CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 ***YEAH1 GROUP CORPORATION*** ------o0o------ 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*** ------o0o------ Tp. Hồ Chí Minh, ngày 30 tháng 10 năm 2026 *Ho Chi Minh City, October 30, 2026*

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

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

- Tên tổ chức/*Organization name*: CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 / *YEAH1 GROUP CORPORATION*
- Mã chứng khoán/*Securities Symbol*: YEG
- Địa chỉ trụ sở chính/*Head office address*: 140 Nguyễn Văn Thủ, Phường Tân Định, Thành phố Hồ Chí Minh, Việt Nam / *140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City, Vietnam.*
- Điện thoại/*Telephone*: (+84) 287300 6071 Fax: 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 *Information disclosure type*	[X] Định kỳ *Periodic*	[ ] Bất thường *Irregular*	[ ] 24 giờ *24 hours*	[ ] Theo yêu cầu *On-demand*

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

Ngày 30/10/2026, 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*

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

LÊ PHƯƠNG THẢO
Chủ tịch Hội đồng quản trị/Chairwoman

92171 - C.T.C.P
IG TY
PHẦN
ĐOÀN
AH1
HỒ CHÍ MINH

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.

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 Giga1 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

M.S.D.N: 0304592177 C.T.C.P CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1 THÀNH PHỐ HỒ CHÍ MINH

LƯU ANH KHOA

YEAH1 GROUP CORPORATION

INTERIM SEPARATE FINANCIAL STATEMENTS
3rd QUARTER OF 2026

YEAH1 GROUP CORPORATION

INTERIM SEPARATE 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**	**Chairwoman**
	Mr. Nguyen Hoang Giang	Vice Chairman
	Ms. Ngo Thi Van Hanh	Member
	Mr. Dinh Hoai Nam	Member
Supervisory Board	**Mr. Nguyen Van Nam**	**Head**
	Mr. Vuong Ho Tri Dung	Member
	Ms. Le Thi Hoa	Member
Board of Management	**Ms. Ngo Thi Van Hanh**	**General Director**
	Mr. Huynh Quan Minh	Deputy General Director (appointed on 4 March 2026)
	Ms. Do Thi Mai Vy	Deputy General Director (appointed on 20 July 2026)
	Mr. Pham Minh Tien	Deputy General Director (ceased office on 4 March 2026)
Legal representative	**Ms. Le Phuong Thao**	**Chairwoman**
	Ms. Ngo Thi Van Hanh	**General Director**
Head office	**140 Nguyen Van Thu, Tan Dinh Ward, Ho Chi Minh City**	

YEAH1 GROUP CORPORATION

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

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

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

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

APPROVAL OF SEPARATE FINANCIAL STATEMENTS

I hereby approve the accompanying separate financial statements from pages 3 to 46. These separate financial statements give a true and fair view of the separate financial position of the Company as at 30 September 2026 and of its separate results of operations and separate cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on the preparation and presentation of separate financial statements.

Luu 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

YEAH1 GROUP CORPORATION

Form B 01 – DN

SEPARATE STATEMENT OF FINANCIAL POSITION

Code		Note	As at 30.09.2026 VND	As at 31.12.2025 VND
	ASSETS			
100	**CURRENT ASSETS**		**1,139,676,789,644**	**1,037,970,426,657**
110	**Cash and cash equivalents**	3	**2,066,028,347**	**27,925,551,729**
111	Cash	3	2,066,028,347	27,925,551,729
120	**Short-term financial investments**		**756,858,652,842**	**232,911,382,377**
121	1. Trading securities	4(d)	432,800,000,000	-
123	Short-term held-to-maturity investments	7(a)	324,058,652,842	232,911,382,377
130	**Short-term receivables**		**285,805,006,879**	**704,741,337,321**
131	Short-term trade receivables	5	83,969,822,795	360,353,884,484
132	Short-term advances to suppliers	6	199,908,436,063	221,309,150,846
135	Other short-term receivables	8(a)	2,640,598,532	123,570,765,592
136	Provision for doubtful short-term receivables	9	(713,850,511)	(492,463,601)
140	**Inventories**		**49,401,405,376**	**69,648,446,950**
141	Inventories	10	49,401,405,376	69,648,446,950
160	**Other current assets**		**45,545,696,200**	**2,743,708,280**
161	Short-term prepaid expenses	11(a)	45,545,696,200	786,866,100
162	Deductible value-added tax	16	-	1,956,842,180

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

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

Code		Note	As at 30.09.2026	As at 31.12.2025
	ASSETS (continued)		**VND**	**VND**
200	**NON-CURRENT ASSETS**		**1,512,907,345,205**	**1,633,284,583,908**
210	**Long-term receivables**		**204,125,302,800**	**203,064,334,800**
215	Other long-term receivables	8(b)	204,125,302,800	203,064,334,800
220	**Fixed assets**		**282,646,255,770**	**164,373,553,454**
221	Tangible fixed assets	12(a)	144,302,790	224,420,338
222	Cost		998,567,381	998,567,381
223	Accumulated depreciation		(854,264,591)	(774,147,043)
227	Intangible fixed assets	12(b)	282,501,952,980	164,149,133,116
228	Cost		418,793,106,033	240,247,920,639
229	Accumulated depreciation		(136,291,153,053)	(76,098,787,523)
250	**Long-term work-in-progress**		**-**	**57,177,622,222**
252	Construction in progress	13	-	57,177,622,222
260	**Long-term financial investments**		**1,018,594,700,757**	**1,194,146,485,437**
261	Investments in subsidiaries	4(a)	1,023,949,720,000	959,904,720,000
262	Investments in associates	4(b)	41,889,600,000	76,889,600,000
263	Investments in other entities	4(c)	9,615,625,000	9,615,625,000
264	Provision for impairment of long-term investments in other entities	4	(57,460,244,243)	(45,978,459,563)
265	Long-term held-to-maturity investments	7(b)	600,000,000	193,715,000,000
270	**Other non-current assets**		**7,541,085,878**	**14,522,587,995**
271	Long-term prepaid expenses	11(b)	7,541,085,878	14,417,587,581
272	Deferred income tax assets	28	-	105,000,414
280	**TOTAL ASSETS**		**2,652,584,134,849**	**2,671,255,010,565**

