



PHU HUNG SECURITIES CORPORATION

3rd Floor, CR3-03A, 109 Ton Dat Tien, Tan Phu Ward, District 7, HCMC, VN



FINANCIAL STATEMENT

QUARTER II/ 2018



STATEMENT OF FINANCIAL POSITION

At 30 Jun 2018

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A	B	C	1	2
ASSETS				
A. CURRENT ASSETS (100 = 110 + 130)	100		964,212,177,135	1,137,755,632,931
I. Financial assets (110 = 111 → 129)	110		962,129,938,147	1,136,363,968,529
1. Cash and cash equivalents	111	A.5.1	99,464,379,827	301,221,015,331
1.1. Cash	111.1		389,585,306	180,489,473,202
1.2. Cash equivalents	111.2		99,074,794,521	120,731,542,129
2. Financial assets recognized through profit or loss (FVTPL)	112	5.3.1	2,302,998,231	4,829,518,551
3. Held-to-maturity investments (HTM)	113	5.3.2	80,000,000,000	80,000,000,000
4. Loans	114	5.3.3	761,070,693,425	708,217,046,434
5. Available-for-sale financial assets (AFS)	115		-	-
6. Provision for diminution in value of financial assets and collateral	116	A.5.5	(4,581,840,958)	(3,536,656,255)
7. Receivables	117	A.5.4	18,657,425,299	15,979,061,795
7.1. Receivables from selling financial assets	117.1		-	-
7.2. Receivables and accrued dividends, interest financial assets	117.2		18,657,425,299	15,979,061,795
7.2.1. Dividend and interest receivables at due date	117.3		-	-
7.2.2. Accrued dividends and interest not to the date of receipt	117.4		18,657,425,299	15,979,061,795
8. Prepayments to suppliers	118		1,119,495,719	434,451,817
9. Receivables from services provided by securities company	119	A.5.4	659,675,948	25,888,315,551
10. Intercompany receivables	120		-	-
11. Receivables from securities trading errors	121		-	-
12. Other receivables	122	A.5.4	12,804,206,886	12,801,556,362
13. Provision for diminution in value of receivables (*)	129	A.5.5	(9,367,096,230)	(9,470,341,057)
II. Other current assets (130 = 131 → 139)	130		2,082,238,988	1,391,664,402
1. Advance	131		219,000,000	162,100,000
2. Office supplies and tools	132		-	-
3. Short-term prepayments	133	A.5.8	1,863,238,988	1,229,564,402
4. Pledge, mortgage, escrow, collateral	134		-	-
5. VAT deductibles	135		-	-
6. Taxes and other receivables from State Treasury	136		-	-
7. Other current assets	137		-	-
8. Traded government bonds again	138		-	-
9. Provision for diminution in value of other current assets	139		-	-
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	200		17,913,244,221	15,150,904,321
I. Long-term Financial assets	210		-	-
1. Long-term receivables	211		-	-
2. Investments	212		-	-
2.1. Held-to-maturity investments (HTM)	212.1	5.3.2	-	-
2.2. Investments in subsidiaries	212.2		-	-
2.3. Investments in joint ventures, affiliate	212.3		-	-
2.4. Other long-term investments	212.4		-	-
3. Allowance for diminution in the value of long-term financial assets	213		-	-
II. Fixed assets	220		8,267,553,292	7,341,791,154
1. Tangible fixed assets	221	A.5.6	4,275,819,998	2,812,693,243
- Cost	222		23,952,571,530	22,081,352,730
- Accumulated depreciation	223a		(19,676,751,532)	(19,268,659,487)
- Revaluation at fair value	223b		-	-
2. Financial lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226a		-	-
- Revaluation at fair value	226b		-	-

3. Intangible fixed assets	227	A.5.7	3,991,733,294	4,529,097,911
- Cost	228		8,161,659,400	8,161,659,400
- Accumulated depreciation	229a		(4,169,926,106)	(3,632,561,489)
- Revaluation at fair value	229b		-	-
III. Investment properties	230		-	-
- Cost	231		-	-
- Accumulated depreciation	232a		-	-
- Revaluation at fair value	232b		-	-
IV. Construction in progress	240		-	-
V. Other long-term assets	250		9,645,690,929	7,809,113,167
1. Pledge, mortgage, deposit, collateral	251		1,833,850,964	1,765,122,924
2. Long-term prepayments	252	A.5.8	3,347,723,897	3,989,840,965
3. Deferred tax asset	253		-	-
4. Deposits at Payment Support Fund	254	A.5.9	4,464,116,068	2,054,149,278
5. Other long-term assets	255		-	-
VI. Provision for diminution in value of long-term assets	260		-	-
TOTAL ASSETS (270 = 100 + 200)	270		982,125,421,356	1,152,906,537,252
C. LIABILITIES (300 = 310 + 340)	300		455,541,080,977	644,492,785,816
I. Current liabilities	310		455,191,120,560	644,152,348,316
1. Short-term borrowings & finance lease liabilities	311		376,512,588,782	556,826,000,000
1.1. Short-term borrowings	312	A.5.10	376,512,588,782	556,826,000,000
1.2. Short-term finance lease liabilities	313		-	-
2. Short-term financial asset borrowings	314		-	-
3. Short-term convertible bonds - debt component	315		-	-
4. Short-term issued bonds	316		-	-
5. Loans Payment Support Fund	317		-	-
6. Payable for securities trading activities	318	A.5.11	69,550,308,845	75,601,100,181
7. Payable for financial assets trading errors	319		-	-
8. Short-term suppliers payables	320		62,263,379	61,780,156
9. Short-term advances from customers	321		20,000,000	78,012,000
10. Taxes and payables to government budget	322	A.5.12	1,232,490,648	1,370,630,535
11. Payables to employees	323		3,205,000	915,000
12. The deductions for employee benefits	324		375,668,373	376,555,573
13. Short-term accrued expenses	325	A.5.13	7,109,646,566	9,381,035,712
14. Short-term intercompany payables	326		-	-
15. Short-term unearned revenues	327		154,545,453	-
16. Short-term deposit, collateral	328		-	-
17. Other short-term payables	329	A.5.14	170,403,514	456,319,159
18. Provisions for short-term payables	330		-	-
19. Bonus and welfare fund	331		-	-
20. Traded government bonds again	332		-	-
II. Long-term liabilities	340		349,960,417	340,437,500
1. Long-term borrowings & finance lease liabilities	341		-	-
1.1. Long-term borrowings	342		-	-
1.2. Long-term finance lease liabilities	343		-	-
2. Long-term financial asset borrowings	344		-	-
3. Long-term convertible bonds - debt component	345		-	-
4. Long-term issued bonds	346		-	-
5. Long-term suppliers payables	347		-	-
6. Long-term advances from customers	348		-	-
7. Long-term accrued expenses	349		-	-
8. Long-term intercompany payables	350		-	-
9. Long-term unearned revenues	351		-	-
10. Long-term deposit, collateral	352		-	-
11. Other long-term payables	353		-	-
12. Provision for long-term payables	354		349,960,417	340,437,500
13. Investor protection fund	355		-	-
14. Deferred income tax payables	356		-	-
15. Science and technology development fund	357		-	-

