

# **VNDIRECT Securities Corporation**

Consolidated financial statements

For the six-month period ended 30 June 2023



# VNDIRECT Securities Corporation

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# VNDIRECT Securities Corporation

## GENERAL INFORMATION

### THE COMPANY

VNDIRECT Securities Corporation ("the Company") is a joint stock company established under the Corporate Law of Vietnam according to Business Registration No. 0103014521 issued by Hanoi Department of Planning and Investment dated 7 November 2006, Business Registration No. 0102065366 amended for the eighth time on 31 May 2023, Securities Trading License No. 22/UBCK-GPHĐKD issued by the State Securities Commission dated 16 November 2006 and Amended License for Establishment and Operation of Securities Company (The latest Amended License No. 59/GPĐC-UBCK dated 19 July 2023).

The current principal activities of the Company are to provide brokerage service and securities trading, underwriting for securities issues, custodian service, finance and investment advisory service, margin lending service, cash advances and derivative services.

The Company's charter capital as at 30 June 2023 was VND 12,178,440,090,000 (as at 31 December 2022: VND 12,178,440,090,000).

The Company's Head Office is located at 1 Nguyen Thuong Hien Street, Nguyen Du Ward, Hai Ba Trung District, Hanoi, Vietnam. The Company has branches located in Thanh Xuan – Hanoi, Ho Chi Minh City, Da Nang, Vinh – Nghe An, Can Tho, Binh Duong, Quang Ninh, Nam Dinh, Thanh Hoa and transaction offices located in Da Nang, Ho Chi Minh City and Hanoi.

As at 30 June 2023, the Company had one (01) directly owned subsidiary.

### BOARD OF DIRECTORS

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

<i>Name</i>	<i>Title</i>	<i>Appointment/Resignation date</i>
Mr. Nguyen Vu Long	Chairman Member	Appointed on 26 April 2023 Appointed on 25 April 2022, Resigned on 26 April 2023
Ms. Pham Minh Huong	Chairwoman	Appointed on 11 November 2006, Reappointed on 25 April 2022, Resigned on 26 April 2023
Mr. Mai Huu Dat	Member	Appointed on 26 April 2023
Mr. Vu Hien	Vice Chairman Member	Appointed on 21 July 2022 Appointed on 26 March 2009, Reappointed on 25 April 2022
Mr. Vu Viet Anh	Independent member	Appointed on 25 April 2022

### BOARD OF SUPERVISION

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

<i>Name</i>	<i>Title</i>	<i>Appointment/Resignation date</i>
Ms. Hoang Thuy Nga	Head of the Board of Supervision	Appointed on 21 April 2013, Reappointed on 25 April 2022
Ms. Nguyen Ngoc Mai	Member	Appointed on 17 June 2023
Ms. Nguyen Thi Minh Hanh	Member	Appointed on 23 April 2015, Reappointed on 25 April 2022, Resigned on 17 June 2023
Ms. Huynh Thanh Binh Minh	Member	Appointed on 28 April 2012, Reappointed on 25 April 2022



# VNDIRECT Securities Corporation

## GENERAL INFORMATION (continued)

### MANAGEMENT

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

<i>Name</i>	<i>Title</i>	<i>Appointment/Resignation date</i>
Ms. Pham Minh Huong	General Director	Appointed on 26 April 2023
Mr. Nguyen Vu Long	Acting General Director	Appointed on 22 November 2021, Resigned on 26 April 2023
Ms. Vu Nam Huong	Chief Financial Officer	Appointed on 19 July 2017
Mr. Dieu Ngoc Tuan	Managing Director	Appointed on 31 October 2022

### LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this interim consolidated financial statement was Mr. Nguyen Vu Long, Chairman of the Board of Directors, Ms. Pham Minh Huong, General Director, Ms. Vu Nam Huong, Chief Financial Officer, and Mr. Dieu Ngoc Tuan, Managing Director.



INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
as at 30 June 2023

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
<b>100</b>	<b>A. CURRENT ASSETS</b>	<b>40,652,917,405,892</b>	<b>38,670,054,790,553</b>
<b>110</b>	<b>I. Financial assets</b>	<b>40,555,688,718,947</b>	<b>38,570,066,191,687</b>
111	1. Cash and cash equivalents	2,952,081,134,694	2,556,722,528,720
111.1	1.1. Cash	2,949,487,383,243	1,877,509,173,088
111.2	1.2. Cash equivalents	2,593,751,451	679,213,355,632
112	2. Financial assets at fair value through profit and loss ("FVTPL")	20,851,826,428,952	19,062,140,089,556
113	3. Held-to-maturity investments ("HTM")	4,965,000,000,000	5,618,100,000,000
114	4. Loans	9,309,268,727,599	9,060,815,751,079
116	5. Provision for impairment of financial assets and mortgaged assets	(235,804,113,376)	(230,380,869,042)
117	6. Receivables	2,545,065,717,339	2,246,125,433,720
117.1	6.1. Receivables from disposal of financial assets	1,730,209,452,240	1,652,324,432,880
117.2	6.2. Receivables and accruals from dividend and interest income	814,856,265,099	593,801,000,840
117.4	6.2.1. Accruals for undue dividend and interest income	814,856,265,099	593,801,000,840
118	7. Advances to suppliers	3,395,617,186	10,202,544,779
122	8. Other receivables	170,686,877,982	252,172,384,304
129	9. Provisions for impairment of receivables	(5,831,671,429)	(5,831,671,429)
<b>130</b>	<b>II. Other current assets</b>	<b>97,228,686,945</b>	<b>99,988,598,866</b>
131	1. Advances	3,068,378,097	2,167,497,895
133	2. Short-term prepaid expenses	8,597,304,188	17,156,494,171
134	3. Short-term deposits, collaterals and pledges	80,674,817,160	80,664,606,800
137	4. Other current assets	4,888,187,500	-
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>	<b>1,396,855,683,594</b>	<b>200,549,712,553</b>
<b>210</b>	<b>I. Long-term financial assets</b>	<b>1,234,594,479,928</b>	<b>29,539,479,928</b>
212	1. Long-term investments	1,241,275,280,000	36,220,280,000
212.1	1.1. HTM investments	1,200,000,000,000	-
212.4	1.2. Other long-term investments	41,275,280,000	36,220,280,000
213	2. Provision for diminution in value of long-term financial investments	(6,680,800,072)	(6,680,800,072)
<b>220</b>	<b>II. Fixed assets</b>	<b>91,166,908,282</b>	<b>77,709,397,249</b>
221	1. Tangible fixed assets	66,608,179,710	50,562,587,741
222	1.1. Cost	193,275,004,930	162,297,809,446
223a	1.2. Accumulated depreciation	(126,666,825,220)	(111,735,221,705)
227	2. Intangible fixed assets	24,558,728,572	27,146,809,508
228	2.1. Cost	126,949,709,529	122,933,811,359
229a	2.2. Accumulated amortisation	(102,390,980,957)	(95,787,001,851)
<b>240</b>	<b>III. Construction in progress</b>	<b>2,846,865,013</b>	<b>8,946,501,017</b>
<b>250</b>	<b>IV. Other long-term assets</b>	<b>68,247,430,371</b>	<b>84,354,334,359</b>
251	1. Long-term deposits, collaterals and pledges	3,179,559,701	7,686,396,806
252	2. Long-term prepaid expenses	21,576,591,996	31,976,876,334
254	3. Payment for Settlement Assistance Fund	20,000,000,000	20,000,000,000
255	4. Other non-current assets	15,000,000,000	15,000,000,000
256	5. Goodwill	8,491,278,674	9,691,061,219
<b>270</b>	<b>TOTAL ASSETS</b>	<b>42,049,773,089,486</b>	<b>38,870,604,503,106</b>



INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2023

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
<b>300</b>	<b>C. LIABILITIES</b>	<b>26,970,106,008,179</b>	<b>24,355,935,574,377</b>
<b>310</b>	<b>I. Current liabilities</b>	<b>26,539,966,561,745</b>	<b>23,529,065,436,639</b>
311	1. Short-term borrowings and financial leases	22,940,282,364,742	19,311,982,646,239
312	1.1. Short-term borrowings	22,940,282,364,742	19,311,982,646,239
316	2. Short-term bonds issued	600,000,000,000	850,000,000,000
318	3. Payables for securities trading activities	784,790,634,191	888,308,885,785
320	4. Short-term trade payables	3,345,965,004	16,695,755,375
321	5. Short-term advances from customers	18,529,188,098	17,729,368,098
322	6. Statutory obligations	152,928,591,822	203,885,550,785
323	7. Payables to employees	53,233,836,808	19,124,660,577
324	8. Employee benefits	4,156,696,173	3,773,640,259
325	9. Short-term accrued expenses	125,664,241,646	217,587,708,089
329	10. Other short-term payables	1,755,057,361,277	1,852,723,702,440
331	11. Bonus and welfare fund	101,977,681,984	147,253,518,992
<b>340</b>	<b>II. Non-current liabilities</b>	<b>430,139,446,434</b>	<b>826,870,137,738</b>
346	1. Long-term bonds issued	400,000,000,000	800,000,000,000
356	2. Deferred income tax liabilities	30,139,446,434	26,870,137,738
<b>400</b>	<b>D. OWNERS' EQUITY</b>	<b>15,079,667,081,307</b>	<b>14,514,668,928,729</b>
<b>410</b>	<b>I. Owners' equity</b>	<b>15,079,667,081,307</b>	<b>14,514,668,928,729</b>
411	1. Share capital	12,178,398,511,540	12,178,029,987,590
411.1	1.1. Capital contribution	12,178,440,090,000	12,178,440,090,000
411.1a	a. Ordinary shares	12,178,440,090,000	12,178,440,090,000
411.2	1.2. Share premium	(41,578,460)	14,508,178
411.5	1.3. Treasury shares	-	(424,610,588)
414	2. Charter capital supplementary reserve	849,818,470	849,818,470
415	3. Operational risk and financial reserve	-	849,818,470
417	4. Undistributed profit	2,900,418,751,297	2,334,939,304,199
417.1	4.1. Realised profit	2,594,352,502,714	2,041,950,290,400
417.2	4.2. Unrealised profit	306,066,248,583	292,989,013,799
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>42,049,773,089,486</b>	<b>38,870,604,503,106</b>



INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2023

**CONSOLIDATED OFF BALANCE SHEET ITEMS**

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
	<b>A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>		
004	Bad debts written-off	101,986,716,060	101,986,716,060
006	Outstanding shares (number of shares)	1,217,844,009	1,217,821,331
007	Treasury shares (number of shares)	-	22,678
008	Financial assets listed/registered for trading at Vietnam Securities Depository (VSD) of the Company (VND)	957,299,950,000	964,198,960,000
009	Non-traded financial assets deposited at VSD of the Company (VND)	371,850,000	68,480,000
010	Awaiting financial assets of the Company (VND)	565,120,000,000	822,766,200,000
012	Financial assets which have not been deposited at VSD of the Company (VND)	10,027,219,250,000	9,998,510,010,000
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>		
021	Financial assets listed/registered for trading at VSD of investors (VND)	71,386,664,842,840	73,167,630,394,000
021.1	Unrestricted financial assets	60,196,824,565,840	62,313,340,151,000
021.2	Restricted financial assets	334,076,320,000	600,877,230,000
021.3	Mortgaged financial assets	9,342,759,630,000	9,243,938,580,000
021.4	Blocked financial assets	144,256,100,000	143,330,320,000
021.5	Financial assets awaiting settlement	1,368,748,227,000	866,144,113,000
22	Non-traded financial assets deposited at VSD of investors	1,019,201,940,000	824,951,660,000
022.1	Unrestricted and non-traded financial assets deposited at VSD	964,605,100,000	713,765,500,000
022.2	Restricted and non-traded financial assets deposited at VSD	54,596,840,000	111,186,160,000
023	Awaiting financial assets of investors	1,466,411,952,350	1,017,542,409,456
024.b	Non-traded financial assets deposited at VSD of investors	36,731,410,000	36,731,410,000
026	Investors' deposits	5,880,176,313,000	4,725,832,753,120
027	Investors' deposits for securities trading activities managed by the Company	3,253,066,433,201	3,592,290,483,625
027.1	Investors' escrow deposits at VSD	232,892,630,547	214,654,363,586
028	Investor's synthesizing deposits for securities trading activities	2,378,612,669,520	918,224,838,830

