

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

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Số/No.: 447/2026/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 30 tháng 10 năm 2026
Ho Chi Minh City, October 30, 2026

**CÔNG BỐ THÔNG TIN TRÊN CÔNG
THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN
CHỨNG KHOÁN NHÀ NƯỚC VÀ
SGDCK TP. HCM**

**DISCLOSURE OF INFORMATION ON THE
STATE SECURITIES COMMISSION'S
PORTAL AND HOCHIMINH CITY STOCK
EXCHANGE'S PORTAL**

Kính gửi/To: Ủy Ban Chứng khoán Nhà nước / *The State Securities Commission*
Sở Giao dịch chứng khoán Tp. HCM / *Ho Chi Minh 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: Không có/*None.*
- 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 ☒ Định kỳ ☐ Bất thường ☐ 24 giờ ☐ Theo yêu cầu
Information disclosure type Periodic Irregular 24 hours On-demand

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

Ngày 30/10/2026, Công ty Cổ phần Tập đoàn YeaH1 (“Công ty”) công bố thông tin các nội dung sau:

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

On October 30, 2026, YeaH1 Group Corporation (“the Company”) disclosed the following information:

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

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty Cổ phần Tập đoàn YeaH1 vào ngày 30 tháng 10 năm 2026 tại đường dẫn:

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

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



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

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

Nơi nhận:

Recipient:

+ Như trên;

+ *As above;*

+ Lưu VP;

+ *Archived;*

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



LÊ PHƯƠNG THẢO
Chủ tịch Hội đồng quản trị/Chairwoman



**YEAH1 GROUP
CORPORATION**

No.: 449./2026/YEG/CV

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness***Ho Chi Minh City, 30 October 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, as amended, on information disclosure in the securities market, Yeah1 Group Corporation (the “Company”) explains the changes in profit after corporate income tax (“CIT”) in its separate and consolidated financial statements for the third quarter and first nine months of 2026 compared with the corresponding periods of 2025, as follows:

1. Variance in the separate and consolidated income statements for the third quarter of 2026 compared with the third quarter of 2025:

a. Consolidated Income Statement for the third quarter of 2026

Unit: VND

Item	Third quarter 2026 (1)	Third quarter 2025 (2)	Variance (3)=(1)-(2)	Change %
Profit after tax	16,602,625,969	7,342,327,693	9,260,298,276	126.12%

Consolidated profit after CIT for the third quarter of 2026 was VND 16,602,625,969, an increase of VND 9,260,298,276, or 126.12%, from the corresponding period of 2025. The increase was mainly attributable to improved cost-of-sales efficiency in business operations, which led to a significant year-on-year improvement in gross profit and profit after tax.



b. Separate Income Statement for the third quarter of 2026

Unit: VND

Item	Third quarter 2026 (1)	Third quarter 2025 (2)	Variance (3)=(1)-(2)
Profit after tax	9,450,740,614	(11,402,763,983)	20,853,504,597

For the third quarter of 2026, the Parent Company recorded profit after CIT of VND 9,450,740,614, an improvement of VND 20,853,504,597 from the loss of VND 11,402,763,983 in the corresponding period of 2025. The improvement was mainly attributable to better operating performance, resulting in higher gross profit and profit after tax.

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

a. Consolidated Income Statement for the first nine months of 2026

Unit: VND

Item	First nine months 2026 (1)	First nine months 2025 (2)	Variance (3)=(1)-(2)	Change %
Profit after tax	40,256,659,728	66,629,738,659	(26,373,078,931)	(39.58%)

For the first nine months of 2026, consolidated profit after CIT was VND 40,256,659,728, a decrease of VND 26,373,078,931, or 39.58%, from the corresponding period of 2025. The decrease was mainly attributable to a significant divestment gain recognised in the corresponding period of the previous year, while selling, general and administrative expenses and finance expenses increased year on year. These factors reduced profit after tax despite improved gross profit from operations.

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

Unit: VND

Item	First nine months 2026 (1)	First nine months 2025 (2)	Variance (3)=(1)-(2)
Profit after tax	18,910,300,924	(131,788,998,412)	150,699,299,336

For the first nine months of 2026, the Parent Company recorded profit after CIT of VND 18,910,300,924, an improvement of VND 150,699,299,336 from the loss of VND 131,788,998,412 in the corresponding period of 2025. The improvement was mainly attributable to finance expenses relating to the divestment of Gigal Trading Technology Joint Stock Company recognised in the corresponding period of 2025, with no comparable expense arising in the current period. Higher gross profit and lower general and administrative expenses also contributed to the improved results.

This explanation accompanies the Company's separate and consolidated financial statements for the third quarter and first nine months of 2026. Company 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
CHIEF FINANCIAL OFFICER


LUU ANH KHOA



YEAH1 GROUP CORPORATION

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

3rd QUARTER OF 2026



YEAH1 GROUP CORPORATION

INTERIM CONSOLIDATED FINANCIAL STATEMENTS 3rd QUARTER OF 2026

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YEAH1 GROUP CORPORATION

GENERAL INFORMATION

Enterprise Registration Certificate

No. 0304592171 first issued by the Ho Chi Minh City Department of Planning and Investment on 12 September 2006, with the latest Enterprise Registration Certificate amendment No. 35 dated 11 June 2026.

Board of Directors

Ms. Le Phuong Thao

Mr. Nguyen Hoang Giang

Ms. Ngo Thi Van Hanh

Mr. Dinh Hoai Nam

Chairwoman

Vice Chairman

Member

Member

Supervisory Board

Mr. Nguyen Van Nam

Mr. Vuong Ho Tri Dung

Ms. Le Thi Hoa

Head

Member

Member

Board of Management

Ms. Ngo Thi Van Hanh

Mr. Huynh Quan Minh

Ms. Do Thi Mai Vy

Mr. Pham Minh Tien

General Director

Deputy General Director
(appointed on 4 March 2026)

Deputy General Director
(appointed on 20 July 2026)

Deputy General Director
(resigned on 4 March 2026)

Legal representative

Ms. Le Phuong Thao

Ms. Ngo Thi Van Hanh

Chairwoman

General Director

Head office

140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City

YEAH1 GROUP CORPORATION

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

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

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

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

APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

I hereby approve the accompanying consolidated financial statements set out on pages 3 to 53. These consolidated financial statements give a true and fair view of the Group's consolidated financial position as at 30 September 2026, its consolidated results of operations and consolidated cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of consolidated financial statements.



Lưu Anh Khoa
Chief Financial Officer
(under Power of Attorney No. 320/2026/UQ/YEG dated 10 August 2026)

Ho Chi Minh City, Vietnam
Date: 30 October 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Code		Note	As at	
			30.09.2026 VND	31.12.2025 VND
	ASSETS			
100	CURRENT ASSETS		2,078,782,997,537	1,870,935,494,083
110	Cash and cash equivalents	4	127,720,550,480	288,524,181,242
111	Cash		123,220,550,480	121,524,181,242
112	Cash equivalents		4,500,000,000	167,000,000,000
120	Short-term financial investments		1,173,422,611,443	427,198,770,230
121	Trading securities	5(c)	432,800,000,000	-
123	Short-term held-to-maturity investments	8(a)	740,737,611,443	431,806,066,230
124	Provision for short-term held-to-maturity investments	8(a)	(115,000,000)	(4,607,296,000)
130	Short-term receivables		622,853,370,184	1,042,601,177,413
131	Short-term trade receivables	6	241,645,840,854	539,420,115,084
132	Short-term advances to suppliers	7	391,505,939,483	369,672,191,130
135	Other short-term receivables	9(a)	6,505,712,821	150,581,405,584
136	Provision for doubtful short-term receivables	10	(16,804,122,974)	(17,072,534,385)
140	Inventories		136,366,439,571	97,855,839,839
141	Inventories	11	136,366,439,571	97,855,839,839
160	Other current assets		18,420,025,859	14,755,525,359
161	Short-term prepaid expenses	12(a)	9,532,016,953	9,851,906,402
162	Deductible value-added tax	17	8,871,603,233	4,872,339,667
163	Taxes and other receivables from the State	17	16,405,673	31,279,290

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)

Code		Note	As at	
			30.09.2026 VND	31.12.2025 VND
	ASSETS (continued)			
200	NON-CURRENT ASSETS		1,070,273,455,200	925,445,778,563
210	Long-term receivables		204,332,852,800	203,343,334,800
215	Other long-term receivables	9(b)	204,332,852,800	203,343,334,800
220	Fixed assets		332,622,787,840	223,327,926,322
221	Tangible fixed assets	13(a)	3,092,823,056	5,452,363,066
222	Cost		8,129,611,221	12,681,738,494
223	Accumulated depreciation		(5,036,788,165)	(7,229,375,428)
227	Intangible fixed assets	13(b)	329,529,964,784	217,875,563,256
228	Cost		481,052,786,896	310,113,732,544
229	Accumulated depreciation		(151,522,822,112)	(92,238,169,288)
250	Long-term work-in-progress		4,654,545,454	57,177,622,222
252	Construction in progress		4,654,545,454	57,177,622,222
260	Long-term financial investments		217,468,522,166	144,805,632,725
262	Investments in associates	5(a)	89,730,510,330	124,915,632,725
263	Investments in other entities	5(b)	11,615,625,000	11,615,625,000
264	Provision for impairment of long-term investments in other entities	5(b)	(11,615,625,000)	(11,615,625,000)
265	Long-term held-to-maturity investments	8(b)	127,738,011,836	19,890,000,000
270	Other non-current assets		311,194,746,940	296,791,262,494
271	Long-term prepaid expenses	12(b)	61,284,236,128	25,606,498,943
272	Deferred income tax assets	32	1,190,862,508	1,331,876,134
275	Goodwill	14	248,719,648,304	269,852,887,417
280	TOTAL ASSETS		3,149,056,452,737	2,796,381,272,646

