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**DATVIET VAC Group Holdings
Corporation and its subsidiaries**

Consolidated Interim Financial Statements
for the six-month period ended
30 June 2026

DATVIET VAC Group Holdings Corporation Corporate Information

Enterprise Registration

Certificate No.	0315744468	20 June 2019
	0315744468 (12 th amendment)	13 February 2026

The Company's Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment of Ho Chi Minh City (before 1 March 2025) and Department of Finance of Ho Chi Minh City (from 1 March 2025).

Board of Directors	Mr. Dinh Ba Thanh Mr. Dao Van Kinh Mr. Hoang Trong Khai Mr. Thng Tien Tat Mr. Ngo The Trieu	Chairman Vice chairman Member Member Member (from 17 January 2026)
Board of Management	Mr. Dao Van Kinh Mr. Dinh Ba Thanh Mr. Hoang Trong Khai	General Director (from 13 February 2026) General Director (to 12 February 2026) Deputy General Director (to 17 January 2026)
Legal representative	Mr. Dao Van Kinh Mr. Dinh Ba Thanh	General Director (from 13 February 2026) General Director (to 12 February 2026)
Audit Committee	Mr. Ngo The Trieu Mr. Hoang Trong Khai	Chairman (from 17 January 2026) Member (from 17 January 2026)
Registered Office	No. 222 Pasteur Xuan Hoa Ward Ho Chi Minh City Vietnam	
Auditor	KPMG Limited Vietnam	

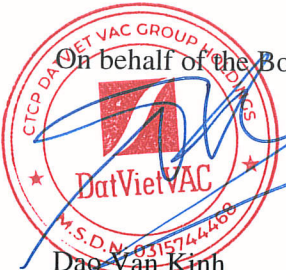
DATVIET VAC Group Holdings Corporation Statement of the Board of Management

The Board of Management of DATVIET VAC Group Holdings Corporation (“the Company”) presents this statement and the accompanying consolidated interim financial statements of the Company and its subsidiaries (together referred to as “the Group”) for the six-month period ended 30 June 2026.

The Board of Management is responsible for the preparation and true and fair presentation of the consolidated interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Management:

- (a) the consolidated interim financial statements set out on pages 5 to 64 give a true and fair view of the consolidated financial position of the Group as at 30 June 2026, and of their consolidated results of operations and consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Group will not be able to pay its debts as and when they fall due.

The Board of Management has, on the date of this statement, authorised the accompanying consolidated interim financial statements for issue.

On behalf of the Board of Management 

Dao Van Kinh
General Director

Ho Chi Minh City, 7 August 2026



KPMG Limited Branch
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Sai Gon Ward, Ho Chi Minh City, Vietnam
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INTERIM FINANCIAL INFORMATION REVIEW REPORT

To the Shareholders DATVIET VAC Group Holdings Corporation

We have reviewed the accompanying consolidated interim financial statements of DATVIET VAC Group Holdings Corporation (“the Company”) and its subsidiaries (together referred to as “the Group”), which comprise the consolidated statement of financial position as at 30 June 2026, the consolidated statements of income and cash flows for the six-month period ended and the explanatory notes thereto which were authorised for issue by the Company’s Board of Management 7 August 2026, as set out on pages 5 to 64.

Management’s Responsibility

The Company’s Board of Management is responsible for the preparation and true and fair presentation of these consolidated interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of consolidated interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express a conclusion on these consolidated interim 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 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.



Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial statements do not give a true and fair view, in all material respects, of the consolidated financial position of Dat Viet VAC Group Holdings Corporation and its subsidiaries as at 30 June 2026 and of their consolidated results of operations and their consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

Other matter

We draw attention to the fact that we have not reviewed the consolidated statements of income and consolidated cash flows for the six-month period ended 30 June 2025, or any of the related notes and accordingly, we do not express a conclusion on them.

KPMG Limited Branch

Vietnam

Review Report No.: 26-01-00353-26-2



Nelson Rodriguez Casihan
Practicing Auditor Registration
Certificate No. 2225-2023-007-1
Deputy General Director

Pham Thi Hoang Anh
Practicing Auditor Registration
Certificate No. 3434-2022-007-1

Ho Chi Minh City, 7 August 2026

DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		2,059,433,378,222	1,858,625,021,087
Cash and cash equivalents	110	10	258,358,552,086	398,422,633,515
Cash	111		211,458,552,086	209,300,633,515
Cash equivalents	112		46,900,000,000	189,122,000,000
Short-term financial investments	120		997,684,886,983	546,061,062,334
Held-to-maturity investments – short-term	123	11(a)	997,684,886,983	546,061,062,334
Accounts receivable – short-term	130		740,519,663,031	880,748,090,298
Accounts receivable from customers	131	12	641,516,157,014	736,454,135,408
Prepayments to suppliers	132	13	48,249,588,177	30,518,891,195
Other short-term receivables	135	14(a)	57,974,495,793	120,995,641,648
Allowance for doubtful debts	136	15	(7,220,577,953)	(7,220,577,953)
Inventories	140	16	33,933,745,875	13,528,893,730
Inventories	141		33,933,745,875	13,528,893,730
Other current assets	160		28,936,530,247	19,864,341,210
Short-term deferred expenses	161	20(a)	13,375,079,371	12,147,161,447
Deductible value added tax	162		15,478,889,244	5,834,891,348
Taxes and other receivables from State	163		82,561,632	1,882,288,415

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

DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
Long-term assets (200 = 210 + 220 + 250 + 260 + 270)	200		125,922,724,628	47,113,314,249
Accounts receivable – long-term	210		1,255,721,512	21,731,721,511
Other long-term receivables	215	14(b)	1,255,721,512	21,731,721,511
Fixed assets	220		4,977,059,229	6,208,694,237
Tangible fixed assets	221	17	3,962,123,827	5,182,944,056
Cost	222		43,124,810,164	42,998,966,644
Accumulated depreciation	223		(39,162,686,337)	(37,816,022,588)
Intangible fixed assets	227	18	1,014,935,402	1,025,750,181
Cost	228		9,295,117,427	9,148,322,983
Accumulated amortisation	229		(8,280,182,025)	(8,122,572,802)
Long-term work in progress	250		93,305,346,000	305,346,000
Construction in progress	252	19	93,305,346,000	305,346,000
Long-term financial investments	260		693,402,000	693,402,000
Equity investment in other entity	263	11(b)	693,402,000	693,402,000
Other long-term assets	270		25,691,195,887	18,174,150,501
Long-term deferred expenses	271	20(b)	12,278,632,430	6,522,603,806
Deferred tax assets	272	21	13,412,563,457	11,651,546,695
TOTAL ASSETS (280 = 100 + 200)	280		2,185,356,102,850	1,905,738,335,336

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

DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of financial position as at 30 June 2026 (continued)

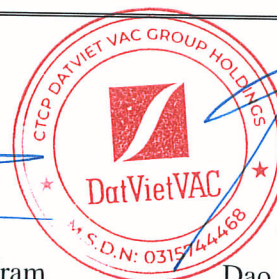
Form B 01a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		1,036,735,352,214	987,148,997,995
Current liabilities	310		1,034,167,759,514	982,495,834,230
Accounts payable to suppliers	311	22	146,475,868,697	266,852,093,723
Advances from customers	312		12,723,498,621	1,895,272,554
Dividends/profit payable	313		1,463,017,158	3,422,546,091
Taxes and other payable to State Treasury	314	23	43,040,156,777	63,727,253,547
Accrued expenses	316	24	282,793,709,996	189,279,798,136
Deferred revenue – short-term	319	25	37,668,560,805	55,479,579,485
Other short-term payables	320	26	19,028,576,276	18,400,518,208
Short-term borrowings	321	27	490,974,371,184	383,438,772,486
Long-term liabilities	330		2,567,592,700	4,653,163,765
Other long-term payables	338		-	9,835,000
Long-term provisions	343		2,567,592,700	4,643,328,765
EQUITY	400	28	1,148,620,750,636	918,589,337,341
Share capital	411	29	1,002,680,000,000	772,451,640,000
- Ordinary shares with voting rights	411a		1,002,680,000,000	772,451,640,000
Share premium	412		(13,169,625,555)	-
Investment and development fund	418		216,799,560	216,799,560
Retained profits	420		148,603,261,818	138,221,830,172
- Retained profits/(accumulated losses) brought forward	420a		17,600,242,143	(70,955,791,652)
- Retained profits for the current period/ year	420b		131,003,019,675	209,177,621,824
Non-controlling interests	429		10,290,314,813	7,699,067,609
TOTAL RESOURCES (440 = 300 + 400)	440		2,185,356,102,850	1,905,738,335,336

