SSI Securities Corporation

2nd Quarter of 2022 consolidated financial statements

30 June 2022

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 June 2022

Code	*ITEMS*	*Notes*	*Ending balance VND*	*Opening balance VND*
100	**A. CURRENT ASSETS**		**38,842,013,253,064**	**46,539,595,154,345**
110	***I. Financial assets***		***38,695,637,322,592***	***46,464,265,826,322***
111	1. Cash and cash equivalents	5	238,480,153,762	1,114,235,031,501
111.1	*1.1 Cash*		*170,377,249,653*	*474,197,771,229*
111.2	*1.2 Cash equivalents*		*68,102,904,109*	*640,037,260,272*
112	2. Financial assets at fair value through profit or loss (FVTPL)	7.1	17,487,710,420,824	12,023,091,791,637
113	3. Held-to-maturity (HTM) investments	7.3	5,478,684,999,943	7,834,159,908,363
114	4. Loans	7.4	14,723,785,288,602	23,697,887,241,454
115	5. Available-for-sale (AFS) financial assets	7.2	293,958,830,235	271,579,547,769
116	6. Provision for impairment of financial assets and mortgage assets	8	(62,341,411,113)	(62,328,696,315)
117	7. Receivables	9	298,320,863,618	527,729,518,187
117.1	*7.1 Receivables from disposal of financial assets*		*236,886,101,408*	*521,353,505,084*
117.2	*7.2 Receivables and accruals from dividend and interest income of financial assets*		*61,434,762,210*	*6,376,013,103*
117.4	*7.2.1 Accruals for undue dividend and interest income*		*61,434,762,210*	*6,376,013,103*
118	8. Advances to suppliers	9	196,782,615,281	1,256,037,254,114
119	9. Receivables from services provided by the Company	9	45,511,671,431	34,796,454,030
122	10. Other receivables	9	236,167,815,474	9,744,607,323
129	11. Provision for impairment of receivables	9	(241,423,925,465)	(242,666,831,741)
130	***II. Other current assets***	***10***	***146,375,930,472***	***75,329,328,023***
131	1. Advances		23,838,002,984	11,989,717,067
132	2. Tools and supplies		4,827,202,154	3,314,801,546
133	3. Short-term prepaid expenses		68,910,363,908	53,559,486,327
134	4. Short-term deposits, collaterals and pledges		4,477,974,650	3,832,647,350
135	5. Value added tax deducted		159,995,842	-
136	6. Taxes and State receivables		-	597,877,333
137	7. Other current assets		44,162,390,934	2,034,798,400

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 June 2022

Code	*ITEMS*	*Notes*	*Ending balance VND*	*Opening balance VND*
200	**B. NON-CURRENT ASSETS**		**4,429,679,041,588**	**4,253,461,407,737**
210	***I. Long-term financial assets***		***3,778,053,703,363***	***3,689,345,130,340***
212	1. Long-term investments	11	3,778,053,703,363	3,689,345,130,340
212.1	*1.1. HTM investments*		*3,177,754,285,281*	*3,086,855,720,098*
212.3	*1.2. Investment in joint ventures and associates*		*600,299,418,082*	*602,489,410,242*
220	***II. Fixed assets***		***214,799,404,251***	***188,965,446,921***
221	1. Tangible fixed assets	12	142,442,129,032	135,989,246,335
222	*1.1. Cost*		*310,571,696,194*	*296,700,537,203*
223a	*1.2. Accumulated depreciation*		*(168,129,567,162)*	*(160,711,290,868)*
227	2. Intangible fixed assets	13	72,357,275,219	52,976,200,586
228	*2.1. Cost*		*194,570,812,993*	*161,432,772,500*
229a	*2.2. Accumulated amortisation*		*(122,213,537,774)*	*(108,456,571,914)*
230	***III. Investment properties***	***14***	***266,292,545,752***	***233,184,318,475***
231	1. Cost		360,525,584,255	320,664,842,428
232a	2. Accumulated depreciation		(94,233,038,503)	(87,480,523,953)
240	***IV. Construction in progress***	***15***	***33,721,768,170***	***34,927,073,550***
250	***V. Other long-term assets***		***136,811,620,052***	***107,039,438,451***
251	1. Long-term deposits, collaterals and pledges		32,846,658,166	32,586,638,490
252	2. Long-term prepaid expenses	16	39,279,629,596	24,502,030,428
253	3. Deferred income tax assets	17	29,685,332,290	14,950,769,533
254	4. Payment for Settlement Assistance Fund	18	20,000,000,000	20,000,000,000
255	5. Other long-term assets		15,000,000,000	15,000,000,000
260	***VI. Provision for impairment of long-term assets***		***-***	***-***
270	**TOTAL ASSETS**		**43,271,692,294,652**	**50,793,056,562,082**

