

VNDIRECT Securities Corporation

Interim consolidated financial statements

For the nine-month period ended 30 September 2023



VNDIRECT Securities Corporation

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VNDIRECT Securities Corporation

GENERAL INFORMATION (continued)

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 ninth time on 21 August 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 September 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 September 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>
Ms. Pham Minh Huong	Chairwoman	Appointed on 11 November 2006, Reappointed on 25 April 2022, Resigned on 26 April 2023, Appointed on 18 September 2023
	Member	Appointed on 26 April 2023, Resigned on 18 September 2023
Mr. Mai Huu Dat	Vice Chairman	Appointed on 21 July 2022
Mr. Nguyen Vu Long	Member	Appointed on 25 April 2022, Resigned on 26 April 2023, Appointed on 18 September 2023
	Chairman	Appointed on 26 April 2023, Resigned on 18 September 2023
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>
Mr. Nguyen Vu Long	General Director Acting General Director	Appointed on 18 September 2023 Appointed on 22 November 2021, Resigned on 26 April 2023,
Ms. Pham Minh Huong	General Director	Appointed on 26 April 2023, Resigned on 18 September 2023
Ms. Vu Nam Huong	Chief Financial Officer	Appointed on 19 July 2017
Mr. Dieu Ngoc Tuan	Chief Governance Officer	Appointed on 31 October 2022

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this interim consolidated financial statement was Chairman of the Board of Directors, General Director, Chief Financial Officer, and Chief Governance Officer.

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 September 2023

Currency: VND

Code	ITEMS	30 September 2023	31 December 2022
100	A. CURRENT ASSETS	39,746,595,144,878	38,670,054,790,553
110	I. Financial assets	39,624,571,197,479	38,570,066,191,687
111	1. Cash and cash equivalents	2,690,087,595,783	2,556,722,528,720
111.1	1.1. Cash	2,473,622,520,126	1,877,509,173,088
111.2	1.2. Cash equivalents	216,465,075,657	679,213,355,632
112	2. Financial assets at fair value through profit and loss ("FVTPL")	19,129,934,421,942	19,062,140,089,556
113	3. Held-to-maturity investments ("HTM")	5,259,257,000,000	5,618,100,000,000
114	4. Loans	10,951,157,387,932	9,060,815,751,079
116	5. Provision for impairment of financial assets and mortgaged assets	(253,456,260,891)	(230,380,869,042)
117	6. Receivables	1,512,844,293,241	2,246,125,433,720
117.1	6.1. Receivables from disposal of financial assets	537,947,801,452	1,652,324,432,880
117.2	6.2. Receivables and accruals from dividend and interest income	974,896,491,789	593,801,000,840
117.4	6.2.1. Accruals for undue dividend and interest income	974,896,491,789	593,801,000,840
118	7. Advances to suppliers	4,306,630,811	10,202,544,779
122	8. Other receivables	336,271,800,090	252,172,384,304
129	9. Provisions for impairment of receivables	(5,831,671,429)	(5,831,671,429)
130	II. Other current assets	122,023,947,399	99,988,598,866
131	1. Advances	4,924,505,241	2,167,497,895
133	2. Short-term prepaid expenses	11,129,368,748	17,156,494,171
134	3. Short-term deposits, collaterals and pledges	96,523,317,160	80,664,606,800
137	4. Other current assets	9,446,756,250	-
200	B. NON-CURRENT ASSETS	1,832,232,209,525	200,549,712,553
210	I. Long-term financial assets	1,670,432,479,928	29,539,479,928
212	1. Long-term investments	1,677,113,280,000	36,220,280,000
212.1	1.1. HTM investments	1,635,838,000,000	-
212.4	1.2. Other long-term investments	41,275,280,000	36,220,280,000
213	2. Provision for diminution in value of long-term financial investments	(6,680,800,072)	(6,680,800,072)
220	II. Fixed assets	95,223,234,046	77,709,397,249
221	1. Tangible fixed assets	59,062,082,984	50,562,587,741
222	1.1. Cost	193,589,549,930	162,297,809,446
223a	1.2. Accumulated depreciation	(134,527,466,946)	(111,735,221,705)
227	2. Intangible fixed assets	36,161,151,062	27,146,809,508
228	2.1. Cost	142,215,258,279	122,933,811,359
229a	2.2. Accumulated amortisation	(106,054,107,217)	(95,787,001,851)
240	III. Construction in progress	2,846,865,013	8,946,501,017
250	IV. Other long-term assets	63,729,630,538	84,354,334,359
251	1. Long-term deposits, collaterals and pledges	3,544,342,428	7,686,396,806
252	2. Long-term prepaid expenses	17,303,843,658	31,976,876,334
254	3. Payment for Settlement Assistance Fund	20,000,000,000	20,000,000,000
255	4. Other non-current assets	15,000,000,000	15,000,000,000
256	5. Goodwill	7,881,444,452	9,691,061,219
270	TOTAL ASSETS	41,578,827,354,403	38,870,604,503,106