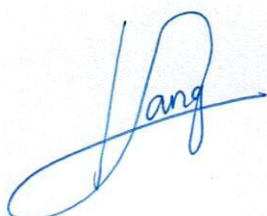


INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2023

**CONSOLIDATED OFF BALANCE SHEET ITEMS** (continued)

Currency: VND

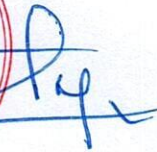
Code	ITEMS	30 June 2023	31 December 2022
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b> (continued)		
029	Clearing deposits and payment of securities transactions	108,060,569	118,490,698
029.1	Clearing deposits and payment of securities transactions by domestic investors	74,767,664	81,134,149
029.2	Clearing deposits and payment of securities transactions by foreign investors	33,292,905	37,356,549
030	Deposits of securities issuers	15,496,519,163	544,576,381
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	5,864,679,793,837	4,725,288,176,739
031.1	Payables to domestic investors for securities trading activities managed by the Company	5,301,672,223,882	4,117,111,805,843
031.2	Payables to foreign investors for securities trading activities managed by the Company	330,114,939,408	393,522,007,310
031.3	Payables to investors' escrow deposits at VSD	232,892,630,547	214,654,363,586
032	Payables to securities issuers	1,184,330,000	38,310,000
035	Dividend, bond principal and interest payables	14,312,189,163	506,266,381



Ms. Vu Thanh Hang  
Preparer



Ms. Nguyen Thi Huong  
Chief Accountant

Mr. Nguyen Vu Long  
Chairman

Hanoi, Vietnam

27 July 2023



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

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
	<b>I. OPERATING INCOME</b>		
1	1. Gain from financial assets at fair value through profit and loss ("FVTPL")	1,743,799,413,092	1,455,761,234,010
1.1	1.1. Gain from disposal of financial assets at FVTPL	894,307,389,636	750,566,828,394
1.2	1.2. Gain from revaluation of financial assets at FVTPL	511,900,422,265	424,028,612,608
1.3	1.3. Dividend, interest income from financial assets at FVTPL	337,591,601,191	261,504,377,808
1.4	1.4. Gain from revaluation of outstanding covered warrants payables	-	19,661,415,200
2	2. Gain from held-to-maturity ("HTM") investments	221,155,299,329	214,614,220,227
3	3. Gain from loans and receivables	523,128,173,880	887,296,204,756
6	4. Revenue from brokerage services	349,074,982,830	790,833,536,106
7	5. Revenue from underwriting and issuance agency services	7,648,167,477	155,118,673,168
9	6. Revenue from securities custodian services	41,811,019,694	9,526,256,898
10	7. Revenue from financial advisory services	717,759,167	2,021,250,000
11	8. Revenue from other operating activities	7,299,471,432	13,275,966,750
20	<b>Total operating income</b>	<b>2,894,634,286,901</b>	<b>3,528,447,341,915</b>
	<b>II. OPERATING EXPENSES</b>		
21	1. Loss from financial assets at fair value through profit and loss ("FVTPL")	868,301,934,532	849,487,200,303
21.1	1.1. Loss from disposal of financial assets at FVTPL	372,283,695,747	315,274,837,526
21.2	1.2. Loss from revaluation of financial assets at FVTPL	495,553,878,785	508,889,029,977
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	464,360,000	261,314,400
21.4	1.4. Loss from revaluation of covered warrants payables	-	25,062,018,400
24	2. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	5,423,244,334	(15,086,043,280)
26	3. Expenses for proprietary trading activities	15,309,976,171	8,339,275,727
27	4. Expenses for brokerage services	242,594,831,974	425,392,317,629
28	5. Expenses for underwriting and issuance agency services	4,573,896,620	5,512,348,359
29	6. Expenses for securities investment advisory services	69,704,663	209,730,469
30	7. Expenses for securities custodian services	13,703,185,630	12,171,741,931
31	8. Expenses for financial advisory services	11,602,097,631	5,477,325,569
32	9. Other service fees	42,849,633,203	188,023,770,584
40	<b>Total operating expenses</b>	<b>1,204,428,504,758</b>	<b>1,479,527,667,291</b>



