

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN YEAH1
YEAH1 GROUP CORPORATION**

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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**

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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 SGĐCK 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 ☒ 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



LÊ PHƯƠNG THẢO

Chủ tịch Hội đồng quản trị/Chairwoman



**YEAH1 GROUP
CORPORATION**

No.: 339/2026/YEG/CV

SOCIALIST REPUBLIC OF VIETNAM

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:

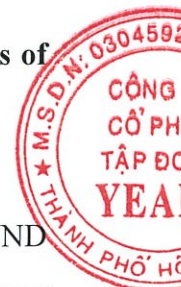
1. Variance in the separate and consolidated income statements for the first six months of 2026 after review compared with the figures before review:

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



LƯU ANH KHOA

Yeah1 Group Corporation

Interim separate financial statements

For the six-month period ended 30 June 2026



**Shape the future
with confidence**

Yeah1 Group Corporation

Interim separate financial statements

For the six-month period ended 30 June 2026



Yeah1 Group Corporation

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Yeah1 Group Corporation

GENERAL INFORMATION

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 – 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, creative activities, 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

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

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

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

Yeah1 Group Corporation

GENERAL INFORMATION (continued)

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 separate 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.

Yeah1 Group Corporation

REPORT OF THE MANAGEMENT

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

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

The management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company, and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate 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 separate financial statements; and
- ▶ prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company 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 separate financial position of the Company and ensuring that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company 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 separate financial statements.

STATEMENTS BY MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate 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 separate financial statements.

The Company has subsidiaries as disclosed in *Note 15.1* of the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group.

For and on behalf of the management:

Approved, 28 August 2026
FINANCE DIRECTOR
CỔ PHẦN
TẬP ĐOÀN
YEAH1
LƯU ANH KHOA





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Ernst & Young Vietnam Limited
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Reference: 12925844/69437548/LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders of Yeah1 Group Corporation

We have reviewed the accompanying interim separate financial statements of Yeah1 Group Corporation ("the Company") as prepared on 28 August 2026 and set out on pages 6 to 48, which comprise the interim separate statement of financial position as at 30 June 2026, and the interim separate income statement and the interim separate 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 these interim separate 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 separate financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim separate 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 separate 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 separate 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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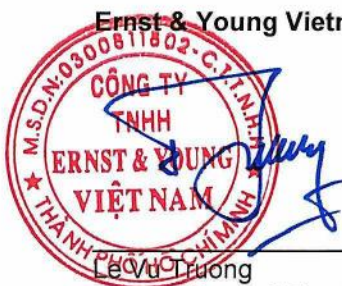
Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate cash flows of the Company 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 separate financial statements.

Ho Chi Minh City, Vietnam

28 August 2026

Ernst & Young Vietnam Limited



Le Vu Truong

Deputy General Director

Audit Practicing Registration Certificate

No. 1588-2023-004-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	100		1,050,873,659,850	1,037,970,426,657
<i>I. Cash</i>	110	5	24,839,068,387	27,925,551,729
1. Cash	111		24,839,068,387	27,925,551,729
<i>II. Current investments</i>	120	6	724,937,407,760	232,911,382,377
1. Held-for-trading securities	121		432,800,000,000	-
2. Held-to-maturity investments	123		292,137,407,760	232,911,382,377
<i>III. Current receivables</i>	130		297,032,498,583	704,741,337,321
1. Short-term trade receivables	131	7	64,750,678,783	360,353,884,484
2. Short-term advances to suppliers	132	8	223,331,331,229	221,309,150,846
3. Other short-term receivables	135	9	9,767,672,425	123,570,765,592
4. Provision for short-term doubtful receivables	136		(817,183,854)	(492,463,601)
<i>IV. Inventories</i>	140		1,574,451,714	69,648,446,950
1. Inventory	141	10	1,574,451,714	69,648,446,950
<i>V. Other current assets</i>	160		2,490,233,406	2,743,708,280
1. Short-term deferred expenses	161	11	1,239,976,167	786,866,100
2. Deductible value-added tax	162	18	1,250,257,239	1,956,842,180
B. NON-CURRENT ASSETS	200		1,543,783,169,893	1,633,284,583,908
<i>I. Non-current receivable</i>	210		203,093,834,800	203,064,334,800
1. Other long-term receivables	215	9	203,093,834,800	203,064,334,800
<i>II. Fixed assets</i>	220		207,147,901,255	164,373,553,454
1. Tangible fixed assets	221	12	169,591,581	224,420,338
Cost	222		998,567,381	998,567,381
Accumulated depreciation	223		(828,975,800)	(774,147,043)
2. Intangible fixed assets	227	13	206,978,309,674	164,149,133,116
Cost	228		321,424,328,145	240,247,920,639
Accumulated amortisation	229		(114,446,018,471)	(76,098,787,523)
<i>III. Non-current assets in progress</i>	250		56,549,000,000	57,177,622,222
1. Construction in progress	252	14	56,549,000,000	57,177,622,222
<i>IV. Non-current investments</i>	260		1,019,894,700,757	1,194,146,485,437
1. Investments in subsidiaries	261	15.1	1,023,949,720,000	959,904,720,000
2. Investments in associates	262	15.2	41,789,600,000	76,889,600,000
3. Investments in other entities	263	15.3	9,615,625,000	9,615,625,000
4. Provision for diminution in value of long-term investments	264	15	(57,460,244,243)	(45,978,459,563)
5. Held-to-maturity investments	265	6	2,000,000,000	193,715,000,000
<i>V. Other non-current assets</i>	270		57,097,733,081	14,522,587,995
1. Long-term deferred expenses	271	11	57,097,733,081	14,417,587,581
2. Deferred tax assets	272	27.4	-	105,000,414
TOTAL ASSETS (280 = 100 + 200)	280		2,594,656,829,743	2,671,255,010,565

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	300		472,284,858,044	558,342,599,177
I. Current liabilities	310		459,784,858,044	536,297,630,478
1. Short-term trade payables	311	16	100,867,310,712	302,983,205,585
2. Short-term advances from customers	312	17	10,274,000,000	16,390,000,000
3. Short-term statutory obligations	314	18	4,656,521,455	1,823,423,021
4. Payables to employees	315		3,822,803,261	3,570,352,261
5. Short-term accrued expenses	316		172,899,036	7,473,837,135
6. Other short-term payables	320	19	66,354,431,744	72,353,723,064
7. Short-term loan	321	20	273,636,891,836	131,703,089,412
II. Non-current liabilities	330		12,500,000,000	22,044,968,699
1. Long-term loans	339	20	12,500,000,000	22,044,968,699
D. OWNERS' EQUITY	400		2,122,371,971,699	2,112,912,411,388
1. Owner's contributed capital	411		2,052,281,770,000	1,918,020,350,000
- Ordinary shares with voting rights	411a	21.1	2,052,281,770,000	1,918,020,350,000
2. Share premium	412	21.1	75,418,254	75,418,254
3. Undistributed earnings	420	21.1	70,014,783,445	194,816,643,134
- Undistributed earnings by the end of prior period	420a		60,555,223,134	336,529,421,707
- Undistributed earnings (losses) of current period	420b		9,459,560,311	(141,712,778,573)
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		2,594,656,829,743	2,671,255,010,565

