Saigon Securities Incorporation B01a-CTCK

INTERIM BALANCE SHEET

As at 30 Jun 2014

Currency: VND

ASSETS	Code	Notes	30 Jun 2014	31 December 2013
A. CURRENT ASSETS	**100**		**7,997,130,566,255**	**4,214,234,184,024**
I. Cash and cash equivalents	**110**	VI.01	**3,184,762,550,476**	**1,511,653,564,168**
1. Cash in hand	111		1,654,762,550,476	1,222,653,564,168
In which:				
investors' deposit for securities investment			*1,651,395,624,250*	*1,220,193,211,104*
2. Cash equivalents	112		1,530,000,000,000	289,000,000,000
II. Short - term financial assets	**120**	**VI.02**	**3,029,450,574,847**	**1,208,811,808,953**
1. Short-term investments	121		3,073,853,192,532	1,251,185,673,088
2. Provision for short-term investments	129		(44,402,617,685)	(42,373,864,135)
III. Short term receivables	**130**		**1,762,018,670,402**	**1,489,920,517,726**
1. Receivables from customers	131	**VI.07**	1,424,300,201,556	913,645,353,416
2. Advances to suppliers	132	**VI.08**	5,323,692,062	8,066,208,100
3. Short-term internal receivables	133		-	-
4. Receivables from securities trading activities	135	**VI.07**	37,550,162,925	185,010,262
5. Other receivables	138	**VI.07**	372,415,427,496	659,153,321,374
6. Provision for doubtful receivables	139	**VI.10**	(77,570,813,637)	(91,129,375,426)
IV. Inventories	**140**		**-**	**-**
V. Other current assets	**150**		**20,898,770,530**	**3,848,293,177**
1. Pre-paid expenses	151		5,807,191,969	2,238,609,717
2. Value-added tax deductable	152		49,628,407	54,592,720
3. Tax and statutory obligations	154		-	-
4. Government bonds trading	157		-	-
5. Other current assets	158		15,041,950,154	1,555,090,740
B. NON-CURRENT ASSETS	**200**		**2,762,789,857,872**	**3,130,495,998,938**
I. Long-term receivables	**210**		**1,283,485,211,890**	**1,234,696,750,827**
1. Long-term receivables from customers	211		-	-
2. Capital at subsidiaries	212		-	-
3. Long-term internal receivables	213		-	-
4. Other long-term receivables	218	**VI.09**	1,406,001,346,850	1,327,139,430,687
5. Provision for long-term investments devaluation	219	**VI.10**	(122,516,134,960)	(92,442,679,860)
II. Fixed assets	**220**		**136,937,308,411**	**135,169,960,898**
1. Tangible fixed assets	221	**VI.04**	19,360,507,136	19,578,812,231
Cost	*222*		81,477,774,399	78,169,811,957
Accumulated depreciation	*223*		(62,117,267,263)	(58,590,999,726)
2. Leased fixed assets	224		-	-
Cost	*225*		-	-
Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227	**VI.05**	117,572,137,275	115,591,148,667
Cost	*228*		160,325,733,141	156,122,984,331
Accumulated amortization	*229*		(42,753,595,866)	(40,531,835,664)
4. Construction in progress	230		4,664,000	-
III. Investment properties	**240**		**-**	**-**
Cost	241		-	-
Accumulated depreciation	242		-	-
IV. Long-term financial investments	**250**		**1,257,589,030,092**	**1,685,920,748,936**
1. Investments in subsidiaries	251	**VI.02**	342,000,000,000	342,000,000,000
2. Investments in associates and joint-ventures	252	**VI.02**	-	-
3. Long-term securities investments	253	**VI.02**	588,724,348,528	980,424,576,989
Available - for - sales	254		588,724,348,528	980,424,576,989
Held - to - maturity	255		-	-
4. Other long-term investments	258	**VI.02**	538,617,000,000	538,617,000,000
5. Provision for long-term investmenets	259	**VI.02**	(211,752,318,436)	(175,120,828,053)
V. Other non-current assets	**260**		**84,778,307,479**	**74,708,538,277**
1. Long-term pre-paid expenses	261	**VI.03**	278,472,567	348,592,824
2. Deffered income tax assets	262	**VI.16**	58,364,659,906	50,719,770,447
3. Payment for Settlement Assistance Fund	263	**VI.06**	19,982,911,796	17,482,911,796
4. Other long-term assets	268		6,152,263,210	6,157,263,210
TOTAL ASSETS	**270**		**10,759,920,424,127**	**7,344,730,182,962**