Truong Thi An
Preparer

Nguyen Hanh Uyen Tram
Chief Accountant

Dao Van Kinh
General Director



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

DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of income for the six-month period ended 30 June 2026

Form B 02a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
Revenue from sales of goods and provision of services	01	31	1,388,083,054,192	1,609,994,423,312
Revenue deductions	02	31	21,588,893,071	6,034,341,456
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	31	1,366,494,161,121	1,603,960,081,856
Cost of sales	11	32	1,076,348,443,694	1,355,523,658,969
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		290,145,717,427	248,436,422,887
Financial income	22	33	29,270,323,763	15,498,388,715
Financial expenses	23	34	13,805,202,831	8,856,417,702
<i>In which: Borrowing costs</i>	24		13,509,596,391	8,220,586,451
Selling expenses	25	35	6,111,915,412	33,468,162,281
General and administration expenses	26	36	130,823,760,956	166,489,057,659
Net operating profit {30 = 20 + 22 - 23 - (25 + 26)}	30		168,675,161,991	55,121,173,960
Other income	31		1,929,071,224	2,642,169,006
Other expenses	32		1,962,011,954	1,283,785,177
Results of other activities (40 = 31 - 32)	40		(32,940,730)	1,358,383,829
Accounting profit before tax (50 = 30 + 40)	50		168,642,221,261	56,479,557,789
Income tax expense – current	51	38	35,569,570,561	33,084,610,475
Income tax benefit – deferred	52	38	(1,761,016,762)	-
Net profit after tax (60 = 50 - 51 - 52) (carried forward to next page)	60		134,833,667,462	23,394,947,314

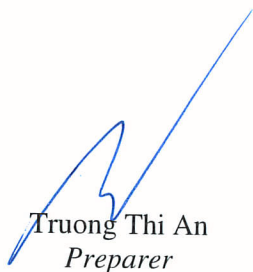
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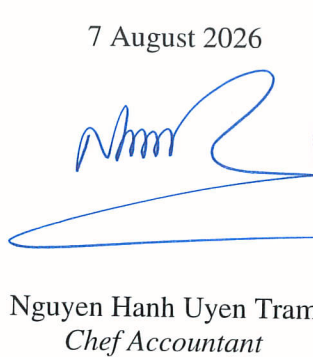
DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of income for the six-month period ended 30 June 2026
(continued)

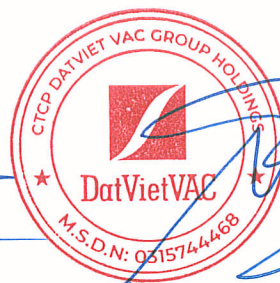
Form B 02 – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
Net profit after tax (60 = 50 - 51 - 52) (brought forward from previous page)	60		134,833,667,462	23,394,947,314
Attributable to:				
Equity holders of the Company	61		131,003,019,675	25,390,629,550
Non-controlling interests	62		3,830,647,787	(1,995,682,236)
Earnings per share	70	39	1,315	166

7 August 2026


Truong Thi An
Preparer


Nguyen Hanh Uyen Tram
Chef Accountant




Dao Van Kinh
General Director

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



DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of cash flows for the six-month period ended 30 June 2026
(Indirect method)

Form B 03a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
CASH FLOWS FROM OPERATING ACTIVITIES				
Accounting profit before tax	01		168,642,221,261	56,479,557,789
Adjustments for				
Depreciation and amortisation	02		1,581,193,342	27,472,127,111
Allowances and provisions	03		-	(1,497,262,960)
Exchange gains arising from revaluation of monetary items denominated in foreign currencies	04		5,902,295	-
Profits from investing, financing activities	05		(28,665,861,291)	(12,474,857,827)
Borrowing costs	06		13,509,596,391	8,220,586,451
Operating profit before changes in working capital	08		155,073,051,998	78,200,150,564
(Increase)/decrease in receivables	09		40,150,505,638	160,609,084,125
(Increase)/decrease in inventories	10		(20,404,852,145)	(21,113,740,952)
Increase/(decrease) in payables	11		(46,517,335,785)	28,921,287,125
(Increase)/decrease in deferred expenses	12		(6,983,946,548)	10,233,117,370
			121,317,423,158	256,849,898,232
Borrowing costs paid	14		(9,789,592,881)	(8,095,432,414)
Income tax paid	15		(47,078,343,759)	(65,335,091,126)
Other payments for operating activities	17		(2,075,736,065)	-
Net cash flows from operating activities	20		62,373,750,453	183,419,374,692

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

DATVIET VAC Group Holdings Corporation and its subsidiaries
Consolidated statement of cash flows for the six-month period ended 30 June 2026
(Indirect method – continued)

Form B 03a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(42,584,160,185)	(7,658,524,144)
Proceeds from disposals of fixed assets	22		208,240,741	-
Payments for granting loans, placements of term deposits and purchases of debt instruments of other entities	23		(864,782,000,000)	(369,705,000,000)
Receipts from granting loans, placements of term deposits and purchases of debt instruments of other entities	24		422,360,000,000	104,411,208,344
Collections on investments in other entities	26		51,189,999,999	-
Receipts of interests, dividends and profit distribution	27		30,010,084,488	10,418,400,952
Net cash flows from investing activities	30		(403,597,834,957)	(262,533,914,848)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from shares issued	31		96,830,374,445	13,704,612,000
Proceeds from borrowings	33		744,541,342,717	652,838,078,121
Payments to settle loan principals	34		(637,005,744,019)	(587,885,231,230)
Payments of dividends	36		(3,198,929,516)	(117,115,304,864)
Net cash flows from financing activities	40		201,167,043,627	(38,457,845,973)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(140,057,040,877)	(117,572,386,129)
Cash and cash equivalents at beginning of the period	60		398,422,633,515	474,044,554,258
Effect of exchange rate fluctuations on cash and cash equivalents	61		(7,040,552)	-
Cash and cash equivalents at end of the period (70 = 50 + 60 + 61)	70	10	258,358,552,086	356,472,168,129

Truong Thi An
Preparer

Nguyen Hanh Uyen Tram
Chef Accountant

Dao Van Kinh
General Director

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

Form B 09a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)

1. Reporting entity

DATVIET VAC Group Holdings Corporation (“the Company”) is a joint stock company incorporated in Vietnam. The consolidated interim financial statements of the Company for the six-month period ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as “the Group”).

The principal activities of the Company are to provide management consulting service (except financial, accounting and legal consulting services).

The normal operating cycle of the Company and its subsidiaries is generally within 12 months.



DATVIET VAC Group Holdings Corporation and its subsidiaries

Notes to the consolidated interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)

(d) The Group's structure

As at 30 June 2026, the Group had 3 directly owned subsidiaries and 9 indirectly owned subsidiaries (1/1/2026: 3 directly owned subsidiaries and 9 indirectly owned subsidiaries), detailed as follows:

No	Subsidiaries	Principal activities	30/6/2026 % of economic interest	% of voting right	1/1/2026 % of economic interest	% of voting right
Directly owned subsidiaries						
1.	DATVIET VAC Entertainment Corporation ("DVMEG")	To provide advertising services, management consulting (except financial and accounting consulting), market research and survey public opinions, operate for introduction and trade promotion.	99%	99%	99%	99%
2.	DATVIET VAC Digital Ventures Corporation ("DVDV")	To provide management consulting (except financial, accounting and legal consulting), market research and survey public opinions.	99%	99%	99%	99%
3	DATVIET VAC Media Corporation ("DVVM")	To provide management consulting (except financial, accounting and legal consulting), market research and survey public opinions.	99%	99%	99%	99%