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

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

Code		Note	As at 30.09.2026	As at 31.12.2025
	LIABILITIES AND EQUITY		**VND**	**VND**
300	**LIABILITIES**		**520,761,422,537**	**558,342,599,177**
310	**I. Current liabilities**		**508,261,422,537**	**536,297,630,478**
311	Short-term trade payables	14	50,210,856,313	302,983,205,585
312	Short-term advances from customers	15	19,108,840,000	16,390,000,000
314	Current taxes and other payables to the State	16	10,974,555,054	1,823,423,021
315	Payable to employees		3,380,195,261	3,570,352,261
316	Accrued short-term expenses	17	2,816,806,307	7,473,837,135
319	Short-term unearned revenue		50,086,166,854	-
320	Other short-term payables	18	105,797,507,739	72,353,723,064
321	Short-term borrowings and finance lease liabilities	19(a)	265,886,495,009	131,703,089,412
330	**Non-current liabilities**		**12,500,000,000**	**22,044,968,699**
339	Long-term borrowings and finance lease liabilities	19(b)	12,500,000,000	22,044,968,699
400	**OWNERS' EQUITY**		**2,131,822,712,312**	**2,112,912,411,388**
411	Owners' contributed capital	20	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	21	75,418,254	75,418,254
420	Retained earnings	21	79,465,524,058	194,816,643,134
420a	- Accumulated undistributed post-tax profits of prior years		60,555,223,134	336,529,421,707
420b	- Retained earnings - current period		18,910,300,924	(141,712,778,573)
440	**TOTAL LIABILITIES AND EQUITY**		**2,652,584,134,849**	**2,671,255,010,565**

Nguyen Thi Thuy Diem
Preparer

Dang Phuong Dung
Chief Accountant

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

Luu Anh Khoa
Chief Financial Officer
Date: 30 October 2026

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

YEAH1 GROUP CORPORATION

Form B 02 – DN

SEPARATE STATEMENT OF INCOME

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**		**79,000,497,103**	**129,129,674,890**	**322,786,028,082**	**481,665,794,570**
10	**Net revenue from sales of goods and services**	**22**	**79,000,497,103**	**129,129,674,890**	**322,786,028,082**	**481,665,794,570**
11	Cost of goods sold and services rendered	23	(63,319,410,210)	(124,514,865,807)	(262,772,817,466)	(441,830,778,345)
20	**Gross profit**		**15,681,086,893**	**4,614,809,083**	**60,013,210,616**	**39,835,016,225**
22	Financial income	24	4,845,843,721	5,700,186,626	15,026,166,017	12,555,890,866
23	Financial expenses	25	(6,682,834,594)	(1,819,997,541)	(29,420,421,610)	(137,894,492,495)
24	- In which: Interest expense		(6,317,974,593)	(2,712,146,586)	(14,155,279,078)	(13,772,344,953)
25	Selling expenses		-	-	-	(443,638,889)
26	General and administrative expenses	26	1,249,467,714	(19,338,844,866)	(17,107,424,630)	(43,596,874,141)
30	**Operating profit**		**15,093,563,734**	**(10,843,846,698)**	**28,511,530,393**	**(129,544,098,434)**
31	Other income		25,822	417,000	25,822	4,363,962
32	Other expenses		(96,433,057)	(559,334,285)	(166,020,800)	(709,883,256)
40	**Other loss**	27	**(96,407,235)**	**(558,917,285)**	**(165,994,978)**	**(705,519,294)**

SEPARATE STATEMENT OF INCOME (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**		**14,997,156,499**	**(11,402,763,983)**	**28,345,535,415**	**(130,249,617,728)**
51	Current corporate income tax expense	28	(5,546,415,885)	-	(9,330,234,077)	-
52	Deferred corporate income tax expense	28	-	-	(105,000,414)	(1,539,380,684)
60	**Profit after corporate income tax**		**9,450,740,614**	**(11,402,763,983)**	**18,910,300,924**	**(131,788,998,412)**

Nguyen Thi Thuy Diem
Preparer

Dang Phuong Dung
Chief Accountant

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

Luu Anh Khoa
Chief Financial Officer
Date: 30 October 2026

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

YEAH1 GROUP CORPORATION

Form B 03 – DN

SEPARATE STATEMENT OF CASH FLOWS
(Indirect method)

Code		Note	Nine-month period ended 30.09.2026 VND	30.09.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
1	**Profit before tax**		**28,345,535,415**	**(130,249,617,728)**
2	Depreciation of fixed assets		60,272,483,078	31,361,468,111
3	Provisions		11,703,171,590	36,981,637,252
5	Gain from investing activities		(15,003,630,517)	125,622,788,758
6	Interest expense	25	14,155,279,078	13,772,344,953
8	**Operating profit before working capital changes**		**99,472,838,644**	**77,488,621,346**
9	(Increase)/Decrease in receivables		109,545,765,359	65,577,593,247
10	(Increase)/Decrease in inventories		20,247,041,574	(79,198,655,509)
11	Increase/(Decrease) in payables		(174,285,664,629)	(8,936,586,979)
12	(Increase)/Decrease in prepaid expenses		(37,882,328,397)	4,081,586,386
13	**Payments for purchases of trading securities**		**(432,800,000,000)**	-
14	Interest paid		(13,219,462,064)	(21,924,007,226)
15	Corporate income tax paid		-	(4,377,636,288)
20	**Net cash flows from operating activities**		**(428,921,809,513)**	**32,710,914,977**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(51,235,243,804)	(51,861,927,617)
23	Loans to other entities and purchases of debt instruments of other entities		(1,094,539,761,151)	(651,000,791,421)
24	Recovery of loans and proceeds from sales of debt instruments		1,197,206,761,151	472,277,048,544
25	Investments in other entities		(27,267,000,000)	(215,103,600,000)
26	Recovery of investments in other entities	4	240,111,000,000	122,198,980,000
27	Interest, dividends and profit received		14,148,093,037	8,291,916,923
30	**Net cash flows from investing activities**		**278,423,849,233**	**(315,198,373,571)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issuance of shares		-	548,005,810,000
33	Proceeds from borrowings		427,390,653,047	154,415,446,357
34	Repayments of borrowings		(302,752,216,149)	(415,079,734,157)
40	**Net cash flows from financing activities**		124,638,436,898	287,341,522,200
50	**Net change in cash and cash equivalents during the period**		**(25,859,523,382)**	**4,854,063,606**
60	Cash and cash equivalents at the beginning of the period	3	27,925,551,729	38,416,885,363
70	**Cash and cash equivalents at the end of the period**	**3**	**2,066,028,347**	**43,270,948,969**

Nguyen Thi Thuy Diem	Dang Phuong Dung	Luu Anh Khoa
Preparer	Chief Accountant	Chief Financial Officer
		Date: 30 October 2026

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

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026

1 OPERATING CHARACTERISTICS OF THE COMPANY

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

Business activities of the Company include entertainment media and management.

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

The normal operating cycle of the Company is 12 months.

As at 30 September 2026, the Company had 47 employees (as at 31 December 2025: 60 employees).

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

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of separate financial statements

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

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

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Financial year

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

2.3 Currency used in accounting

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

2.4 Exchange rates applied in accounting

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

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

2.5 Cash

Cash comprises cash on hand and bank deposits.

2.6 Receivables

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

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

2.7 Financial investments

(a) Investments in subsidiaries

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies in order to obtain economic benefits from their activities, generally accompanied by holding more than half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company has control.

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Financial investments (continued)

(a) Investments in subsidiaries (continued)

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

(b) Investments in other entities

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

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

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

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

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

2.8 Lending

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

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

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Fixed assets ("FA")

Tangible and intangible fixed assets

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

Depreciation

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

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

Land use rights include legally transferred land use rights.

