

# **Saigon Securities Incorporation**

Summary of 2<sup>nd</sup> Quarter of 2017 separate financial statements

30 June 2017

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION  
as at 30 June 2017

<i>Code</i>	<i>ITEMS</i>	<i>Notes</i>	<i>Ending balance VND</i>	<i>Opening balance (Restated) VND</i>
<b>100</b>	<b>A. CURRENT ASSETS</b>		<b>14,047,035,573,796</b>	<b>12,339,412,280,877</b>
<b>110</b>	<b>I. Financial assets</b>		<b>13,887,020,956,419</b>	<b>12,242,297,572,521</b>
111	1. Cash and cash equivalents	5	625,014,902,918	79,916,652,448
111.1	1.1. Cash		360,986,969,000	79,916,652,448
111.2	1.2. Cash equivalents		264,027,933,918	-
112	2. Financial assets at fair value through profit and loss (FVTPL)	7.1	1,573,377,206,500	1,547,410,502,984
113	3. Held-to-maturity (HTM) investments	7.3	5,643,546,269,914	5,243,732,542,397
114	4. Loans	7.4	4,195,715,448,277	3,779,178,042,796
115	5. Available-for-sale (AFS) financial assets	7.2	1,831,466,307,597	1,544,452,382,300
116	6. Provision for impairment of financial assets and mortgage assets	8	(17,490,575,075)	(28,431,004,933)
117	7. Receivables		6,054,484,970	53,619,347,570
117.1	7.1. Receivables from disposal of financial assets	9	5,884,631,970	53,486,347,570
117.2	7.2. Receivables and accruals from dividend and interest income	9	169,853,000	133,000,000
117.3	7.2.1. Receivables from due dividend and interest income		133,000,000	133,000,000
117.4	7.2.2. Accruals for undue dividend and interest income		36,853,000	-
118	8. Advances to suppliers	9	16,573,056,567	21,097,941,836
119	9. Receivables from services provided by the Company	9	21,526,496,063	16,280,771,391
122	10. Other receivables	9	7,012,443,724	962,886,386
129	11. Provision for impairment of receivables	9	(15,775,085,036)	(15,922,492,654)
<b>130</b>	<b>II. Other current assets</b>	<b>10</b>	<b>160,014,617,377</b>	<b>97,114,708,356</b>
131	1. Advances		12,144,937,415	9,017,820,063
133	2. Short-term prepaid expenses		7,881,670,252	6,595,589,310
134	3. Short-term deposits, collaterals and pledges		748,494,960	788,236,660
137	4. Other current assets		139,239,514,750	80,713,062,323

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2017

Code	ITEMS	Notes	Ending balance VND	Opening balance (Restated) VND
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>		<b>1,936,962,927,785</b>	<b>1,286,854,941,984</b>
<b>210</b>	<b>I. Long-term financial assets</b>		<b>1,595,000,942,187</b>	<b>961,888,341,964</b>
212	1. Investments	11	1,595,000,942,187	961,888,341,964
212.1	1.1. HTM investments		674,119,979,652	41,007,379,429
212.2	1.2. Investments in subsidiaries		342,000,000,000	342,000,000,000
212.3	1.3. Investment in associates		578,880,962,535	578,880,962,535
<b>220</b>	<b>II. Fixed assets</b>		<b>141,049,817,157</b>	<b>130,942,054,683</b>
221	1. Tangibles fixed assets	12	22,026,183,174	12,465,824,484
222	1.1. Cost		101,286,733,337	88,820,943,780
223a	1.2. Accumulated depreciation		(79,260,550,163)	(76,355,119,296)
227	2. Intangible fixed assets	13	119,023,633,983	118,476,230,199
228	2.1. Cost		174,401,942,666	172,131,638,666
229a	2.2. Accumulated amortisation		(55,378,308,683)	(53,655,408,467)
<b>230</b>	<b>III. Investment properties</b>		-	-
<b>240</b>	<b>IV. Construction in progress</b>	<b>14</b>	<b>50,688,190,132</b>	<b>46,777,509,012</b>
<b>250</b>	<b>V. Other long-term assets</b>		<b>150,223,978,309</b>	<b>147,247,036,325</b>
251	1. Long-term deposits, collaterals and pledges		19,106,693,466	19,090,729,716
252	2. Long-term prepaid expenses	15	33,421,470,262	25,715,399,837
253	3. Deferred income tax assets	16.1	62,695,814,581	82,440,906,772
254	4. Payment for Settlement Assistance Fund	17	20,000,000,000	20,000,000,000
255	5. Other long-term assets		15,000,000,000	
<b>260</b>	<b>VI. Provision for impairment of long-term assets</b>		-	-
<b>270</b>	<b>TOTAL ASSETS</b>		<b>15,983,998,501,581</b>	<b>13,626,267,222,861</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2017