DATVIET VAC Group Holdings Corporation and its subsidiaries

Notes to the consolidated interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN/HN
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No	Subsidiaries	Principal activities	30/6/2026 % of economic interest	% of voting right	1/1/2026 % of economic interest	% of voting right
Indirectly owned subsidiaries						
1	Dong Tay Promotion Corporation ("DTP") (i)	To provide commercial advertising, outdoor advertising and advertising services through media and management consulting services (except financial, accounting and legal consulting).	98.01%	99%	98.01%	99%
2	VIE CHANNEL Corporation ("VIE CHANNEL") (i)	To provide advertising services; produce and distribute movies, videos movies and TV programs; providing film post-production services, organize trade promotion and introduction activities; and provide management consulting services (except financial, accounting, and legal consulting).	98.01%	99%	98.01%	99%
3	Nomad Management Vietnam Corporation ("NOM") (i)	To provide actors, models and people working in art industry, event organisation and trade promotion.	98.01%	99%	98.01%	99%
4	Vie Network Corporation ("VIE Network") (i)	To produce software publishing; producing and distributing movies, videos, and TV programs; music recording and publishing of music; telecommunications activities; information technology activities and other services related to computers; data processing, leasing and other related activities; financial service support activities; management consulting activities; advertisement; market research and public survey; other professional, scientific and technological activities not elsewhere classified; organize trade promotion and introduction activities; other business support service activities; artistic and entertaining activities.	98.01%	99%	98.01%	99%

DATVIET VAC Group Holdings Corporation and its subsidiaries

Notes to the consolidated interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance)

No	Subsidiaries	Principal activities	30/6/2026 % of economic interest	% of voting right	1/1/2026 % of economic interest	% of voting right
5	Vie IP Corporation ("VIE IP") (i)	To organise promotional and commercial introduction activities through the sale of branded merchandise, including products such as T-shirts, caps, stickers, and keychains; to provide copyright licensing services, authorship-related services, other business support services, as well as creative, artistic, and entertainment activities.	98.98%	99.98%	98.98%	99.98%
6	Dat Viet Media Corporation ("DVM") (ii)	To provide advertising services (excluding tobacco advertising) and management consulting services (excluding financial, accounting, and legal consulting).	98.01%	99%	98.01%	99%
7	TKL Corporation ("TKL") (ii)	To provide commercial advertising services and screening advertising services.	98.01%	99%	98.01%	99%
8	Dat Viet OOH Corporation ("OOH") (ii)	To provide advertising services, commercial introduction and promotion services, post-production services (excluding film production), film distribution services including motion pictures, video films, and television programs, as well as copyright licensing services.	98.01%	99%	98.01%	99%
9	Dat Viet VAC Marketing and Advertising Company Limited ("DDB") (ii)	To provide advertising, marketing, and commercial business services.	98.50%	100%	98.50%	100%

DATVIET VAC Group Holdings Corporation and its subsidiaries
Notes to the consolidated interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

- (i) These indirectly owned subsidiaries are subsidiaries of DATVIET VAC Entertainment Corporation.
- (ii) These indirectly owned subsidiaries are subsidiaries of DATVIET VAC Media Corporation.

All subsidiaries are incorporated in Ho Chi Minh City, Vietnam.

As at 30 June 2026, the Group had 561 employees (1/1/2026: 625 employees).

2. Basis of preparation

(a) Statement of compliance

The consolidated interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The consolidated interim financial statements, except for the consolidated statement of cash flows, are prepared on the accrual basis using the historical cost concept. The consolidated statement of cash flows is prepared using the indirect method.

(c) Accounting period

The annual accounting period of the Group is from 1 January to 31 December. The consolidated interim financial statements are prepared for the six-month period ended 30 June.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 20/04/2026 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for accounting periods beginning on or after 1 January 2026.

DATVIET VAC Group Holdings Corporation and its subsidiaries
Notes to the consolidated interim financial statements for the six-month period ended 30 June 2026 (continued)

Form B 09a – DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance)

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC (“Circular 43”), which amends and supplements certain articles of Circular No. 43/2026/TT-BTC dated 20/04/2026 on the guidance for preparation and presentation of consolidated financial statements. Circular 43 is effective from the date of issuance and applicable to the preparation and presentation of consolidated financial statements for accounting periods beginning on or after 1 January 2026.

The Group has adopted the applicable requirements of Circular 99 and Circular 43 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 and Circular 43 specifically stipulate otherwise. The significant changes to the Group’s accounting policies and their effects on the consolidated interim financial statements, if any, are disclosed in the following notes to these consolidated interim financial statements.

- Foreign currency transactions (Note 4(b));
- Held-to-maturity investments (Note 4(d)(i));
- Dividends/profit payable (Note 4(l)).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Group in the preparation of these consolidated interim financial statements.

Except for those changes in the accounting policies mentioned in Note 4(b), Note 4(d)(i) and Note 4(l), the accounting policies that have been adopted by the Group in the preparation of these consolidated interim financial statements are consistent with those adopted in the preparation of the latest consolidated annual financial statements.

(a) Basis of consolidation

(i) Subsidiaries

Subsidiaries are entities controlled by the Group. The financial statements of the subsidiaries are consolidated in the consolidated interim financial statements from the date that control commences until the date that control ceases.

(ii) Loss of control

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in the consolidated statement of income. Any interest retained in the former subsidiary when control is lost is stated at the carrying amount of the retained investment in the separate interim financial statements adjusted for appropriate shares of changes in equity of the investee since the acquisition date, if significant influence in the investee is maintained, or otherwise stated at cost.

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(iii) Non-controlling interests

Non-controlling interests (“NCI”) are measured at their proportionate share of the acquiree’s identifiable net assets at date of acquisition.

Changes in the Group’s interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners. The difference between the change in the Group’s share of net assets of the subsidiary and any consideration paid or received is recorded directly in retained profits under equity.

(iv) Transactions eliminated on consolidation

Intra-group transactions, balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated interim financial statements. Unrealised gains and losses arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group’s interest in the investee.

(b) Foreign currency transactions

Before 1 January 2026

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company or its subsidiaries most frequently conducts transactions.

All foreign exchange differences are recorded in the consolidated statement of income.

From 1 January 2026

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company or its subsidiaries most frequently conduct transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company or its subsidiaries maintain the demand deposit accounts.

All foreign exchange differences are recorded in the consolidated statement of income.

The changes in accounting policies do not have any material effect to the consolidated interim financial statements of the Group for the six-month period ended 30 June 2026.

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(c) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amount of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(d) Investments

(i) *Held-to-maturity investments*

Before 1 January 2026

Loans receivable are not presented in the “Held-to-maturity investments” caption but are separately presented in the “Loan receivables” caption.

Accrued interest income from held-to-maturity investments are presented in the “Other short-term receivables” caption.

From 1 January 2026

Loans receivable and accrued interest income are presented in the “Held-to-maturity investments” caption.

Due to the change in this accounting policy, certain comparative information as at 1 January 2026 are reclassified (Note 41).

(ii) *Investments in other entities*

Investments in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss which may cause the Group to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment’s carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(e) Accounts receivable and other receivables

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

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The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(f) Inventories

Inventories are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price of the inventory in the ordinary course of business less the estimated costs of completion and estimated costs to sell.

Inventory includes the following categories:

(i) Purchased program and film copyrights

Purchased program and film copyrights represented the purchase costs for a certain broadcast period and are recorded as inventory at purchase price at the time the program and film contents are received from partners or suppliers.

(ii) Produced films

Produced films or films in production at the end of the accounting period represent the costs directly attributable and relevant costs to complete them.

(iii) Advertising duration

Advertising duration in the form of electronic or print represents time purchased or incentives received from media agencies or in exchange with television stations but not yet broadcasted at the reporting date. Exchange transactions are measured at the fair market value of the goods or services received. Fair market value is determined by agreements made with other customers for the same type of transaction.

(iv) Produced programs

Produced programs or programs in production at the end of the accounting period represent the cost of production or purchases game shows which have not yet broadcasted.

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Allowance for inventories

Allowance for inventories is made to compensate for the estimated loss arising from the decrease in value (due to depreciation, damage, poor quality, obsolescence, etc.) of inventories owned by the Group, based on appropriate evidence of impairment at the statement of financial position date. Increases or decreases in allowance balances are recognised to cost of sales in the consolidated statement of income.

