

VNDIRECT Securities Corporation

Interim separate 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	Appointed on 26 April 2023
	Member	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
	Member	Appointed on 26 April 2023
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. 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 separate 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 SEPARATE STATEMENT OF FINANCIAL POSITION
as at 30 June 2023

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
100	A. CURRENT ASSETS	40,492,863,172,537	38,419,463,415,986
110	I. Financial assets	40,395,685,660,560	38,319,601,218,059
111	1. Cash and cash equivalents	2,949,308,684,783	2,458,387,244,559
111.1	1.1. Cash	2,949,308,684,783	1,788,175,744,559
111.2	1.2. Cash equivalents	-	670,211,500,000
112	2. Financial assets at fair value through profit and loss ("FVTPL")	20,696,489,109,807	18,929,697,406,890
113	3. Held-to-maturity investments ("HTM")	4,965,000,000,000	5,600,100,000,000
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	2,544,143,352,507	2,244,953,187,141
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	813,933,900,267	592,628,754,261
117.4	6.2.1. Accruals for undue dividend and interest income	813,933,900,267	592,628,754,261
118	7. Advances to suppliers	3,395,617,186	10,202,544,779
122	8. Other receivables	169,500,953,483	251,442,624,082
129	9. Provisions for impairment of receivables	(5,616,671,429)	(5,616,671,429)
130	II. Other current assets	97,177,511,977	99,862,197,927
131	1. Advances	3,053,985,147	2,167,497,895
133	2. Short-term prepaid expenses	8,560,522,170	17,030,093,232
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	-
200	B. NON-CURRENT ASSETS	1,548,240,585,757	350,660,098,331
210	I. Long-term financial assets	1,394,594,479,928	189,539,479,928
212	1. Long-term investments	1,396,675,280,000	191,620,280,000
212.1	1.1. HTM investments	1,200,000,000,000	-
212.2	1.2. Investments in subsidiary	160,000,000,000	160,000,000,000
212.4	1.3. Other long-term investments	36,675,280,000	31,620,280,000
213	2. Provision for diminution in value of long-term financial investments	(2,080,800,072)	(2,080,800,072)
220	II. Fixed assets	91,166,908,282	77,709,397,249
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)
240	III. Construction in progress	2,846,865,013	8,946,501,017
250	IV. Other long-term assets	59,632,332,534	74,464,720,137
251	1. Long-term deposits, collaterals and pledges	3,169,559,701	7,609,699,681
252	2. Long-term prepaid expenses	21,462,772,833	31,855,020,456
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	42,041,103,758,294	38,770,123,514,317

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

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
300	C. LIABILITIES	26,994,367,000,567	24,284,923,431,251
310	I. Current liabilities	26,537,340,430,988	23,429,112,231,168
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	799,111,785,639
320	4. Short-term trade payables	3,405,866,149	12,481,251,589
321	5. Short-term advances from customers	18,529,188,098	17,729,368,098
322	6. Statutory obligations	152,717,214,365	198,808,235,574
323	7. Payables to employees	53,233,836,808	17,896,327,244
324	8. Employee benefits	3,992,361,728	3,630,105,814
325	9. Short-term accrued expenses	125,604,841,646	217,499,708,089
329	10. Other short-term payables	1,752,806,441,277	1,852,719,283,890
331	11. Bonus and welfare fund	101,977,681,984	147,253,518,992
340	II. Non-current liabilities	457,026,569,579	855,811,200,083
346	1. Long-term bonds issued	400,000,000,000	800,000,000,000
356	2. Deferred income tax liabilities	57,026,569,579	55,811,200,083
400	D. OWNERS' EQUITY	15,046,736,757,727	14,485,200,083,066
410	I. Owners' equity	15,046,736,757,727	14,485,200,083,066
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)
417	2. Undistributed profit	2,868,338,246,187	2,307,170,095,476
417.1	2.1. Realised profit	2,640,231,967,865	2,083,925,295,138
417.2	2.2. Unrealised profit	228,106,278,322	223,244,800,338
440	TOTAL LIABILITIES AND OWNERS' EQUITY	42,041,103,758,294	38,770,123,514,317

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

OFF BALANCE SHEET ITEMS

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
	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)	1,217,844,009	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)	820,281,950,000	927,106,160,000
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	734,295,000,000
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. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS		
021	Financial assets listed/registered for trading at VSD of investors (VND)	71,523,682,842,840	73,204,723,194,000
021.1	<i>Unrestricted financial assets</i>	60,333,842,565,840	62,350,432,951,000
021.2	<i>Restricted financial assets</i>	334,076,320,000	600,877,230,000
021.3	<i>Mortgaged financial assets</i>	9,342,759,630,000	9,243,938,580,000
021.4	<i>Blocked financial assets</i>	144,256,100,000	143,330,320,000
021.5	<i>Financial assets awaiting settlement</i>	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	<i>Unrestricted and non-traded financial assets deposited at VSD</i>	964,605,100,000	713,765,500,000
022.2	<i>Restricted and non-traded financial assets deposited at VSD</i>	54,596,840,000	111,186,160,000
023	Awaiting financial assets of investors	1,466,411,952,350	1,106,013,609,456
026	Investors' deposits	5,882,768,670,700	4,815,815,823,164
027	Investors' deposits for securities trading activities managed by the Company	3,255,658,790,901	3,593,076,453,523
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	1,007,421,938,976