INTERIM BALANCE SHEET (continued)
As at 30 Jun 2014

RESOURCES	Code	Notes	30 Jun 2014	31 December 2013
A. LIABILITIES	**300**		**5,666,026,901,631**	**2,349,140,314,319**
I. Current liabilities	**310**		**5,666,026,901,631**	**2,349,140,314,319**
1. Short-term borrowings	311	**VI.17**	528,002,481,468	358,961,041,321
2. Payables to suppliers	312		2,504,509,694	154,925,130
3. Advanced from customers	313	**VI.12**	70,870,900,417	150,871,433,750
4. Statutory obligations	314	**VI.14**	73,321,784,197	33,517,176,697
5. Payables to employees	315		2,757,374,881	19,681,720,419
6. Accrued expenses	316	**VI.11**	31,502,407,391	11,787,063,789
7. Interal payables	317		-	-
8. Other short-term payables	319	**VI.13**	2,586,143,822,149	538,843,734,476
9. Payables to securities trading activities	320	**VI.18**	1,904,637,490,243	1,133,324,320,442
10. Dividend, principle and interest payables	321		360,963,024,151	11,152,796,929
11. Payables to securities issuers	322		606,457,160	605,427,160
12. Bonus and welfare fund	323		104,676,453,518	89,950,440,876
13. Government Bonds trading	327		-	-
14. Short-term unearned revenue	328		40,196,362	290,233,330
15. Provision for short-term payables	329		-	-
			-	-
II. Non-current liabilities	**330**		**-**	**-**
1. Long-term payables to sellers	331		-	-
2. Long-term internal payables	332		-	-
3. Other long-term payables	333		-	-
4. Long-term loans	334		-	-
5. Deferred income tax payables	335		-	-
6. Provisions for termination allowance	336		-	-
7. Provisions for Long-term payables	337		-	-
8. Long-term unearned revenue	338		-	-
9. Science and technology development fund	339		-	-
10. Provision for investors' compensation	359		-	-
B. EQUITY	**400**		**5,093,893,522,496**	**4,995,589,868,643**
I. Owners' equity	**410**	**VI.15**	**5,093,893,522,496**	**4,995,589,868,643**
1. Charterd capital	411		3,537,949,420,000	3,537,949,420,000
2. Share premium	412		344,944,356,378	344,944,356,378
3. Other owners' capital	413		-	-
4. Treasury shares	414		(89,246,317,760)	(89,246,317,760)
5. Differences upon assets revaluation	415		-	-
6. Foreign exchange differences reserve	416		-	-
7. Investment and development fund	417		-	-
8. Financial and statutory reserves	418		372,998,887,930	335,813,119,252
9. Other funds belonging to owners' equity	419		-	-
10. Undistributed earnings	420		927,247,175,948	866,129,290,773
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**10,759,920,424,127**	**7,344,730,182,962**

