

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN YEAH1
YEAH1 GROUP CORPORATION**
Số/No.: 10/2601/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 01 năm 2026
Ho Chi Minh City, January 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 / *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: 08 3910 1073
- Người thực hiện công bố thông tin/ Submitted by: Bà/Ms Lê Phương Thảo
Chức vụ/Position: Chủ tịch Hội đồng quản trị/Chairwoman of the Board of Directors

Loại thông tin công bố ☒ 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 30/01/2026, Công ty Cổ phần Tập đoàn YeaH1 (“Công ty”) công bố thông tin các nội dung sau:

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

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

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

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty Cổ phần Tập đoàn YeaH1 vào ngày 30 tháng 01 năm 2026 tại đường dẫn: <http://yeah1group.com/investor-relations>.

This information was disclosed on YeaH1 Group Corporation's Portal on January 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

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE 4th QUARTER OF 2025

YEAH1 GROUP CORPORATION

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 4th QUARTER OF 2025**

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YEAH1 GROUP CORPORATION

CORPORATE INFORMATION

Enterprise registration certificate

No. 0304592171 dated 12 September 2006 was initially issued by the Department of Planning and Investment of Ho Chi Minh City with the latest 34th amendment dated 25 August 2025.

Board of Directors

Ms. Le Phuong Thao	Chairwoman
Mr. Nguyen Hoang Giang	Vice Chairman
Ms. Ngo Thi Van Hanh	Member
Mr. Dinh Hoai Nam	Member
Mr. Kim Min Soo	Member (resigned on April 22, 2025)
Mr. Dao Phuc Tri	Vice Chairman (resigned on May 6, 2024)

Supervisory Board

Mr. Nguyen Van Nam	Head
Ms. Le Thi Bich Hang	Member (resigned on April 22, 2025)
Mr. Vuong Ho Tri Dung	Member
Ms. Le Thi Hoa	Member (appointed on April 22, 2025)

Board of Management

Ms. Ngo Thi Van Hanh	General Director
Mr. Pham Minh Tien	Deputy General Director
Mr. Yam Kong Fatt	Deputy General Director (resigned on Sep 17, 2025)
Mr. Kim Min Soo	Deputy General Director (resigned on April 22, 2025)
Mr. Che Doan Vien	Deputy General Director (resigned on March 20, 2025)

Legal representative

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

Headquater

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

YEAH1 GROUP CORPORATION

RESPONSIBILITY OF THE BOARD OF MANAGEMENT OF THE COMPANY 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 31 December 2025, 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 then apply them consistently;
- make judgments 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

We hereby, approve the accompanying consolidated financial statements as set out on pages 3 to 53 which give a true and fair view of the consolidated financial position of the Group as at 31 December 2025, and of the consolidated results of its operations and its consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements.

On behalf of the Board of Management



Nguyễn Thị Khanh Trang
Chief Financial Officer

(According to Power of Attorney No. 05/2601/UQ/YEG dated January 28, 2026)

Ho Chi Minh City, Vietnam,
30 January 2026

CONSOLIDATED BALANCE SHEET

Code	ASSETS	Note	As at	
			31 December 2025 VND	31 December 2024 VND
100	CURRENT ASSETS		1,804,516,320,988	1,305,306,889,451
110	Cash	4	286,375,615,847	136,236,074,178
111	Cash		121,375,615,847	125,344,482,100
112	Cash Equivalents		165,000,000,000	10,891,592,078
120	Short-term investment		166,600,000,000	1,230,000,000
123	Investments held to maturity		166,600,000,000	1,230,000,000
130	Short-term receivables		1,231,677,085,675	1,101,930,451,740
131	Short-term trade accounts receivable	6	538,897,645,468	351,157,857,253
132	Short-term prepayments to suppliers	7	369,137,146,903	353,377,447,486
135	Short-term lendings	8(a)	272,653,268,000	355,269,960,018
136	Other short-term receivables	9(a)	68,879,876,619	113,140,517,320
137	Provision for doubtful debts – short-term	10	(17,890,851,315)	(71,015,330,337)
140	Inventories	11	104,166,957,862	40,804,852,414
141	Inventories		104,166,957,862	40,804,852,414
150	Other current assets		15,696,661,604	25,105,511,119
151	Short-term prepaid expenses	12(a)	10,341,153,937	15,054,268,237
152	Value Added Tax to be reclaimed	17	5,024,837,174	10,019,963,592
153	Tax and other receivables from the State	17	330,670,493	31,279,290

The notes on pages 9 to 53 are an integral part of these consolidated financial statements.

CONSOLIDATED BALANCE SHEET
(continued)

Code	ASSETS (continued)	Note	As at	
			31 December 2025 VND	31 December 2024 VND
200	LONG-TERM ASSETS		1,011,217,807,962	1,207,562,711,144
210	Long-term receivables		306,527,279,322	477,290,973,579
211	Long-term trade accounts receivable		-	24,000,000,000
215	Long-term lendings	8(b)	3,300,000,000	10,990,000,000
216	Other long-term receivables	9(b)	303,227,279,322	442,300,973,579
220	Fixed assets		215,209,799,440	208,544,841,945
221	Tangible fixed assets	13(a)	5,562,394,906	10,300,656,939
222	Historical cost		12,681,738,494	16,097,844,675
223	Accumulated depreciation		(7,119,343,588)	(5,797,187,736)
227	Intangible fixed assets	13(b)	209,647,404,534	198,244,185,006
228	Historical cost		299,727,542,068	243,416,211,684
229	Accumulated amortisation		(90,080,137,534)	(45,172,026,678)
240	Long-term assets in progress		57,108,513,778	63,162,748,821
242	Construction in progress		57,108,513,778	63,162,748,821
250	Long-term investments		123,976,834,136	111,178,423,767
252	Investments in associates	5(a)	123,976,834,136	103,807,419,542
253	Investments in other entities	5(b)	11,615,625,000	19,715,625,000
254	Provision for long-term investments	5(b)	(11,615,625,000)	(12,344,620,775)
260	Other long-term assets		308,395,381,286	347,385,723,032
261	Long-term prepaid expenses	12(b)	36,578,003,949	42,009,118,834
262	Deferred income tax assets		1,964,489,920	3,513,354,336
269	Goodwill	14	269,852,887,417	301,863,249,862
270	TOTAL ASSETS		2,815,734,128,950	2,512,869,600,595

The notes on pages 9 to 53 are an integral part of these consolidated financial statements.

CONSOLIDATED BALANCE SHEET
(continued)

Code	RESOURCES	Note	As at	
			31 December 2025 VND	31 December 2024 VND
300	LIABILITIES		680,679,451,891	1,012,991,101,726
310	Short-term liabilities		638,376,473,919	962,985,040,933
311	Short-term trade accounts payable	15	150,338,640,101	137,590,758,890
312	Short-term advances from customers	16	945,715,926	13,959,803,176
313	Tax and other payables to the State	17	28,406,863,139	40,757,934,104
314	Payable to employees		14,315,391,365	14,383,857,602
315	Short-term accrued expenses	18	53,459,406,092	78,176,209,568
318	Short-term deferred revenue		22,732,500,000	-
319	Other short-term payables	19	54,201,196,609	147,901,263,340
320	Short-term borrowings	20(a)	306,829,038,336	527,364,096,445
322	Bonus and welfare fund		7,147,722,351	2,851,117,808
330	Long-term liabilities		42,302,977,972	50,006,060,793
338	Long-term borrowings	20(b)	34,308,835,757	50,006,060,793
341	Deferred income tax liabilities		7,994,142,215	-
400	OWNERS' EQUITY		2,135,054,677,059	1,499,878,498,869
410	Capital and reserves		2,135,054,677,059	1,499,878,498,869
411	Owners' capital	21,22	1,918,020,350,000	1,370,014,540,000
411a	- Ordinary shares with voting rights		1,918,020,350,000	1,370,014,540,000
412	Share premium	22	75,418,254	140,518,254
421	Undistributed earnings	22	168,924,373,842	72,654,634,776
421a	- Undistributed post-tax profits of previous years		72,890,688,663	(53,053,428,791)
	- Post-tax profits/(loss) of current year		96,033,685,179	125,708,063,567
421b				
429	Non-controlling interests	22	48,034,534,963	57,068,805,839
440	TOTAL RESOURCES		2,815,734,128,950	2,512,869,600,595


 Luu Anh Khoa
 Preparer


 Dang Phuong Dung
 Chief Accountant


 Nguyễn Thị Khanh Trang
 Chief Financial Officer
 30 January 2026

YEAH1 GROUP CORPORATION

Form B 02 – DN/HN

CONSOLIDATED INCOME STATEMENT

	Code	Note	3-month period ended		12-month period ended	
			31 December 2025 VND	31 December 2024 VND	31 December 2025	31 December 2024
	1	Revenue from sales of goods and rendering of services	584,907,330,739	397,415,049,151	1,653,119,347,537	1,026,485,549,969
	2	Less deductions	(40,440,000)	(390,681,797)	(455,269,820)	(390,681,797)
	10	Net revenue from sales of goods and rendering of services	584,866,890,739	397,024,367,354	1,652,664,077,717	1,026,094,868,172
	11	Cost of goods sold and services rendered	(537,347,927,498)	(336,979,052,616)	(1,465,697,329,173)	(855,243,703,997)
	20	Gross profit from sales of goods and rendering of services	47,518,963,241	60,045,314,738	186,966,748,544	170,851,164,175
	21	Financial income	46,761,289,301	90,405,637,206	118,926,674,104	191,906,506,913
	22	Financial expenses	(4,673,819,465)	(30,632,661,917)	(23,893,723,006)	(51,108,323,960)
	23	- Including: Interest expense	(4,070,500,861)	(11,856,957,495)	(22,610,586,405)	(28,208,427,529)
	24	Profits/(losses) sharing from associates	(1,344,088,836)	(1,092,809,137)	(1,456,928,964)	(15,223,546,244)
	25	Selling expenses	(19,199,617,017)	(9,603,903,907)	(40,268,219,903)	(26,239,808,550)
	26	General and administration expenses	(42,668,589,220)	(54,320,148,220)	(135,823,182,438)	(151,633,232,794)
	30	Net operating profit	26,394,138,004	54,801,428,763	104,451,368,337	118,552,759,540
	31	Other income	31,558,301,069	1,029,581,454	31,951,563,221	1,073,324,563
	32	Other expenses	(31,670,302,337)	(4,731,924,719)	(36,936,471,939)	(9,003,540,240)
	40	Net other (expenses)/income	(112,001,268)	(3,702,343,265)	(4,984,908,718)	(7,930,215,677)