YEAH1 GROUP CORPORATION

Form B 01 – DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

Code		Note	As at	
			30.09.2026 VND	31.12.2025 VND
	LIABILITIES AND EQUITY			
300	LIABILITIES		962,674,292,064	675,630,266,168
310	I. Current liabilities		932,038,994,379	630,726,249,783
311	Short-term trade payables	15	151,735,417,677	149,093,578,776
312	Short-term advances from customers	16	21,305,323,267	945,762,696
314	Current taxes and other payables to the State	17	34,845,677,323	28,279,825,499
315	Payable to employees		11,074,702,947	13,995,873,114
316	Accrued short-term expenses	18	47,020,282,047	81,109,306,439
319	Short-term unearned revenue		77,173,569,445	-
320	Other short-term payables	19	82,858,402,201	50,179,527,970
321	Short-term borrowings and finance lease liabilities	20(a)	503,174,501,664	304,271,257,481
323	Bonus and welfare fund		2,851,117,808	2,851,117,808
330	Non-current liabilities		30,635,297,685	44,904,016,385
339	Long-term borrowings and finance lease liabilities	20(b)	22,598,083,337	36,866,802,037
342	Deferred tax liabilities	32	8,037,214,348	8,037,214,348
400	OWNERS' EQUITY		2,186,382,160,673	2,120,751,006,478
411	Owners' contributed capital	21	2,052,281,770,000	1,918,020,350,000
411a	- Ordinary shares with voting rights		2,052,281,770,000	1,918,020,350,000
412	Share premium	22	75,418,254	75,418,254
417	Foreign exchange differences	22	31,508,294	35,116,241
420	Retained earnings	22	44,374,841,218	148,680,047,310
420a	- Accumulated undistributed post-tax profits of prior years		14,605,740,106	72,118,115,899
420b	- Retained earnings - current period		29,769,101,112	76,561,931,411
429	Non-controlling interests	22	89,618,622,907	53,940,074,673
440	TOTAL LIABILITIES AND EQUITY		3,149,056,452,737	2,796,381,272,646



 Nguyen Thi Thuy Diem
 Preparer



 Dang Phuong Dung
 Chief Accountant



 Lưu Anh Khoa
 Chief Financial Officer
 Date: 30 October 2026

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

CONSOLIDATED INCOME STATEMENT

Code	Note	Three-month period ended		Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND	30.09.2026 VND	30.09.2025 VND
01 Revenue from sales of goods and services		306,372,090,096	391,368,658,981	896,098,295,121	1,068,212,016,753
02 Deductions from revenue		-	(414,829,820)	-	(414,829,820)
10 Net revenue from sales of goods and services	25	306,372,090,096	390,953,829,161	896,098,295,121	1,067,797,186,978
11 Cost of goods sold and services rendered	26	(239,645,478,212)	(345,662,573,597)	(706,494,563,288)	(928,349,401,675)
20 Gross profit		66,726,611,884	45,291,255,564	189,603,731,833	139,447,785,303
22 Financial income	27	15,139,994,240	5,506,769,940	42,209,075,895	72,165,384,803
23 Financial expenses	28	(11,523,992,085)	(3,685,906,624)	(30,317,121,939)	(19,219,903,541)
24 - In which: Interest expense		(10,849,280,873)	(4,116,861,124)	(25,472,599,673)	(18,540,081,052)
25 Selling expenses	29	(20,565,273,136)	(5,576,905,080)	(34,920,441,954)	(21,068,602,886)
26 General and administrative expenses	30	(27,008,639,384)	(29,037,298,072)	(108,612,906,942)	(93,154,593,216)
27 Share of profit/(loss) of associates	5(a)	1,016,111,854	-	(223,485,973)	(112,840,128)
30 Operating profit		23,784,813,373	12,497,915,728	57,738,850,920	78,057,230,333
31 Other income		-	338,690,000	25,334,103	393,262,152
32 Other expenses		(241,701,786)	(1,187,563,502)	(1,020,755,830)	(5,266,169,602)
40 Other loss	31	(241,701,786)	(848,873,502)	(995,421,727)	(4,872,907,450)

YEAH1 GROUP CORPORATION

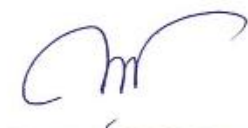
Form B 02 – DN/HN

CONSOLIDATED INCOME STATEMENT (continued)

Code	Note	Three-month period ended		Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND	30.09.2026 VND	30.09.2025 VND
50 Total accounting profit before tax		23,543,111,587	11,649,042,226	56,743,429,193	73,184,322,883
51 Current corporate income tax expense	32	(6,940,485,618)	(2,277,102,164)	(16,345,755,839)	(5,005,719,805)
52 Deferred corporate income tax expense	32	-	(2,029,612,369)	(141,013,626)	(1,548,864,410)
60 Profit after corporate income tax		16,602,625,969	7,342,327,693	40,256,659,728	66,629,738,653
61 Profit after tax attributable to owners of the parent		11,611,736,979	8,593,601,510	29,769,101,112	64,633,960,861
62 Profit/(loss) after tax attributable to non-controlling interests		4,990,888,990	(1,251,273,817)	10,487,558,616	1,995,777,798
70 Basic earnings per share	23(a)	57	42	145	364
71 Diluted earnings per share	23(b)	57	42	145	304



 Nguyen Thi Thuy Diem
 Preparer



 Dang Phuong Dung
 Chief Accountant



 Lưu Anh Khoa
 Chief Financial Officer
 Date: 30 October 2026

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

YEAH1 GROUP CORPORATION

Form B 03 – DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect method)

Code	Note	Nine-month period ended		
		30.09.2026 VND	30.09.2025 VND	
CASH FLOWS FROM OPERATING ACTIVITIES				
1		Profit before tax	56,743,429,193	73,184,322,883
2		Depreciation of fixed assets ("FA") and amortisation of goodwill	89,978,155,962	16,042,716,599
3		Provisions	1,711,395,700	274,129,864
4		Unrealised foreign exchange (gain)/loss	14,648,203	-
5		Gain from investing activities	(40,917,073,711)	(4,108,536,524)
6	28	Interest expense	25,472,599,673	9,367,704,042
8		Operating profit/(loss) before working capital changes	133,003,155,020	94,760,336,864
9		(Increase)/decrease in receivables	440,990,524,979	86,142,195,198
10		(Increase)/decrease in inventories	(38,510,599,732)	(21,525,771,797)
11		Increase/(decrease) in payables	121,795,301,166	(225,547,013,242)
12		(Increase)/decrease in prepaid expenses	(35,357,847,736)	(5,720,404,489)
13		(Increase)/decrease in trading securities	(432,800,000,000)	-
14		Interest paid	(31,141,689,062)	(16,903,596,918)
15		Corporate income tax paid	(4,661,522,622)	(1,373,843,861)
20		Net cash flows from operating activities	153,317,322,013	(90,168,098,245)
CASH FLOWS FROM INVESTING ACTIVITIES				
21		Purchases and construction of fixed assets	(108,039,216,323)	(15,564,658,835)
23		Term deposits with maturity over 3 months	(1,528,180,761,151)	(91,717,588,303)
24		Withdrawals of term deposits with maturity over 3 months	1,128,356,761,151	83,409,180,381
25		Investments in other entities	(1,000,000,000)	-
26		Recovery of investments in other entities	-	4,000,000,000
27		Interest, dividends and profit received	10,318,188,179	212,086,052
30		Net cash flows from investing activities	(498,545,028,144)	(19,660,980,705)
CASH FLOWS FROM FINANCING ACTIVITIES				
31		Proceeds from share issues and owners' capital contributions	-	548,005,810,000
33		Proceeds from borrowings	747,018,066,976	69,174,266,273
34		Repayments of borrowings	(562,593,991,607)	(348,293,853,106)
40		Net cash flows from financing activities	184,424,075,369	268,886,223,167
50		Net change in cash and cash equivalents during the period	(160,803,630,762)	159,057,144,217
60	4	Cash and cash equivalents at the beginning of the period	288,524,181,242	136,236,074,178
70	4	Cash and cash equivalents at the end of the period	127,720,550,480	295,293,218,395


 Nguyen Thi Thuy Diem
 Preparer


 Dang Phuong Dung
 Chief Accountant




 Luu Anh Khoa
 Chief Financial Officer
 Date: 30 October 2026

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

**NOTES OF CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026****1 OPERATING CHARACTERISTICS OF THE GROUP**

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

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

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

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

As at 30 September 2026, the Group had 303 employees (as at 31 December 2025: 316 employees).