Code	ITEMS	Notes	Ending balance VND	Opening balance (Restated) VND
<b>300</b>	<b>C. LIABILITIES</b>		<b>7,553,614,228,567</b>	<b>6,053,716,967,556</b>
<b>310</b>	<b>I. Current liabilities</b>		<b>6,720,197,160,800</b>	<b>5,829,448,875,271</b>
311	Short-term borrowings and financial leases	19	5,953,584,567,882	4,819,340,678,085
312	1.1. Short-term borrowings		5,953,584,567,882	4,819,340,678,085
316	2. Short-term bonds	20	-	376,000,000,000
318	3. Payables for securities trading activities	21	160,914,519,520	39,617,787,653
320	4. Short-term trade payables	22	7,905,911,025	8,440,251,888
321	5. Short-term advance to customers		4,954,599,832	4,141,733,170
322	6. Statutory obligation	23	65,596,134,257	64,767,844,267
323	7. Payables to employees		4,469,471,706	4,360,744,168
324	8. Employee benefits		12,464,447	10,044,447
325	9. Short-term accrued expenses	24	67,630,300,919	61,409,306,509
327	10. Short-term unearned revenue		43,105,455	62,666,666
329	11. Other short-term payables	25	267,180,541,697	299,779,679,507
331	12. Bonus and welfare fund		187,905,544,060	151,518,138,911
<b>340</b>	<b>II. Non-current liabilities</b>		<b>833,417,067,767</b>	<b>224,268,092,285</b>
346	1. Long-term bonds	20	799,486,666,663	199,651,666,665
356	2. Deferred income tax payables	16.2	33,930,401,104	24,616,425,620
<b>400</b>	<b>D. OWNERS' EQUITY</b>		<b>8,430,384,273,014</b>	<b>7,572,550,255,305</b>
<b>410</b>	<b>I. Owners' equity</b>	<b>26</b>	<b>8,430,384,273,014</b>	<b>7,572,550,255,305</b>
411	1. Share capital		4,927,806,917,200	4,927,409,917,200
411.1	1.1. Capital contribution		4,900,636,840,000	4,900,636,840,000
411.1a	a. Ordinary shares		4,900,636,840,000	4,900,636,840,000
411.2	1.2. Share premium		29,453,765,501	29,265,860,000
411.5	1.3. Treasury shares		(2,283,688,301)	(2,492,782,800)
412	2. Difference from revaluation of assets at fair value	27.2	914,978,315,783	598,524,068,082
414	3. Charter capital supplementary reserve		352,412,398,796	308,560,605,893
415	4. Operational risk and financial reserve		267,904,804,112	224,053,011,209
417	5. Undistributed profit		1,967,281,837,123	1,514,002,652,921
417.1	5.1 Realized profit	26.1	1,928,000,073,188	1,566,631,698,318
417.2	5.2 Unrealized profit	26.1	39,281,763,935	(52,629,045,397)
<b>420</b>	<b>II. Other sources and funds</b>		<b>-</b>	<b>-</b>
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>		<b>15,983,998,501,581</b>	<b>13,626,267,222,861</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2017