YEAH1 GROUP CORPORATION

Form B 02 – DN/HN

CONSOLIDATED INCOME STATEMENT
(continued)

Code	Note	3-month period ended		12-month period ended	
		31 December 2025	31 December 2024	31 December 2025	31 December 2024
		VND	VND		
50	Net accounting profit before tax	26,282,136,736	51,099,085,498	99,466,459,619	110,622,543,863
51	Corporate income tax ("CIT") - current	(4,580,791,558)	(12,081,916,503)	(9,586,511,366)	(12,081,916,503)
52	Deferred corporate income tax income/(expense)	(7,994,142,215)	27,806,217,599	(9,543,006,631)	24,033,663,235
60	Net profit after tax	13,707,202,963	66,823,386,594	80,336,941,622	122,574,290,595
Attributable to:					
61	Shareholders of the Company	19,402,944,695	70,497,545,050	84,036,905,556	125,708,063,567
62	Non-controlling interests	(5,695,741,732)	(3,674,158,456)	(3,699,963,934)	(3,133,772,972)
70	Basic earnings/(losses) per share	100	515	464	918
71	Diluted earnings/(losses) per share	100	515	464	918



Dang Phuong Dung
Chief Accountant

Luu Anh Khoa
Preparer

Nguyen Thi Khanh Trang
Chief Financial Officer
30 January 2026

The notes on pages 9 to 53 are an integral part of these consolidated financial statements.

CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

Code	Note	12-month period ended	
		31 December 2025 VND	31 December 2024 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Profit before tax	99,466,459,619	110,622,543,863
	Adjustments for:		
02	Depreciation and amortisation	81,312,727,384	54,824,557,578
03	Provisions	(1,913,200,197)	16,612,904,416
04	Foreign exchange gain arising from the revaluation of monetary items denominated in foreign currencies	(831,213,263)	-
05	Profits from investing activities	(114,626,399,501)	(155,697,273,093)
06	Interest expense	22,610,586,405	28,208,427,529
08	Operating loss before changes in working capital	86,018,960,447	54,571,160,293
09	Decrease/(increase) in receivables	59,857,217,014	(84,686,670,798)
10	Decrease/(increase) in inventories	(63,362,105,448)	(57,188,071,887)
11	(Decrease)/increase in payables	(206,054,330,493)	419,591,062,933
12	Decrease/(increase) in prepaid expenses	10,144,229,185	43,291,436,246
14	Interest paid	(30,107,551,691)	(16,714,808,252)
15	CIT paid	(10,818,567,015)	(1,436,256,929)
20	Net cash outflows from operating activities	(154,322,148,001)	357,427,851,606
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(90,215,569,096)	(552,939,817,718)
22	Cash proceeds from the disposal of fixed assets	31,951,563,221	-
23	Lendings and term deposits at bank over 3 months	(790,485,203,000)	(235,919,838,301)
24	Collection of lendings and term deposits at bank over 3 months	630,589,460,018	164,175,766,640
25	Investments in other entities	(68,010,800,000)	(205,721,247,708)
26	Proceeds from divestment in other entities	148,688,980,000	204,627,695,591
27	Dividends and interest received	12,626,462,581	12,149,330,368
30	Net cash inflows from investing activities	(124,855,106,276)	(613,628,111,128)
CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from share issuance and capital contributions	639,005,810,000	1,767,608,500
33	Proceeds from borrowings	534,799,891,990	634,594,718,729
34	Repayments of borrowings	(743,246,266,044)	(252,387,332,886)
36	Dividends and profits paid to owners	(1,242,640,000)	-
40	Net cash inflows from financing activities	429,316,795,946	383,974,994,343
50	Net decrease in cash	150,139,541,669	127,774,734,821
60	Cash at beginning of year	4 136,236,074,178	8,461,339,357
70	Cash at end of period/year	4 286,375,615,847	136,236,074,178

Lưu Anh Khoa
Preparer

Dang Phuong Dung
Chief Accountant

Nguyễn Thị Khanh Trang
Chief Financial Officer
30 January 2026



The notes on pages 9 to 53 are an integral part of these consolidated financial statements.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 4th QUARTER OF 2025****1 GENERAL INFORMATION**

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

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

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

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

As at 31 December 2025, the Group had 304 employees (as at 31 December 2024: 316 employees).

As at 31 December 2025, the Company had 19 subsidiaries and 5 associates (as at 31 December 2024: 22 subsidiaries and 5 associates). Details are as follows:

YEAH1 GROUP CORPORATION

Form B 09 – DN/HN

1 GENERAL INFORMATION (continued)

No.	Name	Location	Business activities	31 December 2025		31 December 2024	
				Owner-ship (%)	Voting Right (%)	Owner-ship (%)	Voting Right (%)
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 Co., Ltd	Ho Chi Minh City	Advertisings, market research and public opinion polling	100.00	100.00	99.99	100.00
4	Yeah1 Up Company Limited	Ho Chi Minh City	Advertising, program production	100.00	100.00	99.99	100.00
5	Mango+ Entertainment and Media Company Limited	Ho Chi Minh City	Advertising, producing media channels	100.00	100.00	-	-
6	Yeah1 Edigital Joint Stock Company	Ho Chi Minh City	Advertising, producing media channels	69.55	69.55	69.55	69.55
7	Netlink Viet Nam Communication Technology Co., Ltd	Ha Noi	Advertisings	69.00	69.00	69.00	69.00
8	Digital Transformation and Technology Center Limited Liability Company	Ho Chi Minh City	Consulting, administration computer system	51.00	51.00	51.00	51.00
9	Yeah1 Super Star Joint Stock Company	Ho Chi Minh City	Advertising, producing media channels	50.98	50.98	50.98	50.98
10	SYE Holdings Joint Stock Company	Ho Chi Minh City	Advertising, program production	-	-	51.00	51.00
11	1Talents Commerce Limited	Ho Chi Minh City	Advertising, program production	-	-	100.00	100.00
12	Giga1 Commerce and Technology Joint Stock Company	Ho Chi Minh City	Technology, wholesale	-	-	99.99	99.99

YEAH1 GROUP CORPORATION

Form B 09 – DN/HN

1 GENERAL INFORMATION (continued)

No.	Name	Location	Business activities	31 December 2025		31 December 2024	
				Ownership (%)	Voting Right (%)	Ownership (%)	Voting Right (%)
II	Indirect subsidiaries						
1	Digital Content Center Company Limited	Ben Tre City	Advertisings	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 Corporation	Ho Chi Minh City	Advertisings, market research	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	TStudio Joint Stock Company	Ho Chi Minh City	Advertising, post -production activities	41.69	59.95	41.69	59.95
6	Viet Nam Music Award Company Limited	Ho Chi Minh City	Advertising, program production	35.47	51.00	35.47	51.00
7	Netlink Communication Technology Ltd	British Virgin Island	Advertising, information technology services	35.18	50.99	35.18	50.99
8	Netlink Online Pte Ltd	Singapore	Advertising, information technology services	35.18	100.00	35.18	100.00
9	Web Publishing Corp	British Virgin Island	Advertising	17.63	50.10	-	-
10	Netlink Joint Stock Company	Ha Noi City	Advertising	17.24	99.99	-	-
11	Mango+ Entertainment and Communication Company Limited	Ho Chi Minh City	Movie, video and television program distribution activities	-	-	69.55	100.00
12	Gigawin Distribution Joint Stock Company	Ho Chi Minh City	Advertising	-	-	58.99	59.00
13	Gigagoods Joint Stock Company	Ho Chi Minh City	Retail	-	-	50.99	51.00
III	Associates						
1	SYE Holdings Joint Stock Company	Ho Chi Minh City	Advertising, program production	49.98	49.98	-	-
2	1Talents Company Limited	Ho Chi Minh City	Advertising, program production	49.98	49.98	-	-
3	1Game Joint Stock Company	Ho Chi Minh City	Electronic games, Advertising	49.00	49.00	-	-
4	Meta Blossom Viet Nam Company Limited	Ho Chi Minh City	Advertising, program production	40.00	40.00	40.00	40.00
5	1Creators Joint Stock Company	Ha Noi City	Advertising	36,00	36,00	-	-
6	1Social Joint Stock Company	Ho Chi Minh City	Advertising, program production	-	-	49.00	49.00
7	One Communication Technology Corporation	Ho Chi Minh City	Organization of introduction and trade promotion	-	-	49.99	50.00
8	Zmedia Joint Stock Company	Ha Noi	Advertising	-	-	24.99	25.00
9	Eco Consumer Joint Stock Company	Ho Chi Minh City	Organization of introduction and trade promotion	-	-	49.99	49.99

2 SUMMARY OF 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.

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

2.2 Fiscal year

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

2.3 Currency

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

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 incurred on acquisition of overseas subsidiaries is translated at actual exchange rate at year end;
- 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];
- The accumulative amount of Exchange differences is presented in a separate component of equity. Accumulated exchange differences arising from translation and attributable to the Company are presented in "Foreign exchange differences". Those arising from translation and attributable to non-controlling interests are allocated to "Non-controlling interests". Accumulated exchange differences arising from translation of unamortised goodwill are attributable to the Company; and
- Upon disposal, the accumulated exchange difference relating to that subsidiary is recognised as financial income or financial expense.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.4 Exchange rates**

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.5 Basis of consolidation (continued)**

The financial statements of the Group's subsidiaries are prepared for the same accounting period of the group for the consolidate purpose. If there are differences in end dates, the gap must not exceed 3 months. Adjustments are made to reflect impacts of significant transactions and events occurring between the end dates of the subsidiaries' accounting period and that of the Group's. The length of the reporting period and differences in reporting date must be consistent between years.

