

Saigon Securities Incorporation

B01 - CTCK/HN

INTERIM CONSOLIDATED COMPREHENSIVE INCOME STATEMENT (Circular No. 210/2014/TT-BTC dated 30 December 2014) For the three-month period ended 30 June 2016

Currency: VND

Code	ITEMS	Notes	Q2		Accumulated	
			Current year	Prior year (restated)	Current year	Prior year (restated)
	I. Operating revenue					
01	1. Income from financial assets at fair value through profit and loss (FVTPL)		255,904,339,515	303,469,108,444	308,373,832,268	339,205,451,494
01.1	a. Income from sale of financial assets at fair value through profit and loss		170,094,540,475	17,957,155,341	208,648,677,779	45,961,765,023
01.2	b. Increase in revaluation of financial assets at fair value through profit and loss		63,308,535,040	267,910,223,253	74,707,287,689	275,138,285,021
01.3	c. Dividends, interests from financial assets at fair value through profit and loss		22,501,264,000	17,601,729,850	25,017,866,800	18,105,401,450
02	2. Income from investments held-to-maturity (HTM)		81,327,835,558	38,711,584,413	149,889,406,981	75,715,927,223
03	3. Income from loans and receivables		107,776,391,929	69,884,315,503	206,117,310,396	139,297,554,418
04	4. Income from financial assets available-for-sale (AFS)		48,331,795,697	11,409,929,130	57,910,221,478	17,524,491,528
05	5. Income from derivatives for risk prevention		-	-	-	-
06	6. Revenue from brokerage services		91,023,320,847	70,464,015,777	171,533,204,799	132,161,437,577
07	7. Revenue from securities underwriting and securities issuance agency services		200,000,000	-	9,200,000,000	174,791,725
08	8. Revenue from securities investment advisory services		5,578,707,400	1,446,922,950	7,166,631,762	3,782,151,373
09	9. Revenue from securities custody services		2,169,411,397	1,781,076,614	4,444,803,622	3,413,395,011
10	10. Revenue from financial advisory services		1,875,272,728	6,631,279,543	17,431,093,515	13,218,596,634
11	11. Other revenue		(15,964,232,199)	18,793,416,958	13,520,681,581	29,702,913,120
20	Total Operating revenue		578,222,842,872	522,591,649,332	945,587,186,402	754,196,710,103
	II. Operating expense					
21	1. Loss from financial assets at fair value through profit and loss (FVTPL)		20,358,389,478	80,318,163,748	68,626,436,009	111,305,607,775
21.1	a. Loss from sale of financial assets at fair value through profit and loss		2,203,256,978	36,063,690,281	3,154,475,937	36,545,126,734
21.2	b. Decrease in revaluation of financial assets at fair value through profit and loss		17,880,261,303	44,254,473,467	64,992,606,328	74,760,481,041
21.3	c. Expense for trading financial assets at fair value through profit and loss		274,871,197	-	479,353,744	-
22	2. Loss from investments held-to-maturity (HTM)		-	-	-	-
23	3. Loss from financial assets available-for-sale (AFS) and difference arising from reclassification of AFS		76,201,778	-	76,201,778	-
24	4. Provision for diminution in value of financial assets, provision for doubtful debts and lending expenses		25,996,707,859	-	32,516,040,981	-