As at 30 September 2026, the Group had 16 subsidiaries and 3 associates (as at 31 December 2025: 19 subsidiaries and 4 associates), as presented below:



1 GENERAL INFORMATION (continued)

No.	Name	Place of incorporation and operation	Business activities	30.09.2026		31.12.2025	
				Owners hip (%)	Voting rights (%)	Owners hip (%)	Voting rights (%)
I - Direct subsidiaries							
1	1Brandlink Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	100.00	100.00
2	1Production Company Limited	Ho Chi Minh City	Movies, videos, and television program production	100.00	100.00	100.00	100.00
3	Yeah1 Network Vietnam Company Limited	Ho Chi Minh City	Advertising, market research and public opinion polling	100.00	100.00	100.00	100.00
4	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	100.00	100.00
5	Mango+ Entertainment and Media Company Limited	Ho Chi Minh City	Distribution of motion pictures, videos and television programmes	100.00	100.00	100.00	100.00
6	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Advertising, program production	69.55	69.55	69.55	69.55
7	Netlink Vietnam Communication Technology Joint Stock Company	Ho Chi Minh City	Advertising and information technology services	69.00	69.00	69.00	69.00
8	Technology and Digital Transformation Center Company Limited (dissolved)	Ho Chi Minh City	Computer consultancy and computer system management	-	-	51.00	51.00
9	Sieu Sao Yeah1 Joint Stock Company (dissolved)	Ho Chi Minh City	Advertising services	-	-	50.98	50.98
10	1Game Joint Stock Company	Ho Chi Minh City	Electronic games and advertising	51.00	51.00	-	-

1 GENERAL INFORMATION (continued)

No.	Name	Place of incorporation and operation	Business activities	30.09.2026		31.12.2025	
				Owners hip (%)	Voting rights (%)	Owners hip (%)	Voting rights (%)
II - Indirect subsidiaries							
1	Digital Content Center Company Limited	Ho Chi Minh City	Digital content creation, digital advertising and office leasing services	69.55	100.00	69.55	100.00
2	Ting Ting Network Company Limited	Ho Chi Minh City	Advertising, program production	69.55	100.00	69.55	100.00
3	Yeah1 Publishing Company Limited	Ho Chi Minh City	Advertising services	64.86	94.00	64.86	94.00
4	Big Cat Company Limited	Ho Chi Minh City	Data processing, hosting and related activities	55.64	80.00	55.64	80.00
5	Viet Nam Music Award Company Limited	Ho Chi Minh City	Data processing, hosting and related activities, and advertising	35.47	51.00	35.47	51.00
6	Netlink Communication Technology Ltd	British Virgin Islands	Marketing consultancy, advertising, software outsourcing, management consultancy, event organisation, market research and opinion polling	35.18	50.99	35.18	50.99
7	Web Publishing Corp	British Virgin Islands	Advertising	17.63	50.10	17.63	50.10
8	Netlink Joint Stock Company	Hanoi	Advertising	17.24	99.99	17.24	99.99
9	Tstudio Joint Stock Company	Ho Chi Minh City	Photography activities	-	-	41.69	59.95
III - Associates							
1	SYE Holdings Joint Stock Company	Ho Chi Minh City	Advertising, program production	49.98	49.98	49.98	49.98
2	Meta Blossom Vietnam Company Limited	Ho Chi Minh City	Advertising, program production	40.00	40.00	40.00	40.00
3	1Creators Joint Stock Company	Hanoi	Advertising	36.00	36.00	36.00	36.00
4	1Game Joint Stock Company	Ho Chi Minh City	Video games, Advertising	-	-	49.00	49.00

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of preparation of consolidated financial statements**

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

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

2.2 Financial year

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

2.3 Currency used in accounting

The Company uses Vietnamese Dong ("VND" or "Dong") as its accounting currency and the presentation currency of the consolidated financial statements. The accounting currencies of the Company and its subsidiaries are determined by reference to the currency mainly used in sales of goods and services and that mainly influences their selling prices; the currency in which selling prices are quoted and payments received; and the currency mainly used for purchases of goods and services, that mainly influences labour, materials and other operating costs and is normally used to settle those costs.

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

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

- Assets, liabilities and goodwill arising on the acquisition of foreign subsidiaries are translated at the actual exchange rates at the end of the reporting period;
- Net assets of the subsidiaries are translated at the exchange rate of acquisition date;
- Undistributed earnings or losses incurred after acquisition date are translated based on the translation of income and expenses in the income statement;
- Profits and dividends already paid are translated at the actual exchange rate at the date of payment;
- Items of the income statement and the cash flow statement are translated at the actual exchange rate at the time of the transaction.
- Exchange differences arising from the translation of subsidiaries' financial statements are accumulated in equity in the consolidated statement of financial position. The portion attributable to the Company is presented as "Foreign exchange differences" and the portion attributable to non-controlling shareholders is presented as "Non-controlling interests". Exchange differences arising from the translation of unamortised goodwill at period-end are attributable entirely to the Company;

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.4 Exchange rates applied in accounting**

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

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

2.5 Basis of consolidation - interim**Subsidiaries**

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

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

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

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

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

The interim financial statements of entities within the Group used for consolidation must cover the same accounting period. Where their reporting dates differ, the difference must not exceed three months. The financial statements used for consolidation are adjusted for the effects of significant transactions and events occurring between the entities' reporting dates and the Group's reporting date. The length of reporting periods and any difference in reporting dates must remain consistent between periods.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.5 Basis of consolidation (continued)****Non-controlling transactions and interests**

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

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

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

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

Associate

Associates are entities over which the Group has significant influence but not control, generally accompanying a holding of 20% to 50% of the voting rights. Investments in associates are accounted for using the equity method and are initially recognised at cost. The Group's investment in an associate includes goodwill arising on acquisition, less accumulated impairment losses.

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

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

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

2.6 Goodwill

Goodwill in the consolidated financial statements is the excess of the cost of a business combination over the Group's interest in the fair value of the net assets of the subsidiary or associate at the acquisition date. Goodwill arising on the acquisition of a subsidiary is recognised as an asset and amortised on a straight-line basis over its estimated useful life, which must not exceed 10 years.

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.6 Goodwill (continued)**

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

The Group assesses goodwill arising on acquisitions of subsidiaries for impairment annually. Goodwill is stated at cost less accumulated amortisation and accumulated impairment losses. If there is evidence that impairment of goodwill exceeds the annual amortisation charge, the impairment amount is recognised in the year in which it arises.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, demand deposits and other short-term investments with original maturities of no more than three months.

2.8 Receivables

Receivables represent the carrying amounts of trade receivables of a commercial nature arising from sales of goods and services, and other non-commercial receivables unrelated to sales of goods and services. Provisions for doubtful receivables are made for individual receivables based on the overdue period under the original debt commitments, without taking account of extensions agreed between the parties, or on the expected loss. Receivables determined to be uncollectible are written off.

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

2.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the specific identification method and comprises all costs of purchase, conversion and other costs incurred in bringing inventories to their present location and condition. For manufactured products, cost includes all direct costs and production overheads based on normal operating capacity. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and costs necessary to make the sale.

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

Provisions are made for obsolete, slow-moving and damaged inventories. The difference between the provision required at the end of the current period and the provision at the end of the preceding period is recognised as an increase or decrease in cost of sales for the period.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.10 Investments****(a) Trading securities**

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

Trading securities are initially recognised at cost, including the purchase price and directly attributable acquisition costs. Subsequently, the Board of Management reviews all investments to determine provisions at the end of the accounting period. A provision for impairment of trading securities is made when their cost exceeds their market value. The difference between the provision at the end of the current period and that at the end of the preceding period is recognised as an increase or decrease in finance expenses for the period. A reversal must not increase the carrying amount above its original carrying amount.

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

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

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

(b) Held-to-maturity investments

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

Held-to-maturity investments comprise term bank deposits and bonds held to maturity to earn periodic interest. These investments are initially recognised at cost. Subsequently, the Board of Management reviews all investments to determine provisions at the end of the accounting period.

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

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

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

(c) Investments in associates

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.10 Investments (continued)****(d) Investments in other entities**

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

A provision for impairment of investments in other entities is made at the end of the accounting period when the value of the investments has declined. A provision is made when the investee incurs losses, except for losses anticipated by the Board of Management when the investment was made. The difference between the provision at the end of the current period and that at the end of the preceding period is recognised as an increase or decrease in finance expenses for the period. A reversal must not increase the carrying amount above its original carrying amount.

2.11 Loans

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

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

Provisions for doubtful loans are made for individual loans based on the overdue period under the original debt commitments, without taking account of extensions agreed between the parties, or on the expected loss. The difference between the provision at the end of the current period and that at the end of the preceding period is recognised as an increase or decrease in finance expenses for the period. A reversal must not increase the carrying amount above its original carrying amount.