PREPARER



Nguyen Thi Thuy Diem

CHIEF ACCOUNTANT



Dang Phuong Dung

Approved, 28 August 2026

FINANCE DIRECTOR



Luu Anh Khoa

INTERIM SEPARATE 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	22.1	243,785,530,979	352,536,119,680
2. Deductions	02		-	-
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10	22.1	243,785,530,979	352,536,119,680
4. Cost of goods sold and services rendered	11	23	199,453,407,256	317,315,912,538
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	20		44,332,123,723	35,220,207,142
6. Finance income	22	22.2	10,180,322,296	6,855,704,240
7. Finance expenses <i>In which: Borrowing costs</i>	23 24	24	22,737,587,016 7,837,304,485	136,074,494,954 11,060,198,367
8. Selling expenses	25		-	443,638,889
9. General and administrative expenses	26	25	18,356,892,344	24,258,029,275
10. Operating profit (loss) {30 = 20 + 22 - (23 + 25 + 26)}	30		13,417,966,659	(118,700,251,736)
11. Other income	31		-	3,946,962
12. Other expenses	32		69,587,743	150,548,971
13. Other loss (40 = 31 - 32)	40		(69,587,743)	(146,602,009)
14. Accounting profit (loss) before tax (50 = 30 + 40)	50		13,348,378,916	(118,846,853,745)
15. Current corporate income tax expense	51	27	(3,783,818,192)	-
16. Deferred tax expense	52	27	105,000,414	1,539,380,684
17. Net profit (loss) after corporate income tax (60 = 50 - 51 - 52)	60		9,459,560,310	(120,386,234,429)

PREPARER



Nguyen Thi Thuy Diem

CHIEF ACCOUNTANT



Dang Phuong Dung

FINANCE DIRECTOR



Approved, 28 August 2026

Luu Anh Khoa

INTERIM SEPARATE 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 (loss) before tax	01		13,348,378,916	(118,846,853,735)
2. Adjustments for:				
- Depreciation and amortisation of fixed assets	02	12, 13	38,402,059,705	20,018,180,463
- Provisions (reversal of provisions)	03		11,481,784,680	(13,436,968,686)
- (Profit) loss from investing and financing activities	05		(10,157,786,796)	131,322,975,374
- Borrowing costs	06	24	7,837,304,485	11,060,198,367
3. Operating profit before changes in working capital	08		60,911,740,990	30,117,531,783
- Decrease in receivables	09		408,385,923,680	14,102,360,960
- Decrease (increase) in inventories	10		68,073,995,236	(32,512,780,845)
- (Decrease) increase in payables	11		(230,950,625,021)	66,481,395,916
- (Increase) decrease in deferred expenses	12		(43,133,255,567)	2,373,448,854
- Increase in held-for-trading securities	13		(432,800,000,000)	-
- Borrowing costs paid	14		(8,285,072,514)	(17,568,118,589)
- Corporate income tax paid	15		-	(4,377,636,288)
Net cash flows (used in) from operating activities	20		(177,797,293,196)	58,616,201,791
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase, construction of fixed assets	21		(71,379,785,284)	(76,048,035,814)
2. Loans to other entities and bank terms deposits	23		(668,224,393,940)	(116,146,000,000)
3. Collections from borrowers and bank terms deposits	24		807,445,393,940	52,499,000,000
4. Payments for investments in other entities	25		(28,967,000,000)	(213,013,600,000)
5. Proceeds from sale of investments in other entities	26		-	2,198,980,000
6. Interest and dividends received	27		3,447,761,413	15,703,787,652
Net cash flows from (used in) investing activities	30		42,321,976,129	(334,805,868,162)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Issuance of shares	31		-	548,005,810,000
2. Drawdown of borrowings	33	20	305,103,720,034	108,257,456,873
3. Repayment of borrowings	34	20	(172,714,886,309)	(344,130,661,777)
Net cash flows from financing activities	40		132,388,833,725	312,132,605,096

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
Net cash flows for the period (50 = 20 + 30 + 40)	50		(3,086,483,342)	35,942,938,725
Cash at beginning of the period	60		27,925,551,729	38,416,885,363
Cash at end of the period (70 = 50 + 60 + 61)	70	5	24,839,068,387	74,359,824,088

PREPARER



Nguyen Thi Thuy Diem

CHIEF ACCOUNTANT



Dang Phuong Dung

Approved, 28 August 2026

FINANCE DIRECTOR



Luu Anh Khoa

NOTES TO THE INTERIM SEPARATE 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 Enterprise Registration Certificate ("ERC") No. 0304592171 issued by the DPI 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 registered head office is located at No.140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City, Vietnam.

The number of Company's employees as at 30 June 2026 was 67 (31 December 2025: 60).

2. BASIS OF PREPARATION**2.1 Purpose of preparing the interim separate financial statements**

The Company has subsidiaries as disclosed in *Note 15.1*. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, the interim consolidated results of operations and the interim consolidated cash flows of the Company and its subsidiaries.

2.2 Accounting standards and system

The interim separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance 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 separate financial statements and their use 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 separate financial position and the interim separate results of operations and the interim separate cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

2. BASIS OF PREPARATION (continued)**2.3 Applied accounting documentation system**

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

2.4 Reporting period

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

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

2.5 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Change in accounting policies and disclosures**

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

Changes in accounting policies due to the adoption of new accounting regulations: Circular 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 Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company 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 31*.

3.2 Cash

Cash and comprise cash at banks.

3.3 Inventories

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

In case the net realisable value is lower than the cost, it must be calculated according to the 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 Company 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 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.3 Inventories** (continued)*Provision for 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 Company 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 recognised in cost of goods sold in the interim separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim separate income statement.

3.4 Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the end of the period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate 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 separate 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 condition 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 separate 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 separate income statement.

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.

Where the Company is the lessee

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.7 Intangible fixed assets**

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

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

When intangible 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 separate income statement.

3.8 Depreciation and amortisation

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

Office equipment	3 - 10 years
Copyright short video and reality show	2- 5 years
Trademarks, brand names	10 - 44 years
Computer software	5 - 6 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 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.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognised as expenses when such costs do not meet the conditions to be recognised as fixed assets.

3.10 Borrowing costs

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

3.11 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the interim separate statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.12 Investments***Investments in subsidiaries*

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources which are attributable to period before obtaining control are considered a recovery of investment and are deducted to the cost of the investment.

Held-for-trading securities

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

Investment in an associate

Investment in an associate over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associate arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources which are attributable to period before having significant influence are considered a recovery of investment and are deducted to the cost of the investment.

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 separate income statement.

3.13 Payables

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

3.14 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.

3.15 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (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:

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.15 Foreign currency transactions** (continued)*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.

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 separate income statement.

3.16 Appropriation of net profits

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

3.17 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 share are recognised as financial expenses.

3.18 Revenue recognition

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

Sale of goods

Revenue is recognized 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 income

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.19 Revenue deductions**

Revenue deductions include trade discounts, sales allowances, and sales returns.