Code	ITEMS	Notes	Q2		Accumulated	
			Current year	Prior year (restated)	Current year	Prior year (restated)
25	5. Loss from derivatives for risk prevention		-	-	-	-
26	6. Expense for self-trading activities		1,152,324,173	782,230,115	1,794,656,441	1,042,685,875
27	7. Expense for brokerage services		81,165,783,312	60,377,323,669	144,794,603,689	109,537,903,235
28	8. Expense for securities underwriting and securities issuance agency services		-	-	-	-
29	9. Expense for securities investment advisory services		3,391,591,956	698,168,088	3,889,324,892	1,344,424,095
30	10. Expense for custody services		3,538,098,244	2,619,880,839	6,854,796,259	5,015,056,763
31	11. Expense for financial advisory services		1,330,034,568	3,199,719,626	11,106,244,095	5,022,707,559
32	12. Other expenses		15,138,576,927	15,974,757,597	27,661,436,962	29,885,641,900
	<i>In which: stock transaction error correction</i>		1,790,415	-	1,790,415	-
40	Total operating expense		152,147,708,295	163,970,243,682	297,319,741,106	263,154,027,202
	III. Revenue from financial activities					
41	1. Realized and unrealized gain from foreign exchange rate		62,207,844	738,622	62,347,941	738,950
42	2. Income, accrued income from dividend and deposit interest		5,511,712,028	10,041,718,516	10,442,082,613	21,611,953,102
43	3. Revenue from sale, liquidation of investments in subsidiaries, associates, and joint venture		-	62,224,695,604	-	107,833,951,555
44	4. Other revenue from investments		-	-	-	-
50	Total revenue from financial activities		5,573,919,872	72,267,152,742	10,504,430,554	129,446,643,607
	IV. Expense for financial activities					
51	1. Realized and unrealized loss from foreign exchange rate		13,865,326	815,891	16,781,132	10,660,785
52	2. Interest expense		66,607,004,854	26,100,041,222	123,716,590,027	46,604,815,874
53	3. Loss from sale, liquidation of investments in subsidiaries, associates, and joint venture		-	-	-	-
54	4. Provision expense for diminution in value of long-term financial investments		-	-	-	-
55	5. Other expenses in investments		-	-	-	-
60	Total expense for financial activities		66,620,870,180	26,100,857,113	123,733,371,159	46,615,476,659
56	6. Profit/(loss) received from investments in subsidiaries, associates, joint venture		14,135,559,663	29,960,217,037	40,744,575,992	43,992,294,435
61	V. Selling expense			-	-	-
62	VI. Administrative expense		39,348,258,492	31,969,067,824	67,849,303,090	60,299,965,096
70	VII. Net profit from operating activities		339,815,485,440	402,778,850,492	507,933,777,593	557,566,179,188
	VIII. Other income and expense					
71	1. Other income		418,592,130	3,373,137,335	992,166,510	3,758,046,444
72	2. Other expense		14,698,661	495,365	62,609,430	2,883,933
80	Total other income and expense		403,893,469	3,372,641,970	929,557,080	3,755,162,511
90	IX. Profit before tax		340,219,378,909	406,151,492,462	508,863,334,673	561,321,341,699
91	1. Realised profit		294,791,105,172	182,495,742,676	499,148,653,312	360,943,537,719
92	2. Unrealised profit		45,428,273,737	223,655,749,786	9,714,681,361	200,377,803,980
100	X. Corporate income tax		57,663,854,151	79,459,662,523	84,904,603,940	122,014,310,620
100.1	1. Current corporate income tax		63,506,039,135	22,211,319,155	92,484,035,777	69,266,112,976
100.2	2. Deferred corporate income tax		(5,842,184,984)	57,248,343,368	(7,579,431,837)	52,748,197,644
200	XI. Profit after tax		282,555,524,758	326,691,829,939	423,958,730,733	439,307,031,079

Code	ITEMS	Notes	Q2		Accumulated	
			Current year	Prior year (restated)	Current year	Prior year (restated)
201	1. Profit after tax distributed to the owners		283,038,619,062	327,115,811,970	424,770,518,715	439,976,149,639
202	2. Profit after tax used for Funds' appropriation					
203	Non-controlling interest		(483,094,304)	(423,982,031)	(811,787,982)	(669,118,560)
300	XII. Other comprehensive after-tax profit (loss)					
301	1. Profit/(loss) from revaluation of investments held-to-maturity					
302	2. Profit/(loss) from revaluation of financial assets available-for-sale		304,983,000	9,422,612,153	107,600,288	8,012,231,684
303	3. Other comprehensive profit/(loss) received from investments in subsidiaries, associates, joint venture					
304	4. Foreign exchange difference gain/(loss) arising from operation in foreign countries					
305	5. Profit/(loss) from revaluation of fixed assets using fair value model					
306	6. Other comprehensive profit/(loss)					
400	Total comprehensive income		304,983,000	9,422,612,153	107,600,288	8,012,231,684
401	1. Comprehensive income distributed to owners					
402	2. Comprehensive income distributed to other subjects (if any)					
500	XIII. Earnings per share					
501	1. Basic earnings per share (VND/share)					
502	2. Diluted earnings per share (VND/share)					