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 June 2022

Code	*ITEMS*	*Notes*	*Ending balance VND*	*Opening balance VND*
300	**C. LIABILITIES**		**28,904,944,223,517**	**36,572,973,831,934**
310	***I. Current liabilities***		***28,844,816,614,746***	***36,479,184,836,620***
311	1. Short-term borrowings and financial leases	20	25,754,560,879,629	31,120,908,370,195
312	*1.1. Short-term borrowings*		*25,754,560,879,629*	*31,120,908,370,195*
318	2. Payables for securities trading activities	21	26,567,993,840	180,055,643,711
320	3. Short-term trade payables	22	24,951,768,327	22,249,743,964
321	4. Short-term advance from customers		12,636,925,923	6,200,501,681
322	5. Statutory obligation	23	179,922,332,415	352,627,769,284
323	6. Payables to employees		99,223,649,447	138,381,185,157
324	7. Employee benefits		953,867,103	302,986,427
325	8. Short-term accrued expenses	24	65,193,523,213	97,740,561,623
327	9. Short-term unearned revenue		3,185,113,794	1,525,471,313
328	10. Short-term deposits received		1,340,995,000	1,214,760,000
329	11. Other short-term payables	26	2,347,695,650,166	4,312,036,356,149
331	12. Bonus and welfare fund	25	328,583,915,889	245,941,487,116
340	***II. Non-current liabilities***		***60,127,608,771***	***93,788,995,314***
351	1. Long-term unearned revenue	27	52,687,159,357	52,787,159,357
356	2. Deferred income tax payable	17	7,440,449,414	41,001,835,957
400	**D. OWNERS' EQUITY**	**28**	**14,366,748,071,135**	**14,220,082,730,148**
410	***I. Owners' equity***		***14,366,748,071,135***	***14,220,082,730,148***
411	1. Share capital		10,745,814,729,735	10,642,685,440,635
411.1	*1.1. Capital contribution*		*9,947,500,220,000*	*9,847,500,220,000*
411.1a	*a. Ordinary shares*		*9,947,500,220,000*	*9,847,500,220,000*
411.2	*1.2. Share premium*		*817,392,997,644*	*817,169,133,373*
411.5	*1.3. Treasury shares*		*(19,078,487,909)*	*(21,983,912,738)*
412	2. Difference from revaluation of assets at fair value	39	(3,793,033,106)	(3,793,033,106)
413	3. Foreign exchange rate differences		40,624,642,072	33,624,236,089
414	4. Charter capital supplementary reserve		61,252,419,507	61,252,419,507
415	5. Operational risk and financial reserve		-	495,932,169,472
417	6. Undistributed profit		3,378,793,168,412	2,927,812,985,141
417.1	*6.1. Realized profit*	*28.1*	*3,421,803,197,300*	*2,798,808,974,439*
417.2	*6.2. Unrealized profit*	*28.1*	*(43,010,028,888)*	*129,004,010,702*
418	7. Non-controlling interests		144,056,144,515	62,568,512,410
420	***II. Other sources and funds***		**-**	**-**
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**43,271,692,294,652**	**50,793,056,562,082**

