

# **VNDIRECT Securities Corporation**

Interim financial statements

For three-month period ended 31 March 2024

# 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 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 31 March 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 31 March 2024, the Company had one (01) Associate Company.

### BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

<u>Name</u>	<u>Title</u>	<u>Appointment/Resignation date</u>
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:

<u>Name</u>	<u>Title</u>	<u>Appointment date</u>
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:

<u>Name</u>	<u>Title</u>	<u>Appointment date</u>
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 31 March 2024

Currency: VND

Code	ITEMS	31 March 2024	31 December 2023
<b>100</b>	<b>A. CURRENT ASSETS</b>	<b>40,135,664,625,482</b>	<b>40,414,384,838,078</b>
<b>110</b>	<b>I. Financial assets</b>	<b>38,987,858,723,467</b>	<b>40,278,851,863,343</b>
111	1. Cash and cash equivalents	3,364,512,641,582	4,861,988,279,037
111.1	1.1. Cash	3,278,512,641,582	2,667,988,279,037
111.2	1.2. Cash equivalents	86,000,000,000	2,194,000,000,000
112	2. Financial assets at fair value through profit and loss ("FVTPL")	16,445,086,274,431	16,729,988,737,590
113	3. Held-to-maturity investments ("HTM")	7,799,907,000,000	7,432,445,000,000
114	4. Loans	9,957,642,639,641	10,285,791,836,320
116	5. Provision for impairment of financial assets and mortgaged assets	(102,583,840,680)	(119,377,907,624)
117	6. Receivables	1,319,451,693,109	938,674,588,232
117.1	6.1. Receivables from disposal of financial assets	210,813,698,630	22,096,265,742
117.2	6.2. Receivables and accruals from dividend and interest income	1,108,637,994,479	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	1,013,210,582,117	821,150,910,128
118	7. Advances to suppliers	3,486,580,191	3,552,779,272
122	8. Other receivables	228,066,126,434	173,498,941,757
129	9. Provisions for impairment of receivables	(27,710,391,241)	(27,710,391,241)
<b>130</b>	<b>II. Other current assets</b>	<b>1,147,805,902,015</b>	<b>135,532,974,735</b>
131	1. Advances	15,618,786,914	13,339,726,731
133	2. Short-term prepaid expenses	10,262,180,303	10,390,964,466
134	3. Short-term deposits, collaterals and pledges	1,100,289,137,923	96,585,217,160
137	4. Other current assets	21,635,796,875	15,217,066,378
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>	<b>1,211,425,618,319</b>	<b>1,327,705,333,288</b>
<b>210</b>	<b>I. Long-term financial assets</b>	<b>1,060,306,673,916</b>	<b>1,160,966,673,916</b>
211	1. Long-term receivables	90,236,858,889	90,236,858,889
212	2. Long-term investments	973,780,612,000	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	836,115,332,000	836,115,332,000
212.4	1.3. Other long-term investments	37,665,280,000	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>94,098,838,407</b>	<b>106,034,003,084</b>
221	1. Tangible fixed assets	45,308,240,560	52,527,041,886
222	1.1. Cost	193,976,663,930	193,971,384,930
223a	1.2. Accumulated depreciation	(148,668,423,370)	(141,444,343,044)
227	2. Intangible fixed assets	48,790,597,847	53,506,961,198
228	2.1. Cost	166,412,099,279	164,679,758,279
229a	2.2. Accumulated amortisation	(117,621,501,432)	(111,172,797,081)
<b>240</b>	<b>III. Construction in progress</b>	<b>2,546,865,013</b>	<b>2,546,865,013</b>
<b>250</b>	<b>IV. Other long-term assets</b>	<b>54,473,240,983</b>	<b>58,157,791,275</b>
251	1. Long-term deposits, collaterals and pledges	2,841,332,428	3,393,442,428
252	2. Long-term prepaid expenses	16,631,908,555	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>41,347,090,243,801</b>	<b>41,742,090,171,366</b>



INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 31 March 2024

Currency: VND

Code	ITEMS	31 March 2024	31 December 2023
<b>300</b>	<b>C. LIABILITIES</b>	<b>24,222,200,683,743</b>	<b>25,234,270,644,372</b>
<b>310</b>	<b>I. Current liabilities</b>	<b>24,096,947,200,724</b>	<b>24,736,424,516,683</b>
311	1. Short-term borrowings and financial leases	18,654,134,360,600	20,468,484,164,989
312	1.1. Short-term borrowings	18,654,134,360,600	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	111,557,413,614	821,595,397,087
320	4. Short-term trade payables	5,352,777,647	65,658,430,298
321	5. Short-term advances from customers	20,574,256,848	20,574,256,848
322	6. Statutory obligations	249,572,949,274	243,387,566,722
323	7. Payables to employees	44,987,626,925	28,043,562,100
324	8. Employee benefits	3,969,827,953	4,029,025,381
325	9. Short-term accrued expenses	146,770,421,741	150,575,598,290
329	10. Other short-term payables	4,298,897,821,599	2,371,435,512,100
330	11. Provision for short-term payables	90,000,000,000	90,000,000,000
331	12. Bonus and welfare fund	71,129,744,523	72,641,002,868
<b>340</b>	<b>II. Non-current liabilities</b>	<b>125,253,483,019</b>	<b>497,846,127,689</b>
346	1. Long-term bonds issued	-	400,000,000,000
356	2. Deferred income tax liabilities	125,253,483,019	97,846,127,689
<b>400</b>	<b>D. OWNERS' EQUITY</b>	<b>17,124,889,560,058</b>	<b>16,507,819,526,994</b>
<b>410</b>	<b>I. Owners' equity</b>	<b>17,124,889,560,058</b>	<b>16,507,819,526,994</b>
411	1. Share capital	12,178,398,511,540	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	(41,578,460)	(41,578,460)
417	2. Undistributed profit	4,946,491,048,518	4,329,421,015,454
417.1	2.1. Realised profit	4,445,477,116,440	3,938,036,504,694
417.2	2.2. Unrealised profit	501,013,932,078	391,384,510,760
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>41,347,090,243,801</b>	<b>41,742,090,171,366</b>

INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 31 March 2024

## OFF BALANCE SHEET ITEMS

Currency: VND

Code	ITEMS	31 March 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	8,304,166,330,000	7,622,045,590,000
009	Non-traded financial assets deposited at VSDC of the Company	400,003,930,000	407,194,630,000
010	Awaiting financial assets of the Company	-	578,294,940,000
012	Financial assets which have not been deposited at VSDC of the Company	2,275,209,630,000	1,747,837,730,000
014	Covered warrants (number of covered warrants)	81,355,400	129,980,100
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>		
021	Financial assets listed/registered for trading at VSDC of investors	84,071,719,230,000	83,305,192,855,500
021.1	<i>Unrestricted financial assets</i>	74,152,502,670,000	72,563,078,785,500
021.2	<i>Restricted financial assets</i>	413,110,220,000	344,230,650,000
021.3	<i>Mortgaged financial assets</i>	9,491,959,780,000	9,317,872,660,000
021.4	<i>Blocked financial assets</i>	14,146,560,000	64,109,620,000
021.5	<i>Financial assets awaiting settlement</i>	-	1,015,901,140,000
22	Non-traded financial assets deposited at VSDC of investors	2,625,336,230,000	2,787,689,350,000
022.1	<i>Unrestricted and non-traded financial assets deposited at VSDC</i>	882,635,960,000	1,408,067,340,000
022.2	<i>Restricted and non-traded financial assets deposited at VSDC</i>	1,742,700,270,000	1,379,622,010,000
023	Awaiting financial assets of investors	-	945,350,877,000
026	Investors' deposits	5,784,974,451,571	6,366,886,514,636
027	Investors' deposits for securities trading activities managed by the Company	5,143,378,762,298	4,234,184,919,643
027.1	Investors' escrow deposits at VSDC	244,416,644,937	238,571,995,977
028	Investor's synthesizing deposits for securities trading activities	-	1,792,222,791,362



INTERIM STATEMENT OF FINANCIAL POSITION (continued)  
as at 31 March 2024

## OFF BALANCE SHEET ITEMS (continued)

Currency: VND

Code	ITEMS	31 March 2024	31 December 2023
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b> (continued)		
029	Clearing deposits and payment of securities transactions	124,552,887	149,129,804
029.1	Clearing deposits and payment of securities transactions by domestic investors	6,034,394	71,731,832
029.2	Clearing deposits and payment of securities transactions by foreign investors	118,518,493	77,397,972
030	Deposits of securities issuers	397,054,491,449	101,757,677,850
031	Payables to investors - investors' deposits for securities trading activities managed by the Company	5,387,919,960,122	6,265,128,836,786
031.1	Payables to domestic investors for securities trading activities managed by the Company	4,773,196,391,814	5,250,371,050,631
031.2	Payables to foreign investors for securities trading activities managed by the Company	370,306,923,371	776,185,790,178
031.3	Payables to investors' escrow deposits at VSDC	244,416,644,937	238,571,995,977
032	Payables to securities issuers	55,740,610,000	101,285,366,000
035	Dividend, bond principal and interest payables	341,313,881,449	472,311,850