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

Disposal

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

Construction in progress

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

2.10 Lease of assets

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.11 Prepaid expenses

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

2.12 Liabilities

Liabilities are classified based on nature including:

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

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

2.13 Borrowings

Borrowings include loans from related parties and individuals.

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

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

2.14 Accrued expenses

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

2.15 Provisions

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.16 Owners' equity

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

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

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

2.17 Profit distribution

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

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

2.18 Revenue recognition

(a) Revenue from sales of goods

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

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

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

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

(b) Revenue from rendering of services

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Revenue recognition (continued)

(c) Interest income

Interest income is recognised on an accrual basis.

(d) Income from dividends

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

2.19 Cost of sales and services rendered

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

2.20 Financial expenses

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

2.21 Selling expenses

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

2.22 General and administrative expenses

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

2.23 Current and deferred corporate income tax

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

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

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

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

2 SIGNIFICANT ACCOUNTING POLICIES (continued)

2.24 Related parties

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

In considering each related party relationship, the Company considers the substance of the relationship and not merely its legal form.

2.25 Critical accounting estimates

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

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

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

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

3 CASH AND CASH EQUIVALENTS

	30.09.2026 VND	31.12.2025 VND
Cash on hand	-	-
Bank deposits	2,066,028,347	27,925,551,729
Cash equivalents	-	-
TOTAL	**2,066,028,347**	**27,925,551,729**

4 FINANCIAL INVESTMENTS

(a) Investments in subsidiaries

No.	Company name	Place of establishment	Principal activities	30.09.2026 Ownership and voting rights	Cost	Fair value	Provision	31.12.2025 Ownership and voting rights	Cost	Fair value	Provision
	Direct subsidiary			%	VND	VND	VND	%	VND	VND	VND
1	1Production Company Limited	Ho Chi Minh City	Movies, videos, and television program production	100.00	350,000,000,000	(*)	-	100.00	350,000,000,000	(*)	-
2	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Production and distribution of television content, videos and digital media products	69.55	255,844,800,000	(*)	-	69.55	255,844,800,000	(*)	-
3	Netlink Vietnam Communication Technology Joint Stock Company	Ho Chi Minh City	Advertising and digital media services	69.00	203,319,000,000	(*)	(4,206,670,871)	69.00	203,319,000,000	(*)	(4,980,480,646)
4	Yeah1 Network Vietnam Company Limited	Ho Chi Minh City	Advertising services	100.00	80,000,000,000	(*)	(5,271,571,103)	100.00	80,000,000,000	(*)	(10,935,222,936)
5	Mango+ Entertainment and Media Company Limited	Ho Chi Minh City	Distribution of motion pictures, videos and television programmes	100.00	69,985,920,000	(*)	(17,540,682,968)	100.00	43,718,920,000	(*)	(7,189,229,527)
6	1Game Joint Stock Company	Ho Chi Minh City	Electronic games and advertising	51.00	37,800,000,000	(*)	(2,599,450,769)	0.00	-	(*)	-
7	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising, program production	100.00	25,000,000,000	(*)	(13,744,867,445)	100.00	25,000,000,000	(*)	(13,257,901,454)
8	1Brandlink Company Limited	Ho Chi Minh City	Advertising services	100.00	2,000,000,000	(*)	-	100.00	2,000,000,000	(*)	-
9	Sieu Sao Yeah1 Joint Stock Company (dissolved)	Ho Chi Minh City	Advertising services	0.00	-	(*)	-	50.98	12,000,000	(*)	-
10	Technology and Digital Transformation Center Company Limited (dissolved)	Ben Tre Province	Computer consultancy and computer system management	0.00	-	(*)	-	51.00	10,000,000	(*)	-
	TOTAL				**1,023,949,720,000**		**(43,363,243,156)**		**959,904,720,000**		**(36,362,834,563)**

4 FINANCIAL INVESTMENTS (continued)

(a) Investments in subsidiaries (continued)

(*) As at the date of these separate financial statements, these subsidiaries had completed their dissolution procedures and ceased operations. As at 30 September 2026 and 31 December 2025, the Company had not determined the fair values of these investments for disclosure in the separate financial statements because these companies are not listed on a stock exchange. The fair values of these investments may differ from their carrying amounts.

The Company also had the following indirect subsidiaries:

No.	Name	Place of incorporation and operation	Business activities	30.09.2026		31.12.2025	
				Owners hip (%)	Voting rights (%)	Owners hip (%)	Voting rights (%)
1	Digital Content Center Company Limited	Ho Chi Minh City	Advertising services	69.55	100.00	69.55	100.00
2	TingTing 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	Advertising, program production	55.64	80.00	55.64	80.00
5	Vietnam Music Award Company Limited	Ho Chi Minh City	Advertising, program production	35.47	51.00	35.47	51.00
6	Netlink Communication Technology Ltd	British Virgin Islands	Advertising and information technology services	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	99.90	17.24	99.90
9	TStudio Joint Stock Company (*)	Ho Chi Minh City	Advertising and post-production	-	-	41.69	59.95
10	Netlink Online Pte. Ltd. (**)	Singapore	Advertising and information technology services	-	-	35.18	100.00

(*) On 30 June 2026, Digital Content Company Limited, an indirect subsidiary of the Company, completed the disposal of its entire 41.69% ownership interest (equivalent to 59.95% of voting rights) in Tstudio, pursuant to Board of Directors' Resolution No. 222/2026/NQ/HĐQT/YEG dated 29 June 2026. Accordingly, the Company's ownership interest and voting rights in Tstudio decreased to 0%, and Tstudio ceased to be an indirect subsidiary of the Company from that date.

(**) As at the date of these interim separate financial statements, this subsidiary had completed its dissolution procedures and ceased operations.

4 FINANCIAL INVESTMENTS (continued)

(b) Investments in associates

No.	Company name	As at 30.09.2026					As at 31.12.2025				
		Ownership %	Voting rights %	Book value VND	Fair value VND	Provision VND	Ownership %	Voting rights %	Book value VND	Fair value VND	Provision VND
1	1Creators Joint Stock Company	36.00	36.00	36,000,000,000	(*)	(4,481,376,087)	36.00	36.00	36,000,000,000	(*)	-
2	SYE Holdings Joint Stock Company	49.88	49.88	3,889,600,000	(*)	-	49.88	49.88	2,889,600,000	(*)	-
3	1Audience Company Limited (formerly Meta Blossom Vietnam)	40.00	40.00	2,000,000,000	(*)	-	40.00	40.00	2,000,000,000	(*)	-
4	1Game Joint Stock Company	0.00	0.00	-	(*)	-	49.00	49.00	36,000,000,000	(*)	-
	TOTAL			**41,889,600,000**		**(4,481,376,087)**			**76,889,600,000**		**-**

SYE Holdings Joint Stock Company owns 100% of the charter capital of 1Talents Company Limited.