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 June 2022

OFF-BALANCE SHEET ITEMS

Code	*ITEMS*	*Notes*	*Ending balance*	*Opening balance*
	A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS			
004	Bad debts written off (VND)		5,513,835,807	5,513,835,807
005	Foreign currencies			
	USD		*2,682,627.24*	*4,228,999.65*
	EUR		*109.66*	*112.41*
	GBP		*115.89*	*118.64*
006	Outstanding shares (number of shares)		992,760,231	982,343,473
007	Treasury shares (number of shares)		1,989,791	2,406,549
008	Financial assets listed/registered for trading at Vietnam Securities Depository of the Company (VND)		421,037,700,000	640,190,290,000
009	Non-traded financial assets deposited at Vietnam Securities Depository of the Company (VND)		13,357,610,000	20,480,520,000
010	Awaiting financial assets of the Company (VND)		9,329,000,000	21,549,000,000
012	Financial assets which have not been deposited at Vietnam Securities Depository of the Company (VND)		7,373,866,850,000	6,413,271,510,000
013	Entitled financial assets of the Company (VND)		7,335,630,000	1,006,880,000
014	Covered warrant (number of covered warrants quantity)		583,600	173,131,400
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS			
021	Financial assets listed/registered for trading at Vietnam Securities Depository of investors (VND)		81,444,091,430,000	78,192,708,630,000
021.1	*Unrestricted financial assets*		*63,814,950,904,000*	*63,676,892,129,000*
021.2	*Restricted financial assets*		*1,972,101,640,000*	*1,164,444,740,000*
021.3	*Mortgaged financial assets*		*14,440,886,250,000*	*11,559,652,470,000*
021.4	*Blocked financial assets*		*254,305,710,000*	*269,126,600,000*
021.5	*Financial assets awaiting for settlement*		*961,846,926,000*	*1,522,592,691,000*

OFF-BALANCE SHEET ITEMS (continued)

Code	*ITEMS*	*Notes*	*Ending balance VND*	*Opening balance VND*
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)			
022	Non-traded financial assets deposited at Vietnam Securities Depository ("VSD") of investors		905,190,930,000	569,783,120,000
022.1	*Unrestricted and non-traded financial assets deposited at VSD*		*853,567,930,000*	*518,015,120,000*
022.2	*Restricted and non-traded financial assets deposited at VSD*		*51,623,000,000*	*51,623,000,000*
022.4	*Blocked and non-traded financial assets deposited at VSD*		*-*	*145,000,000*
023	Awaiting financial assets of investors		866,590,688,000	1,595,243,646,000
024b	Financial assets which have not been deposited at VSD of investors		30,397,730,000	23,585,470,000
025	Entitled financial assets of investors		3,153,265,040,000	1,812,141,070,000
026	Investors' deposits		5,764,459,229,356	7,246,465,212,655
027	Investors' deposits for securities trading activities managed by the Company		4,965,617,349,677	6,473,319,613,124
027.1	Investors' deposits at VSD		779,605,383,370	744,150,173,589
028	Investors' synthesizing deposits for securities trading activities		16,013,687,512	17,818,952,433
030	Deposits of securities issuers		3,222,808,797	11,176,473,509
031	Payables to investors - investors' deposits for securities trading activities managed by the Company		5,745,222,733,047	7,217,469,786,713
031.1	*Payables to domestic investors – investors' deposits for securities trading activities managed by the Company*		*5,126,055,657,226*	*6,285,272,187,678*
031.2	*Payables to foreign investors – investors' deposits for securities trading activities managed by the Company*		*619,167,075,821*	*932,197,599,035*

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 June 2022

OFF-BALANCE SHEET ITEMS (continued)

Code	*ITEMS*	*Notes*	*Ending balance VND*	*Opening balance VND*
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS (continued)			
032	Payables to securities issuers		105,000	1,926,199,000
034	Dividend, bond principal and interest payables		3,222,703,797	9,250,274,509

Ms. Nguyen Thi Hai Anh	Ms. Hoang Thi Minh Thuy	Mr. Nguyen Hong Nam
Preparer	Chief Accountant	Chief Executive Officer

Ho Chi Minh City, Vietnam
29 July 2022

2nd QUARTER OF 2022 CONSOLIDATED INCOME STATEMENT
for the period ended 30 June 2022

