

VNDIRECT Securities Corporation

Consolidated financial statements

For the nine-month period ended 30 September 2022



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 seventh time on 5 May 2022, 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. 42/GPĐC-UBCK dated 26 May 2022).

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 September 2022 was VND 12,178,440,090,000 (as at 31 December 2021: VND 4,349,446,870,000).

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 Dao Duy Anh – Hanoi, Ho Chi Minh City, Da Nang, Vinh – Nghe An, Can Tho, Binh Duong, Quang Ninh, Nam Dinh and transaction offices located in Ho Chi Minh City and Hanoi.

As at 30 September 2022, 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>
Ms. Pham Minh Huong	Chairwoman	Appointed on 11 November 2006, Reappointed on 25 April 2022
Mr. Mai Huu Dat	Vice Chairman	Appointed on 21 July 2022
Mr. Vu Hien	Member	Appointed on 26 March 2009, Reappointed on 25 April 2022
Mr. Nguyen Vu Long	Member	Appointed on 25 April 2022
Mr. Vu Viet Anh	Independent member	Appointed on 25 April 2022
Mr. Do Ngoc Quynh	Permanent Vice Chairman	Ended tenure on 25 April 2022
Mr. Pham Le Nhat Quang	Independent member	Ended tenure on 25 April 2022
Mr. Pekka Mikael Nastamo	Independent member	Ended tenure 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 date</i>
Ms. Hoang Thuy Nga	Head of the Board of Supervision	Appointed on 21 April 2013, Reappointed on 25 April 2022
Ms. Nguyen Thi Minh Hanh	Member	Appointed on 23 April 2015, Reappointed on 25 April 2022
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>
Mr. Nguyen Vu Long	Acting General Director	Appointed on 22 November 2021
Ms. Vu Nam Huong	Chief Financial Officer	Appointed on 19 July 2017
Mr. Nguyen Duy Khoa	Deputy General Director	Appointed on 2 August 2021, Resigned on 11 August 2022
Mr. Nguyen Duy Linh	Deputy General Director	Appointed on 20 July 2022, Resigned on 11 August 2022
Ms. Tran Thi Hong Nhung	Chief Accountant	Appointed on 15 September 2021

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this interim consolidated financial statement was Ms. Pham Minh Huong, Chairwoman of the Board of Directors and Ms. Vu Nam Huong, Chief Financial Officer.