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.

A divestment of the Group's interest in a subsidiary that does not result in a loss of control is accounted for as a transaction with the owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received from divestment of the the Group's interest in the subsidiary is recorded directly in the undistributed earnings under 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.

Associates

Associates are all entities over which the Group has significant influence but not control, generally accompanying a shareholding of between 20% and 50% of the voting rights. Investment in associates is accounted for using the equity method of accounting and is initially recognised at cost. The Group's investment in associates includes goodwill identified on acquisition, net of any accumulated impairment loss.

The Group's share of its associates's post-acquisition profits or losses of its joint ventures and those of its associates is recognised in the consolidated income statement. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. When the Group's share of losses in a 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.

2.6 Goodwill

Goodwill represents the excess of the cost of an acquisition over the fair value of the Group's share of the net identifiable assets of the acquired subsidiary or associate at the date of acquisition. Goodwill on acquisitions of subsidiaries is recognised as an asset and is amortised on a straight-line basis over its estimated period of benefit but not exceeding a period of 10 years.

Goodwill on acquisitions of investments in associates is included in the carrying amount of the investments at the date of acquisition. The Group does not amortise this goodwill.

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

On disposal of the investments in subsidiaries or associates, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on the disposal.

Goodwill is carried at cost less accumulated amortisation, and is tested annually for impairment. If there is evidence that the impairment during the year is higher than the annual goodwill charge, the Group records the impairment immediately in the accounting year.

2.7 Cash

Cash comprises cash on hand cash at bank.

2.8 Receivables

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

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

2.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the specific identification method and includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In the case of manufactured products, cost includes all direct expenditure and production overheads based on normal levels of operating activity. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Group applies the perpetual system for inventories.

Provision is made, when necessary, for obsolete, slow-moving and defective inventory items. The difference between the provision of this year and the provision of the previous year are recognised as an increase or decrease of cost of goods sold in the year.

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

Trading securities are securities held by the Group for trading purposes and are held primarily for the purpose of selling to earn profits.

Trading securities are initially recognized at cost, including purchase price and directly related costs. Subsequently, the Board of Directors reviews all investments to record provisions at the end of the accounting period. Provisions for diminution in the value of trading securities are made when the cost is higher than the market value of these trading securities. The difference between the provision made at the end of this accounting period and the provision made at the end of the previous accounting period is recognized as an increase or decrease in financial expenses during the period. The provision reversed does not exceed the original book value.

The time of recognition of trading securities is the time the Group has the right of ownership, as follows:

- Listed securities are recognized at the time of matching orders;
- Unlisted securities are recognized at the time the ownership rights are officially established under the law.

Gains or losses from the disposal or sale of trading securities are recognized in the income statement. Cost is determined using the weighted average method..

(b) Investments held to maturity

Investments held to maturity are investments which the Group has a positive intention and ability to hold until maturity.

Investment held to maturity include term deposits held to maturity for interest earning. Those investments are initially accounted for at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Provision for diminution in the value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part.

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

Investments held to maturity are classified into long-term and short-term investments on the consolidated balance sheet based on the remaining period from the consolidated balance sheet date to the remaining maturity date.

(c) Investment in associates

Investment in associates are accounted for using the equity method when preparing the consolidated financial statements (Note 2.5).

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

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

Provision for investments in other entities is made when there is a diminution in value of the investments at the year end. Provision for diminution in value of these investments is made when the entities make losses, except when the loss was anticipated in their business plan by the Board of Management before date of investment. Changes in the provision balance during the accounting fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2.11 Lendings

Lendings are loans for the earning of interest under agreements parties but not being traded as securities.

Lendings are initially recognised at cost. Subsequently, the Board of Management reviews all outstanding amounts to determine the amount of provision to recognise at the year end.

Provision for doubtful lendings is made for each lendings based on overdue days in payment of lending principals according to the initial payment commitment (exclusive of the payment rescheduling between parties), or based on the expected loss that may arise. Changes in the provision balance during the accounting fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Lendings are classified into short-term and long-term lendings on the consolidated balance sheet based on the remaining term at the consolidated balance sheet date to the maturity date.

2.12 Fixed assets*Tangible and intangible fixed assets*

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

Depreciation and amortisation

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

Machinery	10% – 20%/years
Motor vehicles	10% – 33%/years
Office equipment	10% – 17%/years
Computer software	2% – 10%/years
Brand names	2% – 10%/years
Others	10% – 20%/years

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.12 Fixed assets (continued)**

Land use rights comprise of land use rights acquired in a legitimate transfer. Land use rights with an indefinite useful life are recorded at historical cost and are not amortised.

Disposals

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

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, including construction costs and capitalised borrowing costs for qualifying assets in accordance with the Company's accounting policies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

2.13 Leased assets

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

2.14 Prepaid expenses

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

2.15 Payables

Classifications of payables are based on their nature as follows:

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

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

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

Borrowings include borrowings from banks and third parties.

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

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

2.17 Accrued expenses

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

2.18 Provisions

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

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

2.19 Capital and reserves

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

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

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.20 Appropriation of profit**

The Company's dividends are recognised as a liability in the consolidated financial statements in the period in which the dividends are approved by the General Meeting of Shareholders.

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

The Group's fund is as below:

Bonus and welfare fund

Bonus and welfare fund is appropriated from the Group's profit after CIT and subject to shareholders' approval at the General Meeting of Shareholders. This fund is presented as a liability on the consolidated balance sheet. This fund's purpose is to remunerate members of the Board of Directors and reward employees.

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

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

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

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

(b) Revenue from rendering of services

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

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

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

Interest income is recognised on an earned basis.

(d) Dividends income

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

2.22 Sales deduction

Sales deduction includes trade discounts. Sales deduction incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that year.

Sales deduction for sales of products, goods or rendering of services which are sold or rendered in the year but are incurred after the consolidated balance sheet date but before the issuance of the consolidated financial statements are recorded as a deduction from the revenue of the year.

2.23 Cost of goods sold and services rendered

Cost of sales and services rendered are mainly cost of finished goods, merchandises and services rendered during the year and is recorded on the basis of matching with revenue and on a prudence basis.

2.24 Financial expenses

Financial expenses are expenses incurred in the year for financial activities including mainly interest expense, provision for diminution in value of investments and losses from foreign exchange differences.

2.25 Selling expenses

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

2.26 General and administration expenses

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

2.27 Current and deferred CIT

CIT include all CIT which are based on taxable profits. CIT expense comprises current CIT expense and deferred CIT expense.

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**2.27 Current and deferred CIT (continued)**

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

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

2.28 Related parties

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

In considering a related party relationship, the Group considers the substance of the relationship but not merely the legal form.

2.29 Segment reporting

A segment is a component which can be separated by the Group engaged in providing products or services ("business segment"), or providing products or services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. A reportable segment is the Group's business segment or the Group's geographical segment.

2.30 Critical accounting estimates

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

The areas involving significant estimates and assumptions are as follows:

- Provision for diminution in value of investments (Note 5);
- Provision for doubtful debts – short-term (Note 10);
- Provision for decline in value of inventories (Note 11); and

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

3 TRANSFER OF SUBSIDIARIES**3.1 Change in Ownership Interest in Giga1 Technology and Trading Joint Stock Company**

On July 12, 2024 and March 24, 2025, the Board of Directors of the Group issued Resolution No. 820/2407/NQ/HĐQT/YEG and Resolution No. 84/2503/NQ/HĐQT/YEG, respectively, approving the divestment of the Group's entire equity interest in Giga1 Technology and Trading Joint Stock Company, with the transaction scheduled for completion in the first quarter of 2025. As of March 31, 2025, the Group had completed the divestment, and accordingly, Giga1 Technology and Trading Joint Stock Company ceased to be a subsidiary of the Group.

3.2 Capital Contribution to Establish an Indirect Subsidiary – Web Publishing Corp.

On March 18, 2025, Netlink Communication Technology Ltd (an indirect subsidiary of the Group) completed a capital contribution to establish Web Publishing Corp., acquiring a 50.1% ownership interest. As a result, Web Publishing Corp. became an indirect subsidiary of the Group from this date.

3.3 Reclassification of Mango+ Entertainment & Media Co., Ltd from an indirect to a direct subsidiary

On 25 April 2025, the Chairman of the BOD of Yeah1 Group Corporation ("the Parent Company") issued Decision No. 164/2504/QĐ/CTHĐQT/YEG approving the acquisition of 100 % of the charter capital of Mango+ Entertainment & Media Co., Ltd ("Mango+") from its owner, Digital Content Hub Co., Ltd (an indirect subsidiary of the Group). Upon completion, Mango+ became a direct subsidiary of the Group.