Revenue deductions arising in the same period in which products, goods, or services are sold are recorded as a reduction of revenue in that period. In cases where products, goods, or services are sold during the period but trade discounts, sales allowances, or sales returns arise in the subsequent year, the Company reduces the revenue recognised for the year, provided that such revenue deductions arise before the issuance date of the financial statements.

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 Company.

3.22 Taxation*Current income tax*

Current income tax assets and liabilities for the current and prior period 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 separate 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 Company to offset current tax assets against current income tax liabilities and when the Company 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 the 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 utilised. Previously unrecognised deferred tax assets are re-assessed at each end of the 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.22 Taxation** (continued)*Deferred tax* (continued)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year 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 separate 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 Company to offset current income tax assets against current income tax liabilities and when they relate to income taxes levied by the same tax authority.

3.23 Related parties

Parties are considered to be related parties of the Company 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 Company 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.

3.24 Significant estimates

The preparation of the interim separate 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 separate 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 Company's interim separate 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.

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

In accordance with 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 900,000,000. 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

5. CASH

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Cash held by the Company that are not restricted as to use		
Cash at banks	24,839,068,387	27,925,551,729
- <i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	20,430,722,366	26,029,317,455
- <i>Other cash at banks</i>	4,408,346,021	1,896,234,274
TOTAL	24,839,068,387	27,925,551,729

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		
	<i>Ending balance</i>		
	<i>Cost</i>	<i>Fair value</i>	<i>Provision</i>
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 Management noted that there have been no material events or significant changes affecting the value of these investments since the acquisition date.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

6. CURRENT INVESTMENTS (continued)

6.2 Held-to-maturity investments

	Ending balance		Beginning balance		VND
	Cost	Recoverable amount	Provision	Cost	
Short-term					
Term deposits (*)					
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi Branch	290,989,788,577	290,989,788,577	-	232,911,382,377	-
- Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch	215,000,000,000	215,000,000,000	-	164,600,000,000	-
- Vietnam International Commercial Joint Stock Bank - Ho Chi Minh City Branch	160,000,000,000	160,000,000,000	-	140,000,000,000	-
- Vietnam International Commercial Joint Stock Bank - Ho Chi Minh City Branch	30,000,000,000	30,000,000,000	-	24,600,000,000	-
Lending (**)					
- Other parties	25,000,000,000	25,000,000,000	-	-	-
- Related parties (Note 28)	75,989,788,577	75,989,788,577	-	68,311,382,377	-
	1,452,325,238	1,452,325,238	-	1,257,225,890	-
	74,537,463,339	74,537,463,339	-	67,054,156,487	-
Long-term					
Lending (**)					
- Other party	2,000,000,000	2,000,000,000	-	193,715,000,000	-
- Related party (Note 28)	2,000,000,000	2,000,000,000	-	193,715,000,000	-
	1,400,000,000	1,400,000,000	-	1,600,000,000	-
	600,000,000	600,000,000	-	192,115,000,000	-
TOTAL	292,989,788,577	292,989,788,577	-	426,626,382,377	-

(*) 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 20, the Company has pledged certain bank term deposits as collateral to certain bank loans.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

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 VND	Maturity date	Interest rate %/p.a
Short-term			
Loan receivables from related parties	74,537,463,339		
- 1Production Company Limited ("1Production")	25,930,930,793	26 June 2027	8.0
- Yeah1 Up Company Limited ("Y1U")	19,293,353,988	From 20 December 2026 to 28 April 2027	8.0 – 10.5
- 1Creators Joint Stock Company ("1Creators")	19,093,611,499	From 25 September 2026 to 15 May 2027	8.0
- Netlink Vietnam Communication Technology Joint Stock Company ("Netlink")	9,396,404,867	From 2 December 2026 to 6 June 2027	8.0 – 10.5
- 1Game	823,162,192	10 June 2027	8.0
Loan receivables from other parties	1,479,756,749		
- Media Investment Hub Viet Nam Limited Company	1,252,325,238	From 27 October 2026 to 7 November 2026	8.0
- Media Kingdom Viet Nam Limited Company	227,431,511	From 14 January 2027 to 24 February 2027	8.0
TOTAL	76,017,220,088		
Long-term			
Lending to other party	1,400,000,000		
- Netlink	1,400,000,000	1 October 2027	8.0
Lending to a related party	600,000,000		
- Media Investment Hub Viet Nam Limited Company	600,000,000	21 August 2028	8.0
TỔNG CỘNG	2,000,000,000		

7. SHORT-TERM TRADE RECEIVABLES

	VND	
	Ending balance	Beginning balance
Due from other parties	19,595,967,130	315,599,465,330
- Tera Ventures Joint Stock Company	4,277,800,000	244,277,800,000
- Smart Pro Company Limited	4,104,000,000	-
- King Production Joint Stock Company	-	14,335,110,000
- Others	11,214,167,130	56,986,555,330
Due from related parties (Note 28)	45,154,711,653	44,754,419,154
TOTAL	64,750,678,783	360,353,884,484
Provision for short-term doubtful receivables	(526,007,130)	(419,125,706)
NET	64,224,671,653	359,934,758,778

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

8. SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	Ending balance	Beginning balance
Advances to other parties	187,085,614,359	210,862,091,139
- Tera Group Joint Stock Company	154,214,476,520	154,214,476,520
- Hand Entertainment and Events Joint Stock Company	32,517,000,000	41,685,000,000
- Others	354,137,839	14,962,614,619
Advances to related parties (Note 28)	36,245,716,870	10,447,059,707
TOTAL	223,331,331,229	221,309,150,846
Provision for short-term doubtful advances to suppliers	(28,000,000)	-
NET	223,303,331,229	221,309,150,846

9. OTHER RECEIVABLES

	VND	
	Ending balance	Beginning balance
Short-term	9,767,672,425	123,570,765,592
Receivable on behalf (*)	7,891,587,782	22,245,957,071
Receivable from Business Cooperation Contract	-	99,875,000,000
Others	1,876,084,643	1,449,808,521
Long-term	203,093,834,800	203,064,334,800
Deposits of land and attached assets (**)	196,000,000,000	196,000,000,000
Others	7,093,834,800	7,064,334,800
TOTAL	212,861,507,225	326,635,100,392
Provision for other short-term doubtful receivables	(252,001,556)	(73,337,895)
NET	212,609,505,669	326,561,762,497
<i>In which:</i>		
Other parties	204,095,934,584	304,164,615,713
Related parties (Note 28)	8,765,572,641	22,470,484,679

(*) These receivables arise from payment and collection made on behalf of the Company in accordance with delegation contracts to produce and carry out communication and commercial activities.