D. OWNER'S EQUITY (400 = 410 + 420)	400		526,584,340,379	508,413,751,436
I. Owner's equity	410		526,584,340,379	508,413,751,436
1. Share capital	411		499,998,815,000	499,998,815,000
1.1. Contributed capital	411.1		500,000,000,000	320,000,000,000
a. Ordinary shares	411.1a		500,000,000,000	320,000,000,000
b. Preference shares	411.1b		-	-
1.2. Share premium	411.2		-	-
1.3. Convertible bonds options - Capital component	411.3		-	-
1.4. Other capital	411.4		-	180,000,000,000
1.5. Treasury shares (*)	411.5		(1,185,000)	(1,185,000)
2. Difference from revaluation of assets at fair value	412		-	-
3. Foreign exchange rates difference	413		-	-
4. Charter capital reserves	414		-	-
5. Fund for financial reserve and operating risk	415		-	-
6. Other equity funds	416		-	-
7. Undistributed profit/ loss	417	A.5.15	26,585,525,379	8,414,936,436
7.1. Profit/ loss made	417.1		29,389,566,632	8,413,173,967
7.2. Unrealised Profit/ loss	417.2		(2,804,041,253)	1,762,469
II. Funding sources and other funds	420		-	-
TOTAL LIABILITIES & OWNER'S EQUITY (440=300+400)	440		982,125,421,356	1,152,906,537,252

Off-statement of financial position items

Items	Code	Note	Closing balance	Opening balance
A	B	C	1	2
A. ASSETS OF SECURITIES COMPANY AND ASSETS MANAGEMENT UNDER COMMITMENT				
1. Lease fixed assets	001		-	-
2. Certificate of value held under trust	002		-	-
3. Mortgage assets	003		-	-
4. Doubtful debts written off	004		-	-
5. Foreign currencies	005		-	-
6. Shares in issue	006		49,999,510	49,999,510
7. Treasury shares	007		490	490
8. Financial assets listed / registered for trading at the VSD of the Securities Company	008		618,460,000	936,340,000
9. Financial assets deposited at VSD and not yet trading of the Securities Company	009		3,790,000	3,780,000
10. Financial assets awaiting for receipt of Securities Company	010		23,000,000	339,000,000
11. Financial assets used to correct trading mistakes of Securities Company	011		-	-
12. Financial assets have not been deposited in the Securities Company's VSD	012		-	-
13. Financial assets are entitled of Securities Company	013		13,350,000	1,310,000
B. ASSETS AND PAYABLES ON ASSETS MANAGEMENT UNDER COMMITMENT TO CUSTOMERS				
1. Financial assets listed / registered for trading at the VSD of Investors	021		3,048,078,250,000	2,369,810,080,000
a. Financial asset transfer trading free	021.1		3,018,925,860,000	2,336,623,430,000
b. Financial asset transfer restrictions	021.2		3,978,420,000	8,903,740,000
c. Financial assets trading pledged	021.3		-	-
d. Financial asset freezing, seizure	021.4		72,070,000	70,000
e. Financial asset awaiting for settlement	021.5		25,101,900,000	24,282,840,000
f. Financial asset awaiting for loans	021.6		-	-
2. Financial assets deposited at VSD and not yet trading of the investor	022		43,853,320,000	46,853,320,000
a. Financial asset transfer trading free	022.1		43,076,320,000	46,283,320,000
b. Financial asset transfer restrictions	022.2		777,000,000	570,000,000
c. Financial assets trading pledged	022.3		-	-
d. Financial asset freezing, seizure	022.4		-	-
3. Financial assets awaiting for receipt of investors	023		38,418,100,000	29,309,600,000
4. Financial assets transaction error correction Investors	024.a		-	-
5. Financial assets have not been deposited in the investor's VSD	024.b		-	-
6. Financial assets are entitled of investor	025		30,010,150,000	1,626,780,000

7. Deposits of customers	026		81,296,476,944	276,481,747,714
7.1. Cash of investors about securities transaction deposits is managed by Securities Company	027		81,296,476,944	276,481,747,714
7.2. Deposit of securities trading synthetic for customers	028		-	-
7.3. Deposit of securities trading clearing and settlement	029	A.5.16	-	-
a. Deposit of securities trading clearing and settlement of domestic investors	029.1		-	-
b. Deposit of securities trading clearing and settlement of foreign investors	029.2		-	-
7.4. Deposits of the issuers	030		-	-
8. Payable for investors on securities trading deposits is managed by Securities Company	031	A.5.17	81,296,476,944	276,481,747,714
8.1. Payable for domestic investors on securities trading deposits is managed by Securities Company	031.1		75,605,728,897	270,373,377,764
8.2. Payable for foreign investors on securities trading deposits is managed by Securities Company	031.2		5,690,748,047	6,108,369,950
9. Payable for issuers	032		-	-
10. Receivables of customers on trading mistakes financial assets	033		-	-
11. Payable for customers on trading mistakes financial assets	034		-	-
12. Dividend, bond principal and interest payables	035		-	-

