

VNDIRECT Securities Corporation

Interim separate financial statements

For the nine-month period 30 September 2022

VNDIRECT Securities Corporation

CONTENTS

	<i>Pages</i>
General information	1 - 2
Interim separate statement of financial position	3 - 6
Interim separate income statement	7 - 8
Interim separate cash flow statement	9 - 11
Interim separate statement of changes in owners' equity	12 - 13

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, 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 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 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 separate financial statements was Ms. Pham Minh Huong, Chairwoman of the Board of Directors and Ms. Vu Nam Huong, Chief Financial Officer.

Mr. Nguyen Vu Long is authorized to sign this report according to Decision No. 726/2021/QĐ-HĐQT 22 November 2021 of the Board of Directors on authorizing Acting General Director of the Company.

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
as at 30 September 2022

Currency: VND

Code	ITEMS	30 September 2022	31 December 2021
100	A. CURRENT ASSETS	41,700,267,146,596	36,278,576,142,874
110	I. Financial assets	41,581,447,689,525	36,172,646,856,035
111	1. Cash and cash equivalents	2,905,372,480,738	2,692,100,442,716
111.1	1.1. Cash	2,816,522,480,738	2,086,900,442,716
111.2	1.2. Cash equivalents	88,850,000,000	605,200,000,000
112	2. Financial assets at fair value through profit and loss (FVTPL)	17,923,904,865,830	12,275,297,548,861
113	3. Held-to-maturity investments (HTM)	6,968,360,000,000	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	(122,759,780,737)	(140,744,993,816)
117	6. Receivables	687,950,496,792	395,065,318,368
117.1	6.1. Receivables from disposal of financial assets	37,024,119,000	91,278,191,000
117.2	6.2. Receivables and accruals from dividend and interest income	650,926,377,792	303,787,127,368
117.4	6.2.1. Accruals for undue dividend and interest income	650,926,377,792	303,787,127,368
118	7. Advances to suppliers	21,531,123,875	14,327,539,604
122	8. Other receivables	252,085,717,692	156,672,864,549
129	9. Provisions for impairment of receivables	(5,616,671,429)	(5,616,671,429)
130	II. Other current assets	118,819,457,071	105,929,286,839
131	1. Advances	5,912,891,565	1,869,783,194
133	2. Short-term prepaid expenses	19,681,353,006	15,346,923,985
134	3. Short-term deposits, collaterals and pledges	80,455,900,000	80,931,517,160
137	4. Other current assets	12,769,312,500	7,781,062,500
200	B. NON-CURRENT ASSETS	324,614,206,571	571,329,138,484
210	I. Long-term financial assets	188,820,280,000	470,520,280,000
212	1. Long-term investments	188,820,280,000	470,520,280,000
212.1	1.1. HTM investments	-	300,000,000,000
212.2	1.2. Investments in subsidiary	160,000,000,000	160,000,000,000
212.4	1.3. Other long-term investments	28,820,280,000	10,520,280,000
220	II. Fixed assets	43,120,525,776	44,804,927,714
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	14,997,570,436
228	2.1. Cost	109,613,194,409	100,825,431,457
229a	2.2. Accumulated amortisation	(92,819,776,448)	(85,827,861,021)
240	III. Construction in progress	22,898,909,520	2,241,960,000
250	IV. Other long-term assets	69,774,491,275	53,761,970,770
251	1. Long-term deposits, collaterals and pledges	7,733,806,481	4,907,991,141
252	2. Long-term prepaid expenses	27,040,684,794	13,853,979,629
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
270	TOTAL ASSETS	42,024,881,353,167	36,849,905,281,358

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

Currency: VND

Code	ITEMS	30 September 2022	31 December 2021
300	C. LIABILITIES	27,525,732,113,015	27,246,382,620,888
310	I. Current liabilities	26,670,918,924,526	26,357,329,799,815
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	782,185,515,995	1,110,406,844,383
320	4. Short-term trade payables	3,572,028,574	6,105,924,281
321	5. Short-term advances from customers	18,196,836,230	30,180,774,231
322	6. Statutory obligations	147,498,004,689	218,704,575,067
323	7. Payables to employees	79,044,000,289	46,905,887,666
324	8. Employee benefits	10,516,454,585	8,376,223,035
325	9. Short-term accrued expenses	133,302,767,675	98,565,087,635
329	10. Other short-term payables	6,943,415,036,700	3,878,486,262,228
331	11. Bonus and welfare fund	147,939,996,522	10,919,934,223
340	II. Non-current liabilities	854,813,188,489	889,052,821,073
346	1. Long-term bonds issued	800,000,000,000	750,000,000,000
356	2. Deferred income tax liabilities	54,813,188,489	139,052,821,073
400	D. OWNERS' EQUITY	14,499,149,240,152	9,603,522,660,470
410	I. Owners' equity	14,499,149,240,152	9,603,522,660,470
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	-	220,789,576,702
415	3. Operational risk and financial reserve	-	191,487,849,699
417	4. Undistributed profit	2,321,119,252,562	3,338,328,839,492
417.1	4.1. Realised profit	2,101,866,498,600	2,819,234,868,098
417.2	4.2. Unrealised profit	219,252,753,962	519,093,971,394
440	TOTAL LIABILITIES AND OWNERS' EQUITY	42,024,881,353,167	36,849,905,281,358