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

2.12 Fixed assets ("FA")*Tangible and intangible fixed assets*

Fixed assets are stated at cost less accumulated depreciation. Cost includes expenditure directly attributable to bringing an asset to the condition necessary for its intended use. Subsequent expenditure is capitalised only when it is certain to increase the future economic benefits arising from use of the asset. Expenditure that does not meet this condition is recognised as an operating expense in the period.

Depreciation

Fixed assets are depreciated on a straight-line basis to write off their cost over their estimated useful lives or the project term, if shorter. The principal annual depreciation rates for each class of assets are as follows:

Machinery and equipment 10% – 20%/year
 Vehicles 10% – 33%/year
 Office equipment 10% – 17%/year
 Computer software, brand names, trademarks 2% – 10%/year
 Programme copyrights 10% – 20%/year

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.12 Fixed assets ("FA") (continued)**

Other fixed assets 10% – 20%/year

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

Disposal

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

Construction in progress

Construction in progress represents assets under construction for production, leasing, administration or other purposes. It is recorded at cost, including all costs necessary for new construction, repair, renovation, expansion or technical re-equipment, such as construction investment consultancy costs, and borrowing costs capitalised for qualifying assets in accordance with the Group's accounting policy. Depreciation of these assets, as for other fixed assets, commences when they are ready for their intended use.

2.13 Leases

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

2.14 Prepaid expenses

Prepaid expenses comprise short-term and long-term prepaid expenses presented in the consolidated statement of financial position. They are recognised at cost and amortised on a straight-line basis over their estimated useful lives.

2.15 Liabilities

Liabilities are classified based on nature including:

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.16 Borrowings**

Borrowings include amounts borrowed from banks.

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

Borrowing costs directly attributable to the construction or production of qualifying assets are capitalised during the period required to complete and prepare those assets for their intended use. For general borrowings used to finance the construction or production of qualifying assets, the Group determines capitalised borrowing costs by applying a capitalisation rate to the weighted average accumulated expenditure on those assets. The capitalisation rate is the weighted average interest rate on outstanding borrowings during the year, excluding borrowings specifically obtained to finance a particular asset. Other borrowing costs are recognised in the consolidated income statement when incurred.

2.17 Accrued expenses

Accrued expenses comprise amounts payable for goods and services received from suppliers during the reporting period but not yet paid because invoices or sufficient accounting documents have not been received. These amounts are recognised as operating expenses of the reporting year.

2.18 Provisions

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

Provisions are measured at the expenditure expected to be required to settle the obligation. Where the time value of money is material, provisions are measured at present value using a pre-tax discount rate reflecting current market assessments of the time value of money and risks specific to the obligation. Increases arising from the passage of time are recognised as finance expenses. The difference between the provision at the end of the current period and the unused provision at the end of the preceding period is recognised as an increase or decrease in operating expenses for the year.

2.19 Owners' equity

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

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

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.20 Profit distribution**

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

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

The Group makes the following appropriations:

Bonus and welfare fund

The bonus and welfare fund is appropriated from the Group's profit after tax as approved by shareholders at the General Meeting of Shareholders. The fund is presented as a liability in the consolidated statement of financial position. It is established to pay remuneration to Board members and bonuses to employees.

2.21 Revenue recognition**(a) Revenue from sales of goods**

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

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

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

Revenue is recognised according to the substance of the transaction and is allocated to the obligations to supply products or goods. Where the Group supplies promotional products or goods conditional on customers purchasing its goods, the proceeds are allocated to recognise revenue for both the goods sold and the promotional goods. The cost of promotional goods is included in cost of sales.

(b) Revenue from rendering of services

Revenue from services is recognised in the consolidated income statement as services are performed, by reference to the stage of completion of each transaction, assessed as the proportion of services performed to the total services to be provided. Revenue from services is recognised only when all four (4) of the following conditions are met:

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.21 Revenue recognition (continued)****(c) Interest income**

Interest income is recognised on an accrual basis.

(d) Income from dividends

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

2.22 Deductions from revenue

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

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

2.23 Cost of goods sold and services rendered

Cost of goods sold and services rendered mainly comprises advertising content costs, programme production costs, broadcasting transmission line rental, communication costs, costs of advertising revenue-sharing cooperation and other costs. It is recognised in accordance with the matching and prudence principles.

2.24 Financial expenses

Finance expenses represent costs arising from financial activities during the year, mainly comprising interest expenses, settlement discounts and foreign exchange losses.

2.25 Selling expenses

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

2.26 General and administration expenses

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

2.27 Current and deferred corporate income tax

Corporate income tax comprises all tax calculated on taxable income, including income from the production and trading of goods and services overseas in jurisdictions with which Vietnam has not concluded a double taxation agreement. Corporate income tax expense comprises current and deferred corporate income tax expense.

Current corporate income tax is the amount payable or recoverable on taxable income at the current year's tax rate. Current and deferred income tax are recognised as income or expense in determining profit or loss for the period in which they arise, except where the tax arises from a transaction or event recognised directly in equity in the same or another period.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.27 Current and deferred corporate income tax (continued)**

Deferred corporate income tax is provided in full using the liability method on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and their tax bases. Deferred tax liabilities are not recognised on initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting profit nor taxable profit or loss. Deferred tax is measured at the rates expected to apply when the asset is recovered or the liability is settled, based on tax rates enacted or substantively enacted at the consolidated statement of financial position date.

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

2.28 Related parties

Entities and individuals that directly, or indirectly through one or more intermediaries, control the Group, are controlled by the Group, or are under common control with the Group, including parent companies, subsidiaries and associates, are related parties. Associates, individuals who directly or indirectly hold voting rights giving them significant influence over the Group, key management personnel including the Board of Directors and Board of Management, close family members of these individuals, and entities associated with these individuals are also considered related parties.

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

2.29 Segment reporting

A segment is a separately identifiable component of the Group that sells related goods or provides related services (a business segment), or sells goods or provides services in a particular economic environment (a geographical segment). Each segment is subject to risks and returns that differ from those of other segments. The Group's primary segment reporting format is based on business or geographical segments.

Segment information is prepared and presented consistently with the accounting policies used in preparing and presenting the Group's consolidated financial statements, to help users understand and assess the Group's operations.

2.30 Accounting estimates

The preparation of consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations requires the Board of Management to make estimates and assumptions affecting the reported amounts of liabilities and assets, the disclosure of contingent liabilities and assets at the financial year-end, and the reported amounts of revenue and expenses during the financial year.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)**2.30 Accounting estimates (continued)**

Significant estimates and assumptions affecting the consolidated financial statements include:

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

Estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that materially affect the Group's consolidated financial statements and that the Board of Management considers reasonable.

3 BUSINESS COMBINATIONS**Change in ownership of 1Game Joint Stock Company ("1Game")**

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

Disposal of the entire investment in Tstudio Joint Stock Company ("Tstudio")

On 29 June 2026, the Group's Board of Directors issued Resolution No. 222/2026/NQ/HĐQT/YEG approving the disposal of the entire investment in Tstudio, representing 59.95% of voting rights. Upon completion of the transfer, Tstudio ceased to be an indirect subsidiary of the Group. The gain on this disposal is disclosed in Note 27.

4 CASH AND CASH EQUIVALENTS

	30.09.2026	31.12.2025
	VND	VND
Cash at banks	123,220,550,480	121,389,448,310
Cash equivalents	4,500,000,000	167,000,000,000
Cash on hand	-	134,732,932
TOTAL	127,720,550,480	288,524,181,242

5 FINANCIAL INVESTMENTS

(a) Investments in associates

		30.09.2026					31.12.2025				
Company name	Owner ship	Voting rights	Book value VND	Fair value VND	Provision VND	Owner ship	Voting rights	Book value VND	Fair value VND	Provision VND	
	%	%				%	%				
1 SYE Holdings Joint Stock Company	49.98	49.98	57,322,086,345	(*)	-	49.98	49.98	51,923,279,036			
2 1Creators Joint Stock Company	36.00	36.00	30,071,981,460	(*)	-	36.00	36.00	34,671,091,914			
3 Meta Blossom Vietnam Company Limited	40.00	40.00	2,336,442,525	(*)	-	40.00	40.00	2,336,442,525	(*)		
4 1Game Joint Stock Company	-	-	-	(*)	-	49.00	49.00	35,984,819,250			
TOTAL			89,730,510,330			124,915,632,725					

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

5 INVESTMENTS (continued)**(a) Investments in associates (continued)**

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

	2026 VND	2025 VND
Opening balance at the beginning of the year	124,915,632,725	103,807,419,542
Additional investments during the year	1,000,000,000	63,900,000,000
Increase/(Decrease) due to changes in ownership interests	-	(101,358,136,889)
Share of profit/(loss) of associates	(223,485,973)	(1,456,928,964)
Transfer from associates to subsidiaries	(35,961,636,422)	-
Transfer from subsidiaries/other investments to associates	-	60,023,279,036
Closing balance	89,730,510,330	124,915,632,725

