

INTERIM CONSOLIDATED BALANCE SHEET

As at 30 September 2015

Currency: VND

ASSETS	Code	Notes	30 Sep 2015	31 Dec 2014
A. CURRENT ASSETS	100		9,199,584,298,188	6,412,052,850,650
I. Cash and cash equivalents	110		1,959,676,325,684	1,952,651,885,005
1. Cash in hand	111		1,875,676,325,684	1,577,651,885,005
<i>In which:</i>				
<i>investors' deposit for securities investment</i>			<i>1,346,544,700,570</i>	<i>1,024,748,146,134</i>
2. Cash equivalents	112		84,000,000,000	375,000,000,000
II. Short - term financial assets	120		4,424,724,222,601	2,189,454,760,896
1. Short-term investments	121		4,507,860,176,014	2,263,108,546,961
2. Provision for short-term investments	129		(83,135,953,413)	(73,653,786,065)
III. Short term receivables	130		2,737,045,722,979	2,251,215,021,177
1. Receivables from customers	131		2,579,427,489,256	2,107,978,862,280
2. Advances to suppliers	132		4,620,522,325	3,644,740,653
3. Short-term internal receivables	133		-	-
4. Receivables from securities trading activities	135		116,643,556,534	2,284,928,503
5. Other receivables	138		39,144,798,098	140,272,267,822
6. Provision for doubtful receivables	139		(2,790,643,234)	(2,965,778,081)
IV. Inventories	140		-	-
V. Other current assets	150		78,138,026,924	18,731,183,572
1. Pre-paid expenses	151		7,872,907,466	5,404,456,902
2. Value-added tax deductible	152		-	44,439,578
3. Tax and statutory obligations	154		-	-
4. Government bonds trading	157		-	-
5. Other current assets	158		70,265,119,458	13,282,287,092
B. NON-CURRENT ASSETS	200		2,491,956,379,317	2,502,382,615,087
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Capital at subsidiaries	212		-	-
3. Long-term internal receivables	213		-	-
4. Other long-term receivables	218		-	-
5. Provision for long-term investments devaluation	219		-	-
II. Fixed assets	220		134,291,029,340	139,466,904,286
1. Tangible fixed assets	221		16,294,469,520	19,380,118,523
<i>Cost</i>	222		88,406,107,271	86,467,395,084
<i>Accumulated depreciation</i>	223		(72,111,637,751)	(67,087,276,561)
2. Leased fixed assets	224		-	-
<i>Cost</i>	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227		117,698,219,820	120,086,785,763
<i>Cost</i>	228		167,148,796,621	165,851,719,836
<i>Accumulated amortization</i>	229		(49,450,576,801)	(45,764,934,073)
4. Construction in progress	230		298,340,000	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)

As at 30 September 2015

ASSETS	Code	30 Sep 2015	31 Dec 2014
III. Investment properties	240	270,724,840,006	252,260,031,185
<i>Cost</i>	241	311,647,615,101	283,612,736,520
<i>Accumulated depreciation</i>	242	(40,922,775,095)	(31,352,705,335)
IV. Long-term financial investments	250	1,800,378,883,345	1,994,645,599,205
1. Investments in subsidiaries	251	-	-
2. Investments in associates and joint-ventures	252	753,208,763,294	1,043,972,898,151
3. Long-term securities investments	253	1,054,012,575,069	819,968,163,892
Available - for - sales	254	1,054,012,575,069	819,968,163,892
Held - to - maturity	255	-	-
4. Other long-term investments	258	109,000,000,000	538,617,000,000
5. Provision for long-term investmenets	259	(115,842,455,018)	(407,912,462,838)
V. Other non-current assets	260	286,561,626,626	116,010,080,411
1. Long-term pre-paid expenses	261	1,972,103,976	1,084,463,623
2. Deferred income tax assets	262	28,724,125,629	88,452,941,782
3. Payment for Settlement Assistance Fund	263	20,000,000,000	19,982,911,796
4. Other long-term assets	268	235,865,397,021	6,489,763,210
VI. Goodwill	269	-	-
TOTAL ASSETS	270	11,691,540,677,505	8,914,435,465,737
RESOURCES	Code	30 Sep 2015	31 Dec 2014
A. LIABILITIES	300	5,296,989,046,892	3,140,629,721,212
I. Current liabilities	310	4,569,767,739,000	3,112,710,665,552
1. Short-term borrowings	311	2,537,050,010,584	1,506,127,466,877
2. Payables to suppliers	312	1,456,676,031	3,660,523,934
3. Advanced from customers	313	10,991,399,225	71,967,220,419
4. Statutory obligations	314	65,798,611,054	48,730,855,015
5. Payables to employees	315	3,337,255,481	3,661,862,273
6. Accrued expenses	316	47,263,040,406	10,729,314,712
7. Inter al payables	317	-	-
8. Other short-term payables	319	133,408,231,303	253,580,217,204
9. Payables to securities trading activities	320	1,640,780,144,807	1,097,851,004,560
10. Dividend, principle and interest payables	321	5,875,972,670	9,609,207,880
11. Payables to securities issuers	322	6,986,587,030	1,884,039,160
12. Bonus and welfare fund	323	116,760,015,863	104,908,953,518
13. Government Bonds trading	327	-	-
14. Short-term unearned revenue	328	59,794,546	-
15. Provision for short-term payables	329	-	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)