Saigon Securities Incorporation

B02 - CTCK/HN

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT As at 30 June 2016

(Circular No. 210/2014/TT-BTC dated 30 December 2014)

Currency: VND

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
ASSETS				
100	A. CURRENT ASSETS		11,817,069,778,388	10,974,951,947,412
110	I. Financial assets		11,569,591,661,517	10,733,304,674,029
111	1. Cash and cash equivalents		619,983,755,040	746,360,295,275
111.1	a. Cash		443,823,280,041	511,360,295,275
111.2	b. Cash equivalents		176,160,474,999	235,000,000,000
112	2. Financial assets at fair value through profit and loss (FVTPL)		1,067,366,303,649	1,088,372,380,148
113	3. Investments held to maturity (HTM)		4,705,448,224,318	4,431,399,641,147
114	4. Loans to customers		4,383,735,998,455	3,634,072,568,580
115	5. Financial assets available for sale (AFS)		618,310,385,039	803,351,191,599
116	6. Provision for diminution in value of financial assets and collaterals		(31,150,434,842)	-
117	7. Receivables		187,875,734,170	7,701,827,470
117.1	a. Receivables from selling financial assets		167,893,482,170	2,531,847,570
117.2	b. Dividend, interest receivables from financial assets		19,982,252,000	5,169,979,900
117.3	- Dividend, interest receivables at due date		133,000,000	133,000,000
117.3.1	Including: Doubtful receivables		133,000,000	133,000,000
117.4	- Dividend, interest receivables before due date		19,849,252,000	5,036,979,900
118	8. Value added tax deductible		-	-
119	9. Receivable from services provided by securities company		9,042,061,562	9,353,388,977
120	10. Internal receivables		-	-
121	11. Receivables from securities trading errors		-	-
122	12. Other receivables		13,776,352,225	16,124,492,793
129	13. Provision for diminution in value of receivables		(4,796,718,099)	(3,431,111,960)
130	II. Other current assets		247,478,116,871	241,647,273,383
131	1. Advance		8,879,801,716	3,278,848,232
132	2. Office supplies		-	-
133	3. Short-term prepaid expenses		8,100,649,072	8,548,603,317
134	4. Short-term pledges and deposits		709,530,100	851,648,005
135	5. Other current assets		229,788,135,983	228,968,173,829
136	6. Provision for diminution in value of other current assets		-	-
200	B. NON-CURRENT ASSETS		1,689,839,844,672	1,178,479,650,116
210	I. Long-term financial assets		1,188,727,534,118	687,417,114,391
211	1. Long-term receivables			
212	2. Long-term investments		1,188,727,534,118	687,417,114,391
212.1	a. Investments held-to-maturity		521,317,888,889	50,000,000,000
212.2	b. Investments in subsidiaries		-	-
212.3	c. Investments in associates, joint venture		667,409,645,229	637,417,114,391
220	II. Fixed assets		133,727,899,630	131,682,063,084
221	1. Tangible fixed assets		14,683,481,631	14,797,817,761
222	a. Cost		89,868,290,758	87,250,084,078
223a	b. Accumulated depreciation		(75,184,809,127)	(72,452,266,317)

