Yeah1 Group Corporation

Interim consolidated financial statements

For the six-month period ended 30 June 2023

Building a better working world

Yeah1 Group Corporation

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Yeah1 Group Corporation

GENERAL INFORMATION

THE COMPANY

Yeah1 Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0304592171 issued by the Department of Planning and Investment of Ho Chi Minh City on 12 September 2006 and the 28th amended ERC on 7 July 2022.

The current principal activities of the Company and its subsidiaries are to provide consulting services, advertising services, creative activities, art and entertainment activities; produce and distribute movies, films and television programs, trade organization, introduction and promotion, retail, information technology services, post-production operations, wired telecommunications operations and other telecommunications activities.

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

The Company's registered head office is located at 7th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Ms Le Phuong Thao	Chairwoman	
Mr Nguyen Hoang Giang	Vice Chairman	
Mr Dao Phuc Tri	Member	
Mr Dinh Hoai Nam	Member	
Mr Kim Min Soo	Member	appointed on 2 June 2023
Mr Tran Hoai Nam	Member	resigned on 2 June 2023

BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

Mr Nguyen Van Nam	Head	
Ms Le Thi Bich Hang	Member	
Mr Vuong Ho Tri Dung	Member	appointed on 2 June 2023
Ms Le Thi Quynh	Member	resigned on 2 June 2023

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Dao Phuc Tri	General Director	
Mr Yam Kong Fatt	Deputy General Director	
Mr Kim Min Soo	Deputy General Director	appointed on 5 June 2023
Ms Ngo Thi Van Hanh	Deputy General Director	appointed on 5 April 2023
Mr Che Doan Vien	Deputy General Director	appointed on 1 April 2023
Mr Tran Thanh Tan	Deputy General Director	resigned on 1 March 2023
Ms Le Phuong Thao	Deputy General Director	resigned on 5 April 2023
Mr Le Minh Nhat Tin	Deputy General Director	resigned on 6 April 2023

LEGAL REPRESENTATIVES

The legal representatives of the Company during the period and at the date of this report are:

Mr Le Phuong Thao	Chairwoman
Mr Dao Phuc Tri	General Director

Mr Che Doan Vien is authorised by Ms Le Phuong Thao to sign the accompanying Interim consolidated financial statements for the six-month period ended 30 June 2023 in accordance with the effective Power of Attorney No. 309/2308/UQ/PC/YEG force as of 17 August 2023.

AUDITORS

The auditor of the Company is Ernst & Young Vietnam Limited.

Yeah1 Group Corporation

REPORT OF MANAGEMENT

Management of Yeah1 Group Corporation ("the Company") is pleased to present its report and the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2023.

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

Management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the interim consolidated financial position of the Group and of the interim consolidated results of its operations and its interim consolidated cash flows for the period. In preparing those interim consolidated financial statements, management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements; and
- prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirmed that it has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as 30 June 2023 and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

For and on behalf of management:

CÔNG TY CỔ PHẦN TẬP ĐOÀN YEAH1

Che Doan Vien
Deputy General Director

Ho Chi Minh City, Vietnam

29 August 2023

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Ernst & Young Vietnam Limited
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Reference: 12925844/67488977/HN

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: The Shareholders of Yeah1 Group Corporation

We have reviewed the accompanying interim consolidated financial statements of Yeah1 Group Corporation ("the Company") and its subsidiaries (collectively referred to as "the Group"), as prepared on 29 August 2023 and set out on pages 6 to 62 which comprise the interim consolidated balance sheet as at 30 June 2023, and the interim consolidated income statement and the interim consolidated cash flow statement for the six-month period then ended and the notes thereto.

Management's responsibility

The Company's management is responsible for the preparation and fair presentation of the Group's interim consolidated financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of the Group as at 30 June 2023, and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

Other matter

The interim consolidated financial statements of the Company for the six-month period ended 30 June 2022 were reviewed by another audit firm which expressed an unmodified conclusion on those interim consolidated financial statements on 29 August 2022. In addition, the consolidated financial statements of the Company for the year ended 31 December 2022 were audited by this auditor who issued unqualified opinion on those financial statements on 31 March 2023.

Ernst & Young Vietnam Limited

M.S.D.N: 0300611639 - C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
ERNST & YOUNG
VIỆT NAM
QUẬN 1 - TP HỒ CHÍ MINH

Nguyen Quoc Hoang
Deputy General Director
Audit Practicing Registration Certificate
No. 2787-2022-004-1

Ho Chi Minh City, Vietnam

29 August 2023

INTERIM CONSOLIDATED BALANCE SHEET
as at 30 June 2023

VND

Code	ASSETS	Notes	30 June 2023	31 December 2022
100	**A. CURRENT ASSETS**		**687,539,410,543**	**623,158,641,225**
110	***I. Cash and cash equivalents***	***5***	***7,473,954,525***	***26,473,013,864***
111	1. Cash		7,473,954,525	22,373,013,864
112	2. Cash equivalents		-	4,100,000,000
120	***II. Short-term investment***		***230,000,000***	***50,000,000***
123	1. Held-to-maturity investments	6	230,000,000	50,000,000
130	***III. Current accounts receivables***		***604,224,644,541***	***541,296,932,112***
131	1. Short-term trade receivables	7	145,837,787,565	161,650,767,393
132	2. Short-term advances to suppliers	8	86,425,241,441	82,005,142,464
135	3. Short-term loan receivables	9	245,949,561,628	164,433,231,206
136	4. Other short-term receivables	10	198,648,548,032	209,178,378,379
137	5. Provision for doubtful short-term receivables	11	(72,636,494,125)	(75,970,587,330)
140	***IV. Inventories***	***12***	***19,294,452,032***	***15,511,002,401***
141	1. Inventories		53,886,103,194	75,467,022,274
149	2. Provision for obsolete inventories		(34,591,651,162)	(59,956,019,873)
150	***V. Other current assets***		***56,316,359,445***	***39,827,692,848***
151	1. Short-term prepaid expenses	13	42,977,362,070	27,938,305,891
152	2. Value-added tax deductible	20	13,306,372,591	11,733,669,810
153	3. Tax and other receivables from the State	20	32,624,784	155,717,147

INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2023

VND

Code	ASSETS	Notes	30 June 2023	31 December 2022
200	**B. NON-CURRENT ASSETS**		**821,890,120,061**	**617,819,241,835**
210	***I. Long-term receivables***		***345,956,965,691***	***368,503,496,695***
215	1. Long-term loan receivables	9	5,150,000,000	119,000,000,000
216	2. Other long-term receivables	10	340,806,965,691	249,503,496,695
220	***II. Fixed assets***		***10,040,414,804***	***12,227,445,584***
221	1. Tangible fixed assets	14	1,159,845,971	1,915,044,232
222	Cost		26,819,332,317	32,063,148,590
223	Accumulated depreciation		(25,659,486,346)	(30,148,104,358)
227	2. Intangible assets	15	8,880,568,833	10,312,401,352
228	Cost		19,095,374,540	19,053,507,540
229	Accumulated amortization		(10,214,805,707)	(8,741,106,188)
240	***III. Long-term asset in progress***		***23,855,702,504***	***22,565,454,545***
242	1. Construction in progress	16	23,855,702,504	22,565,454,545
250	***IV. Long-term investments***	**18**	***372,743,310,592***	***140,347,514,642***
252	1. Investments in associates	18.1	363,693,310,592	132,247,514,642
253	2. Investment in other entities	18.2	18,665,625,000	17,715,625,000
254	3. Provision for long-term investments	18.2	(9,615,625,000)	(9,615,625,000)
260	***V. Other long-term assets***		***69,293,726,470***	***74,175,330,369***
261	1. Long-term prepaid expenses	13	2,075,153,898	3,220,915,857
269	2. Goodwill	17	67,218,572,572	70,954,414,512
270	**TOTAL ASSETS**		**1,509,429,530,604**	**1,240,977,883,060**

INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 June 2023

VND

Code	*RESOURCES*	*Notes*	*30 June 2023*	*31 December 2022*
300	**C. LIABILITIES**		**593,509,563,590**	**334,197,703,328**
310	***I. Current liabilities***		***573,992,579,489***	***315,495,843,209***
311	1. Short-term trade payables	19.1	98,722,135,057	83,181,799,835
312	2. Short-term advances from customers	19.2	6,607,624,651	6,405,918,023
313	3. Statutory obligations	20	29,359,980,722	42,048,654,493
314	4. Payables to employees		4,400,372,376	4,685,853,174
315	5. Short-term accrued expenses	21	19,492,739,472	18,755,981,834
319	6. Other short-term payables	22	53,236,503,055	66,099,828,450
320	7. Short-term loans	23	362,173,224,156	94,317,807,400
330	***II. Non-current liabilities***		***19,516,984,101***	***18,701,860,119***
337	1. Other long-term liabilities		91,100,000	87,600,000
338	2. Long-term loans	23	1,811,623,982	1,000,000,000
341	3. Deferred tax liabilities	33.3	17,614,260,119	17,614,260,119
400	**D. OWNERS' EQUITY**		**915,919,967,014**	**906,780,179,732**
410	***I. Capital***		***915,919,967,014***	***906,780,179,732***
411	1. Share capital	24.1	312,799,680,000	312,799,680,000
411a	- *Shares with voting rights*		*312,799,680,000*	*312,799,680,000*
412	2. Share premium	24.1	550,873,478,254	550,873,478,254
421	3. Undistributed earnings	24.1	40,525,228,383	30,555,633,680
421a	- *Undistributed earnings by the end of prior period*		*30,555,633,680*	*18,294,413,020*
421b	- *Undistributed earnings of current period*		*9,969,594,703*	*12,261,220,660*
429	4. Non-controlling interests	26	11,721,580,377	12,551,387,798
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**1,509,429,530,604**	**1,240,977,883,060**

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

Luu Anh Khoa Preparer	Nguyen Thi Khanh Trang Chief Accountant	Che Doan Vien Deputy General Director

Ho Chi Minh City, Vietnam

29 August 2023

INTERIM CONSOLIDATED INCOME STATEMENT
for the six-month period ended 30 June 2023

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
01	**1. Revenue from sale of goods and rendering of services**	**27.1**	**143,294,334,475**	**136,841,871,638**
02	**2. Deductions**	**27.1**	**(1,337,689,458)**	**(2,482,087,561)**
10	**3. Net revenue from sale of goods and rendering of services**	**27.1**	**141,956,645,017**	**134,359,784,077**
11	**4. Cost of goods sold and services rendered**	**28**	**(107,453,253,529)**	**(95,837,071,044)**
20	**5. Gross profit from sale of goods and rendering of services**		**34,503,391,488**	**38,522,713,033**
21	**6. Finance income**	**27.2**	**21,054,855,244**	**263,873,600**
22	**7. Finance expenses**	**29**	**(10,229,150,422)**	**(2,627,028,522)**
23	*- In which: Interest expenses*		*(10,048,072,400)*	*(2,381,120,522)*
24	**8. Shares of (loss) profit of associates**	**18.1**	**(315,454,050)**	**456,952,066**
25	**9. Selling expenses**	**30**	**(8,209,283,230)**	**(13,487,992,484)**
26	**10. General and administrative expenses**	**30**	**(26,828,981,190)**	**(25,537,014,878)**
30	**11. Operating profit (loss)**		**9,975,377,840**	**(2,408,497,185)**
31	**12. Other income**		**480,200,000**	**13,174,232,892**
32	**13. Other expenses**	**31**	**(5,245,544,193)**	**(2,768,270,186)**
40	**14. Other (loss) profit**		**(4,765,344,193)**	**10,405,962,706**
50	**15. Accounting profit before tax**		**5,210,033,647**	**7,997,465,521**
51	**16. Current corporate income tax expense**	**33.1**	**3,929,753,635**	**(308,109,677)**
52	**17. Deferred tax income**	**33.1**	**-**	**-**
60	**18. Net profit after tax**		**9,139,787,282**	**7,689,355,844**