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

4 FINANCIAL INVESTMENTS (continued)

(c) Investments in other entities

No.	Company name	Principal activities	30.09.2026					31.12.2025				
			Owners hip %	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	Information portal, IT services, advertising	4.40	4.40	6,000,000,000	(*)	(6,000,000,000)	4.40	4.40	6,000,000,000	(*)	(6,000,000,000)
2	Gamify Vietnam 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)
3	Shopiness Joint Stock Company	Web portals, 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)
4	1Game Joint Stock Company	Video game services	0.00	0.00	-	(*)	-	0.00	0.00	-	(*)	-
	TOTAL				**9,615,625,000**		**(9,615,625,000)**			**9,615,625,000**		**(9,615,625,000)**

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

(d) 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, under investment entrustment agreements. The ownership interest in each company following the investment does not exceed 49.99%. Details are as follows:

	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 31 December 2025, the Company did not hold these trading securities.

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 separate 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.

5 SHORT-TERM TRADE RECEIVABLES

	30.09.2026 VND	31.12.2025 VND
Third parties	44,967,335,148	315,599,465,330
Vietnam Technological and Commercial Joint Stock Bank (Techcombank)	*24,840,000,000*	*10,929,600,000*
Vietnam Payment Solution Joint Stock Company	*6,480,000,000*	
Vietnam Cable Television Corporation		*8,000,100,000*
T.P.G Service and Investment Joint Stock Company		*153,600,000*
Tera Ventures Joint Stock Company		*240,001,000,000*
Others	*13,647,335,148*	*56,515,165,330*
Related parties (Note 30(b))	39,002,487,647	44,754,419,154
TOTAL	**83,969,822,795**	**360,353,884,484**
Provision for doubtful short-term receivables (Note 9)	(523,907,137)	(419,125,706)
NET CARRYING AMOUNT	**83,445,915,658**	**359,934,758,778**

6 SHORT-TERM ADVANCES TO SUPPLIERS

	30.09.2026 VND	31.12.2025 VND
Third parties	169,558,367,672	210,862,091,139
Tera Group Joint Stock Company	*136,714,476,520*	*154,214,476,520*
HAND Entertainment and Events Joint Stock Company	*32,517,000,000*	*41,685,000,000*
King Production Joint Stock Company	-	*12,659,714,640*
Others	*326,891,152*	*2,302,899,979*
Related parties (Note 30(b))	30,350,068,391	10,447,059,707
TOTAL	**199,908,436,063**	**221,309,150,846**

7 HELD-TO-MATURITY INVESTMENTS

(a) Short-term

	30.09.2026 VND	31.12.2025 VND
Bank deposits	234,630,187,672	164,600,000,000
Loans to third parties	975,312,058	1,257,225,890
Loans to related parties (Note 30(b))	88,453,153,112	67,054,156,487
TOTAL	**324,058,652,842**	**232,911,382,377**
Provision for short-term held-to-maturity investments	-	-
NET CARRYING AMOUNT	**324,058,652,842**	**232,911,382,377**

7 HELD-TO-MATURITY INVESTMENTS (continued)

(b) Long-term

	30.09.2026 VND	31.12.2025 VND
Bank deposits	-	-
Loans to third parties	-	1,600,000,000
Loans to related parties (Note 30(b))	600,000,000	192,115,000,000
TOTAL	**600,000,000**	**193,715,000,000**

8 OTHER RECEIVABLES

(a) Short-term

	30.09.2026 VND	31.12.2025 VND
Receivables from contractual collection	1,304,022,474	22,245,957,071
Receivables from business cooperation contracts and production advances	-	99,875,000,000
Interest receivable on loans	-	-
Others	1,336,576,058	1,449,808,521
TOTAL	**2,640,598,532**	**123,570,765,592**
Provision for other short-term receivables (Note 9)	(189,943,374)	(73,337,895)
NET CARRYING AMOUNT	**2,450,655,158**	**123,497,427,697**
Of which:		
Third parties	1,283,197,458	101,100,280,913
Related parties	1,357,401,074	22,470,484,679

(b) Long-term

	30.09.2026 VND	31.12.2025 VND
Trust investments	-	-
Deposit for the acquisition of land and attached assets (*)	196,000,000,000	196,000,000,000
Others	8,125,302,800	7,064,334,800
TOTAL	**204,125,302,800**	**203,064,334,800**
Of which:		
Third parties	204,125,302,800	203,064,334,800
Related parties	-	-

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.

9 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	**523,907,130**	**(7)**	**(523,907,137)**	**523,907,131**	**104,781,425**	**(419,125,706)**
Number 1 Media Technology Joint Stock Company	523,907,130	(7)	(523,907,137)	523,907,131	104,781,425	(419,125,706)
Advances to suppliers and other short-term receivables	**540,191,055**	**350,247,681**	**(189,943,374)**	**134,735,792**	**61,397,897**	**(73,337,895)**
Others	540,191,055	350,247,681	(189,943,374)	134,735,792	61,397,897	(73,337,895)
TOTAL	**1,064,098,185**	**350,247,674**	**(713,850,511)**	**658,642,923**	**166,179,322**	**(492,463,601)**

10 INVENTORIES

	30.09.2026 VND	31.12.2025 VND
Costs of programs in progress	49,129,769,284	69,183,596,866
Merchandise	271,636,092	464,850,084
TOTAL	**49,401,405,376**	**69,648,446,950**

11 PREPAID EXPENSES

(a) Short-term

	30.09.2026 VND	31.12.2025 VND
Prepaid service fees	45,134,978,091	567,938,668
Tools and supplies	214,090,609	157,528,366
Others	196,627,500	61,399,066
TOTAL	**45,545,696,200**	**786,866,100**

(b) Long-term

	30.09.2026 VND	31.12.2025 VND
Office renovation expenses	6,804,831,478	12,679,096,582
Tools and supplies	366,119,971	738,161,520
Others	370,134,429	1,000,329,479
TOTAL	**7,541,085,878**	**14,417,587,581**

12 FIXED ASSETS

(a) Tangible fixed assets

	Machinery and equipment VND	**Total VND**
Cost		
As at 1 January 2026	998,567,381	**998,567,381**
Additions during the period	-	**-**
Disposals	-	**-**
Decrease on loss of control of subsidiaries		**-**
As at 30 September 2026	998,567,381	**998,567,381**
Accumulated depreciation		
As at 1 January 2026	(774,147,043)	**(774,147,043)**
Depreciation during the period	(80,117,548)	**(80,117,548)**
Disposals	-	**-**
Decrease on loss of control of subsidiaries		**-**
As at 30 September 2026	(854,264,591)	**(854,264,591)**
Net book value		
As at 1 January 2026	224,420,338	**224,420,338**
As at 30 September 2026	144,302,790	**144,302,790**

