 Sep 2025 VND	30 Sep 2024 VND
Outsourced service expenses	443,638,889	-
TOTAL	**443,638,889**	-

26 GENERAL AND ADMINISTRATION EXPENSES

	9-month period ended	
	30 Sep 2025 VND	30 Sep 2024 VND
Employee costs	25,706,273,831	25,154,182,736
Expenses for external services	14,402,988,813	30,452,072,615
Depreciation and amortization	5,131,649,926	149,915,943
Others	104,879,453	8,022,000
Provisions and write-offs	(1,748,917,882)	987,356,772
TOTAL	**43,596,874,141**	**56,751,550,066**

27 OTHER INCOME AND EXPENSES

	9-month period ended	
	30 Sep 2025 VND	30 Sep 2024 VND
Other income		
Other	4,363,962	280,407
Other expenses		
Penalties	602,085,402	924,109,820
Other	107,797,854	117,739,101
	709,883,256	1,041,848,921
Other loss	**(705,519,294)**	**(1,041,568,514)**

28 CORPORATE INCOME TAX

The corporate income tax amount on the Group's pre-tax accounting loss differs from the tax amount when calculated at the applicable tax rate of 20% as follows:

	9-month period ended	
	30 Sep 2025 VND	**30 Sep 2024 VND**
(Loss)/pre-tax accounting profit	(130,249,617,728)	11,301,627,021
Tax is calculated at a rate of 20% (*)	(26,049,923,546)	2,260,325,404
Adjust:		
Tax loss without recognition of deferred tax asset	25,463,384,693	-
Non-deductible expenses	586,538,853	208,369,784
Utilisation of tax losses	-	(2,468,695,188)
Corporate income tax expense (*)	**1,539,380,684**	-
Corporate income tax expense/(income) recognized in the consolidated statement of profit or loss:		
Current corporate income tax	-	-
Deferred corporate income tax	1,539,380,684	-
Total corporate income tax expense	**1,539,380,684**	-

(*) Corporate income tax expense for the 9-month period is estimated based on taxable income and may be adjusted depending on tax authorities.

29 COSTS OF OPERATION BY FACTOR

Costs of operation by factor represent all costs incurred during the year from the Company's operating activities, excluding cost of merchandises for trading activities. Details are as follows:

	9-month period ended	
	30 Sep 2025 VND	**30 Sep 2024 VND**
Outsourced service expenses	430,447,587,862	74,924,857,448
Employee costs	25,706,273,831	22,475,805,020
Depreciation and amortization	31,361,468,111	10,557,236,864
Other	104,879,453	8,022,000
TOTAL	**485,871,291,375**	**108,953,278,104**

YEAH1 GROUP CORPORATION

30 RELATED PARTY DISCLOSURES

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

Related parties	**Related parties**
Ana Entertainment Joint Stock Company	Direct subsidiary (until 31 December 2024)
Care Group Joint Stock Company	Direct subsidiary (until 31 December 2024)
Young Ambassador Film Investment and Production JSC	Direct subsidiary (until 28 June 2024)
1Production Company Limited	Direct subsidiary
Giga1 Technology and Trading Joint Stock Company	Direct subsidiary (until 24 March 2025)
YAG Entertainment Joint Stock Company	Direct subsidiary (until 28 June 2024)
Yeah1 Network Vietnam Company Limited	Direct subsidiary
Yeah1 Up Company Limited	Direct subsidiary
1Talents Company Limited	Indirect subsidiary (from 22 May 2025)
1Brandlink Company Limited	Direct subsidiary
1Label Joint Stock Company	Direct subsidiary
STV Media Complex Joint Stock Company	Direct subsidiary (until 29 March 2024)
Netlink Vietnam Media Technology JSC	Associate (until 18 April 2024) Direct subsidiary (from 19 April 2024)
Yeah1 Edigital Joint Stock Company	Associate (until 5 August 2024) Direct subsidiary (from 6 August 2024)
Vietnam Music Award Company Limited	Indirect subsidiary (from 6 August 2024)
Digital Content Center Company Limited	Associate (until 5 August 2024) Indirect subsidiary
Yeah1 Publishing Company Limited	Associate (until 5 August 2024) Indirect subsidiary (from 6 August 2024)
BigCat Company Limited	Associate (until 5 August 2024) Indirect subsidiary (from 6 August 2024)
Tstudio Joint Stock Company	Associate (until 5 August 2024) Indirect subsidiary (from 6 August 2024)
TingTing Network Company Limited	Associate (until 5 August 2024) Indirect subsidiary (from 6 August 2024)
Mango+ Entertainment and Media Company Limited	Direct subsidiary