As at 30 September 2015

RESOURCES	Code	30 Sep 2015	31 Dec 2014
II. Non-current liabilities	330	727,221,307,892	27,919,055,660
1. Long-term payables to sellers	331	-	-
2. Long-term internal payables	332	-	-
3. Other long-term payables	333	543,366,599	559,315,985
4. Long-term loans	334	687,500,000,000	-
5. Deferred income tax payables	335	10,158,760,092	27,359,739,675
6. Provisions for termination allowance	336	-	-
7. Provisions for Long-term payables	337	-	-
8. Long-term unearned revenue	338	29,019,181,201	-
9. Science and technology development fund	339	-	-
10. Provision for investors' compensation	359	-	-
B. EQUITY	400	6,312,724,884,193	5,690,950,098,941
I. Owners' equity	410	6,312,724,884,193	5,690,950,098,941
1. Chartered capital	411	4,700,636,840,000	3,537,949,420,000
2. Share premium	412	29,349,860,000	342,196,810,218
3. Other owners' capital	413	(4,189,877,963)	(4,185,339,535)
4. Treasury shares	414	(169,934,900)	(54,900)
5. Differences upon assets revaluation	415	-	-
6. Foreign exchange differences reserve	416	31,017,061,856	-
7. Investment and development fund	417	-	-
8. Financial and statutory reserves	418	451,646,309,750	372,998,887,930
9. Other funds belonging to owners' equity	419	-	-
10. Undistributed earnings	420	1,104,434,625,450	1,441,990,375,228
C. NON-CONTROLLING INTERESTS	500	81,826,746,420	82,855,645,584
TOTAL LIABILITIES AND OWNERS' EQUITY	440	11,691,540,677,505	8,914,435,465,737

Saigon Securities Incorporation

INTERIM CONSOLIDATED BALANCE SHEET (continued)

As at 30 September 2015

OFF BALANCE SHEET ITEMS

Currency: VND

ITEMS	Code	30-Sep-15	31 Dec 2014
1. Leased fixed assets	001	-	-
2. Pledged materials and valuable papers	002	-	-
3. Security assets	003	-	-
4. Bad debt written off	004	-	-
5. Foreign currencies	005	-	-
6. Custody securities	006	21,010,248,750,000	16,971,498,980,000
6.1. Tradable securities	007	16,537,914,090,000	13,385,339,520,000
6.1.1. Tradable securities of custody members	008	262,582,380,000	89,693,530,000
6.1.2. Tradable securities of local investors	009	14,589,232,860,000	11,856,981,100,000
6.1.3. Tradable securities of foreign investors	010	1,686,098,850,000	1,438,664,890,000
6.1.4. Tradable securities of other entities	011	-	-
6.2. Temporarily untradable securities	012	803,720,450,000	305,421,250,000
6.2.1. Temporarily untradable securities of custody members	013	-	-
6.2.2. Temporarily untradable securities local investors	014	661,678,960,000	295,550,450,000
6.2.3. Temporarily untradable securities foreign investors	015	142,041,490,000	9,870,800,000
6.2.4. Temporarily untradable securities of other entities	016	-	-
6.3. Mortgaged securities	017	3,003,739,000,000	2,519,004,810,000
6.3.1. Mortgaged securities of custody members	018	179,526,660,000	92,335,010,000
6.3.2. Mortgaged securities of local investors	019	2,824,212,340,000	2,426,669,800,000
6.3.3. Mortgaged securities of foreign investors	020	-	-
6.3.4. Mortgaged securities of other entities	021	-	-
6.4. Suspended securities	022	-	-
6.4.1. Suspended securities of custody customers	023	-	-
6.4.2. Suspended securities of local investors	024	-	-
6.4.3. Suspended securities of foreign investors	025	-	-
6.4.4. Suspended securities of other entities	026	-	-
6.5. Securities awaiting for settlement	027	650,737,320,000	741,167,730,000
6.5.1. Securities awaiting for settlement of custody customers	028	1,895,600,000	301,000,000
6.5.2. Securities awaiting for settlement of local investors	029	626,940,220,000	735,731,330,000
6.5.3. Securities awaiting for settlement of foreign investors	030	21,901,500,000	5,135,400,000
6.5.4. Securities awaiting for settlement of other entities	031	-	-
6.6. Isolated securities waiting for withdrawal	032	-	-
6.6.1. Isolated securities waiting for withdrawal of custody customers	033	-	-
6.6.2. Isolated securities waiting for withdrawal of local investors	034	-	-
6.6.3. Isolated securities waiting for withdrawal of foreign investors	035	-	-
6.6.4. Isolated securities waiting for withdrawal of other entities	036	-	-
6.7. Securities awaiting for trading	037	14,137,890,000	20,565,670,000
6.7.1. Securities awaiting for trading of custody customers	038	-	-
6.7.2. Securities awaiting for trading of local investors	039	13,637,890,000	20,309,180,000
6.7.3. Securities awaiting for trading of foreign investors	040	500,000,000	256,490,000
6.7.4. Securities awaiting for trading of other entities	041	-	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)