INTERIM SEPARATE 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)	1,111,119,440,000	450,821,070,000
009	Non-traded financial assets deposited at VSD of the Company (VND)	717,580,000	57,439,930,000
010	Awaiting financial assets of the Company (VND)	750,655,674,000	1,038,839,533,000
012	Financial assets which have not been deposited at VSD of the Company (VND)	9,362,892,668,656	4,460,844,767,255
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)	66,132,647,794,000	48,671,509,902,000
021.1	Unrestricted financial assets	56,133,367,991,000	37,548,231,578,000
021.2	Restricted financial assets	660,829,760,000	305,662,850,000
021.3	Mortgaged financial assets	8,039,254,030,000	8,638,087,340,000
021.4	Blocked financial assets	133,746,200,000	240,237,200,000
021.5	Financial assets awaiting settlement	1,165,449,813,000	1,939,290,934,000
022	Non-traded financial assets deposited at VSD of investors	1,723,070,860,000	6,694,946,930,000
022.1	Unrestricted and non-traded financial assets deposited at VSD	872,074,560,000	6,660,375,730,000
022.2	Restricted and non-traded financial assets deposited at VSD	850,996,300,000	34,571,200,000
023	Awaiting financial assets of investors	2,111,785,372,780	4,947,725,151,100
026	Investors' deposits	6,523,517,995,327	10,299,473,699,898
027	Investors' deposits for securities trading activities managed by the Company	5,277,035,493,712	4,950,918,108,729
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
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

INTERIM SEPARATE 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)		
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	6,475,694,343,446	10,231,425,726,591
031.1	<i>Payables to domestic investors for securities trading activities managed by the Company</i>	5,763,869,656,376	9,357,837,387,314
031.2	<i>Payables to foreign investors for securities trading activities managed by the Company</i>	363,732,820,430	503,693,328,558
031.3	<i>Payables to investors' escrow deposits at VSD</i>	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 AccountantMr. Nguyen Vu Long
Acting General Director

Hanoi, Vietnam

20 October 2022

INTERIM SEPARATE 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)	2,207,002,394,840	1,401,955,308,004
1.1	1.1. Gain from disposal of financial assets at FVTPL	1,198,077,971,616	731,055,482,687
1.2	1.2. Gain from revaluation of financial assets at FVTPL	620,839,103,152	508,202,561,705
1.3	1.3. Dividend, interest income from financial assets at FVTPL	372,201,098,072	56,128,450,792
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	332,932,325,037	343,697,630,708
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	-	55,197,015,320
6	5. Revenue from brokerage services	1,043,858,282,982	1,071,696,579,658
7	6. Revenue from underwriting and issuance agency services	157,043,512,696	214,387,992,608
8	7. Revenue from securities investment advisory services	-	5,314,999,999
9	8. Revenue from securities custodian services	14,318,422,602	9,542,471,981
10	9. Revenue from financial advisory services	2,521,250,000	2,247,756,947
11	10. Revenue from other operating activities	11,293,836,627	4,274,795,526
20	Total operating income	5,033,741,675,408	3,838,737,197,007
	II. OPERATING EXPENSES		
21	1. Loss from financial assets at fair value through profit and loss (FVTPL)	1,489,156,026,013	764,512,692,871
21.1	1.1. Loss from disposal of financial assets at FVTPL	430,704,323,539	432,571,126,923
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	4,044,141,224
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	6,452,882,183	1,217,656,532
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	255,822,147,338	94,191,363,888
40	Total operating expenses	2,355,868,990,011	1,545,043,905,632