30 RELATED PARTY DISCLOSURES (continued)

Related parties	Related parties
Meta Blossom Vietnam Company Limited	Associate
1Game Joint Stock Company	Associate
1Creators Joint Stock Company	Associate (from 30 Sep 2025)
Tera Group Joint Stock Company	Subsidiary's other investment (until 29 March 2024)
Ms. Le Phuong Thao	Chairwoman of the Board of Directors (BOD)
Mr. Dao Phuc Tri	Vice Chairman of the BOD (until 6 May 2024)
Mr. Nguyen Hoang Giang	Vice Chairman of the BOD
Mr. Dinh Hoai Nam	Member of the BOD
Mr. Kim Min Soo	Member of the BOD, Deputy CEO (until 22 April 2025)
Ms. Ngo Thi Van Hanh	Member of the BOD, CEO
Mr. Che Doan Vien	Deputy CEO (until 20 March 2025)
Mr. Yam Kong Fatt	Deputy CEO
Mr. Pham Minh Tien	Deputy CEO (appointed on 6 May 2024)
Ms. Nguyen Thi Khanh Trang	Finance Director
Ms. Dang Phuong Dung	Chief Accountant (from 27 August 2025)
Mr. Nguyen Van Nam	Head of Supervisory Board (SB)
Ms. Le Thi Bich Hang	Member of SB (until 22 April 2025)
Mr. Vuong Ho Tri Dung	Member of SB
Ms. Le Thi Hoa	Member of SB (from 22 April 2025)
Ms. Nguyen Thi Thu Huong	Individuals related to key personnel (until March 20, 2025)
Mr. Nguyen Hoang Linh	Individuals related to key personnel
SBS Securities Joint Stock Company	Companies where Individuals related to key personnel are members of the Board of Directors
Bo Cong Anh Advertising Joint Stock Company Company	Company where Individuals related to key personnel is the Director (until 3 Feb 2025)
Finbase Joint Stock Company	Company where Individuals related to key personnel is the Director

30 RELATED PARTY DISCLOSURES (continued)

(a) Related parties transactions

Related parties	Business content	9-month period ended 30 Sep 2025 VND	30 Sep 2024 VND
Yeah1 Edigital Joint Stock Company	Loans granted	42,812,000,000	-
	Service provision	11,857,000,223	42,891,137,134
	Loans received	4,780,000,000	24,050,000,000
	Purchase services	3,983,333,333	3,500,000
	Interest income on loans	933,456,731	-
	Interest expenses on borrowings	19,250,959	820,054,604
Netlink Vietnam Technology Media Joint Stock Company	Loan granted	6,069,000,000	3,600,000,000
	Interest income on loans	626,373,906	20,165,753
	Interest expense	-	62,899,792
	Purchase services	-	2,200,000
Yeah1 Up Limited Liability Company	Loan granted	5,423,000,000	8,492,000,000
	Collection on behalf	1,579,068,571	-
	Interest income on loans	1,171,332,374	583,701,568
	Service provision	-	1,963,000,000
	Purchase services	-	28,909,091
Mango+ Entertainment and Media Co., Ltd	Loan granted	1,335,000,000	-
	Service provision	75,600,000	-
	Interest income on loans	41,739,658	-
Ana Entertainment Joint Stock Company	Loan received	-	51,713,842,260
	Interest expense	-	2,785,993,536
	Service provision	-	9,090,909
STV Integrated Media Joint Stock Company	Loan granted	-	19,152,000,000
	Service provision	-	2,310,326,514
	Purchase services	-	2,210,809,524
	Interest income on loans	-	1,002,878,961
STV Production Co., Ltd.	Purchase of goods and services	-	15,506,172,840
Giga1 Technology and Trading Joint Stock Company	Interest expense	19,029,452	-
	Loan granted	-	724,300,000
	Purchase services	-	142,170,068
	Interest income on loans	-	118,972,191
Yeah1 Network Vietnam Limited Liability Company	Loan granted	136,110,000,000	-
	Payment on behalf	29,577,934,261	-
	Collection on behalf	19,637,611,546	-
	Loan received	16,100,000,000	21,970,000,000
	Service provision	2,910,251,852	1,876,000,000
	Interest expense	1,508,241,574	311,579,586
	Interest income on loans	1,259,970,410	-
	Purchase services	49,814,814	-