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

Currency: VND

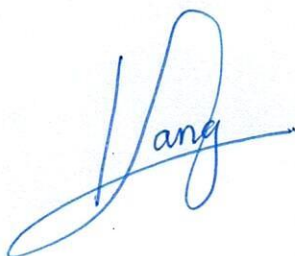
Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
	<b>III. FINANCE INCOME</b>		
41	1. Realized and unrealised gain from foreign exchange rates differences	10,049,687,758	30,940,543,004
42	2. Dividend income and interest income from demand deposits	11,207,395,750	7,389,429,574
50	<b>Total finance income</b>	<b>21,257,083,508</b>	<b>38,329,972,578</b>
	<b>IV. FINANCE EXPENSES</b>		
51	1. Realized and unrealised loss from foreign exchange rates differences	3,147,300,155	6,947,008,301
52	2. Borrowing costs	802,541,360,835	373,981,048,690
55	3. Other finance expenses	25,186,928,091	-
60	<b>Total finance expenses</b>	<b>830,875,589,081</b>	<b>380,928,056,991</b>
62	<b>V. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>168,285,423,655</b>	<b>190,142,786,409</b>
70	<b>VI. OPERATING PROFIT</b>	<b>712,301,852,915</b>	<b>1,516,178,803,802</b>
	<b>VII. OTHER INCOME AND EXPENSES</b>		
71	1. Other income	92,805,321	79,237,808
72	2. Other expenses	4,623,667,265	9,212,837
80	<b>Total other operating profit/(loss)</b>	<b>(4,530,861,944)</b>	<b>70,024,971</b>



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

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
90	VIII. PROFIT BEFORE TAX	707,770,990,971	1,516,248,828,773
91	1. Realised profit	691,424,447,491	1,606,509,849,342
92	2. Unrealised profit/(loss)	16,346,543,480	(90,261,020,569)
100	IX. CORPORATE INCOME TAX (CIT) EXPENSES	143,141,362,343	299,948,302,190
100.1	1. Current CIT expense	139,872,053,647	318,000,506,304
100.2	2. Deferred CIT expense	3,269,308,696	(18,052,204,114)
200	X. PROFIT AFTER TAX	564,629,628,628	1,216,300,526,583
300	XI. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	-	-
400	Total comprehensive income	564,629,628,628	1,216,300,526,583
500	XII. NET INCOME APPROPRIATED TO ORDINARY SHAREHOLDERS	464	1,522
501	1. Basic earnings per share (VND/share)	464	1,522



Ms. Vu Thanh Hang  
Preparer



Ms. Nguyen Thi Huong  
Chief Accountant



Mr. Nguyen Vu Long  
Chairman

Hanoi, Vietnam

27 July 2023



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

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
01	<b>1. Profit before tax</b>	<b>707,770,990,971</b>	<b>1,516,248,828,773</b>
02	<b>2. Adjustments for:</b>	<b>815,394,443,606</b>	<b>341,366,425,311</b>
03	Depreciation and amortisation	21,535,582,621	12,210,341,967
04	Provisions	-	(15,086,043,280)
05	Unrealised (loss)/gain from foreign exchange rates differences	(9,882,282,395)	(30,938,704,611)
06	Interest expenses	802,541,360,835	373,981,048,690
09	Other adjustments	1,199,782,545	1,199,782,545
10	<b>3. Increase in non-cash expenses</b>	<b>500,977,123,119</b>	<b>533,951,048,377</b>
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	495,553,878,785	533,951,048,377
13	Loss from impairment of loans	5,423,244,334	-
18	<b>4. Decrease in non-cash income</b>	<b>(511,900,422,265)</b>	<b>(443,690,027,808)</b>
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(511,900,422,265)	(443,690,027,808)
30	<b>5. Operating income before changes in working capital</b>	<b>1,512,242,135,431</b>	<b>1,947,876,274,653</b>
31	(Increase)/Decrease in financial assets at FVTPL	(1,773,339,795,916)	(8,698,135,709,679)
32	(Increase)/Decrease in HTM investments	(546,900,000,000)	(2,280,100,000,000)
33	(Increase)/Decrease in loans	(248,452,976,520)	3,809,706,199,419
35	(Increase)/Decrease in receivables from disposal of financial assets	(77,885,019,360)	(722,552,133,679)
36	(Increase)/Decrease in receivables, accruals from dividend and interest on financial assets	(221,055,264,259)	(229,125,367,218)
39	(Increase)/Decrease in other receivables	88,292,433,915	(88,672,740,045)
40	(Increase)/Decrease in other assets	(1,292,440,957)	(392,226,155)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	(1,614,999,294)	869,722,574
42	(Increase)/Decrease in prepaid expenses	18,959,474,321	(13,463,301,769)
43	Current corporate income tax paid	(166,177,631,032)	(273,855,062,008)
44	Interest expenses paid	(893,607,338,406)	(364,267,701,910)
45	Increase/(Decrease) in trade payables	(2,612,204,397)	(14,534,210,013)
46	Increase/(Decrease) in employee benefits	383,055,914	1,847,208,550
47	Increase/(Decrease) in statutory obligations (excluding paid CIT)	(24,651,381,578)	(31,488,136,740)
48	Increase/(Decrease) in payables to employees	34,109,176,231	22,466,667,093
50	Increase/(Decrease) in other payables and payables for covered warrants	(201,184,592,757)	1,667,419,704,030
52	Other cash outflows from operating activities	(45,275,837,008)	(82,631,609,667)
60	<b>Net cash flows used in operating activities</b>	<b>(2,550,063,205,672)</b>	<b>(5,349,032,422,564)</b>