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
223b	c. <i>Revaluation at fair value</i>			
224	2. Leased fixed assets			-
225	a. <i>Cost</i>			
226a	b. <i>Accumulated depreciation</i>			
226b	c. <i>Revaluation at fair value</i>			
227	3. Intangible fixed assets		119,044,417,999	116,884,245,323
228	a. <i>Cost</i>		171,775,546,861	167,521,245,561
229a	b. <i>Accumulated depreciation</i>		(52,731,128,862)	(50,637,000,238)
229b	c. <i>Revaluation at fair value</i>			
230	III. Property investments		260,738,692,800	268,409,921,032
231	1. <i>Cost</i>		308,051,149,059	311,647,615,101
232a	2. <i>Accumulated depreciation</i>		(47,312,456,259)	(43,237,694,069)
232b	3. <i>Revaluation at fair value</i>			
240	IV. Construction in progress		298,340,000	298,340,000
250	V. Other long-term assets		106,347,378,124	90,672,211,609
251	1. Long-term pledges and deposits		17,871,710,065	17,287,240,210
252	2. Long-term prepaid expenses		10,636,143,736	2,405,087,368
253	3. Deferred tax asset		57,839,524,323	50,979,884,031
254	4. Payment for Settlement Assistance Fund		20,000,000,000	20,000,000,000
255	5. Other long-term assets		-	-
256	6. Goodwill		-	-
260	VI. Provision for diminution in value of long-term assets			
270	TOTAL ASSETS		13,506,909,623,060	12,153,431,597,528
300	C. LIABILITIES		6,427,324,453,242	5,425,822,583,237
310	I. Current liabilities		6,392,270,959,682	4,702,545,475,812
311	1. Short-term loans and borrowings; and financial leases		5,296,247,046,853	3,913,847,967,537
312	a. <i>Short-term loans and borrowings</i>		5,296,247,046,853	3,913,847,967,537
313	b. <i>Short-term financial leases</i>			
314	2. Short-term financial asset borrowings			
315	3. Short-term convertible bonds – Debt component			
316	4. Short-term issued bonds		687,000,000,000	
317	5. Borrowings from Settlement Assistance Fund			
318	6. Payables for securities trading activities		1,669,667,200	308,942,165,126
319	7. Payables for financial assets transaction errors		-	-
320	8. Short-term payables to suppliers		754,210,403	4,847,340,451
321	9. Short-term advances from customers		5,131,833,168	4,893,483,331
322	10. Statutory obligations		78,341,480,753	91,848,160,110
323	11. Payables to employees		3,555,111,495	3,908,502,404
324	12. Employee benefits payables		9,733,552	6,742,952
325	13. Accrued expenses		36,943,737,170	63,406,571,076
326	14. Internal payables		-	-
327	15. Short-term unearned income		40,196,362	-
328	16. Short-term pledges and deposits of customers		-	-
329	17. Other short-term payables		130,465,191,815	194,911,136,262
330	18. Provision for short-term payables		-	-
331	19. Bonus and welfare fund		152,112,750,911	115,933,406,563
340	II. Non-current liabilities		35,053,493,560	723,277,107,425

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
341	1. Long-term loans and borrowings; and financial leases		-	-
342	<i>Long-term loans and borrowings</i>			
343	<i>Long-term financial leases</i>			
344	2. Long-term financial assets borrowings			
345	3. Long-term convertible bonds – debt component			
346	4. Long-term issued bonds		-	687,500,000,000
347	5. Long-term payables to suppliers			
348	6. Long-term advances from customers			
349	7. Long-term accrued expenses			
350	8. Long-term internal payables			
351	9. Long-term unearned income		33,511,108,967	33,511,108,967
352	10. Long-term pledges and deposits of customers		449,424,280	453,246,600
353	11. Other long-term payables		-	
354	12. Provision for long-term payables		-	-
355	13. Investors protection fund		-	-
356	14. Deferred tax payable		1,092,960,313	1,812,751,858
357	15. Science and technology development fund		-	-
400	D. OWNER'S EQUITY		7,079,585,169,818	6,727,609,014,291
410	I. Owner's equity		7,079,585,169,818	6,727,609,014,291
411	1. Shareholder's equity		4,820,899,676,819	4,825,142,703,161
411.1	a. <i>Charter capital</i>		4,800,636,840,000	4,800,636,840,000
411.1a	- <i>Statutory capital</i>		300,000,000,000	300,000,000,000
411.1b	- <i>Supplemental capital</i>		4,500,636,840,000	4,500,636,840,000
411.2	b. <i>Share premium</i>		29,285,860,000	29,285,860,000
411.3	c. <i>Convertible bonds options – Equity component</i>			
411.4	d. <i>Other capital</i>		(8,611,585,281)	(4,609,514,439)
411.5	e. <i>Treasury shares</i>		(411,437,900)	(170,482,400)
412	2. Difference arising from revaluation of assets at fair value		(2,939,955,476)	(3,123,757,542)
413	3. Foreign exchange rate difference		26,615,129,650	31,013,180,718
414	4. Charter capital reserves		311,560,605,893	268,076,952,217
415	5. Reserves for financial and operating risk		227,053,011,209	183,569,357,533
416	6. Other owners' funds		-	-
417	7. Retained earnings		1,616,068,127,340	1,341,790,215,838
417.1	a. <i>Unrealised earnings</i>		1,792,602,714,032	1,528,039,483,892
417.2	b. <i>Realised earnings</i>		(176,534,586,692)	(186,249,268,054)
418	8. <i>Non-controlling interest</i>		80,328,574,383	81,140,362,366
420	II. Other funds			
440	TOTAL LIABILITIES AND OWNER'S EQUITY		13,506,909,623,060	12,153,431,597,528
450	PROFITS DISTRIBUTED TO OWNERS			
451	Profits distributed to owners during current year		0	0

