Yeah1 Group Corporation

Interim separate financial statements

For the six-month period ended 30 June 2023

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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 are to provide consulting services, creative activities, art and entertainment activities; produces and distributes movies, films and television programs.

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

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

BOARD OF DIRECTORS

Members of the Board of Directors of the Company 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	Chairman	
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:

Ms 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 separate 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 separate financial statements of the Company for six-month period ended 30 June 2023.

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

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

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

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

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

STATEMENTS BY MANAGEMENT

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

The Company has subsidiaries as disclosed in *Note 13.1* of the interim separate financial statements. The Company prepared these interim separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. Concurrently, the Company is in the process of preparation the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2023.

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

For and on behalf of Management:

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

Che Doan Vien
Deputy General Director

Ho Chi Minh City, Vietnam

21 August 2023

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Ernst & Young Vietnam Limited
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2 Hai Trieu Street, District 1
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Reference: 12925844/67488977

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders of Yeah1 Group Corporation

We have reviewed the accompanying interim separate financial statements of Yeah1 Group Corporation ("the Company") as prepared on 21 August 2023 and set out on pages 6 to 47, which comprise the interim separate balance sheet as at 30 June 2023, and the interim separate income statement and the interim separate 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 these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

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

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Conclusion

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

Other Matter

The interim separate 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 separate financial statements on 29 August 2022. In addition, the separate 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

CÔNG TY TRÁCH NHIỆM HỮU HẠN ERNST & YOUNG VIỆT NAM

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

Ho Chi Minh City, Vietnam

21 August 2023

Yeah1 Group Corporation

B01a-DN

INTERIM SEPARATE BALANCE SHEET
as at 30 June 2023

VND

Code	ASSETS	Notes	30 June 2023	31 December 2022
100	**A. CURRENT ASSETS**		**352,055,198,422**	**291,336,732,031**
110	***I. Cash***	***4***	***3,565,881,794***	***17,365,013,108***
111	1. Cash		3,565,881,794	17,365,013,108
120	***II. Short-term investment***		***230,000,000***	***50,000,000***
123	1. Held-to-maturity investments	5	230,000,000	50,000,000
130	***III. Current account receivables***		***347,449,840,043***	***272,339,132,314***
131	1. Short-term trade receivables	6	22,644,346,268	27,748,139,261
132	2. Short-term advances to suppliers		209,425,634	156,181,002
135	3. Short-term loan receivables	7	242,926,063,928	173,136,646,038
136	4. Other short-term receivables	8	101,970,004,213	91,598,166,013
137	5. Provision for doubtful short-term receivables	9	(20,300,000,000)	(20,300,000,000)
140	***IV. Inventories***		***69,884,800***	-
141	1. Inventories		69,884,800	-
150	***V. Other current asset***		***739,591,785***	***1,582,586,609***
151	1. Short-term prepaid expenses		739,591,785	1,582,586,609
200	**B. NON-CURRENT ASSETS**		**1,232,366,908,186**	**1,003,844,072,670**
210	***I. Long-term receivables***		***214,969,045,358***	***220,139,444,500***
215	1. Long-term loan receivables	7	13,879,688,358	119,000,000,000
216	2. Other long-term receivables	8	201,089,357,000	101,139,444,500
220	***II. Fixed assets***		***2,022,615,284***	***2,108,361,872***
221	1. Tangible fixed assets	10	237,527,350	293,235,502
222	Cost		1,833,778,240	1,833,778,240
223	Accumulated depreciation		(1,596,250,890)	(1,540,542,738)
227	2. Intangible fixed assets	11	1,785,087,934	1,815,126,370
228	Cost		2,524,382,154	2,524,382,154
229	Accumulated amortisation		(739,294,220)	(709,255,784)
240	***III. Long-term asset in progress***		***6,120,247,959***	***5,000,000,000***
242	1. Construction in progress	12	6,120,247,959	5,000,000,000
250	***IV. Long-term investments***	***13***	***1,007,764,181,326***	***774,002,931,326***
251	1. Investments in subsidiaries		1,208,677,412,233	1,206,677,412,233
252	2. Investments in associates		231,761,250,000	-
253	3. Investments in other entities		17,715,625,000	17,715,625,000
254	4. Provision for long-term investments		(450,390,105,907)	(450,390,105,907)
260	***V. Other long-term asset***		***1,490,818,259***	***2,593,334,972***
261	1. Long-term prepaid expenses		1,490,818,259	2,593,334,972
270	**TOTAL ASSETS**		**1,584,422,106,608**	**1,295,180,804,701**

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

VND

Code	RESOURCES	Notes	30 June 2023	31 December 2022
300	**C. LIABILITIES**		**379,438,490,777**	**113,841,039,853**
310	***I. Current liabilities***		***322,624,648,517***	***113,841,039,853***
311	1. Short-term trade payables		1,561,460,307	1,426,835,606
313	2. Statutory obligations	14	3,367,823,042	3,441,434,852
314	3. Payables to employees		1,642,069,726	1,525,057,726
315	4. Short-term accrued expenses	15	5,299,333,283	3,414,710,929
319	5. Other short-term payables	16	48,762,619,976	60,822,591,340
320	6. Short-term loans	17	261,991,342,183	43,210,409,400
330	***II. Non-current liability***		***56,813,842,260***	-
338	1. Long-term loans	17	56,813,842,260	-
400	**D. OWNERS' EQUITY**		**1,204,983,615,831**	**1,181,339,764,848**
410	***I. Capital***	***18***	***1,204,983,615,831***	***1,181,339,764,848***
411	1. Share capital		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		550,873,478,254	550,873,478,254
421	3. Undistributed earnings		341,310,457,577	317,666,606,594
421a	*- Undistributed earnings by the end of prior period*		*317,666,606,594*	*308,003,499,267*
421b	*- Undistributed earnings of current period*		*23,643,850,983*	*9,663,107,327*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**1,584,422,106,608**	**1,295,180,804,701**