(g) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the consolidated statement of income in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

- | | |
|---------------------------|-------------|
| ▪ machinery and equipment | 3 - 6 years |
| ▪ motor vehicles | 3 - 6 years |
| ▪ office equipment | 3 - 5 years |

(h) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over a period of 2 years to 7 years.

(i) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

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(j) Deferred expenses

Deferred expenses are initially recorded as short-term and long-term deferred expenses in the consolidated statement of financial position and are amortised over the period in which the amounts are paid or the period in which economic benefits are generated related to these deferred expenses.

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

- Consultation cost of SAP implementation
- Tools and consumables of great value put into production and have useful life of over one year;
- Channel operating costs; and
- Cost of leases and development signboards.

(i) Consultation cost of SAP implementation

Consultation cost of SAP implementation is initially recognised at historical cost and amortised to the consolidated statement of income over 5 years.

(ii) Tools and instruments

Tools and instruments include assets held for use by the Group in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of tools and instruments is amortised on a straight-line basis over a period ranging from 2 years to 4 years.

(iii) Channel operating expenses

Channel operating expenses are initially recognised at cost and are amortised to the consolidated statement of income on a straight-line basis over a period ranging from 3 years to 5 years.

(iv) Cost of leases and development of signboards

Cost of leases and development of signboards is initially recognised at cost and amortised to the consolidated statement of income on a straight-line basis over a period ranging from 3 years to 5 years.

(k) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

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(l) Dividends/profit payable

Dividends/profit payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends/profits to shareholders.

Before 1 January 2026

Dividends payable are presented in the “Other short-term payables” caption.

From 1 January 2026

Dividends payable are presented in the “Dividends payable” caption.

Due to this change in this accounting policy, certain comparative information as at 1 January 2026 are reclassified (Note 41).

(m) Provisions

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(n) Share capital

(i) Ordinary shares

Ordinary shares are recognised at par value.

(ii) Share premium

When capital contributions are received from shareholders, the difference between the issuance price and the par value of the shares is recorded as share premium within equity. Any directly attributable costs related to the issuance of shares, net of tax effects, are deducted from the share premium.

(o) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the consolidated statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

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Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(p) Revenue and other income

Revenue is recognised when the Group is likely to obtain identifiable economic benefits with reasonable certainty. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates, and returns. The following specific recognition criteria must also be met before revenue is recognised:

(i) Revenue from content hub

The content hub segment is managed and operated by the Group through a model of program production, content distribution, and relationship management with key partners such as sponsoring brands and artists. Revenue from content hub is recognised when the Group is likely to obtain identifiable economic benefits with a reasonable certainty.

Revenue from content comprises:

Revenue from sales of produced programs

Revenue from sales of produced programs is recognised at the time that the program is performed according to the contract and is determined at the time of broadcast.

Barter transactions entail the exchange of television programs for media spots on television stations (non-equivalent goods or services). Exchange transactions are reported at the market value of the goods or services received at market value determined by agreements made with other customers for the same type of transaction. Revenue from commodity exchange transactions is recognised when the respective programs are broadcast.

Revenue from sales of copyrights

Revenue from sales of copyrights is recognised at the time the program copyright is received and agreed by customers.

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Revenue from sponsorship for the production of television gameshows

The Group enters into agreements with customers to receive sponsorship for the production of television programs in exchange for naming the customer's brand or product during the broadcast of sponsored programs. Sponsorship revenue is recognised when the television program is broadcast according to the terms of the contracts.

Revenue from artist management

Revenue from artist management services, including commissions and advisory fees earned from the management and commercial representation of artists, is recognised in accordance with the terms of the underlying contracts with customers.

(ii) *Revenue from communication services*

The communication services segment is managed and operated by the Group under an advertising agency model. The nature of its operations is advisory and intermediary distribution.

Revenue from communication services comprises:

Revenue from sales of advertising duration

Revenue from the sale of advertising airtime is recognised when the related services are rendered and is determined based on the airtime broadcast.

Revenue from provisions of advertising services

Revenue from provisions of advertising services is recognised upon completion of providing services to customers. Revenue from the sales of advertising duration is recognised in the consolidated statement of income based on the percentage of completion of the transaction. The stage of completion is determined by reference to surveys of the work performed. Revenue is not recognised when there are material uncertainties regarding the recoverability of the related receivables.

Revenue from agency commission

Agency commission revenue, mainly consisting of commission fees and consulting fees for advertising services, is recognised in accordance with the terms of the contractual agreement.

(iii) *Other income*

Other income comprises:

Revenue from sales of produced films

Revenue from the sales of produced films is recognised when the significant risks and rewards associated with ownership of broadening content rights have been transferred to the buyer.

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Revenue from sales of movie copyrights

Revenue from copyright sales is recognised at the time the program copyright is received and agreed by customers.

Revenue from sales of films to distributors

Revenue is recognised upon delivery of the content to the distributor, corresponding to the completion of the contractual obligation. Distributors are then solely responsible for selling the film and the Group has no further obligations.

Revenue from sales of films to television stations

Revenue is recognised when television stations broadcast movies corresponding to the completion of contractual obligations. The film is only broadcasted after the television stations edit and approve the content, in accordance with the film's broadcast time. The television stations will then take full responsibility for the films and the Group will have no further obligations.

Revenue from sponsorship for the production of films

The Group enters into agreements with sponsors to use their products as advertisement in movie scenes. The contractual agreement states that (i) the Group must submit films with the full agreed advertising time to the sponsor for review and approval or (ii) the sponsor confirms that the sponsor's broadcast schedule is sufficient.

Sponsorship revenue is recognised at the earlier of (i) the sponsor accepts to perform its obligations or (ii) when the film is broadcasted.

(iv) *Interest income*

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikeliness of recovery.

(v) *Dividend income*

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares that have not been registered with VSDC is recognised when the right to receive dividend is established. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

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(q) Operating lease payments

Payments made under operating leases are recognised in the consolidated statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the consolidated statement of income as an integral part of the total lease expense, over the term of the lease.

(r) Production and business expenses

Expenses shall be recognised in the consolidated statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the consolidated statement of income on a systematic or proportional basis.

(s) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

(t) Earnings per share

The Group presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares, which comprise convertible bonds and share options. During the period, the Company had no potential ordinary shares and therefore does not present diluted EPS.

(u) Segment report

A segment is a distinguishable component of the Group that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segment. The Group’s primary format for segment reporting are based on business segments.

(v) Related parties

Parties are considered to be related to the Group if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Group and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

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(w) Comparative information

Comparative information in these consolidated interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period consolidated interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these consolidated interim financial statements is not intended to present the Group's consolidated financial position, consolidated results of operation or consolidated cash flows for the prior period.

5. Seasonality of operations

The Group's business operations are significantly influenced by seasonality, in line with the characteristics of the media and entertainment industry, the advertising budget allocation cycles of clients, and consumer behaviour. Accordingly, revenue from program sponsorships, media services, entertainment event organisation, content-related product sales, and a portion of revenue from digital platforms tends to be higher in the second half of the year, especially during peak periods such as holidays, Tet (Lunar New Year), and major shopping campaigns.

Therefore, the Group's revenue and business results may be unevenly distributed between the first six-month and second six-month of the year. However, according to the Board of Management's assessment, the impact of seasonality on the Group's business operations is minimised due to a strategy of diversifying revenue sources and promoting direct-to-consumer business activities.

6. Changes in accounting estimates

In preparing the consolidated annual financial statements and consolidated interim financial statements, the Board of Management of the Company have made several accounting estimates. Actual results may differ from these estimates.

There were no significant changes in accounting estimates compared to those made in the latest annual consolidated annual financial statements.

7. Unusual items

There were no unusual items with material impacts on the Group's assets, liabilities, equity, net revenue, or cash flow since the end of the latest annual accounting period which affect the Group's consolidated interim financial statements for the six-month period ended 30 June 2026.

8. Changes in the composition of the Group

There were no significant changes in the composition of the Group since the end of the latest annual accounting period which affect the Group's consolidated interim financial statements for the six-month period ended 30 June 2026.