3.4 Increase in ownership interests in Yeah1 Network Vietnam Co., Ltd and Yeah1 Up Co., Ltd

On 10 May 2025, the Chairman of the BOD of the Parent Company issued Decision No. 197/2505/QĐ/CTHĐQT/YEG approving the purchase of an additional 0.112 % equity interest in Yeah1 Network Vietnam Co., Ltd and an additional 8 % equity interest in Yeah1 Up Co., Ltd from existing members. Following these transactions, the Group's ownership in both entities increased to 100 %, and they are now wholly owned subsidiaries of the Group.

3.5 Change in ownership interest in SYE Holdings Joint Stock Company ("SYE Holdings")

On May 22, 2025, Yeah1 Group Joint Stock Company, together with its subsidiaries, completed the acquisition of an additional 49% stake in SYE Holdings Joint Stock Company from its founding shareholders. This transaction was executed in accordance with Decision No. 1092/2411/QĐ/CTHĐQT/YEG dated November 29, 2024. Consequently, SYE Holdings became a direct subsidiary of the Group, with a consolidated ownership interest of 98%.

On December 31, 2025, SYE Holdings Joint Stock Company completed a private placement of shares to Sony Music Entertainment Hong Kong Limited, pursuant to Resolution No. 179/2025/NQ/ĐHĐCĐ/SYE Holdings dated November 18, 2025. As a result, the Group's consolidated ownership interest in SYE Holdings decreased to 49.98%. From this date forward, SYE Holdings is classified as an associate company of the Group.

3.6 Reclassification of 1Talents Co., Ltd. from a Direct Subsidiary to an Associate Company

On May 22, 2025, the Chairman of the Board of Directors of Yeah1 Group Joint Stock Company (the Parent Company) issued Decision No. 205/2505/QĐ/CTHĐQT/YEG, approving the plan to transfer 100% of the charter capital of 1Talents Co., Ltd. to SYE Holdings Joint Stock Company. As of December 31, 2025, 1Talents Co., Ltd. has become an associate company of the Group.

3.7 Change in ownership interest in 1Social Joint Stock Company

On 26 May 2025, 1Talents Co., Ltd (an indirect subsidiary of the Group) disposed of its entire shareholding in 1Social Joint Stock Company in accordance with Decision No. 39/2505/QĐ/CTCT/1TALENTS dated 23 May 2025. Consequently, 1Social Joint Stock Company ceased to be an associate of the Group.

3.8 Change in ownership interest in Netlink Joint Stock Company

On 20 June 2025, Netlink Communication Technology Ltd (an indirect subsidiary of the Group) acquired an additional 49 % equity interest in Netlink Joint Stock Company. As a result, Netlink Joint Stock Company became an associate of the Group from this date onward.

3.9 Change in Ownership Interest in 1Game Joint Stock Company (“1Game”)

On September 30, 2025, Yeah1 Group Joint Stock Company completed the acquisition of an additional 31% equity interest in 1Game in accordance with the Board of Directors' Resolution No. 352/2025/NQ/HĐQT/YEG, thereby increasing the Group's total ownership in 1Game to 49%. As a result, 1Game Joint Stock Company became an associate of the Group from this date.

3.10 Change in Ownership Interest in 1Creators Joint Stock Company (“1Creators”)

On September 30, 2025, Yeah1 Group Joint Stock Company completed the acquisition of a 36% equity interest in 1Creators in accordance with the Board of Directors' Resolution No. 352/2025/NQ/HĐQT/YEG. Accordingly, 1Creators Joint Stock Company became an associate of the Group from this date.

4 CASH AND CASH EQUIVALENTS

	31 December 2025 VND	31 December 2024 VND
Cash at bank	121,375,615,847	125,313,068,997
Cash equivalents	165,000,000,000	10,891,592,078
Cash on hand	-	31,413,103
TOTAL	286,375,615,847	136,236,074,178

YEAH1 GROUP CORPORATION

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5 INVESTMENTS

(a) Investments in associates

		As at 31 December 2025					As at 31 December 2024				
	Company Name	Owner-ship %	Voting Right %	Net Carrying Amount VND	Fair Value VND	Provi-sion VND	Owner-ship %	Voting Right %	Net Carrying Amount VND	Fair Value VND	Provi-sion VND
1	SYE Holdings Joint Stock Company	49.98	49.98	50,984,480,447	(*)	-					
2	1Talents Company Limited	49.00	49.00	35,984,819,250	(*)	-					
3	1Game Joint Stock Company	36.00	36.00	34,671,091,914	(*)	-					
4	1Creators Joint Stock Company	40.00	40.00	2,336,442,525	(*)	-					
5	Meta Blossom Viet Nam Company Limited	49.98	49.98	-	(*)	-	40.00	40.00	2,000,000,000	(*)	-
6	1Social Joint Stock Company	-	-	-	-	-	49.00	49.00	490,000,000	(*)	-
7	One Communication Technology Corporation	-	-	-	-	-	49.99	50.00	87,919,335,615	(*)	-
8	Zmedia Joint Stock Company	-	-	-	-	-	24.99	25.00	13,398,083,927	(*)	-
9	Eco Consumer Joint Stock Company	-	-	-	-	-	49.99	49.99	-	(*)	-
TOTAL				123,976,834,136					103,807,419,542		

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

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

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

	31 December 2025 VND	31 December 2024 VND
Beginning of year	103,807,419,542	348,572,994,312
Additional investments during the year	63,900,000,000	2,490,000,000
Decreased due to divestment during the year	(101,358,136,889)	(124,491,083)
Profits/(losses) sharing from associates	(1,456,928,964)	(15,238,756,937)
Transfer from associated company to subsidiary	-	(231,892,326,750)
Transfer from subsidiary/other investment to associate company	59,084,480,447	-
End of period/year	123,976,834,136	103,807,419,542

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5 INVESTMENTS (continued)

(b) Other long-term investments

No.	Name	Hoạt động chính	31 December 2025				31 December 2024					
			Owner-ship %	Voting Right %	Cost VND	Fair Value VND	Provision VND	Owner-ship %	Voting Right %	Cost VND	Fair Value VND	Provision VND
1	1Game Joint Stock Company	Video games and entertainment services	-	-	-	(*)	-	18.00	18.00	8,100,000,000	(*)	(728,995,775)
2	Ads Group Viet Nam 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)
3	Gamify Joint Stock Company	Provide 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	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)
5	Spaceship Joint Stock Company	Quảng cáo, Sản xuất phần mềm	11.62	16.71	2,000,000,000	(*)	(2,000,000,000)	11.62	16.71	2,000,000,000	(*)	(2,000,000,000)
			11,615,625,000				19,715,625,000				(12,344,620,775)	

(*) On 31 December 2025 and 31 December 2024, the fair value of the investments was not formally assessed and determined as these entities are not listed on security exchange. The fair value might differ from their carrying values.

6 SHORT-TERM TRADE RECEIVABLES

	31 December 2025 VND	31 December 2024 VND
Third parties	538,114,555,468	350,514,160,122
<i>Tera Ventures Joint Stock Company</i>	244,277,800,000	-
<i>King Production Joint Stock Company</i>	35,700,950,383	15,876,544,444
<i>Thien Hoang Huy Joint Stock Company</i>	30,869,000,000	-
<i>Jollibee Viet Nam Company Limited</i>	25,251,663,422	-
<i>WebTV Asia</i>	22,043,383,056	-
<i>Yeah1 Network Pte Ltd</i>	14,766,722,132	29,908,674,402
<i>Google Asia Pacific Pte. Ltd</i>	113,214,296	76,692,907,716
<i>Others</i>	165,091,822,179	228,036,033,560
Related parties (Note 34(b))	783,090,000	643,697,131
TOTAL	538,897,645,468	351,157,857,253
Provision for doubtful short-term receivables (Note 10)	(15,784,586,448)	(26,983,621,724)
NET	523,113,059,020	324,174,235,529

7 SHORT-TERM ADVANCES TO SUPPLIERS

	31 December 2025 VND	31 December 2024 VND
Third parties	365,907,146,903	285,877,447,486
<i>Tera Group Joint Stock Company</i>	154,214,476,520	209,318,476,520
<i>Bo Cong Anh Advertising Joint Stock Company</i>	124,380,475,996	-
<i>HAND Entertainment and Events JSC</i>	46,621,250,000	-
<i>N.A.F Media Company Limited</i>	24,466,092,116	-
<i>King Production Joint Stock Company</i>	12,659,714,640	-
<i>Others</i>	3,565,137,631	76,558,970,966
Related parties (Note 34(b))	3,230,000,000	67,500,000,000
TOTAL	369,137,146,903	353,377,447,486
Provision for doubtful short-term advances to suppliers (Note 10)	(21,840,980)	(17,054,323,569)
NET	369,115,305,923	336,323,123,917

8 LOAN RECEIVABLES**(a) Short-term**

	31 December 2025 VND	31 December 2024 VND
Third parties	257,258,268,000	355,269,960,018
<i>Media Investment Hub Vietnam JSC</i>	88,050,500,000	-
<i>Media Kingdom Vietnam Company Limited</i>	69,963,000,000	23,708,000,000
<i>Tera Group Joint Stock Company</i>	50,828,578,000	-
<i>Youth Ambassador Film Production and Investment Joint Stock Company</i>	17,760,000,000	-
<i>Vital Investments Group Joint Stock Company</i>	-	114,106,821,919
<i>STV Media Complex Joint Stock Company</i>	-	59,045,500,000
<i>Others</i>	30,656,190,000	158,409,638,099
Related parties (Note 34(b))	15,395,000,000	-
TOTAL	272,653,268,000	355,269,960,018
Provision for Short-term Loan Receivables (Note 10)	(2,011,086,000)	(300,000,000)
NET	270,642,182,000	354,969,960,018