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

Dang Phuong Dung Preparer	Nguyen Thi Khanh Trang Chief Accountant	Che Doan Vien Deputy General Director

Ho Chi Minh City, Vietnam

21 August 2023

Yeah1 Group Corporation

B02a-DN

INTERIM SEPARATE 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*
10	**1. Net revenue from rendering of services**	**19.1**	**28,797,278,573**	**13,465,818,183**
11	**2. Cost of services rendered**	**20**	**(21,074,843,218)**	**(6,764,472,802)**
20	**3. Gross profit from rendering of services**		**7,722,435,355**	**6,701,345,381**
21	**4. Finance income**	**19.2**	**33,613,598,865**	**549,386,618**
22	**5. Finance expenses**	**21**	**(9,732,071,627)**	**1,033,315,068**
23	*In which: Interest expenses*		*(9,732,071,627)*	*1,033,315,068*
25	**6. Selling expenses**		**-**	**(52,269,317)**
26	**7. General and administrative expenses**	**22**	**(7,957,814,626)**	**(7,393,683,112)**
30	**8. Operating profit**		**23,646,147,967**	**838,094,638**
31	**9. Other income**		**-**	**36,382,469**
32	**10. Other expenses**		**(2,296,984)**	**(156,017,955)**
40	**11. Other loss**		**(2,296,984)**	**(119,635,486)**
50	**12. Accounting profit before tax**		**23,643,850,983**	**718,459,152**
51	**13. Current corporate income tax expense**	**24**	**-**	**-**
52	**14. Deferred tax income**	**24**	**-**	**-**
60	**15. Net profit after tax**		**23,643,850,983**	**718,459,152**

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

Dang Phuong Dung
Preparer

Nguyen Thi Khanh Trang
Chief Accountant

Che Doan Vien
Deputy General Director

Ho Chi Minh City, Vietnam

21 August 2023

INTERIM SEPARATE 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**		**23,643,850,983**	**718,459,152**
	Adjustments for:			
02	Depreciation and amortisation	10, 11	85,746,588	126,953,280
05	Profits from investing activities		(23,619,653,896)	(349,084,618)
06	Interest expenses	21	9,732,071,627	(1,033,315,068)
08	**Operating profit (loss) before changes in working capital**		**9,842,015,302**	**(536,987,254)**
09	Increase in receivables		(31,917,890,797)	(136,500,893,174)
10	Increase in inventories		(69,884,800)	(976,105,088)
11	Increase (decrease) in payables		1,245,653,183	(85,843,236,974)
12	Decrease (increase) in prepaid expenses		1,945,511,537	(906,521,086)
14	Interest paid		(975,048,928)	-
20	**Net cash flows used in operating activities**		**(19,929,644,503)**	**(224,763,743,576)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(1,120,247,959)	-
23	Loans to other entities		(67,559,714,853)	(198,298,819,997)
24	Collections from borrowers		102,710,608,605	201,803,692,629
25	Payments for investments in other entities		(353,071,250,000)	-
26	Proceeds from sale of investments in other entities		13,983,200,000	174,360,452,833
27	Interest and dividends received		25,318,142,353	44,199,649,003
30	**Net cash flows (used in) from investing activities**		**(279,739,261,854)**	**222,064,974,468**
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings	17	327,135,916,260	15,049,155,234
34	Repayment of borrowings	17	(41,266,141,217)	(11,610,547,000)
40	**Net cash flows from financing activities**		**285,869,775,043**	**3,438,608,234**

INTERIM SEPARATE 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*
50	**Net (decrease) increase in cash for the period**		**(13,799,131,314)**	**739,839,126**
60	**Cash at beginning at beginning of the period**		**17,365,013,108**	**637,309,463**
70	**Cash at end at end of the period**	**4**	**3,565,881,794**	**1,377,148,589**

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

Dang Phuong Dung
Preparer

Nguyen Thi Khanh Trang
Deputy of Finance Director

Che Doan Vien
Deputy General Director

Ho Chi Minh City, Vietnam

21 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 ("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 are to provide consulting services, advertising, creative, art and entertainment activities; produces and distributes movies, films, and television programs.

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

The number of Company's employees as at 30 June 2023 was 77 (31 December 2022: 58).

2. BASIS OF PREPARATION

2.1 *Purpose of preparing the interim separate financial statements*

The Company has subsidiaries as disclosed in *Note 13.1*, the Company prepared these interim separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. Concurrently, the Company is in the process of preparation the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2023.

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

2.2 *Accounting standards and system*

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

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

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

2. BASIS OF PREPARATION (continued)

2.3 Applied accounting documentation system

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

2.4 Fiscal year

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

2.5 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks.

3.2 Receivables

Receivables are presented in the interim separate 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 as general and administrative expense in the interim separate 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 separate 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 inventories owned by the Company, based on appropriate evidence of impairment available at the interim separate 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 separate income statement.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 separate income statement as incurred.

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

3.5 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 separate income statement on a straight-line basis over the lease term.

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

3.7 Depreciation and amortisation

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

Office equipment	3 - 10 years
Trademarks, brand names	10 - 44 years

3.8 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)

3.9 Prepaid expenses

Prepaid expenses are reported as short-term and long-term prepaid expenses on the interim separate balance sheet and amortised 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 separate income statement:

- 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.

3.10 Investments

Investments in subsidiaries

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

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investment in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associate arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in other entities

Investments in other entities are carried at cost.

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 separate 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 recognised as finance expense in the interim separate income statement and deducted against the value of such investments.

3.11 Payables and accruals

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Foreign currency transactions

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

- Transaction 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 interim separate balance sheet date which are determined as follows:

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

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

3.13 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to investors/shareholders after approval by the appropriate level of authority/in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

3.14 Revenue recognition

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

Rendering of services

Revenue is recognised when services have been rendered and completed.