Prepared by



Nguyen Thi My Hanh

On behalf of Acting Chief Accountant



Nguyen Thi An Vi



Chen Chia Ken

STATEMENT OF INCOME
QUARTER II/ 2018

Unit: VND

ITEMS	Code	Note	Quarter II (This year)	Quarter II (Last year)	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2	3	4
I. Operating revenue						
1.1. Interest from financial assets recognized through profit or loss (FVTPL)	01		95,093,271	251,083,824	818,478,982	312,450,222
a. Interest from selling financial assets FVTPL	01.1	5.20.1	59,094,000	171,689,351	815,783,692	211,921,518
b. Increased difference from revaluation financial assets FVTPL	01.2	5.20.2	(17,293,992)	45,313,953	(83,817,673)	66,284,184
c. Dividend, interest arising from financial assets FVTPL	01.3	5.20.3	53,293,263	34,080,520	86,512,963	34,244,520
1.2. Interest from Held-to-maturity investments (HTM)	02	5.20.3	2,963,834,288	2,318,765,318	5,388,488,739	4,506,744,092
1.3. Interest from loans and receivables	03	5.20.3	22,885,636,789	16,660,556,502	47,483,163,098	33,850,358,820
1.4. Interest from Available-for-sale financial assets (AFS)	04		-	-	-	-
1.5. Interest from derivatives for risk prevention	05		-	-	-	-
1.6. Revenue from securities brokerage	06		11,824,848,868	11,550,421,719	26,672,714,373	20,108,777,154
1.7. Revenue from securities underwriting and issuing	07		-	-	-	-
1.8. Revenue from investment securities advisory	08		-	-	-	-
1.9. Revenue from securities custody	09		229,313,557	160,800,673	433,183,368	308,855,434
1.10. Revenue from financial advisory	10		14,318,182	170,000,000	86,147,273	187,727,273
1.11. Other operating revenues	11	5.20.4	355,234,036	280,852,506	758,252,222	404,406,133
Total Operating revenue (20 = 01 → 11)	20		38,368,278,991	31,392,480,542	81,640,428,055	59,679,319,128
II. Operating expenses						
2.1. Loss from financial assets recognized through profit or loss (FVTPL)	21		702,989,132	80,337,564	931,982,214	153,757,569
a. Loss from selling financial assets FVTPL	21.1	5.20.1	505,144,392	51,915,290	740,096,165	122,832,457
b. Decreased difference from revaluation financial assets FVTPL	21.2	5.20.2	197,844,740	28,422,274	191,886,049	30,925,112
c. Expenses purchase financial assets FVTPL	21.3		-	-	-	-
2.2. Loss from Held-to-maturity investments (HTM)	22		-	-	-	-
2.3. Loss and revaluation differences from available-for-sale financial assets (AFS) when reclassified	23		-	-	-	-
2.4. Provision expenses financial assets, handling receivable loss and financial assets impairment losses and costs borrowers.	24		52,929,493	(829,767,972)	1,045,184,703	(829,767,972)
2.5. Loss from derivatives for risk prevention	25		-	-	-	-
2.6. Expenses for securities dealings	26		282,052,909	226,763,711	472,989,746	446,278,382
2.7. Expenses for securities brokerage	27	B.5.22	14,286,487,968	12,831,201,233	28,688,032,742	23,449,188,547
2.8. Expenses for securities underwriting and issuing	28		-	-	-	-
2.9. Expenses for investment securities advisory	29		-	-	-	-
2.10. Expenses for securities custody	30	B.5.22	384,487,229	203,144,514	749,251,210	394,476,677
2.11. Expense for financial advisory	31	B.5.22	294,437,862	354,155,301	458,754,950	657,980,233
2.12. Expenses for other services	32		(103,244,827)	(3,111,704)	(103,244,827)	(3,111,704)
Total Operating expenses (40 = 21 → 32)	40		15,900,139,766	12,862,722,647	32,242,950,738	24,268,801,732
III. Revenues from financial operating						
3.1. Interest from the change in exchange rates have made and unrealized	41	B.5.21	35,016,638	-	142,533,503	652,432,753
3.2. Revenue, accrued dividends, interest on bank deposits is not fixed	42	B.5.21	(14,928,493)	64,087,598	361,116,636	109,702,802
3.3. Interest from selling, disposal investments in subsidiaries, joint ventures, affiliate	43		-	-	-	-
3.4. Other revenue from financial operating	44		-	-	-	-
Total revenue from financial operating (50 = 41 → 44)	50		20,088,145	64,087,598	503,650,139	762,135,555
IV. Financial expenses						
4.1. Loss from the change in exchange rates have made and unrealized	51		2,534,021,642	132,933,925	3,637,690,297	1,563,000,405
4.2. Interest expenses on loans	52	B.5.23	5,619,810,736	5,665,736,778	12,142,014,667	11,253,176,795
4.3. Loss from selling, disposal investments in subsidiaries, joint ventures, affiliate	53		-	-	-	-
4.4. Provision expenses from long-term investments financial	54		-	-	-	-
4.5. Other financial expenses	55		-	-	-	-
Total financial expenses (60 = 51 → 55)	60		8,153,832,378	5,798,670,703	15,779,704,964	12,816,177,200
V. Expenses of sales	61		-	-	-	-
VI. General and administration expenses	62	B.5.24	8,722,146,546	7,753,392,563	15,954,743,503	16,146,291,278
VII. Net operating profit/(loss) (70= 20+50-40-60-61-62)	70		5,612,248,446	5,041,782,227	18,166,678,989	7,210,184,473

ITEMS	Code	Note	Quarter II (This year)	Quarter II (Last year)	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2	3	4
VIII. Other income and expenses						
8.1. Other income	71		89,555	252,763,903	3,909,954	456,535,755
8.2. Other expenses	72		-	108,730,138	-	108,730,138
Total Other Operating (80= 71-72)	80		89,555	144,033,765	3,909,954	347,805,617
IX. Profit/(loss) before tax (90=70 + 80)	90		5,612,338,001	5,185,815,992	18,170,588,943	7,557,990,090
9.1. Profit made	91		7,798,076,733	4,649,924,313	20,976,392,665	8,178,631,018
9.2. Unrealised Profit	92		(2,185,738,732)	535,891,679	(2,805,803,722)	(620,640,928)
X. Income tax expense	100		-	-	-	-
10.1. Income tax expense - current	100.1		-	-	-	-
10.2. Income tax expense - deferred	100.2		-	-	-	-
XI. Net profit/(loss) after tax (200 = 90 - 100)	200		5,612,338,001	5,185,815,992	18,170,588,943	7,557,990,090
XII. Other comprehensive profit/(loss) after tax	300					
12.1. Profit/(loss) from revaluation of Available-for-sale financial assets (AFS)	301		-	-	-	-
12.2. Profit/(loss) from the change in exchange rates of operations in foreign countries	302		-	-	-	-
12.3. Profit/(loss) from revaluation of fixed assets at fair value	303		-	-	-	-
12.4. Profit/(loss) from other comprehensive	304		-	-	-	-
Total comprehensive profit/(loss)	400		-	-	-	-
XIII. Earnings per share	500					
13.1. Basic earnings per share (VND/1 stock)	501		112	162	363	236
13.2. Diluted earnings per share (VND/1 stock)	502		-	-	-	-

Prepared by



Nguyen Thi My Hanh

On behalf of Acting Chief Accountant



Nguyen Thi An Vi



STATEMENT OF CASH FLOWS

(Indirect method)