OFF CONSOLIDATED FINANCIAL POSITION STATEMENT ITEMS
As at 30 June 2016

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
	A. ASSETS AND ASSETS MANAGED UNDER COMMITMENTS OF THE COMPANY			
001	1. Leased fixed assets		-	-
002	2. Custody valuable papers		-	-
003	3. Collateral assets		-	-
004	4. Bad debts written off		-	-
005	5. Foreign currencies (USD)		4,951,092	4,994,978
006	6. Share in circulation (Quantity)		480,033,318	480,057,365
007	7. Treasury shares (Quantity)		30,366	6,319
008	8. Tradable listed/registered at Vietnam Securities Depository financial assets of the Company (Quantity)		35,937,428	32,748,913
008.1	a. Tradable financial assets free to transfer		5,058,505	14,403,247
008.2	b. Tradable financial assets limited to transfer		-	-
008.3	c. Pledged tradable financial assets		29,302,843	18,342,666
008.4	d. Blockaded financial assets		-	-
008.5	e. Financial assets awaiting for settlement		1,576,080	3,000
008.6	f. Financial assets awaiting for lending		-	-
008.7	g. Financial assets collateralized for borrowings		-	-
009	9. Financial assets registered but not yet traded at Vietnam Securities Depository of the Company (Quantity)		1,542,870	1,542,885
009.1	a. Financial assets registered but not yet traded at Vietnam Securities Depository free to transfer		1,442,870	1,442,885
009.2	b. Financial assets registered but not yet traded at Vietnam Securities Depository limited to transfer		100,000	100,000
009.3	c. Pledged financial assets registered but not yet traded at Vietnam Securities Depository		-	-
009.4	d. Blockaded financial assets registered but not yet traded at Vietnam Securities Depository		-	-
010	10. Financial assets awaiting for receipt of the Company (Quantity)		662	158,755
011	11. Financial assets used to correct trading errors of the Company (Quantity)		-	-
012	12. Financial assets unregistered at Vietnam Securities Depository of the Company (Quantity)		3,779,140	3,779,140
013	13. Entitled financial assets of the Company (Quantity)		6,721	176