(b) Long-term

	31 December 2025 VND	31 December 2024 VND
Third Party	3,300,000,000	9,090,000,000
<i>Media Kingdom Vietnam Company Limited</i>	1,900,000,000	1,900,000,000
<i>Media Investment Hub Vietnam JSC</i>	1,400,000,000	-
<i>Power Media Joint Stock Company</i>	-	9,090,000,000
TOTAL	3,300,000,000	10,990,000,000

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

	31 December 2025 VND	31 December 2024 VND
Receivables related to studio construction and installation costs	39,525,627,784	-
Interest receivables	12,450,423,226	34,965,502,008
Advances to employees	9,056,647,400	8,311,968,425
Receivables from Business Cooperation Contracts	6,232,300,000	45,763,157,895
Deposits	360,000,000	3,278,064,894
Receivables from program collection on behalf of the company	-	11,993,508,096
Dividends receivable	-	7,213,801,925
Others	1,254,878,209	1,614,514,077
TOTAL	68,879,876,619	113,140,517,320
Provision for doubtful other short-term receivables (Note 10)	(73,337,887)	(26,677,385,044)
NET	68,806,538,732	86,463,132,276
In which:		
Third parties	68,415,463,945	112,545,973,594
Related parties (Note 34(b))	464,412,674	594,543,726

(b) Long-term

	31 December 2025 VND	31 December 2024 VND
Deposits	203,348,884,800	202,782,906,800
Receivables from business cooperation contracts	99,875,000,000	238,533,000,000
Others	3,394,522	985,066,779
TOTAL	303,227,279,322	442,300,973,579

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10 DOUBTFUL DEBTS

	31 December 2025			31 December 2024		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term trade receivables						
Yeah1 Network Pte Ltd	20,225,271,846	4,440,685,398	(15,784,586,448)	36,904,901,947	9,921,280,223	(26,983,621,724)
Chuongsuki Pte Ltd	5,080,920,081	-	(5,080,920,081)	5,080,920,081	582,905,201	(4,498,014,880)
Other	2,799,195,287	-	(2,799,195,287)	2,799,195,287	-	(2,799,195,287)
	12,345,156,478	4,440,685,398	(7,904,471,080)	29,024,786,579	9,338,375,022	(19,686,411,557)
Short-term seller advance						
Dai Viet Media and Entertainment Joint Stock Company	72,803,267	50,962,287	(21,840,980)	58,217,339,948	41,163,016,379	(17,054,323,569)
Other	72,803,267	50,962,287	(21,840,980)	72,803,267	50,962,287	(21,840,980)
	-	-	-	58,144,536,681	41,112,054,092	(17,032,482,589)
Other short-term receivables						
Century Car and Service Co., Ltd.	134,735,792	61,397,905	(73,337,887)	33,496,231,104	6,818,846,060	(26,677,385,044)
Other	-	-	-	84,000,000	42,000,000	(42,000,000)
	134,735,792	61,397,905	(73,337,887)	33,412,231,104	6,776,846,060	(26,635,385,044)
Short-term loan receivable						
Nhimdo properties LLC	2,872,980,000	861,894,000	(2,011,086,000)	300,000,000	-	(300,000,000)
Wfn Media and Technology Joint Stock Company	2,872,980,000	861,894,000	(2,011,086,000)	-	-	-
	-	-	-	300,000,000	-	(300,000,000)
TOTAL	23,305,790,905	5,414,939,590	(17,890,851,315)	128,918,472,999	57,903,142,662	(71,015,330,337)

11 INVENTORIES

	31 December 2025 VND	31 December 2024 VND
Programs in progress	97,412,696,683	25,583,778,714
Advertising projects in progress	2,643,991,479	12,335,199,650
Merchandise	2,040,687,806	738,835,241
Others	2,069,581,894	2,147,038,809
TOTAL	104,166,957,862	40,804,852,414

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

	31 December 2025 VND	31 December 2024 VND
Content programs	5,400,859,333	13,271,453,633
Service expenses	4,690,262,052	-
Tools and equipment	38,192,016	407,201,400
Others	211,840,536	1,375,613,204
TOTAL	10,341,153,937	15,054,268,237

(b) Long-term

	31 December 2025 VND	31 December 2024 VND
Content programs	19,618,776,341	16,907,047,872
Office renovation expenses	13,082,578,712	17,815,326,090
Tools and equipment	1,236,628,149	1,879,210,538
Others	2,640,020,747	5,407,534,334
TOTAL	36,578,003,949	42,009,118,834

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13 FIXED ASSETS

(a) Tangible Fixed Assets

	Buildings and structures VND	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
Cost					
As at 1 Jan 2025	3,821,563,973	8,640,145,987	280,254,546	3,355,880,169	16,097,844,675
Purchases during the year	27,659,917,509	95,074,519	873,592,364	-	28,628,584,392
Decreases due to disposal of subsidiaries	-	(381,390,909)	-	-	(381,390,909)
Disposals during the year	(31,481,481,482)	-	(181,818,182)	-	(31,663,299,664)
As at 31 December 2025	-	8,353,829,597	972,028,728	3,355,880,169	12,681,738,494
Accumulated depreciation					
As at 1 Jan 2025	-	(4,449,703,621)	(181,818,182)	(1,165,665,933)	(5,797,187,736)
Depreciation for the period	-	(1,817,582,301)	(31,199,727)	(71,831,664)	(1,920,613,692)
Decreased due to disposal of subsidiaries	-	397,239,661	-	-	397,239,661
Disposals during the year	-	19,399,997	181,818,182	-	201,218,179
As at 31 December 2025	-	(5,850,646,264)	(31,199,727)	(1,237,497,597)	(7,119,343,588)
Net carrying amount					
As at 1 Jan 2025	3,821,563,973	4,190,442,366	98,436,364	2,190,214,236	10,300,656,939
As at 31 December 2025	-	2,503,183,333	940,829,001	2,118,382,572	5,562,394,906

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13	FIXED ASSETS (continued)					
(b)	Intangible Fixed Assets					
	Cost					
	As at 1 Jan 2025					
	New purchase					
	Decreased due to disposal of subsidiaries					
	As at 31 December 2025					
	Accumulated depreciation					
	As at 1 Jan 2025					
	Depreciation for the period					
	Decreased due to disposal of subsidiaries					
	As at 31 December 2025					
	Net carrying amount					
	As at 1 Jan 2025					
	As at 31 December 2025					
		Copyrights VND	Software VND	Trademarks, brand names VND	Total VND	
		216,738,537,887	23,491,709,167	3,185,964,630	243,416,211,684	
		61,435,117,704	151,867,000	-	61,586,984,704	
		(348,696,844)	(4,265,375,000)	(661,582,476)	(5,275,654,320)	
		277,824,958,747	19,378,201,167	2,524,382,154	299,727,542,068	
		(37,042,825,769)	(6,698,068,506)	(1,431,132,403)	(45,172,026,678)	
		(44,554,771,944)	(2,770,402,435)	(56,576,868)	(47,381,751,247)	
		194,173,016	1,675,800,000	603,667,375	2,473,640,391	
		(81,403,424,697)	(7,792,670,941)	(884,041,896)	(90,080,137,534)	
		179,695,712,118	16,793,640,661	1,754,832,227	198,244,185,006	
		196,421,534,050	11,585,530,226	1,640,340,258	209,647,404,534	

14 GOODWILL

Movement in goodwill during the period as follows:

	31 December 2025 VND	31 December 2024 VND
Beginning balance	301,863,249,862	30,827,634,037
Amortisation for the period	(32,010,362,446)	(19,147,069,701)
Increase due to business combination	-	320,103,624,445
Decrease due to disposal of subsidiaries	-	(29,920,938,919)
Ending balance	269,852,887,417	301,863,249,862

15 SHORT-TERM TRADE PAYABLES

	31 December 2025 VND	31 December 2024 VND
Third parties	150,264,089,751	133,366,770,881
<i>C-Group Global INC</i>	23,999,412,312	-
<i>HONGKONG BEPIC Technology Co., Limited</i>	11,372,363,549	-
<i>Spacespeakers Label Joint Stock Company</i>	9,291,480,000	-
<i>STV Production Company Limited</i>	6,375,300,806	18,477,650,451
<i>NMP Network Corp.</i>	-	21,941,155,160
<i>Others</i>	99,225,533,084	92,947,965,270
Related parties (Note 34(b))	74,550,350	4,223,988,009
TOTAL	150,338,640,101	137,590,758,890

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

16 SHORT-TERM ADVANCES FROM CUSTOMERS

	31 December 2025 VND	31 December 2024 VND
Third parties	945,715,926	13,959,803,176
<i>Vietnam Technological and Commercial Joint Stock Bank</i>	-	5,021,658,180
<i>Others</i>	945,715,926	8,938,144,996
TOTAL	945,715,926	13,959,803,176

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17 TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE

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

	As at 1 Jan 2025 VND	Increase during the period VND	Decrease during the period VND	Decrease due to disposal of subsidiaries VND	As at 31 December 2025 VND
(a) Receivables					
VAT to be reclaimed	10,019,963,592	147,581,319,931	(146,061,128,152)	(6,515,318,197)	5,024,837,174
Others	31,279,290	731,520,554	(432,129,351)	-	330,670,493
TOTAL	10,051,242,882	148,312,840,485	(146,493,257,503)	(6,515,318,197)	5,355,507,667
(b) Payables					
CIT	19,804,920,321	9,586,511,366	(10,818,567,015)	(12,272,820,701)	6,300,043,971
Personal income tax	7,379,755,265	31,904,884,103	(32,148,956,345)	(1,517,923)	7,134,165,100
VAT	5,927,890,365	180,968,332,441	(173,123,602,803)	-	13,772,620,003
Withholding tax and other taxes	7,645,368,153	3,793,054,794	(4,927,960,072)	(5,310,428,810)	1,200,034,065
TOTAL	40,757,934,104	226,252,782,704	(221,019,086,235)	(17,584,767,434)	28,406,863,139

18 SHORT-TERM ACCRUED EXPENSES

	31 December 2025 VND	31 December 2024 VND
Program production and advertising expenses	48,590,425,886	56,995,241,817
Interest expenses	2,720,552,548	7,094,631,738
Salaries and bonuses for employees	1,491,101,761	2,649,221,200
Late tax payment interest	-	5,036,793,353
Others	657,325,897	6,400,321,460
TOTAL	53,459,406,092	78,176,209,568
In there:		
Third parties	53,380,296,504	77,709,459,768
Related parties (Note 34(b))	79,109,588	466,749,800

19 OTHER SHORT-TERM PAYABLES

	31 December 2025 VND	31 December 2024 VND
Payables under Business Cooperation Contracts	32,174,491,330	31,500,000,000
Payables for program production costs paid on behalf	8,646,408,268	-
Social insurance, health insurance, and unemployment insurance	1,513,446,274	2,277,757,022
Interest expenses	2,049,470,596	10,368,182,655
Payables for share acquisition	-	90,170,020,000
Dividends payable	1,370,310,811	-
Others	8,447,069,330	13,585,303,663
TOTAL	54,201,196,609	147,901,263,340
In which:		
Third parties	54,174,328,115	147,869,669,915
Related parties (Note 34(b))	26,868,494	31,593,425

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

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20 DRAWDOWN OF LOANS

(a) Short-term

	As at 1 Jan 2025 VND	Increase VND	Decrease VND	Reclassified VND	Increase/ (decrease) due to loss of control in subsidiaries VND	As at 31 December 2025 VND	Interest Rate	Principal repayment term
Loans from banks	228,174,037,354	412,758,159,732	(405,508,158,750)	11,250,000,000	-	246,674,038,336		
Vietnam Joint Stock Commercial Bank for Industry and Trade	225,594,579,354	347,995,609,169	(397,989,420,963)	11,250,000,000	-	186,850,767,560	7.0%-8.0%	From 29 Jan 2026 to 30 June 2026
Vietnam Prosperity Joint Stock Commercial Bank	-	57,566,814,442	(24,166,666)	-	-	57,542,647,776	6.6%- 11.6%	From 04 Mar 2026 to 30 June 2026
Ho Chi Minh City Development Joint Stock Commercial Bank	2,579,458,000	7,195,736,121	(7,494,571,121)	-	-	2,280,623,000	9.0%	From 10 Jan 2026 to 08 June 2026
Loan from individuals	239,315,059,091	2,600,000,000	(240,269,150,000)	-	(1,645,909,091)	-		
Ms. Vu Thi Tuyet Van	117,147,080,000	-	(117,147,080,000)	-	-	-		
Mr. Vo Xuan Huy	55,590,000,000	-	(55,590,000,000)	-	-	-		
Ms. Nguyen Hai Tuong Vi	54,743,070,000	-	(54,743,070,000)	-	-	-		
Ms. Nguyen Thi Khanh Hoa	10,189,000,000	1,000,000,000	(11,189,000,000)	-	-	-		
Mr. Tran Thanh Tan	1,117,909,091	-	-	-	(1,117,909,091)	-		
Mr. Tran Minh Viet	528,000,000	-	-	-	(528,000,000)	-		
Mr. Nguyen Van Dung	-	1,600,000,000	(1,600,000,000)	-	-	-		
Loans from other parties	54,835,000,000	4,770,000,000	(16,600,000,000)	490,000,000	(31,640,000,000)	11,855,000,000		
Vital Investments Group Joint Stock Company	10,530,000,000	-	-	-	-	10,530,000,000	8.0%	On demand
King Production Joint Stock Company	-	4,635,000,000	(3,935,000,000)	-	-	700,000,000	7.0%	17 Oct 2026
1Social Joint Stock Company	-	-	-	490,000,000	-	490,000,000	10.5%	31 Jan 2026
Giga1 Commerce Technology Joint Stock Company	-	135,000,000	-	-	-	135,000,000	10.5%	20 Dec 2026
BanMedia Joint Stock Company	40,000,000	-	(40,000,000)	-	-	-		
International Beverage Distribution Company Limited	30,000,000,000	-	-	-	(30,000,000,000)	-		
C-Group Global INC	12,625,000,000	-	(12,625,000,000)	-	-	-		
ICC Vietnam Innovation Solutions Consulting Services Joint Stock Company	1,640,000,000	-	-	-	(1,640,000,000)	-		

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20 DRAWDOWN OF LOANS (continued)

(a) Short-term (continued)

	As at 1 Jan 2025 VND	Increase VND	Decrease VND	Reclassified VND	Increase/ (decrease) due to loss of control in subsidiaries VND	As at 31 December 2025 VND	Interest Rate VND	Principal repayment term
Loans from related parties	5,040,000,000	84,300,000,000	(44,550,000,000)	(490,000,000)	4,000,000,000	48,300,000,000	14.0%	23 Dec 2026
Encapital Holdings JSC	-	83,300,000,000	(40,000,000,000)	-	-	43,300,000,000	8.0%	From 13 Oct 2026
SYE Holdings JSC	-	-	-	-	4,000,000,000	4,000,000,000	10.5%	to 17 Dec 2026
Meta Blossom Vietnam Company Limited	-	1,000,000,000	-	-	-	1,000,000,000	10.5%	03 Jan 2026
1 Social Joint Stock Company	490,000,000	-	-	(490,000,000)	-	-	-	-
Finbase Joint Stock Company	3,200,000,000	-	(3,200,000,000)	-	-	-	-	-
Ms. Nguyen Thi Thu Huong	1,350,000,000	-	(1,350,000,000)	-	-	-	-	-
TOTAL	527,364,096,445	504,428,159,732	(706,927,308,750)	11,250,000,000	(29,285,909,091)	306,829,038,336		

(b) Long-term

	As at 1 Jan 2025 VND	Increase VND	Decrease VND	Reclassified VND	Increase/ (decrease) due to loss of control in subsidiaries VND	As at 31 December 2025 VND	Interest Rate VND	Principal repayment term VND
Loans from banks	44,513,789,607	30,371,732,258	(32,842,686,108)	(11,250,000,000)	-	30,792,835,757	12.5%	From 05 Mar 2027 to 15 Aug 2028
Vietnam Joint Stock Commercial Bank for Industry and Trade	44,513,789,607	30,371,732,258	(32,842,686,108)	(11,250,000,000)	-	30,792,835,757	12.5%	From 05 Mar 2027 to 15 Aug 2028
Loans from individuals	5,492,271,186	-	(3,476,271,186)	-	-	2,016,000,000	8.0%	26 Mar 2028
Ms. Nguyen Thi Khanh Hoa	2,016,000,000	-	-	-	-	2,016,000,000	8.0%	26 Mar 2028
Ms. Nguyen Thi Bich Van	3,476,271,186	-	(3,476,271,186)	-	-	-	-	-
Loans from related parties	-	-	-	-	1,500,000,000	1,500,000,000	8.0%	28 Feb 2026
SYE Holdings JSC	-	-	-	-	1,500,000,000	1,500,000,000	8.0%	28 Feb 2026
TOTAL	50,006,060,793	30,371,732,258	(36,318,957,294)	(11,250,000,000)	1,500,000,000	34,308,835,757		

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

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

(b) Details of owners' shareholding

	31 December 2025		31 December 2024	
	Ordinary shares	%	Ordinary shares	%
PYN Elite Fund	17,949,080	9.36	6,019,400	4.39
Ms. Le Phuong Thao	11,049,847	5.76	7,892,748	5.76
Other shareholders	162,803,108	84.88	123,089,306	89.85
TOTAL	191,802,035	100.00	137,001,454	100.00

(c) Movement of share capital

	Number of shares	Ordinary shares VND
As of January 1, 2024	131,353,264	131,353,264
Issuing shares to employees	5,648,190	5,648,190
As of December 31, 2024	137,001,454	137,001,454
Issue to existing shareholders	54,800,581	54,800,581
As at December 31, 2025	191,802,035	191,802,035

Par value per share: VND10,000.

YEAH1 GROUP CORPORATION

Form B 09 – DN/HN

22 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Share premium VND	Post-tax undistributed earnings VND	Non-controlling interests of shareholders VND	Total VND
As of January 1, 2024	1,313,532,640,000	140,518,254	57,414,341,843	12,211,638,962	1,383,299,139,059
Issuing shares to employees	56,481,900,000	-	(56,481,900,000)	-	-
Net profit for the year			125,708,063,567	(3,133,772,972)	122,574,290,595
Increase/(Decrease) due to change in ownership of subsidiary	-	-	(53,985,870,634)	47,990,939,849	(5,994,930,785)
As of December 31, 2024	1,370,014,540,000	140,518,254	72,654,634,776	57,068,805,839	1,499,878,498,869
Net profit for the year	-	-	84,036,905,556	(3,699,963,934)	80,336,941,622
Issue to existing shareholders (*)	548,005,810,000	(65,100,000)	-	-	547,940,710,000
Change in ownership of subsidiary	-	-	12,232,833,510	(5,334,306,942)	6,898,526,568
As of December 31, 2025	1,918,020,350,000	75,418,254	168,924,373,842	48,034,534,963	2,135,054,677,059

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

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

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

	31 December 2025 VND	31 December 2024 VND
Net profit after tax attributable to ordinary shareholders (VND)	84,036,905,556	125,708,063,567
Weighted average number of shares in circulation used for basic and diluted earnings per share calculation (share)	181,292,335	137,001,454
Basic and diluted earnings per share (VND/share)	464	918

(b) Diluted earnings per share

The Company did not have any ordinary shares potentially diluted during the year and up to the date of these consolidated financial statements. Hence, the diluted earnings/(losses) per share are equal to the basic earnings/(losses) per share.