(b) Intangible fixed assets

	Trademarks, trade names VND	computer software VND	Short film programmes VND	**Total VND**
Cost				
As at 1 January 2026	2,524,382,154	160,000,000	237,563,538,485	**240,247,920,639**
Additions during the year		111,459,914,576	67,085,270,818	**178,545,185,394**
As at 30 September 2026	2,524,382,154	111,619,914,576	304,648,809,303	**418,793,106,033**
Accumulated depreciation				
As at 1 January 2026	(884,041,896)	(77,333,343)	(75,137,412,284)	**(76,098,787,523)**
Depreciation during the period	(42,432,651)	(1,502,555,125)	(58,647,377,754)	**(60,192,365,530)**
Disposals				**-**
As at 30 September 2026	(926,474,547)	(1,579,888,468)	(133,784,790,038)	**(136,291,153,053)**
Net book value				
As at 1 January 2026	1,640,340,258	82,666,657	162,426,126,201	**164,149,133,116**
As at 30 September 2026	1,597,907,607	110,040,026,108	170,864,019,265	**282,501,952,980**

13 CONSTRUCTION IN PROGRESS

	30.09.2026 VND	31.12.2025 VND
Onstudio software implementation project	-	42,605,000,000
YEG DX software implementation project	-	13,944,000,000
Short film programmes in production	-	628,622,222
TOTAL	**-**	**57,177,622,222**

14 SHORT-TERM TRADE PAYABLES

	30.09.2026 VND	31.12.2025 VND
Third parties	8,593,562,958	12,863,228,533
STVProduction Company Limited	*6,374,700,467*	*6,374,700,467*
Others	*2,218,862,491*	*6,488,528,066*
Related parties (Note 30(b))	41,617,293,355	290,119,977,052
TOTAL	**50,210,856,313**	**302,983,205,585**

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

15 SHORT-TERM ADVANCES FROM CUSTOMERS

	30.09.2026 VND	31.12.2025 VND
Third parties	19,108,840,000	140,000,000
TICKETBOX Company Limited	-	-
Others	*19,108,840,000*	*140,000,000*
Related parties (Note 30(b))	-	16,250,000,000
TOTAL	**19,108,840,000**	**16,390,000,000**

16 TAXES RECEIVABLE / PAYABLE TO THE STATE

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

	As at 01.01.2026 VND	Increase during the period VND	Decrease during the period VND	As at 30.09.2026 VND
Receivables				
Deductible value-added tax	1,956,842,180	24,039,763,612	(25,996,605,792)	-
Other taxes	-	-	-	-
TOTAL	**1,956,842,180**	**24,039,763,612**	**(25,996,605,792)**	-
Payable				
Corporate income tax	-	9,330,234,077	-	**9,330,234,077**
VAT	351,810,503	27,901,062,178	(27,407,718,498)	**845,154,183**
Personal income tax	1,388,992,015	2,920,834,667	(3,552,073,273)	**757,753,409**
Other taxes	82,620,503	-	(41,207,118)	**41,413,385**
TOTAL	**1,823,423,021**	**40,152,130,922**	**(31,000,998,889)**	**10,974,555,054**

17 ACCRUED SHORT-TERM EXPENSES

	30.09.2026 VND	31.12.2025 VND
Programme production costs	2,771,512,476	5,691,000,000
Others	45,293,831	1,782,837,135
TOTAL	**2,816,806,307**	**7,473,837,135**
Of which:		
Third parties	2,816,806,307	7,385,453,027
Related parties (Note 30(b))	-	88,384,108

18 OTHER SHORT-TERM PAYABLES

	30.09.2026 VND	31.12.2025 VND
Amounts payable for payments made on behalf of the Company for programme production (*)	66,421,894,684	32,648,864,497
Payables under business cooperation contracts (**)	18,163,057,895	31,500,000,000
Interest expense	3,396,182,249	2,382,583,247
Payables from transfer of capital contributions	-	-
Social, health and unemployment insurance	376,622,425	407,838,578
Others	17,439,750,486	5,414,436,742
TOTAL	**105,797,507,739**	**72,353,723,064**
Of which:		
Third parties	76,153,498,255	38,834,862,085
Related parties (Note 30(b))	29,644,009,484	33,518,860,979

(*) These are amounts payable in respect of receipts and payments made on behalf of the Company under authorisation agreements for media and commercial activities.

(**) This represents capital contributions received from Vietnam Cable Television Corporation ("VTVcab") under the Framework Cooperation Agreement for Programme Production Project No. 1606/2023/HĐHTKD/VTVCab-YEAH1 and Appendix No. 1 dated 16 June 2023, which set out the terms of cooperation for the project "Chi dep dap gio re song – Season 1". 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 amounts against the receivable from VTVcab totalling VND8,000,100,000.

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

19 BORROWINGS

(a) Short-term

	As at 01.01.2026 VND	Increase VND	Decrease VND	30.09.2026 VND
Bank borrowings	103,778,089,412	270,775,119,853	(175,063,437,219)	199,489,772,046
Vietnam Prosperity Joint Stock Commercial Bank (VPBank)	*61,838,974,449*	*164,417,181,818*	*(99,382,809,749)*	*126,873,346,518*
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*41,939,114,963*	*106,357,938,035*	*(75,680,627,470)*	*72,616,425,528*
Borrowings from third parties	135,000,000	39,433,500,000	(7,933,500,000)	31,635,000,000
Ticketbox Company Limited	-	*31,500,000,000*	-	*31,500,000,000*
Giga1 Commercial Technology Joint Stock Company	*135,000,000*	-	-	*135,000,000*
Others	-	*7,933,500,000*	*(7,933,500,000)*	-
Borrowings from related parties	27,790,000,000	120,561,206,573	(113,589,483,610)	34,761,722,963
Yeah1 Network Vietnam Company Limited	*22,650,000,000*	*50,827,206,573*	*(45,535,483,610)*	*27,941,722,963*
1Brandlink Company Limited	*300,000,000*	*11,750,000,000*	*(8,230,000,000)*	*3,820,000,000*
Yeah1 Edigital Joint Stock Company	-	*49,964,000,000*	*(46,964,000,000)*	*3,000,000,000*
Tingting Network Company Limited	*800,000,000*	-	*(800,000,000)*	-
Digital Content Center Company Limited	-	*7,060,000,000*	*(7,060,000,000)*	-
SYE Holdings Joint Stock Company	*2,000,000,000*	-	*(2,000,000,000)*	-
Vietnam Music Award Company Limited	*1,040,000,000*	*960,000,000*	*(2,000,000,000)*	-
1Audience Company Limited	*1,000,000,000*	-	*(1,000,000,000)*	-
TOTAL	**131,703,089,412**	**430,769,826,426**	**(296,586,420,829)**	**265,886,495,009**

19 BORROWINGS (continued)

(b) Long-term

	01.01.2026	Increase	Decrease	30.09.2026
	VND	VND	VND	VND
Bank borrowings	20,544,968,699	-	(8,044,968,699)	12,500,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*20,544,968,699*	-	*(8,044,968,699)*	*12,500,000,000*
Borrowings from related parties	1,500,000,000	-	(1,500,000,000)	-
SYE Holdings Joint Stock Company	*1,500,000,000*	-	*(1,500,000,000)*	-
TOTAL	**22,044,968,699**	**-**	**(9,544,968,699)**	**12,500,000,000**

20 OWNERS' EQUITY

(a) Number of shares

	30.09.2026 Ordinary shares	31.12.2025 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	**205,228,177**	**191,802,035**

(b) Details of owners' contributed capital

	30.09.2026		31.12.2025	
	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	**205,228,177**	**100.00**	**191,802,035**	**100.00**

(c) Movements in shareholders' capital

	Number of shares	Ordinary shares
As at 1 January 2025	137,001,454	137,001,454
Issuance of shares to existing shareholders	54,800,581	54,800,581
As at 31 December 2025	191,802,035	191,802,035
Share issue from equity (non-cash)	13,426,142	13,426,142
As at 30 September 2026	**205,228,177**	**205,228,177**

The Company's shares have a par value of VND10,000 each. Holders of ordinary shares are entitled to dividends declared by the Company. Each ordinary share carries one unrestricted voting right.