QUARTER II/ 2018

Unit: VND

Items	Code	Note	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. (Loss)/profit before tax	01		18,170,588,943	7,557,990,090
2. Adjustments for :	02		13,881,147,701	11,705,395,598
- Depreciation and amortisation	03		945,456,662	850,638,095
- Provisions	04		941,939,876	(832,879,676)
- (- Profit) or (+ loss) from foreign exchange rate difference unrealized	05		2,530,100,000	656,000,000
- Loan interest expenses	06		12,142,014,667	11,253,176,795
- Profit/ loss from operating investment	07		-	(20,545,455)
- Accrued interest	08		(2,678,363,504)	(200,994,161)
- Other adjustments	09		-	-
3. Increase of the non-monetary expenses	10		191,886,049	30,925,112
- Loss from financial assets revaluation recognized through profit or loss FVTPL	11		191,886,049	30,925,112
- Loss from impairment Held-to-maturity investments (HTM)	12		-	-
- Loss from impairment loans	13		-	-
- Loss and revaluation differences from available-for-sale financial assets (AFS) when reclassified	14		-	-
- Decline in the value of fixed assets	15		-	-
- Provision expense decline in the value of long-term investments	16		-	-
- Other loss	17		-	-
4. Decrease of the non-monetary revenue	18		83,817,673	(66,284,184)
- Profit from financial assets revaluation recognized through profit or loss FVTPL	19		83,817,673	(66,284,184)
- Profit from revaluation differences available-for-sale financial assets (AFS) when reclassified	20		-	-
- Gains from disposal of fixed assets	21		-	-
5. Operating profit/ loss before changes in working capital	30		32,327,440,366	19,228,026,616
- (-) Increase/ (+) decrease of financial assets recognized through profit or loss (FVTPL)	31		2,250,816,598	(3,249,285,561)
- (-) Increase/ (+) decrease of held-to-maturity investments (HTM)	32		-	-
- (-) Increase/ (+) decrease of loans	33		(52,853,646,991)	(132,159,092,870)
- (-) Increase/ (+) decrease of available-for-sale financial assets (AFS)	34		-	-
- (-) Increase/ (+) decrease receivables sale financial assets	35		-	-
- (-) Increase/ (+) decrease receivables and accrued dividends, interest financial assets	36		-	-
- (-) Increase/ (+) decrease of receivable from services provided by securities company	37		25,228,639,603	(758,057,386)
- (-) Increase/ (+) decrease transaction errors receivables financial assets	38		-	-
- (-) Increase/ (+) decrease of other receivables	39		(2,650,524)	302,355,978
- (-) Increase/ (+) decrease of other assets	40		(2,535,594,830)	(2,153,949,278)
- (+) Increase/ (-) decrease accrued expenses	41		(1,865,216,034)	66,689,439
- (-) Increase/ (+) decrease prepaid expenses	42		8,442,482	307,794,453
- (-) CIT paid to State Treasury	43		-	-
- (-) Loan interests already paid	44		(12,548,187,779)	(11,086,597,264)
- (+) Increase/ (-) decrease of payable to suppliers	45		(684,560,679)	(796,276,573)
- (+) Increase/ (-) decrease the deductions for employee benefits	46		(887,200)	212,300
- (+) Increase/ (-) decrease of taxes payable to State Treasury	47		(138,139,887)	379,349,298

- (+) Increase/ (-) decrease payables to employees	48		2,290,000	2,764,000
- (+) Increase/ (-) decrease payable for financial assets trading errors	49		-	-
- (+) Increase/ (-) decrease of other payable	50		(6,230,650,611)	62,554,617,191
- Other proceeds from operating activities	51		-	-
- Other payments for operating activities	52		-	-
<i>Net cash flows from operating activities</i>	60		(17,041,905,486)	(67,361,449,657)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for purchases, construction of fixed assets and other long-term assets	61		(1,871,218,800)	(1,991,875,000)
2. Proceeds from disposals of fixed assets and other long-term assets	62		-	20,545,455
3. Payments for investments in subsidiaries, joint ventures, affiliate	63		-	-
4. Proceeds from investments in subsidiaries, joint ventures, affiliate	64		-	-
5. Receipts of dividends, and profit shared	65		-	-
<i>Net cash flows from investing activities</i>	70		(1,871,218,800)	(1,971,329,545)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from stock issuance, capital contributions from shareholders	71		-	-
2. Payments for capital contributions, re-purchases of stocks already issued	72		-	-
3. Borrowings	73		2,141,941,768,812	2,573,114,333,213
3.1. Borrowings from Payment Support Fund	73.1		-	-
3.2. Other borrowings	73.2		2,141,941,768,812	2,573,114,333,213
4. Payments for borrowings	74		(2,324,785,280,030)	(2,514,300,537,795)
4.1. Payments for borrowings from Payment Support Fund	74.1		-	-
4.2. Payments for financial assets borrowings	74.2		-	-
4.3. Payments for other borrowings	74.3		(2,324,785,280,030)	(2,514,300,537,795)
5. Payments to financial lease	75		-	-
6. Dividends, profit paid to owners	76		-	-
<i>Net cash flows from financing activities</i>	80		(182,843,511,218)	58,813,795,418
IV. Net cash flows during the period	90		(201,756,635,504)	(10,518,983,784)
V. Cash and cash equivalents at the beginning of the period	101		301,221,015,331	103,329,171,322
- Cash	101.1		180,489,473,202	3,233,337,989
- Cash equivalents	101.2		120,731,542,129	100,095,833,333
- The effect of changes in foreign exchange rates	102		-	-
VI. Cash and cash equivalents at the end of the period	103		99,464,379,827	92,810,187,538
- Cash	103.1		389,585,306	2,286,430,230
- Cash equivalents	103.2		99,074,794,521	90,523,757,308
- The effect of changes in foreign exchange rates	104		-	-

Cash flows relating to brokerage and entrusted activities of customers

Items	Code	Note	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2
I. Cash flows relating to brokerage and entrusted activities of customers				
1. Proceeds from sale of securities brokerage for customers	01		7,429,029,444,415	5,754,300,230,000
2. Payments to purchase of securities brokerage for customers	02		(7,789,124,692,900)	(5,843,361,640,800)
3. Proceeds from sale of entrusted securities by customers	03		-	-
4. Payments to purchase of entrusted securities by customers	04		-	-
5. Proceeds from loans Payment Support Fund	05		-	-
6. Payments for loans Payment Support Fund	06		-	-
7. Deposits received to settle securities transactions of customers	07		11,027,467,379,311	8,841,896,706,423
8. Payment to settle securities transactions of customers	08		(10,862,188,118,952)	(8,740,212,670,469)
9. Deposits to entrusted activities of customers	09		-	-
10. Payment to entrusted activities of customers	10		-	-
11. Payments custody fees	11		(369,282,644)	(325,047,776)
12. Proceeds from securities trading errors	12		-	-
13. Payments to securities trading errors	13		-	-
14. Proceeds from issuers	14		-	-
15. Payments to issuers	15		-	-
<i>Net cash flows during the period</i>	20		(195,185,270,770)	12,297,577,378
II. Cash and cash equivalents at the beginning of the period of customers				
Cash in banks at the beginning of the period:	30		276,481,747,714	46,537,168,092
- Deposits of investors on securities trading is managed by Securities Company	31		276,481,747,714	46,537,168,092
Inside with term	32		-	-
- Deposit of securities trading synthetic for customers	33		-	-
- Deposit of securities trading clearing and settlement	34		-	-
- Deposits of the issuers	35		-	-
Inside with term			-	-
- Cash equivalents	36		-	-
The effect of changes in foreign exchange rates	37		-	-
III. Cash and cash equivalents at the end of the period of customers				
Cash in banks at the end of the period:	40		81,296,476,944	58,834,745,470
- Deposits of investors on securities trading is managed by Securities Company	41		81,296,476,944	58,834,745,470
Inside with term	42		-	-
- Deposit of securities trading synthetic for customers	43		-	-
- Deposit of securities trading clearing and settlement	44		-	-
- Deposits of the issuers	45		-	-
Inside with term			-	-
- Cash equivalents	46		-	-
The effect of changes in foreign exchange rates	47		-	-