5 INVESTMENTS (continued)**(b) Investments in other entities**

No.	Company name	Principal activities	30.09.2026					31.12.2025				
			Owner ship	Voting rights	Cost VND	Fair value VND	Provision VND	Owners hip	Voting rights	Cost VND	Fair value VND	Provision VND
			%	%				%	%			
1	Ads Group Vietnam Joint Stock Company	Website management, information technology services, advertising	4.40	4.40	6,000,000,000	(*)	(6,000,000,000)	4.40	4.40	6,000,000,000	(*)	(6,000,000,000)
2	Spaceship Joint Stock Company	Advertising, Software production	11.62	16.71	2,000,000,000	(*)	(2,000,000,000)	11.62	16.71	2,000,000,000	(*)	(2,000,000,000)
3	Gamify Joint Stock Company	Video game services	15.00	15.00	1,858,000,000	(*)	(1,858,000,000)	15.00	15.00	1,858,000,000	(*)	(1,858,000,000)
4	Shopiness Joint Stock Company	Information portal, data processing and related activities	10.00	10.00	1,757,625,000	(*)	(1,757,625,000)	10.00	10.00	1,757,625,000	(*)	(1,757,625,000)
TOTAL					11,615,625,000		(11,615,625,000)			11,615,625,000		(11,615,625,000)

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

5 INVESTMENTS (continued)**(c) Trading securities**

Pursuant to Board of Directors' Resolutions No. 50/2026/NQ/HĐQT/YEG and No. 51/2026/NQ/HĐQT/YEG dated 23 March 2026, the Board approved the entrustment of funds to MB Capital Management Joint Stock Company for financial investments in Tera Group Joint Stock Company and Tera Ventures Joint Stock Company, with entrusted amounts of VND260,000,000,000 and VND172,800,000,000, respectively. The ownership interest in each company following the investment does not exceed 49.99%. Details are as follows:

As at 30 September 2026:

	Cost VND	Fair value VND	Provision VND
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 September 2026, the fair values of these investments had not been formally determined due to insufficient market information for valuation. Based on the investment advisory reports prepared at the transaction dates and the information available up to the date of these interim consolidated financial statements, the Board of Management considers that no material events or significant changes affecting the values of these investments have occurred since their acquisition.

6 SHORT-TERM TRADE RECEIVABLES

	30.09.2026 VND	31.12.2025 VND
Third parties	231,225,872,155	537,206,872,881
<i>Webtv Asia</i>	26,498,153,460	22,043,383,056
<i>Amorbear</i>	25,107,828,506	-
<i>Vietnam Technological and Commercial Joint Stock Bank</i>	24,840,000,000	10,989,000,000
<i>Vitavia Care Company Limited</i>	22,011,517,289	-
<i>Tera Ventures Joint Stock Company</i>	-	244,277,800,000
<i>King Production Joint Stock Company</i>	-	33,500,284,926
<i>Thien Hoang Huy Joint Stock Company</i>	-	30,869,000,000
<i>Other counterparties</i>	132,768,372,900	195,527,404,899
Related parties (Note 34(b))	10,419,968,699	2,213,242,203
TOTAL	241,645,840,854	539,420,115,084
Provision for short-term receivables (Note 10)	(15,982,651,064)	(16,977,355,509)
NET CARRYING AMOUNT	225,663,189,790	522,442,759,575

7 SHORT-TERM ADVANCES TO SUPPLIERS

	30.09.2026	31.12.2025
	VND	VND
Third parties	336,150,099,292	366,442,191,130
<i>Tera Group Joint Stock Company</i>	136,714,476,520	154,214,476,520
<i>Bo Cong Anh Advertising Joint Stock Company</i>	97,877,467,478	124,390,974,744
<i>Hand Entertainment and Events Joint Stock Company</i>	34,013,250,000	46,621,250,000
<i>Other counterparties</i>	67,544,905,294	41,215,489,866
Related parties (Note 34(b))	55,355,840,191	3,230,000,000
TOTAL	391,505,939,483	369,672,191,130
Provision for short-term advances to suppliers (Note 10)	(72,803,267)	(21,840,980)
NET CARRYING AMOUNT	391,433,136,216	369,650,350,150

8 HELD-TO-MATURITY INVESTMENTS**(a) Short-term**

	30.09.2026	31.12.2025
	VND	VND
Bank deposits	387,102,639,727	164,600,000,000
Loans to third parties	260,473,257,211	252,036,679,383
Loans to related parties (Note 34(b))	93,161,714,505	15,169,386,847
TOTAL	740,737,611,443	431,806,066,230
Provision for short-term loan receivables (Note 10)	(115,000,000)	(4,607,296,000)
NET CARRYING AMOUNT	740,622,611,443	427,198,770,230

(b) Long-term

	30.09.2026	31.12.2025
	VND	VND
Loans to third parties	87,734,617,314	19,360,000,000
Loans to related parties (Note 34(b))	40,003,394,522	530,000,000
TOTAL	127,738,011,836	19,890,000,000

9 OTHER RECEIVABLES**(a) Short-term**

	30.09.2026 VND	31.12.2025 VND
Receivables from cooperation contracts and production advances	5,335,045,918	147,898,983,492
Deposits	398,460,000	408,080,000
Others	772,206,903	2,274,342,092
TOTAL	6,505,712,821	150,581,405,584
Provision for other short-term receivables (Note 10)	(748,668,643)	(73,337,896)
NET CARRYING AMOUNT	5,757,044,178	150,508,067,688
Of which:		
Third parties	5,081,147,850	150,080,885,460
Related parties (Note 34(b))	1,424,564,971	500,520,124

(b) Long-term

	30.09.2026 VND	31.12.2025 VND
Deposits, escrow, security deposits	204,332,852,800	202,851,906,800
Others	-	491,428,000
TOTAL	204,332,852,800	203,343,334,800
Of which:		
Third parties	204,332,852,800	203,343,334,800
Related parties (Note 34(b))	-	-

The deposit of VND 196,000,000,000 relates to Deposit Agreement No. 1456/2024/HĐĐC/YEG-SG3, dated 29 December 2024 for the acquisition of land use rights and assets attached to the land at 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City. The agreement has a term of 5 years; the land use rights certificate is No. CI 426639.

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10 BAD DEBTS

	30.09.2026			31.12.2025		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short-term trade receivables	22,122,819,960	6,140,168,896	(15,982,651,064)	21,155,784,978	4,178,429,469	(16,977,355,509)
Yeah1 Network Pte Ltd	4,827,671,931	329,657,051	(4,498,014,880)	5,080,920,081	582,905,201	(4,498,014,880)
ChuongSuki Pte Ltd	2,799,195,287	-	(2,799,195,287)	2,799,195,287	-	(2,799,195,287)
Forest City Company Limited	1,538,460,000	-	(1,538,460,000)			
Lioz Vietnam Company Limited	1,112,886,123	-	(1,112,886,123)	1,112,886,123	-	(1,112,886,123)
JF Global LLC SGD	-	-	-	2,235,826,222	1,117,913,111	(1,117,913,111)
Others	11,844,606,619	5,810,511,845	(6,034,094,774)	9,926,957,265	2,477,611,157	(7,449,346,108)
Short-term advances to suppliers	112,803,267	40,000,000	(72,803,267)	72,803,267	50,962,287	(21,840,980)
Others	112,803,267	40,000,000	(72,803,267)	72,803,267	50,962,287	(21,840,980)
Other short-term receivables	2,523,883,904	1,775,215,261	(748,668,643)	134,735,792	61,397,896	(73,337,896)
Others	2,523,883,904	1,775,215,261	(748,668,643)	134,735,792	61,397,896	(73,337,896)
Short-term loan receivables	5,469,190,000	5,354,190,000	(115,000,000)	5,469,190,000	861,894,000	(4,607,296,000)
Yeah1 Trading Company Limited	115,000,000	-	(115,000,000)	115,000,000	-	(115,000,000)
Others	5,354,190,000	5,354,190,000	-	5,354,190,000	861,894,000	(4,492,296,000)
TOTAL	30,228,697,131	13,309,574,157	(16,919,122,974)	26,832,514,037	5,152,683,652	(21,679,830,385)

11 INVENTORIES

	30.09.2026	31.12.2025
	VND	VND
Programmes in progress	123,157,718,811	93,035,991,221
Advertising projects in progress	11,078,987,398	2,644,447,034
Merchandise	2,129,733,362	2,040,687,806
Others	-	134,713,778
TOTAL	136,366,439,571	97,855,839,839

12 PREPAID EXPENSES**(a) Short-term**

	30.09.2026	31.12.2025
	VND	VND
Content programmes	7,206,288,432	6,074,063,926
Software	1,271,645,400	2,969,741,916
Tools and supplies	191,911,319	-
Others	862,171,802	808,100,560
TOTAL	9,532,016,953	9,851,906,402

(b) Long-term

	30.09.2026	31.12.2025
	VND	VND
Content programmes	52,831,146,324	8,291,001,090
Office renovation expenses	7,319,881,480	12,739,283,224
Software	560,480,547	-
Tools and supplies	341,690,341	1,150,526,697
Others	231,037,436	3,425,687,932
TOTAL	61,284,236,128	25,606,498,943