INTERIM CONSOLIDATED INCOME STATEMENT (continued)
for the six-month period ended 30 June 2023

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
61	**19. Net profit after tax attributable to shareholders of the parent**		**9,969,594,703**	**6,718,460,546**
62	**20. Net (loss) profit after tax attributable to non-controlling interests**	**26**	**(829,807,421)**	**970,895,298**
70	**21. Basic earnings per share (VND/share)**	**25**	**319**	**215**
71	**22. Diluted earnings per share (VND/share)**	**25**	**319**	**215**

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

Luu Anh Khoa
Preparer

Nguyen Thi Khanh Trang
Chief Accountant

Che Doan Vien
Deputy General Director

Ho Chi Minh City, Vietnam

29 August 2023

INTERIM CONSOLIDATED CASH FLOW STATEMENT
for the six-month period ended 30 June 2023

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Accounting profit before tax**		**5,210,033,647**	**7,997,465,521**
	Adjustments for:			
02	Depreciation and amortization	14, 15, 17	5,761,103,385	3,935,436,580
03	Reversal of provisions		(28,698,461,916)	(2,103,485,419)
05	Profits from investing activities		(11,102,309,090)	(902,643,848)
06	Interest expenses	29	10,048,072,400	2,381,120,522
08	**Operating (loss) profit before changes in working capital**		**(18,781,561,574)**	**11,307,893,356**
09	Increase in receivables		(12,123,100,990)	(247,016,055,911)
10	Decrease in inventories		21,580,919,080	1,486,260,514
11	Increase (decrease) in payables		7,088,982,674	(78,355,253,678)
12	(Increase) decrease in prepaid expenses		(13,893,294,220)	21,215,168,671
14	Interest paid		(5,615,843,128)	(8,514,453,856)
15	Corporate income tax paid	20	(5,500,000,000)	(3,874,841,829)
20	**Net cash flows used in operating activities**		**(27,243,898,158)**	**(303,751,282,733)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets and other long-term assets		(1,332,114,959)	-
22	Proceeds from disposals of fixed assets		570,109,091	-
23	Bank term deposits and loans to other entities		(52,225,997,700)	(70,054,670,449)
24	Collections from bank term deposits and borrowers		84,379,667,278	15,920,929,000
25	Payments for investments in other entities		(343,361,250,000)	-
26	Capital redemption and proceeds from sale of investments in other entities		37,231,370,000	444,589,652,833
27	Interest and dividend received		5,762,653,158	44,423,873,600
30	**Net cash flows (used in) from investing activities**		**(268,975,563,132)**	**434,879,784,984**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
for the six-month period ended 30 June 2023

VND

Code	*ITEMS*	*Notes*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings	23	337,355,335,825	50,691,283,969
34	Repayment of borrowings	23	(60,134,933,874)	(153,983,770,648)
40	**Net cash flows from (used in) financing activities**		**277,220,401,951**	**(103,292,486,679)**
50	**Net (decrease) increase in cash and cash equivalents**		**(18,999,059,339)**	**27,836,015,572**
60	**Cash and cash equivalents at beginning of period**		**26,473,013,864**	**4,321,225,874**
70	**Cash at end of period**	**5**	**7,473,954,525**	**32,157,241,446**

Luu Anh Khoa Preparer	Nguyen Thi Khanh Trang Chief Accountant	Che Doan Vien Deputy General Director

Ho Chi Minh City, Vietnam

29 August 2023

1. CORPORATE INFORMATION

Yeah1 Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate No. 0304592171 issued by the Department of Planning and Investment of Ho Chi Minh City on 12 September 2006 and the latest 28th amendment dated on 7 July 2022.

The current principal activities of the Company are to provide consulting services, creative activities, art and entertainment activities; produces and distributes movies, films and television programs.

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

The Company's normal course of business cycle is 12 months.

The Company's registered head office is located at 7th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.

The number of the Group's employees as at 30 June 2023 was 176 (31 December 2022: 192).

1. **CORPORATE INFORMATION** (continued)

Corporate structure

As at 30 June 2023, the Company has seven (11) direct subsidiaries, two (5) indirect subsidiaries (31 December 2022: 10 direct subsidiaries and 4 indirect subsidiaries) as follows:

					30 June 2023		*31 December 2022*	
No.	*Name*	*Legal*	*Location*	*Business activities*	*Ownership*	*Voting right*	*Ownership*	*Voting right*
1	Yeah1 Entertainment Corporation	ERC No. 0310275558 issued by the Department of Planning and Investment of Ho Chi Minh City on 25 August 2010, and the amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising, program production	99.00%	99.00%	99.00%	99.00%
2	Care Group Joint Stock Company	ERC No. 0311776620 issued by the Department of Planning and Investment of Ho Chi Minh City on 9 May 2012, and the amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising, program production	99.98%	99.98%	99.98%	99.98%
3	STV Group Multimedia Joint Stock Company	ERC No. 0102768915 issued by the Department of Planning and Investment of Ha Noi City on 3 June 2008, and the amended ERCs	14th Floor Ngoc Khanh Plaza Building, 1 Pham Huy Thong Street, Ha Noi City, Vietnam.	Advertising, program production	51.00%	51.00%	51.00%	51.00%

1. **CORPORATE INFORMATION** (continued)

Corporate structure *(continued)*

					30 June 2023		*31 December 2022*	
No.	*Name*	*Legal*	*Location*	*Business activities*	*Ownership*	*Voting right*	*Ownership*	*Voting right*
4	Youth Embassy Film Production and Investment Corporation	ERC No. 0313491606 issued by Ho Chi Minh City Department of Planning and Investment on 15 October 2015, and amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Produce movies, telephone, and advertising services	67.00%	67.00%	67.00%	67.00%
5	Giga1 Commerce and Technology Joint Stock Company	ERC No. 0102349978 issued by Ha Noi City Department of Planning and Investment on 15 October 2015, and amended ERCs	4th Floor, Star Tower Building, Lot D32, Cau Giay New Urban Area, Ha Noi City, Vietnam	Technology, wholesale	99.80%	99.80%	99.80%	99.80%
6	YAG Entertainment Corporation	ERC No. 0315171182 issued by Ho Chi Minh City Department of Planning and Investment on 18 July 2018, and amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising	99.70%	99.70%	99.70%	99.70%
7	AppNews Vietnam Joint Stock Company (*)	ERC No. 4106000035 issued by the Ho Chi Minh City Department of Planning and Investment on 5 February 2004, and amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising	70.00%	70.00%	70.00%	70.00%

1. **CORPORATE INFORMATION** (continued)

Corporate structure *(continued)*

					30 June 2023		31 December 2022	
No.	*Name*	*Legal*	*Location*	*Business activities*	*Ownership*	*Voting right*	*Ownership*	*Voting right*
8	Yeah1 Network Vietnam Co., Ltd	ERC No. 0314526114 issued by the Ho Chi Minh City Department of Planning and Investment on 19 July 2017, and amended ERCs	8th Floor, Galleria Building, No. 258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising, market research and opinion polls	99.80%	99.80%	99.80%	99.80%
9	Yeah1 Super Star Joint Stock Company *(*)*	ERC No. 0316198596 issued by the Ho Chi Minh City Department of Planning and Investment on 16 March 2020, and amended ERCs	No. 258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising	50.98%	50.98%	50.98%	50.98%
10	1Production Limited Company	ERC No. 0317690271 issued by the Ho Chi Minh City Department of Planning and Investment on 21 February 2023	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Movies, videos, and television program production activities	100.00%	100.00%	-	-
11	Digital Conversion and Technology Center Company Limited *(*)*	ERC No. 1301092937 issued by the Ho Chi Minh City Department of Planning and Investment on 11 June 2020, and amended ERCs	No. 48 Hai Ba Trung Street, An Hoi Ward, Ben Tre City, Ben Tre Province, Viet Nam	Computer consulting and computer system administration	51.00%	51.00%	51.00%	51.00%

1. **CORPORATE INFORMATION** (continued)

Corporate structure *(continued)*

					30 June 2023		*31 December 2022*	
No.	*Name*	*Legal*	*Location*	*Business activities*	*Ownership*	*Voting right*	*Ownership*	*Voting right*
12	Yeah1 Up Company Limited	ERC No. 0317420589 issued by the Ho Chi Minh City Department of Planning and Investment on 8 August 2022, and amended ERCs	8th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam	*Advertising, program production*	99.99%	100.00%	99.99%	100.00%
13	Style TV Company Limited	ERC No. 0316198596 dated 16 March 2020 issued by the Department of Planning and Investment of Ho Chi Minh City, and amended ERCs	No.58 Huynh Man Dat Street, Ward 19, Binh Thanh District, Ho Chi Minh City, Viet Nam.	Advertising, program production	51.00%	100.00%	51.00%	100.00%
14	STV Production Company Limited	ERC No. 03178000358 dated 21 April 2023 issued by the Department of Planning and Investment of Ho Chi Minh City, and amended ERCs	11th Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Movies, videos, and television program production	51.00%	100.00%	-	-

1. CORPORATE INFORMATION (continued)

Corporate structure *(continued)*

No.	Name	Legal	Location	Business activities	30 June 2023 Ownership	30 June 2023 Voting right	31 December 2022 Ownership	31 December 2022 Voting right
15	Gigawin Distribution Joint Stock Company	ERC No. 0316703552 issued by the Ho Chi Minh City Department of Planning and Investment on 2 February 2011, and amended ERCs	8^{th} Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Advertising	58.99%	59.00%	58.99%	59.00%
16	Gigagoods Joint Stock Company	ERC No. 0316763583 issued by the Ho Chi Minh City Department of Planning and Investment on 22 March 2021, and amended ERCs	8^{th} Floor, Galleria Building, No.258 Nam Ky Khoi Nghia Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Viet Nam.	Retail	50.99%	51.00%	50.99%	51.00%

(*) On 30 June 2023, the Company is in the process of contributing additional charter capital in these subsidiaries *(Note 35.2)*.