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

Currency: VND

Code	ITEMS	30 September 2023	31 December 2022
300	C. LIABILITIES	25,859,964,158,086	24,355,935,574,377
310	I. Current liabilities	25,417,733,858,561	23,529,065,436,639
311	1. Short-term borrowings and financial leases	22,530,745,270,239	19,311,982,646,239
312	1.1. Short-term borrowings	22,530,745,270,239	19,311,982,646,239
316	2. Short-term bonds issued	400,000,000,000	850,000,000,000
318	3. Payables for securities trading activities	65,856,350,339	888,308,885,785
320	4. Short-term trade payables	9,787,656,168	16,695,755,375
321	5. Short-term advances from customers	18,404,188,098	17,729,368,098
322	6. Statutory obligations	234,523,980,933	203,885,550,785
323	7. Payables to employees	63,617,593,333	19,124,660,577
324	8. Employee benefits	4,089,519,339	3,773,640,259
325	9. Short-term accrued expenses	172,694,625,996	217,587,708,089
329	10. Other short-term payables	1,816,244,430,632	1,852,723,702,440
331	11. Bonus and welfare fund	101,770,243,484	147,253,518,992
340	II. Non-current liabilities	442,230,299,525	826,870,137,738
346	1. Long-term bonds issued	400,000,000,000	800,000,000,000
356	2. Deferred income tax liabilities	42,230,299,525	26,870,137,738
400	D. OWNERS' EQUITY	15,718,863,196,317	14,514,668,928,729
410	I. Owners' equity	15,718,863,196,317	14,514,668,928,729
411	1. Share capital	12,178,398,511,540	12,178,029,987,590
411.1	1.1. Capital contribution	12,178,440,090,000	12,178,440,090,000
411.1a	a. Ordinary shares	12,178,440,090,000	12,178,440,090,000
411.2	1.2. Share premium	(41,578,460)	14,508,178
411.5	1.3. Treasury shares	-	(424,610,588)
414	2. Charter capital supplementary reserve	849,818,470	849,818,470
415	3. Operational risk and financial reserve	-	849,818,470
417	4. Undistributed profit	3,539,614,866,307	2,334,939,304,199
417.1	4.1. Realised profit	3,185,185,205,359	2,041,950,290,400
417.2	4.2. Unrealised profit	354,429,660,948	292,989,013,799
440	TOTAL LIABILITIES AND OWNERS' EQUITY	41,578,827,354,403	38,870,604,503,106

