

# **VNDIRECT Securities Corporation**

Interim separate financial statements

For the six-month period ended 30 June 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 05 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, and cash advances to investors.

The Company's charter capital as at 30 June 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. As at 30 June 2022, 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 June 2022, the Company had only 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 as follows:

<i>Name</i>	<i>Title</i>	<i>Appointment/Resignment</i>
Ms. Pham Minh Huong	Chairwoman	Appointed on 11 November 2006, Reappointed on 25 April 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. Mai Huu Dat	Independent member	Appointed on 25 April 2022
Mr. Do Ngoc Quynh	Deputy Chairman	Resigned on 25 April 2022
Mr. Pham Le Nhat Quang	Independent member	Resigned on 25 April 2022
Mr. Pekka Mikael Nastamo	Independent member	Resigned on 25 April 2022

### BOARD OF SUPERVISION

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

<i>Name</i>	<i>Title</i>	<i>Appointment/Resignation</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 on 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 as follows:

<i>Name</i>	<i>Title</i>	<i>Appointment</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 02 August 2021
Mr. Nguyen Duy Linh	Deputy General Director	Appointed on 20 July 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 report was Ms. Pham Minh Huong, Chairman of the Board of Directors and Ms. Vu Nam Huong, Chief Financial Officer.

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION  
as at 30 June 2022

Currency: VND

Code	ITEMS	30 June 2022	31 December 2021
<b>100</b>	<b>A. CURRENT ASSETS</b>	<b>44,036,236,125,506</b>	<b>36,278,576,142,874</b>
<b>110</b>	<b>I. Financial assets</b>	<b>43,929,337,444,376</b>	<b>36,172,646,856,035</b>
111	1. Cash and cash equivalents	1,919,222,037,683	2,692,100,442,716
111.1	1.1. Cash	1,307,112,037,683	2,086,900,442,716
111.2	1.2. Cash equivalents	612,110,000,000	605,200,000,000
112	2. Financial assets at fair value through profit and loss (FVTPL)	20,978,219,542,712	12,275,297,548,861
113	3. Held-to-maturity (HTM) investments	7,892,100,000,000	5,312,000,000,000
114	4. Loans	11,663,838,607,763	15,473,544,807,182
116	5. Provision for impairment of financial assets and mortgaged assets	(125,658,950,536)	(140,744,993,816)
117	6. Receivables	1,346,663,749,265	395,065,318,368
117.1	6.1 Receivables from disposal of financial assets	813,751,254,679	91,278,191,000
117.2	6.2 Receivables and accruals from dividend and interest income	532,912,494,586	303,787,127,368
117.4	6.2.1 Accruals for undue dividend and interest income	532,912,494,586	303,787,127,368
118	7 Advances to suppliers	27,591,876,909	14,327,539,604
122	8 Other receivables	232,977,252,009	156,672,864,549
129	9 Provision for impairment of receivables	(5,616,671,429)	(5,616,671,429)
<b>130</b>	<b>II. Other current assets</b>	<b>106,898,681,130</b>	<b>105,929,286,839</b>
131	1. Advances	4,294,001,769	1,869,783,194
133	2. Short-term prepaid expenses	15,602,143,148	15,346,923,985
134	3. Short-term deposits, collaterals and pledges	82,817,198,713	80,931,517,160
137	4. Other current assets	4,185,337,500	7,781,062,500
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>	<b>306,708,425,377</b>	<b>571,329,138,484</b>
<b>210</b>	<b>I. Long-term financial assets</b>	<b>188,620,280,000</b>	<b>470,520,280,000</b>
212	1. Long term investments	188,620,280,000	470,520,280,000
212.1	1.1. HTM investments	-	300,000,000,000
212.2	1.2. Investments in subsidiaries	160,000,000,000	160,000,000,000
212.4	1.3. Other long-term investments	28,620,280,000	10,520,280,000
<b>220</b>	<b>II. Fixed assets</b>	<b>49,223,502,595</b>	<b>44,804,927,714</b>
221	1. Tangibles fixed assets	29,950,685,881	29,807,357,278
222	1.1. Cost	131,317,183,336	123,476,029,440
223a	1.2. Accumulated depreciation	(101,366,497,455)	(93,668,672,162)
227	2. Intangible fixed assets	19,272,816,714	14,997,570,436
228	2.1. Cost	109,613,194,409	100,825,431,457
229a	2.2. Accumulated amortisation	(90,340,377,695)	(85,827,861,021)
<b>240</b>	<b>III. Construction in progress</b>	<b>2,241,960,000</b>	<b>2,241,960,000</b>
<b>250</b>	<b>IV. Other long-term assets</b>	<b>66,622,682,782</b>	<b>53,761,970,770</b>
251	1. Long-term deposits, collaterals and pledges	4,555,267,768	4,907,991,141
252	2. Long-term prepaid expenses	27,067,415,014	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
<b>270</b>	<b>TOTAL ASSETS</b>	<b>44,342,944,550,883</b>	<b>36,849,905,281,358</b>