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 September 2022

Currency: VND

Code	ITEMS	30 September 2022	31 December 2021
100	A. CURRENT ASSETS	41,936,749,529,132	36,627,504,409,064
110	I. Financial assets	41,817,645,811,805	36,524,155,665,328
111	1. Cash and cash equivalents	2,927,652,103,777	2,701,561,356,636
111.1	1.1. Cash	2,816,985,936,452	2,094,329,942,266
111.2	1.2. Cash equivalents	110,666,167,325	607,231,414,370
112	2. Financial assets at fair value through profit and loss (FVTPL)	18,119,612,315,690	12,616,026,565,345
113	3. Held-to-maturity investments (HTM)	6,986,360,000,000	5,312,000,000,000
114	4. Loans	12,950,619,456,764	15,473,544,807,182
116	5. Provision for impairment of financial assets and mortgaged assets	(127,359,780,737)	(145,344,993,816)
117	6. Receivables	689,249,671,453	395,065,318,368
117.1	6.1. Receivables from disposal of financial assets	37,633,429,000	91,278,191,000
117.2	6.2. Receivables and accruals from dividend and interest income	651,616,242,453	303,787,127,368
117.4	6.2.1. Accruals for undue dividend and interest income	651,616,242,453	303,787,127,368
118	7. Advances to suppliers	21,531,123,875	14,596,208,764
122	8. Other receivables	255,597,592,412	162,323,074,278
129	9. Provisions for impairment of receivables	(5,616,671,429)	(5,616,671,429)
130	II. Other current assets	119,103,717,327	103,348,743,736
131	1. Advances	5,938,876,435	1,869,783,194
133	2. Short-term prepaid expenses	19,939,628,392	9,595,972,182
134	3. Short-term deposits, collaterals and pledges	80,455,900,000	84,091,517,160
135	4. Deductible value added tax	-	10,408,700
137	5. Other current assets	12,769,312,500	7,781,062,500
200	B. NON-CURRENT ASSETS	179,713,784,812	467,270,064,831
210	I. Long-term financial assets	33,420,280,000	341,861,291,200
212	1. Long-term investments	33,420,280,000	341,861,291,200
212.1	1.1. HTM investments	-	318,000,000,000
212.4	1.2. Other long-term investments	33,420,280,000	23,861,291,200
220	II. Fixed assets	43,120,525,776	56,652,975,515
221	1. Tangible fixed assets	26,327,107,815	29,807,357,278
222	1.1. Cost	131,665,623,336	123,476,029,440
223a	1.2. Accumulated depreciation	(105,338,515,521)	(93,668,672,162)
227	2. Intangible fixed assets	16,793,417,961	26,845,618,237
228	2.1. Cost	109,613,194,409	114,457,812,245
229a	2.2. Accumulated amortisation	(92,819,776,448)	(87,612,194,008)
240	III. Construction in progress	22,898,909,520	2,490,919,207
250	IV. Other long-term assets	80,274,069,516	66,264,878,909
251	1. Long-term deposits, collaterals and pledges	7,810,503,606	4,984,688,266
252	2. Long-term prepaid expenses	27,162,670,470	14,169,678,436
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	10,300,895,440	12,110,512,207
270	TOTAL ASSETS	42,116,463,313,944	37,094,774,473,895

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2022

Currency: VND

Code	ITEMS	30 September 2022	31 December 2021
300	C. LIABILITIES	27,521,404,050,244	27,272,291,634,249
310	I. Current liabilities	26,674,856,404,247	26,361,375,576,158
311	1. Short-term borrowings and financial leases	17,555,248,283,267	20,448,678,287,066
312	1.1. Short-term borrowings	17,555,248,283,267	20,448,678,287,066
316	2. Short-term bonds issued	850,000,000,000	500,000,000,000
318	3. Payables for securities trading activities	782,820,515,995	1,110,406,844,383
320	4. Short-term trade payables	2,434,398,903	6,151,126,805
321	5. Short-term advances from customers	18,196,836,230	30,293,534,231
322	6. Statutory obligations	149,489,398,636	222,439,403,897
323	7. Payables to employees	79,044,000,289	47,240,893,263
324	8. Employee benefits	10,653,810,030	8,602,348,300
325	9. Short-term accrued expenses	133,362,167,675	98,108,180,904
329	10. Other short-term payables	6,945,666,996,700	3,878,535,023,086
331	11. Bonus and welfare fund	147,939,996,522	10,919,934,223
340	II. Non-current liabilities	846,547,645,997	910,916,058,091
346	1. Long-term bonds issued	800,000,000,000	750,000,000,000
356	2. Deferred income tax liabilities	46,547,645,997	160,916,058,091
400	D. OWNERS' EQUITY	14,595,059,263,700	9,822,482,839,646
410	I. Owners' equity	14,595,059,263,700	9,822,482,839,646
411	1. Share capital	12,178,029,987,590	5,852,916,394,577
411.1	1.1. Capital contribution	12,178,440,090,000	4,349,446,870,000
411.1a	a. Ordinary shares	12,178,440,090,000	4,349,446,870,000
411.2	1.2. Share premium	14,508,178	1,503,603,955,187
411.5	1.3. Treasury shares	(424,610,588)	(134,430,610)
414	2. Charter capital supplementary reserve	849,818,470	221,639,395,172
415	3. Operational risk and financial reserve	849,818,470	192,337,668,169
417	4. Undistributed profit	2,415,329,639,170	3,555,589,381,728
417.1	4.1. Realised profit	2,084,895,342,468	2,804,798,749,555
417.2	4.2. Unrealised profit	330,434,296,702	750,790,632,173
440	TOTAL LIABILITIES AND OWNERS' EQUITY	42,116,463,313,944	37,094,774,473,895