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The interim consolidated financial statements of the Group, expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 – Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim consolidated financial statements, including their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim consolidated financial position and interim consolidated results of operations and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

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

2.3 Fiscal year

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

2.4 Accounting currency

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

2.5 Basis of consolidation

The interim consolidated financial statements comprise the interim financial statements of the Company and its subsidiaries for the six-month period ended 30 June 2023.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The interim financial statements of subsidiaries are prepared for the same reporting year as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealized gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the interim consolidated income statement and within equity in the interim consolidated balance sheet.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded to the account of undistributed earnings.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 Receivables

Receivables are presented in the interim consolidated financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into general and administrative expense account in the interim consolidated income statement. When bad debts are determined as unrecoverable and accountant written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim consolidated income statement.

3.3 Inventories

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

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value. Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the interim consolidated balance sheet date. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the interim consolidated income statement.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim consolidated income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim consolidated income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

Where the Company is the lessee

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

3.6 *Intangible assets*

Intangible assets are stated at cost less accumulated amortization.

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

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

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim consolidated income statement.

3.7 *Depreciation and amortisation*

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

Trademarks, brand names	10 - 44 years
Machinery and equipment	3 - 10 years
Means of transportation	3 - 10 years
Office equipment	3 - 5 years
Computer software	6 years
Buildings and structures	5 years

3.8 *Construction in progress*

Construction in progress represents costs directly attributable to the to the installation or construction of the asset for production, rental or administrative purposes which have not been completed yet as at the balance sheet date. Construction in progress is not amortized until it's completed and get ready for use.

3.9 *Borrowing costs*

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim consolidated balance sheet and amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

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

- Broadcasting shows;
- Prepaid rental;
- Prepaid insurance premium;
- Tools and consumables with large value issued into production and can be used for more than one year;
- Substantial expenditure on fixed asset overhaul incurred one time; and
- Other prepaid service fees.

3.11 Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued, and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the interim consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortization. Goodwill is amortized over 10-year period on a straight-line basis. The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the interim consolidated income statement.

3.12 Investments

Investments in associates

The Group's investment in associates is accounted for using the equity method of accounting. An associate is an entity in which the Group has significant influence that is neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have over 20% of the voting rights.

Under the equity method, the investment is carried in the interim consolidated balance sheet at cost plus post acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortized and subject to annual review for impairment. The interim consolidated income statement reflects the share of the post-acquisition results of operation of the associate.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 *Investments* (continued)

Investments in associates (continued)

The share of post-acquisition profit (loss) of the associates is presented on face of the interim consolidated income statement and its share of post-acquisition movements in reserves is recognized in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividends receivable from associates reduce the carrying amount of the investment.

The interim financial statements of the associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

The interim financial statements of the jointly controlled entity is prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Investments in other entities

Investments in other entities are carried at cost.

Provision for diminution in value investments

Provision of the investment is made when there are reliable evidence of the diminution in value of those investments at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the interim consolidated income statement.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognized as finance expenses in the interim consolidated income statements and deducted against the value of such investments.

3.13 *Payables and accruals*

Payables and accruals are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

3.14 *Foreign currency transactions*

Transactions in currencies other than the Group's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transactions resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the transaction of commercial banks designated for payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates at the balance sheet dates which are determined as follows:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Group conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Group conducts transactions regularly.

All foreign exchange differences incurred are taken to the interim consolidated income statement.

3. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

3.15 Appropriation of net profit

Net profit after tax is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Group's Charter and Vietnam's regulatory requirements.

3.16 Revenue recognition

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

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer.

Rendering of services

Revenue is recognized upon completion of the services rendered.

Interest

Revenue is recognized as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Group's entitlement as an investor to receive the dividend is established.

3.17 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the interim consolidated income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Group to set off current tax assets against current tax liabilities and when the Group intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 *Taxation* (continued)

Deferred tax (continued)

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized, or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the interim consolidated income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to off-set current tax assets against current tax liabilities and when they relate to income taxes levied on the same taxable entity by the same taxation authority on either the same taxable entity or when the Company intends either settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.18 *Earnings per share*

Earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Group (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.19 *Segment information*

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. The Group's principal business segments include leasing and providing industrial park utilities, selling goods and finished products, providing construction, and consulting services, and making financial investments in other sectors.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 Related parties

Parties are considered to be related parties of the Group if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Group and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

4. SIGNIFICANT EVENTS

4.1 Receive transfer of shares in Yeah1 Edigital Joint Stock Company ("Edigital")

According to the Share Transfer Agreement No. 62/2302/HDCNCP/YEG-NAK and No. 63/2302/HDCNCP/YEG-PTMH dated 14 February 2023 with Mr. Nguyen Anh Khoa and Ms. Pham Thi Minh Hang, the Group has received the transfers of 281,250 shares and 3,656,250 shares of Edigital with the value of VND 9,196,875,000 and VND 119,559,375,000, respectively. Accordingly, the Group owns 35% of shares in Edigital and Edigital becomes an associate of the Group from this day.

4.2 Receive the transfer of shares in Netlink Viet Nam Communication Technology Joint Stock Company ("Netlink Viet Nam")

According to the Share Transfer Agreement No. 60/2302/HDCNCP/YEG-NAK and No. 61/2302/HDCNCP/YEG-PTNH dated 14 February 2023 with Mr. Nguyen Anh Khoa and Ms. Pham Thi Ngọc Hieu, the Group has received the transfers of 27,000 shares and 36,000 shares of Netlink Vietnam with the value of VND 44,145,000,000 and VND 58,86,000,000, respectively. Accordingly, the Group owns 35% of shares in Edigital and Edigital becomes an associate of the Group from this day.

5. CASH AND CASH EQUIVALENTS

		VND
	30 June 2023	*31 December 2022*
Cash on hand	-	150,752,205
Cash in banks	7,473,954,525	22,222,261,659
Cash equivalents	-	4,100,000,000
TOTAL	**7,473,954,525**	**26,473,013,864**

6. HELD-TO-MATURITY INVESTMENTS

Held-to-maturity investments represent the short-term bank deposits at Ho Chi Minh City Development Joint Stock Commercial Bank - Ho Chi Minh City Branch with original maturities of twelve months and earn interest rates ranging from 5.85% to 9% per annum.

7. SHORT-TERM TRADE RECEIVABLES

	30 June 2023	*31 December 2022*
		VND
Other parties	133,306,098,735	143,413,335,148
T.H Complex Media Co.,Ltd	*29,567,628,722*	*9,000,000,000*
Canada Gingseng Investment Joint Stock Company (*)	*13,939,220,078*	*13,939,220,078*
Power Media Joint Stock Company (*)	*7,959,773,900*	*7,959,773,900*
Ban Media Joint Stock Company	*6,945,870,825*	-
WPP Media Limited Company	*6,760,318,693*	*4,963,372,340*
Others	*68,133,286,517*	*107,550,968,830*
Related parties *(Note 34)*	12,531,688,830	18,237,432,245
TOTAL	**145,837,787,565**	**161,650,767,393**
Provision for doubtful short-term receivables *(Note 11)*	(18,026,687,816)	(20,398,981,020)
NET	**127,811,099,749**	**141,251,786,373**

(*) These are secured by 963,303 shares of Edigital owned by third parties under Guarantee Agreement No. 469-2308-TTBL-PHC-YEG-Y1D dated 18 August 2023.

8. SHORT-TERM ADVANCES TO SUPPLIERS

	30 June 2023	*31 December 2022*
		VND
Other parties	86,400,491,441	81,980,392,464
International Beverage Distribution Company Limited (*)	*48,126,704,193*	*48,126,704,193*
Vietnam Online Service Trade Joint Stock Company (**)	*16,755,470,000*	*16,755,470,000*
Something Big SAS	*8,160,450,000*	*8,160,450,000*
Other suppliers	*13,357,867,248*	*8,937,768,271*
Related parties *(Note 34)*	24,750,000	24,750,000
TOTAL	**86,425,241,441**	**82,005,142,464**
Provision for doubtful advance to suppliers *(Note 11)*	(16,246,796,596)	(16,246,796,596)
NET	**70,178,444,845**	**65,758,345,868**

(*) This advance after offsetting against the corresponding liabilities, was secured by 963,303 shares of Edigital owned by a third party under the Guarantee Agreement No. 469-2308-TTBL-PHC-YEG-Y1D dated 18 August 2023.

(**) This advance was made in according to the Principal Contract No. 10/HDMT/Y1-VNO.20 dated 17 August 2020 to purchase telecommunications soft pins, guaranteed by shares of Edigital owned by a third party under the Guarantee Agreement dated 24 February 2023. On 17 August 2023, in accordance with the Share Transfer Agreement No. 400-2308-HDCNCP-BPTC-YEG, the Group received the transfer of 512,400 shares of Edigital, equivalent to 4.55% ownership in Edigital to settle the advance.

9. LOAN RECEIVABLES

	30 June 2023	*31 December 2022*
		VND
Short-term	**245,949,561,628**	**164,433,231,206**
Loan receivables from other parties	215,894,165,021	126,222,398,763
Loan receivables from related parties *(Note 34)*	30,055,396,607	38,210,832,443
Long-term	**5,150,000,000**	**119,000,000,000**
Loan receivables from related parties *(Note 34)*	5,150,000,000	-
Loan receivables from other parties	-	119,000,000,000
TOTAL	**251,099,561,628**	**283,433,231,206**

Details of these loan receivables are as follows:

Borrower	*30 June 2023 (VND)*	*Maturity date*	*Interest rate (%/p.a.)*	*Description of collateral*
Short-term loan receivables from other parties				
Vital Investments Group Corporation	119,000,000,000	31 December 2023	8.5	Unsecured
Tran Minh Viet	45,960,311,001	31 December 2023	8	2,000,000 shares of Yeah1 Edigital Joint Stock Company owned by third party
Media Kingdom Vietnam Company Limited	23,708,000,000	30 September 2023	8	Unsecured
T.H Complex Media Co.,Ltd	7,483,333,700	From 4 April 2024 to 26 June 2024	10.5	Unsecured
Ontrending Media Corporation	6,316,138,099	From 11 November 2023 to 30 June 2024	8	Unsecured
Finbase Corporation	5,250,000,000	From 10 February 2024 to 12 May 2024	8 – 10.5	Unsecured
Vietnam Online Service Trade Joint Stock Company	3,804,300,000	From 28 December 2023 to 27 June 2024	8 – 10.5	Unsecured
Yeah1 Vision Company Limited	1,360,000,000	30 June 2024	8	Unsecured
Media Investment Hub Viet Nam Company Limited	1,040,000,000	From 20 February 2024 to 27 June 2024	8 – 10.5	Unsecured