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

Currency: VND

Code	ITEMS	30 June 2022	31 December 2021
<b>300</b>	<b>C. LIABILITIES</b>	<b>29,936,979,343,604</b>	<b>27,246,382,620,888</b>
<b>310</b>	<b>I. Current liabilities</b>	<b>28,799,176,997,035</b>	<b>26,357,329,799,815</b>
311	1. Short-term borrowings and financial leases	20,592,849,667,817	20,448,678,287,066
312	1.1. Short-term borrowings	20,592,849,667,817	20,448,678,287,066
316	2. Short-term bonds issued	950,000,000,000	500,000,000,000
318	3. Payables for securities trading activities	819,080,197,940	1,110,406,844,383
320	4. Short-term trade payables	6,141,124,682	6,105,924,281
321	5. Short-term advances from customers	16,418,913,293	30,180,774,231
322	6. Statutory obligations	231,044,519,093	218,704,575,067
323	7. Payables to employees	69,491,681,356	46,905,887,666
324	8. Employee benefits	10,204,711,585	8,376,223,035
325	9. Short-term accrued expenses	108,510,804,047	98,565,087,635
329	10. Other short-term payables	5,842,632,555,900	3,878,486,262,228
331	11. Bonus and welfare fund	152,802,821,322	10,919,934,223
<b>340</b>	<b>II. Non-current liabilities</b>	<b>1,137,802,346,569</b>	<b>889,052,821,073</b>
346	1. Long-term bonds issued	1,000,000,000,000	750,000,000,000
356	2. Deferred income tax liabilities	137,802,346,569	139,052,821,073
<b>400</b>	<b>D. OWNERS' EQUITY</b>	<b>14,405,965,207,279</b>	<b>9,603,522,660,470</b>
<b>410</b>	<b>I. Owners' equity</b>	<b>14,405,965,207,279</b>	<b>9,603,522,660,470</b>
411	1. Share capital	12,178,326,470,290	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	(128,127,888)	(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	2,227,638,736,989	3,338,328,839,492
417.1	4.1. Realised profit	1,676,429,350,705	2,819,234,868,098
417.2	4.2. Unrealised losses	551,209,386,284	519,093,971,394
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>44,342,944,550,883</b>	<b>36,849,905,281,358</b>