**OFF-BALANCE SHEET ITEMS**

<i>Code</i>	<i>ITEMS</i>	<i>Notes</i>	<i>Ending balance</i>	<i>Opening balance</i>
	<b>A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>			
005	Foreign currencies <i>USD</i>		-	-
006	Outstanding shares (number of shares)		489,845,250	489,825,250
007	Treasury shares (number of shares)		218,434	238,434
008	Financial assets listed/registered for trading at Vietnam Securities Depository of the Company (VND)		942,626,910,000	950,202,910,000
009	Non-traded financial assets deposited at Vietnam Securities Depository of the Company (VND)		10,489,450,000	10,552,040,000
010	Awaiting financial assets of the Company (VND)		150,006,400,000	4,660,000
012	Financial assets which have not been deposited at Vietnam Securities Depository of the Company (VND)		242,788,590,000	461,509,810,000
013	Entitled financial assets of the Company (VND)		35,250,000	2,430,000
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>			
021	Financial assets listed/registered at Vietnam Securities Depository of investors (VND)		30,745,145,030,000	26,872,935,050,000
021.1	<i>Unrestricted financial assets</i>		25,092,719,640,000	22,283,452,350,000
021.2	<i>Restricted financial assets</i>		1,168,861,450,000	682,966,010,000
021.3	<i>Mortgaged financial assets</i>		3,837,775,810,000	3,600,644,250,000
021.4	<i>Blocked financial assets</i>		30,502,590,000	15,664,600,000
021.5	<i>Financial assets awaiting for settlement</i>		615,285,540,000	290,207,840,000

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2017

**OFF-BALANCE SHEET ITEMS** (continued)

Code	ITEMS	Notes	Ending balance VND	Opening balance VND
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b> (continued)			
022	Non-traded financial assets deposited at Vietnam Securities Depository of the Company ("VSD")		1,713,044,800,000	1,652,187,760,000
022.1	<i>Unrestricted and non-traded financial assets deposited at VSD</i>		1,558,337,480,000	1,447,750,000,000
022.2	<i>Restricted and non-traded financial assets deposited at VSD</i>		52,567,670,000	102,298,110,000
022.3	<i>Mortgaged and non-traded financial assets deposited at VSD</i>		102,139,650,000	102,139,650,000
023	Financial assets awaiting for arrival of investors		548,782,370,000	277,151,500,000
024b	Financial assets unlisted/unregistered at VSD of investors		61,449,980,000	40,192,750,000
025	Entitled financial assets of investors		142,922,150,000	49,722,960,000
026	Investors' deposits		2,908,932,359,323	1,630,987,771,952
027	Investors' deposits for securities trading activities managed by the Company		2,885,789,316,948	1,616,354,145,533
028	Investors' synthesizing deposits for securities trading activities		7,498,303,391	5,034,657,285
030	Deposits of securities issuers		15,644,738,984	9,598,969,134
031	Payables to investors - investors' deposits for securities trading activities managed by the Company		2,885,789,316,948	1,616,354,145,533
031.1	<i>Payables to domestic investors for securities trading activities managed by the Company</i>		2,781,423,102,017	1,509,185,425,722
031.2	<i>Payables to foreign investors for securities trading activities managed by the Company</i>		104,366,214,931	107,168,719,811

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF FINANCIAL POSITION (continued)  
as at 30 June 2017

**OFF-BALANCE SHEET ITEMS** (continued)

<i>Code</i>	<i>ITEMS</i>	<i>Notes</i>	<i>Ending balance VND</i>	<i>Opening balance VND</i>
	<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b> (continued)			
032	Payables to securities issuers		15,091,797,160	8,894,522,160
035	Dividend, bond principal and interest payables		552,941,824	704,446,974