Prepared by



Nguyen Thi My Hanh

On behalf of Acting Chief Accountant



Nguyen Thi An Vi

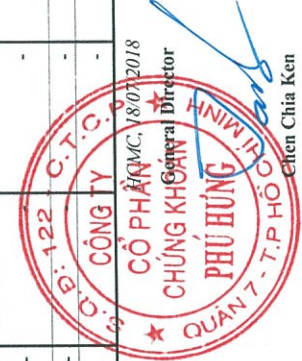


HCMC, 18/07/2018
General Director

Chen Chia Ken

Statement of Changes in Owners' Equity
QUARTER III/ 2018

Items	Note	Opening balance		Increase/Decrease				Closing balance	
		Last year	This year	Last year		This year		Last year	This year
				Increase	Decrease	Increase	Decrease		
I. Movements of Owner's equity									
1. Owner's equity		320,000,000,000	500,000,000,000	-	-	180,000,000,000	180,000,000,000	320,000,000,000	500,000,000,000
1.1. Ordinary shares		320,000,000,000	320,000,000,000	-	-	180,000,000,000	-	320,000,000,000	500,000,000,000
1.2. Preference shares		-	-	-	-	-	-	-	-
1.3. Share premium		-	-	-	-	-	-	-	-
1.4. Convertible bonds options		-	-	-	-	-	-	-	-
1.5. Other capital		-	180,000,000,000	-	-	-	180,000,000,000	-	-
2. Treasury shares (*)		(1,185,000)	(1,185,000)	-	-	-	-	(1,185,000)	(1,185,000)
3. Charter capital reserves		-	-	-	-	-	-	-	-
4. Financial reserved fund		-	-	-	-	-	-	-	-
5. Difference upon asset revaluation		-	-	-	-	-	-	-	-
6. Foreign exchange rate difference		-	-	-	-	-	-	-	-
7. Other funds		-	-	-	-	-	-	-	-
8. Undistributed profit/ loss		(8,910,852,443)	8,414,956,436	7,557,990,090	-	20,976,392,665	2,805,803,722	(1,352,862,353)	26,585,525,379
8.1. Profit/ loss made		(6,963,305,861)	8,413,173,967	6,233,631,018	-	20,976,392,665	-	(729,674,843)	29,389,566,632
8.2. Unrealised Profit/ loss		(1,947,546,582)	1,762,469	1,324,359,072	-	-	2,805,803,722	(623,187,510)	(2,804,041,253)
Total		311,087,962,557	508,413,751,436	7,557,990,090		200,976,392,665	182,805,803,722	318,645,952,647	526,584,340,379
II. Other comprehensive profit/(loss)									
1. Profit/(loss) from revaluation of Available-for-sale financial assets (AFS)		-	-	-	-	-	-	-	-
2. Profit/(loss) from revaluation at fair value		-	-	-	-	-	-	-	-
3. Profit/(loss) from the change in exchange rates of operations in foreign countries		-	-	-	-	-	-	-	-
4. Profit/(loss) from other comprehensive		-	-	-	-	-	-	-	-
Total									



On behalf of Acting Chief Accountant

(Signature)

Nguyen Thi An Vi

Prepared by

(Signature)

Nguyen Thi My Hanh

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2/2018

1. Operational characteristics

1.1. Licence to establish and operate Phu Hung Securities Corporation (the "Company") No. 122 / GP-SSC by State Securities Committee on 20 January, 2016. The Company was established on the basis of consolidating Phu Hung Securities Corporation and An Thanh Securities Joint Stock Company.

1.2. Address: 3F, CR3-03A, 109 Ton Dat Tien, Tân Phú Ward, District 7, HCMC, VN

1.3. Charter companies dated 14/04/2017.

1.4. The main features of the operating company

(a) Ownership Structure

The Company is incorporated as a joint stock company incorporated in Vietnam.

(b) Principal activities

The principal activities of the Company are to carry out securities brokerage activities, securities dealing activities, securities investment advisory, securities custody and securities underwriting.

(b) Company structure

Head Office : 3F, CR3-03A, 109 Ton Dat Tien, Tân Phú Ward, District 7, HCMC, VN
District 3 Branch : Floor 2, Phuong Nam Building, 157 Vo Thi Sau Street, Ward 6, District 3, Ho Chi Minh City.
Tan Binh Branch : Ground Floor, E-Town 2 Building, 364 Cong Hoa Street, Ward 13, Tan Binh District, Ho Chi Minh City.
Phu My Hung Transsction Office : 4F, Ground Floor, CR2-08, 109 Ton Dat Tien, Tân Phú Ward, District 7, HCMC, VN
Ha Noi Branch : Floor 3, Naforimex Building, 19 Ba Trieu, Hoàn Kiếm District, Ha Noi
Thanh Xuan Branch : Floor 5, UDIC Complex Building, N04 Hoang Dao Thuy, Trung Hoa Ward, Cau Giay Districh, Ha Noi.
Hai Phong Branch : Floor 2, 18 Tran Hung Dao Street, Hoang Van Thu Ward, Hong Bang District, Hai Phong City

As at 30 Jun 2018, the Company had 198 employees.

2. Accounting period, Accounting currency

2.1. Accounting period

- a. The annual accounting period of the Company is from 1 January to 31 December.
- b. The first financial period begins from 20 January 2016.

2.2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong ("VND").

3. Accounting Standards and Accounting System for enterprises

3.1. Adoption accounting System

Adoption accounting System based on Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210.

3.2. Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to financial reporting.

4. Significant accounting policies

4.1. Recognition of cash and cash equivalents

4.1.1. Record capital in cash :

Cash comprises cash on hand, cash in banks and cash deposits for securities transactions clearing and settlement of the Company.

Cash equivalents are short-term investments with term to maturity of not more than 3 months, which are readily convertible to known amount of cash and are subject to an insignificant risk of changes in value from the acquisition date at reporting date.

4.1.2. Methods of converting other currencies into the currency used in accounting :

Transactions in currencies other than VND during the year have been translated into VND at actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

4.2. Classification of financial assets: (FVTPL, HTM, Loans, AFS)

4.2.1 Financial assets recognized through profit / loss (FVTPL)

Financial assets are recognized through profit / loss is a financial asset satisfies one of the following conditions:

- It is considered by management as held for trading. A financial liability is considered as held for trading if:
 - it is incurred principally for the purpose of repurchasing it in the near term;
 - there is evidence of a recent pattern of short-term profit-taking; or
 - a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).
- Upon initial recognition, it is designated by the Company as financial liability at fair value through profit or loss.