Code	ITEMS	Notes	2nd Quarter		Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
	I. OPERATING INCOME					
01	1. Gain from financial assets at fair value through profit or loss (FVTPL)		427,355,468,834	594,579,551,041	1,052,752,589,533	1,194,716,899,858
01.1	*1.1 Gain from disposal of financial assets at FVTPL*	*29.1*	*216,894,967,463*	*359,730,539,639*	*574,639,679,756*	*754,491,887,201*
01.2	*1.2 Gain from revaluation of financial assets at FVTPL*	*29.2*	*8,194,086,217*	*46,840,683,031*	*70,365,696,054*	*111,731,333,409*
01.3	*1.3 Dividend, interest income from financial assets at FVTPL*	*29.4*	*166,191,958,148*	*134,863,024,430*	*344,149,100,165*	*257,310,920,123*
01.4	*1.4 Gain from revaluation of outstanding covered warrant payables*	*29.3*	*36,074,457,006*	*53,145,303,941*	*63,598,113,558*	*71,182,759,125*
02	2. Gain from held-to-maturity (HTM) investments	29.4	123,403,390,964	157,539,454,479	253,858,210,195	329,038,576,564
03	3. Gain from loans and receivables	29.4	482,973,641,867	337,960,307,642	1,049,402,948,633	583,540,257,514
04	4. Gain from available-for-sale (AFS) financial assets	29.4	2,609,491,226	-	2,609,491,226	-
06	5. Revenue from brokerage services		449,430,423,696	623,266,154,850	1,048,879,001,016	1,059,810,150,473
07	6. Revenue from underwriting and issuance agency services		9,521,545,454	2,960,000,000	29,668,545,454	15,101,818,182
08	7. Revenue from securities investment advisory services		3,953,645,285	3,919,997,093	7,306,242,123	6,152,913,423
09	8. Revenue from securities custodian services		9,415,062,884	8,186,662,523	18,527,864,586	17,028,809,906
10	9. Revenue from financial advisory services		27,195,609,819	6,544,142,618	31,636,711,576	7,497,042,618
11	10. Revenue from other operating activities	31	93,227,641,325	31,233,645,471	142,004,085,908	58,883,129,244
20	**Total operating revenue**		**1,629,085,921,354**	**1,766,189,915,717**	**3,636,645,690,250**	**3,271,769,597,782**

2nd QUARTER OF 2022 CONSOLIDATED INCOME STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	2nd Quarter		Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
	II. OPERATING EXPENSES					
21	1. Loss from financial assets at fair value through profit or loss (FVTPL)		276,246,170,756	305,529,006,243	598,622,126,257	689,679,258,154
21.1	*1.1 Loss from disposal of financial assets at FVTPL*	*29.1*	*180,154,833,567*	*217,499,296,206*	*297,690,927,738*	*505,770,423,393*
21.2	*1.2 Loss from revaluation of financial assets at FVTPL*	*29.2*	*95,084,101,689*	*84,739,581,777*	*130,109,466,667*	*143,894,123,421*
21.3	*1.3 Transaction costs of acquisition of financial assets at FVTPL*		*1,007,235,500*	*1,140,227,950*	*2,118,982,326*	*2,613,607,604*
21.4	*1.4 Loss from revaluation of outstanding covered warrant payables*	*29.3*	-	*2,149,900,310*	*168,702,749,526*	*37,401,103,736*
23	2. Loss and difference from revaluation of AFS financial assets arising from reclassification		-	-	-	929,243,500
24	3. Provision/ (reversal of provision) expenses for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans	30	(1,219,960,095)	479,031,587	(1,230,191,478)	(9,510,328,800)
26	4. Expenses for proprietary trading activities		7,901,082,202	7,598,870,464	27,425,987,188	14,229,227,064
27	5. Expenses for brokerage services	32	332,489,541,962	369,791,692,573	720,607,263,354	627,051,102,549
28	6. Expenses for underwriting and issuance agency services	32	1,962,389,497	2,080,356,891	6,315,869,444	11,426,507,686
29	7. Expenses for securities investment advisory services	32	5,055,256,532	5,541,798,579	10,069,799,488	10,241,384,608
30	8. Expenses for securities custodian services	32	10,660,717,771	9,715,822,994	20,870,206,810	19,127,275,594
31	9. Expenses for financial advisory services	32	7,486,635,362	7,624,521,017	9,809,146,819	9,238,082,466
32	10. Other operating expenses	32, 33	54,591,813,500	37,210,395,341	118,970,909,711	68,759,686,591
40	**Total operating expenses**		**695,173,647,487**	**745,571,495,689**	**1,511,461,117,593**	**1,441,171,439,412**