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9. Segment reporting

(a) Business segments

The Group classified its business segments into main business as below:

- Content hub
- Communication services
- Other services

The business results, assets, and liabilities of a segment include items directly attributable to each segment and common items allocated to each segment on a reasonable basis. Revenue, expenses, and business results of the segments include inter-segment transactions. Inter-segment transfer prices are determined on an objective basis, like transactions with third parties. These transactions are eliminated in preparing the consolidated interim financial statements.

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For the six-month period ended 30 June 2026	Content hub VND	Communication services VND	Other services VND	Eliminated VND	Consolidated VND
Revenue from sales and services provided to external parties – net	609,481,510,708	755,872,321,304	1,140,329,109	-	1,366,494,161,121
Inter-segment revenue – net	77,939,775,589	7,189,316,135	48,359,978,406	(133,489,070,130)	-
Total segment revenue – net	687,421,286,297	763,061,637,439	49,500,307,515	(133,489,070,130)	1,366,494,161,121
Segment results	154,249,345,714	43,081,215,991	1,140,329,109	-	198,470,890,814
Unallocated expenses					(45,260,849,755)
Financial income					29,270,323,763
Financial expenses					(13,805,202,831)
Net operating profit					168,675,161,991
Other income					1,929,071,224
Other expenses					(1,962,011,954)
Income tax expense					(33,808,553,799)
Net profit after tax					134,833,667,462

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For -the six-month period ended 30 June 2025 (Unreviewed)	Content hub VND	Communication services VND	Other services VND	Eliminated VND	Consolidated VND
Revenue from sales and services provided to external parties – net	601,048,410,339	831,655,857,494	171,255,814,023	-	1,603,960,081,856
Inter-segment revenue – net	82,369,200,319	31,070,963,231	124,098,865,739	(237,539,029,289)	-
Total segment revenue – net	683,417,610,658	862,726,820,725	295,354,679,762	(237,539,029,289)	1,603,960,081,856
Segment results	165,932,273,350	30,099,184,863	(91,298,691,793)	-	104,732,766,420
Unallocated expenses					(56,253,563,473)
Financial income					15,498,388,715
Financial expenses					(8,856,417,702)
Net operating profit					55,121,173,960
Other income					2,642,169,006
Other expenses					(1,283,785,177)
Income tax expense					(33,084,610,475)
Net profit after tax					23,394,947,314

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As at 30 June 2026	Content hub VND	Communication services VND	Other services VND	Eliminated VND	Consolidated VND
Segment assets	876,296,456,087	850,815,625,136	642,362,254,202	(233,474,504,268)	2,135,999,831,157
Unallocated assets	-	-	-	-	49,356,271,693
Total assets	876,296,456,087	850,815,625,136	642,362,254,202	(233,474,504,268)	2,185,356,102,850
Segment liabilities	445,066,873,428	812,825,184,499	8,033,380,479	(233,220,696,050)	1,032,704,742,356
Unallocated liabilities	-	-	-	-	4,030,609,858
Total liabilities	445,066,873,428	812,825,184,499	8,033,380,479	(233,220,696,050)	1,036,735,352,214
For the six-month period ended 30 June 2026					
Capital expenditure	42,545,734,259	38,425,926	-	-	42,584,160,185
Depreciation of tangible fixed assets	1,286,563,836	-	137,020,283	-	1,423,584,119
Depreciation of intangible fixed assets	157,609,223	-	-	-	157,609,223

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As at 1 January 2026	Content hub VND	Communication services VND	Other services VND	Eliminated VND	Consolidated VND
Segment assets	918,157,048,526	690,457,842,096	311,291,824,062	(67,411,416,617)	1,852,495,298,067
Unallocated assets	-	-	-	-	53,243,037,269
Total assets	918,157,048,526	690,457,842,096	311,291,824,062	(67,411,416,617)	1,905,738,335,336
Segment liabilities	370,544,813,995	659,253,561,023	16,686,329,738	(67,411,416,617)	979,073,288,139
Unallocated liabilities	-	-	-	-	8,075,709,856
Total liabilities	370,544,813,995	659,253,561,023	16,686,329,738	(67,411,416,617)	987,148,997,995
For the six-month period ended 30 June 2025 (Unreviewed)					
Capital expenditure	1,408,936,952	-	6,249,587,192	-	7,658,524,144
Depreciation of tangible fixed assets	1,911,271,501	-	1,779,726,334	-	3,690,997,835
Depreciation of intangible fixed assets	116,794,534	-	23,664,334,742	-	23,781,129,276

(b) Geographical segments

The Group's business operations are primarily operated in Vietnam. Therefore, Board of Management has determined that the Group does not have any significant information that requires to be presented separately for each geographical region.

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10. Cash and cash equivalents

	30/6/2026	1/1/2026
	VND	VND
Cash on hand	4,819,324,263	5,140,118,233
Demand deposits (i)	206,639,227,823	204,160,515,282
Cash equivalents (ii)	46,900,000,000	189,122,000,000
	258,358,552,086	398,422,633,515

(i) Details of demand deposits balance were as follows:

	30/6/2026	1/1/2026
	VND	VND
Demand deposits at:		
▪ Vietnam Technological and Commercial Joint Stock Bank	81,864,613,727	93,698,234,774
▪ HSBC Bank (Vietnam) Ltd	33,732,426,081	42,015,648,426
▪ Vietnam International Commercial Joint Stock Bank	45,620,293,885	39,018,939,004
▪ United Overseas Bank (Vietnam) Ltd	30,262,136,446	735,571,084
▪ Vietnam Export Import Commercial Joint Stock Bank	13,000,301,309	28,600,065,233
▪ Other banks	2,159,456,375	92,056,761
	206,639,227,823	204,160,515,282

(ii) Details of cash equivalents balance were as follows:

	Original	Annual	30/6/2026	1/1/2026
	term	interest rate	VND	VND
Term deposits at:				
Vietnam International				
Commercial Joint Stock Bank	1 month	4.75%	31,000,000,000	45,000,000,000
HSBC Bank (Vietnam) Ltd	2 months	4.75%	10,000,000,000	27,000,000,000
Other banks	1 – 2 months	4.75%	5,900,000,000	117,122,000,000
			46,900,000,000	189,122,000,000

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11. Financial investments

(a) Short-term held-to-maturity investments

	30/6/2026			1/1/2026		
	Cost/Amortised cost VND	Recoverable amount VND	Allowance VND	Cost/Amortised cost VND (Reclassified)	Recoverable amount VND	Allowance VND
▪ Term deposits at banks (i)	997,494,196,572	997,494,196,572	-	480,558,404,525	480,558,404,525	-
▪ Loans receivable (ii)	190,690,411	190,690,411	-	65,502,657,809	65,502,657,809	-
	997,684,886,983	997,684,886,983	-	546,061,062,334	546,061,062,334	-

(i) Details of term deposits at banks were as follows:

Term deposits at:	Original term	Annual interest rate	30/6/2026 VND	1/1/2026 VND (Reclassified)
▪ Vietnam Technological and Commercial Joint Stock Bank	6 months	7.70%	100,000,000,000	120,000,000,000
▪ Other banks	6 – 8 months	6.00% - 8.50%	883,182,000,000	356,160,000,000
Accrued interest receivables from term deposits			14,312,196,572	4,398,404,525
			997,494,196,572	480,558,404,525

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(ii) Details of loans receivable were as follows:

Loans receivable from related parties:

- AI ACTIV Corporation
- VieON Corporation

Accrued interest income from loans receivable

Original term	Annual interest rate	30/6/2026 VND	1/1/2026 VND (Reclassified)
5 months	4.7% - 8.0%	-	51,600,000,000
3 months	4.7% - 8.0%	-	13,000,000,000
		190,690,411	902,657,809
		190,690,411	65,502,657,809



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(b) Investment in other entities

	30/6/2026 VND	1/1/2026 VND
Other long-term investments (i)	693,402,000	693,402,000

(i) Investment in other entities

Principal activities	% of ownership and voting rights	30/6/2026			1/1/2026		
		Cost VND	Allowance VND	% of ownership and voting rights	Cost VND	Allowance VND	
DDB Vietnam Company Limited	To provide advertising and trade marketing services	420,000,000	-	10.00%	420,000,000	-	
Vie Board Corporation	Advertising services	273,402,000	-	0.90%	273,402,000	-	
		693,402,000	-		693,402,000	-	

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12. Accounts receivable from customer

(a) Accounts receivable from customers detailed by significant customers

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
WPP Media Company Limited	47,633,469,020	-	44,875,514,829	-
HK Group Communication Joint Stock Company	41,891,222,233	-	27,735,228,645	-
Masan Consumer Corporation	30,928,572,383	-	133,599,954,904	-
MMS Communications Vietnam Company Limited	19,704,597,788	-	45,748,986,640	-
TK-L Media Corporation	3,182,687,133	-	17,537,030,732	-
VIEON Corporation	2,841,853,724	-	54,203,632,317	-
Other customers	495,333,754,733	(7,220,577,953)	412,753,787,341	(7,220,577,953)
	641,516,157,014	(7,220,577,953)	736,454,135,408	(7,220,577,953)

Included in accounts receivable from customers were receivables with a carrying amount of VND630,000 million as at 30 June 2026 (1/1/2026: VND630,000 million) which were pledged at a bank as guarantee for loans granted to the Group's subsidiaries (Note 27).