4.2.2 Held-to-maturity investments (HTM)

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company has the positive intention and ability to hold to maturity, other than:

- those that the Company on initial recognition designates as financial assets at fair value through profit or loss;
- those that the Company designates as available-for-sale financial assets; and
- those that meet the definition of loans and receivables.

4.2.3 Loans

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than those:

4.2.4 Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or those are not classified as:

- loans and receivables.
- held-to-maturity investments; or
- financial assets at fair value through profit or loss;

4.3. Principles and methods of accounting recognition of the value revaluation of investments at market prices or fair value (in the absence of market value) (compliance with the current regulations of the securities laws stock) or historical cost:

Listed trading securities are stated at cost less allowance for diminution in value by reference to closing prices of securities from the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange at the latest trading date prior to the reporting date.

Trading securities registered for trading in UPCOM are stated at cost less allowance for diminution in value by reference to closing prices of securities from UPCOM at the latest trading date prior to the reporting date.

Unlisted trading securities which are actively traded on over-the-counter market (“OTC market”) are stated at cost less allowance for diminution in value by reference to the average transaction price of the latest transaction prices from three securities companies within one month prior to the reporting date.

Unlisted trading securities which are not actively traded on the OTC market are stated at cost, less any allowance for diminution in value considered necessary by the management. The management determines the allowance for diminution in value after giving consideration to cost, market conditions, current and projected operating performance and expected cash flows.

4.4. Principles and methods of accounting of receivables

Receivables from sales of financial assets and services rendered and other receivables are stated at cost less allowance for doubtful debts

The allowance for doubtful debts based on overdue status is made in accordance with Circular No. 228/2009/TT-BTC dated 7 December 2009 issued by Ministry of Finance.

For overdue debts, the management also assesses the expected recovery of the debts in determining the allowance

Allowance for doubtful debts based on the expected losses of undue debts is determined by the management after giving consideration to the recovery of these debts.

4.5. Tangible fixed assets

Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures incurred after tangible fixed assets have been put into operation, such as repairs and maintenance and overhaul costs, are normally charged to income in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditures are capitalised as an additional cost of tangible fixed assets.

Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

- leasehold improvements 5 - 7 years
- office equipment 3 - 7 years

4.6. Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software costs are amortised on a straight-line basis over 3 to 7 years.

4.7. Principles and methods of accounting for liabilities

Trade and other payables are stated at their cost.

4.8. Principles and methods of accounting corporate income tax

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the reporting date, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the reporting date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

4.9. Principles and methods of accounting recognition of equity

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity.

4.10. Principles and accounting methods recognized income and revenue

Income from financial assets recognized through profit / loss (FVTPL)

Income from financial assets recognized through profit / loss (FVTPL) are recognized in comprehensive income statement based on the difference increase between the sale price and the purchase price according to the amount of financial assets FVTPL sold is determined according to the weighted average method at the end of the trading day. Income from selling of financial assets is income made.

The difference increases due to revaluation of financial assets FVTPL according to the fair value. Earnings revaluation of financial assets FVTPL unrealized income.

Income from investments held to maturity (HTM)

As interest income on bank deposits with a term is recognized in the comprehensive income statement on an accruals basis.

Interest income from loans

As income from selling payment in advance to customers for securities trading activities and loans for margin trading are recognized in comprehensive income statement on an accruals basis.

Revenue from securities brokerage

Revenue from securities brokerage activities is recognised in the statement of income when the securities transaction of the customer has been processed.

Revenue from advisory

Revenue from advisory activities is recognised in the statement of income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to work performed.

4.11. Principles recognized revenue financial

Revenue from bank interest is not fixed is recognized in the statement of operations when the transaction was actually incurred.

Dividend income is recognised in the statement of income when the Company's right to receive dividends is established.

4.12. Principles recognized revenue expenses

Interest expense is recognised in the statement of income on an accrual basis, recorded monthly based on the loan amount, loan interest rate and the number of actual days.

5. Notes to the financial statements

A. Notes to balance sheet

A. 5.1. Cash and cash equivalents

	30/06/2018	31/12/2017
- Cash on hand	4,330,755	6,919,755
- Cash in banks	385,254,551	180,482,553,447
- Cash equivalents	99,074,794,521	120,731,542,129
	99,464,379,827	301,221,015,331

A. 5.2. Volume and value of transactions during the period

	Volume of transactions during quarter 2/2018	Value of transactions during quarter 2/2018
a) The Company		
- Shares	451,000	17,303,356,500
	451,000	17,303,356,500
b) Investors/customers		
- Shares	324,142,422	6,777,450,143,840
- Others	424,510	7,037,931,900
	324,566,932	6,784,488,075,740

A. 5.3. The type of financial assets

5.3.1 Financial assets recognized through profit or loss (FVTPL):

	30/06/2018		31/12/2017	
	Book value	Fair value	Book value	Fair value
Listed shares	2,497,085,741	2,298,044,488	4,747,772,739	4,824,435,208
Unlisted shares	4,953,743	4,953,743	5,083,343	5,083,343
	2,502,039,484	2,302,998,231	4,752,856,082	4,829,518,551

5.3.2 Held-to-maturity investments (HTM)

	30/06/2018	31/12/2017
Term deposits more than 3 months to 1 year	80,000,000,000	80,000,000,000
	80,000,000,000	80,000,000,000

5.3.3 Loans and receivables

	30/06/2018		31/12/2017	
	Book value	Fair value	Book value	Fair value
Margin loans	751,157,266,982	-	649,902,666,879	-
Receivables from selling advances to customers	9,913,426,443	-	58,314,379,555	-
	761,070,693,425	-	708,217,046,434	-

5.3.4 The changes of investments due to revaluation at the market prices or book value (for investment without market value) at the end of the period.