2nd QUARTER OF 2022 CONSOLIDATED INCOME STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	2nd Quarter		Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
	III. FINANCE INCOME					
41	1. Realized and unrealized gain from changes in foreign exchange rates		(9,188,585,719)	5,142,498,731	26,273,600,160	8,158,764,907
42	2. Dividend, interest income from demand deposits		5,013,633,940	4,435,137,974	10,338,984,223	8,839,179,019
44	3. Other investment incomes (Share of profit in associates…)		2,395,553,354	9,716,344,332	22,054,121,103	14,270,874,654
50	**Total finance income**	**34**	**(1,779,398,425)**	**19,293,981,037**	**58,666,705,486**	**31,268,818,580**
	IV. FINANCE EXPENSES					
51	1. Realized and unrealized loss from changes in foreign exchange rates		49,437,560,991	3,218,311,377	76,609,794,065	17,041,691,350
52	2. Borrowing costs		278,747,346,918	229,591,683,137	542,635,136,433	451,599,011,632
55	3. Other finance expenses		14,249,394,207	7,507,226,301	24,744,618,824	14,613,046,825
60	**Total finance expenses**	**35**	**342,434,302,116**	**240,317,220,815**	**643,989,549,322**	**483,253,749,807**
61	**V. SELLING EXPENSES**		**-**	**-**	**-**	**-**
62	**VI. GENERAL AND ADMINISTRATIVE EXPENSES**	**36**	**69,115,043,816**	**67,089,627,260**	**136,290,484,513**	**116,916,995,545**
70	**VII. OPERATING PROFIT**		**520,583,529,510**	**732,505,552,990**	**1,403,571,244,308**	**1,261,696,231,598**

2nd QUARTER OF 2022 CONSOLIDATED INCOME STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	2nd Quarter		Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
	VIII. OTHER INCOME AND EXPENSES					
71	Other income		1,985,544,037	972,927,581	2,412,356,108	1,850,054,002
72	Other expenses		54,472,359	498,731	181,394,553	499,301
80	**Total other operating profit**	**37**	**1,931,071,678**	**972,428,850**	**2,230,961,555**	**1,849,554,701**
90	**IX. PROFIT BEFORE TAX**		**522,514,601,188**	**733,477,981,840**	**1,405,802,205,863**	**1,263,545,786,299**
91	Realized profit		617,794,045,135	717,447,582,666	1,610,440,170,263	1,288,351,914,051
92	Unrealized profit		(95,279,443,947)	16,030,399,174	(204,637,964,400)	(24,806,127,752)
100	**X. CORPORATE INCOME TAX (CIT) EXPENSES**	**38**	**101,339,975,627**	**142,670,470,138**	**278,372,914,583**	**248,999,511,233**
100.1	Current CIT expense	38.1	108,460,245,439	156,946,200,028	326,668,863,883	264,945,711,442
100.2	Deferred CIT (income)/expense	38.2	(7,120,269,812)	(14,275,729,890)	(48,295,949,300)	(15,946,200,209)
200	**XI. PROFIT AFTER TAX**		**421,174,625,561**	**590,807,511,702**	**1,127,429,291,280**	**1,014,546,275,066**
201	1. Profit after tax attributable to the Parent Company's owners		422,105,757,033	591,169,332,288	1,128,641,659,175	1,015,295,956,180
203	2. Profit after tax attributable to non-controlling interest		(931,131,472)	(361,820,586)	(1,212,367,895)	(749,681,114)

2nd QUARTER OF 2022 CONSOLIDATED INCOME STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	2nd Quarter		Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
300	**XII. OTHER COMPREHENSIVE INCOME AFTER TAX**					
301	1. Gain/(loss) from revaluation of AFS financial assets	39	-	-	-	929,243,500
400	**TOTAL COMPREHENSIVE INCOME**		**-**	**-**	**-**	**929,243,500**

Ms. Nguyen Thi Hai Anh	Ms. Hoang Thi Minh Thuy	Mr. Nguyen Hong Nam
Preparer	Chief Accountant	Chief Executive Officer
Ho Chi Minh City, Vietnam		
29 July 2022		

2nd QUARTER OF 2022 CONSOLIDATED CASH FLOW STATEMENT
for the period ended 30 June 2022