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

## OFF-BALANCE SHEET ITEMS

Code	ITEMS	30 June 2022	31 December 2021
	<b>A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>		
004	Bad debts written-off (VND)	101,986,716,060	101,986,716,060
006	Outstanding shares (number of shares)	1,217,836,217	434,942,782
007	Treasury shares (number of shares)	7,792	1,905
008	Financial assets listed/registered for trading at Vietnam Securities Depository ("VSD") of the Company (VND)	1,061,336,580,000	450,821,070,000
009	Non-traded financial assets deposited at VSD of the Company (VND)	538,191,000,000	57,439,930,000
010	Awaiting financial assets of the Company (VND)	805,346,319,000	1,038,839,533,000
012	Financial assets which have not been deposited at VSD of the Company (VND)	8,922,964,038,910	4,460,844,767,255
014	Covered warrants (number of covered warrants)	30,860,200	7,127,100
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>		
021	Financial assets listed/registered for trading at VSD of investors (VND)	60,443,666,713,000	48,671,509,902,000
021.1	Unrestricted financial assets	50,952,413,762,000	37,548,231,578,000
021.2	Restricted financial assets	351,050,270,000	305,662,850,000
021.3	Mortgaged financial assets	7,840,504,030,000	8,638,087,340,000
021.4	Blocked financial assets	133,723,640,000	240,237,200,000
021.5	Financial assets awaiting settlement	1,165,975,011,000	1,939,290,934,000
022	Non-traded financial assets deposited at VSD of investors	1,878,442,450,000	6,694,946,930,000
022.1	Unrestricted and non-traded financial assets deposited at VSD	1,053,918,480,000	6,660,375,730,000
022.2	Restricted and non-traded financial assets deposited at VSD	824,523,970,000	34,571,200,000
023	Awaiting financial assets of investors	2,208,194,109,800	4,947,725,151,100
026	Investors' deposits	8,161,526,032,743	10,299,473,699,898
027	Investors' deposits for securities trading activities managed by the Company	5,472,011,147,394	4,950,918,108,729
027.1	Investors' escrow deposits at VSD	508,099,091,847	369,895,010,719
028	Investor's synthesizing deposits for securities trading activities	2,162,729,095,200	4,908,172,436,100



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

## OFF-BALANCE SHEET ITEMS (continued)

Code	ITEMS	30 June 2022	31 December 2021
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)</b>		
029	Clearing deposits and payment of securities transactions	1,708,237,910	3,984,675,350
029.1	Clearing deposits and payment of securities transactions by domestic investors	802,031,480	1,096,686,267
029.2	Clearing deposits and payment of securities transactions by foreign investors	906,206,430	2,887,989,083
030	Deposits of securities issuers	16,978,460,392	66,503,469,000
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	8,144,547,572,344	10,231,425,726,591
031.1	<i>Payables to domestic investors for securities trading activities managed by the Company</i>	7,282,249,347,001	9,357,837,387,314
031.2	<i>Payables to foreign investors for securities trading activities managed by the Company</i>	354,199,133,496	503,693,328,558
031.3	<i>Payables to investors for deposits at VSD</i>	508,099,091,847	369,895,010,719
032	Payables to securities issuers	11,883,245,000	66,503,469,000
035	Dividend, bond principal and interest payables	5,095,215,392	1,544,504,307


Ms. Ngo Thi Linh Trang  
Preparer

Ms. Tran Thi Hong Nhung  
Chief AccountantMs. Vu Nam Huong  
Chief Financial Officer