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(b) Accounts receivable from customers who are related parties

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
VieON Corporation	2,841,853,724	-	54,203,632,317	-
TK-L Media Corporation	3,182,687,133	-	17,537,030,732	-
Vie Shop Corporation	10,169,106	-	-	-
DATVIET VAC Ventures Corporation	864,000	-	-	-
Vie Digital Corporation	-	-	5,597,645,609	-
AI ACTIV Corporation	-	-	1,975,539,867	-

The trade related amounts due from the related parties were unsecured, interest free and are receivable within 30 days from invoice date.

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13. Prepayment for suppliers – short-term

	30/6/2026 VND	1/1/2026 VND
Television Service Center – Ho Chi Minh City	31,165,415,614	16,599,126,668
Ho Chi Minh City Radio and Television Station	16,000,000,000	-
Vinh Long Radio and Television Station	-	9,821,494,922
Other suppliers	1,084,172,563	4,098,269,605
	48,249,588,177	30,518,891,195

14. Other receivables

(a) Other short-term receivables:

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Sales rebate receivables	49,817,675,198	-	10,549,002,962	-
Deposits (i)	761,416,023	-	52,635,268,754	-
Receivables from transfers of investment in an associate	-	-	30,714,000,000	-
Dividend receivables	-	-	10,369,686,736	-
Unbilled revenues	-	-	5,111,533,925	-
Others	7,395,404,572	-	11,616,149,271	-
	57,974,495,793	-	120,995,641,648	-

- (i) As at 1 January 2026, deposits included an amount of VND51,150,000,000 which represented the deposit for acquisition of land use rights from Vie Studio Corporation, a related party. During the period, the transfer agreement was signed, and the deposit was offset against the contract payment value.

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(b) Other long-term receivables:

	30/6/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Receivables from transfers of investment in an associate	-	-	20,475,999,999	-
Others	1,255,721,512	-	1,255,721,512	-
	<u>1,255,721,512</u>	<u>-</u>	<u>21,731,721,511</u>	<u>-</u>

(c) Other receivables which are from related parties

	30/6/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
TK-L Media Corporation	1,498,335,163	-	-	-
VIEON Corporation	1,017,254,725	-	-	-
Vie Studio Corporation	-	-	51,150,000,000	-
DATVIET VAC Digital Holdings Corporation (i)	-	-	51,189,999,999	-
Vie Digital Corporation	-	-	10,369,686,736	-
	<u>-</u>	<u>-</u>	<u>103,399,086,735</u>	<u>-</u>

- (i) As at 1 January 2026, the non-trade receivables due from DATVIET VAC Digital Holdings Corporation related to the receivables from the transfer of an associate, which was unsecured, interest free, and are due in 2026 and 2027. The receivable was fully collected during the period.

The non-trade accounts from other related parties were unsecured, interest free, and are receivable on demand or in accordance with the payment terms of the respective agreements.

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15. Allowance for doubtful debts

Movements of allowance for doubtful debts during the period were as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Opening balance	7,220,577,953	8,919,218,394
Provision made during the period	-	1,530,000,000
Closing balance	7,220,577,953	10,449,218,394

16. Inventories

	30/6/2026		1/1/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Produced programs	28,756,964,153	-	9,408,899,730	-
Program and film				
copyrights	3,017,600,000	-	1,765,200,000	-
Produced films	-	-	2,350,144,000	-
Advertising duration	-	-	4,650,000	-
Merchandise goods	2,159,181,722	-	-	-
	33,933,745,875	-	13,528,893,730	-

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17. Tangible fixed assets

	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost				
Opening balance	5,786,953,075	2,204,529,655	35,007,483,914	42,998,966,644
Reclassifications	4,100,415,978	(745,690,909)	(3,354,725,069)	-
Additions	72,791,667	-	514,574,074	587,365,741
Disposals	-	-	(461,522,221)	(461,522,221)
Closing balance	9,960,160,720	1,458,838,746	31,705,810,698	43,124,810,164
Accumulated depreciation				
Opening balance	5,225,131,303	1,725,482,417	30,865,408,868	37,816,022,588
Reclassifications	3,529,422,712	(307,166,970)	(3,222,255,742)	-
Charge for the period	482,994,578	40,523,299	900,066,242	1,423,584,119
Disposals	-	-	(76,920,370)	(76,920,370)
Closing balance	9,237,548,593	1,458,838,746	28,466,298,998	39,162,686,337
Net book value				
Opening balance	561,821,772	479,047,238	4,142,075,046	5,182,944,056
Closing balance	722,612,127	-	3,239,511,700	3,962,123,827

Included in tangible fixed assets were assets costing VND34,055 million as at 30 June 2026 (1/1/2026: VND30,496 million) which were fully depreciated but are still in active use.

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Major tangible fixed assets in use (presented in net book value) were as follows:

	30/6/2026 VND	1/1/2026 VND
Storage devices, slide trays, hard drives	562,135,669	633,897,669
Others	3,399,988,158	4,549,046,387
	3,962,123,827	5,182,944,056

18. Intangible fixed assets

	Software VND
Cost	
Opening balance	9,148,322,983
Additions	146,794,444
Closing balance	9,295,117,427
Accumulated amortisation	
Opening balance	8,122,572,802
Charge for the period	157,609,223
Closing balance	8,280,182,025
Net book value	
Opening balance	1,025,750,181
Closing balance	1,014,935,402

Included in intangible fixed assets were assets costing VND8,057 million as at 30 June 2026 (1/1/2026: VND8,047 million) which were fully amortised but are still in active use.

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Major intangible fixed assets in use (presented in net book value) were as follows:

	30/6/2026 VND	1/1/2026 VND
Ownership of the domain https://vieshop.vn/	904,839,569	1,015,636,251
Other intangible fixed assets	110,095,833	10,113,930
	1,014,935,402	1,025,750,181

19. Construction in progress

	Six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
Opening balance	305,346,000	46,205,987,324
Additions during the period	93,000,000,000	6,013,232,647
Transfers to intangible fixed assets	-	(10,151,823,867)
Closing balance	93,305,346,000	42,067,396,104

Major constructions in progress were as follows:

	30/6/2026 VND	1/1/2026 VND
Software	305,346,000	305,346,000
High-Tech Film Studio Project	93,000,000,000	-
	93,305,346,000	305,346,000

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20. Deferred expenses

(a) Short-term deferred expenses

	30/6/2026 VND	1/1/2026 VND
Software expenses	3,382,168,152	2,683,086,327
Tools and instruments	816,398,539	714,800,665
Channel operating costs	5,010,461,643	3,722,488,122
Others	4,166,051,037	5,026,786,333
	13,375,079,371	12,147,161,447

(b) Long-term deferred expenses

	30/6/2026 VND	1/1/2026 VND
Consultant cost of SAP implementation	11,875,000,000	5,625,000,000
Channel operating costs	-	366,032,483
Others	403,632,430	531,571,323
	12,278,632,430	6,522,603,806

21. Deferred tax assets

	Tax rate	30/6/2026 VND	1/1/2026 VND
▪ Interest expenses exceeding allowable cap	20%	6,931,660,547	6,931,660,547
▪ Tax losses	20%	4,056,543,823	-
▪ Unearned revenue and provisions	20%	2,424,359,087	4,719,886,148
		13,412,563,457	11,651,546,695

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22. Accounts payable to suppliers

(a) Accounts payable to suppliers detailed by significant suppliers

	30/6/2026	1/1/2026
	VND	VND
ADT Media Company Limited	24,409,589,781	13,596,753,862
Saigontourist Cable Television Company Limited	13,000,000,000	18,000,000,000
AB Media Joint Stock Company	10,465,727,606	11,340,082,892
Vietnam Cable Television Corporation	5,634,838,330	6,296,105,000
Vietnam Television Service Center in Ho Chi Minh City	4,794,261,704	6,358,584,400
Other suppliers	88,171,451,276	211,260,567,569
	146,475,868,697	266,852,093,723

(b) Accounts payable to suppliers who are related parties

	30/6/2026	1/1/2026
	VND	VND
VieON Corporation	5,526,224,938	3,584,377,112
TK-L Media Corporation	3,560,730,807	10,920,350,143
AI ACTIV Corporation	3,076,642,205	5,341,542,611
Vie Digital Corporation	-	22,064,518,443

The trade related amounts due to the other related parties were unsecured, interest free and are payable within 60 days from invoice date.