The changes of market value or the value of the type financial assets

No.	Items	30/06/2018				Revaluation value
		The purchase price	Market value	Revaluation differences		
				Increase	Decrease	
A	B	1	2	3	4	5=(1+3-4)
I	FVTPL					
1	Listed shares	2,497,085,741	2,298,044,488	6,008,759	205,050,012	2,298,044,488
2	Unlisted shares	4,953,743	-	-	-	4,953,743
II	HTM					
1	Term deposits more than 3 months	80,000,000,000	-	-	-	80,000,000,000
III	Loans and receivables					
1	Loans	761,070,693,425	-	-	-	761,070,693,425

A. 5.4. Receivables	30/06/2018	31/12/2017
- Receivables and accrued dividends, interest financial assets	18,657,425,299	15,979,061,795
- Receivable from securities trading activities	659,675,948	25,888,315,551
<i>Receivable from securities custody</i>	<i>312,522,615</i>	<i>284,816,865</i>
<i>Receivable from securities brokerage</i>	<i>73,453,486</i>	<i>128,391,453</i>
<i>Other receivable from securities trading activities</i>	<i>273,699,847</i>	<i>25,475,107,233</i>
- Other receivable	12,804,206,886	12,801,556,362
	<u>32,121,308,133</u>	<u>54,668,933,708</u>

A. 5.5. Provision for diminution in value of collateral and doubtful debts

	30/06/2018	31/12/2017
Opening balance	13,006,997,312	12,216,372,335
Increase in provision during the period	1,292,862,863	1,048,337,257
Reversal of provision during the period	(350,922,987)	(257,712,280)
Allowance utilized during the period	-	-
Closing balance	<u>13,948,937,188</u>	<u>13,006,997,312</u>

A. 5.6. Tangible fixed assets

Items	30/06/2018		
	Buildings and structures	Office equipment	Total
Cost			
Opening balance	1,734,108,818	20,347,243,912	22,081,352,730
- Additions	-	1,871,218,800	1,871,218,800
Closing balance	<u>1,734,108,818</u>	<u>22,218,462,712</u>	<u>23,952,571,530</u>
Accumulated depreciation			
Opening balance	1,669,241,566	17,599,417,921	19,268,659,487
- Charge for the period	64,867,252	343,224,793	408,092,045
Closing balance	<u>1,734,108,818</u>	<u>17,942,642,714</u>	<u>19,676,751,532</u>
Net book value			
Opening balance	64,867,252	2,747,825,991	2,812,693,243
Closing balance	<u>-</u>	<u>4,275,819,998</u>	<u>4,275,819,998</u>

Included in the cost of tangible fixed assets were assets costing VND18,547,264,870 which were fully depreciated as of 30 Jun 2018, but which are still in active use.

A. 5.7. Intangible fixed assets

Items	30/06/2018
	Software
Cost	
Opening balance	8,161,659,400
Closing balance	<u>8,161,659,400</u>
Accumulated depreciation	
Opening balance	3,632,561,489
- Charge for the period	537,364,617
Closing balance	<u>4,169,926,106</u>
Net book value	
Opening balance	4,529,097,911
Closing balance	<u>3,991,733,294</u>

Included in the cost of intangible fixed assets were assets costing VND1,305,495,000 which were fully depreciated as of 30 Jun 2018, but which are still in active use.

A. 5.8. Prepaid expenses

a. Short-term prepayments	30/06/2018	31/12/2017
Prepaid expenses for software	833,561,009	299,397,372
Prepaid rental fees	286,903,388	165,180,201
Other prepayments	742,774,591	764,986,829
	1,863,238,988	1,229,564,402

b. Long-term prepayments

	30/06/2018	31/12/2017
Tools and instruments	1,672,962,968	1,447,933,138
Other prepayments	1,674,760,929	2,541,907,827
	3,347,723,897	3,989,840,965

A. 5.9. Deposits at Payment Support Fund

	30/06/2018	31/12/2017
Opening balance	2,054,149,278	120,000,000
Deposits made during the period	2,303,606,256	1,928,127,666
Interest income during the period	106,360,534	6,021,612
	4,464,116,068	2,054,149,278

A. 5.10. Borrowings

	30/06/2018	31/12/2017
Short-term borrowings (*)	373,907,588,782	556,751,100,000
Foreign exchange differences	2,605,000,000	74,900,000
	376,512,588,782	556,826,000,000

(*) Detailed object:

Name	Interest rate	Opening balance	Receipts	Payments	Closing balance
Joint Stock Commercial Bank for Investment and Development of Vietnam	7.8%	-	1,051,816,768,812	1,051,736,680,030	80,088,782
Orient Commercial Joint Stock Bank	6.4%~8.3%	8,100,000,000	217,800,000,000	225,900,000,000	-
Indovina Bank	7%	50,000,000,000	114,000,000,000	143,000,000,000	21,000,000,000
Mega Bank - HCM Branch	5%~5.2%	-	60,000,000,000	60,000,000,000	-
Mega International Commercial Bank Co.,LTD.	3.2%	24,987,600,000	-	24,987,600,000	-
First Commercial Bank	7.0%	-	50,000,000,000	40,000,000,000	10,000,000,000
CTBC Bank	7.0%	10,000,000,000	60,000,000,000	70,000,000,000	-
Cathay United Bank - Chu Lai Branch	5.5%	50,000,000,000	66,500,000,000	116,500,000,000	-
Cathay United Bank - Taiwan	3.4%~3.6%		114,025,000,000		114,025,000,000
Chang Hwa Commercial Bank	3.4%~3.6%		114,025,000,000		114,025,000,000
Shanghai Bank- Dong Nai Branch	5.9%~8%	20,000,000,000	20,000,000,000	40,000,000,000	-
Shanghai Bank- Hong Kong Branch	3.56%~4.51%	102,422,500,000	102,395,000,000	159,187,500,000	45,630,000,000
Yuanta Commercial Bank Co., Ltd.	3.7%~4.6%	68,104,000,000	22,850,000,000	90,954,000,000	-
E.SUN Bank - Dong Nai Branch	6.2%~6.5%	30,000,000,000	53,000,000,000	83,000,000,000	-
Entie Commercial Bank	3.9%~4.6%	68,137,000,000	45,530,000,000	79,519,500,000	34,147,500,000
SinoPac Bank	5.1%~5.3%	20,000,000,000	20,000,000,000	40,000,000,000	-
Fubon Bank	3.57%~6.55%		30,000,000,000	30,000,000,000	-
CX Technology (Vietnam) Corporation	8.5%	70,000,000,000	-	70,000,000,000	-
Phu Lap Investment Consultant Company Limited	8.7%	35,000,000,000	-	-	35,000,000,000
Total		556,751,100,000	2,141,941,768,812	2,324,785,280,030	373,907,588,782

A. 5.11. Accounts payable for securities trading activities

	30/06/2018	31/12/2017
Clearing and settlement of securities transactions	24,308,380,500	1,476,090,000
Settlements of securities transactions by customers	44,745,087,300	73,965,882,900
Other payables	496,841,045	159,127,281
	69,550,308,845	75,601,100,181

A. 5.12. Taxes payable to State Treasury

	30/06/2018	31/12/2017
Personal income tax	1,232,490,648	1,368,175,990
Output VAT	-	2,454,545
	1,232,490,648	1,370,630,535