(**) 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 of the Company and its subsidiaries (Note 20.1).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

10. INVENTORIES

		VND
	<i>Ending balance</i>	<i>Beginning balance</i>
Production shows in progress	1,302,815,622	69,183,596,866
Merchandise	<u>271,636,092</u>	<u>464,850,084</u>
TOTAL	<u>1,574,451,714</u>	<u>69,648,446,950</u>

11. DEFERRED EXPENSES

		VND
	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term	1,239,976,167	786,866,100
Software	1,200,594,077	567,938,668
Others	39,382,090	218,927,432
Long-term	57,097,733,081	14,417,587,581
Broadcasting programs	47,350,351,545	-
Office renovation cost	8,573,284,276	12,679,096,582
Tools and supplies	226,152,241	738,161,520
Others	<u>947,945,019</u>	<u>1,000,329,479</u>
TOTAL	<u>58,334,206,030</u>	<u>15,204,453,681</u>

12. TANGIBLE FIXED ASSETS

	VND
	<i>Machinery and equipment</i>
Cost	
Beginning and ending balances	<u>998,567,381</u>
<i>In which:</i>	
Fully depreciated	60,440,000
Accumulated depreciation	
Beginning balance	(774,147,043)
- Depreciation for the period	<u>(54,828,757)</u>
Ending balance	<u>(828,975,800)</u>
Net carrying amount	
Beginning balance	<u>224,420,338</u>
Ending balance	<u>169,591,581</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

13. INTANGIBLE FIXED ASSETS

	Copyrights short video and reality show (*)	Trademarks, brand names	Software	Total	VND
Cost					
Beginning balance	237,563,538,485	2,524,382,154	160,000,000		240,247,920,639
- New purchase	80,547,785,284	-	-		80,547,785,284
- Transfer from construction in progress	628,622,222	-	-		628,622,222
Ending balance	318,739,945,991	2,524,382,154	160,000,000		321,424,328,145
<i>In which:</i>					
<i>Fully amortised</i>	392,440,479	-	35,000,000		427,440,479
Accumulated depreciation					
Beginning balance	(75,137,412,284)	(884,041,896)	(77,333,343)		(76,098,787,523)
- Amortisation for the period	(38,302,942,512)	(28,288,434)	(16,000,002)		(38,347,230,948)
Ending balance	(113,440,354,796)	(912,330,330)	(93,333,345)		(114,446,018,471)
Net carrying amount					
Beginning balance	162,426,126,201	1,640,340,258	82,666,657		164,149,133,116
Ending balance	205,299,591,195	1,612,051,824	66,666,655		206,978,309,674

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

14. CONSTRUCTION IN PROGRESS

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Onstudio Software	42,605,000,000	42,605,000,000
YEG DX Software	13,944,000,000	13,944,000,000
Others	-	628,622,222
TOTAL	<u>56,549,000,000</u>	<u>57,177,622,222</u>

15. NON-CURRENT INVESTMENTS

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Investments in subsidiaries (Note 15.1)	1,023,049,720,000	959,904,720,000
Investments in associates (Note 15.2)	41,789,600,000	76,889,600,000
Other long-term investments (Note 15.3)	9,615,625,000	9,615,625,000
TOTAL	<u>1,075,354,945,000</u>	<u>1,046,409,945,000</u>
Provision for diminution in value of long-term investments	(57,460,244,243)	(45,978,459,563)
NET	<u>1,017,894,700,757</u>	<u>1,000,431,485,437</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

15. NON-CURRENT INVESTMENTS (continued)

15.1 Investments in subsidiaries

As at 30 June 2026, the Company has 8 directly subsidiaries as follow (31 December 2025: 9 directly subsidiaries):

No.	Name of subsidiaries	Business activities	Operating status	Ending balance			Beginning balance		
				Cost (VND)	Provision (VND)	Ownership interest and voting rights %	Cost (VND)	Provision (VND)	Ownership interest and voting rights %
1	1Production	Movies, videos, and television program production activities	Operating	350,000,000,000	-	100.00	350,000,000,000	-	100.00
2	Yeah1 Edigital Joint Stock Company ("Y1D")	Advertising, program production	Operating	255,844,800,000	-	69.55	255,844,800,000	-	69.55
3	Netlink	Advertising, information technology services	Operating	203,319,000,000	(4,206,670,870)	69.00	203,319,000,000	(4,980,480,646)	69.00
4	Yeah1 Network Company Limited ("Y1N")	Advertising, market research and opinion polls	Operating	80,000,000,000	(5,271,571,103)	100.00	80,000,000,000	(10,935,222,936)	100.00
5	Mango+	Releasing movies, video, and television programs	Operating	69,985,920,000	(17,540,682,968)	100.00	43,718,920,000	(7,189,229,527)	100.00
6	1Game	Game and advertising	Operating	37,800,000,000	(2,599,450,770)	51.00	-	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

15. NON-CURRENT INVESTMENTS (continued)

15.1 Investments in subsidiaries (continued)

As at 30 June 2026, the Company has 8 direct subsidiaries as follow (31 December 2025: 9 direct subsidiaries) (continued):

No.	Name of subsidiaries	Business activities	Operating status	Ending balance			Beginning balance		
				Cost (VND)	Provision (VND)	Ownership interest and voting rights %	Cost (VND)	Provision (VND)	Ownership interest and voting rights %
7	Y1U	Advertising, program production	Operating	25,000,000,000	(13,744,867,445)	100.00	25,000,000,000	(13,257,901,454)	100.00
8	1Branklink Company Limited ("1Brandlink")	Advertising	Operating	2,000,000,000	-	100.00	2,000,000,000	-	100.00
9	Yeah1 Super Star Joint Stock Company (*)	Advertising	Dissolved	-	-	-	12,000,000	-	50.98
10	Digital Conversion and Technology Center Company Limited (*)	Computer consulting and computer system administration	Dissolved	-	-	-	10,000,000	-	51.00
TOTAL				1,023,949,720,000	(43,363,243,156)		959,904,720,000	(36,362,834,563)	

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

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 SEPARATE FINANCIAL STATEMENTS (continued)

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

15. NON-CURRENT INVESTMENTS (continued)

15.1 Investments in subsidiaries (continued)

As at 30 June 2026, the Company has 7 indirectly owned subsidiaries as follow (31 December 2025: 9 indirectly owned subsidiaries):

No.	Name of subsidiaries	Business activities	Operating status	Ending balance		Beginning balance	
				Ownership rights (%)	Voting rights (%)	Ownership rights (%)	Voting rights (%)
1	Yeah1 Publishing Ltd ("Y1P")	Advertising	Operating	64.86	94.00	64.86	94.00
2	Netlink Communication Technology Ltd ("Netlink BVI")	Marketing consulting, advertising; software outsourcing; management consulting services; event organization and market research, opinion polls	Operating	35.18	50.99	35.18	50.99
3	Digital Content Center Company Limited ("DCC")	Providing digital content creation services, electronic advertising, and office rental	Operating	69.55	100.00	69.55	100.00
4	Vietnam Music Award Company Limited ("VMA")	Data processing, leasing and related activities, advertising	Operating	35.47	51.00	35.47	51.00
5	TingTing Network Company Limited ("TingTing")	Data processing, leasing and related activities	Operating	69.55	100.00	69.55	100.00
6	Big Cat Company Limited ("BigCat")	Organizing introductions and trade promotions	Operating	55.64	80.00	55.64	80.00
8	Web Publishing Corp.	Advertising	Operating	17.63	50.10	17.63	50.10
7	Tstudio Joint Stock Company ("Tstudio") (*)	Photography activities	Operating	-	-	41.69	59.95
9	Netlink Online Pte. Ltd ("Netlink Online") (**)	Advertising, information technology services	Dissolved	-	-	35.18	100.00

(*) On 30 June 2026, Digital Content Center Company Limited, an indirect subsidiary of the Company, has completed transferred 41.69% ownership (equivalent to 59.95% of voting rights) of Tstudio in accordance with the Resolution of the Board of Directors No. 222/2026/NQ/HĐQT/YEG dated 29 June 2026. Accordingly, the ownership and voting rights of the Company in Tstudio decreased to 0% and Tstudio is no longer a subsidiary of the Company from this date.