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

CONSOLIDATED OFF BALANCE SHEET ITEMS

Currency: VND

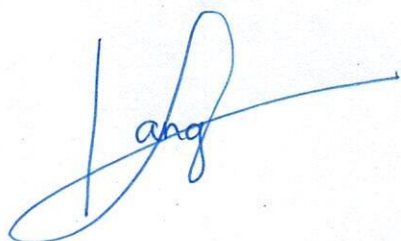
Code	ITEMS	30 September 2023	31 December 2022
	A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		
004	Bad debts written-off	101,986,716,060	101,986,716,060
006	Outstanding shares (number of shares)	1,217,844,009	1,217,821,331
007	Treasury shares (number of shares)	-	22,678
008	Financial assets listed/registered for trading at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company (VND)	1,464,122,380,000	964,198,960,000
009	Non-traded financial assets deposited at VSD of the Company (VND)	15,623,540,000	68,480,000
010	Awaiting financial assets of the Company (VND)	10,422,800,000	822,766,200,000
012	Financial assets which have not been deposited at VSDC of the Company (VND)	9,566,762,430,000	9,998,510,010,000
014	Covered warrants (number of covered warrants)	68,642,500	-
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS		
021	Financial assets listed/registered for trading at VSDC of investors (VND)	73,347,415,325,800	73,167,630,394,000
021.1	Unrestricted financial assets	62,702,711,717,800	62,313,340,151,000
021.2	Restricted financial assets	323,637,050,000	600,877,230,000
021.3	Mortgaged financial assets	9,167,730,630,000	9,243,938,580,000
021.4	Blocked financial assets	144,256,170,000	143,330,320,000
021.5	Financial assets awaiting settlement	1,009,079,758,000	866,144,113,000
22	Non-traded financial assets deposited at VSDC of investors	875,303,390,000	824,951,660,000
022.1	Unrestricted and non-traded financial assets deposited at VSDC	841,626,550,000	713,765,500,000
022.2	Restricted and non-traded financial assets deposited at VSDC	33,676,840,000	111,186,160,000
023	Awaiting financial assets of investors	1,079,871,666,000	1,017,542,409,456
024.b	Non-traded financial assets deposited at VSDC of investors	36,731,410,000	36,731,410,000
026	Investors' deposits	6,777,822,030,204	4,725,832,753,120
027	Investors' deposits for securities trading activities managed by the Company	4,113,585,399,458	3,592,290,483,625
027.1	Investors' escrow deposits at VSDC	255,517,374,712	214,654,363,586
028	Investor's synthesizing deposits for securities trading activities	2,267,557,336,242	918,224,838,830

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

CONSOLIDATED OFF BALANCE SHEET ITEMS (continued)

Currency: VND

Code	ITEMS	30 September 2023	31 December 2022
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)		
029	Clearing deposits and payment of securities transactions	91,234,982	118,490,698
029.1	Clearing deposits and payment of securities transactions by domestic investors	4,619,965	81,134,149
029.2	Clearing deposits and payment of securities transactions by foreign investors	86,615,017	37,356,549
030	Deposits of securities issuers	141,070,684,810	544,576,381
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	6,636,751,345,281	4,725,288,176,739
031.1	Payables to domestic investors for securities trading activities managed by the Company	6,003,715,488,609	4,117,111,805,843
031.2	Payables to foreign investors for securities trading activities managed by the Company	377,518,481,960	393,522,007,310
031.3	Payables to investors' escrow deposits at VSDC	255,517,374,712	214,654,363,586
032	Payables to securities issuers	137,462,129,000	38,310,000
035	Dividend, bond principal and interest payables	3,608,555,810	506,266,381



Ms. Vu Thanh Hang
Preparer



Ms. Nguyen Thi Huong
Chief Accountant



Mr. Nguyen Vu Long
General Director

Hanoi, Vietnam

30 October 2023

INTERIM CONSOLIDATED INCOME STATEMENT
for the nine-month period ended 30 September 2023

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
	I. OPERATING INCOME		
1	1. Gain from financial assets at fair value through profit and loss ("FVTPL")	2,675,420,193,032	2,062,082,954,489
1.1	1.1. Gain from disposal of financial assets at FVTPL	1,439,970,496,911	1,203,697,495,814
1.2	1.2. Gain from revaluation of financial assets at FVTPL	765,989,892,808	470,195,205,603
1.3	1.3. Dividend, interest income from financial assets at FVTPL	464,048,071,713	372,306,031,072
1.4	1.4. Gain from revaluation of outstanding covered warrants payables	5,411,731,600	15,884,222,000
2	2. Gain from held-to-maturity ("HTM") investments	369,658,668,037	334,018,314,526
3	3. Gain from loans and receivables	880,753,206,937	1,264,771,650,624
6	4. Revenue from brokerage services	650,435,644,446	1,043,146,507,941
7	5. Revenue from underwriting and issuance agency services	8,411,940,111	156,000,610,093
9	6. Revenue from securities custodian services	47,730,103,788	14,303,979,037
10	7. Revenue from financial advisory services	3,567,759,167	2,521,250,000
11	8. Revenue from other operating activities	17,752,208,779	18,208,098,691
20	Total operating income	4,653,729,724,297	4,895,053,365,401
	II. OPERATING EXPENSES		
21	1. Loss from financial assets at fair value through profit and loss ("FVTPL")	1,149,303,382,448	1,497,659,486,086
21.1	1.1. Loss from disposal of financial assets at FVTPL	453,279,141,976	439,207,783,612
21.2	1.2. Loss from revaluation of financial assets at FVTPL	694,132,231,372	1,036,552,552,474
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	1,423,425,000	530,214,400
21.4	1.4. Loss from revaluation of covered warrants payables	468,584,100	21,368,935,600
24	2. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	23,075,391,849	(17,985,213,079)
26	3. Expenses for proprietary trading activities	24,375,164,222	12,389,974,491
27	4. Expenses for brokerage services	421,717,173,030	572,314,752,836
28	5. Expenses for underwriting and issuance agency services	6,486,535,919	9,068,428,690
29	6. Expenses for securities investment advisory services	69,704,663	310,992,425
30	7. Expenses for securities custodian services	21,259,093,200	18,784,651,344
31	8. Expenses for financial advisory services	15,806,218,543	9,865,340,195
32	9. Other service fees	62,857,070,721	261,347,502,582
40	Total operating expenses	1,724,949,734,595	2,363,755,915,570