A. 5.13. Accrued expenses	30/06/2018	31/12/2017
Employee costs	3,560,792,596	5,568,818,001
Interest expense	822,160,826	1,228,333,938
Securities transactions fees	819,082,160	868,926,342
Consulting fees	92,561,660	143,892,575
Others	1,815,049,324	1,571,064,856
	7,109,646,566	9,381,035,712
A. 5.14. Other payables	30/06/2018	31/12/2017
Payables to customers	2,337,355	2,337,355
Other payables	168,066,159	453,981,804
	170,403,514	456,319,159
A. 5.15. Undistributed profit/ (loss)	30/06/2018	31/12/2017
Profit/ (loss) made	29,389,566,632	8,413,173,967
Unrealised Profit/ (loss)	(2,804,041,253)	1,762,469
	26,585,525,379	8,414,936,436
A. 5.16. Deposits of customers	30/06/2018	31/12/2017
1. Deposits of investors about securities transaction deposits is managed by Securities Company	81,296,476,944	276,481,747,714
<i>1.1 Deposits of domestic investors about securities transaction deposits is managed by Securities Company</i>	<i>75,605,728,897</i>	<i>270,373,377,764</i>
<i>1.2 Deposits of foreign investors about securities transaction deposits is managed by Securities Company</i>	<i>5,690,748,047</i>	<i>6,108,369,950</i>
	81,296,476,944	276,481,747,714
A. 5.17. Payable for investors	30/06/2018	31/12/2017
1. Payable for investors - Deposits of investors about securities transaction deposits is managed by Securities Company	81,296,476,944	276,481,747,714
<i>1.1. Domestic investors</i>	<i>75,605,728,897</i>	<i>270,373,377,764</i>
<i>1.2. Foreign investors</i>	<i>5,690,748,047</i>	<i>6,108,369,950</i>
	81,296,476,944	276,481,747,714
A. 5.18. Payable of investors about securities trading activities	30/06/2018	31/12/2017
1. Payable brokerage fees	73,453,486	128,391,453
2. Payable custody fees	312,522,615	284,816,865
3. Other payable	74,219,847	66,333
	460,195,948	413,274,651
A. 5.19. Payable of investors about loans	30/06/2018	31/12/2017
1. Payable margin	766,093,186,630	662,709,306,809
1.1. Payable original margin	751,157,266,982	649,902,666,879
<i>a. Payable original margin of domestic investors</i>	<i>751,157,266,982</i>	<i>649,902,666,879</i>
<i>b. Payable original margin of foreign investors</i>	-	-
1.2. Payable interest margin	14,935,919,648	12,806,639,930
<i>a. Payable interest margin of domestic investors</i>	<i>14,935,919,648</i>	<i>12,806,639,930</i>
<i>b. Payable interest margin of foreign investors</i>	-	-
2. Payable selling advances	9,913,426,443	58,314,379,555
2.1. Payable original selling advances	9,913,426,443	58,314,379,555
<i>a. Payable original selling advances of domestic investors</i>	<i>9,913,426,443</i>	<i>58,314,379,555</i>
<i>b. Payable original selling advances of foreign investors</i>	-	-
	776,006,613,073	721,023,686,364

B. NOTES OF STATEMENT OF INCOME

B 5.20. INCOME

5.20.1. Interest/ loss from selling financial assets

No.	Items	Quantity	Selling price	Total	Cost prices the weighted average of the end of trading day	Interest/ loss from selling financial assets	Accumulated Interest/ loss from selling financial assets
A	B	1	2	3=1*2	4	5=3-4	6
1	Listed shares	218,020	41,932	9,141,982,000	9,588,032,392	(446,050,392)	75,687,527
	Total	218,020		9,141,982,000	9,588,032,392	(446,050,392)	75,687,527

5.20.2. Revaluation differences financial assets

No.	Items	The purchase price	Market price or fair value	Revaluation differences of this period	Revaluation differences previous period	Adjustment in the accounting books of this period
A	B	C	D	E=D-C	F	G=E-F
I	Loji FVTPL					
1	Listed shares	2,497,085,741	2,298,044,488	(199,041,253)	76,662,469	(275,703,722)
2	Unlisted shares	4,953,743	4,953,743	-	-	-
	Total	2,502,039,484	2,302,998,231	(199,041,253)	76,662,469	(275,703,722)

5.20.3. Dividends and interest arising from financial assets FVTPL, HTM, AFS

	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Dividends	53,293,263	34,080,520	86,512,963	34,244,520
Interest from term deposits at banks	2,963,834,288	2,318,765,318	5,388,488,739	4,506,744,092
Interest from loans	22,885,636,789	16,660,556,502	47,483,163,098	33,850,358,820
	25,902,764,340	19,013,402,340	52,958,164,800	38,391,347,432

5.20.4. Other operating revenues

	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Other operating revenues	355,234,036	280,852,506	758,252,222	404,406,133
	355,234,036	280,852,506	758,252,222	404,406,133

B 5.21. Revenues from financial operating

	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Interest from the difference in exchange rates	35,016,638	-	142,533,503	652,432,753
Interest from not fixed deposits at banks	(14,928,493)	64,087,598	361,116,636	109,702,802
	20,088,145	64,087,598	503,650,139	762,135,555

B 5.22. Operating expenses

	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Expenses for securities brokerage	14,286,487,968	12,831,201,233	28,688,032,742	23,449,188,547
Expenses for advisory	294,437,862	354,155,301	458,754,950	657,980,233
Expenses for securities custody	384,487,229	203,144,514	749,251,210	394,476,677
	14,965,413,059	13,388,501,048	29,896,038,902	24,501,645,457

B 5.23. Financial expenses

	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Interest expenses	5,619,810,736	5,665,736,778	12,142,014,667	11,253,176,795
Loss from the change in exchange rates	2,534,021,642	132,933,925	3,637,690,297	1,563,000,405
	8,153,832,378	5,798,670,703	15,779,704,964	12,816,177,200



B 5.24.General and administration expenses	Quarter 2/2018	Quarter 2/2017	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Personnel expenses	3,980,972,690	3,650,440,963	6,635,051,716	6,848,040,647
Social, Health insurance, union fee, severance allowance	401,531,500	393,920,500	790,259,000	783,246,500
Tools and supplies	235,297,345	160,722,567	431,717,102	336,018,522
Depreciation and amortisation of fixed assets	450,925,981	382,067,326	880,589,410	740,899,127
Taxes and fees	51,435,231	(3,073,058)	58,548,270	227,617,856
External services	3,160,585,235	2,821,911,017	6,298,299,012	6,296,995,817
Other expenses	441,398,564	347,403,248	860,278,993	913,472,809
	8,722,146,546	7,753,392,563	15,954,743,503	16,146,291,278

C - Significant transactions with related parties

Transaction value
Quarter 2/2018 Quarter 2/2017

Phu Lap Investment Consultant Co., Ltd

Shareholder

Borrowings	35,000,000,000	-
Interest expense	769,713,911	659,755,564
Consultant fee	14,318,182	-

CX Technology (Vietnam) Corporation

Related parties

Repayment of borrowings	-	45,000,000,000
Interest expense	-	212,500,000

Prepared by

Nguyen Thi My Hanh

On behalf of Acting Chief Accountant

Nguyen Thi An Vi



General Director
Chen Chia Ken