Hanoi, Vietnam

20 July 2022



INTERIM SEPARATE INCOME STATEMENT  
for the six-month period ended 30 June 2022

Currency: VND


Code	ITEMS	For the six-month period ended 30 June 2022	For the six-month period ended 30 June 2021
	<b>I. OPERATING INCOME</b>		
01	1. Gain from financial assets at fair value through profit and loss (FVTPL)	1,535,531,434,157	751,301,050,137
01.1	1.1. Gain from disposal of financial assets at FVTPL	746,383,295,492	442,045,968,756
01.2	1.2. Gain from revaluation of financial assets at FVTPL	508,037,260,657	289,240,686,490
01.3	1.3. Dividend, interest income from financial assets at FVTPL	261,449,462,808	2,344,810,996
01.4	1.4. Gain from revaluation of outstanding covered warrants payables	19,661,415,200	17,669,583,895
02	2. Gain from held-to-maturity (HTM) investments	213,900,398,871	211,274,313,730
03	3. Gain from loans and receivables	887,296,204,756	417,280,766,740
04	4. Gain from available-for-sale (AFS) financial assets	-	55,197,015,320
06	5. Revenue from brokerage services	791,340,710,613	638,384,210,069
07	6. Revenue from underwriting and issuance agency services	155,850,686,906	63,609,121,682
08	7. Revenue from securities investment advisory services	-	5,314,999,999
09	8. Revenue from securities custodian services	9,535,425,192	6,155,529,838
10	9. Revenue from financial consulting activities	2,021,250,000	2,054,365,091
11	10. Revenue from other operating activities	8,621,239,777	3,702,104,918
20	<b>Total operating revenue</b>	<b>3,604,097,350,272</b>	<b>2,154,273,477,524</b>
	<b>II. OPERATING EXPENSES</b>		
21	1. Loss from financial assets at fair value through profit and loss (FVTPL)	841,666,898,909	265,463,640,918
21.1	1.1. Loss from disposal of financial assets at FVTPL	307,454,536,132	224,524,470,031
21.2	1.2. Loss from revaluation of financial assets at FVTPL	508,889,029,977	(18,211,725,805)
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	261,314,400	2,038,861,309
21.4	1.4. Loss from revaluation of covered warrants payables	25,062,018,400	57,112,035,383
24	2. Provision expense/(reserve) for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	(15,086,043,280)	23,025,577,553
26	3. Expenses for proprietary trading activities	8,339,275,727	13,167,480,073
27	4. Expenses for brokerage services	425,392,317,629	348,471,934,201
28	5. Expenses for underwriting and issuance agency services	5,512,348,359	9,358,948,227
29	6. Expenses for securities investment consulting	4,568,938,370	-
30	7. Expenses for securities custodian services	12,171,741,931	4,905,203,930
31	8. Expenses for financial consulting activities	5,477,325,569	9,228,342,460
32	9. Other service fees	183,702,239,472	34,956,877,180
40	<b>Total operating expenses</b>	<b>1,471,745,042,686</b>	<b>708,578,004,542</b>



INTERIM SEPARATE INCOME STATEMENT (continued)  
For the six-month period ended 30 June 2022

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2022	For the six-month period ended 30 June 2021
	<b>III. FINANCE INCOME</b>		
41	1. Gain from foreign exchange rates differences	30,940,543,004	-
42	2. Dividend from investment in subsidiaries, associates and interest income from demand deposits	7,387,418,565	8,280,274,657
<b>50</b>	<b>Total finance income</b>	<b>38,327,961,569</b>	<b>8,280,274,657</b>
	<b>IV. FINANCE EXPENSES</b>		
51	1. Loss from foreign exchange rates differences	6,947,008,301	2,291,430,861
52	2. Borrowing costs	373,981,048,690	181,122,018,175
<b>60</b>	<b>Total finance expenses</b>	<b>380,928,056,991</b>	<b>183,413,449,036</b>
<b>62</b>	<b>V. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>186,660,049,160</b>	<b>134,442,824,329</b>
<b>70</b>	<b>VI. OPERATING PROFIT</b>	<b>1,603,092,163,004</b>	<b>1,136,119,474,274</b>
	<b>VII. OTHER INCOME AND EXPENSES</b>		
71	Other income	79,237,808	7,263,113
72	Other expenses	9,212,837	184,953,325
<b>80</b>	<b>Total other operating loss</b>	<b>70,024,971</b>	<b>(177,690,212)</b>
<b>90</b>	<b>VIII. PROFIT BEFORE TAX</b>	<b>1,603,162,187,975</b>	<b>1,135,941,784,062</b>
91	Realised profit	1,609,414,560,495	867,931,823,255
92	Unrealised profit	(6,252,372,520)	268,009,960,807
<b>100</b>	<b>IX. CORPORATE INCOME TAX (CIT) EXPENSES</b>	<b>316,750,031,800</b>	<b>231,324,510,123</b>
100.1	Current CIT expense	318,000,506,304	177,722,517,962
100.2	Deferred CIT expense	(1,250,474,504)	53,601,992,161
<b>200</b>	<b>X. PROFIT AFTER TAX</b>	<b>1,286,412,156,175</b>	<b>904,617,273,939</b>