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Profit before tax**		**1,405,802,205,863**	**1,263,545,786,299**
02	**2. Adjustments for:**		**(914,242,531,974)**	**(620,953,327,889)**
03	Depreciation and amortization expense		42,796,448,331	29,006,980,862
04	Provisions		(1,242,906,276)	(9,229,051,077)
05	Unrealized (gain)/loss from exchange rate difference		39,789,557,819	26,424,993,129
06	Interest expenses		542,635,136,433	451,599,011,632
07	Gain from investment activities		(145,086,548,026)	(278,332,848,394)
08	Accrued interest income		(1,395,486,861,616)	(839,719,497,421)
09	Other adjustments		2,352,641,361	(702,916,620)
10	**3. Increase in non-monetary expenses**		**306,019,930,991**	**181,943,192,934**
11	Loss from revaluation of financial assets at FVTPL and outstanding covered warrant payables		298,812,216,193	181,295,227,157
13	(Reversal of provision)/ Loss from impairment of loans		12,714,798	(281,277,723)
14	Loss from revaluation of AFS financial assets arising from reclassification		-	929,243,500
17	Other loss		7,195,000,000	-
18	**4. Decrease in non-monetary income**		**(165,079,709,612)**	**(214,184,637,945)**
19	Gain from revaluation of financial assets at FVTPL and outstanding covered warrant payables		(133,963,809,612)	(182,914,092,534)
21	Other gains		(31,115,900,000)	(31,270,545,411)
30	**Operating profit before changes in working capital**		**632,499,895,268**	**610,351,013,399**
31	(Increase)/decrease in financial assets at FVTPL		(5,517,627,399,800)	551,450,929,036
32	(Increase)/decrease in HTM investments		(1,048,489,761,924)	(197,622,981,819)
33	(Increase)/decrease in loans		8,974,101,952,852	(6,932,753,357,376)
34	(Increase)/decrease in AFS financial assets		(22,379,282,466)	(79,810,464,693)
35	(Increase)/decrease in receivables from disposal of financial assets		284,467,403,676	37,465,722,177
37	(Increase)/decrease in receivables from services provided by the Company		(10,646,269,229)	3,822,580,364
39	(Increase)/decrease in other receivables		819,745,477,721	(131,754,605,217)
40	(Increase)/decrease in other assets		(55,488,279,059)	98,040,403,507
41	Increase/(decrease) in payable expenses (excluding interest expenses)		(5,796,259,914)	24,130,597,217
42	(Increase)/decrease prepaid expenses		(30,095,876,422)	(9,275,429,525)
43	Current income tax paid		(438,410,204,957)	(162,551,610,670)
44	Interest expenses paid		(569,387,535,662)	(483,693,652,935)
46	Increase/(decrease) in trade payables		7,350,093,491	10,842,048,424
47	Increase/(decrease) in employees' benefits		650,880,676	112,395,500
48	Increase/(decrease) in statutory obligations		(60,540,637,331)	43,143,535,838
49	Increase/(decrease) in payables to employees		(39,157,875,606)	(13,209,635,492)
51	Increase/(decrease) in other payables, covered warrant payables		(3,216,181,571,331)	729,497,377,042
52	Other receipts from operating activities		1,340,866,612,508	821,571,012,091
	- *Interest received*		*1,340,428,112,508*	*820,100,742,361*
	- *Other receipts*		*438,500,000*	*1,470,269,730*
53	Other payments for operating activities		(105,390,423,711)	(73,455,401,204)
60	**Net cash flows from/ (used in) operating activities**		**940,090,938,780**	**(5,153,699,524,336)**

2nd QUARTER OF 2022 CONSOLIDATED CASH FLOW STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year VND
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
61	Purchase and construction of fixed assets, investment properties and other long-term assets		(89,760,056,592)	(44,045,500,559)
62	Proceeds from disposal and sale of fixed assets, investment properties and other long-term assets		32,781,818	512,636,363
63	Cash payments for investment in subsidiaries, associates, joint ventures and other investments		(250,000,000,000)	(2,102,929,700,000)
64	Cash receipt from capital withdrawal from subsidiaries, associates, joint ventures and other investments		3,640,327,500,000	2,600,000,000,000
65	Dividends and interest from long-term investments received		69,216,876,721	257,721,048,567
70	**Net cash flow from/ (used in) investing activities**		**3,369,817,101,947**	**711,258,484,371**
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
71	Cash receipt from issuance of shares, or capital contributed by shareholders		104,460,000,000	90,540,000,000
	Cash receipt from capital contributed by non-controlling shareholders		82,700,000,000	-
72	Repayment of capital contributed by shareholders, repurchase of issued shares		(1,330,710,900)	(459,447,500)
73	Drawdown of borrowings		168,943,961,783,522	78,482,029,542,341
73.2	- *Other borrowings*		*168,943,961,783,522*	*78,482,029,542,341*
74	Repayment of borrowings		(174,315,370,874,088)	(74,249,108,419,523)
74.3	- *Other borrowings*		*(174,315,370,874,088)*	*(74,249,108,419,523)*
76	Dividends, profit distributed to shareholders		(83,117,000)	(486,980,000)
80	**Net cash flow from/(used in) financing activities**		**(5,185,662,918,466)**	**4,322,514,695,318**