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
	B. ASSETS AND LIABILITIES ON ASSETS MANAGED UNDER COMMITMENTS OF INVESTORS			
Securities Quantity				
021	1. Tradable listed/registered at Vietnam Securities Depository financial assets of investors		2,470,940,673	2,149,265,402
021.1	a. Tradable financial assets free to transfer		2,042,173,064	1,742,349,331
021.2	b. Tradable financial assets limited to transfer		86,843,987	74,857,105
021.3	c. Pledged tradable financial assets		305,497,056	274,176,432
021.4	d. Blockaded financial assets		-	-
021.5	e. Financial assets awaiting for settlement		36,426,566	57,882,534
021.6	a. Financial assets awaiting for lending		-	-
022	2. Financial assets registered but not yet traded at Vietnam Securities Depository of investors		97,153,349	101,347,832
022.1	a. Financial assets registered but not yet traded at Vietnam Securities Depository free to transfer		57,245,638	52,706,023
022.2	b. Financial assets registered but not yet traded at Vietnam Securities Depository limited to transfer		5,238,583	13,972,681
022.3	c. Pledged financial assets registered but not yet traded at Vietnam Securities Depository		34,669,128	34,669,128
022.4	d. Blockaded financial assets registered but not yet traded at Vietnam Securities Depository		-	-
023	3. Financial assets awaiting for receipt of investors		32,770,972	51,201,962
024.a	4. Financial assets used to correct trading errors of investors		-	-
024.b	5. Financial assets unregistered at Vietnam Securities Depository of investors		2,584,144	2,291,250
025	6. Entitled financial assets of investors		14,518,146	2,185,917
Vietnam Dong				
026	7. Investors' deposits		1,666,551,656,525	1,244,049,806,891
027	a. Investors' deposits for securities brokerage activities		1,639,929,475,056	1,241,656,219,531
027.1	- Investors' deposits for securities trading activities managed by the Company		1,629,458,252,656	1,239,463,316,338
027.2	- Investors deposits for securities trading activities managed by banks		10,471,222,400	2,192,903,193
028	b. Investors' deposits for securities trading synthetic			-
029	c. Investors' deposits for securities clearing and settlement activities		-	-

Code	ITEMS	Notes	Ending balance	Opening balance (restated)
029.1	- Domestic investors' deposits for securities clearing and settlement activities		-	-
029.2	- Foreign investors' deposits for securities clearing and settlement activities		-	-
030	d. Deposits of securities issuers		26,622,181,469	2,393,587,360
031	1. Payables to investors on securities trading deposits managed by the Company		1,629,458,252,656	1,239,463,316,338
031.1	a. Payables to domestic investors on securities trading deposits managed by the Company		1,524,337,210,042	1,136,419,483,706
031.2	b. Payables to foreign investors on securities trading deposits managed by the Company		105,121,042,614	103,043,832,632
032	2. Payables to investors on securities trading deposits managed by banks		10,471,222,400	2,192,903,193
032.1	a. Payables to domestic investors on securities trading deposits managed by banks		307,729,350	56,841,750
032.2	b. Payables to foreign investors on securities trading deposits managed by banks		10,163,493,050	2,136,061,443
033	1. Payables to securities issuers		25,629,997,160	81,800,000
034	2. Receivables/payables to investors relating to financial assets trading errors		-	-
035	3. Dividends, bonds' principal and interest payables		992,184,309	2,311,787,360

Saigon Securities Incorporation

B03b - CTCK/HN

INTERIM CONSOLIDATED CASH FLOW STATEMENT For the six-month period ended 30 June 2016

(Circular No. 210/2014/TT-BTC dated 30 December 2014)