INTERIM CONSOLIDATED INCOME STATEMENT (continued)
for the nine-month period ended 30 September 2023

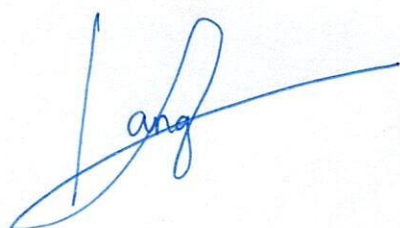
Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 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	15,564,403,097	11,336,605,776
44	3. Other finance income	3,100,433,425	-
50	Total finance income	28,714,524,280	42,277,148,780
	IV. FINANCE EXPENSES		
51	1. Realized and unrealised loss from foreign exchange rates differences	3,286,373,071	125,853,930,140
52	2. Borrowing costs	1,168,099,685,389	591,540,887,221
55	3. Other finance expenses	34,749,228,091	-
60	Total finance expenses	1,206,135,286,551	717,394,817,361
62	V. GENERAL AND ADMINISTRATIVE EXPENSES	244,027,874,910	288,270,977,253
70	VI. OPERATING PROFIT	1,507,331,352,521	1,567,908,803,997
	VII. OTHER INCOME AND EXPENSES		
71	1. Other income	142,697,300	79,632,175
72	2. Other expenses	7,641,876,659	38,931,898
80	Total other operating profit/(loss)	(7,499,179,359)	40,700,277

INTERIM CONSOLIDATED INCOME STATEMENT (continued)
for the nine-month period ended 30 September 2023

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
90	VIII. PROFIT BEFORE TAX	1,499,832,173,162	1,567,949,504,274
91	1. Realised profit	1,423,031,364,226	2,139,791,564,745
92	2. Unrealised profit/(loss)	76,800,808,936	(571,842,060,471)
100	IX. CORPORATE INCOME TAX (CIT) EXPENSES	296,006,429,524	309,309,925,409
100.1	1. Current CIT expense	280,646,267,737	423,678,337,503
100.2	2. Deferred CIT expense	15,360,161,787	(114,368,412,094)
200	X. PROFIT AFTER TAX	1,203,825,743,638	1,258,639,578,865
300	XI. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	-	-
400	Total comprehensive income	1,203,825,743,638	1,258,639,578,865
500	XII. NET INCOME APPROPRIATED TO ORDINARY SHAREHOLDERS	988	1,342
501	1. Basic earnings per share (VND/share)	988	1,342



Ms. Vu Thanh Hang
Preparer



Ms. Nguyen Thi Huong
Chief Accountant



Mr. Nguyen Vu Long
General Director

Hanoi, Vietnam

30 October 2023

INTERIM CONSOLIDATED CASH FLOW STATEMENT
for the nine-month period ended 30 September 2023