As at 30 September 2015

OFF BALANCE SHEET ITEMS (continued)

ITEMS	Code	30-Sep-15	31 Dec 2014
6.8. Securities collateralized for borrowings	042	-	-
6.8.1. Securities collateralized for borrowings of custody customers	043		-
6.8.2. Securities collateralized for borrowings of local investors	044		-
6.8.3. Securities collateralized for borrowings of foreign investors	045		-
6.8.4. Securities collateralized for borrowings of other entities	046		-
6.9. Securities used to correct trading errors	047	-	
7. Custody securities of unlisted public company	050	1,334,911,000,000	1,025,917,840,000
<i>In which:</i>			
7.1. Tradable securities	051	1,120,458,590,000	824,916,770,000
7.1.1. Tradable securities of custody members	052	14,466,220,000	14,439,920,000
7.1.2. Tradable securities of local investors	053	937,262,420,000	652,581,860,000
7.1.3. Tradable securities of foreign investors	054	168,729,950,000	157,894,990,000
7.1.4. Tradable securities of other entities	055	-	-
7.2. Temporarily untradable securities	056	150,005,000,000	148,800,330,000
7.2.1. Temporarily untradable securities of custody members	057	1,000,000,000	1,000,000,000
7.2.2. Temporarily untradable securities local investors	058	61,582,020,000	60,377,350,000
7.2.3. Temporarily untradable securities foreign investors	059	87,422,980,000	87,422,980,000
7.2.4. Temporarily untradable securities of other entities	060	-	-
7.3. Mortgaged securities	061	59,944,250,000	45,999,520,000
7.3.1. Mortgaged securities of custody members	062	-	-
7.3.2. Mortgaged securities of local investors	063	59,944,250,000	45,999,520,000
7.3.3. Mortgaged securities of foreign investors	064	-	-
7.3.4. Mortgaged securities of other entities	065	-	-
7.4. Temporarily held securities	066	-	-
7.4.1. Temporarily held securities of custody members	067	-	-
7.4.2. Temporarily held securities of local investors	068	-	-
7.4.3. Temporarily held securities of foreign investors	069	-	-
7.4.4. Temporarily held securities of other entities	070	-	-
7.5. Securities awaiting for settlement	071	4,503,160,000	6,201,220,000
7.5.1. Securities awaiting for settlement of custody members	072	2,580,000	-
7.5.2. Securities awaiting for settlement of local investors	073	4,497,330,000	6,201,220,000
7.5.3. Securities awaiting for settlement of foreign investors	074	3,250,000	-
7.5.4. Securities awaiting for settlement of other entities	075	-	-
7.6. Isolated securities awaiting for withdrawal	076	-	-
7.6.1. Isolated securities waiting for withdrawal of custody customers	077	-	-
7.6.2. Isolated securities waiting for withdrawal of local investors	078	-	-
7.6.3. Isolated securities waiting for withdrawal of foreign investors	079	-	-
7.6.4. Isolated securities waiting for withdrawal of other entities	080	-	-
7.7. Securities used to adjust trading errors	081	-	-
8. Securities not in custody of investors	082	-	-
9. Securities not in custody of securities corporations	083	-	-
10. Trusted securities used for auction	084	-	-