21 STATEMENT OF CHANGES IN OWNERS' EQUITY

	Owners' contributed capital VND	Share premium VND	Retained earnings VND	Total VND
As at 1 January 2025	1,370,014,540,000	140,518,254	336,529,421,707	**1,706,684,479,961**
Issuance of shares to existing shareholders	548,005,810,000	(65,100,000)	-	**547,940,710,000**
Net profit for the period	-	-	(141,712,778,573)	(141,712,778,573)
As at 31 December 2025	1,918,020,350,000	75,418,254	194,816,643,134	**2,112,912,411,388**
Net profit for the period	-		18,910,300,924	18,910,300,924
Capital increase from retained earnings (*)	134,261,420,000	-	(134,261,420,000)	-
As at 30 September 2026	**2,052,281,770,000**	**75,418,254**	**79,465,524,058**	**2,131,822,712,312**

(*) Pursuant to General Meeting of Shareholders' Resolution No. 104/2026/YEG/NQ/ĐHĐCĐ 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.

22 NET REVENUE FROM SALES OF GOODS AND SERVICES

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Revenue from advertising and media services	238,733,029,952	405,109,333,673
Revenue from provision, consulting and exploitation of content copyrights	25,447,381,009	22,959,833,599
Revenue from rendering of services	58,605,617,121	46,905,120,370
Revenue from sales of goods	-	6,691,506,928
TOTAL	**322,786,028,082**	**481,665,794,570**

23 COST OF SALES AND SERVICES RENDERED

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Cost of advertising and media services	188,678,464,581	372,425,267,757
Cost of content copyright provision, consultancy and exploitation	29,912,425,477	32,714,021,994
Cost of services rendered	44,181,927,408	34,479,395,555
Cost of goods sold	-	2,212,093,039
TOTAL	**262,772,817,466**	**441,830,778,345**

24 FINANCIAL INCOME

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Interest from deposits and loans	15,025,630,517	12,544,623,475
Foreign exchange differences	535,500	11,267,391
Dividends received	-	-
Gain on disposal of subsidiaries	-	-
Others	-	-
TOTAL	**15,026,166,017**	**12,555,890,866**

25 FINANCIAL EXPENSES

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Interest expense	14,155,279,078	13,772,344,953
Other finance expenses	3,783,357,852	-
Loss on disposal of a subsidiary	-	138,167,412,233
Provision/reversal of investment provisions	11,481,784,680	(14,068,911,080)
Foreign exchange differences	-	23,646,389
TOTAL	**29,420,421,610**	**137,894,492,495**

26 GENERAL AND ADMINISTRATIVE EXPENSES

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Personnel expenses	5,548,219,326	25,706,273,831
Outsourced service expenses	911,069,017	14,402,988,813
Depreciation of fixed assets and amortisation of prepaid expenses	9,018,550,145	5,131,649,926
Others	1,408,199,232	104,879,453
Provision for/(reversal of provision for) doubtful debts	221,386,910	(1,748,917,882)
TOTAL	**17,107,424,630**	**43,596,874,141**

27 OTHER INCOME AND EXPENSES

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Other income		
Net gains on disposal of fixed assets	-	-
Others	25,822	4,363,962
	25,822	**4,363,962**
Other expenses		
Charitable donations	-	-
Expenses on disposal of fixed assets	-	-
Penalties	128,792,193	602,085,402
Others	37,228,607	107,797,854
	166,020,800	709,883,256
Other profit	**(165,994,978)**	**(705,519,294)**

28 CORPORATE INCOME TAX

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

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Profit/(loss) before tax	28,345,535,415	(130,249,617,728)
Tax calculated at 20% rate (*)	5,669,107,083	(26,049,923,546)
Adjustments:		
Tax losses without recognised deferred CIT assets	-	25,463,384,693
Non-deductible expenses	3,661,126,994	586,538,853
Dividend income	-	-
Tax losses brought forward	-	-
Deferred corporate income tax adjustment	105,000,414	1,539,380,684
CIT expense (*)	**9,435,234,491**	**1,539,380,684**
Corporate income tax expense/(income) recognised in the separate income statement:		
CIT - current	9,330,234,077	-
Deferred corporate income tax (Note 28)	105,000,414	1,539,380,684
Corporate income tax expense	**9,435,234,491**	**1,539,380,684**

Deferred corporate income tax

During the period, the Company reversed deferred tax assets of VND 105,000,414 and recognised the reversal in deferred corporate income tax expense.

	30.09.2026 VND	31.12.2025 VND
Deferred tax assets:	-	105,000,414

29 OPERATING EXPENSES BY NATURE

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

	Nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Outsourced service expenses	194,893,005,401	430,447,587,862
Personnel expenses	23,085,167,475	25,706,273,831
Depreciation expense	60,272,483,078	31,361,468,111
Provision	221,386,910	(1,748,917,882)
Others	1,408,199,232	104,879,453
TOTAL	**279,880,242,096**	**485,871,291,375**

30 NOTES ON RELATED PARTIES

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

Related parties	Relationship
1Production Company Limited	Direct subsidiary
Yeah1 Network Vietnam Company Limited	Direct subsidiary
Yeah1 Edigital Joint Stock Company	Direct subsidiary
Yeah1 Up Company Limited	Direct subsidiary
Netlink Vietnam Communication Technology Joint Stock Company	Direct subsidiary
1Talents Company Limited	Subsidiary of an associate
1Brandlink Company Limited	Direct subsidiary
SYE Holdings Joint Stock Company	Associate
Mango+ Entertainment and Media Company Limited	Direct subsidiary
Digital Content Center Company Limited	Indirect subsidiary
Big Cat Company Limited	Indirect subsidiary
Vietnam Music Award Company Limited	Indirect subsidiary
TingTing Network Company Limited	Indirect subsidiary
1Creators Joint Stock Company	Associate
1Game Joint Stock Company	Direct subsidiary (from 4 March 2026) Associate (until 3 March 2026)
1Audience Company Limited	Associate
Ms. Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Ms. Ngo Thi Van Hanh	CEO
Mr. Nguyen Hoang Giang	Vice Chairman of the BOD
Mr. Dinh Hoai Nam	BOD Member
Mr. Huynh Quan Minh	Deputy CEO
Ms. Do Thi Mai Vy	Deputy General Director
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 (appointed on 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
Mr. Nguyen Hoang Linh	Related person of an insider
SBS Securities Joint Stock Company	Company whose Board member is an insider
DNSE Securities Joint Stock Company	Company whose Board Chairman is an insider
King Production Joint Stock Company	Company related to an insider
Bo Cong Anh Advertising Joint Stock Company	Related party in 2025; no longer a related party in 2026
Finbase Joint Stock Company	Company whose director is a related person of an insider