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2022

OFF BALANCE SHEET ITEMS

		Currency: VND	
Code	ITEMS	30 September 2022	31 December 2021
	A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		
004	Bad debts written-off	101,986,716,060	101,986,716,060
006	Outstanding shares (number of shares)	1,217,821,331	434,942,782
007	Treasury shares (number of shares)	22,678	1,905
008	Financial assets listed/registered for trading at Vietnam Securities Depository (VSD) of the Company (VND)	1,181,257,590,000	505,738,630,000
009	Non-traded financial assets deposited at VSD of the Company (VND)	717,580,000	57,504,330,000
010	Awaiting financial assets of the Company (VND)	751,290,674,000	1,038,839,533,000
012	Financial assets which have not been deposited at VSD of the Company (VND)	9,367,392,668,656	4,465,344,767,255
014	Covered warrants (number of covered warrants)	54,229,200	7,127,100
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS		
021	Financial assets listed/registered for trading at VSD of investors (VND)	66,313,214,494,000	49,111,642,592,000
021.1	<i>Unrestricted financial assets</i>	<i>56,313,934,691,000</i>	<i>37,988,364,268,000</i>
021.2	<i>Restricted financial assets</i>	<i>660,829,760,000</i>	<i>305,662,850,000</i>
021.3	<i>Mortgaged financial assets</i>	<i>8,039,254,030,000</i>	<i>8,638,087,340,000</i>
021.4	<i>Blocked financial assets</i>	<i>133,746,200,000</i>	<i>240,237,200,000</i>
021.5	<i>Financial assets awaiting settlement</i>	<i>1,165,449,813,000</i>	<i>1,939,290,934,000</i>
22	Non-traded financial assets deposited at VSD of investors	1,723,070,860,000	6,694,882,530,000
022.1	<i>Unrestricted and non-traded financial assets deposited at VSD</i>	<i>872,074,560,000</i>	<i>6,660,311,330,000</i>
022.2	<i>Restricted and non-traded financial assets deposited at VSD</i>	<i>850,996,300,000</i>	<i>34,571,200,000</i>
023	Awaiting financial assets of investors	2,111,150,372,780	4,947,725,151,100
024.b	Non-traded financial assets deposited at VSD of investors	36,731,410,000	6,731,410,000
026	Investors' deposits	6,512,400,258,061	10,299,863,922,049
027	Investors' deposits for securities trading activities managed by the Company	5,265,917,756,446	4,951,308,330,880
027.1	Investors' escrow deposits at VSD	348,091,866,640	369,895,010,719
028	Investor's synthesizing deposits for securities trading activities	846,618,805,110	4,908,172,436,100

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2022

OFF BALANCE SHEET ITEMS (continued)

Currency: VND

Code	ITEMS	30 September 2022	31 December 2021
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)		
029	Clearing deposits and payment of securities transactions	3,948,177,984	3,984,675,350
029.1	Clearing deposits and payment of securities transactions by domestic investors	1,425,277,974	1,096,686,267
029.2	Clearing deposits and payment of securities transactions by foreign investors	2,522,900,010	2,887,989,083
030	Deposits of securities issuers	47,823,651,881	66,503,469,000
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	6,464,576,606,180	10,231,815,948,742
031.1	Payables to domestic investors for securities trading activities managed by the Company	5,752,751,919,110	9,358,227,609,465
031.2	Payables to foreign investors for securities trading activities managed by the Company	363,732,820,430	503,693,328,558
031.3	Payables to investors' escrow deposits at VSD	348,091,866,640	369,895,010,719
032	Payables to securities issuers	44,512,742,000	66,503,469,000
035	Dividend, bond principal and interest payables	3,310,909,881	1,544,504,307