30 RELATED PARTY DISCLOSURES (continued)

(a) Related parties transactions (continued)

Related parties	Business content	9-month period ended 30 Sep 2025 VND	9-month period ended 30 Sep 2024 VND
Digital Content Center Co., Ltd	Service provision	3,175,801,665	-
	Loan received	3,000,000,000	1,500,000,000
	Loan granted	2,920,000,000	-
	Purchase services	1,370,119,010	-
	Interest income on loans	131,356,435	-
	Interest expense	547,945	12,446,724
Care Group Joint Stock Company	Interest income on loans	-	73,304,388
Tera Group Limited Liability Company	Loan granted	-	17,560,000,000
	Interest income on loans	-	674,030,959
	Service provision	-	2,216,523,810
1Talents Limited Liability Company	Purchase services	580,000,000	-
	Service provision	327,600,000	287,000,000
	Collection on behalf	80,000,000	-
	Loan received	-	4,100,000,000
	Interest expense	-	20,453,423
Tstudio Joint Stock Company	Service provision	-	543,497,378
1Production Limited Liability Company	Purchase services	332,251,564,449	41,122,111,112
	Loan granted	246,222,000,000	2,000,000,000
	Capital contribution	211,000,000,000	-
	Payment on behalf	38,658,954,590	-
	Collection on behalf	35,798,959,923	-
	Service provision	4,353,300,000	1,275,000,000
	Interest income on loans	3,076,269,027	39,124,727
	Loan received	-	470,000,000
	Interest expense	-	2,163,288
YAG Entertainment Joint Stock Company	Interest income on loans	-	749,494,386
1Game Joint Stock Company	Service provision	163,800,000	170,000,000
	Loan granted	23,000,000	2,465,000,000
	Interest income on loans	-	199,606,697
1Label Limited Liability Company	Service provision	10,285,502,981	522,000,000
	Loan received	4,000,000,000	-
	Purchase services	2,077,739,034	-
	Capital contribution transfer	2,000,000,000	-
	Interest expense	94,212,326	-
Tingting Network Limited Liability Company	Interest expense	23,560,278	44,029,524
	Loan received	-	400,000,000

30 RELATED PARTY DISCLOSURES (continued)

(a) Related parties transactions (continued)

Related parties	Business content	9-month period ended 30 Sep 2025 VND	30 Sep 2024 VND
BigCat Limited Liability Company	Service provision	8,930,879,399	10,326,251,471
	Loan received	6,700,000,000	-
	Interest expense	123,353,425	-
	Loan granted	-	270,000,000
	Interest income on loans	-	2,873,835
Vietnam Music Award Limited Liability Company	Interest expense	103,826,300	97,002,738
	Loan received	-	2,100,000,000
Yeah1 Publishing Limited Liability Company	Service provision	100,800,000	412,000,000
SBS Securities Joint Stock Company	Purchase services	-	250,000,000
Youth Ambassador Film Investment and Production Joint Stock Company	Service provision	-	1,905,000,000
	Loan granted	-	1,547,188,358
	Interest income	-	137,504,773
1Creators Joint Stock Company	Loan granted	12,800,000,000	-
	Service provision	223,650,000	-
	Interest income on loans	17,008,219	-
Meta Blossom Vietnam Limited Liability Company	Service provision	3,311,728,704	-
	Loan received	1,000,000,000	-
	Interest expense	77,958,904	-
1Brandlink Limited Liability Company	Collection on behalf	11,190,000,000	-
	Loan received	6,300,000,000	-
	Service provision	3,863,100,000	-
	Payment on behalf	162,000,000	-
	Interest expense	58,268,492	-
Ms. Le Phuong Thao	Advance recovery	942,526,552	235,730,160
	Advance payment	598,556,595	324,083,204
Ms. Ngo Thi Van Hanh	Advance recovery	458,844,297	276,307,959
	Advance payment	439,946,639	390,379,789
Ms. Nguyen Thi Thu Huong	Loan received	-	1,900,000,000
	Interest expense	35,967,123	60,032,875
Mr. Che Doan Vien	Advance payment	793,392,064	345,425,046
	Advance recovery	-	345,425,046
Mr. Dao Phuc Tri	Advance recovery	-	5,327,908,126

30 RELATED PARTY DISCLOSURES (continued)

(a) Related parties transactions (continued)