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties

		Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
1Production Company Limited	Loans granted	170,410,000,000	246,222,000,000
	Services purchased for programme production	202,990,379,648	332,251,564,449
	Collection on behalf	13,125,044,408	35,798,959,923
	Service provision	29,104,068,502	4,353,300,000
	Interest income	5,452,393,644	3,076,269,027
	Capital contribution	-	210,000,000,000
Yeah1 Network Vietnam Company Limited	Loans granted	104,380,000,000	136,110,000,000
	Service provision	17,454,359,675	2,910,251,852
	Collection on behalf	5,197,536,725	19,637,611,546
	Services purchased	-	49,814,814
	Interest income	1,112,793,427	1,259,970,410
	Borrowings	50,827,206,573	16,100,000,000
	Interest expense	914,627,626	1,508,241,574
Yeah1 Edigital Joint Stock Company	Loans granted	56,130,000,000	42,812,000,000
	Borrowings	49,964,000,000	4,780,000,000
	Licensing of digital content	14,744,269,780	-
	Service provision	9,214,525,926	11,857,000,223
	Interest income	343,667,726	933,456,731
	Services purchased	-	3,983,333,333
	Interest expense	545,667,944	19,250,959
1Brandlink Company Limited	Loans granted	28,900,000,000	-
	Collection on behalf	7,776,000,000	11,190,000,000
	Borrowings	11,750,000,000	6,300,000,000
	Service provision	21,926,489,933	3,863,100,000
	Services purchased	557,750,000	-
	Interest income	172,887,670	-
	Interest expense	76,909,587	58,268,492
Mango+ Entertainment and Media Company Limited	Capital contribution	26,267,000,000	-
	Service provision	23,803,694,909	75,600,000
	Services purchased	2,870,512,476	-
	Interest income	-	41,739,658

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties (continued)

		Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
Digital Content Center Company Limited	Loans granted	38,240,000,000	2,920,000,000
	Borrowings	7,060,000,000	3,000,000,000
	Licensing of digital content	720,794,320	-
	Interest income	78,889,313	131,356,435
	Service provision	-	3,175,801,665
	Services purchased	284,034,861	1,370,119,010
Yeah1 Up Company Limited	Interest income	1,257,694,965	1,171,332,374
	Loans granted	25,350,000,000	5,423,000,000
	Services purchased	183,737,500	
King Production Joint Stock Company	Services purchased	26,274,741,134	-
	Service provision	315,000,000	-
Big Cat Company Limited	Licensing of digital content	2,791,004,400	-
	Service provision	6,768,900,000	8,930,879,399
	Purchases of goods and services	16,090,614,750	-
1Creators Joint Stock Company	Loans granted	8,120,000,000	12,800,000,000
	Service provision	1,090,525,022	223,650,000
	Interest income	1,107,179,170	17,008,219
SYE Holdings Joint Stock Company	Service provision	3,625,145,148	-
	Services purchased	836,000,000	-
	Borrowings	-	-
	Interest expense	23,486,301	-

30 NOTES ON RELATED PARTIES (continued)

(a) Transactions with related parties (continued)

		Nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
1Game Joint Stock Company	Services purchased	2,742,000,000	-
	Loans granted	815,000,000	23,000,000
	Service provision	-	163,800,000
Netlink Vietnam Communication Technology Joint Stock Company	Loans granted	600,000,000	6,069,000,000
	Interest income	641,781,782	626,373,906
Vietnam Music Award Company Limited	Borrowings	960,000,000	-
	Interest expense	107,483,835	103,826,300
Ms. Ngo Thi Van Hanh	Advances	515,603,642	439,946,639
Ms. Le Phuong Thao	Advances	499,937,159	598,556,595
DNSE Securities Joint Stock Company	Services purchased	325,000,000	-
Ms. Nguyen Thi Khanh Trang	Advances	188,739,896	-
1Talents Company Limited	Service provision	151,200,000	327,600,000
Meta Blossom Vietnam Company Limited	Licensing of digital content	-	3,311,728,704
	Borrowings	-	1,000,000,000
	Interest expense	67,890,411	77,958,904
TingTing Network Company Limited	Interest expense	36,823,559	23,560,278
Giga1 Commercial Technology Joint Stock Company	Interest expense	10,602,121	19,029,452
Yeah1 Publishing Company Limited	Service provision	-	100,800,000

30 NOTES ON RELATED PARTIES (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	-	-
Dao Phuc Tri	Vice Chairman of the Board of Directors (ceased office)	-	-
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
Che Doan Vien	Deputy CEO (ceased office)	-	471,131,000
Pham Minh Tien	Deputy CEO (ceased office)	304,200,000	-
Kim Min Soo	Deputy CEO (ceased office)	-	-
Yam Kong Fatt	Deputy CEO (ceased office)	-	-
Dao Phuc Tri	General Director (ceased office)	-	-

30 NOTES ON RELATED PARTIES (continued)

(b) Balances with related parties at period-end

	30.09.2026 VND	31.12.2025 VND
Short-term trade receivables (Note 5)		
1Production Company Limited	10,785,854,261	5,363,782,139
Big Cat Company Limited	6,037,021,655	2,717,031,352
1Brandlink Company Limited	4,866,672,000	8,930,560,000
Mango+ Entertainment and Media Company Limited	4,600,591,200	4,479,800,000
Yeah1 Up Company Limited	4,493,096,449	6,197,214,449
Yeah1 Network Vietnam Company Limited	3,759,386,058	11,498,120,271
1Creators Joint Stock Company	1,802,160,000	602,910,000
Yeah1 Edigital Joint Stock Company	1,545,085,480	2,396,989,213
Yeah1 Publishing Company Limited	356,180,000	356,180,000
1Talents Company Limited	339,570,000	173,250,000
1Game Joint Stock Company	180,180,000	180,180,000
King Production Joint Stock Company	124,740,000	
SYE Holdings Joint Stock Company	111,950,544	1,188,401,730
Vietnam Music Award Company Limited		670,000,000
TOTAL	**39,002,487,647**	**44,754,419,154**
Short-term advances to suppliers (Note 6)		
King Production Joint Stock Company	30,350,068,391	-
Big Cat Company Limited	-	7,217,059,707
1Game Joint Stock Company	-	3,230,000,000
	30,350,068,391	**10,447,059,707**
Short-term held-to-maturity investments (Note 7(a))		
Yeah1 Up Company Limited	36,040,432,545	11,632,737,580
1Creators Joint Stock Company	22,426,566,017	15,169,386,847
Netlink Vietnam Communication Technology Joint Stock Company	9,515,645,897	2,899,163,907
Big Cat Company Limited	8,261,742,465	
1Production Company Limited	4,820,253,314	6,767,859,670
Digital Content Center Company Limited	4,295,636,848	1,549,121,366
1Audience Company Limited	2,015,890,411	
1Game Joint Stock Company	839,596,164	
1Brandlink Company Limited	172,887,670	-
Mango+ Entertainment and Media Company Limited	64,501,781	64,501,781
Yeah1 Edigital Joint Stock Company	-	28,971,385,336
Yeah1 Network Vietnam Company Limited		-
TOTAL	**88,453,153,112**	**67,054,156,487**