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13 FIXED ASSETS

(a) Tangible fixed assets

	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
Cost				
As at 1 January 2026	11,471,915,221	972,028,728	237,794,545	12,681,738,494
Decrease on disposal of subsidiaries	(4,415,000,000)	(98,436,364)	(38,690,909)	(4,552,127,273)
As at 30 September 2026	7,056,915,221	873,592,364	199,103,636	8,129,611,221
Accumulated depreciation				
As at 1 January 2026	(6,999,072,065)	(31,199,727)	(199,103,636)	(7,229,375,428)
Depreciation during the period	(1,026,248,520)	(93,599,181)	-	(1,119,847,701)
Decrease on disposal of subsidiaries	3,312,434,964	-	-	3,312,434,964
As at 30 September 2026	(4,712,885,621)	(124,798,908)	(199,103,636)	(5,036,788,165)
Net book value				
As at 1 January 2026	4,472,843,156	940,829,001	38,690,909	5,452,363,066
As at 30 September 2026	2,344,029,600	748,793,456	-	3,092,823,056

13 FIXED ASSETS (continued)

(b) Intangible fixed assets

	Content copyright VND	Computer software VND	Trademarks, trade names VND	Total VND
Cost				
As at 1 January 2026	288,431,149,223	18,938,201,167	2,744,382,154	310,113,732,544
Additions during the period	107,749,639,643	289,576,680	-	108,039,216,323
Transfer from construction in progress	-	75,201,696,720	-	75,201,696,720
Changes in consolidation scope and consolidation adjustments	(3,909,991,691)	(8,171,867,000)	(220,000,000)	(12,301,858,691)
As at 30 September 2026	392,270,797,175	86,257,607,567	2,524,382,154	481,052,786,896
Accumulated depreciation				
As at 1 January 2026	(83,561,456,451)	(7,792,670,941)	(884,041,896)	(92,238,169,288)
Depreciation during the period	(60,890,494,180)	(3,422,662,913)	(42,432,651)	(64,355,589,744)
Changes in consolidation scope and consolidation adjustments	1,764,943,975	3,305,992,945	-	5,070,936,920
As at 30 September 2026	(142,687,006,656)	(7,909,340,909)	(926,474,547)	(151,522,822,112)
Net book value				
As at 1 January 2026	204,869,692,772	11,145,530,226	1,860,340,258	217,875,563,256
As at 30 September 2026	249,583,790,519	78,348,266,658	1,597,907,607	329,529,964,784

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14 GOODWILL

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

	30.09.2026 VND	31.12.2025 VND
Opening balance	269,852,887,417	320,103,624,445
Amortisation during the period	(24,502,718,517)	(50,250,737,028)
Increase on acquisition of subsidiaries	17,506,910,862	-
Adjustment on disposal of subsidiaries	(14,137,431,458)	-
Closing balance	248,719,648,304	269,852,887,417

15 SHORT-TERM TRADE PAYABLES

	30.09.2026 VND	31.12.2025 VND
Third parties	137,394,221,984	130,439,759,354
<i>Bong Bach Tuyet Corporation</i>	21,793,581,456	-
<i>C-Group Global Inc</i>	-	23,999,412,312
<i>Other counterparties</i>	115,600,640,528	106,440,347,042
Related parties (Note 34(b))	14,341,195,693	18,653,819,422
TOTAL	151,735,417,677	149,093,578,776

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

16 SHORT-TERM ADVANCES FROM CUSTOMERS

	30.09.2026 VND	31.12.2025 VND
Third parties	21,305,323,267	945,762,696
<i>Acecook Vietnam Joint Stock Company</i>	586,440,000	-
<i>One Mount Consumer Joint Stock Company</i>	382,900,000	-
<i>Zanvis LLC</i>	900,688,593	-
<i>Others</i>	19,435,294,674	945,762,696
TOTAL	21,305,323,267	945,762,696

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17 TAXES RECEIVABLE / PAYABLE TO THE STATE

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

	As at 1.1.2026 VND	Increase VND	Decrease VND	As at 30.09.2026 VND
Receivables				
Deductible value-added tax	4,872,339,667	19,850,001,991	(15,850,738,425)	8,871,603,233
Other taxes	31,279,290	13,844,258	(28,717,875)	16,405,673
TOTAL	4,903,618,957	19,863,846,249	(15,879,456,300)	8,888,008,906
Payable				
Corporate income tax	6,562,868,368	16,343,973,809	(4,661,522,622)	18,245,319,555
Personal income tax	6,862,416,256	6,490,359,484	(8,595,994,958)	4,756,780,782
VAT	13,654,506,810	22,863,485,386	(25,726,941,663)	10,791,050,533
Foreign contractor tax and other taxes	1,200,034,065	486,279,201	(633,786,813)	1,052,526,453
TOTAL	28,279,825,499	46,184,097,880	(39,618,246,056)	34,845,677,323

18 ACCRUED SHORT-TERM EXPENSES

	30.09.2026 VND	31.12.2025 VND
Program production and advertising activity expenses	43,055,992,329	67,628,737,640
Interest expense	2,959,289,718	2,918,406,984
Salaries and bonuses to employees	1,005,000,000	6,171,078,361
Others	-	4,391,083,454
TOTAL	47,020,282,047	81,109,306,439
Of which:		
Third parties	45,260,475,722	81,030,196,851
Related parties (Note 34(b))	1,805,578,015	79,109,588

19 OTHER SHORT-TERM PAYABLES

	30.09.2026 VND	31.12.2025 VND
Programme production and advertising expenses (*)	24,174,391,330	31,500,000,000
Payables for amounts collected on behalf of show organisers	43,466,698,125	-
Payables for programme production costs paid on behalf of the Group	114,814,814	-
Social insurance, health insurance and unemployment insurance	1,653,503,321	1,082,983,164
Interest expense	2,425,215,580	3,528,527,214
Payables for transfers of ordinary and preference shares	370,000,000	-
Other payables	10,653,779,031	14,068,017,592
TOTAL	82,858,402,201	50,179,527,970
Of which:		
Third parties	80,203,946,865	50,152,659,476
Related parties (Note 34(b))	2,654,455,336	26,868,494

(*) This represents capital contributions received under the business cooperation arrangement with Vietnam Cable Television Corporation (VTVcab) for the project "Chi dep dap gio re song – Season 1", pursuant to Contract No. 1606/2023/HĐHTKD/VTVcab-YEAH1 and Appendix No. 1 dated 16 June 2023. The total project capital is VND63,000,000,000, and capital contributions, revenue and expenses are shared equally between the Company and VTVcab on a 50:50 basis. The Company maintains the accounting records for the project. Under the debt offsetting minutes dated 22 April 2026, the parties offset receivables and payables amounting to VND8,000,100,000.

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

20 BORROWINGS

(a) Short-term

	As at 1.1.2026 VND	Increase VND	Decrease VND	As at 30.09.2026 VND
Third parties	255,481,257,481	547,931,240,355	(415,107,996,172)	389,094,501,664
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	179,851,660,036	296,923,012,666	(281,833,212,878)	194,941,459,824
<i>Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Branch</i>	61,983,974,445	145,872,200,950	(114,360,085,294)	93,496,090,101
<i>Vietnam International Bank (VIB) - Ho Chi Minh City Branch</i>	-	60,465,561,776	(5,700,000,000)	54,765,561,776
<i>Others</i>	13,645,623,000	44,670,464,963	(13,214,698,000)	45,891,389,963
Related parties	48,790,000,000	202,650,000,000	(136,570,000,000)	114,080,000,000
<i>Encapital Holdings Joint Stock Company</i>	43,300,000,000	170,000,000,000	(114,000,000,000)	99,300,000,000
<i>King Production Joint Stock Company</i>	-	20,350,000,000	(10,250,000,000)	10,800,000,000
<i>1Creators Joint Stock Company</i>	-	12,300,000,000	(8,320,000,000)	3,980,000,000
<i>Others</i>	5,490,000,000	-	(4,000,000,000)	-
TOTAL	304,271,257,481	750,581,240,355	(551,677,996,172)	503,174,501,664

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20 BORROWINGS (continued)

(b) Long-term

	As at 1.1.2026	Increase	Decrease	As at 30.09.2026
	VND	VND	VND	VND
Third parties	35,366,802,037	634,999,996	(13,403,718,696)	22,598,083,337
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	32,794,968,699	-	(13,294,968,699)	19,500,000,000
<i>Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Phu My Hung Branch</i>	555,833,338	144,999,996	(108,749,997)	592,083,337
<i>Others</i>	2,016,000,000	490,000,000	-	2,506,000,000
Related parties	1,500,000,000	-	(1,500,000,000)	-
<i>SYE Holdings Joint Stock Company</i>	1,500,000,000	-	(1,500,000,000)	-
TOTAL	36,866,802,037	634,999,996	(14,903,718,696)	22,598,083,337

21 OWNERS' EQUITY**(a) Number of shares**

	<u>30.09.2026</u>	<u>31.12.2025</u>
	Ordinary shares	Ordinary shares
Number of registered shares	205,228,177	191,802,035
Number of issued shares	205,228,177	191,802,035
Number of treasury shares repurchased	-	-
Number of outstanding shares	<u>205,228,177</u>	<u>191,802,035</u>

(b) Details of owners' contributed capital

	Ordinary shares	%	Ordinary shares	%
PYN Elite Fund	18,349,515	8.94	17,949,080	9.36
Ms. Le Phuong Thao	11,823,336	5.76	11,049,847	5.76
Other shareholders	175,055,326	85.30	162,803,108	84.88
TOTAL	<u>205,228,177</u>	<u>100.00</u>	<u>191,802,035</u>	<u>100.00</u>

(c) Movements in share capital

	Number of shares	Ordinary shares
As at 1 January 2025	137,001,454	137,001,454
Issuance to existing shareholders	54,800,581	54,800,581
As at 31 December 2025	191,802,035	191,802,035
Bonus share issuance	13,426,142	13,426,142
As at 30 September 2026	<u>205,228,177</u>	<u>205,228,177</u>

The par value of each share is VND10,000. Holders of ordinary shares are entitled to dividends declared by the Group. Each ordinary share carries one unrestricted voting right.