Interest

Interest income is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividend

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.15 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the tax 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 separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current income tax assets against current income tax liabilities and when the Company intends to settle its current income 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 amounts for interm separate financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

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

The carrying amount of deferred tax assets is reviewed at each 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 tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each balance sheet date and are recognised 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 year when the asset is realised 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 separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current income tax assets against current income tax liabilities and when they relate to income taxes levied by the same tax authority on the same taxable entity.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16 Related parties

Parties are considered to be related parties of the Company 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 Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of their families.

4. CASH

VND

	30 June 2023	*31 December 2022*
Cash on hand	-	56,601,896
Cash at banks	3,565,881,794	17,308,411,212
TOTAL	**3,565,881,794**	**17,365,013,108**

5. 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.

6. SHORT-TERM TRADE RECEIVABLES

VND

	30 June 2023	*31 December 2022*
Other parties	3,275,419,728	7,479,354,280
Ontrending Media Corporation	*2,490,070,000*	*-*
On+ Communication Corporation	*635,525,000*	*635,525,000*
TKK Entertainment Joint Stock Company	*-*	*4,320,000,000*
Others	*149,824,728*	*2,523,829,280*
Related parties *(Note 25)*	19,368,926,540	20,268,784,981
TOTAL	**22,644,346,268**	**27,748,139,261**

7. LOAN RECEIVABLES

	30 June 2023	*31 December 2022*
		VND
Short-term	**242,926,063,928**	**173,136,646,038**
Loan receivables from other parties	182,802,831,321	99,304,297,479
Loan receivables from related parties *(Note 25)*	60,123,232,607	73,832,348,559
Long-term	**13,879,688,358**	**119,000,000,000**
Loan receivables from other parties	-	119,000,000,000
Loan receivables from related parties *(Note 25)*	13,879,688,358	-
TOTAL	**256,805,752,286**	**292,136,646,038**

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 of third party
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
Media Investment Hub Viet Nam Company Limited	1,040,000,000	From 20 February 2023 to 27 June 2024	8 – 10.5	Unsecured
Delivery Technology Joint Stock Company	620,824,000	From 19 May 2023 to 19 June 2024	12	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	**182,802,831,321**			

7. LOAN RECEIVABLES (continued)

Details of these unsecured loan receivables are as follows: (continued)

Borrower	*30 June 2023*	*Maturity date*	*Interest rate*	*Description of collateral*
	(VND)		*% p.a.*	
Short-term loan receivables from related parties *(Note 25)*				
Digital Content Center Company Limited	18,689,396,607	30 June 2024	8	Unsecured
YAG Entertainment Corporation	15,663,836,000	From 13 December 2023 to 30 June 2024	6 - 8	Unsecured
STV Group Multimedia Joint Stock Company	16,430,000,000	From 21 March 2023 to 12 May 2024	8 – 10.5	Unsecured
Tera Group Joint Stock Company	3,900,000,000	20 April 2024	10.5	Unsecured
Yeah1 Up Company Limited	3,370,000,000	From 20 March 2024 to 27 June 2024	8 – 10.5	Unsecured
Youth Embassy Film Production and Investment Corporation	2,000,000,000	18 February 2024	8 – 8.7	Unsecured
Talent and Community Development Joint Stock Company	70,000,000	30 May 2024	10.5	Unsecured
TOTAL	**60,123,232,607**			
Long-term loan receivables from related parties *(Note 25)*				
YAG Entertainment Corporation	5,000,000,000	From 3 November 2024 to 29 November 2024	6	Unsecured
Yeah1 Up Company Limited	3,350,000,000	24 February 2025	8	Unsecured
Giga1 Commerce and Technology Joint Stock Company	2,090,000,000	From 7 April 2025 to 27 June 2025	10.5	Unsecured
Youth Embassy Film Production and Investment Corporation	1,739,688,358	From 2 January 2025 to 1 July 2025	8	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	**13,879,688,358**			

8. OTHER RECEIVABLES

VND

	30 June 2023	*31 December 2022*
Short-term	**101,970,004,213**	**91,598,166,013**
Advances to employees	56,923,452,520	30,220,039,367
Receivable from business cooperation contract *(*)*	17,500,000,000	17,500,000,000
Interest income from lending and bank deposits	13,732,722,781	8,709,025,678
Interest receivable from business cooperation contracts	12,093,750,000	2,100,000,000
Deposits	1,512,711,125	1,477,711,125
Receivable from capital transfer	-	13,983,200,000
Dividend receivables	2,625,551	16,999,811,111
Others	204,742,236	608,378,732
Long-term	**201,089,357,000**	**101,139,444,500**
Receivable from BCC *(**)*	199,875,000,000	100,565,000,000
Deposits	1,214,357,000	574,444,500
TOTAL	**303,059,361,213**	**192,737,610,513**
Provision for doubtful short-term receivables *(Note 9)*	(20,300,000,000)	(20,300,000,000)
NET	**282,759,361,213**	**172,437,610,513**
In which:		
Other parties	*291,651,003,251*	*165,464,870,465*
Related parties (Note 25)	*11,408,357,962*	*27,272,740,048*

(*) It represents the business cooperation contract regarding building and trading Hung Vuong Square project at No. 100, Hung Vuong Street, Ward 9, District 5, Ho Chi Minh City between the Company 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 Company 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 32,500,000,000 VND.

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 separate financial statements, the Company 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.

(**) According to the Cooperation Contract No. 146/2303/HDHT/YEG/UNI dated 20 December 2022, the Company cooperates with Unicorn Venture Joint Stock Company ("Unicorn Venture") to invest in start-up projects. On 30 June 2023, the Company 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 Company will be sharing profits at the rate of 70%. In case the profit shared to the Company after the reconciliation is less than 10% of the total amount that the Company has disbursed to Unicorn Venture up to the time of reconciliation, the profit shared to the Company will be adjusted to 10% of the total amount disbursed by the Company.

9. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

VND

	Cost	*Recoverable amount*	*Provision*
As at 30 June 2023			
Tan An Dong Sai Gon Investment Company Limited	19,600,000,000	-	(19,600,000,000)
UP Development Joint Stock Company	1,000,000,000	300,000,000	(700,000,000)
TOTAL	**20,600,000,000**	**300,000,000**	**(20,300,000,000)**
As at 31 December 2022			
Tan An Dong Sai Gon Investment Company Limited	19,600,000,000	-	(19,600,000,000)
UP Development Joint Stock Company	1,000,000,000	300,000,000	(700,000,000)
TOTAL	**20,600,000,000**	**300,000,000**	**(20,300,000,000)**

10. TANGIBLE FIXED ASSETS

VND

	Machinery and equipment
Cost	
As at 31 December 2022 and 30 Jue 2023	1,833,778,240
In which:	
Fully depreciated	*1,119,184,831*
Accumulated depreciation	
As at 31 December 2022	(1,540,542,738)
Depreciation for the period	(55,708,152)
As at 30 June 2023	(1,596,250,890)
Net carrying amount	
As at 31 December 2022	293,235,502
As at 30 June 2023	237,527,350

11. INTANGIBLE FIXED ASSETS

VND

	Trademarks, brand names
Cost	
As at 31 December 2022 and 30 June 2023	2,524,382,154
Accumulated depreciation	
As at 31 December 2022	(709,255,784)
Depreciation for the period	(30,038,436)
As at 30 June 2023	(739,294,220)
Net carrying amount	
As at 31 December 2022	1,815,126,370
As at 30 June 2023	1,785,087,934

12. CONSTRUCTION IN PROGRESS

VND

	30 June 2023	*31 December 2022*
DMS distribution management software implementation project	5,000,000,000	5,000,000,000
Business data system project	1,120,247,959	-
TOTAL	**6,120,247,959**	**5,000,000,000**

13. LONG-TERM INVESTMENTS

VND

	30 June 2023	*31 December 2022*
Investments in subsidiaries *(Note 13.1)*	1,208,677,412,233	1,206,677,412,233
Investments in associates *(Note 13.2)*	231,761,250,000	-
Other long-term investments *(Note 13.3)*	17,715,625,000	17,715,625,000
TOTAL	**1,458,154,287,233**	**1,224,393,037,233**
Provision for long-term investments	(450,390,105,907)	(450,390,105,907)
NET	**1,007,764,181,326**	**774,002,931,326**

13. LONG-TERM INVESTMENTS (continued)

13.1 *Investments in subsidiaries*

As at 30 June 2023, the Company has 11 direct subsidiaries as follow (31 December 2022: 10 direct subsidiaries):

Name of subsidiaries	*Business activities*	*30 June 2023*				*31 December 2022*			
		Cost	*Provision*	*Fair value*	*Ownership interest and voting rights*	*Cost*	*Provision*	*Fair value*	*Ownership interest and voting rights*
		(VND)	*(VND)*		*%*	*(VND)*	*(VND)*		*%*
Giga1 Commerce and Technology Joint Stock Company	Technology, wholesale	588,167,412,233	-	(*)	99.98	588,167,412,233	-	(*)	99.98
Care Group Corporation	Advertising, program production	399,900,000,000	(383,785,632,263)	(*)	99.98	399,900,000,000	(383,785,632,263)	(*)	99.98
Yeah1 Network Vietnam Co., Ltd	Advertising, market research and opinion polls	79,910,000,000	-	(*)	99.98	79,910,000,000	-	(*)	99.98
STV Group Multimedia Joint Stock Company	Advertising, program production	76,500,000,000	-	(*)	51.00	76,500,000,000	-	(*)	51.00
Yeah1 Entertainment Corporation	Advertising, program production	29,700,000,000	(29,700,000,000)	(*)	99.00	29,700,000,000	(29,700,000,000)	(*)	99.00
YAG Entertainment Corporation	Advertising	15,640,000,000	(15,640,000,000)	(*)	99.70	15,640,000,000	(15,640,000,000)	(*)	99.70
AppNews Vietnam Joint Stock Company *(**)*	Advertising	10,538,000,000	(5,348,848,644)	(*)	70.00	10,538,000,000	(5,348,848,644)	(*)	70.00

13. LONG-TERM INVESTMENTS (continued)

13.1 *Investments in subsidiaries* (continued)

As at 30 June 2023, the Company has 11 direct subsidiaries as follow (31 December 2022: 10 direct subsidiaries) (continued):

Name of subsidiaries	*Business activities*	*30 June 2023*				*31 December 2022*			
		Cost	*Provision*	*Fair value*	*Ownership interest and voting rights*	*Cost*	*Provision*	*Fair value*	*Ownership interest and voting rights*
		(VND)	*(VND)*		*%*	*(VND)*	*(VND)*		*%*
Youth Embassy Film Production and Investment Corporation	Film, telecommunication and advertising	6,300,000,000	(6,300,000,000)	(*)	67.00	6,300,000,000	(6,300,000,000)	(*)	67.00
1Production Limited Company	Movies, videos, and television program production activities	2,000,000,000	-	(*)	100.00	-	-		-
Yeah1 Super Star Joint Stock Company *(**)*	Advertising	12,000,000	-	(*)	50.98	12,000,000	-	(*)	50.98
Digital Conversion and Technology Center Company Limited *(**)*	Computer consulting and computer system administration	10,000,000	-	(*)	51.00	10,000,000	-	(*)	51.00
TOTAL		**1,208,677,412,233**	**(440,774,480,907)**			**1,206,677,412,233**	**(440,774,480,907)**		

(*) 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.

(**) On 30 June 2023, the Company is in the process of contributing additional charter capital in these subsidiaries *(Note 26.2)*.