30 NOTES ON RELATED PARTIES (continued)

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

	30.09.2026 VND	31.12.2025 VND
Long-term held-to-maturity investments (Note 7(b))		
Netlink Vietnam Communication Technology Joint Stock Company	600,000,000	6,069,000,000
1Production Company Limited	-	185,516,000,000
1Creators Joint Stock Company	-	530,000,000
TOTAL	**600,000,000**	**192,115,000,000**
Other short-term receivables (Note 8(a))		
1Production Company Limited	711,815,754	14,046,145,790
Yeah1 Network Vietnam Company Limited	506,016,720	1,055,345,308
Yeah1 Up Company Limited	86,190,000	86,190,000
Finbase Joint Stock Company	53,378,600	53,378,600
Ms. Ngo Thi Van Hanh	-	77,254,677
Mango+ Entertainment and Media Company Limited	-	64,501,781
Ms. Le Phuong Thao	-	29,392,550
Ms. Nguyen Thi Khanh Trang	-	
Ms. Dang Phuong Dung	-	
Digital Content Center Company Limited	-	
1Brandlink Company Limited		7,058,275,973
Netlink Vietnam Communication Technology Joint Stock Company		
1Creators Joint Stock Company		
Yeah1 Edigital Joint Stock Company		
TOTAL	**1,357,401,074**	**22,470,484,679**
Short-term trade payables (Note 14)		
1Production Company Limited	36,835,315,252	285,133,845,953
1Game Joint Stock Company	2,427,800,000	-
SYE Holdings Joint Stock Company	902,880,000	-
Yeah1 Edigital Joint Stock Company	671,405,279	671,405,279
Big Cat Company Limited	265,138,024	-
Yeah1 Network Vietnam Company Limited	237,626,800	2,237,626,800
Mango+ Entertainment and Media Company Limited	106,920,000	-
Netlink Vietnam Communication Technology Joint Stock Company	86,400,000	86,400,000
1Brandlink Company Limited	83,808,000	-
1Talents Company Limited	-	108,000,000
Yeah1 Up Company Limited		1,882,699,020
TOTAL	**41,617,293,355**	**290,119,977,052**

30 NOTES ON RELATED PARTIES (continued)

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

	30.09.2026 VND	31.12.2025 VND
Short-term advances from customers (Note 15)		
1Production Company Limited	-	16,250,000,000
TOTAL	**-**	**16,250,000,000**
Short-term accrued expenses (Note 17)		
1Audience Company Limited	-	79,109,588
Vietnam Music Award Company Limited	-	9,274,520
TOTAL	**-**	**88,384,108**
Other short-term payables (Note 18)		
1Production Company Limited	22,842,545,940	28,833,389,785
Yeah1 Network Vietnam Company Limited	5,630,986,419	3,444,602,383
SYE Holdings Joint Stock Company	440,705,477	417,219,176
Vietnam Music Award Company Limited	204,210,409	87,452,054
TingTing Network Company Limited	129,044,461	92,220,902
Big Cat Company Limited	123,353,425	123,353,425
1Brandlink Company Limited	98,295,888	449,386,300
King Production Joint Stock Company	68,120,548	
Yeah1 Edigital Joint Stock Company	59,329,316	27,766,317
Digital Content Center Company Limited	32,613,699	8,702,351
Netlink Vietnam Communication Technology Joint Stock Company	7,899,792	7,899,792
1Audience Company Limited	6,904,110	26,868,494
1Game Joint Stock Company		-
Mango+ Entertainment and Media Company Limited		-
TOTAL	**29,644,009,484**	**33,518,860,979**

30 NOTES ON RELATED PARTIES (continued)

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

	30.09.2026 VND	31.12.2025 VND
Short-term borrowings and finance lease liabilities (Note 19(a))		
Yeah1 Network Vietnam Company Limited	27,941,722,963	22,650,000,000
1Brandlink Company Limited	3,820,000,000	300,000,000
Yeah1 Edigital Joint Stock Company	3,000,000,000	-
Vietnam Music Award Company Limited		1,040,000,000
1Audience Company Limited		1,000,000,000
TingTing Network Company Limited		800,000,000
SYE Holdings Joint Stock Company		2,000,000,000
TOTAL	**34,761,722,963**	**27,790,000,000**
Long-term borrowings and finance lease liabilities (Note 19(b))		
SYE Holdings Joint Stock Company	-	1,500,000,000
TOTAL	**-**	**1,500,000,000**

31 OFF-BALANCE SHEET ITEMS

	Year written off	30.09.2026 VND	31.12.2025 VND
Tan An Dong	2025	19,600,000,000	19,600,000,000
Up Development Joint Stock Company	2025	1,000,000,000	1,000,000,000
Win Media and Technology Joint Stock Company	2025	353,983,561	353,983,561
Yeah1 Vision Company Limited	2025	209,824,729	209,824,729
TOTAL		**21,163,808,290**	**21,163,808,290**

32 RECLASSIFICATION OF COMPARATIVE FIGURES

Certain comparative 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. Details are as follows:

	31.12.2025 (as previously reported) VND	*Reclassification* VND	31.12.2025 (as reclassified) VND
SEPARATE STATEMENT OF FINANCIAL POSITION			
Short-term held-to-maturity investments	164,600,000,000	68,311,382,377	232,911,382,377
Other short-term receivables	134,661,547,969	(11,090,782,377)	123,570,765,592
Long-term loans receivable	193,715,000,000	(193,715,000,000)	-
Long-term held-to-maturity investments	-	193,715,000,000	193,715,000,000

33 EVENTS AFTER THE REPORTING PERIOD

After the end of the reporting period, the Company completed the distribution of 17,000,000 shares through a private placement. Under Official Letter No. 10458/UBCK-QLCB dated 21 October 2026, the State Securities Commission acknowledged receipt of the offering results reported by the Company in Report No. 397/2026/YEG/CV dated 20 October 2026 and requested the Company to carry out the procedures for registration, depository and additional listing of these shares in accordance with applicable regulations. Other than the event described above, there were no other material events after the reporting period requiring adjustment to or disclosure in the separate financial statements.

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

Nguyen Thi Thuy Diem	Dang Phuong Dung	Luu Anh Khoa
Preparer	Chief Accountant	Chief Financial Officer