Ms. Nguyen Thi Hai Anh  
Prepared by

Ms. Hoang Thi Minh Thuy  
Chief Accountant

Mr. Nguyen Hong Nam  
Deputy Chief Executive Officer

Ho Chi Minh City, Vietnam

20 July 2017

2<sup>nd</sup> QUARTER OF 2017 SEPARATE INCOME STATEMENT  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	2 <sup>nd</sup> Quarter		Accumulated	
			Current year VND	Previous year (restated) VND	Curent year VND	Previous year (restated) VND
	<b>I. OPERATING INCOME</b>					
01	1. Gain from financial assets at fair value through profit and loss (FVTPL)		198,764,635,927	250,216,452,789	339,716,659,537	357,896,517,745
01.1	1.1. Gain from disposal of financial assets at FVTPL	27.1	45,687,331,860	108,228,675,413	117,739,140,894	128,948,162,438
01.2	1.2. Gain from revaluation of financial assets at FVTPL	27.2	140,936,101,017	119,557,513,376	209,834,181,993	204,006,587,908
01.3	1.3. Dividend, interest income from financial assets at FVTPL	27.3	12,141,203,050	22,430,264,000	12,143,336,650	24,941,767,400
02	2. Gain from held-to-maturity (HTM) investments	27.3	102,922,269,194	81,327,652,812	198,979,211,996	149,888,988,990
03	3. Gain from loans and receivables	27.3	124,786,602,624	107,776,391,929	237,338,433,836	206,117,310,396
04	4. Gain from available-for-sale (AFS) financial assets	27.3	34,549,927,265	123,908,626,788	85,913,349,974	151,322,092,848
06	5. Revenue from brokerage services		185,862,004,822	91,673,612,330	301,194,638,044	172,352,627,765
07	6. Revenue from underwriting and issuance agency services		-	200,000,000	6,250,000,000	9,200,000,000
08	7. Revenue from securities investment advisory services		1,172,394,841	4,781,950,827	1,383,619,162	5,573,939,207
09	8. Revenue from securities custodian services		2,976,361,575	2,169,411,397	6,279,637,035	4,444,803,622
10	9. Revenue from financial advisory services		8,781,030,300	1,875,272,728	14,314,393,938	17,431,093,515
11	10. Revenue from other operating activities	29	22,444,057,269	(19,583,287,530)	25,050,087,976	6,846,799,385
<b>20</b>	<b>Total operating revenue</b>		<b>682,259,283,817</b>	<b>644,346,084,070</b>	<b>1,216,420,031,498</b>	<b>1,081,074,173,473</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE INCOME STATEMENT (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	2 <sup>nd</sup> Quarter		Accumulated	
			Current year VND	Previous year (restated) VND	Current year VND	Previous year (restated) VND
	<b>II. OPERATING EXPENSES</b>					
21	1. Loss from financial assets at fair value through profit and loss (FVTPL)		66,313,987,290	86,122,482,213	128,853,125,407	144,194,250,536
21.1	1.1 Loss from disposal of financial assets at FVTPL	27.1	10,511,393,124	15,975,650,507	20,324,567,375	16,927,259,466
21.2	1.2 Loss from revaluation of financial assets at FVTPL	27.2	55,565,013,078	69,871,960,508	108,168,106,921	126,787,637,325
21.3	1.3 Transaction costs of acquisition of financial assets at FVTPL		237,581,088	274,871,197	360,451,111	479,353,745
23	2. Loss from revaluation of AFS financial assets arising from reclassification		-	76,201,778	1,468,084,331	76,201,778
24	3. Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	28	(6,360,843,652)	24,631,101,720	(83,822,497,186)	31,150,434,842
26	4. Expenses for proprietary trading activities		26,989,997,756	21,064,380,127	50,078,196,762	39,727,507,779
27	5. Expenses for brokerage services	30	136,773,688,829	77,463,334,236	218,956,659,174	138,009,779,704
28	6. Expenses for underwriting and issuance agency services	30	-	-	110,277,956	-
29	7. Expenses for securities investment advisory services	30	5,221,636,496	3,702,449,076	9,000,893,732	6,784,823,985
30	8. Expenses for securities custodian services	30	4,625,660,457	3,538,098,244	8,620,069,351	6,854,796,259
31	9. Expenses for financial advisory services	30	4,244,669,644	4,721,626,524	16,448,830,251	14,995,568,987
32	10. Other operating expenses	30, 31	6,175,816,121	8,208,982,188	11,540,651,831	14,840,994,996