13. LONG-TERM INVESTMENTS (continued)

13.1 *Investments in subsidiaries* (continued)

As at 30 June 2023, the Company has 5 indirect subsidiaries as follow (31 December 2022: 4 indirect subsidiaries):

Name of subsidiaries	*Business activities*	*30 June 2023*		*31 December 2022*	
		Ownership rights	*Voting rights*	*Ownership rights*	*Voting rights*
		%	%	%	%
Gigagoods Joint Stock Company	Retail	50.99	51.00	50.99	51.00
Gigawin Distribution Joint Stock Company	Advertising	58.99	59.00	58.99	59.00
Yeah1 Up Company Limited	Advertising, program production	99.99	100.00	99.99	100.00
Style TV Company Limited	Advertising, program production	51.00	100.00	51.00	100.00
STV Production Company Limited	Movies, videos, and television program production	51.00	51.00	-	-

13. LONG-TERM INVESTMENTS (continued)

13.2 Investments in associates

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

Name of associates	*Business activities*	*30 June 2023*				*31 December 2022*			
		Cost	*Provision*	*Fair value*	*Ownership interest and voting rights*	*Cost*	*Provision*	*Fair value*	*Ownership interest and voting rights*
		(VND)	*(VND)*		*%*	*(VND)*	*(VND)*		*%*
Yeah1 Edigital Joint Stock Company *(**)*	Advertising, program production	128,756,250,000	-	(*)	35.00	-	-	-	-
Netlink Viet Nam Communication Technology Joint Stock Company *(***)*	Advertising, information technology services	103,005,000,000	-	(*)	35.00	-	-	-	-
TOTAL		**231,761,250,000**	**-**			**-**	**-**		

(*) 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.

(**) According to the share transfer contract 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 Company has the transfer of 281,250 shares and 3,656,250 shares of Yeah1 Edigital Joint Stock Company with the value of 9,196,875,000 VND and 119,559,375,000 VND respectively.

(***) According to the share transfer contract 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 Ngoc Hieu, the Company has transfers of 27,000 shares and 36,000 shares of Netlink Viet Nam Communication Technology Joint Stock Company with the value of VND 44,145,000,000 and VND 58,86,000,000 respectively.

13. LONG-TERM INVESTMENTS (continued)

13.2 *Investments in associates* (continued)

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

Name of associates	*Business activities*	*30 June 2023*		*31 December 2022*	
		Ownership rights	*Voting rights*	*Ownership rights*	*Voting rights*
		%	*%*	*%*	*%*
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
Eco Consumer Joint Stock Company	Organization of introduction and trade promotion	49.99	49.99	-	-
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

13. LONG-TERM INVESTMENTS (continued)

13.3 *Investments in other entities*

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
TOTAL		**17,715,625,000**	**(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.

14. STATUTORY OBLIGATIONS

VND

	31 December 2022	*Payable during the year*	*Payment made in the year*	*30 June 2023*
Value-added tax	863,341,881	2,068,276,564	(2,178,842,335)	752,776,110
Personal income tax	513,847,333	2,015,130,413	(1,985,808,637)	543,169,109
Others	2,064,245,638	7,632,185	-	2,071,877,823
TOTAL	**3,441,434,852**	**4,091,039,162**	**(4,164,650,972)**	**3,367,823,042**

15. SHORT-TERM ACCRUED EXPENSES

VND

	30 June 2023	*31 December 2022*
Purchase of goods	1,775,940,019	1,775,940,019
Interest expenses	1,700,550,851	-
13th salary	1,269,148,776	1,108,560,000
External services	529,510,910	529,510,910
Others	24,182,727	700,000
TOTAL	**5,299,333,283**	**3,414,710,929**
In which:		
Other parties	*2,941,583,770*	*1,627,570,910*
Related parties (Note 25)	*2,357,749,513*	*1,787,140,019*

16. OTHER SHORT-TERM PAYABLES

VND

	30 June 2023	*31 December 2022*
Capital transfer payables *(*)*	36,500,000,000	56,500,000,000
Interest expenses	8,219,127,642	1,162,655,794
Social insurance, health insurance and unemployment insurance payables	939,611,850	111,702,458
Others	3,103,880,484	3,048,233,088
TỔNG CỘNG	**48,762,619,976**	**60,822,591,340**
In which:		
Other parties	*48,659,741,692*	*60,743,351,304*
Related parties (Note 25)	*102,878,284*	*79,240,036*

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

17. LOANS

VND

	31 December 2022	*Drawdown*	*Repayment*	*Other decrease (*)*	*30 June 2023*
Short-term loans	**43,210,409,400**	**262,422,074,000**	**(33,366,141,217)**	**(10,275,000,000)**	**261,991,342,183**
Loan from individuals *(Note 17.1)*	-	236,761,250,000	(5,000,000,000)	-	231,761,250,000
Loans from other parties *(Note 17.2)*	28,000,000,000	18,660,824,000	(18,350,000,000)	-	28,310,824,000
Loans from related parties *(Note 17.3 and Note 25)*	15,210,409,400	7,000,000,000	(10,016,141,217)	(10,275,000,000)	1,919,268,183
Long-term loans	**-**	**64,713,842,260**	**(7,900,000,000)**	**-**	**56,813,842,260**
Loans from related parties *(Note 17.3 and Note 25)*	-	64,713,842,260	(7,900,000,000)	-	56,813,842,260
TOTAL	**43,210,409,400**	**327,135,916,260**	**(41,266,141,217)**	**(10,275,000,000)**	**318,805,184,443**

(*) According to Debt Offsetting Minute No. 13/2303/BBBTCN/GIGA1/YEG dated 30 March 2023, the Company and Giga1 Commerce and Technology Joint Stock Company agreed to offset the short-term loan and dividend receivable amounting to 10,275,000,000 VND *(Note 25)*.