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

OFF BALANCE SHEET ITEMS (continued)

Currency: VND

Code	ITEMS	30 June 2023	31 December 2022
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (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	5,867,272,151,537	4,815,271,246,783
031.1	Payables to domestic investors for securities trading activities managed by the Company	5,304,264,581,582	4,207,094,875,887
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
ChairmanHanoi, Vietnam
20 July 2023

INTERIM SEPARATE 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
	I. OPERATING INCOME		
1	1. Gain from financial assets at fair value through profit and loss ("FVTPL")	1,730,551,552,719	1,535,531,434,157
1.1	1.1. Gain from disposal of financial assets at FVTPL	894,307,389,636	746,383,295,492
1.2	1.2. Gain from revaluation of financial assets at FVTPL	501,630,726,265	508,037,260,657
1.3	1.3. Dividend, interest income from financial assets at FVTPL	334,613,436,818	261,449,462,808
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	220,585,750,721	213,900,398,871
3	3. Gain from loans and receivables	523,128,173,880	887,296,204,756
6	4. Revenue from brokerage services	349,087,172,547	791,340,710,613
7	5. Revenue from underwriting and issuance agency services	7,875,798,250	155,850,686,906
9	6. Revenue from securities custodian services	41,817,410,421	9,535,425,192
10	7. Revenue from financial advisory services	717,759,167	2,021,250,000
11	8. Revenue from other operating activities	4,058,289,765	8,621,239,777
20	Total operating income	2,877,821,907,470	3,604,097,350,272
	II. OPERATING EXPENSES		
21	1. Loss from financial assets at fair value through profit and loss ("FVTPL")	868,301,934,532	841,666,898,909
21.1	1.1. Loss from disposal of financial assets at FVTPL	372,283,695,747	307,454,536,132
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	299,517,107	4,568,938,370
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	34,073,556,669	183,702,239,472
40	Total operating expenses	1,195,882,240,668	1,471,745,042,686

INTERIM SEPARATE 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
	III. FINANCE INCOME		
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	11,207,599,228	7,387,418,565
50	Total finance income	21,257,286,986	38,327,961,569
	IV. FINANCE EXPENSES		
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	Total finance expenses	830,875,589,081	380,928,056,991
62	V. GENERAL AND ADMINISTRATIVE EXPENSES	165,534,928,909	186,660,049,160
70	VI. OPERATING PROFIT	706,786,435,798	1,603,092,163,004
	VII. OTHER INCOME AND EXPENSES		
71	1. Other income	92,805,321	79,237,808
72	2. Other expenses	4,623,667,265	9,212,837
80	Total other operating profit/(loss)	(4,530,861,944)	70,024,971

INTERIM SEPARATE 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	702,255,573,854	1,603,162,187,975
91	1. Realised profit	696,178,726,374	1,609,414,560,495
92	2. Unrealised profit/(loss)	6,076,847,480	(6,252,372,520)
100	IX. CORPORATE INCOME TAX ("CIT") EXPENSES	141,087,423,143	316,750,031,800
100.1	1. Current CIT expense	139,872,053,647	318,000,506,304
100.2	2. Deferred CIT expense	1,215,369,496	(1,250,474,504)
200	X. PROFIT AFTER TAX	561,168,150,711	1,286,412,156,175