24 OFF BALANCE SHEET ITEMS**Foreign currencies**

As at 31 December 2025, cash and cash equivalents included foreign currencies of US\$801,556.47, S\$17,700.00 (as at 31 December 2024: US\$311,884.42, S\$16,269.52 and Euro 247.46).

25 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Revenue		
Revenue from advertising and media	1,397,291,810,807	845,612,744,512
Revenue from content provision, consulting, and licensing	204,753,529,175	138,925,781,736
Revenue from service provision	34,988,041,995	41,240,285,273
Revenue from merchandise sales	16,085,965,560	706,738,448
	<u>1,653,119,347,537</u>	<u>1,026,485,549,969</u>
Sales deductions		
Trade discount	(455,269,820)	(390,681,797)
	<u></u>	<u></u>
Net revenue from sales of goods and rendering of services		
Revenue from advertising and media	1,396,836,540,987	845,222,062,715
Revenue from content provision, consulting, and licensing	204,753,529,175	138,925,781,736
Revenue from service provision	34,988,041,995	41,240,285,273
Revenue from merchandise sales	16,085,965,560	706,738,448
	<u></u>	<u></u>
TOTAL	<u>1,652,664,077,717</u>	<u>1,026,094,868,172</u>

26 COST OF GOODS SOLD AND SERVICES RENDERED

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Cost of advertising and media	1,259,243,630,630	810,804,891,581
Cost of content provision, consulting, and licensing	166,824,031,109	11,150,464,079
Cost of service provision	26,717,591,946	30,596,121,340
Cost of goods sold	12,912,075,488	2,692,226,997
	<u></u>	<u></u>
TOTAL	<u>1,465,697,329,173</u>	<u>855,243,703,997</u>

27 FINANCIAL INCOME

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Gain from disposal of subsidiaries	96,141,378,146	142,842,971,690
Interest income from deposits and loans	19,941,950,319	27,363,971,359
Foreign exchange difference	2,843,345,639	4,823,503,168
Gain from difference between fair value and carrying amount of investment in associates	-	16,609,182,557
Others	-	266,878,139
TOTAL	118,926,674,104	191,906,506,913

28 FINANCIAL EXPENSES

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Interest expenses	22,610,586,405	28,208,427,529
Foreign exchange difference	2,012,132,376	5,526,799,308
(Reversal of)/Provision for investments	(728,995,775)	1,177,256,284
Loss on disposal of investments in subsidiaries	-	15,895,306,269
Others	-	300,534,570
TOTAL	23,893,723,006	51,108,323,960

29 SELLING EXPENSES

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Labor costs	28,690,001,336	21,930,835,084
Expenses for external services	11,541,542,823	2,189,927,826
Depreciation of fixed assets	-	3,668,346
Others	36,675,744	2,115,377,294
TOTAL	40,268,219,903	26,239,808,550

30 GENERAL AND ADMINISTRATION EXPENSES

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Labor costs	48,858,467,336	31,787,331,726
Expenses for external services	41,306,899,158	36,773,052,679
Goodwill amortization	32,010,362,445	19,147,069,701
Depreciation of fixed assets	13,298,314,102	6,386,189,863
(Reversal)/Provision for doubtful debts	313,208,097	47,351,862,810
Others	35,931,300	10,187,726,015
TOTAL	135,823,182,438	151,633,232,794

31 OTHER INCOME AND OTHER EXPENSES

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Other income		
Income from disposal of assets	31,951,563,221	58,943,818
Others	-	1,014,380,745
	<u>31,951,563,221</u>	<u>1,073,324,563</u>
Other expenses		
Expenses from disposal of assets	31,481,481,482	-
Fines	4,539,357,601	6,801,618,268
Others	915,632,856	2,201,921,972
	<u>36,936,471,939</u>	<u>9,003,540,240</u>
Other loss	<u>(4,984,908,718)</u>	<u>(7,930,215,677)</u>

32 CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable The Group is 20% of taxable income:

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Profit before tax	99,466,459,619	110,622,543,863
Tax calculated at 20% rate	19,893,291,924	22,124,508,773
Adjustments:		
Unrecognized tax losses for deferred tax	29,944,670,691	14,664,561,130
Allocation of goodwill	6,402,072,489	3,829,413,940
Non-deductible expenses	2,952,998,812	3,545,262,010
Adjustment of under/(over) accrued corporate income tax in prior years	561,600,953	1,479,169,104
Losses in associates	291,385,793	-
Provision for investments in subsidiaries	2,667,983,061	-
Non-taxable income	(467,497,711)	-
Utilized tax losses	(4,249,372,153)	-
Gain from disposal of subsidiaries and associates	(38,867,615,861)	(25,329,562,672)
Reversal of deferred tax expenses relating to provisions for investments in subsidiaries	-	(21,564,979,182)
Tax losses carried forward from previous years	-	(3,356,766,315)
Others	-	(7,343,353,520)
Corporate income tax expense	<u>19,129,517,997</u>	<u>(11,951,746,732)</u>
Corporate income tax expense/(income) recognized in the consolidated statement of profit or loss:		
Current corporate income tax	9,586,511,366	12,081,916,503
Deferred corporate income tax	9,543,006,631	(24,033,663,235)
Corporate income tax expense	<u>19,129,517,997</u>	<u>(11,951,746,732)</u>

33 COSTS OF OPERATION BY FACTOR

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

	12-month period ended	
	31 December 2025 VND	31 December 2024 VND
Expenses for external services	1,468,324,843,436	826,364,389,496
Labor costs	91,765,345,554	81,424,528,767
Depreciation of fixed assets	49,302,364,939	35,677,487,877
Goodwill allocation	32,010,362,445	19,147,069,701
(Reversal)/Provision for doubtful debts	313,208,097	47,351,862,810
Others	72,607,044	23,151,406,690
TOTAL	1,641,788,731,514	1,033,116,745,341

34 RELATED PARTY DISCLOSURES

During the year, the Group has transactions and balances with related parties as below:

Related parties	Relationship
Yeah1 Edigital Joint Stock Company	Associate (until 6 August 2024)
Netlink Vietnam Technology Media Joint Stock Company	Associate (until 19 April 2024)
One Communication Technology Corporation	Associate (until March 24, 2025)
Zmedia Joint Stock Company	Associate (until March 24, 2025)
1Social Joint Stock Company	Associate (until May 26, 2025)
Meta Blossom Viet Nam Company Limited	Associate
Digital Content Center Company Limited	Subsidiary of associate (until 6 August 2024)
Big Cat Company Limited	Subsidiary of associate (until 6 August 2024)
Tstudio Joint Stock Company	Subsidiary of associate (until 6 August 2024)
TingTing Network Company Limited	Subsidiary of associate (until 6 August 2024)
Vietnam Music Award Company Limited	Subsidiary of associate (until 6 August 2024)
Yeah1 Publishing Company Limited	Subsidiary of associate (until 19 April 2024)
1Game Joint Stock Company	Associate
1Creators Joint Stock Company	Associate (From 30 September 2025)
SYE Holdings Joint Stock Company	Associate (From 31 December 2025)
1Talents Company Limited	Associate (From 31 December 2025)
Tera Group Joint Stock Company	Other investment (until 29 March 2024)
Ms. Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Mr. Dao Phuc Tri	Member of BOD (resigned on 6 May 2024)
Mr. Nguyen Hoang Giang	Vice Chairman of BOD - Member of BOD
Mr. Dinh Hoai Nam	Member of BOD
Mr. Kim Min Soo	Member of BOD
	Deputy General Director (resigned April 22, 2025)
Ms. Ngo Thi Van Hanh	General Director and Member of BOD
Mr. Che Doan Vien	Deputy General Director (resigned March 20, 2025)
Mr. Yam Kong Fatt	Deputy General Director
Mr. Pham Minh Tien	Deputy General Director
Ms. Nguyen Thi Khanh Trang	Chief Financial Officer
Ms. Dang Phuong Dung	Chief Accountant (from 27 August 2025)
Mr. Nguyen Van Nam	Chairman of Board of Supervision ("BOS")
Mr. Vuong Ho Tri Dung	Member of BOS
Ms. Le Thi Hoa	Member of BOS (appointed April 22, 2025)
Ms. Nguyen Thi Thu Huong	Individuals related to key personnel (until March 20, 2025)
SBS Securities Joint Stock Company	Company where Individual is member of the Board of Directors

34 RELATED PARTY DISCLOSURES (continued)

Related parties	Relationship
Bo Cong Anh Advertising Joint Stock Company	Company where Individuals related to key personnel is the Director (until 3 Feb 2025)
Finbase Joint Stock Company	Company where Individuals related to key personnel is the Director
DNSE Securities Joint Stock Company	Company where Individual is Chairman
Encapital Holdings Joint Stock Company	Company where Individual is Chairman