<b>40</b>	<b>Total operating expenses</b>		<b>243,984,612,941</b>	<b>229,528,656,106</b>	<b>361,254,291,609</b>	<b>396,634,358,866</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE INCOME STATEMENT (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	2 <sup>nd</sup> Quarter		Accumulated	
			Current year VND	Previous year (restated) VND	Current year VND	Previous year (restated) VND
	<b>III. FINANCE INCOME</b>					
41	1. Realized and unrealized gain from changes in foreign exchange rates		25,127	62,207,844	25,127	62,347,941
42	2. Dividend from investment in subsidiaries, associates and interest income from demand deposits		79,836,992,167	51,569,262,232	95,267,237,982	61,143,876,989
43	3. Gain from disposal of investments in subsidiaries, associates and joint ventures		-	-	-	-
<b>50</b>	<b>Total finance income</b>	<b>32</b>	<b>79,837,017,294</b>	<b>51,631,470,076</b>	<b>95,267,263,109</b>	<b>61,206,224,930</b>
	<b>IV. FINANCE EXPENSES</b>					
51	1. Realized and unrealized loss from changes in foreign exchange rates		681,602,065	416,781	686,641,784	3,332,587
52	2. Borrowing costs		75,878,112,208	66,607,004,854	152,205,376,088	123,716,590,027
53	3. Loss from disposal of investments in subsidiaries, associates and joint ventures		-	-	-	-
54	4. Reversal of provision for long-term financial investments		-	-	-	-
<b>60</b>	<b>Total finance expenses</b>	<b>33</b>	<b>76,559,714,273</b>	<b>66,607,421,635</b>	<b>152,892,017,872</b>	<b>123,719,922,614</b>
<b>61</b>	<b>V. SELLING EXPENSES</b>		-	-	-	-
<b>62</b>	<b>VI. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>34</b>	<b>40,184,318,850</b>	<b>35,600,558,005</b>	<b>68,028,376,455</b>	<b>60,602,615,119</b>
<b>70</b>	<b>VII. OPERATING PROFIT</b>		<b>401,367,655,047</b>	<b>364,240,918,401</b>	<b>729,512,608,671</b>	<b>561,323,501,804</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE INCOME STATEMENT (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	2 <sup>nd</sup> Quarter		Accumulated	
			Current year VND	Previous year (restated) VND	Current year VND	Previous year (restated) VND
	<b>VIII. OTHER INCOME AND EXPENSES</b>					
71	Other income		918,225,093	418,592,130	1,395,367,786	992,166,510
72	Other expenses		3	13,568,182	105,892,213	61,478,951
<b>80</b>	<b>Total other operating profit</b>	<b>35</b>	<b>918,225,090</b>	<b>405,023,948</b>	<b>1,289,475,573</b>	<b>930,687,559</b>
<b>90</b>	<b>IX. PROFIT BEFORE TAX</b>		<b>402,285,880,137</b>	<b>364,645,942,349</b>	<b>730,802,084,244</b>	<b>562,254,189,363</b>
91	Realized profit		317,356,082,454	314,960,389,481	629,577,299,428	485,035,238,781
92	Unrealized profit		84,929,797,683	49,685,552,868	101,224,784,816	77,218,950,582
<b>100</b>	<b>X. CORPORATE INCOME TAX (CIT) EXPENSES</b>	<b>36</b>	<b>62,683,501,166</b>	<b>55,832,125,094</b>	<b>128,426,804,172</b>	<b>92,897,407,639</b>
100.1	Current CIT expense	36.1	41,142,312,211	60,424,657,868	99,367,736,497	86,252,794,487
100.2	Deferred CIT (income)/expense	36.2	21,541,188,955	(4,592,532,774)	29,059,067,675	6,644,613,152
<b>200</b>	<b>XI. PROFIT AFTER TAX</b>		<b>339,602,378,971</b>	<b>308,813,817,255</b>	<b>602,375,280,072</b>	<b>469,356,781,724</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE INCOME STATEMENT (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	2 <sup>nd</sup> Quarter		Accumulated	
			Current year VND	Previous year (restated) VND	Current year VND	Previous year (restated) VND
<b>300</b>	<b>XII. OTHER COMPREHENSIVE INCOME AFTER TAX</b>		<b>91,002,613,605</b>	<b>63,976,895,337</b>	<b>316,454,247,701</b>	<b>(13,974,966,604)</b>
301	1. Gain from revaluation of AFS financial assets	37	91,002,613,605	63,976,895,337	316,454,247,701	(13,974,966,604)
<b>400</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>91,002,613,605</b>	<b>63,976,895,337</b>	<b>316,454,247,701</b>	<b>(13,974,966,604)</b>