17. LOANS (continued)

17.1 Loan from individuals

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

Lender	*30 June 2023*	*Repayment term*	*Interest rate*
	VND		*%/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
TOTAL	**231,761,250,000**		

17.2 Loans from other parties

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

Lender	*30 June 2023*	*Repayment term*	*Interest rate*
	VND		*%/p.a.*
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
TOTAL	**28,310,824,000**		

17.3 Loans from related parties (Note 25)

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

Lender	*30 June 2023*	*Repayment term*	*Interest rate*
	VND		*%/p.a.*
Yeah1 Entertainment Corporation	56,813,842,260	27 March 2025	8
AppNews Vietnam Joint Stock Company	1,919,268,183	22 October 2023	8
TOTAL	**58,733,110,443**		
In which			
Long-term loan	56,813,842,260		
Current portion	1,919,268,183		

18. OWNERS' EQUITY

18.1 Movement in owners' equity

VND

	Share capital	*Share premium*	*Undistributed earnings*	*Total*
For the six-month period ended 30 June 2022				
As at 31 December 2021	312,799,680,000	550,873,478,254	310,245,701,967	1,173,918,860,221
Net profit for the period	-	-	718,459,152	718,459,152
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	308,721,958,419	1,172,395,116,673
For the six-month period ended 30 June 2023				
As at 31 December 2022	312,799,680,000	550,873,478,254	317,666,606,594	1,181,339,764,848
Net profit for the period	-	-	23,643,850,983	23,643,850,983
As at 30 June 2023	312,799,680,000	550,873,478,254	341,310,457,577	1,204,983,615,831

18. OWNERS' EQUITY (continued)

18.2 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

18.3 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.

19. REVENUES

19.1 Net revenue from rendering of services

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
		VND
Revenue from rendering business management and consulting services	26,292,927,113	11,570,000,000
Revenue from rendering other services	2,504,351,460	1,895,818,183
TOTAL	**28,797,278,573**	**13,465,818,183**
In which		
Revenue from related parties (Note 25)	*25,097,891,433*	*9,570,000,000*
Revenue from other parties	*3,699,387,140*	*3,895,818,183*

19. REVENUES (continued)

19.2 Finance income

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Dividend income	12,129,854,440	-
Interest income from deposits and lending	11,489,799,456	311,099,618
Interest income from business cooperation contracts	9,993,750,000	-
Others	194,969	238,287,000
TOTAL	**33,613,598,865**	**549,386,618**

20. COST OF SERVICES RENDERED

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Cost of business management and consulting services	18,722,052,309	5,172,293,011
Cost of other services	2,352,790,909	1,592,179,791
TOTAL	**21,074,843,218**	**6,764,472,802**

21. FINANCE EXPENSES

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Interest expense	9,732,071,627	(1,033,315,068)

22. GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Labour costs	5,249,838,923	2,689,171,069
Expenses for external services	2,480,853,873	4,262,411,817
Depreciation and amortisation	24,834,146	85,795,074
Others	202,287,684	356,305,152
TOTAL	**7,957,814,626**	**7,393,683,112**

23. OPERATING COSTS

VND:

	For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
Labour costs	17,499,463,078	7,111,464,080
Expenses for external services	10,669,576,544	5,761,672,399
Depreciation and amortisation *(Note 10, 11)*	85,746,588	126,953,280
Others	723,326,180	1,210,335,472
TOTAL	**28,978,112,390**	**14,210,425,231**

24. CORPORATE INCOME TAX

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

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

24. CORPORATE INCOME TAX (continued)

24.1 CIT expense

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	**23,643,850,983**	**718,459,152**
At applicable CIT rate	4,728,770,197	143,691,830
Adjustments:		
Non-deductible expenses	458,748	81,998,239
Dividend income	(2,425,970,888)	-
Non-taxable income	(2,303,258,057)	(225,690,069)
CIT expense	-	-

24.2 Current tax

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

24.3 Tax losses carried forward

The Company is entitled to carry tax loss forward to offset against taxable income arising within five years subsequent to the year in which the loss was incurred. At the balance sheet date, the Company had aggregated accumulated tax losses of 307,579,001,879 VND (31 December 2022: 319,095,292,164 VND) available for offset against future taxable income. Details are as follows:

VND

Originating year	*Can be utilized up to*	*Tax loss amount*	*Amount of tax losses used*	*Unutilized at 30 June 2023*
2020 *(*)*	2025	79,215,247,770	(11,227,088,986)	67,988,158,784
2021 *(*)*	2026	239,590,843,095	-	239,590,843,095
TOTAL		**318,806,090,865**	**(11,227,088,986)**	**307,579,001,879**

(*) Estimated tax loss as per the Company and subsidiaries' corporate income tax declaration for these periods 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.

25. TRANSACTIONS WITH RELATED PARTIES

List of related parties on 30 June 2023 as below:

Related parties	*Relationship*
Yeah1 Entertainment Corporation	Subsidiary
Care Group Joint Stock Company	Subsidiary
STV Group Multimedia Joint Stock Company	Subsidiary
Youth Embassy Film Production and Investment Corporation	Subsidiary
1Production Limited Company	Subsidiary
Giga1 Commerce and Technology Joint Stock Company	Subsidiary
YAG Entertainment Corporation	Subsidiary
AppNews Vietnam Joint Stock Company	Subsidiary
Yeah1 Super Star Joint Stock Company	Subsidiary
Yeah1 Network Vietnam Co., Ltd	Subsidiary
Digital Content Center Company Limited	Subsidiary
Yeah1 Up Company Limited	Subsidiary
Style TV Company Limited	Subsidiary
STV Production Company Limited	Subsidiary
Netlink Viet Nam Communication Technology Joint Stock Company	Associate
Yeah1 Edigital Joint Stock Company	Associate
One Communication Technology Corporation	Associate of subsidiary
Digital Content Center Company Limited	Subsidary of associate
Yeah1 Publishing Company Limited	Subsidary of associate
Big Cat Company Limited	Subsidary of associate
Tstudio Joint Stock Company	Subsidary of associate
Talent and Community Development Joint Stock Company	Subsidary of associate
Yeah1 Gaming Joint Stock Company	Other investment
Tera Group Joint Stock Company	Other investment
Ms Le Phuong Thao	Chairman 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	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 (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)

25. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties on 30 June 2023 as below: (continued)

Related parties	*Relationship*
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)