Expenses for key management personnel

Full name	Title	3-month period ended 30 Sep 2025 VND	3-month period ended 30 Sep 2024 VND
Board member remuneration			
Le Phuong Thao	Chairwoman	-	-
Dao Phuc Tri	Vice Chairman of BOD (resigned)	-	-
Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Ngo Thi Van Hanh	Board Member	-	-
Dinh Hoai Nam	Board Member	-	-
Kim Min Soo	Board Member (resigned)	-	-
TOTAL		**-**	**-**
Salaries of the Board of Directors and other managers			
Ngo Thi Van Hanh	General Director	2,583,000,000	2,025,000,000
Pham Minh Tien	Deputy General Manager	-	-
Nguyen Thi Khanh Trang	Finance Director	857,899,000	736,136,100
Dang Phuong Dung	Chief Accountant	203,977,000	-
Che Doan Vien	Deputy General Manager (resigned)	471,131,000	1,055,371,800
Yam Kong Fatt	Deputy General Manager (resigned)	-	-
Kim Min Soo	Deputy General Manager (resigned)	-	-
TOTAL		**4,116,007,000**	**3,816,507,900**
Remuneration of the Supervisory Board			
Nguyen Van Nam	Head of SB	15,000,000	-
Vuong Ho Tri Dung	Member	15,000,000	-
Le Thi Hoa	Member	15,000,000	-
TỔNG CỘNG		**45,000,000**	**-**

30 RELATED PARTY DISCLOSURES (continued)

(b) Ending balance with related parties

	30 Sep 2025 VND	30 Dec 2024 VND
Short-term trade receivables (Notes 5)		
Yeah1 Edigital Joint Stock Company	6,191,183,405	7,577,156,627
1Production Co., Ltd.	4,788,630,000	2,224,200,000
Yeah1 Network Vietnam Co., Ltd.	3,751,506,575	1,029,286,575
1Brandlink Co., Ltd.	3,689,410,000	-
1Label Joint Stock Company	2,005,881,154	306,508,486
Vietnam Music Award Co., Ltd.	870,000,000	3,675,000,000
Big Cat Co., Ltd.	685,326,610	820,798,565
Yeah1 Publishing Co., Ltd.	356,180,000	245,300,000
1Creators Joint Stock Company	246,015,000	-
1Game Joint Stock Company	180,180,000	-
1Talents Co., Ltd.	117,810,000	470,800,000
Mango+ Entertainment and Media Co., Ltd.	83,160,000	-
Digital Content Center Co., Ltd.	55,450	1,354,055,450
1 Digital Media Technology Joint Stock Company	-	523,907,130
Young Ambassador Film Investment and Production Joint Stock Company	-	1,647,731,367
Meta Blossom Vietnam Co., Ltd	-	379,600,000
TOTAL	**22,965,338,194**	**20,254,344,200**

	30 Sep 2025 VND	30 Dec 2024 VND
Short-term prepayments to suppliers (Note 6)		
BigCat Co., Ltd.	7,251,029,298	1,311,210,702
1Game Joint Stock Company	250,000,000	-
Yeah1 Network Vietnam Co., Ltd.	-	3,624,982,867
TOTAL	**7,501,029,298**	**4,936,193,569**

	30 Sep 2025 VND	30 Dec 2024 VND
Short-term loan receivable (Note 7(a))		
1Production Co., Ltd.	149,250,000,000	-
Yeah1 Edigital Joint Stock Company	21,532,000,000	-
Yeah1 Up Co., Ltd.	14,644,000,000	14,950,000,000
1Creators Joint Stock Company	12,800,000,000	-
Netlink Vietnam Media Technology Joint Stock Company	2,021,000,000	5,205,000,000
Digital Content Center Co., Ltd.	1,370,000,000	2,000,000,000
Yeah1 Network Vietnam Co., Ltd.	500,000,000	-
Mango+ Entertainment and Media Co., Ltd.	330,000,000	-
TOTAL	**202,447,000,000**	**22,155,000,000**

30 RELATED PARTY DISCLOSURES (continued)

(b) Ending balance with related parties (continued)