Ms. Nguyen Thi Hai Anh  
Prepared by

Ms. Hoang Thi Minh Thuy  
Chief Accountant

Mr. Nguyen Hong Nam  
Deputy Chief Executive Officer

Ho Chi Minh City, Vietnam

20 July 2017

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CASH FLOW  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year (restated) VND
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>01</b>	<b>1. Profit before tax</b>		<b>730.802.084.244</b>	<b>562.254.189.363</b>
02	<b>2. Adjustments for:</b>		<b>(339.322.260.406)</b>	<b>(304.350.140.043)</b>
03	Depreciation and amortization expense		4.739.681.083	4.871.093.434
04	Provisions		(147.407.618)	1.365.606.139
05	(Gain)/Loss from changes in unrealised foreign exchange rate		441.290.256	-
06	Interest expenses		152.340.376.086	123.716.590.027
07	Gain from investment activities		(242.954.523.027)	(145.395.557.869)
08	Accrued interest income		(253.741.677.186)	(288.907.871.774)
09	Other adjustments		-	-
<b>10</b>	<b>3. Increase in non-monetary expenses</b>		<b>98,695,761,394</b>	<b>158,014,273,945</b>
11	Loss from revaluation of financial assets at FVTPL		108,168,106,921	126,787,637,325
13	Loss from impairment of loans		(10,940,429,858)	31,150,434,842
14	Loss from revaluation of AFS financial assets arising from reclassification		1,468,084,331	76,201,778
16	Provision expenses for long-term financial investment		-	-
<b>18</b>	<b>4. Decrease in non-monetary income</b>		<b>(291,487,625,267)</b>	<b>(297,479,886,777)</b>
19	Gain from revaluation of financial assets at FVTPL		(209,834,181,993)	(204,006,587,907)
20	Gain from revaluation of AFS financial assets arising from reclassification		(81,653,443,274)	(93,473,298,870)
<b>30</b>	<b>Operating profit before changes in working capital</b>		<b>198,687,959,965</b>	<b>118,438,436,489</b>
31	(Increase)/ decrease in financial assets at FVTPL		155,884,730,499	124,117,854,953
32	Increase/ (decrease) in HTM investments		412,569,793,297	242,530,619,126
33	Increase/ (decrease) in loans		(416,537,405,481)	(749,663,429,875)
34	Increase/ (decrease) in AFS financial assets		29,440,322,404	174,068,550,408
35	(Increase)/ decrease in receivables from disposal of financial assets		47,601,715,600	(165,361,634,600)
37	(Increase)/ decrease in receivables from services provided by the Company		(5,245,724,672)	2,136,598,089
39	Decrease/ (increase) in other receivables		(3,519,411,375)	1,098,647,896
40	Decrease/(increase) in other assets		(76,653,569,779)	(6,311,752,536)
41	Increase/ (decrease) in payable expenses (excluding interest expenses)		5,292,541,084	(1,862,345,245)
42	Increase/ (decrease) prepaid expenses		(8,992,151,367)	(7,301,154,021)
43	Current income tax paid		(101,743,874,418)	(94,982,581,765)
44	Interest expenses paid		(151,276,922,762)	(149,573,750,748)
45	Increase/ (decrease) in trade payables		(534,340,863)	(2,727,152,960)
46	Increase/(decrease) in welfare benefits		2,420,000	2,990,600
47	Increase/(decrease) in statutory obligation		3,204,427,911	(2,710,433,473)
48	Increase/ (decrease) in payables to employees		108,727,538	(3,390,909)
50	Increase/ (decrease) in other payables		89,442,929,252	(368,384,527,927)
51	Other receipts from operating activities		253,821,565,886	299,145,651,392
	- Interest received		253,704,824,186	285,390,220,392
	- Other receipts		116,741,700	13,755,431,000
52	Other payments for operating activities		(25,098,068,665)	(37,652,651,760)
<b>60</b>	<b>Net cash flows from/(used in) operating activities</b>		<b>406,455,664,054</b>	<b>(624,995,456,866)</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CASH FLOW (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year (restated) VND
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
61	Purchase and construction of fixed assets, investment properties and other long-term assets		(16.763.385.371)	(5.209.937.885)
62	Proceeds from disposal and sale of fixed assets, investment properties and other long-term assets		-	-
63	Cash payments for investment in subsidiaries, associates, joint ventures and other investments		(3.127.000.000.000)	(2.168.505.600.000)
64	Cash receipt from capital withdrawal from subsidiaries, associates, joint ventures and other investments		1.690.100.000.000	1.175.100.000.000
65	Dividends from long-term investments received		234.358.401.990	142.049.514.674
<b>70</b>	<b>Net cash flow used in investing activities</b>		<b>(1.219.304.983.381)</b>	<b>(856.566.023.211)</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
71	Cash receipt from issuance of bonds, or capital contributed by shareholders		397.000.000	-
72	Repayment of capital contributed by shareholders, repurchase of issued shares		-	(240.955.500)
73	Drawdown of borrowings		20.517.213.503.712	17.173.827.872.147
73.2	- Other borrowings		20.517.213.503.712	17.173.827.872.147
74	Repayment of borrowings		(19.159.269.613.915)	(15.791.928.792.831)
74.3	- Other repayment of borrowings		(19.159.269.613.915)	(15.791.928.792.831)
76	Dividends, profit distributed to shareholders		(393.320.000)	(88.245.000)
<b>80</b>	<b>Net cash flow from financing activities</b>		<b>1.357.947.569.797</b>	<b>1.381.569.878.816</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CASH FLOW (continued)  
for the three-month period ended 30 June 2017