Significant transactions with related parties 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	Collection of lending	26,871,435,836	-
	Repayment of loans	14,000,000,000	-
	Lending	13,600,000,000	47,160,000,000
	Rendering of services	11,498,639,127	
	Purchase of service	2,581,125,000	
	Collection of lending	608,076,157	-
	Lending interest	290,493,231	-
	Interest expenses	4,027,397	22,684,932
Netlink Viet Nam Communication Technology Joint Stock Company	Rendering of services	3,228,325,338	-
	Drawdown of loans	3,000,000,000	-
	Repayment of loans	3,000,000,000	-
	Lending	2,328,800,000	-
	Collection of lending	2,328,800,000	-
	Lending interest	46,603,398	-
	Collection lending interest	42,738,149	-
	Interest expense	657,534	-
Yeah1 Entertainment Corporation	Drawdown of loans	56,813,842,260	-
	Collection lending	1,967,991,758	670,899,644
	Interest expense	1,195,478,289	-
	Lending	900,000,000	3,270,571,000
	Payment of interest	821,907,819	-
	Rendering of services	54,545,454	1,500,000,000
	Lending interest	28,165,982	-
	Collection of lending interest	28,165,982	-
STV Group Multimedia Joint Stock Company	Lending	22,430,000,000	-
	Collection of lending	6,000,000,000	-
	Rendering of services	5,534,926,696	-
	Lending interest	430,504,384	-

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties were as follows: (continued)

VND

Related parties	*Transaction*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
Giga1 Commerce and Technology Joint Stock Company	Dividend received	18,852,040,000	-
	Dividend income	12,127,228,889	-
	Offsetting loan principal and dividend	10,275,000,000	-
	Lending	2,550,000,000	67,641,000,000
	Repayment of loans	2,500,000,000	-
	Collection of lending	460,000,000	122,738,433,000
	Collection of lending interest	311,167,607	-
	Interest expense	227,391,781	-
	Payment of interest	47,000,000	-
	Lending interest	21,212,876	
	Deposit refund	-	58,800,000,000
	Rendering of services	-	2,700,000,000
	Purchase of services	-	1,162,529,275
Yeah1 Network Vietnam Co., Ltd	Collection of lending	11,050,000,000	2,376,784,735
	Drawdown of loans	4,900,000,000	-
	Repayment of loans	4,900,000,000	-
	Rendering of services	3,221,004,334	2,520,000,000
	Lending	900,000,000	5,797,610,791
	Collection of lending interest	615,769,891	-
	Lending interest	82,886,576	-
	Interest expenses	3,969,863	-
Mr Dao Phuc Tri	Advance collection	10,560,836,604	4,114,141,440
	Advance	10,475,412,928	1,979,047,000
Yeah1 Up Company Limited	Lending	10,020,000,000	-
	Collection of lending	3,300,000,000	-
	Rendering of services	1,558,550,484	-
	Lending interest	166,296,298	-
Digital Content Center Company Limited	Collection of lending	6,250,000,000	-
	Lending	1,250,000,000	83,412,228
	Lending interest	990,164,282	-
	Collection of lending interest	22,880,000	-
Care Group Joint Stock Company	Repayment of loans	516,141,217	-
	Lending	390,090,851	3,391,551,000
	Collection of lending	390,090,851	7,769,721,196
	Payment of interest	45,767,930	-
	Collection of lending interest	8,834,257	-
	Interest expenses	5,228,754	-
	Rendering of services	-	2,250,000,000
	Drawdown of loans	-	1,046,141,217

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties were as follows: (continued)

VND

Related parties	*Transaction*	*For the six-month period ended 30 June 2023*	*For the six-month period ended 30 June 2022*
Tera Group Joint Stock Company	Lending	3,900,000,000	-
	Lending interest	80,778,082	-
1Production Limited Company	Capital contribution	2,000,000,000	-
YAG Entertainment Corporation	Lending interest	745,376,288	223,150,684
	Lending	-	1,000,000,000
	Rendering of services	-	600,000,000
Yeah1 Gaming Joint Stock Company	Lending	450,000,000	-
	Lending interest	5,490,411	-
	Collection of lending interest	3,118,904	-
Youth Embassy Film Production and Investment Corporation	Collection of lending interest	300,000,000	-
	Lending interest	155,300,511	86,284,931
	Lending	-	192,500,000
Talent and Community Development Joint Stock Company	Lending	110,000,000	-
	Collection of lending	40,000,000	-
	Lending interest	714,521	-
	Collection of lending interest	110,411	-
AppNews Vietnam Joint Stock Company	Interest expenses	76,139,736	-
Ms Le Phuong Thao	Advance	72,654,974	-
	Advance collection	40,593,474	-
Ms Ngo Thi Van Hanh	Advance	65,371,655	-
Style TV Company Limited	Rendering of services	1,900,000	-

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows:

Related parties	*Transaction*	*30 June 2023*	*31 December 2022*
			VND
Short-term trade receivables			
YAG Entertainment Corporation	Business management and consulting services	6,467,782,550	6,515,782,550
STV Group Multimedia Joint Stock Company	Business management and consulting services	6,000,419,366	-
Yeah1 Edigital Joint Stock Company	Business management and consulting services	2,221,548,314	6,480,000,000
Yeah1 Up Company Limited	Business management and consulting services	1,656,047,230	57,096,357
Netlink Vietnam Technology Communication Co., Ltd	Business management and consulting services	1,044,647,334	-
Tstudio Joint Stock Company	Business management and consulting services	552,419,560	-
One Communication Technology Corporation	Business management and consulting services	523,907,131	523,907,131
Big Cat Company Limited	Business management and consulting services	457,174,809	1,080,000,000
Youth Embassy Film Production and Investment Corporation	Business management and consulting services	312,731,367	534,259,584
Yeah1 Network Vietnam Co,,Ltd	Business management and consulting services	102,248,879	400,000,000
Yeah1 Entertainment Corporation	Warehouse leasing	30,000,000	400,000,000
Zmedia Joint Stock Company	Business management and consulting services	-	2,421,533,432
Care Group Joint Stock Company	Business management and consulting services	-	1,370,205,927
Giga1 Commerce and Technology Joint Stock Company	Business management and consulting services	-	486,000,000
TOTAL		**19,368,926,540**	**20,268,784,981**

