

# **VNDIRECT Securities Corporation**

Interim financial statements

For six-month period ended 30 June 2024



# VNDIRECT Securities Corporation

## CONTENTS

	<i>Pages</i>
General information	1 - 2
Interim statement of financial position	3 - 6
Interim income statement	7 - 9
Interim cash flow statement	10 - 13
Interim statement of changes in owners' equity	14 - 15

# 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 eleventh time on 21 December 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. 101/GPĐC-UBCK dated 15 December 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 2024 was VND 12,178,440,090,000 (as at 31 December 2023: 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 2024, the Company had two (02) Associate Company,

### 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
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
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 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, 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	General Director	Appointed on 18 September 2023
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 financial statement was Ms, Pham Minh Huong - Chairwoman of the Board of Directors, Mr, Nguyen Vu Long - General Director and Mr, Dieu Ngoc Tuan - Chief Governance Officer,



INTERIM STATEMENT OF FINANCIAL POSITION  
as at 30 June 2024

Currency: VND

Code	ITEMS	30 June 2024	31 December 2023
<b>100</b>	<b>A. CURRENT ASSETS</b>	<b>43,844,899,656,526</b>	<b>40,414,384,838,078</b>
<b>110</b>	<b>I. Financial assets</b>	<b>43,425,021,624,100</b>	<b>40,278,851,863,343</b>
111	1. Cash and cash equivalents	3,107,213,890,594	4,861,988,279,037
111.1	1.1. Cash	2,657,213,890,594	2,667,988,279,037
111.2	1.2. Cash equivalents	450,000,000,000	2,194,000,000,000
112	2. Financial assets at fair value through profit and loss ("FVTPL")	21,114,024,070,511	16,729,988,737,590
113	3. Held-to-maturity investments ("HTM")	5,461,650,000,000	7,432,445,000,000
114	4. Loans	11,246,051,353,866	10,285,791,836,320
116	5. Provision for impairment of financial assets and mortgaged assets	(146,044,756,509)	(119,377,907,624)
117	6. Receivables	1,469,742,662,578	938,674,588,232
117.1	6.1. Receivables from disposal of financial assets	331,866,302,856	22,096,265,742
117.2	6.2. Receivables and accruals from dividend and interest income	1,137,876,359,722	916,578,322,490
117.3	6.2.1. Receivable dividends and interest income	95,427,412,362	95,427,412,362
117.4	6.2.2. Accruals for undue dividend and interest income	1,042,448,947,360	821,150,910,128
118	7. Advances to suppliers	6,642,346,335	3,552,779,272
122	8. Other receivables	1,226,502,837,743	173,498,941,757
129	9. Provisions for impairment of receivables	(60,760,781,018)	(27,710,391,241)
<b>130</b>	<b>II. Other current assets</b>	<b>419,878,032,426</b>	<b>135,532,974,735</b>
131	1. Advances	6,617,706,115	13,339,726,731
133	2. Short-term prepaid expenses	10,217,420,761	10,390,964,466
134	3. Short-term deposits, collaterals and pledges	397,067,316,800	96,585,217,160
137	4. Other current assets	5,975,588,750	15,217,066,378
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>	<b>1,308,572,304,588</b>	<b>1,327,705,333,288</b>
<b>210</b>	<b>I. Long-term financial assets</b>	<b>1,142,710,640,583</b>	<b>1,160,966,673,916</b>
211	1. Long-term receivables	95,653,525,556	90,236,858,889
212	2. Long-term investments	1,050,767,912,000	1,074,440,612,000
212.1	1.1. HTM investments	100,000,000,000	201,650,000,000
212.3	1.2. Investments in associate and joint-ventures	914,505,332,000	836,115,332,000
212.4	1.3. Other long-term investments	36,262,580,000	36,675,280,000
213	3. Provision for diminution in value of long-term financial investments	(3,710,796,973)	(3,710,796,973)
<b>220</b>	<b>II. Fixed assets</b>	<b>102,776,004,730</b>	<b>106,034,003,084</b>
221	1. Tangible fixed assets	45,502,976,360	52,527,041,886
222	1.1. Cost	201,373,348,430	193,971,384,930
223a	1.2. Accumulated depreciation	(155,870,372,070)	(141,444,343,044)
227	2. Intangible fixed assets	57,273,028,370	53,506,961,198
228	2.1. Cost	181,812,099,279	164,679,758,279
229a	2.2. Accumulated amortisation	(124,539,070,909)	(111,172,797,081)
<b>240</b>	<b>III. Construction in progress</b>	<b>2,354,904,000</b>	<b>2,546,865,013</b>
<b>250</b>	<b>IV. Other long-term assets</b>	<b>60,730,755,275</b>	<b>58,157,791,275</b>
251	1. Long-term deposits, collaterals and pledges	3,458,332,428	3,393,442,428
252	2. Long-term prepaid expenses	22,272,422,847	19,764,348,847
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>45,153,471,961,114</b>	<b>41,742,090,171,366</b>



INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2024

Currency: VND

Code	ITEMS	30 June 2024	31 December 2023
<b>300</b>	<b>C. LIABILITIES</b>	<b>27,869,321,662,929</b>	<b>25,234,270,644,372</b>
<b>310</b>	<b>I. Current liabilities</b>	<b>27,778,841,369,492</b>	<b>24,736,424,516,683</b>
311	1. Short-term borrowings and financial leases	21,944,949,718,199	20,468,484,164,989
312	1.1. Short-term borrowings	21,944,949,718,199	20,468,484,164,989
316	2. Short-term bonds issued	400,000,000,000	400,000,000,000
318	3. Payables for securities trading activities	1,519,613,415,350	821,595,397,087
320	4. Short-term trade payables	4,821,005,969	65,658,430,298
321	5. Short-term advances from customers	20,574,256,848	20,574,256,848
322	6. Statutory obligations	194,267,605,061	243,387,566,722
323	7. Payables to employees	46,481,972,403	28,043,562,100
324	8. Employee benefits	3,966,983,876	4,029,025,381
325	9. Short-term accrued expenses	35,877,355,610	150,575,598,290
329	10. Other short-term payables	3,354,192,315,012	2,371,435,512,100
330	11. Provision for short-term payables	-	90,000,000,000
331	12. Bonus and welfare fund	254,096,741,164	72,641,002,868
<b>340</b>	<b>II. Non-current liabilities</b>	<b>90,480,293,437</b>	<b>497,846,127,689</b>
346	1. Long-term bonds issued	-	400,000,000,000
356	2. Deferred income tax liabilities	90,480,293,437	97,846,127,689
<b>400</b>	<b>D. OWNERS' EQUITY</b>	<b>17,284,150,298,185</b>	<b>16,507,819,526,994</b>
<b>410</b>	<b>I. Owners' equity</b>	<b>17,284,150,298,185</b>	<b>16,507,819,526,994</b>
411	1. Share capital	12,178,334,511,540	12,178,398,511,540
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	(105,578,460)	(41,578,460)
417	2. Undistributed profit	5,105,815,786,645	4,329,421,015,454
417.1	2.1. Realised profit	4,743,894,612,894	3,938,036,504,694
417.2	2.2. Unrealised profit	361,921,173,751	391,384,510,760
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>45,153,471,961,114</b>	<b>41,742,090,171,366</b>

INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2024

## OFF BALANCE SHEET ITEMS

Currency: VND

Code	ITEMS	30 June 2024	31 December 2023
	<b>A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>		
004	Bad debts written-off	101,986,716,060	101,986,716,060
006	Outstanding shares (number of shares)	1,217,844,009	1,217,844,009
007	Treasury shares (number of shares)	-	-
008	Financial assets listed/registered for trading at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company	7,600,487,850,000	7,622,045,590,000
009	Non-traded financial assets deposited at VSDC of the Company	513,335,760,000	407,194,630,000
010	Awaiting financial assets of the Company	1,200,107,000,000	578,294,940,000
012	Financial assets which have not been deposited at VSDC of the Company	3,643,486,930,000	1,747,837,730,000
014	Covered warrants (number of covered warrants)	43,859,300	129,980,100
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>		
021	Financial assets listed/registered for trading at VSDC of investors	83,060,848,901,700	83,305,192,855,500
021.1	Unrestricted financial assets	71,683,495,081,500	72,563,078,785,500
021.2	Restricted financial assets	412,266,340,000	344,230,650,000
021.3	Mortgaged financial assets	10,079,035,880,000	9,317,872,660,000
021.4	Blocked financial assets	14,051,040,000	64,109,620,000
021.5	Financial assets awaiting settlement	872,000,560,200	1,015,901,140,000
22	Non-traded financial assets deposited at VSDC of investors	2,892,704,730,000	2,787,689,350,000
022.1	Unrestricted and non-traded financial assets deposited at VSDC	1,145,246,420,000	1,408,067,340,000
022.2	Restricted and non-traded financial assets deposited at VSDC	1,747,458,310,000	1,379,622,010,000
023	Awaiting financial assets of investors	879,410,959,000	945,350,877,000
026	Investors' deposits	5,952,855,958,914	6,366,886,514,636
027	Investors' deposits for securities trading activities managed by the Company	3,590,724,409,805	4,234,184,919,643
027.1	Investors' escrow deposits at VSDC	254,435,130,647	238,571,995,977
028	Investor's synthesizing deposits for securities trading activities	2,020,690,914,196	1,792,222,791,362



INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2024

## OFF BALANCE SHEET ITEMS (continued)

Currency: VND

Code	ITEMS	30 June 2024	31 December 2023
	<b>B, ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)</b>		
029	Clearing deposits and payment of securities transactions	543,174,231	149,129,804
029.1	Clearing deposits and payment of securities transactions by domestic investors	51,403,581	71,731,832
029.2	Clearing deposits and payment of securities transactions by foreign investors	491,770,650	77,397,972
030	Deposits of securities issuers	86,462,330,035	101,757,677,850
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	5,866,393,628,879	6,265,128,836,786
031.1	Payables to domestic investors for securities trading activities managed by the Company	5,239,179,282,447	5,250,371,050,631
031.2	Payables to foreign investors for securities trading activities managed by the Company	372,779,215,785	776,185,790,178
031.3	Payables to investors' escrow deposits at VSDC	254,435,130,647	238,571,995,977
032	Payables to securities issuers	85,179,650,000	101,285,366,000
035	Dividend, bond principal and interest payables	1,282,680,035	472,311,850


Ms, Le Thi Hoai  
Preparer

Ms, Nguyen Thi Huong  
Chief Accountant

Mr, Nguyen Vu Long  
General DirectorHanoi, Vietnam  
19 Jul 2024



INTERIM INCOME STATEMENT  
for the six-month period ended 30 June 2024

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
	<b>I. OPERATING INCOME</b>		
1	1. Gain from financial assets at fair value through profit and loss ("FVTPL")	1,473,849,829,673	1,730,551,552,719
1.1	1.1. Gain from disposal of financial assets at FVTPL	875,887,606,542	894,307,389,636
1.2	1.2. Gain from revaluation of financial assets at FVTPL	377,628,192,328	501,630,726,265
1.3	1.3. Dividend, interest income from financial assets at FVTPL	181,423,156,003	334,613,436,818
1.4	1.4. Gain from revaluation of outstanding covered warrants payables	38,910,874,800	-
2	2. Gain from held-to-maturity ("HTM") investments	260,636,341,370	220,585,750,721
3	3. Gain from loans and receivables	615,312,232,624	523,128,173,880
6	4. Revenue from brokerage services	410,308,131,400	349,087,172,547
7	5. Revenue from underwriting and issuance agency services	30,602,625,255	7,875,798,250
9	6. Revenue from securities custodian services	41,331,225,988	41,817,410,421
10	7. Revenue from financial advisory services	4,190,000,000	717,759,167
11	8. Revenue from other operating activities	6,797,038,044	4,058,289,765
20	<b>Total operating income</b>	<b>2,843,027,424,354</b>	<b>2,877,821,907,470</b>
	<b>II. OPERATING EXPENSES</b>		
21	1. Loss from financial assets at fair value through profit and loss ("FVTPL")	667,722,876,420	868,301,934,532
21.1	1.1. Loss from disposal of financial assets at FVTPL	213,949,888,031	372,283,695,747
21.2	1.2. Loss from revaluation of financial assets at FVTPL	422,339,660,589	495,553,878,785
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	404,750,000	464,360,000
21.4	1.4. Loss from revaluation of covered warrants payables	31,028,577,800	-
24	2. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	81,810,958,474	5,423,244,334
26	3. Expenses for proprietary trading activities	29,619,772,770	15,309,976,171
27	4. Expenses for brokerage services	240,149,432,907	242,594,831,974
28	5. Expenses for underwriting and issuance agency services	4,092,427,075	4,573,896,620
29	6. Expenses for securities investment advisory services	282,198,522	299,517,107
30	7. Expenses for securities custodian services	15,484,072,168	13,703,185,630
31	8. Expenses for financial advisory services	18,063,446,963	11,602,097,631
32	9. Other service fees	55,436,692,726	34,073,556,669
40	<b>Total operating expenses</b>	<b>1,112,661,878,025</b>	<b>1,195,882,240,668</b>