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
	I. CASH FLOWS FROM OPERATING ACTIVITIES		
01	1. Profit before tax	1,499,832,173,162	1,567,949,504,274
02	2. Adjustments for:	1,193,225,443,284	647,161,015,756
03	Depreciation and amortisation	33,059,350,607	18,661,758,786
04	Provisions	-	(17,985,213,079)
05	Unrealised (loss)/gain from foreign exchange rates differences	(9,743,209,479)	53,133,966,061
06	Interest expenses	1,168,099,685,389	591,540,887,221
09	Other adjustments	1,809,616,767	1,809,616,767
10	3. Increase in non-cash expenses	717,676,207,321	1,057,921,488,074
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	694,600,815,472	1,057,921,488,074
13	Loss from impairment of loans	23,075,391,849	-
18	4. Decrease in non-cash income	(771,401,624,408)	(486,079,427,603)
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(771,401,624,408)	(486,079,427,603)
30	5. Operating income before changes in working capital	2,639,332,199,359	2,786,952,580,501
31	(Increase)/Decrease in financial assets at FVTPL	4,063,329,050	(6,069,943,097,216)
32	(Increase)/Decrease in HTM investments	(1,276,995,000,000)	(1,356,360,000,000)
33	(Increase)/Decrease in loans	(1,890,341,636,853)	2,522,925,350,418
35	(Increase)/Decrease in receivables from disposal of financial assets	1,114,376,631,428	53,644,762,000
36	(Increase)/Decrease in receivables, accruals from dividend and interest on financial assets	(381,095,490,949)	(347,829,115,085)
39	(Increase)/Decrease in other receivables	(78,203,501,818)	(100,495,758,975)
40	(Increase)/Decrease in other assets	(23,920,419,578)	(11,407,541,421)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	2,773,950,597	(13,910,932,494)
42	(Increase)/Decrease in prepaid expenses	20,700,158,099	(17,704,485,718)
43	Current corporate income tax paid	(234,314,791,462)	(436,688,268,563)
44	Interest expenses paid	(1,211,059,487,717)	(544,696,015,058)
45	Increase/(Decrease) in trade payables	3,704,486,767	(15,684,065,903)
46	Increase/(Decrease) in employee benefits	315,879,080	2,134,031,550
47	Increase/(Decrease) in statutory obligations (excluding paid CIT)	(15,693,046,127)	(59,203,764,919)
48	Increase/(Decrease) in payables to employees	44,492,932,756	32,018,986,026
50	Increase/(Decrease) in other payables and payables for covered warrants	(853,988,659,754)	2,734,109,352,485
52	Other cash outflows from operating activities	(45,483,275,508)	(87,494,434,468)
60	Net cash flows used in operating activities	(2,181,335,742,630)	(929,632,416,840)

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

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
	II. CASH FLOWS FROM INVESTING ACTIVITIES		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(54,411,317,374)	(37,634,306,368)
63	Capital investment in subsidiary, joint ventures, associates and other investments	(5,055,000,000)	(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	(59,466,317,374)	(40,308,659,561)
	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	(274,571,800)
73	Drawdown of borrowings	63,234,901,075,828	58,976,654,362,355
73.2	- Other borrowings	63,234,901,075,828	58,976,654,362,355
74	Repayment of borrowings	(60,861,102,472,711)	(61,520,870,943,513)
74.3	- Other repayment of borrowings	(60,861,102,472,711)	(61,520,870,943,513)
76	Dividends, profit distributed to shareholders	-	(608,921,803,500)
80	Net cash flow from financing activities	2,374,167,127,067	1,196,031,823,542
90	IV. (DECREASE)/INCREASE IN CASH DURING THE PERIOD	133,365,067,063	226,090,747,141
101	V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	2,556,722,528,720	2,701,561,356,636
101.1	Cash	1,877,509,173,088	2,094,329,942,266
101.2	Cash equivalents	679,213,355,632	607,231,414,370
103	VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	2,690,087,595,783	2,927,652,103,777
103.1	Cash	2,473,622,520,126	2,816,985,936,452
103.2	Cash equivalents	216,465,075,657	110,666,167,325

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

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS

Currency: VND

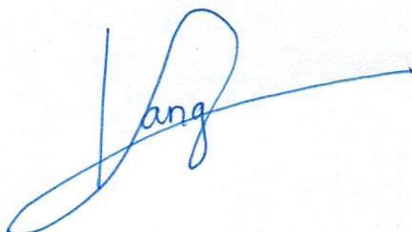
Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
	I. Cash flows from brokerage and trust activities of customers		
01	1. Receipts from disposal of brokerage securities of customers	236,347,496,340,350	282,078,117,379,085
02	2. Payments for purchases of brokerage securities of customers	(236,347,523,596,066)	(282,080,393,816,525)
07	3. Receipts for customers' securities settlement	1,911,490,424,371	(3,734,117,713,633)
14	4. Receipts from securities issuers	5,283,525,523,305	10,025,774,195,063
15	5. Payments for securities issuers	(5,142,999,414,876)	(10,076,843,707,978)
20	Net (decrease)/increase in cash during the period	2,051,989,277,084	(3,787,463,663,988)
30	II. Cash and cash equivalents of customers at the beginning of the period	4,725,832,753,120	10,299,863,922,049
31	Cash at banks at the beginning of the period:	4,725,832,753,120	10,299,863,922,049
32	- Investors' deposits managed by the Company for securities trading activities	3,592,290,483,625	4,951,308,330,880
32.1	- Investors' escrow deposits at VSD	214,654,363,586	369,895,010,719
33	- Investors' synthesizing deposits for securities trading activities	918,224,838,830	4,908,172,436,100
34	- Deposits for securities clearing and settlement	118,490,698	3,984,675,350
35	- Deposits of securities issuers	544,576,381	66,503,469,000