INTERIM CONSOLIDATED INCOME STATEMENT

For the nine-month period ended 30 Sep 2015

Currency: VND

Items	Codes	Q3		Accumulated	
		Current year	Prior year	Current year	Prior year
1	2	3	4	5	6
1. Revenue	01	350,693,886,241	417,899,632,683	960,108,167,387	1,286,543,341,563
<i>In which:</i>					
- Revenue from brokerage services	01.1	82,482,431,576	94,408,579,643	214,652,439,161	238,698,418,479
- Revenue from securities investments and capital contribution	01.2	107,643,924,717	182,912,006,781	297,351,065,185	680,673,811,697
- Revenue from securities underwriting services	01.3	-	-	-	-
- Revenue from securities underwriting agency	01.4	2,027,257,727	40,505,521	2,202,049,452	101,847,825
- Revenue from investment portfolio management services for entrust investors		1,685,037,260	1,649,239,865	4,413,378,245	3,436,412,353
- Revenue from advisory services	01.5	11,324,585,753	3,085,798,258	28,325,333,760	14,151,446,978
- Revenue from securities custody services	01.6	2,078,033,090	1,228,637,156	5,491,767,832	3,824,422,911
- Revenue from entrusted auction services	01.7	-	-	-	-
- Revenue from property lease	01.8	1,813,880,333	1,738,848,475	5,609,054,304	5,895,979,549
- Other revenue	01.9	141,638,735,785	132,836,016,984	402,063,079,448	339,761,001,771
2. Deductions	02	114,449,514	-	1,023,661,971	-
3. Net revenue	10	350,579,436,727	417,899,632,683	959,084,505,416	1,286,543,341,563
4. Operating expenses	11	117,324,177,958	195,503,582,081	198,121,709,590	441,400,088,933
<i>In which:</i>					
Direct operating expenses	11.1	148,357,769,694	145,663,221,800	437,545,336,989	360,787,865,974
Securities provision expenses	11.2	(31,033,591,736)	49,840,360,281	(239,423,627,399)	80,612,222,959
5. Gross profit/(Loss) from operating activities	20	233,255,258,769	222,396,050,602	760,962,795,826	845,143,252,630
6. General and administrative expenses	25	2,768,253,311	2,758,063,811	8,889,673,932	9,196,117,127
7. Net profit/ (Loss) from operating activities	30	230,487,005,458	219,637,986,791	752,073,121,894	835,947,135,503
8. Other income	31	473,433,207	749,196,415	4,231,479,651	3,166,407,213
9. Other expenses	32	1,010,902	2,341,382	3,894,835	5,363,370
10. Other profit/(loss)	40	472,422,305	746,855,033	4,227,584,816	3,161,043,843
11. Share of profit/(loss) in associates	41	(45,020,282,317)	13,682,551,606	(1,027,987,881)	(26,153,390,674)
12. Profit/ (Loss) before tax	50	185,939,145,446	234,067,393,430	755,272,718,829	812,954,788,672
13. Current corporate income tax	51	53,812,482,621	71,731,139,470	123,078,595,597	196,422,780,023
14. Deferred corporate income tax expense	52	(10,012,445,304)	(25,965,227,995)	42,735,752,339	(27,948,998,251)
15. Profit/ (Loss) after tax	60	142,139,108,129	188,301,481,955	589,458,370,893	644,481,006,900
16. Profit/ (Loss) after tax attributable to equity holders of the parent	61	142,490,080,771	187,871,272,410	590,478,462,095	644,031,607,037
17. Non-controlling interests	62	(350,972,642)	430,209,545	(1,020,091,202)	449,399,862
18. Basic earnings per share	70				

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the period ended 30 September 2015