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year (restated) VND
<b>90</b>	<b>IV. NET DECREASE IN CASH DURING THE PERIOD</b>		<b>545,098,250,470</b>	<b>(99,991,601,261)</b>
<b>101</b>	<b>V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>5</b>	<b>79,916,652,448</b>	<b>531,342,593,641</b>
101.1	Cash		79,916,652,448	396,342,593,641
101.2	Cash equivalents		-	135,000,000,000
<b>103</b>	<b>VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>5</b>	<b>625,014,902,918</b>	<b>431,350,992,380</b>
103.1	Cash		360,986,969,000	331,348,770,158
103.2	Cash equivalents		264,027,933,918	100,002,222,222

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CASH FLOW (continued)  
for the three-month period ended 30 June 2017

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

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year VND
	<b>I. Cash flows from brokerage and trust activities of the customers</b>			
01	1. Cash receipts from disposal of brokerage securities of customers		65,773,271,649,464	36,495,057,265,655
02	2. Cash payments for acquisition of brokerage securities of customers		(65,128,053,795,539)	(39,980,782,754,487)
07	3. Cash receipts for settlement of securities transactions of customers		900,849,424,214	4,714,012,340,563
11	4. Cash payments for custodian fees of customers		(5,426,247,732)	(5,787,810,086)
14	5. Cash receipt from securities issuers		833,921,375,000	68,936,767,200
15	6. Cash payment to securities issuers		(1,096,617,818,036)	(868,933,959,211)
<b>20</b>	<b>Net increase in cash during the period</b>		<b>1,277,944,587,371</b>	<b>422,501,849,634</b>
<b>30</b>	<b>II. Cash and cash equivalents of customers at the beginning of the year</b>		<b>1,630,987,771,952</b>	<b>1,244,049,806,891</b>
31	Cash at banks at the beginning of the year:		1,630,987,771,952	1,244,049,806,891
32	- Investors' deposits managed by the Company for securities trading activities		1,616,354,145,533	1,239,463,316,338
33	- Investors' synthesizing deposits for securities trading activities		5,034,657,285	2,192,903,193
35	- Deposits of securities issuers		9,598,969,134	2,393,587,360

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CASH FLOW (continued)  
for the three-month period ended 30 June 2017

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

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year VND
<b>40</b>	<b>III. Cash and cash equivalents of the customers at the end of the period (40 = 20 + 30)</b>		<b>2,908,932,359,323</b>	<b>1,666,551,656,525</b>
41	Cash at banks at the end of the period		2,908,932,359,323	1,666,551,656,525
42	Investors' deposits managed by the Company for securities trading activities		2,885,789,316,948	1,629,458,252,656
43	Investors' synthesizing deposits for securities trading activities		7,498,303,391	10,471,222,400
45	Deposits of securities issuers		15,644,738,984	26,622,181,469