22 STATEMENT OF CHANGES IN OWNERS' EQUITY

	Owners' contributed capital VND	Share premium VND	Retained earnings VND	Foreign exchange differences	Non-controlling interests VND	Total VND
As at 1 January 2025	1,370,014,540,000	140,518,254	72,654,634,776	-	57,068,805,839	1,499,878,498,869
Issuance of shares to existing shareholders	548,005,810,000	(65,100,000)	-	-	234,741,265	548,175,451,265
Net profit for the period	-	-	76,561,931,411	-	804,185,135	77,366,116,546
Changes in ownership interests in subsidiaries	-	-	(536,518,877)	-	(2,861,294,377)	(3,397,813,254)
Dividends	-	-	-	-	(1,283,438,400)	(1,283,438,400)
Foreign exchange differences	-	-	-	35,116,241	(22,924,789)	12,191,452
As at 31 December 2025	1,918,020,350,000	75,418,254	148,680,047,310	35,116,241	53,940,074,673	2,120,751,006,478
Net profit for the period	-	-	29,769,101,112	-	10,487,558,616	40,256,659,728
Foreign exchange differences	-	-	-	(3,607,947)	-	(3,607,947)
Bonus share issuance	134,261,420,000	-	(134,261,420,000)	-	-	-
Changes in ownership interests in subsidiaries	-	-	187,112,796	-	25,190,989,618	25,378,102,414
As at 30 September 2026	2,052,281,770,000	75,418,254	44,374,841,218	31,508,294	89,618,622,907	2,186,382,160,673

(*) Pursuant to General Meeting of Shareholders' Resolution No. 104/2026/YEG/NQ/ĐHĐCD dated 22 April 2026 and Board of Directors' Resolution No. 173/2026/NQ/HĐQT/YEG dated 26 May 2026, the shareholders and the Board approved the issue of 13,426,142 additional ordinary shares from retained earnings, representing an increase in charter capital of VND134,261,420,000.

On 11 June 2026, the Company received its 35th amended Enterprise Registration Certificate issued by the Ho Chi Minh City Department of Finance, approving the increase in charter capital from VND1,918,020,350,000 to VND2,052,281,770,000.

23 EARNINGS PER SHARE**(a) Basic earnings per share**

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

	30.09.2026	30.09.2025
	VND	VND
Net profit attributable to shareholders (VND)	29,769,101,112	64,633,960,861
Weighted average number of ordinary shares outstanding (shares)	205,228,177	177,750,604
Basic earnings/(loss) per share (VND)	145	364

(b) Diluted earnings per share

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

24 OFF BALANCE SHEET ITEMS**Foreign currency type**

As at 30 September 2026, cash and cash equivalents included USD1,203,724.14 and SGD38,262.55 (31 December 2025: USD801,566.47 and SGD17,700.00).



25 NET REVENUE FROM SALES OF GOODS AND SERVICES

	30.09.2026	30.09.2025
	VND	VND
Net advertising and media revenue	759,651,444,900	887,084,813,569
Net revenue from content copyright provision, consultancy and exploitation	113,810,968,473	143,788,860,045
Net service revenue	18,341,004,943	28,686,900,307
Net revenue from sales of goods	4,294,876,805	8,236,613,057
TOTAL	896,098,295,121	1,067,797,186,978

26 COST OF SALES AND SERVICES RENDERED

	30.09.2026	30.09.2025
	VND	VND
Cost of advertising and media services	577,579,397,189	780,945,572,678
Cost of content copyright provision, consultancy and exploitation	109,896,226,687	122,171,573,394
Cost of services rendered	14,144,880,000	22,431,713,392
Cost of goods sold	4,874,059,412	2,800,542,211
TOTAL	706,494,563,288	928,349,401,675

27 FINANCIAL INCOME

	30.09.2026 VND	30.09.2025 VND
Interest from deposits and loans	32,889,627,265	13,968,679,306
Foreign exchange differences	1,068,516,211	2,026,038,424
Other finance income, gains on disposals and business combinations	8,250,932,419	56,170,667,073
TOTAL	42,209,075,895	72,165,384,803

28 FINANCIAL EXPENSES

	30.09.2026 VND	30.09.2025 VND
Interest expense	25,472,599,673	18,540,085,544
Foreign exchange differences	1,083,164,414	1,408,813,772
Investment provision	-	(728,995,775)
Others	3,761,357,852	-
TOTAL	30,317,121,939	19,219,903,541

29 SELLING EXPENSES

	30.09.2026 VND	30.09.2025 VND
Personnel expenses	11,795,187,009	15,594,660,379
Outsourced service expenses	23,116,366,056	5,473,942,507
Depreciation expense	8,888,889	-
Other expenses	-	-
TOTAL	34,920,441,954	21,068,602,886

30 GENERAL AND ADMINISTRATIVE EXPENSES

	30.09.2026 VND	30.09.2025 VND
Personnel expenses	41,424,418,490	34,181,241,651
Outsourced service expenses	25,204,790,140	27,950,317,006
Goodwill amortisation	24,502,718,517	24,007,771,833
Depreciation of fixed assets and amortisation of prepaid expenses	14,306,527,339	9,019,414,094
(Reversal of)/Provision for doubtful receivables	1,711,395,699	(2,198,331,987)
Other expenses	1,463,056,757	194,180,621
TOTAL	108,612,906,942	93,154,593,218

31 OTHER INCOME AND EXPENSES

	30.09.2026 VND	30.09.2025 VND
Other income		
Others	25,334,103	393,262,152
	25,334,103	393,262,152
Other expenses		
Penalties	821,525,387	4,530,682,379
Others	199,230,443	735,487,223
	1,020,755,830	5,266,169,602
Other profit/(loss)	(995,421,727)	(4,872,907,450)

32 CORPORATE INCOME TAX

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

	30.09.2026 VND	30.09.2025 VND
Profit before tax	56,743,429,193	73,184,322,883
Tax at standard rate 20%	11,348,685,839	14,636,864,577
Adjustments:		
Amortisation of goodwill	4,900,543,703	4,801,554,367
Tax losses not recognised as deferred tax	2,885,920,725	28,042,363,017
Non-deductible expenses	4,065,683,473	2,175,578,942
Losses in associates	44,697,195	22,568,026
Prior-year corporate income tax under/(over)-provision	(148,466,642)	561,600,953
Reversal of provision and write-off of investments in subsidiaries	(2,284,089,103)	2,667,983,061
Non-taxable income	-	(434,587,935)
Gains on disposals and remeasurement upon obtaining control	(1,648,586,484)	(38,867,615,861)
Tax losses utilised	(2,677,619,241)	(7,051,724,922)
CIT expense (*)	16,486,769,465	6,554,584,224
Corporate income tax expense recognised in the consolidated income statement:		
CIT - current	16,345,755,839	5,005,719,808
CIT - deferred	141,013,626	1,548,864,416
CIT expense	16,486,769,465	6,554,584,224

33 OPERATING EXPENSES BY NATURE

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

	30.09.2026	30.09.2025
	VND	VND
Outsourced service expenses	689,314,050,854	920,477,306,094
Personnel expenses	67,561,252,912	64,902,830,288
Depreciation expense	65,475,437,445	35,188,840,930
Amortisation of goodwill	24,502,718,517	24,007,771,833
(Reversal of)/Provision for doubtful receivables	1,711,395,699	(2,198,331,987)
Others	1,463,056,757	194,180,621
TOTAL	850,027,912,184	1,042,572,597,779