INTERIM BALANCE SHEET (continued)
As at 30 Jun 2014

INTERIM OFF BALANCE SHEET ITEMS

Currency: VND

ITEMS	Code	30-Jun-14	31-Dec-13
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**	**13,612,928,480,000**	**12,849,119,240,000**
6.1. Tradable securities	***007***	***11,365,368,110,000***	***11,254,258,750,000***
6.1.1. Tradable securities of custody members	008	112,299,060,000	186,493,870,000
6.1.2. Tradable securities of local investors	009	9,955,252,190,000	9,605,439,350,000
6.1.3. Tradable securities of foreign investors	010	1,297,816,860,000	1,462,325,530,000
6.1.4. Tradable securities of other entities	011	**-**	**-**
6.2. Temporarily untradable securities	012	***208,917,390,000***	***174,383,220,000***
6.2.1. Temporarily untradable securities of custody members	013	-	-
6.2.2. Temporarily untradable securities local investors	014	199,046,590,000	173,838,220,000
6.2.3. Temporarily untradable securities foreign investors	015	9,870,800,000	545,000,000
6.2.4. Temporarily untradable securities of other entities	016	**-**	**-**
6.3. Mortgaged securities	017	***1,471,565,170,000***	***865,812,190,000***
6.3.1. Mortgaged securities of custody members	018	**-**	**-**
6.3.2. Mortgaged securities of local investors	019	1,471,565,170,000	865,812,190,000
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***	***548,548,050,000***	***545,665,500,000***
6.5.1. Securities awaiting for settlement of custody customers	028	5,428,000,000	1,340,000,000
6.5.2. Securities awaiting for settlement of local investors	029	539,823,150,000	530,836,300,000
6.5.3. Securities awaiting for settlement of foreign investors	030	3,296,900,000	13,489,200,000
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***	***18,529,760,000***	***8,999,580,000***
6.7.1. Securities awaiting for trading of custody customers	038	-	**1,570,000**
6.7.2. Securities awaiting for trading of local investors	039	18,273,270,000	8,718,520,000
6.7.3. Securities awaiting for trading of foreign investors	040	256,490,000	279,490,000
6.7.4. Securities awaiting for trading of other entities	041	**-**	**-**

INTERIM BALANCE SHEET (continued)
As at 30 Jun 2014

INTERIM OFF BALANCE SHEET ITEMS (continued)

ITEMS	Code	30-Jun-14	31-Dec-12
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**	**1,205,345,140,000**	**860,405,510,000**
In which:			
7.1. Tradable securities	***051***	***1,023,026,570,000***	***761,941,870,000***
7.1.1. Tradable securities of custody members	052	14,431,420,000	7,220,450,000
7.1.2. Tradable securities of local investors	053	855,885,500,000	685,919,900,000
7.1.3. Tradable securities of foreign investors	054	152,709,650,000	68,801,520,000
7.1.4. Tradable securities of other entities	055	-	-
7.2. Temporarily untradable securities	***056***	***148,800,330,000***	***64,922,200,000***
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	60,377,350,000	63,922,200,000
7.2.3. Temporarily untradable securities foreign investors	059	87,422,980,000	**-**
7.2.4. Temporarily untradable securities of other entities	060	-	**-**
7.3. Mortgaged securities	***061***	***32,348,240,000***	***32,580,440,000***
7.3.1. Mortgaged securities of custody members	062	-	**-**
7.3.2. Mortgaged securities of local investors	063	32,348,240,000	32,580,440,000
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***	***1,170,000,000***	***961,000,000***
7.5.1. Securities awaiting for settlement of custody members	072	-	**-**
7.5.2. Securities awaiting for settlement of local investors	073	1,170,000,000	961,000,000
7.5.3. Securities awaiting for settlement of foreign investors	074	-	**-**
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**	**-**	**-**