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

15. NON-CURRENT INVESTMENTS (continued)

15.2 Investments in associates

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

No.	Name of associates	Business activities	Ending balance			Beginning balance		
			Cost (VND)	Provision (VND)	Ownership interest and voting rights %	Cost (VND)	Provision (VND)	Ownership interest and voting rights %
1	1Creators	Computer programming	36,000,000,000	(4,481,376,087)	36.00	36,000,000,000	-	36.00
2	SYE Holdings Joint Stock Company ("SYE Holdings")	Advertising and program production	3,789,600,000	-	49.00	2,889,600,000	-	49.00
3	Meta Blossom Company Limited ("Meta Blossom")	Advertising	2,000,000,000	-	40.00	2,000,000,000	-	40.00
4	1Game (Note 4.1)	Gaming and advertising	-	-	-	36,000,000,000	-	49.00
TOTAL			<u>41,789,600,000</u>	<u>(4,481,376,087)</u>		<u>76,889,600,000</u>	<u>-</u>	

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 SEPARATE FINANCIAL STATEMENTS (continued)

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

15. NON-CURRENT INVESTMENTS (continued)

15.3 Investments in other entities

Details of investments in other entities are as follows:

STT	Name of entity	Business activities	Ending balance			Beginning balance		
			Cost (VND)	Provision (VND)	Ownership interest and voting rights %	Cost (VND)	Provision (VND)	Ownership interest and voting rights %
1	ADSBNC Technology and Communication 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
2	Gamify Joint Stock Company	Provide video game services	1,858,000,000	(1,858,000,000)	15.00	1,858,000,000	(1,858,000,000)	15.00
3	Shopiness Joint Stock Company	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			<u>9,615,625,000</u>	<u>(9,615,625,000)</u>		<u>9,615,625,000</u>	<u>(9,615,625,000)</u>	

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 SEPARATE FINANCIAL STATEMENTS (continued)

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

16. SHORT-TERM TRADE PAYABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Related parties (Note 28)	86,665,100,595	290,119,977,052
Other parties	14,202,210,117	12,863,228,533
- STVProduction Company Limited	6,374,700,467	6,374,700,467
- Others	7,827,509,650	6,488,528,066
TOTAL	100,867,310,712	302,983,205,585

17. SHORT-TERM ADVANCES FROM CUSTOMERS

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Advances from third parties	8,240,000,000	140,000,000
Advances from related parties (Note 28)	2,034,000,000	16,250,000,000
TOTAL	10,274,000,000	16,390,000,000

18. STATUTORY OBLIGATIONS

	VND			
	<i>Beginning balance</i>	<i>Increase during the period</i>	<i>Decrease during the period</i>	<i>Ending balance</i>
Receivable				
Value-added tax	1,956,842,180	16,544,610,796	(17,251,195,737)	1,250,257,239
Payables				
Corporate income tax	-	3,783,818,192	-	3,783,818,192
Personal income tax	1,388,992,015	2,155,112,171	(2,851,725,860)	692,378,326
Value-added tax	351,810,503	18,302,423,207	(18,515,322,158)	138,911,552
Others	82,620,503	-	(41,207,118)	41,413,385
TOTAL	1,823,423,021	24,241,353,570	(21,408,255,136)	4,656,521,455

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

19. OTHER SHORT-TERM PAYABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Received on behalf for program project production (*)	33,551,203,575	32,648,864,497
Capital contribution received from BCC contract (**)	24,174,391,330	31,500,000,000
Interest payables	1,884,992,000	2,382,583,247
Social insurance, health insurance and unemployment insurance payables	848,273,839	407,838,578
Others	5,895,571,000	5,414,436,742
TOTAL	<u>66,354,431,744</u>	<u>72,353,723,064</u>
<i>In which:</i>		
<i>Related parties (Note 28)</i>	<i>35,058,080,060</i>	<i>33,518,860,979</i>
<i>Other parties</i>	<i>31,296,351,684</i>	<i>38,834,862,085</i>

(*) These receivables arise from payment and collection made on behalf of the Company in accordance with delegation contracts to produce and carry out communication and commercial activities.

(**) 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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

20. LOANS

	Beginning balance	Drawdown during the period	Repayment during the period	Reclassification	VND Ending balance
Short-term loans	131,703,089,412	305,103,720,034	(171,214,886,309)	8,044,968,699	273,636,891,836
Loan from banks (Note 20.1)	91,608,879,302	204,143,013,461	(92,179,731,171)	-	203,572,161,592
Loans from related parties (Notes 20.2 and 28)	27,790,000,000	93,027,206,573	(71,949,483,610)	-	48,867,722,963
Current portion of long-term loan from banks (Note 20.1)	12,169,210,110	-	(7,085,671,528)	8,044,968,699	13,128,507,281
Loans from other parties (Note 20.3)	135,000,000	7,933,500,000	-	-	8,068,500,000
Long-term loans	22,044,968,699	-	(1,500,000,000)	(8,044,968,699)	12,500,000,000
Loan from banks (Note 20.1)	20,544,968,699	-	-	(8,044,968,699)	12,500,000,000
Loans from related parties	1,500,000,000	-	(1,500,000,000)	-	-
TOTAL	153,748,058,111	305,103,720,034	(172,714,886,309)	-	286,136,891,836

20.1 Loan from banks

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

Banks	Ending balance (VND)	Maturity date	Interest rate (%/p.a.)	Description of collateral
Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Dinh Branch	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 a third party (Note 9)
Vietnam Prosperity Joint Stock Commercial Bank - Phu My Hung Branch	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)
Vietnam International Commercial Joint Stock Bank	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)
TOTAL	203,572,161,592			

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

20. LOANS (continued)**20.1 Loan from banks** (continued)

The Company obtained long-term loans from Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Dinh Branch to finance for its investments in purchasing intangible assets, which are copyrights serving the Company's business activities. Details are as follows:

<i>Bank</i>	<i>Ending balance</i> (VND)	<i>Maturity date</i>	<i>Interest rate</i> (%/p.a)	<i>Description of collateral</i>
Loan No.1	22,500,000,000	From 23 July 2026 to 14 September 2028	Floating	Land use rights and assets attached to
Loan No.2	3,128,507,281	From 22 July 2026 to 18 April 2027	8.0	land owned by a third party
TOTAL	25,628,507,281			
<i>In which:</i>				
Non-current portion	12,500,000,000			
Current portion	13,128,507,281			

20.2 Loans from related parties

The Company obtained unsecured loans to finance its working capital requirements. Details are as follows (Note 28):