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows (continued):

VND

Related parties	*Transaction*	*30 June 2023*	*31 December 2022*
Short-term loan receivables			
Digital Content Center Company Limited	Lending	18,689,396,607	24,939,396,607
STV Group Multimedia Joint Stock Company	Lending	16,430,000,000	-
YAG Entertainment Corporation	Lending	15,663,836,000	20,663,836,000
Tera Group Joint Stock Company	Lending	3,900,000,000	-
Yeah1 Up Company Limited	Lending	3,370,000,000	-
Youth Embassy Film Production and Investment Corporation	Lending	2,000,000,000	3,739,688,358
Talent and Community Development Joint Stock Company	Lending	70,000,000	-
Yeah1 Edigital Joint Stock Company	Lending	-	13,271,435,836
Yeah1 Network Vietnam Co., Ltd	Lending	-	10,150,000,000
Yeah1 Entertainment Corporation	Lending	-	1,067,991,758
TOTAL		**60,123,232,607**	**73,832,348,559**

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows (continued):

VND

Related parties	*Transaction*	*30 June 2023*	*31 December 2022*
Other short-term receivables			
Dao Phuc Tri	Advance	5,245,061,946	5,330,485,622
YAG Entertainment Corporation	Lending interest	2,565,320,572	1,819,944,284
Digital Content Center Company Limited	Lending interest	2,255,506,082	1,288,221,800
Youth Embassy Film Production and Investment Corporation	Lending interest	514,201,428	658,900,917
STV Group Multimedia Joint Stock Company	Lending interest	430,504,384	-
Yeah1 Up Company Limited	Lending interest	166,296,298	-
Tera Group Joint Stock Company	Lending interest	80,778,082	-
Giga1 Commerce and Technology Joint Stock Company	Lending interest	21,212,876	311,167,607
	Dividend receivable	2,625,551	16,999,811,111
Ngo Thi Van Hanh	Advance	65,371,655	-
Le Phuong Thao	Advance	32,061,500	-
Yeah1 Network Vietnam Co., Ltd	Lending interest	13,742,465	546,625,780
Care Group Joint Stock Company	Lending interest	8,834,257	-
Netlink Viet Nam Communication Technology Joint Stock Company	Lending interest	3,865,249	-
Yeah1 Gaming Joint Stock Company	Lending interest	2,371,507	-
Talent and Community Development Joint Stock Company	Lending interest	604,110	-
Yeah1 Edigital Joint Stock Company	Lending interest	-	317,582,927
TOTAL		**11,408,357,962**	**27,272,740,048**

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows (continued):

VND

Related parties	*Transaction*	*30 June 2023*	*31 December 2022*
Long-term loan receivables			
YAG Entertainment Corporation	Lending	5,000,000,000	
Yeah1 Up Company Limited	Lending	3,350,000,000	-
Giga1 Commerce and Technology Joint Stock Company	Lending	2,090,000,000	-
Youth Embassy Film Production and Investment Corporation	Lending	1,739,688,358	-
Digital Content Center Company Limited	Lending	1,250,000,000	-
Yeah1 Gaming Joint Stock Company	Lending	450,000,000	-
TOTAL		**13,879,688,358**	**-**
Other short-term payables			
Yeah1 Edigital Joint Stock Company	Purchase of services	490,070,000	-
Yeah1 Network Vietnam Co.,Ltd	Purchase of services		5,060,000
TOTAL		**490,070,000**	**5,060,000**
Short-term accrued expenses			
Giga1 Commerce and Technology Joint Stock Company	Purchase of services	1,775,940,019	1,775,940,019
	Interest expenses	191,591,781	11,200,000
Yeah1 Entertainment Corporation	Interest expenses	373,570,470	-
AppNews Vietnam Joint Stock Company	Interest expenses	12,619,846	-
Yeah1 Edigital Joint Stock Company	Interest expenses	4,027,397	-
Yeah1 Network Vietnam Co., Ltd	Interest expenses	3.969.863	-
TOTAL		**2,357,749,513**	**1,787,140,019**

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows (continued):

Related parties	*Transaction*	*30 June 2023*	*31 December 2022*
			VND
Other short-term payables			
AppNews Vietnam Joint Stock Company	Interest expenses	102,220,750	38,700,860
Care Group Joint Stock Company	Interest expenses	657,534	-
Giga1 Commerce and Technology Joint Stock Company	Interest expenses	-	40,539,176
TOTAL		**102,878,284**	**79,240,036**
Short-term loans			
AppNews Vietnam Joint Stock Company	Loan	1,919,268,183	1,919,268,183
Care Group Joint Stock Company	Loan	-	12,775,000,000
Giga1 Commerce and Technology Joint Stock Company	Loan	-	516,141,217
TOTAL		**1,919,268,183**	**15,210,409,400**
Long-term loans			
Yeah1 Entertainment Corporation	Loan	56,813,842,260	-

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

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

VND

		For the six-month period ended 30 June 2023	*For the six-month period ended 30 June 2022*
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**

26. COMMITMENTS

26.1 Operating lease commitments

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

VND

	30 June 2023	*31 December 2022*
Less than 1 year	4,687,691,325	3,156,038,624
From 1 to 5 years	2,773,227,500	3,500,515,816
TOTAL	**7,460,918,825**	**6,656,554,440**

26. COMMITMENTS (continued)

26.2 Capital commitment

As at the balance sheet date, the Company 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
AppNews Vietnam Joint Stock Company	13,300,000,000	10,538,000,000	2,762,000,000
TOTAL	**30,630,060,000**	**10,560,000,000**	**20,070,060,000**

27. EVENTS AFTER THE BALANCE SHEET DATE

There is no significant matter or circumstance that has arisen since the interim separate balance sheet date that requires adjustment or disclosure in the interim separate financial statements of the Company.

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

Dang Phuong Dung	Nguyen Thi Khanh Trang	Che Doan Vien
Preparer	Chief Accountant	Deputy General Director

Ho Chi Minh City, Vietnam

21 August 2023