Ms. Le Thi Hoai  
Preparer

Ms. Nguyen Thi Huong  
Chief AccountantMr. Nguyen Vu Long  
General DirectorHanoi, Vietnam  
19 April 2024



INTERIM INCOME STATEMENT  
for the three-month period ended 31 March 2024

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
	<b>I. OPERATING INCOME</b>		
1	1. Gain from financial assets at fair value through profit and loss ("FVTPL")	664,103,624,376	782,092,659,678
1.1	1.1. Gain from disposal of financial assets at FVTPL	378,550,903,936	354,197,494,769
1.2	1.2. Gain from revaluation of financial assets at FVTPL	175,503,296,758	277,795,771,894
1.3	1.3. Dividend, interest income from financial assets at FVTPL	100,244,470,382	150,099,393,015
1.4	1.4. Gain from revaluation of outstanding covered warrants payables	9,804,953,300	-
2	2. Gain from held-to-maturity ("HTM") investments	144,276,766,026	98,908,120,582
3	3. Gain from loans and receivables	315,976,566,170	249,437,815,913
6	4. Revenue from brokerage services	228,056,721,028	145,761,503,896
7	5. Revenue from underwriting and issuance agency services	24,787,523,151	7,624,889,880
9	6. Revenue from securities custodian services	5,598,773,140	5,097,142,967
10	7. Revenue from financial advisory services	-	190,000,000
11	8. Revenue from other operating activities	1,996,633,363	1,374,148,918
20	<b>Total operating income</b>	<b>1,384,796,607,254</b>	<b>1,290,486,281,834</b>
	<b>II. OPERATING EXPENSES</b>		
21	1. Loss from financial assets at fair value through profit and loss ("FVTPL")	129,817,120,946	471,499,912,315
21.1	1.1. Loss from disposal of financial assets at FVTPL	81,331,327,536	154,584,141,468
21.2	1.2. Loss from revaluation of financial assets at FVTPL	35,840,814,110	316,834,250,847
21.3	1.3. Transaction costs of acquisition of financial assets at FVTPL	214,320,000	81,520,000
21.4	1.4. Loss from revaluation of covered warrants payables	12,430,659,300	-
24	2. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	(16,794,066,944)	3,488,849,373
26	3. Expenses for proprietary trading activities	9,820,030,733	6,676,388,506
27	4. Expenses for brokerage services	142,369,963,331	111,339,726,321
28	5. Expenses for underwriting and issuance agency services	1,697,467,525	2,284,332,373
29	6. Expenses for securities investment advisory services	145,086,352	191,163,818
30	7. Expenses for securities custodian services	7,775,595,689	6,672,406,011
31	8. Expenses for financial advisory services	7,043,124,590	6,847,996,740
32	9. Other service fees	27,651,061,579	20,013,884,367
40	<b>Total operating expenses</b>	<b>309,525,383,801</b>	<b>629,014,659,824</b>

INTERIM INCOME STATEMENT (continued)  
for the three-month period ended 31 March 2024

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
	<b>III. FINANCE INCOME</b>		
42	1. Dividend income and interest income from demand deposits	5,499,903,979	7,829,327,677
50	<b>Total finance income</b>	<b>5,499,903,979</b>	<b>7,829,327,677</b>
	<b>IV. FINANCE EXPENSES</b>		
51	1. Realized and unrealised loss from foreign exchange rates differences	-	(1,429,646,315)
52	2. Borrowing costs	157,889,888,190	390,183,936,459
55	3. Other finance expenses	1,651,993,536	18,430,255,860
60	<b>Total finance expenses</b>	<b>159,541,881,726</b>	<b>407,184,546,004</b>
62	<b>V. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>153,705,530,840</b>	<b>81,088,389,827</b>
70	<b>VI. OPERATING PROFIT</b>	<b>767,523,714,866</b>	<b>181,028,013,856</b>
	<b>VII. OTHER INCOME AND EXPENSES</b>		
71	1. Other income	16,016,136	166,843,938
72	2. Other expenses	665,649,819	4,573,388,765
80	<b>Total other operating profit/(loss)</b>	<b>(649,633,683)</b>	<b>(4,406,544,827)</b>



INTERIM INCOME STATEMENT (continued)  
for the three-month period ended 31 March 2024