2nd QUARTER OF 2022 CONSOLIDATED CASH FLOW STATEMENT (continued)
for the period ended 30 June 2022

Code	ITEMS	Notes	Accumulated	
			Current year VND	Previous year VND
90	**NET INCREASE/(DECREASE) IN CASH DURING THE PERIOD**		**(875,754,877,739)**	**(119,926,344,647)**
101	**CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR**	**5**	**1,114,235,031,501**	**363,251,901,483**
101.1	Cash		475,673,815,170	232,339,764,230
101.2	Cash equivalents		640,037,260,272	131,280,693,756
102	Foreign exchange rate differences		(1,476,043,941)	(368,556,503)
103	**CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD**	**5**	**238,480,153,762**	**243,325,556,836**
103.1	Cash		168,024,608,292	194,972,363,867
103.2	Cash equivalents		68,102,904,109	49,056,109,589
104	Foreign exchange rate differences		2,352,641,361	(702,916,620)

2nd QUARTER OF 2022 CONSOLIDATED CASH FLOW STATEMENT (continued)
for the period ended 30 June 2022

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE CUSTOMERS

Code	*ITEMS*	*Notes*	*Accumulated*	
			Current year VND	*Previous year VND*
	I. Cash flows from brokerage and trust activities of the customers			
01	1. Cash receipts from disposal of brokerage securities of customers		251,550,317,794,763	246,081,554,819,169
02	2. Cash payments for acquisition of brokerage securities of customers		(250,530,401,464,263)	(253,245,603,892,191)
07	3. Cash receipts for settlement of securities transactions of customers		335,355,152,109,438	241,805,795,261,332
07.1	4. Investors' deposit at VSD (increase/(decrease))		35,455,209,781	295,466,075,500
08	5. Cash payment for securities transactions of customers		(337,624,716,589,273)	(231,846,177,326,794)
09	6. Cash payments for custodian fees of customers		(15,581,728,308)	(14,265,936,014)
12	7. Cash receipt from securities issuers		2,225,526,809,950	2,328,261,877,300
13	8. Cash payment to securities issuers		(2,477,758,125,387)	(2,233,066,888,907)
20	**Net increase/(decrease) in cash during the period**		**(1,482,005,983,299)**	**3,171,963,989,395**
30	**II. Cash and cash equivalents of customers at the beginning of the year**		**7,246,465,212,655**	**4,812,384,222,934**
31	Cash at banks at the beginning of the year:		7,246,465,212,655	4,812,384,222,934
32	- Investors' deposits managed by the Company for securities trading activities		7,217,469,786,713	4,780,374,009,760
33	- Investors' synthesizing deposits for securities trading activities		17,818,952,433	19,711,153,662
35	- Deposits of securities issuers		11,176,473,509	12,299,059,512

2nd QUARTER OF 2022 CONSOLIDATED CASH FLOW STATEMENT (continued)
for the period ended 30 June 2022

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

Code	*ITEMS*	*Notes*	*Accumulated*	
			Current year VND	*Previous year VND*
40	**III. Cash and cash equivalents of the customers at the end of the period (40 = 20 + 30)**		**5,764,459,229,356**	**7,984,348,212,329**
41	Cash at banks at the end of the period:		5,764,459,229,356	7,984,348,212,329
42	- Investors' deposits managed by the Company for securities trading activities		5,745,222,733,047	7,805,699,315,013
43	- Investors' synthesizing deposits for securities trading activities		16,013,687,512	15,273,052,175
45	- Deposits of securities issuers		3,222,808,797	163,375,845,141

Ms. Nguyen Thi Hai Anh	Ms. Hoang Thi Minh Thuy	Mr. Nguyen Hong Nam
Preparer	Chief Accountant	Chief Executive Officer

Ho Chi Minh City, Vietnam
29 July 2022

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY
for the period ended 30 June 2022