Currency: VND

Code	ITEMS	Note	Accumulated	
			Current year	Prior year (restated)
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		508,863,334,673	561,321,341,699
02	2. Adjustments		(288,010,721,353)	(291,634,298,854)
03	Depreciation and amortization of fixed assets		9,519,681,920	10,809,095,650
04	Provision		1,365,606,139	(175,134,842)
05	(Gain)/loss from unrealised foreign exchange rate difference		-	-
06	Accrued, prepaid expenses		(605,673,184)	(1,937,085,391)
07	(Gain)/loss from investments (investments in subsidiaries, associates and joint venture)		(132,945,094,581)	(171,996,405,018)
08	Accrued interest		(289,061,831,674)	(174,927,449,123)
09	Other adjustments		123,716,590,027	46,592,679,870
	- Interest expenses		123,716,590,027	46,604,815,874
	- Others		-	(12,136,004)
10	3. Increase of non-monetary expenses		96,219,242,948	76,812,637,283
11	Loss from revaluation of financial assets FVTPL		64,992,606,328	74,760,481,038
12	Loss from diminution in value of HTM investments		-	-
13	Loss from diminution in value of loans and receivables		31,150,434,842	-
14	Loss from revaluation of AFS financial assets when reclassifying		76,201,778	-
15	Diminution in value of fixed assets and investment property		-	-
16	Provision expense for diminution in value of long-term investments		-	-
17	Other losses		-	2,052,156,245
18	4. Decrease of non-monetary revenue		(76,000,051,169)	(275,138,285,021)
19	Gain from revaluation of financial assets FVTPL		(74,707,287,689)	(275,138,285,021)
20	Gain from revaluation of financial assets AFS		-	-
21	Other gains		(1,292,763,480)	-
30	5. Operating income before changes in working capital		241,071,805,099	71,361,395,107
31	(Increase)/decrease of financial assets FVTPL		30,644,556,083	(169,924,063,032)
32	(Increase)/decrease of HTM investments		242,979,571,135	768,977,437,650
33	(Increase)/decrease of loan and receivables		(749,663,429,875)	(276,261,783,160)
34	(Increase)/decrease of financial assets AFS		174,058,050,408	43,552,277,253
35	(Increase)/decrease of receivables from sale of financial assets		(165,361,634,600)	(96,729,615,100)
36	(Increase)/decrease of dividend, interest receivables from financial assets		-	-
37	(Increase)/decrease of receivables from rendering of services		298,168,510	9,134,042,611

Code	ITEMS	Note	Accumulated	
			Current year	Prior year (restated)
38	(Increase)/decrease of receivables from financial assets trading errors		-	-
39	(Increase)/decrease of other receivables		583,002,035	44,423,289,855
40	(Increase)/decrease of other assets		(14,207,477,437)	(1,591,673,794)
41	Increase/(decrease) of short-term loans and borrowings		-	-
42	Increase/(decrease) of financial assets borrowings		-	-
43	Increase/(decrease) of convertible bonds – debt component		-	-
44	Increase/(decrease) of bonds issued		-	-
45	Increase/(decrease) of borrowings from Settlement Assistance Fund		-	-
46	Increase/(decrease) of payables to suppliers		(4,077,581,400)	(2,797,086,445)
47	Increase/(decrease) of employee benefits		2,990,600	1,542,389,615
48	Increase/(decrease) of statutory obligations		(2,937,646,202)	(11,075,596,257)
49	Increase/(decrease) of payables to employees		(353,390,909)	(362,484,629)
50	Increase/(decrease) of financial assets trading errors payables		-	-
51	Increase/(decrease) of other payables		(371,351,650,696)	144,945,610,983
52	Other proceeds from operating activities		299,155,115,791	186,130,918,465
	- Interests and dividends received		285,399,684,791	186,127,693,465
	- Others		13,755,431,000	3,225,000
53	Other payments for operating activities		(290,269,942,802)	(132,898,953,667)
	- Interest paid		(149,573,750,749)	(23,923,164,646)
	- CIT paid		(103,043,540,293)	(69,600,569,196)
	- Others		(37,652,651,760)	(39,375,219,825)
60	Net cash flows from operating activities		(609,429,494,260)	578,426,105,455
	II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
61	1. Payment for purchases or construction of fixed assets and other long term assets		(5,245,907,885)	(2,225,467,879)
62	2. Proceeds from disposal of fixed assets and other long-term assets		-	12,136,004
63	3. Payment to investments in subsidiaries, associates, joint ventures and other investments		(2,168,505,600,000)	(1,783,171,215,710)
64	4. Proceed from disposal of investments in subsidiaries, associates, joint venture and other investments		1,175,100,000,000	325,965,947,303
65	5. Interest and dividend received from long-term financial investments		100,134,583,094	66,302,239,628
70	Net cash flows from investment activities		(898,516,924,791)	(1,393,116,360,654)
	III. CASH FLOWS FROM FINANCIAL ACTIVITIES			
71	1. Proceeds from share issuance, capital contribution, liquidation of treasury shares		-	52,517,860,000
72	2. Capital redemption and payments for purchase of treasury shares		(240,955,500)	(169,830,000)
73	3. Proceeds from borrowings		17,173,827,872,147	9,216,174,539,622
73.1	a. Proceeds from borrowings from Settlement Assistance Fund			