Ms. Vu Thanh Hang
Preparer

Ms. Tran Thi Hong Nhung
Chief Accountant



Ms. Vu Nam Huong
Chief Financial Officer

Hanoi, Vietnam

28 October 2022

CONSOLIDATED INCOME STATEMENT
for the nine-month period ended 30 September 2022

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
	I. OPERATING INCOME		
1	1. Gain from financial assets at fair value through profit and loss (FVTPL)	2,062,082,954,489	1,518,615,101,959
1.1	1.1. Gain from disposal of financial assets at FVTPL	1,203,697,495,814	735,770,562,406
1.2	1.2. Gain from revaluation of financial assets at FVTPL	470,195,205,603	617,441,047,337
1.3	1.3. Dividend, interest income from financial assets at FVTPL	372,306,031,072	58,834,679,396
1.4	1.4. Gain from revaluation of outstanding covered warrants payables	15,884,222,000	106,568,812,820
2	2. Gain from held-to-maturity (HTM) investments	334,018,314,526	344,026,108,517
3	3. Gain from loans and receivables	1,264,771,650,624	730,422,646,256
4	4. Gain from available-for-sale (AFS) financial assets	-	55,913,709,530
6	5. Revenue from brokerage services	1,043,146,507,941	1,071,299,225,539
7	6. Revenue from underwriting and issuance agency services	156,000,610,093	213,876,297,245
8	7. Revenue from securities investment advisory services	-	5,314,999,999
9	8. Revenue from securities custodian services	14,303,979,037	9,532,396,586
10	9. Revenue from financial advisory services	2,521,250,000	2,247,756,947
11	10. Revenue from other operating activities	18,208,098,691	11,701,987,985
20	Total operating income	4,895,053,365,401	3,962,950,230,563
	II. OPERATING EXPENSES		
21	1. Loss from financial assets at fair value through profit and loss (FVTPL)	1,497,659,486,086	764,144,439,793
21.1	1.1. Loss from disposal of financial assets at FVTPL	439,207,783,612	434,145,116,810
21.2	1.2. Loss from revaluation of financial assets at FVTPL	1,036,552,552,474	235,100,305,964
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	530,214,400	2,101,898,259
21.4	1.4. Loss from revaluation of covered warrants payables	21,368,935,600	92,797,118,760
24	2. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	(17,985,213,079)	37,513,989,237
26	3. Expenses for proprietary trading activities	12,389,974,491	17,709,444,815
27	4. Expenses for brokerage services	572,314,752,836	583,856,143,202
28	5. Expenses for underwriting and issuance agency services	9,068,428,690	24,369,009,174
29	6. Expenses for securities investment advisory services	310,992,425	513,387,156
30	7. Expenses for securities custodian services	18,784,651,344	10,148,995,170
31	8. Expenses for financial advisory services	9,865,340,195	11,524,610,743
32	9. Other service fees	261,347,502,582	104,066,274,828
40	Total operating expenses	2,363,755,915,570	1,553,846,294,118

CONSOLIDATED INCOME STATEMENT (continued)
for the nine-month period ended 30 September 2022


Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
	III. FINANCE INCOME		
41	1. Realised and unrealised gain from foreign exchange rates differences	30,940,543,004	-
42	2. Dividend income and interest income from demand deposits	11,336,605,776	10,302,977,135
50	Total finance income	42,277,148,780	10,302,977,135
	IV. FINANCE EXPENSES		
51	1. Realized and unrealised loss from foreign exchange rates differences	125,853,930,140	3,380,000,000
52	2. Borrowing costs	591,540,887,221	274,554,124,183
60	Total finance expenses	717,394,817,361	277,934,124,183
62	V. GENERAL AND ADMINISTRATIVE EXPENSES	288,270,977,253	204,625,780,397
70	VI. OPERATING PROFIT	1,567,908,803,997	1,936,847,009,000
	VII. OTHER INCOME AND EXPENSES		
71	1. Other income	79,632,175	303,425,635
72	2. Other expenses	38,931,898	188,313,903
80	Total other operating profit/(loss)	40,700,277	115,111,732