Saigon Securities Incorporation

B02a-CTCK

INTERIM INCOME STATEMENT
For the three - month period ended 30 Jun 2014

Currency: VND

ITEMS	CODES	Q2		Accumulated	
		Current year	Prior year	Current year	Prior year
1	2	3	4	5	6
1. Revenue	**01**	**488,520,348,028**	**187,087,063,316**	**871,185,114,618**	**372,699,035,580**
In which:					
- Revenue from brokerage services	01.1	67,884,897,394	35,725,796,414	144,289,838,836	69,613,510,678
- Revenue from securities investments and capital contribution	01.2	284,306,534,211	56,933,798,325	509,089,361,575	113,207,310,158
- Revenue from securities underwriting services	01.3	-	-	-	-
- Revenue from securities underwriting agency	01.4	18,469,016	4,512,439	61,342,304	4,512,439
- Revenue from advisory services	01.5	8,811,581,115	5,627,665,887	11,065,648,720	7,737,219,148
- Revenue from securities custody services	01.6	1,251,692,735	1,649,367,617	2,595,785,755	2,764,859,691
- Revenue from entrusted auction services	01.7	-	-	-	-
- Revenue from property lease	01.8	177,885,399	180,442,272	364,518,070	358,157,159
- Other revenue	01.9	126,069,288,158	86,965,480,362	203,718,619,358	179,013,466,307
2. Deductions	**02**	-	**-**	**-**	**-**
3. Net revenue	**10**	**488,520,348,028**	**187,087,063,316**	**871,185,114,618**	**372,699,035,580**
4. Operating expenses	**11**	**192,343,655,110**	**140,216,646,342**	**270,254,269,555**	**151,416,518,458**
In which:					
Direct operating expenses	11.1	**104,802,570,916**	**121,737,232,796**	**215,079,132,311**	**241,318,867,543**
Securities provision expenses	11.2	**87,541,084,194**	**18,479,413,546**	**55,175,137,244**	**(89,902,349,085)**
5. Gross profit/(Loss) from operating activities	**20**	**296,176,692,918**	**46,870,416,974**	**600,930,845,063**	**221,282,517,122**
6. General and administrative expenses	**25**	**3,423,398,155**	**3,175,539,397**	**6,438,053,316**	**5,663,278,575**
7. Net profit/ (Loss) from operating activities	**30**	**292,753,294,763**	**43,694,877,577**	**594,492,791,747**	**215,619,238,547**
8. Other income	**31**	**1,187,459,605**	**16,640,830,851**	**2,412,997,540**	**32,923,303,140**
9. Other expenses	**32**	**2,421,969**	**66,173,311**	**3,021,988**	**66,173,311**
10. Other profit/(loss)	**40**	**1,185,037,636**	**16,574,657,540**	**2,409,975,552**	**32,857,129,829**
11. Profit/ (Loss) before tax	**50**	**293,938,332,399**	**60,269,535,117**	**596,902,767,299**	**248,476,368,376**
12. Current corporate income tax	**51**	**64,312,006,999**	**11,715,781,833**	**122,278,460,502**	**48,870,402,038**
13. Deferred corporate income tax (expense)/ income	**52**	**(7,704,701,230)**	**(2,655,978,824)**	**(7,413,064,070)**	**(107,657,794)**
14. Profit/(Loss) after tax	**60**	**237,331,026,630**	**51,209,732,108**	**482,037,370,867**	**199,713,624,132**
15. Basic earnings per share	**70**	**-**	**-**	**-**	**-**