Currency: VND

ITEMS	Code	Accumulated	
		Current year	Prior year
I. Cash flow from operating activities			
1. Total accounting profit before tax	01	755,272,718,829	812,954,788,672
2. Adjustments for		(333,743,919,497)	(404,569,035,667)
Depreciation	02	16,036,683,631	15,609,031,975
Provisions	03	(239,598,762,245)	80,612,222,959
Unrealised foreign exchange gain/(loss)	04	-	-
Gain/(loss) from investing activities	05	(187,682,767,526)	(506,015,140,382)
Interest expenses	06	77,500,926,643	5,224,849,781
3. Operating income before changes in working capital	08	421,528,799,332	408,385,753,005
(Increase)/decrease in receivables	09	(380,681,631,417)	(1,349,317,593,946)
(Increase)/decrease in inventories	10	(377,842,399,582)	(1,225,075,821,247)
Increase/(decrease) in payables	11	324,765,399,531	477,519,859,938
(Increase)/decrease prepaid expenses	12	(3,356,090,917)	(1,849,437,288)
Interest paid	13	(44,891,145,523)	(5,073,584,340)
Corporate income tax paid	14	(91,635,234,835)	(151,567,833,037)
Other gains from operating activities	15	3,225,000	27,000,000
Other payments from operating activities	16	(40,250,312,825)	(26,269,534,300)
Net cash flow provided by operating activities	20	(192,359,391,236)	(1,873,221,191,215)
II. Cash flow from investing activities			
1. Purchase of fixed assets	21	(4,655,161,079)	(7,449,860,031)
2. Gains from fixed assets disposal	22	12,136,004	1,000,000
3. Loan note issue, debt instrument purchase of other entities	23	(2,275,468,000,000)	-
4. Loan collections and sale of debt instruments	24	404,467,466,302	417,694,472,326
5. Payments for investment in other entities	25	(712,544,985,024)	(1,114,180,101,926)
6. Collections from investments in other entities	26	910,610,827,329	1,845,091,740,813
7. Interest, dividends, and distributed profit	27	100,388,973,922	151,878,993,062
Net cash flows from/(used) in investing activities	30	(1,577,188,742,546)	1,293,036,244,244
III. Cash flow from financing activities			
1. Proceeds from issuing shares, capital contribution	31	52,517,860,000	86,498,771,600
2. Capital contribution of minority shareholders	31a	-	-
3. Capital redemption and payments for purchase of treasury shares	32	(169,880,000)	-
4. Drawdown of borrowings	33	13,732,293,383,727	11,722,374,686,062
5. Repayments of borrowings	34	(12,013,870,840,020)	(10,730,663,179,163)
6. Payments for finance leases	35		
7. Dividends paid to shareholders	36	(116,724,000)	(66,854,358)
Net cash flows from / (used in) financial activities	40	1,770,653,799,707	1,078,143,424,141
Net increase/(decrease) in cash and cash equivalents during the year	50	1,105,665,925	497,958,477,170
Cash and cash equivalents at the beginning of the year	60	1,952,651,885,005	1,838,619,478,462
Affects of foreign exchange rate differences	61	5,918,774,754	-
Cash and cash equivalents at the end of the year	70	1,959,676,325,684	2,336,577,955,632

INTERIM CONSOLIDATED STATEMENT OF MOVEMENTS IN OWNERS' EQUITY

For the period ended 30 September 2015

ITEMS - For the period ended 30 Sep 2015	Currency: VND			Ending balance
	Opening balance	Increase	Decrease	
1. Chartered capital	3,537,949,420,000	1,162,687,420,000	-	4,700,636,840,000
2. Share premium	342,196,810,218	29,423,360,000	342,270,310,218	29,349,860,000
3. Other owners' capital	(4,185,339,535)	-	4,538,428	(4,189,877,963)
4. Treasury shares	(54,900)	(169,880,000)	-	(169,934,900)
5. Asset revaluation reserve	-	-	-	-
6. Foreign exchange differences reserve	-	31,017,061,856	-	31,017,061,856
7. Investment and development fund	-	-	-	-
8. Financial reserve fund	372,998,887,930	78,647,421,820	-	451,646,309,750
9. Other funds belonging to owners' equity	-	-	-	-
10. Undistributed earnings	1,441,990,375,228	590,794,566,614	928,350,316,392	1,104,434,625,450
TOTAL	5,690,950,098,941	1,892,399,950,290	1,270,625,165,038	6,312,724,884,193

ITEMS - For the period ended 30 Sep 2014

1. Chartered capital	3,537,949,420,000	-	-	3,537,949,420,000
2. Share premium	344,944,356,378	-	2,747,546,160	342,196,810,218
3. Other owners' capital	(5,358,122,972)	1,172,783,437	-	(4,185,339,535)
4. Treasury shares	(89,246,317,760)	-	(89,246,317,760)	-
5. Asset revaluation reserve	-	-	-	-
6. Foreign exchange differences reserve	-	-	-	-
7. Investment and development fund	-	-	-	-
8. Financial reserve fund	335,813,119,252	37,185,768,678	-	372,998,887,930
9. Other funds belonging to owners' equity	-	-	-	-
10. Undistributed earnings	1,118,079,667,080	644,263,432,426	421,151,311,080	1,341,191,788,426
TOTAL	5,242,182,121,978	682,621,984,541	334,652,539,480	5,590,151,567,039