INTERIM INCOME STATEMENT (continued)  
for the six-month period ended 30 June 2024

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
	<b>III. FINANCE INCOME</b>		
41	1. Realized and unrealised profit from foreign exchange rates differences	-	10,049,687,758
42	2. Dividend income and interest income from demand deposits	11,565,011,106	11,207,599,228
50	<b>Total finance income</b>	<b>11,565,011,106</b>	<b>21,257,286,986</b>
	<b>IV. FINANCE EXPENSES</b>		
51	1. Realized and unrealised loss from foreign exchange rates differences	-	3,147,300,155
52	2. Borrowing costs	312,288,655,085	802,541,360,835
55	3. Other finance expenses	3,242,623,673	25,186,928,091
60	<b>Total finance expenses</b>	<b>315,531,278,758</b>	<b>830,875,589,081</b>
62	<b>V. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>232,825,160,675</b>	<b>165,534,928,909</b>
70	<b>VI. OPERATING PROFIT</b>	<b>1,193,574,118,002</b>	<b>706,786,435,798</b>
	<b>VII. OTHER INCOME AND EXPENSES</b>		
71	1. Other income	32,041,088	92,805,321
72	2. Other expenses	665,690,068	4,623,667,265
80	<b>Total other operating profit/(loss)</b>	<b>(633,648,980)</b>	<b>(4,530,861,944)</b>



INTERIM INCOME STATEMENT (continued)  
for the six-month period ended 30 June 2024

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
90	<b>VIII. PROFIT BEFORE TAX</b>	<b>1,192,940,469,022</b>	<b>702,255,573,854</b>
91	1. Realised profit	1,229,769,640,283	696,178,726,374
92	2. Unrealised profit/(loss)	(36,829,171,261)	6,076,847,480
100	<b>IX. CORPORATE INCOME TAX ("CIT") EXPENSES</b>	<b>230,982,967,836</b>	<b>141,087,423,143</b>
100.1	1. Current CIT expense	238,348,802,088	139,872,053,647
100.2	2. Deferred CIT expense	(7,365,834,252)	1,215,369,496
200	<b>X. PROFIT AFTER TAX</b>	<b>961,957,501,186</b>	<b>561,168,150,711</b>
300	<b>XI. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX</b>	-	-
400	<b>Total comprehensive income</b>	<b>961,957,501,186</b>	<b>561,168,150,711</b>
500	<b>XII. NET INCOME APPROPRIATED TO ORDINARY SHAREHOLDERS</b>	<b>790</b>	<b>461</b>
501	1. Basic earnings per share (VND/share)	790	461