INTERIM SEPARATE 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	11,334,121,107	10,110,936,981
50	Total finance income	42,274,664,111	10,110,936,981
	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	274,557,973,872
60	Total finance expenses	717,394,817,361	277,937,973,872
62	V. GENERAL AND ADMINISTRATIVE EXPENSES	283,493,169,757	203,696,700,118
70	VI. OPERATING PROFIT	1,719,259,362,390	1,822,169,554,366
	VII. OTHER INCOME AND EXPENSES		
71	1. Other income	79,632,175	303,425,635
72	2. Other expenses	37,617,898	188,313,903
80	Total other operating profit/(loss)	42,014,277	115,111,732
90	VIII. PROFIT BEFORE TAX	1,719,301,376,667	1,822,284,666,098
91	1. Realised profit	2,140,499,539,589	1,535,410,716,297
92	2. Unrealised profit	(421,198,162,922)	286,873,949,801
100	IX. CORPORATE INCOME TAX (CIT) EXPENSES	339,408,704,919	368,813,872,208
100.1	1. Current CIT expense	423,648,337,503	311,439,082,248
100.2	2. Deferred CIT expense	(84,239,632,584)	57,374,789,960
200	X. PROFIT AFTER TAX	1,379,892,671,748	1,453,470,793,890

Ms. Vu Thanh Hang
Preparer

Ms. Tran Thi Hong Nhung
Chief AccountantMr. Nguyen Vu Long
Acting General Director

Hanoi, Vietnam

20 October 2022

INTERIM SEPARATE 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	1,719,301,376,667	1,822,284,666,098
02	2. Adjustments for:	645,351,398,989	332,385,294,223
03	Depreciation and amortisation	18,661,758,786	16,933,331,114
04	Provisions	(17,985,213,079)	37,513,989,237
05	Unrealised loss from foreign exchange rates differences	53,133,966,061	3,380,000,000
06	Interest expenses	591,540,887,221	274,557,973,872
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	(636,723,325,152)	(614,771,374,525)
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(636,723,325,152)	(614,771,374,525)
30	5. Operating income before changes in working capital	2,785,850,938,578	1,867,796,010,520
31	Increase in financial assets at FVTPL	(6,064,320,766,291)	(8,124,243,894,320)
32	Increase in HTM investments	(1,356,360,000,000)	(368,800,000,000)
33	(Increase)/Decrease in loans	2,522,925,350,418	(6,611,060,734,378)
34	(Increase)/Decrease in AFS financial assets	-	2,944,943,747,212
35	Decrease in receivables from disposal of financial assets	54,254,072,000	99,269,855,000
36	Decrease in receivables, accruals from dividend and interest on financial assets	(347,139,250,424)	(68,792,768,044)
39	Decrease in other receivables	(102,616,437,414)	(191,202,713,434)
40	Decrease in other assets	(8,555,741,211)	(5,253,935,677)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	(14,454,580,825)	7,837,271,838
42	Decrease in prepaid expenses	(20,346,949,526)	(6,819,157,094)
43	Current corporate income tax paid	(436,634,207,324)	(237,388,912,080)
44	Interest expenses paid	(544,696,015,058)	(273,115,503,265)
45	Decrease in trade payables	(14,517,833,708)	(2,193,339,179)
46	Increase in employee benefits	2,140,231,550	1,762,110,000
47	(Increase)/Decrease in statutory obligations (excluding paid CIT)	(58,220,700,557)	33,972,032,270
48	Increase in payables to employees	32,138,112,623	7,719,862,225
50	Increase in other payables and payables for covered warrants	2,731,222,732,484	2,802,593,532,023
52	Other cash outflows from operating activities	(87,494,434,467)	-
60	Net cash flows used in operating activities	(926,825,479,152)	(8,122,976,536,383)

INTERIM SEPARATE 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	1. Purchase and construction of fixed assets, investment properties and other long-term assets	(37,634,306,368)	(11,833,775,517)
63	2. Capital investment in subsidiary, joint ventures, associates and other investments	(18,300,000,000)	-
70	Net cash flow used in investing activities	(55,934,306,368)	(11,833,775,517)
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
71	1. Cash receipt from issuance of shares, capital contributed by shareholders	4,349,444,780,000	3,112,926,543,000
72.1	2. Repayment of capital contributions to owners, repurchase of issued shares	-	172,542,439,350
72.2	3. Proceeds from reissue of Treasury shares	(274,571,800)	-
73	4. 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	5. 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	6. 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	9,078,315,793,415
90	IV. INCREASE IN CASH DURING THE PERIOD	213,272,038,022	943,505,481,515
101	V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,692,100,442,716	962,910,064,198
101.1	Cash	2,086,900,442,716	887,410,064,198
101.2	Cash equivalents	605,200,000,000	75,500,000,000
103	VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	2,905,372,480,738	1,906,415,545,713
103.1	Cash	2,816,522,480,738	1,552,215,545,713
103.2	Cash equivalents	88,850,000,000	354,200,000,000