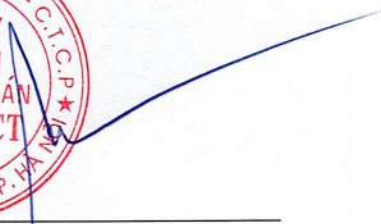
CONSOLIDATED INCOME STATEMENT (continued)
for the nine-month period ended 30 September 2022

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
90	VIII. PROFIT BEFORE TAX	1,567,949,504,274	1,936,962,120,732
91	1. Realised profit	2,139,791,564,745	1,540,849,685,299
92	2. Unrealised profit	(571,842,060,471)	396,112,435,433
100	IX. CORPORATE INCOME TAX (CIT) EXPENSES	309,309,925,409	391,566,693,056
100.1	1. Current CIT expense	423,678,337,503	312,344,205,970
100.2	2. Deferred CIT expense	(114,368,412,094)	79,222,487,086
200	X. PROFIT AFTER TAX	1,258,639,578,865	1,545,395,427,676
300	XI. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	-	-
400	Total comprehensive income	1,258,639,578,865	1,545,395,427,676
500	XII. NET INCOME APPROPRIATED TO ORDINARY SHAREHOLDERS	1,342	5,623
501	Basic earnings per share (VND/share)	1,342	5,623


Ms. Vu Thanh Hang
Preparer


Ms. Tran Thi Hong Nhung
Chief Accountant


Ms. Vu Nam Huong
Chief Financial Officer



Hanoi, Vietnam

28 October 2022

CONSOLIDATED CASH FLOW STATEMENT
for the nine-month period ended 30 September 2022

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	1,567,949,504,274	1,936,962,120,732
02	2. Adjustments for:	647,161,015,756	335,275,918,421
03	Depreciation and amortisation	18,661,758,786	18,018,188,234
04	Provisions	(17,985,213,079)	37,513,989,237
05	Unrealised (loss)/gain from foreign exchange rates differences	53,133,966,061	3,380,000,000
06	Interest expenses	591,540,887,221	274,554,124,183
09	Other adjustments	1,809,616,767	1,809,616,767
10	3. Increase in non-cash expenses	1,057,921,488,074	327,897,424,724
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	1,057,921,488,074	327,897,424,724
18	4. Decrease in non-cash income	(486,079,427,603)	(724,009,860,157)
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(486,079,427,603)	(724,009,860,157)
30	5. Operating income before changes in working capital	2,786,952,580,501	1,876,125,603,720
31	(Increase)/Decrease in financial assets at FVTPL	(6,069,943,097,216)	66,775,314,124
32	(Increase)/Decrease in HTM investments	(1,356,360,000,000)	(386,160,000,000)
33	(Increase)/Decrease in loans	2,522,925,350,418	(6,611,060,734,378)
34	(Increase)/Decrease in AFS financial assets	-	(5,234,395,145,344)
35	(Increase)/Decrease in receivables from disposal of financial assets	53,644,762,000	103,132,259,392
36	(Increase)/Decrease in receivables, accruals from dividend and interest on financial assets	(347,829,115,085)	(68,347,214,894)
39	(Increase)/Decrease in other receivables	(100,495,758,975)	(176,299,360,880)
40	(Increase)/Decrease in other assets	(11,407,541,421)	(8,470,287,029)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	(13,910,932,494)	7,727,271,838
42	(Increase)/Decrease in prepaid expenses	(17,704,485,718)	(4,290,762,765)
43	Current corporate income tax paid	(436,688,268,563)	(237,388,912,080)
44	Interest expenses paid	(544,696,015,058)	(273,111,653,576)
45	Increase/(Decrease) in trade payables	(15,684,065,903)	(2,104,782,628)
46	Increase/(Decrease) in employee benefits	2,134,031,550	1,972,555,445
47	Increase/(Decrease) in statutory obligations (excluding paid CIT)	(59,203,764,919)	35,399,618,531
48	Increase/(Decrease) in payables to employees	32,018,986,026	7,787,572,078
50	Increase/(Decrease) in other payables and payables for covered warrants	2,734,109,352,485	2,781,888,739,188
52	Other cash outflows from operating activities	(87,494,434,468)	-
60	Net cash flows used in operating activities	(929,632,416,840)	(8,120,819,919,258)