Ms, Le Thi Hoai  
Preparer



Ms, Nguyen Thi Huong  
Chief Accountant




Mr, Nguyen Vu Long  
General Director

Hanoi, Vietnam  
19 Jul 2024

INTERIM CASH FLOW STATEMENT  
for the six-month period ended 30 June 2024

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
01	<b>1. Profit before tax</b>	<b>1,192,940,469,022</b>	<b>702,255,573,854</b>
02	<b>2. Adjustments for:</b>	<b>(486,880,317,026)</b>	<b>814,194,661,061</b>
03	Depreciation and amortisation	27,852,611,188	21,535,582,621
04	Provisions	(30,282,761,338)	-
05	Unrealised gain/(loss) from foreign exchange rates differences	-	(9,882,282,395)
06	Interest expenses	312,288,655,085	802,541,360,835
07	Profits/losses from investment	(3,433,334)	-
08	Accrued interest income	(796,735,388,627)	-
10	<b>3. Increase in non-cash expenses</b>	<b>453,368,238,389</b>	<b>500,977,123,119</b>
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	453,368,238,389	495,553,878,785
13	Loss from impairment of loans	-	5,423,244,334
18	<b>4. Decrease in non-cash income</b>	<b>(416,539,067,128)</b>	<b>(501,630,726,265)</b>
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(416,539,067,128)	(501,630,726,265)
30	<b>5. Operating income before changes in working capital</b>	<b>742,889,323,257</b>	<b>1,515,796,631,769</b>
31	(Increase)/Decrease in financial assets at FVTPL	(4,428,746,801,182)	(1,760,714,855,437)
32	(Increase)/Decrease in HTM investments	2,072,445,000,000	(564,900,000,000)
33	(Increase)/Decrease in loans	(960,259,517,546)	(248,452,976,520)
35	(Increase)/Decrease in receivables from disposal of financial assets	(309,770,037,114)	(77,885,019,360)
36	(Increase)/Decrease in receivables, accruals from dividend and interest on financial assets	575,437,351,395	(221,305,146,006)
39	(Increase)/Decrease in other receivables	(1,061,510,129,716)	88,748,598,192
40	(Increase)/Decrease in other assets	(284,518,601,396)	(5,784,885,112)
41	Increase/(Decrease) in accrued expenses (excluding interest expenses)	2,726,447,798	(1,586,399,294)
42	Increase/(Decrease) in prepaid expenses	(2,399,420,295)	23,301,958,665
43	Current corporate income tax paid	(293,257,748,565)	(162,261,506,663)
44	Interest expenses paid	(429,713,345,563)	(893,607,338,406)
45	Increase/(Decrease) in trade payables	(64,986,084,229)	1,662,200,534
46	Increase/(Decrease) in employee benefits	(62,041,505)	8,628,797,771
47	Increase/(Decrease) in statutory obligations (excluding paid CIT)	5,788,984,816	(23,701,568,193)
48	Increase in payables to employees	18,448,710,303	35,337,509,564
50	Increase/(Decrease) in other payables and payables for covered warrants	1,688,657,118,175	(122,500,535,918)
52	Other cash outflows from operating activities	(4,106,991,699)	(45,275,837,008)
60	<b>Net cash flows used in operating activities</b>	<b>(2,732,937,783,066)</b>	<b>(2,454,500,371,422)</b>



INTERIM CASH FLOW STATEMENT (continued)  
for the six-month period ended 30 June 2024

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(20,260,858,587)	(38,831,223,624)
63	Capital investment in subsidiary, joint ventures, associates and other investments	(79,380,000,000)	(5,055,000,000)
64	Proceeds from investments in subsidiary, joint ventures and associates and other investments	1,402,700,000	-
70	<b>Net cash flow used in investing activities</b>	<b>(98,238,158,587)</b>	<b>(43,886,223,624)</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
71	Repayment of issuance of shares and receipt from contributions of the owner	(64,000,000)	-
72.2	Repayment of capital contributions to owners, repurchase of issued share	-	368,523,950
73	Drawdown of borrowings	20,639,338,064,030	27,079,570,571,426
73.2	- Other borrowings	20,639,338,064,030	27,079,570,571,426
74	Repayment of borrowings	(19,562,872,510,820)	(24,090,631,060,106)
74.3	- Other repayment of borrowings	(19,562,872,510,820)	(24,090,631,060,106)
80	<b>Net cash flow from financing activities</b>	<b>1,076,401,553,210</b>	<b>2,989,308,035,270</b>
90	<b>IV. DECREASE IN CASH DURING THE PERIOD</b>	<b>(1,754,774,388,443)</b>	<b>490,921,440,224</b>
101	<b>V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>4,861,988,279,037</b>	<b>2,458,387,244,559</b>
101.1	Cash	2,667,988,279,037	1,788,175,744,559
101.2	Cash equivalents	2,194,000,000,000	670,211,500,000
103	<b>VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>3,107,213,890,594</b>	<b>2,949,308,684,783</b>
103.1	Cash	2,657,213,890,594	2,949,308,684,783
103.2	Cash equivalents	450,000,000,000	-

INTERIM CASH FLOW STATEMENT (continued)  
for the six-month period ended 30 June 2024

**CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS**

Currency: VND

Code	ITEMS	For the six-month period ended 30 June 2024	For the six-month period ended 30 June 2023
	<b>I, Cash flows from brokerage and trust activities of customers</b>		
01	1. Receipts from disposal of brokerage securities of customers	202,198,599,679,292	122,103,270,562,044
02	2. Payments for purchases of brokerage securities of customers	(202,198,205,634,865)	(122,103,280,992,173)
07	3. Receipts for customers' securities settlement	(399,129,252,334)	1,052,474,777,115
14	4. Receipts from securities issuers	4,745,150,984,674	2,941,891,665,670
15	5. Payments for securities issuers	(4,760,446,332,489)	(2,926,939,722,888)
20	<b>Net (decrease)/increase in cash during the period</b>	<b>(414,030,555,722)</b>	<b>1,067,416,289,768</b>
30	<b>II, Cash and cash equivalents of customers at the beginning of the period</b>	<b>6,366,886,514,636</b>	<b>4,815,352,380,932</b>
31	Cash at banks at the beginning of the period:	6,366,886,514,636	4,815,352,380,932
32	- Investors' deposits managed by the Company for securities trading activities	4,234,184,919,643	3,593,076,453,523
32.1	- Investors' escrow deposits at VSDC	238,571,995,977	214,654,363,586
33	- Investors' synthesizing deposits for securities trading activities	1,792,222,791,362	1,007,421,938,976
34	- Deposits for securities clearing and settlement	149,129,804	118,490,698
35	- Deposits of securities issuers	101,757,677,850	81,134,149