9. LOAN RECEIVABLES (continued)

Borrower	*30 June 2023* *(VND)*	*Maturity date*	*Interest rate* *(%/p.a.)*	*Description of collateral*
***Short-term loan receivables from other parties** (continued)*				
Delivery Technology Joint Stock Company	620,824,000	From 19 May 2024 to 19 June 2024	12	Unsecured
Phim Hay Company Limited	540,000,000	9 April 2024	10.5	Unsecured
CAPITALX Group Joint Stock Company	511,258,221	31 December 2023	8	Unsecured
Win Technology and Communication Joint Stock Company	300,000,000	3 October 2023	8	Unsecured
TOTAL	**215,894,165,021**			
***Short-term loan receivables from related parties** (Note 34)*				
Digital Content Center Company Limited	18,689,396,607	30 June 2024	8	Unsecured
Tera Group Joint Stock Company	11,296,000,000	From 20 April 2024 to 29 June 2024	10.5	Unsecured
Talent and Community Development Joint Stock Company	70,000,000	30 May 2024	10.5	Unsecured
TOTAL	**30,055,396,607**			
***Long-term loan receivables from related parties** (Note 34)*				
Yeah1 Edigital Joint Stock Company	3,450,000,000	From 6 April 2025 to 13 April 2025	10 – 10.5	Unsecured
Digital Content Center Company Limited	1,250,000,000	8 May 2025	10.5	Unsecured
Yeah1 Gaming Joint Stock Company	450,000,000	From 18 January 2025 to 27 June 2025	8	Unsecured
TOTAL	**5,150,000,000**			

10. OTHER RECEIVABLES

		VND
	30 June 2023	*31 December 2022*
Short-term	**198,648,548,032**	**209,178,378,379**
Advances to employees	91,436,635,905	43,146,609,969
Receivable from business cooperation contracts ("BCC"):	41,050,277,750	71,337,407,535
In which		
Tan An Dong Sai Gon Investment Company Limited (i)	*17,500,000,000*	*17,500,000,000*
Travellet Tech Limited (ii)	*8,120,000,000*	*8,120,000,000*
Vietnam Television Cable Joint Stock Company (iii)	*6,246,780,215*	-
Bryan and Martin Pictures Company Limited (iv)	*3,600,000,000*	*3,600,000,000*
Television Advertising and Services Center (v)	*3,199,290,000*	-
MBC Studio Joint Stock Company (vi)	*1,253,462,535*	*1,253,462,535*
Mnet Media Corporation (vi)	*1,130,745,000*	*1,130,745,000*
Media Investment Hub Company Limited	-	*39,733,200,000*
Deposit for share purchase *(vii)*	30,000,000,000	30,000,000,000
Interest receivable from business cooperation contracts	12,093,750,000	2,100,000,000
Interest income from lending and bank deposits	11,197,173,666	5,908,536,440
Dividend receivables *(viii)*	7,065,680,000	9,565,680,000
Deposit	1,701,978,525	1,666,978,525
Receivables from transfer of shares	-	37,231,370,000
Others	4,103,052,186	8,221,795,910
Long-term	**340,806,965,691**	**249,503,496,695**
Receivable from BCC - Unicorn Venture Joint Stock Company *(ix)*	199,875,000,000	100,565,000,000
Receivable from BCC - TKK Entertainment Joint Stock Company *(x)*	138,658,000,000	147,318,000,000
Deposits	2,273,965,691	1,620,496,695
TOTAL	**539,455,513,723**	**458,681,875,074**
Provision for doubtful other receivables *(Note 11)*	(38,363,009,713)	(39,324,809,713)
NET	**501,092,504,010**	**419,357,065,361**
In which:		
Due from other parties	*531,682,168,250*	*451,733,629,566*
Due from related parties (Note 34)	*7,773,345,473*	*6,948,245,508*

(*) It represents the BCC regarding building and trading Hung Vuong Square project at No. 100, Hung Vuong Street, Ward 9, District 5, Ho Chi Minh City between the Group and Tan An Dong Sai Gon Investment Company Limited as the investor (formerly known as Huong Huong Trading Service Co., Ltd). The total investment of the project is VND 50,000,000,000, in which, the Group contributes 35% of the total investment, equivalent to VND 17,500,000,000 and the investor agrees to contribute 65% of the remaining investment, equivalent to VND 32,500,000,000.

On 21 December 2018, the Company and Tan An Dong Sai Gon Investment Company Limited agreed to liquidate the project and liquidate the business cooperation contract. The liquidation period is within 6 months from 21 December 2018. At the date of approval of the interim consolidated financial statements, the Group was still carrying out procedures for liquidation of this business cooperation contract and recover the capital of this investment. However, Board of Director had decided to make a full provision for this investment.

10. OTHER RECEIVABLES (continued)

(ii) It represented to the Online Game BCC dated 1 November 2019 with Travellet Tech Limited for the license related to online games. As at 30 June 2023, the Group has made fully provision for the receivables from the business cooperation contract.

(iii) It represented to the BCC No. 501/2023/HDSXCT/STV-VTVCab dated 5 January 2023 and No. 2612/2022/HDSXCT/STV-VTVCab dated 26 December 2023 with Vietnam Cable Television Corporation on the co-produced two TV shows, "Cao thu doi dau tranh thu" and "Thieu nien toan nang". Accordingly, all costs related to production cooperation will be divided to the ratio 50:50, and the revenue after deducting the committed revenue will be divided to the same ratio.

(iv) It represented to the BCC No. BM-HDDT/03/2017 dated 12 December 2017 with Bryan and Martin Pictures Company Limited for the cooperation in producing a TV show. As at 30 June 2023, the Group has made fully provision for the receivables from this business cooperation contract.

(v) It represented to the BCC No. 416-2022/TVAd-LKCT-HTS dated 19 December 2022 with the Television Advertising and Services Center on co-production of the show *"Gia dinh dai chien"*.

(vi) It represented to the BCC No. 021/2017/HDGV/YES/E18/GV dated 20 November 2017 with Mnet Media Corporation (formerly known as Gop Von Joint Stock Company) and the BCC No. 2018-002/HĐGV/ZOMBIE/MBCS-YEAH1 dated 21 June 2018 with MBC Studio Joint Stock Company and on cooperation in producing film projects. As at 30 June 2023, the Group has made fully provision for the receivables from this business cooperation contract.

(vii) This represented the deposits to Mr. Vo Thai Phong to purchase 3,000,000 shares in VNO, equivalent to 100% ownership in VNO in accordance with the Memorandum of Understanding dated 22 October 2020 and Appendix I dated 21 March 2023 approved the extension of the share transfer to 20 December 2023.

(viii) According to the Resolution of the Director of Netlink Online Corporation, a company established in Singapore, the Group is eligible to a dividend receivable of VND 9,565,680,000 with payment term within 24 months from 29 December 2021.

(ix) According to the BCC No. 146/2303/HDHT/YEG/UNI dated 20 December 2022, the Group cooperates with Unicorn Venture Joint Stock Company ("Unicorn Venture") to invest in start-up projects. On 30 June 2023, the Group has fully contributed capital with the amount of VND 199,875,000,000. The company and Unicorn Venture will reconcile the profits of the projects on the last day of the financial year. Accordingly, the Group will be sharing profits at the rate of 70%. In case the profit shared to the Group after the reconciliation is less than 10% of the total amount that the Group has disbursed to Unicorn Venture up to the time of reconciliation, the profit shared to the Group will be adjusted to 10% of the total amount disbursed by the Group.

(x) According to the BCC No. 0906/2022/HĐHT/GG/BIGCAT dated 3 June 2022, the Group cooperates with TKK Entertainment Joint Stock Company (formerly known as Big Cat Entertainment Joint Stock Company) to invest in film production projects, including organizing a team to produce films, ideas, and studios. On 30 June 2023, the Group has fully contributed capital with the amount of VND 147,318,000,000. The Group and TKK Entertainment Joint Stock Company will reconcile the profits of the projects once a month. Accordingly, the Group will be shared the profits at the rate of 50%. According to Appendix 1 dated 20 June 2023, the total amount of the investment is adjusted down to VND 100,000,000,000, TKK Entertainment Joint Stock Company will refund to the Group the amount of VND 47,318,000,000 before 30 June 2024. On 29 June 2023, TKK Entertainment Joint Stock Company reimbursed part of the contribution of the contract in the amount of VND 8,660,000,000.

11. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

VND

	30 June 2023			*31 December 2022*		
	Cost	*Recoverable amount*	*Provision*	*Cost*	*Recoverable amount*	*Provision*
Short-term trade receivables	**25,729,056,036**	**7,702,368,220**	**(18,026,687,816)**	**29,118,046,327**	**8,719,065,306**	**(20,398,981,021)**
Canada Ginseng Investment Joint Stock Company	13,939,220,078	6,969,610,039	(6,969,610,039)	13,939,220,078	6,969,610,039	(6,969,610,039)
100 Degrees Entertainment Joint Stock Company	6,518,490,436	-	(6,518,490,436)	6,518,490,436	-	(6,518,490,436)
Others	5,271,345,522	732,758,181	(4,538,587,341)	8,660,335,813	1,749,455,267	(6,910,880,546)
Short-term advances to suppliers	**57,783,420,177**	**41,536,623,581**	**(16,246,796,596)**	**57,783,420,177**	**41,536,623,581**	**(16,246,796,596)**
International Beverage Distribution Company Limited	48,126,704,193	40,858,420,589	(7,268,283,604)	48,126,704,193	40,858,420,589	(7,268,283,604)
Something Big SAS	8,160,450,000	-	(8,160,450,000)	8,160,450,000	-	(8,160,450,000)
Others	1,496,265,984	678,202,992	(818,062,992)	1,496,265,984	678,202,992	(818,062,992)
Other short-term receivables	**40,333,165,114**	**1,970,155,401**	**(38,363,009,713)**	**40,333,165,114**	**1,008,355,401**	**(39,324,809,713)**
Tan An Dong Sai Gon Investment Company Limited	19,600,000,000	-	(19,600,000,000)	19,600,000,000	-	(19,600,000,000)
Travellet Tech Vietnam Limited	8,120,000,000	-	(8,120,000,000)	8,120,000,000	-	(8,120,000,000)
Bryan and Martin Pictures Company Limited	3,600,000,000	-	(3,600,000,000)	3,600,000,000	-	(3,600,000,000)
Bao Ninh Investment Company Limited	3,015,057,729	-	(3,015,057,729)	3,015,057,729	-	(3,015,057,729)
MBC Studio Joint Stock Company	1,253,462,535	-	(1,253,462,535)	1,253,462,535	-	(1,253,462,535)
Mnet Media Corporation	1,130,745,000	-	(1,130,745,000)	1,130,745,000	-	(1,130,745,000)
Others	3,613,899,850	1,970,155,401	(1,643,744,449)	3,613,899,850	1,008,355,401	(2,605,544,449)
TOTAL	**123,845,641,327**	**51,209,147,202**	**(72,636,494,125)**	**127,234,631,618**	**51,264,044,288**	**(75,970,587,330)**

12. INVENTORIES

VND

	30 June 2023	*31 December 2022*
Merchandises	36,310,258,712	36,264,806,517
Programs in process	10,266,825,038	3,116,955,304
Project in process	7,309,019,444	12,060,255,377
Programs copyrights	-	24,025,005,076
TOTAL	**53,886,103,194**	**75,467,022,274**
Provision for obsolete inventories	(34,591,651,162)	(59,956,019,873)
NET	**19,294,452,032**	**15,511,002,401**

Movements of provision for obsolete inventories:

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Beginning balance	59,956,019,873	65,378,425,191
Less: Reversal of provision during the year	(25,364,368,711)	(5,118,543,148)
Ending balance	34,591,651,162	60,259,882,043