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
90	VIII. PROFIT BEFORE TAX	766,874,081,183	176,621,469,029
91	1. Realised profit	629,837,304,535	215,659,947,982
92	2. Unrealised profit/(loss)	137,036,776,648	(39,038,478,953)
100	IX. CORPORATE INCOME TAX ("CIT") EXPENSES	149,804,048,119	36,144,584,755
100.1	1. Current CIT expense	122,396,692,789	43,952,280,546
100.2	2. Deferred CIT expense	27,407,355,330	(7,807,695,791)
200	X. PROFIT AFTER TAX	617,070,033,064	140,476,884,274
300	XI. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	-	-
400	Total comprehensive income	617,070,033,064	140,476,884,274
500	XII. NET INCOME APPROPRIATED TO ORDINARY SHAREHOLDERS	507	115
501	1. Basic earnings per share (VND/share)	507	115

Ms. Le Thi Hoai  
Preparer

Ms. Nguyen Thi Huong  
Chief Accountant



Mr. Nguyen Vu Long  
General Director

Hanoi, Vietnam  
19 April 2024

INTERIM CASH FLOW STATEMENT  
for the three-month period ended 31 March 2024

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
01	<b>1. Profit before tax</b>	<b>766,874,081,183</b>	<b>176,621,469,029</b>
02	<b>2. Adjustments for:</b>	<b>(261,452,430,629)</b>	<b>2,712,400,752</b>
03	Depreciation and amortisation	13,672,784,677	9,669,028,337
04	Provisions	(16,794,066,944)	3,488,849,373
05	Unrealised gain/(loss) from foreign exchange rates differences	-	(1,092,204,489)
06	Interest expenses	157,889,888,190	390,183,936,459
08	Accrued interest income	(416,221,036,552)	(399,537,208,928)
10	<b>3. Increase in non-cash expenses</b>	<b>48,271,473,410</b>	<b>316,834,250,847</b>
11	Loss from revaluation of financial assets at FVTPL and loss from revaluation of covered warrants payables	48,271,473,410	316,834,250,847
18	<b>4. Decrease in non-cash income</b>	<b>(185,308,250,058)</b>	<b>(277,795,771,894)</b>
19	Gain from revaluation of financial assets at FVTPL and gain from revaluation of covered warrants payables	(185,308,250,058)	(277,795,771,894)
30	<b>5. Operating income before changes in working capital</b>	<b>368,384,873,906</b>	<b>218,372,348,734</b>
31	(Increase)/Decrease in financial assets at FVTPL	424,564,945,807	(1,148,268,084,736)
32	(Increase)/Decrease in HTM investments	(265,812,000,000)	790,100,000,000
33	Decrease in loans	328,149,196,679	344,189,455,197
35	Increase in receivables from disposal of financial assets	(188,717,432,888)	(17,324,742,120)
36	Decrease in receivables, accruals from dividend and interest on financial assets	224,161,364,563	203,704,217,101
39	(Increase)/Decrease in other receivables	(54,512,315,596)	162,890,060,931
40	Decrease in other assets	(1,012,401,711,443)	(14,120,475,390)
41	Increase in accrued expenses (excluding interest expenses)	79,367,706,595	377,908,958,701
42	Decrease in prepaid expenses	3,813,334,455	8,889,590,676
43	Current corporate income tax paid	(112,000,000,000)	(127,111,682,226)
44	Interest expenses paid	(241,062,771,334)	(859,741,251,116)
45	Increase/(Decrease) in trade payables	(60,274,752,651)	27,065,881
46	Increase in employee benefits	9,808,970,355	7,946,978,771
47	Decrease in statutory obligations (excluding paid CIT)	(4,211,310,237)	(46,387,373,839)
48	Increase in payables to employees	16,944,064,825	26,647,511,250
50	Increase/(Decrease) in other payables and payables for covered warrants	1,204,930,452,243	(534,932,393,894)
52	Other cash outflows from operating activities	(1,511,258,345)	(45,133,974,619)
60	<b>Net cash flows used in operating activities</b>	<b>719,621,356,934</b>	<b>(652,343,790,698)</b>



INTERIM CASH FLOW STATEMENT (continued)  
for the three-month period ended 31 March 2024