INTERIM CASH FLOW STATEMENT (continued)  
for the six-month period ended 30 June 2024

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

Currency: VND

Code	ITEMS	For the three-month period ended 30 June 2024	For the three-month period ended 30 June 2023
<b>40</b>	<b>III, Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)</b>	<b>5,952,855,958,914</b>	<b>5,882,768,670,700</b>
41	Cash at banks at the end of the period:	5,952,855,958,914	5,882,768,670,700
42	- Investors' deposits for securities trading activities managed by the Company	3,590,724,409,805	3,255,658,790,901
42.1	- Investors' escrow deposits at VSDC	254,435,130,647	232,892,630,547
43	- Investors' synthesizing deposits for securities trading activities	2,020,690,914,196	2,378,612,669,520
44	- Deposits for securities clearing and settlement	543,174,231	108,060,569
45	- Deposits of securities issuers	86,462,330,035	15,496,519,163



Ms, Le Thi Hoai  
Preparer



Ms, Nguyen Thi Huong  
Chief Accountant



Mr, Nguyen Vu Long  
General Director

Hanoi, Vietnam  
19 July 2024

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY  
for the six-month period ended 30 June 2024

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2023	1 January 2024	Previous period		Current period		30 June 2023	30 June 2024
			Increase	Decrease	Increase	Decrease		
A	1	2	3	4	5	6	7	8
<b>I, CHANGES IN OWNERS' EQUITY</b>	<b>14,485,200,083,066</b>	<b>16,507,819,526,994</b>	<b>561,536,674,661</b>	-	<b>991,420,838,195</b>	<b>(215,090,067,004)</b>	<b>15,046,736,757,727</b>	<b>17,284,150,298,185</b>
1. Share capital	12,178,029,987,590	12,178,398,511,540	368,523,950	-	-	(64,000,000)	12,178,398,511,540	12,178,334,511,540
1.1. Ordinary share	12,178,440,090,000	12,178,440,090,000	-	-	-	-	12,178,440,090,000	12,178,440,090,000
1.2. Share premium	14,508,178	(41,578,460)	(56,086,638)	-	-	(64,000,000)	(41,578,460)	(105,578,460)
1.3. Treasury shares	-424,610,588	-	424,610,588	-	-	-	-	-
2. Charter capital supplementary reserve	-	-	-	-	-	-	-	-
3. Operational risk and financial reserve	-	-	-	-	-	-	-	-
4. Undistributed profit	2,307,170,095,476	4,329,421,015,454	561,168,150,711	-	991,420,838,195	(215,026,067,004)	2,868,338,246,187	5,105,815,786,645
4.1. Realised profit	2,083,925,295,138	3,938,036,504,694	556,306,672,727	-	991,420,838,195	(185,562,729,995)	2,640,231,967,865	4,743,894,612,894
4.2. Unrealised profit	223,244,800,338	391,384,510,760	4,861,477,984	-	-	(29,463,337,009)	228,106,278,322	361,921,173,751
<b>TOTAL</b>	<b>14,485,200,083,066</b>	<b>16,507,819,526,994</b>	<b>561,536,674,661</b>	-	<b>991,420,838,195</b>	<b>(215,090,067,004)</b>	<b>15,046,736,757,727</b>	<b>17,284,150,298,185</b>



INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)  
for the six-month period ended 30 June 2024

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2023	1 January 2024	Previous period		Current period		30 June 2023	30 June 2024
			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	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>14,485,200,083,066</b>	<b>16,507,819,526,994</b>	<b>561,536,674,661</b>	<b>-</b>	<b>991,420,838,195</b>	<b>(215,090,067,004)</b>	<b>15,046,736,757,727</b>	<b>17,284,150,298,185</b>

Ms, Le Thi Hoai  
Preparer

Ms, Nguyen Thi Huong  
Chief Accountant



Mr, Nguyen Vu Long  
General Director

Hanoi, Vietnam  
19 July 2024