13. SHORT-TERM PREPAID EXPENSES

VND

	30 June 2023	*31 December 2022*
Short-term	**42,977,362,070**	**27,938,305,891**
Programs	41,242,952,979	26,090,326,974
Others	1,734,409,091	1,847,978,917
Long-term	**2,075,153,898**	**3,220,915,857**
Office renovation	723,039,218	1,383,873,724
Tools and supplies	538,609,357	563,172,702
Others	813,505,323	1,273,869,431
TOTAL	**45,052,515,968**	**31,159,221,748**

14. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Total*
Cost:					
As at 31 December 2022	1,837,328,710	16,468,023,064	12,966,951,364	790,845,452	32,063,148,590
Disposal	-	(36,363,637)	(5,200,255,727)	(7,196,909)	(5,243,816,273)
As at 30 June 2023	1,837,328,710	16,431,659,427	7,766,695,637	783,648,543	26,819,332,317
In which:					
Fully depreciated	*1,837,328,710*	*1,119,184,831*	*3,400,686,150*	*456,861,841*	*6,814,061,532*
Accumulated depreciation:					
As at 31 December 2022	(1,837,328,710)	(15,705,695,825)	(12,007,331,474)	(597,748,349)	(30,148,104,358)
Depreciation for the period	-	(275,905,847)	(224,121,213)	(51,534,866)	(551,561,926)
Disposal	-	36,363,637	4,996,619,392	7,196,909	5,040,179,938
As at 30 June 2023	(1,837,328,710)	(15,945,238,035)	(7,234,833,295)	(642,086,306)	(25,659,486,346)
Net carrying amount:					
As at 31 December 2022	-	762,327,239	959,619,890	193,097,103	1,915,044,232
As at 30 June 2023	-	486,421,392	531,862,342	141,562,237	1,159,845,971

15. INTANGIBLE FIXED ASSETS

VND

	Trademarks, brand names	*Computer software*	*Total*
Cost:			
As at 31 December 2022	3,185,964,630	15,867,542,910	19,053,507,540
Newly purchase	-	41,867,000	41,867,000
As at 30 June 2023	3,185,964,630	15,909,409,910	19,095,374,540
In which:			
Fully depreciated	-	*114,620,000*	*114,620,000*
Accumulated depreciation:			
As at 31 December 2022	(1,048,290,159)	(7,692,816,029)	(8,741,106,188)
Depreciation for the period	(96,196,686)	(1,377,502,833)	(1,473,699,519)
As at 30 June 2023	(1,144,486,845)	(9,070,318,862)	(10,214,805,707)
Net carrying amount:			
As at 31 December 2022	2,137,674,471	8,174,726,881	10,312,401,352
As at 30 June 2023	2,041,477,785	6,839,091,048	8,880,568,833

16. CONSTRUCTION IN PROGRES

VND

	30 June 2023	*31 December 2022*
DMS distribution management software implementation project	22,565,454,545	22,565,454,545
Business data system project	1,120,247,959	-
Others	170,000,000	-
TOTAL	**23,855,702,504**	**22,565,454,545**

17. GOODWILL

	VND
	Goodwill arising from acquisition of investment in STV
Cost:	
As at 31 December 2022 and 30 June 2023	74,716,838,797
Accumulated amortisation:	
As at 31 December 2022	(3,762,424,285)
Amortisation for the period	(3,735,841,940)
As at 30 June 2023	(7,498,266,225)
Net carrying amount:	
As at 31 December 2022	70,954,414,512
As at 30 June 2023	67,218,572,572

18. LONG-TERM INVESTMENTS

		VND
	30 June 2023	*31 December 2022*
Investments in associates *(Note 18.1)*	363,693,310,592	132,247,514,642
Other long-term investments *(Note 18.2)*	18,665,625,000	17,715,625,000
TOTAL	**382,358,935,592**	**149,963,139,642**
Provision for long-term investments	(9,615,625,000)	(9,615,625,000)
NET	**372,743,310,592**	**140,347,514,642**

18. LONG-TERM INVESTMENTS (continued)

18.1 Investments in associates

As at 30 June 2023, the Company has 2 associates as follow (31 December 2022: 0 associate):

Name	*Business activities*	*30 June 2023*		*31 December 2022*	
		Ownership (%)	*Voting right (%)*	*Ownership (%)*	*Voting right (%)*
Yeah1 Edigital Joint Stock Company	Advertising, program production	35	35	-	-
Netlink Viet Nam Communication Technology Joint Stock Company	Advertising, information technology services	35	35	-	-

As at 30 June 2023, the Company has subsidiaries that owned 7 associates as follow (31 December 2022: subsidiaries owned 6 associates):

Name	*Business activities*	*30 June 2023*		*31 December 2022*	
		Ownership (%)	*Voting right (%)*	*Ownership (%)*	*Voting right (%)*
One Communication Technology Corporation	Organization of introduction and trade promotion	49.99	50.00	49.99	50.00
Zmedia Joint Stock Company	Advertising	24.99	25.00	24.99	25.00
100 Degrees Entertainment Joint Stock Company	Providing digital solution services, publishing video games	29.99	30.00	29.99	30.00
Kolorlife Automatic Technology Joint Stock Company	Providing digital solution services	34.99	35.00	34.99	35.00
Vietnam Entertainment Investment Joint Stock Company	Movies, videos, and TV show distribution activities	13.40	20.00	13.40	20.00
Global Wave Joint Stock Company	Information technology services and other services related to computers	17.96	35.21	17.96	35.21
Eco Consumer Joint Stock Company *(*)*	Organization of introduction and trade promotion	49.99	49.99	-	-

(*) On 30 June 2023, the Company is in the process of contributing additional charter capital in these subsidiaries *(Note 35.2)*.

18. LONG-TERM INVESTMENTS (continued)

18.1 Investments in associates (continued)

Details of these investments in associates are as follows:

VND

Name (*)	*Cost of investment*			*Accumulated share in post-acquisition (loss) profit of the associates*			*Net carrying amount*	
	31 December 2022	*Increase*	*30 June 2023*	*31 December 2022*	*Share in post-acquisition profit (loss) of the associates for the period*	*30 June 2023*	*31 December 2022*	*30 June 2023*
Yeah1 Edigital Joint Stock Company	-	128,756,250,000	128,756,250,000	-	838,724,604	838,724,604	-	129,594,974,604
Netlink Viet Nam Communication Technology Joint Stock Company	-	103,005,000,000	103,005,000,000	-	(805,552,095)	(805,552,095)	-	102,199,447,905
One Communication Technology Corporation	92,376,900,000	-	92,376,900,000	(3,034,831,656)	34,718,132	(3,000,113,524)	89,342,068,344	89,376,786,476
100 Degrees Entertainment Joint Stock Company	22,500,000,000	-	22,500,000,000	(1,246,265,794)	-	(1,246,265,794)	21,253,734,206	21,253,734,206
Zmedia Joint Stock Company	12,500,000,000	-	12,500,000,000	1,791,916,046	(349,679,969)	1,442,236,077	14,291,916,046	13,942,236,077
Kolorlife Automatic Technology Joint Stock Company	8,500,000,000	-	8,500,000,000	(2,416,448,929)	-	(2,416,448,929)	6,083,551,071	6,083,551,071
Vietnam Entertainment Investment Joint Stock Company	1,200,000,000	-	1,200,000,000	(48,246,108)	-	(48,246,108)	1,151,753,892	1,151,753,892
Global Wave Joint Stock Company	158,155,805	-	158,155,805	(33,664,722)	(33,664,722)	(67,329,445)	124,491,083	90,826,361
TOTAL	**137,235,055,805**	**231,761,250,000**	**368,996,305,805**	**(4,987,541,163)**	**(315,454,050)**	**(5,302,995,214)**	**132,247,514,642**	**363,693,310,592**

(*) On 30 June 2023 and 31 December 2022, the fair value of the investments was not formally assessed and determined. The fair value might differ from their carrying values.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2023 and for the six-month period then ended

18. LONG-TERM INVESTMENTS (continued)

18.1 Other long-term investments

Details of investments in other entities are as follows:

Name of subsidiaries	*Business activities*	*30 June 2023*				*31 December 202*			
		Cost	*Provision*	*Fair value*	*Ownership interest and voting rights*	*Cost*	*Provision*	*Fair value*	*Ownership interest and voting rights*
		(VND)	*(VND)*		*%*	*(VND)*	*(VND)*		*%*
Yeah1 Gaming Joint Stock Company	Video games and entertainment services	8,100,000,000	-	(*)	18.00	8,100,000,000	-	(*)	18.00
ADSBNC Technology and Communication Joint Stock Company	Website management, information technology services, advertising	6,000,000,000	(6,000,000,000)	(*)	4.40	6,000,000,000	(6,000,000,000)	(*)	4.40
Gamify Joint Stock Company	Provide video game services	1,858,000,000	(1,858,000,000)	(*)	15.00	1,858,000,000	(1,858,000,000)	(*)	15.00
Shopiness Joint Stock Company	Portal, data processing and related activities	1,757,625,000	(1,757,625,000)	(*)	10.00	1,757,625,000	(1,757,625,000)	(*)	10.00
Tera Group Joint Stock Company	Computer programming	950,000,000	-	(*)	19.00	-	-	(*)	-
TOTAL		**18,665,625,000**	**(9,615,625,000)**			**17,715,625,000**	**(9,615,625,000)**		

(*) On 30 June 2023 and 31 December 2022, the fair value of the investments was not formally assessed and determined. The fair value might differ from their carrying values.

19. SHORT-TERM TRADE PAYABLES AND ADVANCES FROM CUSTOMERS

19.1 *Short-term trade payables*

VND

	30 June 2023	*31 December 2022*
Other parties	91,638,965,523	72,670,364,317
Vietnam Television Cable Joint Stock Company	*48,976,524,789*	*33,899,563,425*
Number One Manufacturing Trading Services Co., Ltd	*16,515,984,079*	*16,515,984,079*
Other suppliers	*26,146,456,655*	*22,254,816,813*
Related parties *(Note 34)*	7,083,169,534	10,511,435,518
TOTAL	**98,722,135,057**	**83,181,799,835**

19.2 *Short-term advances from customers*

VND

	30 June 2023	*31 December 2022*
Other parties	6,470,531,250	6,268,824,622
Home Credit Vietnam Finance Co., Ltd	*1,022,946,826*	*3,112,902,549*
Hello Bac Si Company Limited	*550,000,000*	-
Other customers	*4,897,584,424*	*3,155,922,073*
Related parties *(Note 34)*	137,093,401	137,093,401
TOTAL	**6,607,624,651**	**6,405,918,023**

20. STATUTORY OBLIGATIONS

VND

	31 December 2022	*Payable during the year*	*Payment made in the year*	*30 June 2023*
Payables				
Corporate income tax	23,392,798,468	-	(5,500,000,000)	17,892,798,468
Personal income tax	3,335,524,048	4,331,331,335	(4,140,863,630)	3,525,991,753
Foreign contractor tax	4,107,670,578	452,999,861	(1,071,968,645)	3,488,701,794
Value added tax	5,457,852,714	7,918,341,319	(10,748,760,376)	2,627,433,657
Others	5,754,808,685	2,000,000	(3,931,753,635)	1,825,055,050
TOTAL	**42,048,654,493**	**12,704,672,515**	**(25,393,346,286)**	**29,359,980,722**
Receivables				
Value added tax	11,733,669,810	10,822,127,007	(9,249,424,226)	13,306,372,591
Others	155,717,147	-	(123,092,363)	32,624,784
TOTAL	**11,889,386,957**	**10,822,127,007**	**(9,372,516,589)**	**13,338,997,375**