34 NOTES ON RELATED PARTIES

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

Related parties	Relationship
1Social Joint Stock Company	Associates (until 26 May 2025)
1Audience Company Limited (formerly Meta Blossom Vietnam Company Limited)	Associate
1Game Joint Stock Company	Associate (until 13 March 2026)
1Creators Joint Stock Company	Associate
SYE Holdings Joint Stock Company	Associate
1Talents Company Limited	Subsidiary of an associate
Ms. Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Mr. Nguyen Hoang Giang	Vice Chairman of BOD
Mr. Dinh Hoai Nam	BOD Member
Mr. Kim Min Soo	BOD member/Deputy General Director (ceased office on 22 April 2025)
Ms. Ngo Thi Van Hanh	BOD member/General Director
Mr. Che Doan Vien	Deputy General Director (ceased office on 20 March 2025)
Mr. Yam Kong Fatt	Deputy General Director
Mr. Pham Minh Tien	Deputy General Director (ceased office on 4 March 2026)
Mr. Huynh Quan Minh	Deputy General Director (appointed on 4 March 2026)
Ms. Nguyen Thi Khanh Trang	Chief Financial Officer (ceased office on 10 August 2026)
Mr. Luu Anh Khoa	Chief Financial Officer (appointed on 10 August 2026)
Ms. Dang Phuong Dung	Chief Accountant (from 27 August 2025)
Mr. Nguyen Van Nam	Head of the Supervisory Board
Mr. Vuong Ho Tri Dung	Member of the Supervisory Board
Ms. Le Thi Hoa	Member of the Supervisory Board
Ms. Nguyen Thi Thu Huong	Related person of an insider (until 20 March 2025)
DNSE Securities Joint Stock Company	Company whose Board Chairman is an insider
Encapital Holdings Joint Stock Company	Company whose Board Chairman is an insider
King Production Joint Stock Company	Company whose Board member is an insider
Finbase Joint Stock Company	Company whose director is a related person of an insider

34 RELATED PARTY DISCLOSURES (continued)**(a) Transactions with related parties**

Related parties	Transaction	30.09.2026 VND	30.09.2025 VND
Encapital Holdings Joint Stock Company	Loans granted	54,300,000,000	-
	Interest income	2,284,679,452	-
	Borrowings	170,000,000,000	-
	Interest expense	6,442,906,951	-
King Production Joint Stock Company	Service provision	17,340,639,748	-
	Services purchased	28,278,377,634	-
	Loans granted	70,310,000,000	-
	Interest income	1,339,031,229	-
	Borrowings	30,600,000,000	-
	Interest expense	199,638,351	-
1Creators Joint Stock Company	Sales of goods and rendering of services	7,488,883,326	223,650,000
	Purchases of goods and services	35,376,162,987	-
	Loans granted	56,350,000,000	12,800,000,000
	Borrowings	12,300,000,000	-
	Interest income	2,132,187,390	17,008,219
	Interest expense	184,556,713	-
SYE Holdings Joint Stock Company	Sales of goods and rendering of services	19,201,287,486	-
	Purchases of goods and services	18,687,455,779	-
	Interest expense	35,760,274	-
1Talents Company Limited	Sales of goods and rendering of services	151,200,000	-
	Services purchased	6,003,861,110	-
DNSE Securities Joint Stock Company	Service provision	2,144,444,444	160,000,000
	Interest income	557,084,932	-
	Services purchased	325,000,000	-
1Audience Company Limited	Sales of goods and rendering of services	-	3,311,728,704
	Loans granted	2,000,000,000	-
	Interest income	15,890,411	-
	Interest expense	67,890,411	77,958,904
	Capital contribution	-	
Ms. Ngo Thi Van Hanh	Advances	560,291,631	439,946,639
	Recovery of advances	572,745,562	458,844,297
Ms. Le Phuong Thao	Advances	499,937,159	598,556,595
	Recovery of advances	511,656,130	942,526,552
Ms. Nguyen Thi Khanh Trang Finbase Joint Stock Company	Advances	188,739,896	9,044,600
	Interest expense	-	63,123,288

34 RELATED PARTY DISCLOSURES (continued)**(a) Transactions with related parties (continued)****Compensation for key management personnel**

Full name	Position	Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
BOD members remuneration			
Le Phuong Thao	Chairwoman of the Board of Directors	-	-
Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Ngo Thi Van Hanh	BOD Member	-	-
Dinh Hoai Nam	BOD Member	-	-
Kim Min Soo	BOD Member	-	-
TOTAL		-	-
Salaries of the Board of Management and other key management personnel			
Ngo Thi Van Hanh	CEO	2,583,000,000	2,583,000,000
Huynh Quan Minh	Deputy CEO	1,064,000,000	-
Nguyen Thi Khanh Trang	CFO	918,960,000	857,899,000
Luu Anh Khoa	CFO	134,560,000	-
Dang Phuong Dung	Chief Accountant	542,520,000	203,977,000
Pham Minh Tien	Deputy CEO (ceased office)	304,200,000	1,368,900,000
Che Doan Vien	Deputy CEO (ceased office)	-	471,131,000
TOTAL		5,547,240,000	5,484,907,000
Supervisory Board remuneration			
Nguyen Van Nam	Head	27,000,000	15,000,000
Vuong Ho Tri Dung	Member	27,000,000	15,000,000
Le Thi Hoa	Member	27,000,000	15,000,000
TOTAL		81,000,000	45,000,000

34 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties

	30.09.2026 VND	31.12.2025 VND
Short-term trade receivables (Note 6)		
1Creators Joint Stock Company	4,161,679,882	602,910,000
King Production Joint Stock Company	3,778,841,353	-
SYE Holdings Joint Stock Company	2,139,877,464	1,256,902,203
1Talents Company Limited	339,570,000	173,250,000
1Game Joint Stock Company	-	180,180,000
TOTAL	10,419,968,699	2,213,242,203
Short-term advances to suppliers (Note 7)		
King Production Joint Stock Company	55,355,840,191	-
1Game Joint Stock Company	-	3,230,000,000
TOTAL	55,355,840,191	3,230,000,000
Other short-term receivables (Note 9(a))		
Mr. Huynh Quan Minh	821,186,371	-
King Production Joint Stock Company	550,000,000	-
Finbase Joint Stock Company	53,378,600	53,378,600
Ms. Ngo Thi Van Hanh	-	77,254,677
1Creators Joint Stock Company	-	304,386,847
Mr. Pham Minh Tien	-	65,500,000
TOTAL	1,424,564,971	500,520,124
Held-to-maturity investments - short-term (Note 8(a))		
Encapital Holdings Joint Stock Company	42,238,290,410	-
1Creators Joint Stock Company	27,421,625,743	15,169,386,847
King Production Joint Stock Company	23,501,798,352	-
TOTAL	93,161,714,505	15,169,386,847

34 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties (continued)

	30.09.2026 VND	31.12.2025 VND
Held-to-maturity investments - long-term (Note 8(b))		
1Creators Joint Stock Company	40,000,000,000	530,000,000
King Production Joint Stock Company	3,394,522	-
TOTAL	40,003,394,522	530,000,000
Short-term trade payables (Note 15)		
1Talents Company Limited	8,253,547,127	-
SYE Holdings Joint Stock Company	4,055,898,000	-
1Creators Joint Stock Company	1,804,498,046	18,653,819,422
King Production Joint Stock Company	227,252,520	-
TOTAL	14,341,195,693	18,653,819,422
Accrued short-term expenses (Note 18)		
SYE Holdings Joint Stock Company	1,513,698,015	-
1Creators Joint Stock Company	176,880,000	-
King Production Joint Stock Company	115,000,000	-
1Audience Company Limited	-	79,109,588
TOTAL	1,805,578,015	79,109,588

34 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties (continued)

	30.09.2026 VND	31.12.2025 VND
Other short-term payables (Note 19)		
Mr. Luu Anh Khoa	1,800,000,000	-
SYE Holdings Joint Stock Company	459,116,436	-
King Production Joint Stock Company	205,782,187	-
1Creators Joint Stock Company	184,556,713	-
Ms. Dang Phuong Dung	5,000,000	-
1Audience Company Limited	-	26,868,494
TOTAL	2,654,455,336	26,868,494
Short-term borrowings and finance lease liabilities (Note 20(a))		
Encapital Holdings Joint Stock Company	99,300,000,000	43,300,000,000
King Production Joint Stock Company	10,800,000,000	-
1Creators Joint Stock Company	3,980,000,000	-
1Audience Company Limited	-	1,000,000,000
SYE Holdings Joint Stock Company	-	4,000,000,000
1Social Joint Stock Company	-	490,000,000
TOTAL	114,080,000,000	48,790,000,000
Long-term borrowings and finance lease liabilities (Note 20(b))		
SYE Holdings Joint Stock Company	-	1,500,000,000
TOTAL	-	1,500,000,000

35 RECLASSIFICATION OF COMPARATIVE FIGURES

Certain figures as at 31 December 2025 have been reclassified to conform to the presentation under Circular No. 99/2025/TT-BTC, effective from 1 January 2026. Applicable loans and loan interest are presented within held-to-maturity investments, with the related provisions presented in the same investment category. The reclassification does not change opening total assets, total liabilities or equity.

36 EVENTS AFTER THE REPORTING PERIOD

After the end of the accounting period, the Company completed the distribution of 17,000,000 shares by way of a private placement. Under Official Letter No. 10458/UBCK-QLCB dated 21 October 2026, the State Securities Commission acknowledged receipt of the placement results submitted in the Company's Report No. 397/2026/YEG/CV dated 20 October 2026 and requested the Company to complete the procedures for registration, depository registration and additional listing of these shares in accordance with regulations.

Other than the event described above, no other material events have occurred after the end of the accounting period that require adjustment to or disclosure in the consolidated financial statements.

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



Nguyen Thi Thuy Diem
Preparer



Dang Phuong Dung
Chief Accountant



Luu Anh Khoa
Chief Financial Officer