  
Ms. Ngo Thi Linh Trang  
Preparer

  
Ms. Tran Thi Hong Nhung  
Chief Accountant

  
Ms. Vu Nam Huong  
Chief Financial Officer



Hanoi, Vietnam

20 July 2022



INTERIM SEPARATE CASH FLOW STATEMENT  
For the six-month period ended 30 June 2022

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2022	For the six-month period ended 30 June 2021
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
01	<b>1. Profit before tax</b>	<b>1,603,162,187,975</b>	<b>1,135,941,784,062</b>
02	<b>2. Adjustments for:</b>	<b>340,166,642,766</b>	<b>217,954,691,784</b>
03	Depreciation and amortisation expense	12,210,341,967	11,515,665,195
04	Provisions	(15,086,043,280)	23,025,577,553
05	(Gain)/Loss from unrealized exchange rate revaluation	(30,938,704,611)	2,291,430,861
06	Interest expenses	373,981,048,690	181,122,018,175
10	<b>3. Increase in non-cash expenses</b>	<b>533,951,048,377</b>	<b>38,900,309,578</b>
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	533,951,048,377	38,900,309,578
18	<b>4. Decrease in non-cash income</b>	<b>(527,698,675,857)</b>	<b>(306,910,270,385)</b>
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(527,698,675,857)	(306,910,270,385)
30	<b>5. Operating income before changes in working capital</b>	<b>1,949,581,203,261</b>	<b>1,085,886,515,039</b>
31	(Increase)/Decrease in financial assets at FVTPL	(8,703,773,763,171)	(532,012,510,473)
32	(Increase)/Decrease in HTM investments	(2,280,100,000,000)	(174,800,000,000)
33	(Increase)/Decrease in loans	3,809,706,199,419	(4,596,373,657,938)
34	(Increase)/Decrease in AFS financial assets	-	(1,740,466,658,213)
35	(Increase)/Decrease in receivables from disposal of financial assets	(722,473,063,679)	99,269,855,000
36	(Increase)/Decrease in receivables from services provided by the Company	(229,125,367,218)	(11,099,656,431)
39	(Increase)/Decrease in other receivables	(89,568,724,765)	(122,095,065,935)
40	(Increase)/Decrease in other assets	(714,175,128)	2,810,049,905
41	Increase/(Decrease) in payable expenses (excluding interest expenses)	(18,738,559,981)	6,462,736,080
42	(Increase)/Decrease in prepaid expenses	(13,115,931,175)	(9,007,015,226)
43	Current income tax paid	(273,831,000,769)	(156,016,394,118)
44	Interest expenses paid	(345,203,067,686)	(196,258,857,761)
45	Increase/(Decrease) in payables to suppliers	(13,726,660,537)	846,823,706,392
46	Increase/(Decrease) in employee benefits	1,828,488,550	1,178,051,000
47	Increase/(Decrease) in statutory obligation	(31,829,561,509)	36,337,299,163
48	Increase/(Decrease) in payables to employees	22,585,793,690	18,976,162,436
50	Increase/(Decrease) in other payables and payables for covered warrants	1,667,419,044,029	3,476,361,220,103
52	Other cash outflows from operating activities	(82,631,609,667)	-
60	<b>Net cash flows used in operating activities</b>	<b>(5,353,710,756,336)</b>	<b>(1,964,024,220,977)</b>