Saigon Securities Incorporation B03a-CTCK

INTERIM CASH FLOW STATEMENT

For the six - month period ended 30 Jun 2014

Currency: VND

ITEMS	Code	Accumulated	
		Current year	Prior year
I. Cash flow from operating activities			
1. Total accounting profit before tax	***01***	***596,902,767,299***	***248,476,368,376***
2. Adjustments for			
Depreciation	02	5,950,511,581	8,963,552,124
Provisions	03	55,175,137,244	(89,902,349,085)
Unrealised foreign exchange gain/loss	04	-	-
Gain/(loss) from investing activities	05	(164,381,478,322)	(41,870,054,035)
Interest expenses	06	2,167,415,785	2,502,111,246
3. Operating income befor changes in working capital	***08***	***495,814,353,587***	***128,169,628,626***
(Increase)/decrease in receivables	09	(341,961,034,501)	16,744,280,048
(Increase)/decrease in inventories	10	(1,822,667,519,444)	7,555,151,970
Increase/(decrease) in payables	11	2,740,587,159,167	1,150,999,324,847
(Increase)/decrease prepaid expenses	12	(3,498,461,995)	4,034,008,891
Interest paid	13	(2,247,131,941)	(2,997,398,689)
Coporate incom tax paid	14	(83,852,020,126)	(46,975,539,557)
Other gains from operating activities	15	27,000,000	-
Other payments from operating activities	16	(26,024,204,300)	(13,430,732,080)
Net cash flow provided by operating activities	***20***	***956,178,140,447***	***1,244,098,724,056***
II. Cash flow from investing activities			
1. Purchase of fixed assets	21	(2,724,673,036)	(7,185,524,420)
2. Gains from fixed assets disposal	22	1,000,000	918,181,818
3. Loan note issue, debt instrument purchase of other entities	23	-	(61,530,000,000)
4. Loan collections and sale of debt instruments	24	303,194,472,326	70,218,106,711
5. Payments for invesment in other entities	25	(16,041,550,850)	(71,159,574,870)
6. Collections from investments in other entities	26	199,893,223,000	58,801,226,000
7. Interest, dividends, and distributed profit	27	63,631,233,274	55,155,158,679
Net cash flows from/(used) in investing activities	***30***	***547,953,704,714***	***45,217,573,918***
III. Cash flow from financing activities			
1. Proceeds from issuing shares, capital contribution	31	-	15,854,880,000
2. Capital repayments to shareholders, payments for treasury shares	32	-	(131,760)
3. Proceeds from loan	33	4,097,549,175,426	1,070,467,231,968
4. Loan repayments	34	(3,928,507,735,279)	(1,428,195,253,045)
5. Payments for finance leases	35	-	-
6. Dividends paid to shareholders	36	(64,299,000)	(8,360,000)
Net cash flows from / (used in) financial activities	***40***	***168,977,141,147***	***(341,881,632,837)***
Net cash flow in the period	**50**	**1,673,108,986,308**	**947,434,665,137**
Cash and cash equivalents at the beginning of the period	**60**	**1,511,653,564,168**	**1,712,297,012,483**
Affects of foreign exchange rate differences	61	-	-
Cash and cash equivalents at the end of the period	**70**	**3,184,762,550,476**	**2,659,731,677,620**

MOVEMENTS IN OWNERS' EQUITY

For the six - month period ended 30 Jun 2014

Currency: VND

ITEMS - for the six - month period ended 30 Jun 2014	Opening balance	Increase	Decrease	Ending balance
1. Chartered capital	3,537,949,420,000	-	-	3,537,949,420,000
2. Share premium	344,944,356,378	-	-	344,944,356,378
3. Other owners' capital	-	-	-	-
4. Treasury shares	(89,246,317,760)	-	-	(89,246,317,760)
5. Asset revaluation reserve	-	-	-	-
6. Foreign exchange differences reserve	-	-	-	-
7. Invesment 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	866,129,290,773	482,037,370,867	420,919,485,692	927,247,175,948
				-
TOTAL	**4,995,589,868,643**	**519,223,139,545**	**420,919,485,692**	**5,093,893,522,496**

ITEMS - for the six - month period ended 30 Jun 2013				
1. Chartered capital	3,526,117,420,000	11,832,000,000	-	3,537,949,420,000
2. Share premium	340,921,476,378	4,022,880,000	-	344,944,356,378
3. Other owners' capital	-	-	-	-
4. Treasury shares	(89,246,186,000)	(131,760)	-	(89,246,317,760)
5. Asset revaluation reserve	-	-	-	-
6. Foreign exchange differences reserve	-	-	-	-
7. Invesment and development fund	-	-	-	-
8. Financial reserve fund	289,383,181,436	46,429,937,816	-	335,813,119,252
9. Other funds belonging to owners' equity	-	-	-	-
10. Undistributed earnings	921,016,945,812	199,713,624,132	426,745,341,810	693,985,228,134
TOTAL	**4,988,192,837,626**	**261,998,310,188**	**426,745,341,810**	**4,823,445,806,004**