CONSOLIDATED CASH FLOW STATEMENT (continued)
for the nine-month period ended 30 September 2022

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(37,634,306,368)	(16,341,050,506)
63	Capital investment in subsidiary, joint ventures, associates and other investments	(15,300,000,000)	-
64	Repayment of capital contributed by shareholders, repurchase of issued shares	12,625,646,807	-
70	Net cash flow used in investing activities	(40,308,659,561)	(16,341,050,506)
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
71	Cash receipt from issuance of shares, capital contributed by shareholders	4,349,444,780,000	3,112,936,543,000
72	Repayment of capital contributions to owners, repurchase of issued shares	(274,571,800)	172,542,439,350
73	Drawdown of borrowings	58,976,654,362,355	107,907,445,120,737
73.2	- Other borrowings	58,976,654,362,355	107,907,445,120,737
74	Repayment of borrowings	(61,520,870,943,513)	(102,007,341,050,672)
74.3	- Other repayment of borrowings	(61,520,870,943,513)	(102,007,341,050,672)
76	Dividends, profit distributed to shareholders	(608,921,803,500)	(107,257,259,000)
80	Net cash flow from financing activities	1,196,031,823,542	9,078,325,793,415
90	IV. (DECREASE)/INCREASE IN CASH DURING THE PERIOD	226,090,747,141	941,164,823,651
101	V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,701,561,356,636	973,526,887,674
101.1	Cash	2,094,329,942,266	887,704,080,066
101.2	Cash equivalents	607,231,414,370	85,822,807,608
103	VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	2,927,652,103,777	1,914,691,711,325
103.1	Cash	2,816,985,936,452	1,553,893,554,021
103.2	Cash equivalents	110,666,167,325	360,798,157,304

CONSOLIDATED CASH FLOW STATEMENT (continued)
for the nine-month period ended 30 September 2022

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
	I. Cash flows from brokerage and trust activities of customers		
01	1. Receipts from disposal of brokerage securities of customers	282,078,117,379,085	365,631,456,545,259
02	2. Payments for purchases of brokerage securities of customers	(282,080,393,816,525)	(365,630,532,315,200)
07	3. Receipts for customers' securities settlement	(3,734,117,713,633)	3,622,666,137,018
14	4. Receipts from securities issuers	10,025,774,195,063	6,123,034,286,246
15	5. Payments for securities issuers	(10,076,843,707,978)	(5,974,221,628,021)
20	Net (decrease)/increase in cash during the period	(3,787,463,663,988)	3,772,403,025,302
30	II. Cash and cash equivalents of customers at the beginning of the period	10,299,863,922,049	5,279,237,313,186
31	Cash at banks at the beginning of the period:	10,299,863,922,049	5,279,237,313,186
32	- Investors' deposits managed by the Company for securities trading activities	4,951,308,330,880	2,925,509,462,557
32.1	- Investors' escrow deposits at VSD	369,895,010,719	150,166,621,638
33	- Investors' synthesizing deposits for securities trading activities	4,908,172,436,100	2,201,299,041,600
34	- Deposits for securities clearing and settlement	3,984,675,350	285,380,356
35	- Deposits of securities issuers	66,503,469,000	1,976,807,035

CONSOLIDATED CASH FLOW STATEMENT (continued)
for the nine-month period ended 30 September 2022