21. SHORT-TERM ACCRUED EXPENSES

VND

	30 June 2023	*31 December 2022*
Interest expense	6,797,733,102	4,877,556,101
Program production and advertising activities expense	5,246,386,229	9,007,306,187
Late tax payment expense	4,526,264,010	-
13th salary	1,281,148,776	1,120,560,000
Others	1,641,207,355	3,750,559,546
TOTAL	**19,492,739,472**	**18,755,981,834**
In which:		
Other parties	*17,954,714,421*	*18,169,067,442*
Related parties (Note 34)	*1,538,025,051*	*586,914,392*

22. SHORT-TERM OTHER PAYABLES

VND

	30 June 2023	*31 December 2022*
Capital transfer payables *(*)*	36,500,000,000	56,500,000,000
Interest expenses	3,595,468,029	1,083,415,758
Social insurance, health insurance and unemployment insurance payables	3,151,941,345	1,686,582,806
Payables for business cooperation contract	2,147,650,000	2,147,650,000
Others	7,841,443,681	4,682,179,886
TOTAL	**53,236,503,055**	**66,099,828,450**
In which:		
Other parties	*50,899,995,958*	*65,768,310,183*
Related parties (Note 34)	*2,336,507,097*	*331,518,267*

(*) According to the shares transfer contract No. 087/2207/HDCNCP/YEG-STV dated 1 July 2022, the Company has purchased 2,295,000 shares of STV Group Multimedia Joint Stock Company corresponding to the purchased price amounting to VND 76,500,000,000 from Mr. Le Viet Hung.

23. LOANS

	31 December 2022	Drawdown	Repayment	Reclassify	Other decrease	VND 30 June 2023
Short-term	**94,317,807,400**	**337,155,335,825**	**(60,106,557,856)**	**(640,000,000)**	**(8,553,361,213)**	**362,173,224,156**
Loan from individuals *(Note 23.1)*	12,395,909,091	248,701,250,000	(10,640,000,000)	-	-	250,457,159,091
Loans from other parties *(Note 23.2)*	66,193,361,213	18,660,824,000	(18,350,000,000)	(1,640,000,000)	(6,553,361,213)	58,310,824,000
Loans from banks *(Note 23.3)*	9,628,537,096	56,593,261,825	(16,816,557,856)	-	-	49,405,241,065
Loans from related parties *(Note 23.4 and 34)*	6,100,000,000	13,200,000,000	(14,300,000,000)	1,000,000,000	(2,000,000,000)	4,000,000,000
Long-term	**1,000,000,000**	**200,000,000**	**(28,376,018)**	**640,000,000**	-	**1,811,623,982**
Loan from other party *(Note 23.2)*	-	-	-	1,640,000,000	-	1,640,000,000
Loans from related parties *(Note 23.4 and 34)*	1,000,000,000	200,000,000	(28,376,018)	(1,000,000,000)	-	171,623,982
TOTAL	**95,317,807,400**	**337,355,335,825**	**(60,134,933,874)**	**-**	**(8,553,361,213)**	**363,984,848,138**

23. LOANS (continued)

23.1 *Loan from individuals*

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

Lender	*30 June 2023* *VND*	*Repayment term*	*Interest rate* *%/p.a.*
Phan Thai Huy	103,005,000,000	13 February 2024	8
Nguyen Van Dai	70,000,000,000	14 February 2024	8
Dinh Tan Danh	58,756,250,000	From 13 February 2024 to 14 April 2024	8
Le Dinh Trong	10,100,000,000	31 December 2023	10.5 - 12
Nguyen Minh Duc	2,000,000,000	31 July 2023	12
Nguyen Thi Kieu Oanh	1,800,000,000	31 August 2023	10.5
Do Thi Phuong Lien	1,800,000,000	31 August 2023	10.5
Tran Thanh Tan	1,117,909,091	31 December 2023	8
Le Viet Hung	1,000,000,000	From 15 July 2023 to 15 August 2023	10.5
Tran Minh Viet	528,000,000	8 April 2024	6
Ho Thi Thanh Thuy	200,000,000	30 September 2023	10
Do Hai Son	150,000,000	31 August 2023	10.5
TOTAL	**250,457,159,091**		

23.2 *Loans from other parties*

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

Lender	*30 June 2023* *VND*	*Repayment term*	*Interest rate* *%/p.a.*
Short-term loan from other parties			
International Beverage Distribution Company Limited	30,000,000,000	On demand	0
Vital Investments Group Joint Stock Company	28,000,000,000	From 28 September 2023 to 16 January 2024	8
Ban Media Join Stock Company	310,824,000	19 May 2024	10.5
TỔNG CỘNG	**58,310,824,000**		
Short-term loan from other party			
ICC VN Innovative Solution Consulting Service Joint Stock Company	1,640,000,000	24 September 2024	0

23. LOANS (continued)

23.3 Loans from banks

Bank	*30 June 2023*	*Repayment term*	*Interest rate*	*Purpose*	*Description of collaterals*
	(VND)		*(% p.a.)*		
Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Dinh Branch	46,035,091,818	From 21 September 2023 to 23 April 2023	9.5	To finance business activities	Land using rights owned by third parties
Ho Chi Minh City Development Joint Stock Commercial Bank - Ho Chi Minh Branch	1,694,801,267	From 28 July 2023 to 30 September 2023	11.5	To finance business activities	Unsecured
Military Commercial Joint Stock Bank	853,138,667	From 13 July 2023 to 28 August 2023	13 - 13.5	To finance business activities	Unsecured
Vietnam Maritime Commercial Joint Stock Bank - Dong Da Branch	822,209,313	28 July 2023	12.07	To finance business activities	Unsecured
TỔNG CỘNG	**49,405,241,065**				

23. LOANS (continued)

23.3 Loans from related parties (Note 34)

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

Lender	*30 June 2023* *VND*	*Repayment term*	*Interest rate* *%/p.a.*
Short-term loan from related parties			
Netlink Viet Nam Communication Technology Joint Stock Company	3,000,000,000	26 June 2024	10.5
Yeah1 Publishing Company Limited	1,000,000,000	31 December 2023	6
TOTAL	**4,000,000,000**		
Long-term loan from related party			
Yeah1 Edigital Joint Stock Company	171,623,982	17 January 2025	6
TOTAL	**171,623,982**		

24. OWNERS' EQUITY

24.1 Increase and decrease in owners' equity

VND

	Share capital	*Share premium*	*Undistributed earnings*	*Total*
For the six-month period ended 30 June 2022				
As at 1 January 2022	312,799,680,000	550,873,478,254	20,536,615,720	884,209,773,974
Net profit for the period	-	-	6,718,460,546	6,718,460,546
Remuneration of Board of Director	-	-	(2,242,202,700)	(2,242,202,700)
As at 30 June 2022	312,799,680,000	550,873,478,254	25,012,873,566	888,686,031,820
For the six-month period ended 30 June 2023				
As at 1 January 2023	312,799,680,000	550,873,478,254	30,555,633,680	894,228,791,934
Net profit for the period	-	-	9,969,594,703	9,969,594,703
As at 30 June 2023	312,799,680,000	550,873,478,254	40,525,228,383	904,198,386,637

24. OWNERS' EQUITY (continued)

24.2 Capital transactions with owners and distribution of dividends

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
		VND
Contributed capital		
As at 1 January and 30 June	312,799,680,000	312,799,680,000

On 25 August 2023, the State Securities Commission (SSC) announced on the website of SSC on the receipt of the Company's application for registration of a private placement of shares in accordance with the Resolution of the General Meeting of Shareholders No. 125/2303/NQ/DHDCD/YEG dated 14 March 2023, Resolution of the 2023 Annual General Meeting of Shareholders No. 279/2306/YEG/NQ/DHDCD dated 2 June 2023, Resolution of Board of Directors No. 204/2305/NQ/HĐQT/YEG dated 5 May 2023. Accordingly, the Group plans to issue a maximum of 45,000,000 shares with a total expected issuance value of VND 450,000,000,000.

24.3 Shares - ordinary shares

	Number of shares	
	30 June 2023	*31 December 2022*
Authorised shares	**31,279,968**	**31,279,968**
Shares issued and fully paid	**31,279,968**	**31,279,968**
Ordinary shares	*31,279,968*	*31,279,968*
Shares in circulation	**31,279,968**	**31,279,968**
Ordinary shares	*31,279,968*	*31,279,968*

The Company's shares are issued with par value of VND 10,000 per share. The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share carries one vote per share without restriction.

25. EARNINGS PER SHARE

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

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
		VND
Net profit after tax attributable to ordinary shareholders (VND)	9,969,594,703	6,718,460,546
Net profit attributable to ordinary shareholders adjusted for the effect of dilution (VND)	**9,969,594,703**	**6,718,460,546**
Weighted average number of shares in circulation (share)	31,279,968	31,279,968
Basic and diluted earnings per share (VND/share)	319	215

26. NON-CONTROLLING INTERESTS

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
As at 1 January	12,551,387,798	(6,506,464,721)
Net (loss) profit after tax attributable to non-controlling interests	(829,807,421)	970,895,298
As at 30 June	11,721,580,377	(5,535,569,423)

27. REVENUES

27.1 Revenues from sale of goods and rendering of services

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Revenues	**143,294,334,475**	**136,841,871,638**
In which:		
Revenue from advertisements on television channels	*60,155,225,943*	*35,959,656,741*
Revenue from advertisements, media consulting on digital platform and event organization	*47,179,515,893*	*79,712,108,002*
Revenue from rendering of services and media commerce	*20,609,126,926*	*17,925,822,414*
Revenue from retail and other sales	*15,350,465,713*	*3,244,284,481*
Less	**(1,337,689,458)**	**(2,482,087,561)**
In which:		
Sales deduction	*(1,337,689,458)*	*(2,482,087,561)*
Net revenue	**141,956,645,017**	**134,359,784,077**
In which:		
Revenue from advertisements on television channels	*58,817,536,485*	*33,477,569,180*
Revenue from advertisements, media consulting on digital platform and event organization	*47,179,515,893*	*79,712,108,002*
Revenue from rendering of services and media commerce	*20,609,126,926*	*17,925,822,414*
Revenue from retail and other sales	*15,350,465,713*	*3,244,284,481*
In which:		
Other parties	*121,588,774,560*	*123,537,972,382*
Related parties (Note 34)	*21,705,559,915*	*13,303,899,256*

27. REVENUES (continued)

27.2 *Finance income*

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Interest income from deposits and lending	11,051,290,384	263,873,600
Interest income from business cooperation contracts	9,993,750,000	-
Other	9,814,860	-
TOTAL	**21,054,855,244**	**263,873,600**