(a) Related party transactions

Related parties	Transaction	12-month period ended	
		31 December 2025 VND	30 September 2024 VND
1Game Joint Stock Company	Service Provision	193.800.000	170.000.000
	Lending	23.000.000	2.015.000.000
	Lending interest	-	265.340.462
1Social Joint Stock Company	Interest expenses	39.200.000	17.505.754
	Drawdown of loans	-	490.000.000
	Capital contribution	-	490.000.000
	Purchase of services	-	40.000.000
1Creators Joint Stock Company	Lending	15.395.000.000	-
	Purchase of services	1.845.633.264	-
	Service Provision	548.110.000	-
	Lending interest	304.386.847	-
1Creators Joint Stock Company	Copyrights provision	3.311.728.704	3.440.000.000
	Drawdown of loans	1.000.000.000	1.800.000.000
	Interest expenses	104.424.657	1.553.425
	Capital contribution	-	2.000.000.000
Encapital Holdings Joint Stock Company	Lending	98.000.000.000	-
	Drawdown of loans	83.300.000.000	-
	Lending interest	338.082.192	-
	Interest expenses	164.876.712	-
	Purchase of services	1.103.038	-
DNSE Securities Joint Stock Company	Service Provision	1.194.444.444	-
	Purchase of services	602.400	-
Finbase Joint Stock Company	Interest expenses	63.123.288	-
	Lending	-	304.351.217
	Lending interest	-	304.351.217

34 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

Related parties	Transaction	12-month period ended	
		31 December 2025 VND	30 September 2024 VND
Yeah1 Edigital Joint Stock Company	Copyrights provision	-	37.173.181.293
	Drawdown of loans	-	15.580.000.000
	Purchase of services	-	1.926.050.213
	Lending	-	1.800.000.000
	Service Provision	-	1.725.000.000
	Interest expenses	-	703.954.262
	Lending interest	-	257.014.108
Netlink Vietnam Technology Media Joint Stock Company	Capital contribution	-	252.000.000
	Interest expenses	-	115.010.959
	Purchase of services	-	11.505.000
Tera Group Joint Stock Company	Lending	-	17.560.000.000
	Service Provision	-	2.216.523.810
	Lending interest	-	426.722.878
Digital Content Center Company Limited	Drawdown of loans	-	1.300.000.000
	Lending interest	-	26.947.526
	Service Provision	-	21.046.577
	Interest expenses	-	12.446.724
Big Cat Company Limited	Purchase of copyrights	-	6.480.502.248
	Copyrights provision	-	4.789.976.697
	Service Provision	-	2.739.973.872
	Lending	-	320.000.000
	Lending interest	-	819.863
Yeah1 Publishing Company Limited	Interest expenses	-	19.890.410
Vietnam Music Award Company Limited	Drawdown of loans	-	2.100.000.000
	Service Provision	-	601.851.852
	Purchase of services	-	147.975.000
	Interest expenses	-	61.204.930
	Lending interest	-	3.509.590
Tstudio Joint Stock Company	Service Provision	-	344.345.056
TingTing Network Company Limited	Drawdown of loans	-	400.000.000
	Interest expenses	-	32.046.577
Bo Cong Anh Advertising Joint Stock Company	Prepayments for services	-	143.046.276.204
	Reimbursement	-	20.000.000.000
	Purchase of services	-	18.554.917.440
Ms. Le Phuong Thao	Advances	762.003.725	712.173.710
	Reimbursement	1.076.581.132	-

34 RELATED PARTY DISCLOSURES (continued)**(a) Related party transactions (continued)**

Related parties	Transaction	12-month period ended	
		31 December 2025 VND	30 September 2024 VND
Ms. Ngo Thi Van Hanh	Advances	635.297.738	486.595.768
	Reimbursement	654.195.396	-
Mr. Pham Minh Tien	Advances	9.044.600	1.700.000
	Reimbursement	9.044.600	1.700.000
Ms. Nguyen Thi Thu Huong	Drawdown of loans	-	1.900.000.000
	Interest expenses	35.967.123	102.493.148
Mr. Dao Phuc Tri	Reimbursement	-	5.280.000.000
Mr. Che Doan Vien	Advances	793.392.064	373.356.551
	Reimbursement	-	240.000.000
Ms. Nguyen Thi Khanh Trang	Advances	2.050.450.206	-
	Reimbursement	2.050.450.206	-

Compensation of key management

Name	Title	12-month period ended	
		31 December 2025 VND	30 September 2024 VND
Remuneration for members of Board of Directors			
Ms. Le Phuong Thao	Chairwoman of the BOD	-	-
Mr. Dao Phuc Tri	Vice Chairman of BOD (resigned)	-	-
Mr. Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Ms. Ngo Thi Van Hanh	Member of BOD	-	-
Mr. Dinh Hoai Nam	Member of BOD	-	-
Mr. Kim Min Soo	Member of BOD (resigned)	-	-
TOTAL		-	-

34 RELATED PARTY DISCLOSURES (continued)**(a) Related party transactions (continued)****Gross salaries of Board of Management and other manager**

Ms. Ngo Thi Van Hanh	General Director	3,444,000,000	2,550,000,000
Mr. Che Doan Vien	Deputy General Director (resigned)	1,825,200,000	750,500,000
Mr. Pham Minh Tien	Deputy General Director	1,251,739,000	926,986,200
Ms. Nguyen Thi Khanh Trang	Finance Director	384,817,000	-
Ms. Dang Phuong Dung	Chief Accountant	471,131,000	1,401,871,800
Mr. Kim Min Soo	Deputy General Director (resigned)	-	-
Mr. Yam Kong Fatt	Deputy General Director	-	-
TOTAL		7,376,887,000	5,629,358,000

Remuneration of the Supervisory Board

Mr. Nguyen Van Nam	Head of Committee	24,000,000	-
Mr. Vuong Ho Tri Dung	Member	24,000,000	-
Ms. Le Thi Hoa	Member	24,000,000	-
TOTAL		72,000,000	-

(b) Ending balances with related parties

	31 December 2025 VND	30 September 2024 VND
Short-term trade accounts receivable (Note 6)		
1Game Joint Stock Company	180.180.000	-
1Creators Joint Stock Company	602.910.000	-
One Communication Technology Corporation	-	643.697.131
TOTAL	783.090.000	643.697.131
Short-term prepayments to suppliers (Note 7)		
1Game Joint Stock Company	3.230.000.000	-
Bo Cong Anh Advertising Joint Stock Company	-	67.500.000.000
TOTAL	3.230.000.000	67.500.000.000

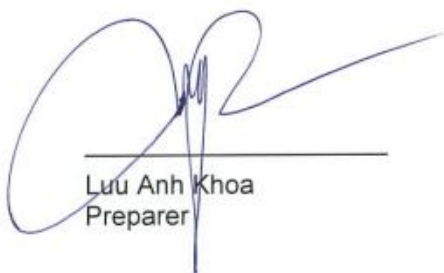
34 RELATED PARTY DISCLOSURES (continued)**(b) Ending balances with related parties (continued)**

	31 December 2025 VND	30 September 2024 VND
Other short-term receivables (Note 9(a))		
1Creators Joint Stock Company	304.386.847	-
Ms. Ngo Thi Van Hanh	77.254.677	96.152.335
Finbase Joint Stock Company	53.378.600	-
Ms. Le Phuong Thao	29.392.550	343.969.957
Zmedia Joint Stock Company	-	147.899.158
Mr. Che Doan Vien	-	6.522.276
TOTAL	464.412.674	594.543.726
		=
Short-term loan receivables (Note Error! Reference source not found.)		
1Creators Joint Stock Company	15.395.000.00	-
		=
Short-term trade account payable (Note 15)		
1Creators Joint Stock Company	74.550.350	-
Bo Cong Anh Advertising Joint Stock Company	-	4.223.988.09
TOTAL	74.550.350	4.223.988.09
		=
Short-term accrued expenses (Note 18))		
Meta Blossom Viet Nam Company Limited	79.109.588	-
Bo Cong Anh Advertising Joint Stock Company	-	466.749.800
TOTAL	79.109.588	466.749.800
		=

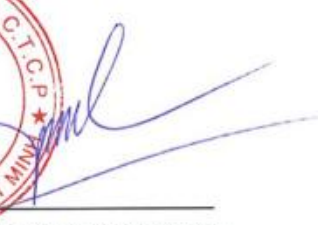
34 RELATED PARTY DISCLOSURES (continued)**(b) Ending balances with related parties (continued)**

	31 December 2025 VND	30 September 2024 VND
Other short-term payables (Note 19)		
Meta Blossom Viet Nam Company Limited	26.868.494	-
1Social Joint Stock Company	-	17.505.754
Ms. Nguyen Thi Thu Huong	-	14.087.671
TOTAL	26.868.494	31.593.425
Short-term loans (Note 20(a))		
Encapital Holdings Joint Stock Company	43.300.000.000	-
SYE Holdings Joint Stock Company	4.000.000.000	-
Meta Blossom Viet Nam Company Limited	1.000.000.000	-
1Social Joint Stock Company	-	490.000.000
Finbase Joint Stock Company	-	3.200.000.000
Ms. Nguyen Thi Thu Huong	-	1.350.000.000
TOTAL	48.300.000.000	5.040.000.000
Long-term loans (Note 20(b))		
SYE Holdings Joint Stock Company	1.500.000.000	-

These consolidated financial statements were approved by the Board of Management on 30 January 2026.


 Lưu Anh Khoa
 Preparer


 Dang Phuong Dung
 Chief Accountant



 Nguyen Thi Khanh Trang
 Chief Financial Officer