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

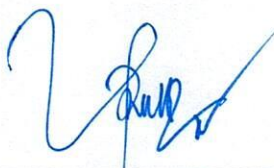
CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS (continued)

Currency: VND

Code	ITEMS	For the nine-month period ended 30 September 2023	For the nine-month period ended 30 September 2022
40	III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	6,777,822,030,204	6,512,400,258,061
41	Cash at banks at the end of the period:	6,777,822,030,204	6,512,400,258,061
42	- Investors' deposits for securities trading activities managed by the Company	4,113,585,399,458	5,265,917,756,446
42.1	- Investors' escrow deposits at VSD	255,517,374,712	348,091,866,640
43	- Investors' synthesizing deposits for securities trading activities	2,267,557,336,242	846,618,805,110
44	- Deposits for securities clearing and settlement	91,234,982	3,948,177,984
45	- Deposits of securities issuers	141,070,684,810	47,823,651,881



Ms. Vu Thanh Hang
Preparer



Ms. Nguyen Thi Huong
Chief Accountant



Mr. Nguyen Vu Long
General Director

Hanoi, Vietnam

30 October 2023

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

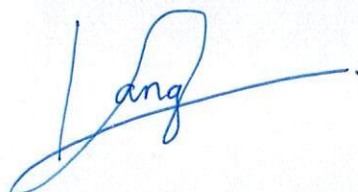
Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2022	1 January 2023	Previous period		Current period		30 September 2022	30 September 2023
			Increase	Decrease	Increase	Decrease		
A	1	2	3	4	5	6	7	8
I. CHANGES IN OWNERS' EQUITY	9,822,482,839,646	14,514,668,928,729	9,087,159,327,065	(4,314,582,903,011)	1,205,044,086,058	(849,818,470)	14,595,059,263,700	15,718,863,196,317
1. Share capital	5,852,916,394,577	12,178,029,987,590	7,828,519,748,200	(1,503,406,155,187)	368,523,950	-	12,178,029,987,590	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)	(473,471,800)	183,291,822	424,610,588	-	(424,610,588)	-
2. Charter capital supplementary reserve	221,639,395,172	849,818,470	-	(220,789,576,702)	-	-	849,818,470	849,818,470
3. Operational risk and financial reserve	192,337,668,169	849,818,470	-	(191,487,849,699)	-	(849,818,470)	849,818,470	-
4. Undistributed profit	3,555,589,381,728	2,334,939,304,199	1,258,639,578,865	(2,398,899,321,423)	1,204,675,562,108	-	2,415,329,639,170	3,539,614,866,307
4.1. Realised profit	2,804,798,749,555	2,041,950,290,400	1,716,113,227,242	(2,436,016,634,329)	1,143,234,914,959	-	2,084,895,342,468	3,185,185,205,359
4.2. Unrealised profit	750,790,632,173	292,989,013,799	(457,473,648,377)	37,117,312,906.00	61,440,647,149	-	330,434,296,702	354,429,660,948
TOTAL	9,822,482,839,646	14,514,668,928,729	9,087,159,327,065	(4,314,582,903,011)	1,205,044,086,058	(849,818,470)	14,595,059,263,700	15,718,863,196,317

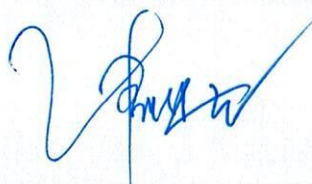
INTERIM CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)
for the nine-month period ended 30 September 2023

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2022	1 January 2023	Previous period		Current period		30 September 2022	30 September 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	9,822,482,839,646	14,514,668,928,729	9,087,159,327,065	(4,314,582,903,011)	1,205,044,086,058	(849,818,470)	14,595,059,263,700	15,718,863,196,317



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Preparer



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General Director

Hanoi, Vietnam

30 October 2023