	30 Sep 2025 VND	30 Dec 2024 VND
Long-term loan receivable (Note 7(b))		
Yeah1 Network Vietnam Co., Ltd.	59,805,000,000	-
1Production Co., Ltd.	34,886,000,000	525,000,000
Netlink Vietnam Media Technology Joint Stock Company	6,069,000,000	-
Mango+ Entertainment and Media Co., Ltd	145,000,000	-
TOTAL	**100,905,000,000**	**525,000,000**
Other short-term receivables (Note 8(a))		
1Production Co., Ltd.	20,858,540,998	38,647,772,581
Yeah1 Network Vietnam Co., Ltd.	13,622,753,719	20,991,338,967
Yeah1 Edigital Joint Stock Company	933,672,484	215,753
Yeah1 Up Co., Ltd.	926,573,102	104,088,899
Netlink Vietnam Media Technology Joint Stock Company	664,055,960	37,682,054
Digital Content Center Co., Ltd.	142,863,284	11,506,849
Mango+ Entertainment and Media Co., Ltd.	41,739,658	-
Mrs. Ngo Thi Van Hanh	77,254,677	96,152,335
Mrs. Le Phuong Thao	-	343,969,957
Giga1 E-commerce Technology Joint Stock Company	-	14,000,000,000
Young Ambassador Film Investment and Production Joint Stock Company	-	12,088,331
Mr. Che Doan Vien	-	6,522,276
TOTAL	**37,267,453,882**	**74,251,338,002**
Short-term trade payables (Note 13)		
1Production Co., Ltd.	138,120,312,397	94,912,380,000
Yeah1 Edigital Joint Stock Company	8,861,405,279	14,441,405,279
Yeah1 Network Vietnam Co., Ltd.	3,113,176,774	-
Yeah1 Up Co., Ltd.	2,399,119,895	-
Netlink Vietnam Media Technology Joint Stock Company	86,400,000	86,400,000
1Label Joint Stock Company	-	217,779,797
Bo Cong Anh Advertising Joint Stock Company	-	3,463,232,581
Digital Content Center Co., Ltd.	-	441,672,859
1Talents Co., Ltd.		692,400,000
TOTAL	**152,580,414,345**	**114,255,270,516**
Short-term advance from customers (Note 14)		
1Production Co., Ltd.	17,550,000,000	2,410,210,093
Digital Content Center Co., Ltd	850,000,000	-
TOTAL	**18,400,000,000**	**2,410,210,093**

30 RELATED PARTY DISCLOSURES (continued)

(b) Ending balance with related parties (continued)

	30 Sep 2025 VND	30 Dec 2024 VND
Short-term accrued expenses (Note 16)		
1Talents Co., Ltd.	580,000,000	-
Digital Content Center Co., Ltd.	-	747,945
Giga1 E-commerce Technology Joint Stock Company	-	2,537,260
TOTAL	**580,000,000**	**3,285,205**
Other short-term payables (Notes)17)		
1Production Co., Ltd.	50,517,917,508	43,406,437,274
Yeah1 Network Vietnam Co., Ltd.	4,829,693,921	752,283,280
Digital Content Center Co., Ltd.	507,277,694	6,529,749
1Label Joint Stock Company	355,578,081	302,502,740
Big Cat Co., Ltd.	123,353,425	-
TingTing Network Co., Ltd.	74,916,788	59,296,238
Vietnam Music Award Co., Ltd.	41,677,808	151,165,477
Yeah1 Edigital Joint Stock Company	27,766,317	8,515,358
1Talents Co., Ltd.	27,098,628	27,098,628
1Brandlink Co., Ltd.	26,753,425	863,014
Netlink Vietnam Media Technology Joint Stock Company	7,899,792	7,899,792
Mrs. Nguyen Thi Thu Huong	-	14,087,671
Meta Blossom Vietnam Co., Ltd	-	1,553,425
TOTAL	**56,539,933,387**	**44,738,232,646**
Short-term loans (Note 18(a))		
1Brandlink Co., Ltd.	1,500,000,000	-
Vietnam Music Award Co., Ltd.	1,040,000,000	2,040,000,000
Meta Blossom Vietnam Co., Ltd.	1,000,000,000	-
TingTing Network Co., Ltd.	300,000,000	300,000,000
Yeah1 Network Vietnam Co., Ltd.	-	18,285,000,000
Giga1 E-commerce Technology Joint Stock Company	-	735,000,000
Mrs. Nguyen Thi Thu Huong	-	1,350,000,000
TOTAL	**3,840,000,000**	**22,710,000,000**

30 RELATED PARTY DISCLOSURES (continued)

(b) Ending balance with related parties (continued)

	30 Sep 2025 VND	30 Dec 2024 VND
Long-term loans (Note 18(b))		
1Label Joint Stock Company	1,500,000,000	-
TOTAL	**1,500,000,000**	**-**

The Group's separate financial statements were approved by the Board of Management on October 30, 2025.

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

Luu Anh Khoa	Dang Phuong Dung	Le Phuong Thao
Preparer	Chief Accountant	Legal representative
		October 30, 2025

C.T.C.P ★ HN