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23. Taxes and other payable to State Treasury

	1/1/2026 VND	Incurred VND	Paid VND	Net-off/ Reclassified VND	30/6/2026 VND
Corporate income tax	44,211,381,905	35,569,570,561	(47,078,343,759)	(1,068,973,979)	31,633,634,728
Value added tax	14,510,815,677	114,344,934,465	(20,618,772,309)	(102,019,024,807)	6,217,953,026
Personal income tax	4,979,272,468	20,727,634,232	(20,544,270,635)	-	5,162,636,065
Foreign contractor tax	23,307,858	650,229,030	(619,477,898)	(54,058,990)	-
Other taxes	2,475,639	6,500,000	(6,500,000)	23,457,319	25,932,958
	63,727,253,547	171,298,868,288	(88,867,364,601)	(103,118,600,457)	43,040,156,777



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24. Accrued expenses

	30/6/2026 VND	1/1/2026 VND
Costs of inviting artists	132,320,569,776	129,027,856,758
Advertising costs	61,255,243,751	-
Sale discounts	40,860,219,114	22,517,491,005
Program production costs	26,228,916,457	563,568,514
Interest expenses	4,694,144,379	974,140,869
Outside services	880,874,841	5,048,991,146
Bonus for employees	-	25,427,696,698
Film production costs	-	3,529,004,699
Others	16,553,741,678	2,191,048,447
	282,793,709,996	189,279,798,136

25. Deferred revenue - short-term

	30/6/2026 VND	1/1/2026 VND
Revenue received in advance for:		
▪ Advertising services	11,568,742,319	28,471,020,791
▪ Sponsorship for the program production	8,545,659,394	-
▪ Television channel broadcasting transmission services	2,820,313,460	16,703,896,271
▪ Others	14,733,845,632	10,304,662,423
	37,668,560,805	55,479,579,485

26. Other short-term payables

	30/6/2026 VND	1/1/2026 VND
Social insurance, unemployment insurance and trade union	6,136,318,378	6,907,643,601
Sales bonus	6,218,354,820	-
Others	6,673,903,078	11,492,874,607
	19,028,576,276	18,400,518,208

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27. Short-term borrowings

	1/1/2026 Carrying amount VND	Movements during the period Increase VND	Decrease VND	30/6/2026 Carrying amount VND
Short-term borrowings	383,438,772,486	744,541,342,717	(637,005,744,019)	490,974,371,184

Terms and conditions of outstanding short-term borrowings were as follows:

Lenders

HSBC Bank (Vietnam) Ltd (i)
United Overseas Bank (Vietnam) Ltd (ii)
Vietnam Prosperity Joint Stock Commercial Bank (iii)

	Currency	Annual interest rate	30/6/2026 VND	1/1/2026 VND
	VND	6.5% - 7.1%	315,842,870,815	294,208,772,486
	VND	6.6% - 6.9%	142,000,000,000	89,230,000,000
	VND	7.5 - 8.0%	33,131,500,369	-
			490,974,371,184	383,438,772,486

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- (i) This loan was granted to Dong Tay Promotion Corporation, Dat Viet Media Corporation, and TKL Corporation (“the borrowers”), and was secured by the Company’s letter of guarantee and by borrowers’ account receivables from customers amounting to VND330,000 million as at 30 June 2026 (1/1/2026: secured by the Company’s letter of guarantee and borrowers’ account receivables from customers amounting to VND 330,000 million) (Note 12).
- (ii) This loan was granted to Dat Viet Media Corporation and TKL Corporation (“the borrowers”), and was secured by the Company’s letter of guarantee and by borrowers’ account receivables from customers amounting to VND300,000 million as at 30 June 2026 (1/1/2026: secured by the Company’s letter of guarantee and borrowers’ account receivables from customers amounting to VND300,000 million) (Note 12).
- (iii) This loan was granted to VIE CHANNEL Corporation (“the borrower”) and was secured by Company’s letter of guarantee and by borrowers’ account receivables from customers amounting to VND65,000 million as at 30 June 2026 (1/1/2026: Nil) (Note 12).

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28. Changes in owners' equity

	Share capital VND	Share premium VND	Investment and development fund VND	Retained profits VND	Non-controlling interest VND	Total VND
Balance as at 1 January 2025	653,291,450,000	243,314,409,330	162,621,350	88,478,612,495	34,097,666,617	1,019,344,759,792
Cash dividends (Unreviewed)	-	-	-	(196,867,196,237)	(3,084,226,059)	(199,951,422,296)
Capital contributions from non-controlling shareholders (Unreviewed)	-	292,530,000	-	-	13,412,082,000	13,704,612,000
Net profit/(loss) for the period (Unreviewed)	-	-	-	25,390,629,550	(1,995,682,236)	23,394,947,314
Other decreases (Unreviewed)	-	-	-	(282,901,678)	-	(282,901,678)
Balance as at 30 June 2025	653,291,450,000	243,606,939,330	162,621,350	(83,280,855,870)	42,429,840,322	856,209,995,132
Balance as at 1 January 2026	772,451,640,000	-	216,799,560	138,221,830,172	7,699,067,609	918,589,337,341
Cash dividends by subsidiaries	-	-	-	-	(1,239,400,583)	(1,239,400,583)
Shares issued to employees (i)	76,765,370,000	33,234,630,000	-	-	-	110,000,000,000
Shares issued from retained profits and share premium (ii)	153,462,990,000	(33,234,630,000)	-	(120,228,360,000)	-	-
Cost of initial public offerings	-	(13,169,625,555)	-	-	-	(13,169,625,555)
Net profit for the period	-	-	-	131,003,019,675	3,830,647,787	134,833,667,462
Other decreases	-	-	-	(393,228,029)	-	(393,228,029)
Balance as at 30 June 2026	1,002,680,000,000	(13,169,625,555)	216,799,560	148,603,261,818	10,290,314,813	1,148,620,750,636



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- (i) The Resolution of General Meeting of Shareholders No. 01/2026/RE-GMS-DVGH dated 16 January 2026 approved the implementation of share issuance plan to increase share capital. On 26 January 2026, the Company completed the issuance of an additional 7,676,537 ordinary shares with par value of VND10,000 per share..
- (ii) The Resolution of General Meeting of Shareholders No. 02/2026/QĐ dated 30 January 2026 approved the implementation of a share issuance plan to increase share capital from owners' equity, comprising share premium and retained profits as at 31 December 2025, for the Company's existing shareholders. On 13 February 2026, the Company completed the issuance of an additional 15,346,299 ordinary shares with par value of VND10,000 per share, resulting in an increase in share capital of VND153,462,990,000, and completed the amendment to the Enterprise Registration Certificate reflecting the new charter capital.