<i>Lender</i>	<i>Ending balance</i> VND	<i>Repayment term</i>	<i>Interest rate</i> %/p.a.
Y1N	41,967,722,963	From 29 June 2027 to 30 June 2027	8.0
NDS	2,500,000,000	24 June 2027	8.0
VMA	2,000,000,000	From 10 March 2027 to 17 May 2027	8.0 - 10.5
Meta Blossom	1,000,000,000	30 January 2027	10.5
Y1D	800,000,000	29 June 2027	8.0
TingTing	600,000,000	From 19 December 2027 to 27 May 2027	8.0 - 10.5
TOTAL	48,867,722,963		

20.3 Loans from other parties

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

<i>Lender</i>	<i>Ending balance</i> VND	<i>Repayment term</i>	<i>Interest rate</i> %/p.a.
Mr Vo Xuan Huy	7,933,500,000	30 June 2027	8.0
Giga1 Commerce and Technology Joint Stock Company ("Giga1")	135,000,000		10.5
		20 December 2026	
TOTAL	8,068,500,000		

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

21. OWNERS' EQUITY

21.1 Increase and decrease in owners' equity

	Owner's contributed capital	Share premium	Undistributed earnings	Total	VND
For the six-month period ended 30 June 2025					
Beginning balance	1,370,014,540,000	140,518,254	336,529,421,707	1,706,684,479,961	
- Issuance of new shares to existing shareholders	548,005,810,000	(65,100,000)	-	547,940,710,000	
- Net profit for the period	-	-	(141,712,778,573)	(141,712,778,573)	
Ending balance	1,918,020,350,000	75,418,254	194,816,643,134	2,112,912,411,388	
For the six-month period ended 30 June 2026					
Beginning balance	1,918,020,350,000	75,418,254	194,816,643,134	2,112,912,411,388	
- Increase share capital from undistributed earnings (*)	134,261,420,000	-	(134,261,420,000)	-	
- Net profit for the period	-	-	9,459,560,311	9,459,560,311	
Ending balance	2,052,281,770,000	75,418,254	70,014,783,445	2,122,371,971,699	

(*) According to the Resolution of the General Meeting of Shareholders No. 104/2026/YEG/NQ/DHĐCĐ 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

21. OWNERS' EQUITY (continued)**21.2 Capital transactions with owners and distribution of dividends**

	VND	
	<i>Current period</i>	<i>Previous period</i>
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	<u>2,052,281,770,000</u>	<u>1,918,020,350,000</u>
Dividends		
Issuance share capital from undistributed earnings	134,261,420,000	-

21.3 Shares

	Number of shares	
	<i>Ending balance</i>	<i>Beginning balance</i>
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.

22. REVENUES**22.1 Net revenue from sale of goods and rendering of services**

	VND	
	<i>Current period</i>	<i>Previous period</i>
Revenue from events organization, advertisements and media consulting	193,726,193,808	302,799,725,162
Revenue from rendering rental and consulting services	38,213,479,630	29,026,270,370
Revenue from providing digital content copyrights	11,845,857,541	14,846,697,743
Revenue from sale of goods	-	5,863,426,405
TOTAL	<u>243,785,530,979</u>	<u>352,536,119,680</u>
<i>In which:</i>		
Revenue from other parties	129,948,091,858	311,576,940,023
Revenue from related parties (Note 28)	113,837,439,121	40,959,179,657

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

22. REVENUES (continued)**22.2 Finance income**

	VND	
	<i>Current period</i>	<i>Previous period</i>
Interest income from deposits and lending	10,179,786,796	6,844,436,849
Others	535,500	11,267,391
TOTAL	10,180,322,296	6,855,704,240
<i>In which:</i>		
<i>Related parties (Note 28)</i>	8,943,091,554	2,522,427,066
<i>Other parties</i>	1,237,230,742	4,333,277,174

23. COST OF GOODS SOLD AND SERVICES RENDERED

	VND	
	<i>Current period</i>	<i>Previous period</i>
Cost of advertisements and media consulting	142,735,597,723	270,035,012,674
Cost of rendering rental and consulting services	30,570,783,704	21,340,879,259
Cost of providing digital content copyrights	26,147,025,829	22,009,803,598
Cost of goods sold	-	3,930,217,007
TOTAL	199,453,407,256	317,315,912,538

24. FINANCE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period</i>
Provision (reversal of provisions) of diminution in value of long-term investments	11,481,784,680	(13,176,762,035)
Loan interest	7,837,304,485	11,060,198,367
Investment project management fees.	3,396,497,851	-
Loss on disposal of investments	22,000,000	138,167,412,233
Foreign exchange losses	-	23,646,389
TOTAL	22,737,587,016	136,074,494,954
<i>In which:</i>		
<i>Other parties</i>	12,338,680,793	134,186,957,257
<i>Related parties (Note 28)</i>	10,398,906,223	1,887,537,697

25. GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period</i>
Expenses for external services	6,348,058,827	18,624,679,328
Labour costs	5,196,948,724	4,325,693,823
Depreciation and amortisation	117,371,065	136,115,640
Others	6,694,513,728	1,171,540,484
TOTAL	18,356,892,344	24,258,029,275

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

26. PRODUCTION AND OPERATING COSTS

	VND	
	<i>Current period</i>	<i>Previous period</i>
Expenses for external services	156,875,532,998	335,353,356,550
Labour costs	15,838,193,169	17,486,653,082
Depreciation and amortisation (Note 12 and 13)	38,402,059,705	20,018,180,463
Others	6,694,513,728	1,672,171,452
TOTAL	<u>217,810,299,600</u>	<u>374,530,361,547</u>

27. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable profits.

The tax returns filed by the Company 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 separate financial statements could change at a later date upon final determination by the tax authorities.

27.1 CIT expense

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

	VND	
	<i>Current period</i>	<i>Previous period</i>
Accounting profit (loss) before tax	<u>13,348,378,916</u>	<u>(118,846,853,745)</u>
At applicable CIT rate	2,669,675,783	(23,769,370,749)
<i>Adjustments:</i>		
Non-deductible expenses	1,114,142,409	22,926,218,445
Non-deductible interest expense	-	843,152,304
CIT expense	<u>3,783,818,192</u>	<u>-</u>

27.2 Current tax

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from the profit as reported in the interim separate 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's liability for current tax is calculated using tax rates that have been enacted by the interim statement of financial position.

27.3 Deferred tax

The following is the deferred tax asset recognized by the Company, and the movement thereon, during the current and previous years:

	VND			
	<i>Interim separate statement of financial position</i>		<i>Interim separate income statement</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>	<i>Current period</i>	<i>Previous period</i>
Provisions	-	105,000,414	(105,000,414)	(1,539,380,684)

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. 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 receivable and payable balances as at 30 June 2026 are unsecured, interest-free and are to be settled in cash. For the six-month periods ended 30 June 2026 and 30 June 2025, the Company did not recognize any allowance for doubtful debts in respect of amounts owed by related parties. This assessment is performed annually through a review of the financial position of the related parties and the markets in which they operate.