INTERIM SEPARATE CASH FLOW STATEMENT (continued)  
For the six-month period ended 30 June 2022

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2022	For the six-month period ended 30 June 2021
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(16,628,916,848)	(6,987,139,910)
63	Capital investment in subsidiaries, joint ventures, associates and other investments	(18,100,000,000)	-
<b>70</b>	<b>Net cash flow used in investing activities</b>	<b>(34,728,916,848)</b>	<b>(6,987,139,910)</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
71	Cash received from issuance of shares and receipt from contributions of the owners	4,349,444,780,000	-
72	Repayment of capital contributions to owners, repurchase of issued shares	21,910,900	172,594,975,900
73	Drawdown of borrowings	55,306,129,362,355	69,800,514,587,358
73.2	- Other borrowings	55,306,129,362,355	69,800,514,587,358
74	Repayment of borrowings	(54,431,112,981,604)	(67,709,193,418,219)
74.3	- Other repayment of borrowings	(54,431,112,981,604)	(67,709,193,418,219)
76	Dividends and interest paid to owners	(608,921,803,500)	(107,257,259,000)
<b>80</b>	<b>Net cash flow from financing activities</b>	<b>4,615,561,268,151</b>	<b>2,156,658,886,039</b>
<b>90</b>	<b>IV. NET INCREASE/(DECREASE) IN CASH DURING THE PERIOD</b>	<b>(772,878,405,033)</b>	<b>185,647,525,152</b>
<b>101</b>	<b>V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>2,692,100,442,716</b>	<b>962,910,064,198</b>
101.1	Cash	2,086,900,442,716	887,410,064,198
101.2	Cash equivalents	605,200,000,000	75,500,000,000
<b>103</b>	<b>VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1,919,222,037,683</b>	<b>1,148,557,589,350</b>
103.1	Cash	1,307,112,037,683	774,357,589,350
103.2	Cash equivalents	612,110,000,000	374,200,000,000




INTERIM SEPARATE CASH FLOW STATEMENT (continued)  
For the six-month period ended 30 June 2022

## CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2022	For the six-month period ended 30 June 2021
	<b>I. Cash flows from brokerage and trust activities of customers</b>		
01	1. Cash receipts from disposal of brokerage securities of customers	282,078,117,379,085	220,352,683,114,079
02	2. Cash payments for acquisition of brokerage securities of customers	(282,080,393,816,525)	(220,352,221,936,020)
07	3. Cash receipts for settlement of securities transactions of customers	(2,084,601,716,800)	2,938,109,317,705
14	4. Cash receipts from securities issuers	10,025,774,195,063	3,109,724,401,749
15	5. Cash payments to securities issuers	(10,076,843,707,978)	(2,934,191,808,722)
20	<b>Net increase/(decrease) in cash during the period</b>	<b>(2,137,947,667,155)</b>	<b>3,114,103,088,791</b>
30	<b>II. Cash and cash equivalents of customers at the beginning of the period</b>	<b>10,299,473,699,898</b>	<b>5,286,060,120,794</b>
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
	- 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	<b>III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)</b>	<b>8,161,526,032,743</b>	<b>8,400,163,209,585</b>
41	Cash at banks at the end of the period:	8,161,526,032,743	8,400,163,209,585
42	- Investors' deposits managed by the Company for securities trading activities	5,472,011,147,394	6,801,098,464,483
	- Investors' escrow deposits at VSD	508,099,091,847	439,175,106,867
43	- Investors' synthesizing deposits for securities trading activities	2,162,729,095,200	990,506,487,320
44	- Clearing deposits and payment of securities transactions	1,708,237,910	746,558,415
45	- Deposits of securities issuers	16,978,460,392	168,636,592,500

  
Ms. Ngo Thi Linh Trang  
Preparer

  
Ms. Tran Thi Hong Nhung  
Chief Accountant

  
Ms. Vu Nam Huong  
Chief Financial Officer



Hanoi, Vietnam

20 July 2022

INTERIM SEPARATE STATEMENT OF CHANGES IN OWNERS' EQUITY  
For the six-month period ended 30 June 2022