Ms. Nguyen Thi Hai Anh  
Prepared by

Ms. Hoang Thi Minh Thuy  
Chief Accountant

Mr. Nguyen Hong Nam  
Deputy Chief Executive Officer

Ho Chi Minh City, Vietnam

20 July 2017

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CHANGES IN OWNERS' EQUITY  
for the six-month period ended 30 June 2017

ITEMS	Notes	Opening balance(restated)		Increase/(Decrease)				Ending balance	
		01/01/2016	01/01/2017	Previous period		Current period		30/06/2016	30/06/2017
				Increase	Decrease	Increase	Decrease		
		VND	VND	VND	VND	VND	VND	VND	VND
A	B	1	2	3	4	5	6	7	8
<b>I. CHANGES IN OWNERS' EQUITY</b>									
1. Share capital		4.829.752.217.600	4.927.409.917.200	(240.955.500)	-	221.905.501	175.094.499	4.829.511.262.100	4.927.806.917.200
1.1. Ordinary share		4.800.636.840.000	4.900.636.840.000	-	-	-	-	4.800.636.840.000	4.900.636.840.000
1.2. Share premium		29.285.860.000	29.265.860.000	-	-	221.905.501	(34.000.000)	29.285.860.000	29.453.765.501
1.3. Treasury share		(170.482.400)	(2.492.782.800)	(240.955.500)	-	-	209.094.499	(411.437.900)	(2.283.688.301)
2. Charter capital supplementary reserve		265.965.319.999	308.560.605.893	42.595.285.894	-	43.851.792.903	-	308.560.605.893	352.412.398.796
3. Operational risk and financial reserve		181.457.725.315	224.053.011.209	42.595.285.894	-	43.851.792.903	-	224.053.011.209	267.904.804.112
4. Difference from revaluation of financial assets at fair value		634.134.195.908	598.524.068.082	273.294.755.600	(287.269.722.206)	431.821.902.700	(115.367.654.999)	620.159.229.302	914.978.315.783
5. Undistributed profit		1.263.344.516.991	1.514.002.652.921	596.144.419.050	(271.611.609.366)	710.984.677.249	(257.705.493.048)	1.587.877.326.674	1.967.281.837.123
5.1. Realized profit		1.421.372.044.016	1.566.631.698.318	405.642.084.586	(144.823.972.041)	510.464.470.741	(149.096.095.871)	1.682.190.156.561	1.928.000.073.188
5.2. Unrealized profit		(158.027.527.025)	(52.629.045.397)	190.502.334.464	(126.787.637.325)	200.520.206.508	(108.609.397.177)	(94.312.829.887)	39.281.763.935
<b>TOTAL</b>	<b>26</b>	<b>7.174.653.975.813</b>	<b>7.572.550.255.305</b>	<b>954.388.790.938</b>	<b>(558.881.331.572)</b>	<b>1.230.732.071.256</b>	<b>(372.898.053.548)</b>	<b>7.570.161.435.179</b>	<b>8.430.384.273.014</b>

2<sup>nd</sup> QUARTER OF 2017 SEPARATE STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)  
for the six-month period ended 30 June 2017

CHỈ TIÊU	Thuyết minh	Opening balance(restated)		Increase/(Decrease)				Ending balance	
		01/01/2016	01/01/2017	Previous period		Current period		30/06/2016	30/06/2017
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
		1	2	3	4	5	6	7	8
<b>II. OTHER COMPREHENSIVE INCOME</b>									
1. Gain/(Loss) from revaluation of AFS financial assets		634.134.195.908	598.524.068.082	273.294.755.600	(287.269.722.206)	431.821.902.700	(115.367.654.999)	620.159.229.302	914.978.315.783
<b>TOTAL</b>	<b>37</b>	<b>634.134.195.908</b>	<b>598.524.068.082</b>	<b>273.294.755.600</b>	<b>(287.269.722.206)</b>	<b>431.821.902.700</b>	<b>(115.367.654.999)</b>	<b>620.159.229.302</b>	<b>914.978.315.783</b>

Ms. Nguyen Thi Hai Anh  
Prepared by

Ms. Hoang Thi Minh Thuy  
Chief Accountant

Mr. Nguyen Hong Nam  
Deputy Chief Executive Officer

Ho Chi Minh City, Vietnam

20 July 2017