28. COSTS OF GOODS SOLD AND SERVICES RENDERED

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Cost of advertisements on television channels	45,714,277,574	22,504,144,720
Cost of advertisements, media consulting on digital platform and events organization	43,848,547,565	68,541,224,187
Cost of services and media commerce	19,406,567,750	4,727,220,734
Cost of retail and other sales	23,848,229,351	5,183,024,551
(Reversal) provision of inventory *(Note 12)*	(25,364,368,711)	(5,118,543,148)
TOTAL	**107,453,253,529**	**95,837,071,044**

29. FINANCE EXPENSES

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Interest expense	10,048,072,400	2,381,120,522
Others	181,078,022	245,908,000
TOTAL	**10,229,150,422**	**2,627,028,522**

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Selling expense	**8,209,283,230**	**13,487,992,484**
Labor costs	4,660,617,087	1,963,741,771
Expenses for external services	3,013,649,422	11,451,799,987
Depreciation and amortization	-	72,450,726
Others	535,016,721	-
General and administrative expenses	**26,828,981,190**	**25,537,014,878**
Labor costs	16,991,684,202	12,654,239,077
Expenses for external services	6,505,467,815	3,406,351,479
Goodwill amortization	3,735,841,940	1,609,510,998
Depreciation and amortization	1,459,009,387	1,912,455,754
(Reversal) provision for doubtful receivables	(3,334,093,204)	3,015,057,729
Others	1,471,071,050	2,939,399,841
TOTAL	**27,746,105,208**	**39,025,007,362**

31. OTHER EXPENSES

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Late tax payment expenses	4,526,264,010	2,628,135,114
Others	719,280,183	140,135,072
TOTAL	**5,245,544,193**	**2,768,270,186**

32. PRODUCTION AND OPERATING COSTS

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Expenses for external services	129,426,187,565	111,150,967,782
Labour cost	33,060,601,261	20,618,434,791
Goodwill amortization *(Note 16)*	3,735,841,940	1,609,510,998
Depreciation and amortization *(Note 14 and 15)*	2,025,261,445	2,325,925,582
(Reversal) provision for doubtful receivables	(3,334,093,205)	3,015,057,729
(Reversal) provision of inventory	(25,364,368,711)	(5,118,543,148)
Others	2,942,087,654	1,260,724,672
TOTAL	**142,491,517,949**	**134,862,078,406**

33. CORPORATE INCOME TAX

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

The tax returns filed by the Company and its subsidiaries are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim consolidated financial statements could change at a later date upon final determination by the tax authorities.

33.1 CIT expenses

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Current tax expense	-	308,109,677
Deferred tax expense (income)	-	-
Adjustment for over accrual of tax from prior years	(3,929,753,635)	-
TOTAL	**(3,929,753,635)**	**308,109,677**

Reconciliation between CIT expense and the accounting profit multiplied by CIT rate is presented below:

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Accounting profit before tax	**5,210,033,647**	**7,997,465,521**
CIT expense at the tax rate of 20% applicable to companies in the Group	1,042,006,729	1,599,493,104
Adjustments:		
Tax losses not yet recognized deferred tax	2,561,384,445	529,130,652
Non-deductible expenses	1,023,600,918	668,244,017
Goodwill amortization	747,168,388	321,902,200
Share of loss (profit) from associates	63,090,810	(91,390,412)
Adjustment for over accrual of tax from prior years	(3,929,753,635)	-
Tax loss carried forward utilised	(5,437,251,290)	(2,719,269,884)
CIT expense	**(3,929,753,635)**	**308,109,677**

33.2 Current CIT

The current tax payable is based on taxable income for the current period. The tax income of the Company and its subsidiaries for the period differs from the profit as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company and its subsidiaries' liability for current tax is calculated using tax rates that have been enacted by the balance sheet date

33. CORPORATE INCOME TAX (continued)

33.3 *Deferred tax*

The following are the deferred tax assets and deferred tax liabilities recognised by the Group, and the movements thereon, during the current and previous period:

VND

	Interim consolidated balance sheet		*Interim consolidated income statement*	
	30 June 2023	*31 December 2022*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
Deferred tax liabilities				
Provision for investments in subsidiaries	17,614,260,119	17,614,260,119	-	-

33.4 *Tax losses carried forward*

The Group is entitled to carry tax loss forward to offset against taxable income arising within five years consecutive subsequent to the year in which the loss was incurred. At the balance sheet date, the Group had aggregated accumulated tax losses of VND 842,655,709,000 (31 December 2022: VND 869,841,965,450) available for offset against future taxable income. Details are as follows:

VND

Originating year	*Can be utilized up to*	*Tax loss amount*	*Utilization of tax losses*	*Unutilized at 30 June 2023*
2019 *(*)*	2024	18,321,554,642	(12,085,776,490)	6,235,778,152
2020 *(**)*	2025	453,621,189,557	-	453,621,189,557
2020 *(*)*	2025	2,250,136,597	(13,459,090)	2,236,677,507
2021 *(**)*	2026	363,538,343,389	(9,470,548,790)	354,067,794,599
2022 *(**)*	2027	32,110,741,265	(5,616,472,080)	26,494,269,185
TOTAL		**869,841,965,450**	**(27,186,256,450)**	**842,655,709,000**

(*) Tax loss as per tax assessment minutes.

(**) Estimated tax loss as per the Company's corporate income tax declaration for the year ended 30 June 2023 has not been audited by the local tax authorities as of the date of these consolidated financial statements.

No deferred tax assets were recognised in respect of the remaining tax losses because future taxable income cannot be ascertained at this stage.

34. TRANSACTIONS WITH RELATED PARTIES

List of related parties as at 30 June 2023 is as follows:

Related parties	*Relationship*
Netlink Viet Nam Communication Technology Joint Stock Company	Associate
Yeah1 Edigital Joint Stock Company	Associate
One Communication Technology Corporation	Associate
Zmedia Joint Stock Company	Associate
Kolorlife Automatic Technology Joint Stock Company	Associate
100 Degrees Entertainment Joint Stock Company	Associate
Vietnam Entertainment Investment Joint Stock Company	Associate
Global Wave Joint Stock Company	Associate
Vietnam Music Award Company Limited	Associate
Digital Content Center Company Limited	Subsidiary of associate
Yeah1 Publishing Company Limited	Subsidiary of associate
Big Cat Company Limited	Subsidiary of associate
Tstudio Joint Stock Company	Subsidiary of associate
Talent and Community Development Joint Stock Company	Subsidiary of associate
Yeah1 Gaming Joint Stock Company	Other investment
Tera Group Joint Stock Company	Other investment
Ms Le Phuong Thao	Chairwoman of the Board of Directors ("BOD")
Mr Nguyen Hoang Giang	Vice Chairman of BOD
Mr Dinh Hoai Nam	Member of BOD
Mr Tran Hoai Nam	Member of BOD
Mr Dao Phuc Tri	Deputy General Director and Member of BOD
Mr Kim Min Soo	Deputy General Director and Member of BOD (appointed on 2 June 2023)
Ms Ngo Thi Van Hanh	Deputy General Director and Member of BOD (appointed on 5 April 2023)
Mr Che Doan Vien	Deputy General Director (appointed on 1 April 2023)
Mr Yam Kong Fatt	Deputy General Director
Mr Tran Thanh Tan	Deputy General Director (resigned on 28 February 2023)
Mr Le Minh Nhat Tin	Deputy General Director (resigned on 5 April 2023)
Mr Nguyen Quang Vinh	Deputy General Director (resigned on 29 September 2022)
Ms Nguyen Dang Quynh Anh	Deputy General Director (resigned on 16 February 2022)
Mr Nguyen Vu Nghi	Deputy General Director (resigned on 1 May 2022)
Mr Nguyen Van Nam	Chairman of Board of Supervision("BOS")
Ms Le Thi Bich Hang	Member of BOS
Mr Vuong Ho Tri Dung	Member of BOS (appointed on 2 June 2023)
Ms Le Thi Quynh	Member of BOS (resigned on 2 June 2023)

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions of the Group with its related parties in the current and previous periods were as follows:

VND

Related parties	*Transaction*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
Yeah1 Edigital Joint Stock Company	Lending collection	26,871,435,836	2,000,000,000
	Repayment of loans	18,328,376,018	-
	Lending	17,050,000,000	49,160,000,000
	Rendering of services	12,314,234,577	13,297,345,240
	Purchase of services	5,195,101,255	2,334,016,425
	Collection lending interest	659,641,225	5,333,333
	Drawdown of loans	400,000,000	500,000,000
	Lending interest	371,832,271	-
	Payment of interest	173,807,936	-
	Interest expense	76,259,782	28,018,265
Netlink Viet Nam Communication Technology Joint Stock Company	Drawdown of loans	6,000,000,000	-
	Rendering of services	3,228,325,338	-
	Repayment of loans	3,000,000,000	-
	Lending	2,328,800,000	-
	Lending collection	2,328,800,000	-
	Lending interest	46,603,398	-
	Collection lending interest	42,738,149	-
	Purchase of services	4,400,000	-
	Interest expense	657,534	-
Digital Content Center Company Limited	Collection lending	6,250,000,000	-
	Rendering of services	6,163,000,000	6,554,016
	Lending	1,250,000,000	-
	Lending interest	990,164,282	-
	Collection lending interest	22,880,000	-
	Interest expense	17,972,603	-
Mr Dao Phuc Tri	Advance receivable	10,560,836,604	4,114,141,440
	Advance	10,475,412,928	1,979,047,000
Tera Group Joint Stock Company	Lending	7,154,000,000	-
	Collection lending	854,000,000	-
	Lending interest	139,333,562	-
Big Cat Company Limited	Purchase of services	1,291,070,000	-
Yeah1 Gaming Joint Stock Company	Lending	450,000,000	-
	Lending interest	5,490,411	-
	Collection lending interest	3,118,904	-
Ms Le Phuong Thao	Advance	72,654,974	-
	Advance receivable	40,593,474	-
Ms Ngo Thi Van Hanh	Advance	65,371,655	-
One Communication Technology Corporation	Interest expense	79,342,466	-
Yeah1 Publishing Company Limited	Lending interest	29,753,424	-
	Collection lending interest	11,955,159	-

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet date were as follows:

			VND
Related parties	*Transaction*	*30 June 2022*	*31 December 2022*
Short-term trade receivables			
100 Degrees Entertainment Joint Stock Company	Rendering of services	6,731,991,724	6,731,991,724
Yeah1 Edigital Joint Stock Company	Rendering of services	2,221,548,314	6,480,000,000
Netlink Viet Nam Communication Technology Joint Stock Company	Rendering of services	1,044,647,334	-
Digital Content Center Company Limited	Rendering of services	999,999,958	999,999,958
One Communication Technology Corporation	Rendering of services	523,907,131	523,907,131
Tstudio Joint Stock Company	Rendering of services	552,419,560	-
Big Cat Company Limited	Rendering of services	457,174,809	1,080,000,000
Yeah1 Publishing Company Limited	Rendering of services	-	2,421,533,432
		12,531,688,830	**18,237,432,245**
Short-term advances to suppliers			
Yeah1 Edigital Joint Stock Company	Purchase of services	24,750,000	24,750,000
Short-term loan receivables			
Digital Content Center Company Limited	Lending	18,689,396,607	24,939,396,607
Tera Group Joint Stock Company	Lending	11,296,000,000	-
Yeah1 Edigital Joint Stock Company	Lending	-	13,271,435,836
Yeah1 Gaming Joint Stock Company	Lending	70,000,000	-
		30,055,396,607	**38,210,832,443**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet date were as follows: (continued)