INTERIM SEPARATE 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		
1	1. Cash receipts from disposal of brokerage securities of customers	370,709,321,751,711	365,631,456,545,259
2	2. Cash payments for acquisition of brokerage securities of customers	(370,709,358,249,077)	(365,630,532,315,200)
7	3. Cash receipts for settlement of securities transactions of customers	(3,755,694,885,779)	3,618,961,911,681
14	4. Cash receipts from securities issuers	11,921,580,812,923	6,123,034,286,246
15	5. Cash payments to securities issuers	(11,941,805,134,349)	(5,974,221,628,021)
20	(Decrease)/increase in cash during the period	(3,775,955,704,571)	3,768,698,799,965
30	II. Cash and cash equivalents of customers at the beginning of the period	10,299,473,699,898	5,286,060,120,794
31	Cash at banks at the beginning of the period:	10,299,473,699,898	5,286,060,120,794
32	- Investors' deposits managed by the Company for securities trading activities	4,950,918,108,729	2,932,332,270,165
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	- Clearing deposits and payment of securities transactions	3,984,675,350	285,380,356
35	- Deposits of securities issuers	66,503,469,000	1,976,807,035
40	III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	6,523,517,995,327	9,054,758,920,759
41	Cash at banks at the end of the period:	6,523,517,995,327	9,054,758,920,759
42	- Investors' deposits managed by the Company for securities trading activities	5,277,035,493,712	7,477,375,976,057
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	- Clearing deposits and payment of securities transactions	3,948,177,984	1,209,610,415
45	- Deposits of securities issuers	47,823,651,889	129,519,453,500


Ms. Vu Thanh Hang
Preparer


Ms. Tran Thi Hong Nhung
Chief Accountant


Mr. Nguyen Vu Long
Acting General Director

Hanoi, Vietnam
20 October 2022

INTERIM SEPARATE 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		
	1	2	3	4	5	6	7	8
I. CHANGES IN OWNERS' EQUITY	3,805,149,976,458	9,603,522,660,470	4,637,466,223,289	(5,783,706,049)	9,208,428,028,126	(4,312,801,448,444)	8,436,832,493,698	14,499,149,240,152
1. Share capital	2,124,147,577,527	5,852,916,394,577	3,183,995,429,399	101,473,552,951	7,828,535,356,378	(1,503,421,763,365)	5,409,616,559,877	12,178,029,987,590
1.1. Ordinary share	2,204,301,690,000	4,349,446,870,000	2,145,145,180,000	-	7,828,993,220,000	-	4,349,446,870,000	12,178,440,090,000
1.2. Share premium	121,220,121,529	1,503,603,955,187	1,039,064,395,049	-	15,608,178	(1,503,605,055,187)	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	135,547,672,320	220,789,576,702	-	-	-	(220,789,576,702)	135,547,672,320	-
3. Operational risk and financial reserve	106,245,945,317	191,487,849,699	-	-	-	(191,487,849,699)	106,245,945,317	-
4. Undistributed profit	1,439,208,781,294	3,338,328,839,492	1,453,470,793,890	(107,257,259,000)	1,379,892,671,748	(2,397,102,258,678)	2,785,422,316,184	2,321,119,252,562
4.1. Realised profit	1,258,687,830,944	2,819,234,868,098	1,352,432,293,619	(107,257,259,000)	1,716,851,202,086	(2,434,219,571,584)	2,503,862,865,563	2,101,866,498,600
4.2. Unrealised profit	180,520,950,350	519,093,971,394	101,038,500,271	-	(336,958,530,338)	37,117,312,906	281,559,450,621	219,252,753,962
TOTAL	3,805,149,976,458	9,603,522,660,470	4,637,466,223,289	(5,783,706,049)	9,208,428,028,126	(4,312,801,448,444)	8,436,832,493,698	14,499,149,240,152

INTERIM SEPARATE 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	
	01 January 2021	01 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
II. OTHER COMPREHENSIVE INCOME								
1. Gain/(loss) from revaluation of AFS financial assets	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL (III=I+II)	3,805,149,976,458	9,603,522,660,470	4,637,466,223,289	(5,783,706,049)	9,208,428,028,126	(4,312,801,448,444)	8,436,832,493,698	14,499,149,240,152

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