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

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(38,831,223,624)	(16,628,916,848)
63	Capital investment in subsidiary, joint ventures, associates and other investments	(5,055,000,000)	(15,100,000,000)
64	Repayment of capital contributed by shareholders, repurchase of issued shares	-	12,625,646,807
70	<b>Net cash flow used in investing activities</b>	<b>(43,886,223,624)</b>	<b>(19,103,270,041)</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
71	Cash receipt from issuance of shares, capital contributed by shareholders	-	4,349,444,780,000
72	Repayment of capital contributions to owners, repurchase of issued shares	368,523,950	21,910,900
73	Drawdown of borrowings	27,079,570,571,426	55,306,129,362,355
73.2	- Other borrowings	27,079,570,571,426	55,306,129,362,355
74	Repayment of borrowings	(24,090,631,060,106)	(54,431,112,981,604)
74.3	- Other repayment of borrowings	(24,090,631,060,106)	(54,431,112,981,604)
76	Dividends, profit distributed to shareholders	-	(608,921,803,500)
80	<b>Net cash flow from financing activities</b>	<b>2,989,308,035,270</b>	<b>4,615,561,268,151</b>
90	<b>IV. (DECREASE)/INCREASE IN CASH DURING THE PERIOD</b>	<b>395,358,605,974</b>	<b>(752,574,424,454)</b>
101	<b>V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>2,556,722,528,720</b>	<b>2,701,561,356,636</b>
101.1	Cash	1,877,509,173,088	2,094,329,942,266
101.2	Cash equivalents	679,213,355,632	607,231,414,370
103	<b>VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>2,952,081,134,694</b>	<b>1,948,986,932,182</b>
103.1	Cash	2,949,487,383,243	1,307,340,234,448
103.2	Cash equivalents	2,593,751,451	641,646,697,734



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

**CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS**

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
	<b>I. Cash flows from brokerage and trust activities of customers</b>		
01	1. Receipts from disposal of brokerage securities of customers	122,103,270,562,044	282,078,117,379,085
02	2. Payments for purchases of brokerage securities of customers	(122,103,280,992,173)	(282,080,393,816,525)
07	3. Receipts for customers' securities settlement	1,139,402,047,227	(2,103,367,148,225)
14	4. Receipts from securities issuers	2,941,891,665,670	10,025,774,195,063
15	5. Payments for securities issuers	(2,926,939,722,888)	(10,076,843,707,978)
20	<b>Net (decrease)/increase in cash during the period</b>	<b>1,154,343,559,880</b>	<b>(2,156,713,098,580)</b>
30	<b>II. Cash and cash equivalents of customers at the beginning of the period</b>	<b>4,725,832,753,120</b>	<b>10,299,863,922,049</b>
31	Cash at banks at the beginning of the period:	4,725,832,753,120	10,299,863,922,049
32	- Investors' deposits managed by the Company for securities trading activities	3,592,290,483,625	4,951,308,330,880
32.1	- Investors' escrow deposits at VSD	214,654,363,586	369,895,010,719
33	- Investors' synthesizing deposits for securities trading activities	918,224,838,830	4,908,172,436,100
34	- Deposits for securities clearing and settlement	118,490,698	3,984,675,350
35	- Deposits of securities issuers	544,576,381	66,503,469,000