VND

Related parties	*Transaction*	*30 June 2022*	*31 December 2022*
Other short-term receivables			
Mr Dao Phuc Tri	Advance	5,245,061,946	5,330,485,622
Digital Content Center Company Limited	Lending interest	2,255,506,082	1,288,221,800
Tera Group Joint Stock Company	Lending interest	139,333,562	-
Ms Ngo Thi Van Hanh	Advance	65,371,655	-
Ms Le Phuong Thao	Advance	32,061,500	-
Yeah1 Edigital Joint Stock Company	Lending interest	29,773,972	317,582,927
Netlink Viet Nam Communication Technology Joint Stock Company	Lending interest	3,865,249	-
Yeah1 Gaming Joint Stock Company	Lending interest	2,371,507	-
Yeah1 Publishing Company Limited	Lending interest	-	11,955,159
		7,773,345,473	**6,948,245,508**
Long-term loan receivables			
Yeah1 Edigital Joint Stock Company	Lending	3,450,000,000	-
Digital Content Center Company Limited	Lending	1,250,000,000	-
Yeah1 Gaming Joint Stock Company	Lending	450,000,000	-
		5,150,000,000	**-**
Short-term trade payables			
One Communication Technology Corporation	Purchase of services	5,849,789,534	5,849,789,534
Yeah1 Edigital Joint Stock Company Yeah1 Edigital Joint Stock Company	Purchase of services	1,208,380,000	4,014,307,984
Digital Content Center Company Limited	Purchase of services	25,000,000	25,000,000
Big Cat Company Limited	Purchase of services	-	622,338,000
		7,083,169,534	**10,511,435,518**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet date were as follows: (continued)

Related parties	*Transaction*	*30 June 2022*	*VND 31 December 2022*
Short-term advances from customers			
Yeah1 Edigital Joint Stock Company	Rendering of services	137,093,401	137,093,401
Short-term accrued expenses			
Big Cat Company Limited	Program production and advertising costs	611,658,912	42,162,411
One Communication Technology Corporation	Program production and advertising costs	270,000,000	277,000,000
	Interest expense	160,000,000	80,657,534
Netlink Viet Nam Communication Technology Joint Stock Company	Program production and advertising costs	206,603,932	-
Yeah1 Edigital Joint Stock Company	Program production and advertising costs	195,981,386	21,187,600
	Interest expense	4,027,397	105,906,847
Yeah1 Publishing Company Limited	Interest expense	89,753,424	60,000,000
		1,538,025,051	**586,914,392**
Other short-term payables			
One Communication Technology Corporation	Payables for business cooperation contract	2,000,000,000	-
Vietnam Entertainment Investment Joint Stock Company	Other fee	207,573,065	207,573,065
Yeah1 Publishing Company Limited	Other fee	123,945,202	123,945,202
Yeah1 Edigital Joint Stock Company	Interest expense	4,331,296	-
Netlink Viet Nam Communication Technology Joint Stock Company	Interest expense	657,534	-
		2,336,507,097	**331,518,267**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties at the balance sheet date were as follows: (continued)

Related parties	*Transaction*	*30 June 2022*	*31 December 2022*
			VND
Short-term loans			
Netlink Viet Nam Communication Technology Joint Stock Company	Loans	3,000,000,000	-
Yeah1 Publishing Company Limited	Loans	1,000,000,000	-
Yeah1 Edigital Joint Stock Company	Loans	-	4,100,000,000
One Communication Technology Corporation	Loans	-	2,000,000,000
		4,000,000,000	**6,100,000,000**
Long-term loans			
Yeah1 Publishing Company Limited	Loans	-	1,000,000,000
Yeah1 Edigital Joint Stock Company	Loans	171,623,982	-
		171,623,982	**1,000,000,000**

Transactions with other related parties

Remuneration to members of the Board of Directors ("BOD"), Board of Supervision ("BOS"), and management:

		For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
			VND
Mr Dao Phuc Tri	General Director – Member of BOD	1,699,338,000	954,046,900
Ms Ngo Thi Van Hanh	Deputy General Director	750,000,000	-
Ms Le Phuong Thao	Chairwoman – Deputy General Director	502,449,000	334,966,000
Mr Che Doan Vien	Deputy General Director	354,435,900	-
Mr Tran Thanh Tan	Deputy General Director	123,981,550	123,981,550
Mr Le Minh Nhat Tin	Deputy General Director	-	1,004,898,000
Mr Nguyen Quang Vinh	Deputy General Director	-	743,148,922
Mr Nguyen Vu Nghi	Deputy General Director	-	350,000,000
Ms Nguyen Dang Quynh Anh	Deputy General Director	-	350,000,000
Mr Yam Kong Fatt	Deputy General Director	-	-
Mr Kim Min Soo	Deputy General Director – Member of BOD	-	-
Mr Nguyen Hoang Giang	Vice Chairman of BOD	-	-
Mr Dinh Hoai Nam	Member of BOD	-	-
Mr Tran Hoai Nam	Member of BOD	-	-
Mr Nguyen Van Nam	Chairman of Board of Supervision	-	-
Ms Le Thi Bich Hang	Member of BOS	-	-
Mr Vuong Ho Tri Dung	Member of BOS	-	-
Ms Le Thi Quynh	Member of BOS	-	-
TOTAL		**3,430,204,450**	**3,861,041,372**

35. OPERATING LEASE COMMITMENTS

35.1 Operating lease commitment (lessee)

The Group leases the offices, machinery and equipment, ground and land under operating leases. The minimum lease commitments as at the balance sheet date under the operating lease arrangements are as follows:

VND

	30 June 2022	*31 December 2022*
Less than 1 year	25,687,691,325	21,397,038,548
From 1 - 5 years	4,773,227,500	3,704,820,432
TOTAL	**30,460,918,825**	**25,101,858,980**

35.2 Capital commitment

As at the balance sheet date, the Group has capital contribution commitment as follows:

VND

	30 June 2023 and 31 December 2022		
	Capital commitment	*Contributed*	*Remaining*
Digital Conversion and Technology Center Company Limited	10,200,000,000	10,000,000	10,190,000,000
Yeah1 Super Star Joint Stock Company	7,130,060,000	12,000,000	7,118,060,000
Eco Consumer Joint Stock Company	5,000,000,000	-	5,000,000,000
AppNews Vietnam Joint Stock Company	13,300,000,000	10,538,000,000	2,762,000,000
TOTAL	**35,630,060,000**	**10,560,000,000**	**25,070,060,000**

36. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Group mainly operates in the fields of advertising, media consulting on digital platforms and event organization, advertising on television channels, providing services and media commerce and retailing.

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties. Segment revenue, segment expense and segment result include transfers between business segments. Those transfers are eliminated in preparation of the interim consolidated financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 June 2023 and for the six-month period then ended

36. SEGMENT INFORMATION (continued)

The following table pr esents revenue and costs and certain assets and liability information regarding the Group's business segment:

VND

	Advertisements on television channels	*Advertisements, media consulting on digital platform and events organisation*	*Services and media commerce*	*Trading activities*	*Eliminates*	*Total*
As at and for the 6-month period ended 30 June 2023						
Sales to external customers	58,817,536,485	47,179,515,893	20,609,126,926	15,350,465,713	-	141,956,645,017
Inter-segment sales	-	-	10,378,360,186	-	(10,378,360,186)	-
TOTAL	**58,817,536,485**	**47,179,515,893**	**30,987,487,112**	**15,350,465,713**	**(10,378,360,186)**	**141,956,645,017**
Results						
Segment operating profit	7,648,332,215	28,695,337,039	4,218,983,629	(8,577,763,638)	2,518,502,243	34,503,391,488
Unallocated expenses						(35,038,264,420)
Shared loss of associates						(315,454,050)
Finance income						21,054,855,244
Finance expenses						(10,229,150,422)
Other income						(4,765,344,193)
Net profit before tax						**5,210,033,647**
Corporate income tax expense						3,929,753,635
Deferred tax expenses						-
Net profit after tax						**9,139,787,282**
As at 30 June 2023						
Assets and liabilities						
Segment assets	179,862,940,924	139,137,744,512	605,683,119,528	428,840,742,772	(157,055,788,124)	1,196,468,759,612
Unallocated assets						312,960,770,992
Total assets						**1,509,429,530,604**
Segment liabilities	144,925,296,687	265,798,378,934	390,954,182,725	46,176,626,583	(310,336,898,566)	537,517,586,363
Unallocated liabilities						55,395,466,852
Total liabilities						**592,913,053,215**

36. SEGMENT INFORMATION (continued)

The following table pr esents revenue and costs and certain assets and liability information regarding the Group's business segment:

VND

	Advertisements on television channels	*Advertisements, media consulting on digital platform and events organisation*	*Services and media commerce*	*Trading activities*	*Eliminates*	*Total*
As at and for the 6-month period ended 30 June 2023						
Sales to external customers	33,477,569,180	79,712,108,002	17,925,822,414	3,244,284,481	-	134,359,784,077
Inter-segment sales	298,309,091	2,131,759	9,570,000,000	2,794,633,308	(12,665,074,158)	-
TOTAL	**33,775,878,271**	**79,714,239,761**	**27,495,822,414**	**6,038,917,789**	**(12,665,074,158)**	**134,359,784,077**
Results						
Segment operating profit	11,271,733,551	10,023,015,574	11,007,508,558	4,466,178,231	1,754,277,119	38,522,713,033
Unallocated expenses						(39,025,007,362)
Shared loss of associates						456,952,066
Finance income						263,873,600
Finance expenses						(2,627,028,522)
Other income						10,405,962,706
Net profit before tax						**7,997,465,521**
Corporate income tax expense						(308,109,677)
Deferred tax expenses						-
Net profit after tax						**7,689,355,844**
As at 30 June 2023						
Assets and liabilities						
Segment assets	84,714,529,400	216,563,816,421	1,288,262,529,074	683,321,418,395	(1,505,445,506,274)	767,416,787,016
Unallocated assets						415,131,088,457
Total assets						**1,182,547,875,473**
Segment liabilities	69,667,134,179	374,105,223,323	109,503,861,433	179,111,979,121	(465,791,483,006)	266,596,715,050
Unallocated liabilities						32,800,698,026
Total liabilities						**299,397,413,076**

37. EVENTS AFTER THE BALANCE SHEET DATE

Except the events disclosed in *Note 7, 8, 10, 24.2,* there is no other significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim consolidated financial statements.

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

Luu Anh Khoa	Nguyen Thi Khanh Trang	Che Doan Vien
Preparer	Chief Accountant	Deputy General Director

Ho Chi Minh, Vietnam

29 August 2023