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

<i>Related parties</i>	<i>Relationship</i>
1Production	Subsidiary
Y1N	Subsidiary
1Brandlink	Subsidiary
Y1U	Subsidiary
Netlink	Subsidiary
Y1D	Subsidiary
Mango+	Subsidiary
1Game	Associate (to 4 March 2026) Subsidiary (from 4 March 2026)
Yeah1 Super Star Joint Stock Company	Subsidiary (dissolved on 5 August 2026)
Y1P	Indirect subsidiary
Netlink BVI	Indirect subsidiary
BigCat	Indirect subsidiary
Tstudio	Indirect subsidiary
VMA	Indirect subsidiary
DCC	Indirect subsidiary
TingTing	Indirect subsidiary
Web Publishing Corp.	Indirect subsidiary
Netlink Online	Indirect subsidiary (dissolved on 11 May 2026)
1Creators	Associate
1Talents	Associate
SYE Holdings	Associate
Meta Blossom	Associate
Bo Cong Anh Advertising Joint Stock Company ("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 ("Finbase")	Enterprise has key management personnel who are related party of the Company's key management personnel
DNSE Securities Joint Stock Company ("DNSE")	Enterprise has key management personnel who are related party of the Company's key management personnel
King Production Joint Stock Company ("King Production")	Enterprise has key management personnel who are related party of the Company's key management personnel

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. TRANSACTIONS WITH RELATED PARTIES (continued)

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

<i>Related parties</i>	<i>Relationship</i>
Ms Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Mr Nguyen Hoang Giang	Vice Chairman of BOD
Mr Dinh Hoai Nam	Member of BOD
Ms Ngo Thi Van Hanh	General Director and 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)
Ms Nguyen Thi Khanh Trang	Finance Director (from 27 August 2025 to 10 August 2026)
Ms Dang Phuong Dung	Chief Accountant (from 27 August 2025)
Mr Nguyen Van Nam	Chairman of Board of Supervision ("BOS")
Mr Vuong Ho Tri Dung	Member of BOS
Ms Le Thi Hoa	Member of BOS (from 22 April 2025)

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

<i>Related parties</i>	<i>Transaction</i>	<i>Current period</i>	<i>Previous period</i>
			VND
1Production	Lending	170,410,000,000	66,572,000,000
	Purchase of services	139,019,259,259	223,405,164,442
	Receive on behalf	36,544,386,958	15,721,287,427
	Lending interest	5,367,071,123	800,030,097
	Payment on behalf	4,106,147,821	15,205,912,012
	Rendering of services	2,709,000,000	2,765,700,000
	Capital contribution	-	211,000,000,000
Y1D	Lending	55,170,000,000	29,012,000,000
	Drawdown of loans	39,880,000,000	4,780,000,000
	Rendering of services	9,301,088,360	3,313,800,000
	Provide digital content copyrights	7,164,327,634	5,618,791,037
	Purchase of service	5,129,099,259	-
	Interest expenses	490,794,520	19,250,959
	Lending interest	338,170,739	408,530,102
Y1N	Lending	104,380,000,000	-
	Drawdown of loans	42,327,206,573	15,600,000,000
	Rendering of services	11,847,014,837	1,957,796,296
	Collection on behalf	5,197,536,720	-
	Purchase of copyrights	4,444,444,445	1,627,843,205
	Received on behalf	2,386,574,467	16,309,611,546
	Lending interest	1,112,793,427	-
	Purchase of services	677,880,000	-
	Interest expenses	135,552,007	1,470,082,560

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. 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	
<i>Related parties</i>	<i>Transaction</i>	<i>Current period</i>	<i>Previous period</i>
BigCat	Provide digital content copyrights	1,814,949,377	3,015,200,213
	Rendering of services	1,001,700,000	4,808,070,370
	Purchase of services	8,510,714,750	8,424,796,847
	Drawdown of loans	-	6,700,000,000
	Interest expense	-	123,353,425
Netlink	Lending	600,000,000	6,069,000,000
	Lending interest	428,240,960	412,265,959
DCC	Loan	3,360,000,000	-
	Lending	1,240,000,000	2,920,000,000
	Provide digital content copyrights	720,794,320	3,161,500,024
	Purchase of services	284,034,861	1,370,119,010
	Lending interest	34,409,314	95,098,353
	Interest expense	4,186,301	-
SYE Holdings	Rendering of services	2,389,819,718	7,595,430,923
	Purchase of copyrights	1,964,960,000	1,171,581,910
	Provide digital content copyrights	370,427,811	1,325,547,272
	Interest expense	23,486,301	53,075,341
	Capital contribution	-	2,013,600,000
	Drawdown of loans	-	1,500,000,000
Y1U	Lending	8,000,000,000	5,423,000,000
	Lending interest	660,616,408	783,250,088
	Receive on behalf	-	224,008,156
1Brandlink	Lending	28,600,000,000	-
	Payment on behalf	7,776,000,000	3,888,000,000
	Receive on behalf	7,200,000,000	-
	Drawdown of loans	6,500,000,000	3,000,000,000
	Rendering of services	5,337,553,821	3,600,514,818
	Lending interest	169,402,739	-
	Interest expense	23,364,383	29,917,808
Meta Blossom	Interest expense	52,068,493	51,493,151
	Rendering of services	-	3,311,728,704
	Drawdown of loans	-	1,000,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. 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:

Related parties	Transaction	VND	
		Current period	Previous period
Mango+	Capital contribution	26,267,000,000	500,000,000
	Rendering of services	21,255,323,802	-
	Purchase of services	1,237,320,000	-
	Lending interest	100,000,000	23,252,467
	Lending	-	1,180,000,000
VMA	Drawdown of loans	960,000,000	-
	Interest expense	77,927,671	76,301,917
1Talents	Purchase of services	94,500,000	-
TingTing	Interest expense	27,516,437	15,620,550
1Game	Capital contribution	37,800,000,000	-
	Purchase of services	2,742,000,000	-
	Lending	815,000,000	23,000,000
	Lending interest	8,162,192	-
	Rendering of services	-	163,800,000
1Creators	Lending	4,670,000,000	-
	Rendering of services	781,915,763	-
	Lending interest	724,224,652	-
King Production	Purchase of copyrights	10,635,331,519	-
	Rendering of services	201,600,000	-
Ms Le Phuong Thao	Advance	301,658,581	401,404,994
Ms Ngo Thi Van Hanh	Advance	279,739,053	246,946,536
Mr Che Doan Vien	Advance	-	793,392,064
Y1P	Rendering of services	-	100,800,000
Ms Nguyen Thi Thu Huong	Interest expenses	-	35,967,123
Giga1	Interest expense	-	12,474,863

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at interim separate statement of financial position dates were as follows:

		VND	
<i>Related parties</i>	<i>Transaction</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term trade receivables			
Y1N	Business management and consulting services	13,832,015,271	11,498,120,271
1Production	Rendering of services	10,341,180,000	5,363,782,139
1Brandlink	Rendering of services	7,992,585,000	8,930,560,000
Y1U	Rendering of services	4,493,096,449	6,197,214,449
BigCat	Rendering of services	2,091,071,944	2,717,031,352
Mango+	Provide digital content copyrights	2,058,685,000	4,479,800,000
Y1D	Provide service and copyrights	1,532,640,000	2,396,989,213
1Creators	Provide digital content copyrights	1,462,751,000	602,910,000
Y1P	Rendering of services	356,180,000	356,180,000
SYE Holdings	Rendering of services	315,366,989	1,188,401,730
1Talents	Rendering of services	277,200,000	173,250,000
King Production	Rendering of services	221,760,000	-
1Game	Business management and consulting services	180,180,000	180,180,000
VMA	Provide digital content copyrights	-	670,000,000
		45,154,711,653	44,754,419,154
Short-term advances to suppliers			
King Production	Purchase of services	33,757,865,264	-
BigCat	Purchase of services	2,487,851,606	7,217,059,707
1Game	Purchase of services	-	3,230,000,000
		36,245,716,870	10,447,059,707
Short-term held-to-maturity investments			
1Production	Lending	13,796,000,000	-
	Lending interest	12,134,930,793	6,767,859,670
1Creators	Lending	18,065,000,000	14,865,000,000
	Lending interest	1,028,611,499	304,386,847
Y1U	Lending	17,318,600,000	10,318,600,000
	Lending interest	1,974,753,988	1,314,137,580
Netlink	Lending	8,090,000,000	2,021,000,000
	Lending interest	1,306,404,867	878,163,907
1Game	Lending	815,000,000	-
	Lending interest	8,162,192	-
Y1D	Lending	-	27,616,000,000
	Lending interest	-	1,355,385,336
DCC	Lending	-	1,370,000,000
	Lending interest	-	179,121,366
		74,537,463,339	66,989,654,706

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at interim separate statement of financial position dates were as follows (continued):

		VND	
<i>Related parties</i>	<i>Transaction</i>	<i>Ending balance</i>	<i>Beginning balance</i>
<i>Long-term held-to-maturity investments</i>			
Netlink	Lending	600,000,000	6,069,000,000
1Creators	Lending	-	530,000,000
1Production	Lending	-	185,516,000,000
		600,000,000	192,115,000,000
<i>Other short-term receivables</i>			
1Production	Collection on behalf	6,460,035,754	14,046,145,790
Y1N	Collection on behalf	1,345,362,028	1,055,345,308
Mr Huynh Quan Minh	Advance	483,266,532	
Mango+	Other	172,501,781	64,501,781
Y1D	Other	153,681,097	-
Y1U	Collection on behalf	86,190,000	86,190,000
Finbase	Other	53,378,600	53,378,600
DCC	Other	11,156,849	-
1Brandlink	Collection on behalf	-	7,058,275,973
Ms Ngo Thi Van Hanh	Advance	-	77,254,677
Ms Le Phuong Thao	Advance	-	29,392,550
		8,765,572,641	22,470,484,679
<i>Short-term trade payables</i>			
1Production	Show production	78,765,988,516	285,133,845,953
1Game	Purchase of services	3,727,800,000	-
Y1N	Purchase of copy rights	2,237,626,800	2,237,626,800
SYE Holdings	Purchase of services	902,880,000	-
Y1D	Purchase of services	671,405,279	671,405,279
DNSE	Purchase of services	165,000,000	-
1Talents	Purchase of services	108,000,000	108,000,000
Netlink	Purchase of services	86,400,000	86,400,000
Y1U	Show production	-	1,882,699,020
		86,665,100,595	290,119,977,052
<i>Short-term advances from customers</i>			
1Brandlink	Provide digital content copyrights	2,034,000,000	-
1Production	Provide digital content copyrights	-	16,250,000,000
		2,034,000,000	16,250,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at interim separate statement of financial position dates were as follows(continued):

		VND	
<i>Related parties</i>	<i>Transaction</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term accrued expenses			
Meta Blossom	Interest expenses	131,178,081	79,109,588
VMA	Interest expenses	-	9,274,520
		131,178,081	88,384,108
Other short-term payables			
1Production	Payment on behalf	26,816,466,480	28,831,226,497
	Interest expenses	2,163,288	2,163,288
Y1N	Payment on behalf	4,851,910,800	3,439,638,000
	Interest expenses	-	4,964,383
1Game	Payment on behalf	1,800,000,000	
SYE Holdings	Deposit	300,000,000	300,000,000
	Interest expenses	140,705,477	117,219,176
Y1D	Interest expenses	518,560,837	27,766,317
VMA	Interest expenses	174,654,245	87,452,054
BigCat	Interest expenses	123,353,425	123,353,425
TingTing	Interest expenses	119,737,339	92,220,902
1Brandlink	Interest expenses	94,750,683	71,386,300
	Payment on behalf	-	378,000,000
King Production	Interest expenses	68,120,548	-
Meta Blossom	Interest expenses	26,868,494	26,868,494
DCC	Interest expenses	12,888,652	8,702,351
Netlink	Interest expenses	7,899,792	7,899,792
TOTAL		35,058,080,060	33,518,860,979
Short-term loans			
Y1N	Loan	41,967,722,963	22,650,000,000
DCC	Loan	2,500,000,000	-
VMA	Loan	2,000,000,000	1,040,000,000
Meta Blossom	Loan	1,000,000,000	1,000,000,000
Y1D	Loan	800,000,000	-
TingTing	Loan	600,000,000	800,000,000
SYE Holdings	Loan	-	2,000,000,000
1Brandlink	Loan	-	300,000,000
TOTAL		48,867,722,963	27,790,000,000
Long-term loans			
SYE Holdings	Loan	-	1,500,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

28. 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	
<i>Individuals</i>	<i>Position</i>	<i>Current period</i>	<i>Previous period</i>
Board of Supervision			
Mr Nguyen Van Nam	Chairman	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 Directors 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	-
Mr Che Doan Vien	Deputy General Director (to 20 March 2025)	-	471,131,000
TOTAL		3,643,360,000	2,793,377,000

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

29. OPERATING LEASE COMMITMENTS

The Company leases office under operating lease arrangement with the future minimum lease commitments are as follows:

		VND	
		<i>Ending balance</i>	<i>Beginning balance</i>
Less than 1 year		18,569,916,000	18,569,916,000
From 1 year to 5 years		85,567,965,000	86,229,930,000
More than 5 years		25,471,800,000	33,962,400,000
TOTAL		129,609,681,000	138,762,246,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

30. OFF BALANCE SHEET ITEMS*Bad debts written off*

			VND
	<i>Written off in year</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Tan An Dong	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 Joint Stock Company	2025	353,983,561	353,983,561
Yeah1 Vision Company Limited	2025	209,824,729	209,824,729
TOTAL		21,163,808,290	21,163,808,290

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

Certain corresponding figures in the interim separate financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3.1*) for the current period's interim separate financial statements. The details are as follows:

	<i>Beginning balance (as previously presented)</i>	<i>Restated</i>	VND <i>Beginning balance (as restated)</i>
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Short-term held-to-maturity investments	164,600,000,000	68,311,382,377	232,911,382,377
Other short-term receivables	134,661,547,969	(11,090,782,377)	123,570,765,592
Long-term loan receivables	193,715,000,000	(193,715,000,000)	-
Long-term held-to-maturity investments	-	193,715,000,000	193,715,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

32. 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 event mentioned in *Note 15.1*, there have been no other significant event that has arisen since the end of reporting period that requires adjustment or disclosure in the interim separate financial statements of the Company.

Approved, 28 August 2026

PREPARER**CHIEF ACCOUNTANT****FINANCE DIRECTOR**


Nguyen Thi Thuy Diem



Dang Phuong Dung



Pho Anh Khoa