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>		
61	Purchase and construction of fixed assets, investment properties and other long-term assets	(1,768,520,000)	(13,699,658,474)
62	Proceeds from disposal and sale of fixed assets, investment properties and other long-term assets	11,330,000	-
63	Capital investment in subsidiary, joint ventures, associates and other investments	(990,000,000)	(5,055,000,000)
70	<b>Net cash flow used in investing activities</b>	<b>(2,747,190,000)</b>	<b>(18,754,658,474)</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>		
73	Drawdown of borrowings	15,253,339,393,393	16,640,845,706,849
73.2	- Other borrowings	15,253,339,393,393	16,640,845,706,849
74	Repayment of borrowings	(17,467,689,197,782)	(17,743,557,115,543)
74.3	- Other repayment of borrowings	(17,467,689,197,782)	(17,743,557,115,543)
80	<b>Net cash flow from financing activities</b>	<b>(2,214,349,804,389)</b>	<b>(1,102,711,408,694)</b>
90	<b>IV. DECREASE IN CASH DURING THE PERIOD</b>	<b>(1,497,475,637,455)</b>	<b>(1,773,809,857,866)</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>3,364,512,641,582</b>	<b>684,577,386,693</b>
103.1	Cash	3,278,512,641,582	19,577,386,693
103.2	Cash equivalents	86,000,000,000	665,000,000,000

INTERIM CASH FLOW STATEMENT (continued)  
for the three-month period ended 31 March 2024

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

Currency: VND

Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
	<b>I. Cash flows from brokerage and trust activities of customers</b>		
01	1. Receipts from disposal of brokerage securities of customers	95,802,157,258,701	47,453,600,000,000
02	2. Payments for purchases of brokerage securities of customers	(95,802,181,835,618)	(47,450,400,000,000)
07	3. Receipts for customers' securities settlement	(877,184,299,747)	147,244,830,459
14	4. Receipts from securities issuers	1,543,806,130,339	1,074,400,000,000
15	5. Payments for securities issuers	(1,248,509,316,740)	(918,262,000,000)
20	<b>Net (decrease)/increase in cash during the period</b>	<b>(581,912,063,065)</b>	<b>306,582,830,459</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 three-month period ended 31 March 2024

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

Currency: VND

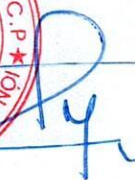
Code	ITEMS	For the three-month period ended 31 March 2024	For the three-month period ended 31 March 2023
40	<b>III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)</b>	<b>5,784,974,451,571</b>	<b>5,121,935,211,391</b>
41	Cash at banks at the end of the period:	5,784,974,451,571	5,121,935,211,391
42	- Investors' deposits for securities trading activities managed by the Company	5,143,378,762,298	2,812,124,237,400
42.1	- Investors' escrow deposits at VSDC	244,416,644,937	256,262,069,500
43	- Investors' synthesizing deposits for securities trading activities	-	1,893,594,972,370
44	- Deposits for securities clearing and settlement	124,552,887	3,272,154,525
45	- Deposits of securities issuers	397,054,491,449	156,681,777,596



Ms. Le Thi Hoai  
Preparer



Ms. Nguyen Thi Huong  
Chief Accountant

Mr. Nguyen Vu Long  
General Director

Hanoi, Vietnam  
19 April 2024

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY  
for the three-month period ended 31 March 2024

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2023	1 January 2024	Previous period		Current period		31 March 2023	31 March 2024
	A		Increase	Decrease	Increase	Decrease		
	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>140,476,884,274</b>	-	<b>617,070,033,064</b>	-	<b>14,625,676,967,340</b>	<b>17,124,889,560,058</b>
1. Share capital	12,178,029,987,590	12,178,398,511,540	-	-	-	-	12,178,029,987,590	12,178,398,511,540
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)	-	-	-	-	14,508,178	(41,578,460)
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	140,476,884,274	-	617,070,033,064	-	2,447,646,979,750	4,946,491,048,518
4.1. Realised profit	2,083,925,295,138	3,938,036,504,694	171,707,667,436	-	507,440,611,746	-	2,255,632,962,574	4,445,477,116,440
4.2. Unrealised profit/(losses)	223,244,800,338	391,384,510,760	(31,230,783,162)	-	109,629,421,318	-	192,014,017,176	501,013,932,078
<b>TOTAL</b>	<b>14,485,200,083,066</b>	<b>16,507,819,526,994</b>	<b>140,476,884,274</b>	-	<b>617,070,033,064</b>	-	<b>14,625,676,967,340</b>	<b>17,124,889,560,058</b>



INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)  
for the three-month period ended 31 March 2024

Currency: VND

ITEMS	Beginning balance		Increase/Decrease				Ending balance	
	1 January 2023	1 January 2024	Previous period		Current period		31 March 2023	31 March 2024
			Increase	Decrease	Increase	Decrease		
	1	2	3	4	5	6	7	8
<b>II. OTHER COMPREHENSIVE INCOME</b>								
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>140,476,884,274</b>	<b>-</b>	<b>617,070,033,064</b>	<b>-</b>	<b>14,625,676,967,340</b>	<b>17,124,889,560,058</b>

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Hanoi, Vietnam  
19 April 2024