Ms. Vu Thanh Hang
Preparer



Ms. Nguyen Thi Huong
Chief Accountant




Mr. Nguyen Vu Long
Chairman

Hanoi, Vietnam
20 July 2023

INTERIM SEPARATE 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
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	702,255,573,854	1,603,162,187,975
02	2. Adjustments for:	814,194,661,061	340,166,642,766
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
10	3. Increase in non-cash expenses	500,977,123,119	533,951,048,377
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	4. Decrease in non-cash income	(501,630,726,265)	(527,698,675,857)
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(501,630,726,265)	(527,698,675,857)
30	5. Operating income before changes in working capital	1,515,796,631,769	1,949,581,203,261
31	(Increase)/Decrease in financial assets at FVTPL	(1,760,714,855,437)	(8,703,773,763,171)
32	(Increase)/Decrease in HTM investments	(564,900,000,000)	(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)	(722,473,063,679)
36	(Increase)/Decrease in receivables, accruals from dividend and interest on financial assets	(221,305,146,006)	(229,125,367,218)
39	(Increase)/Decrease in other receivables	88,748,598,192	(89,568,724,765)
40	(Increase)/Decrease in other assets	(5,784,885,112)	(714,175,128)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	(1,586,399,294)	326,074,243
42	(Increase)/Decrease in prepaid expenses	23,301,958,665	(13,115,931,175)
43	Current corporate income tax paid	(162,261,506,663)	(273,831,000,769)
44	Interest expenses paid	(893,607,338,406)	(364,267,701,910)
45	Increase/(Decrease) in trade payables	1,662,200,534	(13,726,660,537)
46	Increase/(Decrease) in employee benefits	8,628,797,771	1,828,488,550
47	Increase/(Decrease) in statutory obligations (excluding paid CIT)	(23,701,568,193)	(31,829,561,509)
48	Increase/(Decrease) in payables to employees	35,337,509,564	22,585,793,690
50	Increase/(Decrease) in other payables and payables for covered warrants	(122,500,535,918)	1,667,419,044,029
52	Other cash outflows from operating activities	(45,275,837,008)	(82,631,609,667)
60	Net cash flows used in operating activities	(2,454,500,371,422)	(5,353,710,756,336)

INTERIM SEPARATE 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
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
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)	(18,100,000,000)
70	Net cash flow used in investing activities	(43,886,223,624)	(34,728,916,848)
	III. CASH FLOWS FROM FINANCING ACTIVITIES		
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	Net cash flow from financing activities	2,989,308,035,270	4,615,561,268,151
90	IV. (DECREASE)/INCREASE IN CASH DURING THE PERIOD	490,921,440,224	(772,878,405,033)
101	V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,458,387,244,559	2,692,100,442,716
101.1	Cash	1,788,175,744,559	2,086,900,442,716
101.2	Cash equivalents	670,211,500,000	605,200,000,000
103	VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	2,949,308,684,783	1,919,222,037,683
103.1	Cash	2,949,308,684,783	1,307,112,037,683
103.2	Cash equivalents	-	612,110,000,000

INTERIM SEPARATE 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
	I. Cash flows from brokerage and trust activities of customers		
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	1,052,474,777,115	(2,084,601,716,800)
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	Net (decrease)/increase in cash during the period	1,067,416,289,768	(2,137,947,667,155)
30	II. Cash and cash equivalents of customers at the beginning of the period	4,815,352,380,932	10,299,473,699,898
31	Cash at banks at the beginning of the period:	4,815,352,380,932	10,299,473,699,898
32	- Investors' deposits managed by the Company for securities trading activities	3,593,076,453,523	4,950,918,108,729
32.1	- Investors' escrow deposits at VSD	214,654,363,586	369,895,010,719
33	- Investors' synthesizing deposits for securities trading activities	1,007,421,938,976	4,908,172,436,100
34	- Deposits for securities clearing and settlement	118,490,698	3,984,675,350
35	- Deposits of securities issuers	81,134,149	66,503,469,000

INTERIM SEPARATE 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
40	III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	5,882,768,670,700	8,161,526,032,743
41	Cash at banks at the end of the period:	5,882,768,670,700	8,161,526,032,743
42	- Investors' deposits for securities trading activities managed by the Company	3,255,658,790,901	5,472,011,147,394
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
20 July 2023

INTERIM SEPARATE 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
I. CHANGES IN OWNERS' EQUITY	9,603,522,660,470	14,485,200,083,066	9,115,228,387,075	(4,312,785,840,266)	561,536,674,661	-	14,405,965,207,279	15,046,736,757,727
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	220,789,576,702	-	-	(220,789,576,702)	-	-	-	-
3. Operational risk and financial reserve	191,487,849,699	-	-	(191,487,849,699)	-	-	-	-
4. Undistributed profit	3,338,328,839,492	2,307,170,095,476	1,286,412,156,175	(2,397,102,258,678)	561,168,150,711	-	2,227,638,736,989	2,868,338,246,187
4.1. Realised profit	2,819,234,868,098	2,083,925,295,138	1,291,414,054,191	(2,434,219,571,584)	556,306,672,727	-	1,676,429,350,705	2,640,231,967,865
4.2. Unrealised profit/(losses)	519,093,971,394	223,244,800,338	(5,001,898,016)	37,117,312,906	4,861,477,984	-	551,209,386,284	228,106,278,322
TOTAL	9,603,522,660,470	14,485,200,083,066	9,115,228,387,075	(4,312,785,840,266)	561,536,674,661	-	14,405,965,207,279	15,046,736,757,727

INTERIM SEPARATE 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	-	-	-	-	-	-	-	-
TOTAL	9,603,522,660,470	14,485,200,083,066	9,115,228,387,075	(4,312,785,840,266)	561,536,674,661	-	14,405,965,207,279	15,046,736,757,727



Ms. Vu Thanh Hang
Preparer



Ms. Nguyen Thi Huong
Chief Accountant



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Chairman

Hanoi, Vietnam
20 July 2023