ITEMS	Notes	Beginning balance		Increase/(decrease)				Ending balance	
		01 January 2021	01 January 2022	Previous period		Current period		30 June 2021	30 June 2022
				Increase	(Decrease)	Increase	(Decrease)		
		VND	VND	VND	VND	VND	VND	VND	VND
A	B	1	2	3	4	5	6	7	8
I. CHANGES IN OWNERS' EQUITY									
1. Share capital		6,138,044,019,034	10,642,685,440,635	1,340,031,839,188	(99,951,286,688)	98,893,153,371	4,236,135,729	7,378,124,571,534	10,745,814,729,735
1.1. Ordinary share	*28.2*	*6,029,456,130,000*	*9,847,500,220,000*	*543,594,910,000*	-	*100,000,000,000*	-	*6,573,051,040,000*	*9,947,500,220,000*
1.2. Share premium		*29,470,756,034*	*817,169,133,373*	*796,896,376,688*	-	*223,864,271*	-	*826,367,132,722*	*817,392,997,644*
1.3. Convertible bond - Equity component		*113,779,095,785*	-	-	*(113,779,095,785)*	-	-	-	-
1.4. Treasury share		*(34,661,962,785)*	*(21,983,912,738)*	*(459,447,500)*	*13,827,809,097*	*(1,330,710,900)*	*4,236,135,729*	*(21,293,601,188)*	*(19,078,487,909)*
2. Charter capital supplementary reserve		522,187,344,649	61,252,419,507	58,252,419,507		-	-	580,439,764,156	61,252,419,507
3. Operational risk and financial reserve		437,679,749,965	495,932,169,472	58,252,419,507		-	(495,932,169,472)	495,932,169,472	-
4. Difference from revaluation of financial assets at fair value		(4,722,276,606)	(3,793,033,106)	929,243,500	-		-	(3,793,033,106)	(3,793,033,106)
5. Foreign exchange rate differences		39,377,296,810	33,624,236,089		(1,685,949,122)	7,000,405,983		37,691,347,688	40,624,642,072
6. Undistributed profit		2,676,816,162,826	2,927,812,985,141	1,213,853,243,805	(1,041,878,041,856)	1,954,887,034,985	(1,503,906,851,714)	2,848,791,364,774	3,378,793,168,412
6.1. Realized profit	*28.1*	*2,660,148,273,194*	*2,798,808,974,439*	*1,026,534,734,624*	*(844,258,781,072)*	*1,802,545,751,219*	*(1,179,551,528,358)*	*2,842,424,226,746*	*3,421,803,197,299*
6.2. Unrealized profit	*28.1*	*16,667,889,632*	*129,004,010,702*	*187,318,509,181*	*(197,619,260,785)*	*152,341,283,766*	*(324,355,323,356)*	*6,367,138,028*	*(43,010,028,888)*
7. Non-controlling interest		63,414,755,641	62,568,512,410		(749,681,114)	82,700,000,000	(1,212,367,895)	62,665,074,527	144,056,144,515
TOTAL		**9,872,797,052,319**	**14,220,082,730,148**	**2,671,319,165,507**	**(1,144,264,958,780)**	**2,143,480,594,339**	**(1,996,815,253,352)**	**11,399,851,259,045**	**14,366,748,071,135**

2nd QUARTER OF 2022 CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY (continued)
for the period ended 30 June 2022

Items	*Notes*	*Beginning balance*		*Increase/(Decrease)*				*Ending balance*	
		01 January 2021	*01 January 2022*	*Previous period*		*Current period*		*30 June 2021*	*30 June 2022*
				Increase	*(Decrease)*	*Increase*	*(Decrease)*		
		VND	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*
A	*B*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*
II. OTHER COMPREHENSIVE INCOME									
1. Gain/ (loss) from revaluation of AFS financial assets	39	(4,722,276,606)	(3,793,033,106)	929,243,500	-	-	-	(3,793,033,106)	(3,793,033,106)
TOTAL		**(4,722,276,606)**	**(3,793,033,106)**	**929,243,500**	**-**	**-**	**-**	**(3,793,033,106)**	**(3,793,033,106)**

Ms. Nguyen Thi Hai Anh
Preparer

Ms. Hoang Thi Minh Thuy
Chief Accountant

Mr. Nguyen Hong Nam
Chief Executive Officer

Ho Chi Minh City, Vietnam
29 July 2022