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

**CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS** (continued)

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2023	For the six-month period ended 30 June 2022
<b>40</b>	<b>III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)</b>	<b>5,880,176,313,000</b>	<b>8,143,150,823,469</b>
41	Cash at banks at the end of the period:	5,880,176,313,000	8,143,150,823,469
42	- Investors' deposits for securities trading activities managed by the Company	3,253,066,433,201	5,453,635,938,120
42.1	- Investors' escrow deposits at VSD	232,892,630,547	508,099,091,847
43	- Investors' synthesizing deposits for securities trading activities	2,378,612,669,520	2,162,729,095,200
44	- Deposits for securities clearing and settlement	108,060,569	1,708,237,910
45	- Deposits of securities issuers	15,496,519,163	16,978,460,392



Ms. Vu Thanh Hang  
Preparer



Ms. Nguyen Thi Huong  
Chief Accountant



Mr. Nguyen Vu Long  
Chairman

Hanoi, Vietnam

27 July 2023



INTERIM CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY  
for the six-month period ended 30 June 2023

Currency: VND

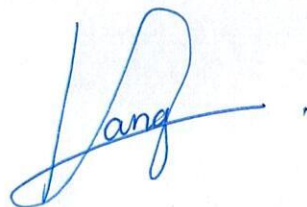
ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2022	1 January 2023	Previous period		Current period		30 June 2022	30 June 2023
			Increase	Decrease	Increase	Decrease		
A	1	2	3	4	5	6	7	8
<b>I. CHANGES IN OWNERS' EQUITY</b>	<b>9,822,482,839,646</b>	<b>14,514,668,928,729</b>	<b>9,045,116,757,483</b>	<b>(4,314,582,903,011)</b>	<b>565,847,971,048</b>	<b>(849,818,470)</b>	<b>14,553,016,694,118</b>	<b>15,079,667,081,307</b>
1. Share capital	5,852,916,394,577	12,178,029,987,590	7,828,816,230,900	(1,503,406,155,187)	368,523,950	-	12,178,326,470,290	12,178,398,511,540
1.1. Ordinary share	4,349,446,870,000	12,178,440,090,000	7,828,993,220,000	-	-	-	12,178,440,090,000	12,178,440,090,000
1.2. Share premium	1,503,603,955,187	14,508,178	-	(1,503,589,447,009)	(56,086,638)	-	14,508,178	(41,578,460)
1.3. Treasury shares	(134,430,610)	(424,610,588)	(176,989,100)	183,291,822	424,610,588	-	(128,127,888)	-
2. Charter capital supplementary reserve	221,639,395,172	849,818,470	-	(220,789,576,702)	-	-	849,818,470	849,818,470
3. Operational risk and financial reserve	192,337,668,169	849,818,470	-	(191,487,849,699)	-	(849,818,470)	849,818,470	-
4. Undistributed profit	3,555,589,381,728	2,334,939,304,199	1,216,300,526,583	(2,398,899,321,423)	565,479,447,098	-	2,372,990,586,888	2,900,418,751,297
4.1. Realised profit	2,804,798,749,555	2,041,950,290,400	1,288,509,343,038	(2,436,016,634,329)	552,402,212,314	-	1,657,291,458,264	2,594,352,502,714
4.2. Unrealised profit	750,790,632,173	292,989,013,799	(72,208,816,455)	37,117,312,906.00	13,077,234,784	-	715,699,128,624	306,066,248,583
<b>TOTAL</b>	<b>9,822,482,839,646</b>	<b>14,514,668,928,729</b>	<b>9,045,116,757,483</b>	<b>(4,314,582,903,011)</b>	<b>565,847,971,048</b>	<b>(849,818,470)</b>	<b>14,553,016,694,118</b>	<b>15,079,667,081,307</b>



INTERIM CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)  
for the six-month period ended 30 June 2023

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2022	1 January 2023	Previous period		Current period		30 June 2022	30 June 2023
			Increase	Decrease	Increase	Decrease		
	1	2	3	4	5	6	7	8
II. OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-
1. Gain/(loss) from revaluation of AFS financial assets	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>9,822,482,839,646</b>	<b>14,514,668,928,729</b>	<b>9,045,116,757,483</b>	<b>(4,314,582,903,011)</b>	<b>565,847,971,048</b>	<b>(849,818,470)</b>	<b>14,553,016,694,118</b>	<b>15,079,667,081,307</b>



Ms. Vu Thanh Hang  
Preparer



Ms. Nguyen Thi Huong  
Chief Accountant



Mr. Nguyen Vu Long  
Chairman

Hanoi, Vietnam

27 July 2023