ITEMS	Opening balance		Increase/Decrease				Ending balance	
	01 January 2021	01 January 2022	Previous period		Current period		30 June 2021	30 June 2022
			Increase	Decrease	Increase	Decrease		
	VND	VND	VND	VND	VND	VND	VND	VND
A	1	2	3	4	5	6	7	8
<b>I. CHANGES IN OWNERS' EQUITY</b>	<b>3,805,149,976,458</b>	<b>9,603,522,660,470</b>	<b>1,104,199,356,458</b>	<b>(134,244,365,619)</b>	<b>9,115,228,387,075</b>	<b>(4,312,785,840,266)</b>	<b>4,775,104,967,297</b>	<b>14,405,965,207,279</b>
1. Share capital	2,124,147,577,527	5,852,916,394,577	71,121,422,949	101,473,552,951	7,828,816,230,900	(1,503,406,155,187)	2,296,742,553,427	12,178,326,470,290
1.1. Ordinary share	2,204,301,690,000	4,349,446,870,000	-	-	7,828,993,220,000	-	2,204,301,690,000	12,178,440,090,000
1.2. Share premium	121,220,121,529	1,503,603,955,187	71,283,032,049	-	-	(1,503,589,447,009)	192,503,153,578	14,508,178
1.3. Treasury shares	(201,374,234,002)	(134,430,610)	(161,609,100)	101,473,552,951	(176,989,100)	183,291,822	(100,062,290,151)	(128,127,888)
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	1,033,077,933,509	(235,717,918,570)	1,286,412,156,175	(2,397,102,258,678)	2,236,568,796,233	2,227,638,736,989
4.1. Realised profit	1,258,687,830,944	2,819,234,868,098	818,669,964,863	(107,257,259,000)	1,291,414,054,191	(2,434,219,571,584)	1,970,100,536,807	1,676,429,350,705
4.2. Unrealised profit	180,520,950,350	519,093,971,394	214,407,968,646	(128,460,659,570)	(5,001,898,016)	37,117,312,906	266,468,259,426	551,209,386,284
<b>TOTAL</b>	<b>3,805,149,976,458</b>	<b>9,603,522,660,470</b>	<b>1,104,199,356,458</b>	<b>(134,244,365,619)</b>	<b>9,115,228,387,075</b>	<b>(4,312,785,840,266)</b>	<b>4,775,104,967,297</b>	<b>14,405,965,207,279</b>



## INTERIM SEPARATE STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)

For the six-month period ended 30 June 2022

ITEMS	Opening balance		Increase/Decrease				Ending balance	
	01 January 2021	01 January 2022	Previous period		Current period		30 June 2021	30 June 2022
			Increase	Decrease	Increase	Decrease		
	VND	VND	VND	VND	VND	VND	VND	VND
A	1	2	3	4	5	6	7	8
II. OTHER COMPREHENSIVE INCOME								
1. Gain/(loss) from revaluation of AFS financial assets	-	-	-	-	-	-	-	-
TOTAL	3,805,149,976,458	9,603,522,660,470	1,104,199,356,458	(134,244,365,619)	9,115,228,387,075	(4,312,785,840,266)	4,775,104,967,297	14,405,965,207,279



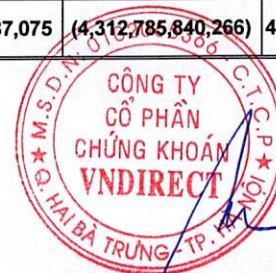
Ms. Ngo Thi Linh Trang  
Preparer

Hanoi, Vietnam

20 July 2022



Ms. Tran Thi Hong Nhung  
Chief Accountant



Ms. Vu Nam Huong  
Chief Financial Officer