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

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2022	For the nine-month period ended 30 September 2021
40	III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	6,512,400,258,061	9,051,640,338,488
41	Cash at banks at the end of the period:	6,512,400,258,061	9,051,640,338,488
42	- Investors' deposits for securities trading activities managed by the Company	5,265,917,756,446	7,474,257,393,786
42.1	- Investors' escrow deposits at VSD	348,091,866,640	438,596,060,590
43	- Investors' synthesizing deposits for securities trading activities	846,618,805,110	1,008,057,820,197
44	- Deposits for securities clearing and settlement	3,948,177,984	1,209,610,415
45	- Deposits of securities issuers	47,823,651,881	129,519,453,500



Ms. Vu Thanh Hang
Preparer



Ms. Tran Thi Hong Nhung
Chief Accountant



Ms. Vu Nam Huong
Chief Financial Officer

Hanoi, Vietnam

28 October 2022

CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY
for the nine-month period ended 30 September 2022

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2021	1 January 2022	Previous period		Current period		30 September 2021	30 September 2022
			Increase	Decrease	Increase	Decrease		
A	1	2	3	4	5	6	7	8
I. CHANGES IN OWNERS' EQUITY	3,819,244,557,510	9,822,482,839,646	4,729,400,857,075	(5,783,706,049)	9,087,159,327,065	(4,314,582,903,011)	8,542,861,708,536	14,595,059,263,700
1. Share capital	2,124,147,577,527	5,852,916,394,577	3,184,005,429,399	101,473,552,951	7,828,519,748,200	(1,503,406,155,187)	5,409,626,559,877	12,178,029,987,590
1.1. Ordinary share	2,204,301,690,000	4,349,446,870,000	2,145,155,180,000	-	7,828,993,220,000	-	4,349,456,870,000	12,178,440,090,000
1.2. Share premium	121,220,121,529	1,503,603,955,187	1,039,064,395,049	-	-	(1,503,589,447,009)	1,160,284,516,578	14,508,178
1.3. Treasury shares	(201,374,234,002)	(134,430,610)	(214,145,650)	101,473,552,951	(473,471,800)	183,291,822	(100,114,826,701)	(424,610,588)
2. Charter capital supplementary reserve	136,055,521,001	221,639,395,172	-	-	-	(220,789,576,702)	136,055,521,001	849,818,470
3. Operational risk and financial reserve	106,753,793,998	192,337,668,169	-	-	-	(191,487,849,699)	106,753,793,998	849,818,470
4. Undistributed profit	1,452,287,664,984	3,555,589,381,728	1,545,395,427,676	(107,257,259,000)	1,258,639,578,865	(2,398,899,321,423)	2,890,425,833,660	2,415,329,639,170
4.1. Realised profit	1,378,037,442,204	2,804,798,749,555	1,221,168,406,281	(107,257,259,000)	1,716,113,227,242	(2,436,016,634,329)	2,491,948,589,485	2,084,895,342,468
4.2. Unrealised profit/(losses)	74,250,222,780	750,790,632,173	324,227,021,395	-	(457,473,648,377)	37,117,312,906.00	398,477,244,175	330,434,296,702
TOTAL	3,819,244,557,510	9,822,482,839,646	4,729,400,857,075	(5,783,706,049)	9,087,159,327,065	(4,314,582,903,011)	8,542,861,708,536	14,595,059,263,700

CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)
for the nine-month period ended 30 September 2022

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2021	1 January 2022	Previous period		Current period		30 September 2021	30 September 2022
			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	-	-	-	-	-	-	-	-
TOTAL	3,819,244,557,510	9,822,482,839,646	4,729,400,857,075	(5,783,706,049)	9,087,159,327,065	(4,314,582,903,011)	8,542,861,708,536	14,595,059,263,700



Ms. Vu Thanh Hang
Preparer



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Hanoi, Vietnam

28 October 2022