29. Share capital

The Company's authorised and issued share capital are:

	30/6/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000
Issued share capital				
Ordinary shares	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000
Shares in circulation				
Ordinary shares	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

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Movements in share capital during the period were as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	Number of shares	Number of shares
	VND	VND
		(Unreviewed)
Opening balance	77,245,164	65,329,145
Shares issuance	7,676,537	-
Shares issued from retained profits and share premium	15,346,299	-
Closing balance	100,268,000	65,329,145
	1,002,680,000,000	653,291,450,000

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30. Off statement of financial position items

(a) Leases commitment

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026 VND	1/1/2026 VND
Within one year	26,227,200,000	28,165,200,000

Operating lease asset comprises:

	Quantity	Lease term	30/6/2026 VND	1/1/2026 VND
Office rental	1	1 year	26,227,200,000	28,165,200,000

(b) Foreign currencies

	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	40,776	1,071,990,418	758,524	19,847,330,614
JPY	108,901	17,663,742	109,034	22,251,659
GPB	100	3,482,648	100	3,112,211
EUR	11,175	335,376,597	100	3,035,800

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31. Revenue from sales of goods and provisions of services

Total revenue from sales of goods and provision of services represents the gross value of goods sold and services provided exclusive of value added tax.

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Total revenue		
▪ Revenue from content hub	611,286,939,243	602,974,704,962
▪ Revenue from communication services	775,655,785,840	835,763,904,327
▪ Others	1,140,329,109	171,255,814,023
	1,388,083,054,192	1,609,994,423,312
Less revenue deductions		
▪ Content hub	(1,805,428,535)	(1,926,294,623)
▪ Communication services	(19,783,464,536)	(4,108,046,833)
	(21,588,893,071)	(6,034,341,456)
Net revenue from sales of goods and provisions of services	1,366,494,161,121	1,603,960,081,856

32. Cost of sales

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Cost of content hub	393,013,942,530	383,158,758,097
Cost of communication services	683,334,501,164	770,579,878,885
Others	-	201,785,021,987
	1,076,348,443,694	1,355,523,658,969

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33. Financial income

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND (Unreviewed)
Interest income	28,842,222,401	12,474,857,827
Foreign exchange difference gains	428,101,362	3,023,530,888
	29,270,323,763	15,498,388,715

34. Financial expenses

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND (Unreviewed)
Borrowing costs	13,509,596,391	8,220,586,451
Losses of foreign exchange difference	295,606,440	635,831,251
	13,805,202,831	8,856,417,702

35. Selling expenses

	Six-month period ended 30/6/2026 VND	Six-month period ended 30/6/2025 VND (Unreviewed)
Outside services	3,687,363,409	21,330,133,454
Staff costs	2,240,486,710	12,138,028,827
Other selling expenses	184,065,293	-
	6,111,915,412	33,468,162,281

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36. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Staff costs	94,250,724,021	119,676,762,607
Outside services	17,004,465,398	19,644,830,320
Rental expenses	7,085,257,622	9,780,524,842
Depreciation and amortisation	1,397,302,216	3,182,697,409
Other general and administration expenses	11,086,011,699	14,204,242,481
	130,823,760,956	166,489,057,659

37. Production and business costs by element

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Cost of copyrighted broadcast contents	790,125,451,604	869,760,436,955
Staff costs	127,870,471,159	169,517,439,975
Outside services	272,366,942,417	234,790,252,158
Depreciation and amortisation	1,581,193,342	27,472,127,111
Other expenses	21,340,061,540	253,940,622,710
	1,213,284,120,062	1,555,480,878,909

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38. Corporate income tax

(a) Recognised in the consolidated statement of income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Current tax expense		
Current period	35,569,570,561	33,084,610,475
Deferred tax benefit		
Origination and reversal of temporary differences	(1,761,016,762)	-
Income tax expense	33,808,553,799	33,084,610,475

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Accounting profits before tax	168,642,221,261	56,479,557,789
Tax at the Company's tax rate	33,728,444,252	11,295,911,558
Unrecognised deferred tax assets	-	21,788,698,917
Non-deductible expenses	80,109,547	-
	33,808,553,799	33,084,610,475

(c) Applicable tax rate

The normal income tax rate applicable to the Company and its subsidiaries before any incentives is 20%.

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39. Basic earnings per share

(a) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Net profit for the period	131,003,019,675	25,390,629,550

(b) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2026	30/6/2025
		(Unreviewed)
Ordinary shares issued and carried forward from the previous year	77,245,164	65,329,145
Effect of shares issuance from retained profits and share premium in 2025	-	72,730,017
Effect of shares issuance	7,040,360	-
Effect of shares issuance from retained profits and share premium in 2026	15,346,299	15,346,299
Weighted average number of ordinary shares	99,631,823	153,405,461

(c) Basic earnings per share

	Six-month period ended	
	30/6/2026	30/6/2025
		(Unreviewed)
Basic earnings per share (VND/share)	1,315	166

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40. Significant transactions with related parties

The list of related parties and their relationships is as follows:

Related parties	Relationship
Mr. Dinh Ba Thanh From 13 February 2026 Until 12 February 2026	Major shareholder, Chairman of the Board of Directors Major shareholder, Chairman of the Board of Directors, General Director
Mr. Dao Van Kinh From 13 February 2026 Until 12 February 2026	Major shareholder, Vice Chairman of the Board of Directors, General Director Major shareholder, Vice Chairman of the Board of Directors
Mr. Hoang Trong Khai From 18 January 2026 Until 17 January 2026	Member of Audit Committee Major shareholder, Deputy General Director
MET VM Holding Pte. Ltd.	Major shareholder
TC D-Media Pte. Ltd.	Major shareholder
DATVIET VAC Ventures Corporation	Other related party
Thi Nam Phuong Corporation	Other related party
Vie Studio Corporation	Other related party
AI ACTIV Corporation	Other related party
VieOn Corporation	Other related party
TK-L Media Corporation	Other related party
Vie Digital Corporation	Other related party

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In addition to the balances with related parties disclosed in other notes to the consolidated interim financial statements, the Group has significant transactions with related parties during the period as follows:

	Transaction value	
	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
<i>Major shareholders</i>		
Mr. Dinh Ba Thanh		
Dividends declared	-	93,502,246,235
Dividends paid	-	64,578,897,204
Mr. Dao Van Kinh		
Dividends declared	-	59,780,120,466
Dividends paid	-	41,288,471,907
Mr. Hoang Trong Khai		
Dividends declared	-	17,031,372,056
Dividends paid	-	9,892,656,098
MET VM Holding Pte. Ltd.		
Dividends declared	-	26,553,457,480
Dividends paid	-	26,553,457,480
<i>Other related parties</i>		
Thi Nam Phuong Corporation		
Office rental fee	13,119,600,000	20,773,813,639
Vie Studio Corporation		
Transfer of land and assets attached to the land	93,000,000,000	-
AI ACTIV Corporation		
Purchases of media spots	12,889,653,734	-
Collections of loans principal	51,600,000,000	-
Collections of loan interests	2,201,541,094	-
Loan interests	1,298,883,285	-

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	Transaction value	
	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
VIEON Corporation		
Purchases of media spots	7,557,077,850	-
Purchases of copyrights	342,001,042	-
Sales of customer introduction services	609,164,760	-
Sales of copyrights	300,000,000	-
Collections of loans principal	13,000,000,000	-
Collections of loan interests	150,657,535	-
Loan interests	341,347,946	-
TK-L Media Corporation		
Purchases of media spots	5,050,363,304	-
Purchases of copyrights	4,791,816,841	-
Sales of media spots	4,123,862,972	-
Sales of copyrights	196,987,500	-
Vie Digital Corporation		
Purchases of media spots	8,032,336,838	-
Dividend received	10,369,686,736	-
Remuneration, bonuses and other benefits of key management personnel		
Board of Management		
Salaries, bonuses and remuneration	7,644,288,000	7,481,748,812

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41. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Group's consolidated financial statements for the year ended 31 December 2025.

As described in Note 3, effective from 1 January 2026, the Group has adopted Circular 99. As a result, the comparative information has been reclassified to conform with the financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

Consolidated statement of financial position

	Code	1/1/2026 VND (as reclassified)	1/1/2026 VND (as previously reported)
Held-to-maturity investments – short-term	123	546,061,062,334	476,160,000,000
Short-term loans receivable	135	-	64,600,000,000
Other short-term receivables	135	120,995,641,648	126,296,703,982
Dividends/Profit payable	313	3,422,546,091	-
Other short-term payables	320	18,400,518,208	21,823,064,299

7 August 2026


Truong Thi An
Preparer


Nguyen Hanh Uyen Tram
Chief Accountant


Dao Van Kinh
General Director