Code	ITEMS	Note	Accumulated	
			Current year	Prior year (restated)
73.2	b. Proceeds from other borrowings		17,173,827,872,147	9,216,174,539,622
74	4. Payments to borrowings		(15,791,928,792,831)	(8,465,906,491,274)
74.1	a. Payments to borrowings from Settlement Assistance Fund			
74.2	b. Payments to financial assets borrowings			
74.3	c. Payments to other borrowings		(15,791,928,792,831)	(8,465,906,491,274)
75	5. Payments to financial lease		-	-
76	6. Dividend, profit distributed to owners		(88,245,000)	(42,020,000)
80	Net cash flows from financial activities		1,381,569,878,816	802,574,058,348
90	IV. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT DURING THE YEAR		(126,376,540,235)	(12,116,196,851)
101	V. CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR		746,360,295,275	1,007,648,569,007
102	Deposits at banks at the beginning of the year:			
102.1	a. Deposits at banks for business operations		511,361,582,848	632,648,569,007
102.2	b. Cash equivalent		235,000,000,000	375,000,000,000
102.3	c. Impact of foreign exchange rate difference		(1,287,573)	
103	VI. CASH AND CASH EQUIVALENT AT THE END OF THE YEAR		619,983,755,040	995,532,372,156
104	Deposits at banks at the end of the year:			
104.1	d. Deposits at banks for business operations		445,116,043,520	668,480,215,911
104.2	e. Cash equivalent		176,160,474,999	325,000,000,000
104.4	f. Impact of foreign exchange rate difference		(1,292,763,479)	2,052,156,245

Saigon Securities Incorporation

INTERIM CONSOLIDATED CASH FLOWS RELATING TO BROKERAGE AND TRUSTED ACTIVITIES OF CUSTOMERS For the six-month period ended 30 June 2016

Currency: VND

Code	ITEMS	Note	Accumulated	
			Current year	Prior year (restated)
	I. CASH FLOWS RELATING TO BROKERAGE AND TRUSTED ACTIVITIES OF CUSTOMERS			
01	Proceeds from sale of securities of customers under brokerage contracts		36,495,057,265,655	22,646,654,799,981
02	Payments to purchase of securities for customers under brokerage contracts		(39,980,782,754,487)	(25,129,225,152,964)
03	Proceeds from sale of trusted securities of customers			
04	Payments to purchase of trusted securities for customers			
05	Proceeds from borrowings from Settlement Assistance Fund			
06	Payments to borrowings from Settlement Assistance Fund			
07	Proceeds from securities settlement deposits of customers		4,714,012,340,563	3,316,404,438,944
08	Payments to securities settlement deposits of customers			
09	Payments of custody expenses of customers		(5,787,810,086)	(7,184,645,778)
10	Proceeds from securities trading errors			
11	Payments to securities trading errors			
12	Proceeds from securities issuers		68,936,767,200	473,426,842,000
13	Payments to securities issuers		(868,933,959,211)	(806,785,499,714)
20	Net increase/(decrease) in cash and cash equivalent of customers during the year		422,501,849,634	493,290,782,469
	I. CASH AND CASH EQUIVALENT OF CUSTOMERS AT THE BEGINNING OF THE YEAR			
30			1,244,049,806,891	945,003,315,997
31	Deposits at banks at the beginning of the year:		1,244,049,806,891	945,003,315,997
32	Investors' deposits for securities trading activities managed by the Company		1,239,463,316,338	943,333,972,189
	<i>In which term deposits</i>			
33	Investors' deposits for securities trading activities managed by banks		2,192,903,193	810,026,688
	<i>In which term deposits</i>			
34	Investors' deposit for securities trading synthetic			
35	Investors' deposits for securities trading clearing and settlement			
36	Deposits of issuers		2,393,587,360	859,317,120
	<i>In which term deposits</i>			
37	Cash equivalent			
38	Impact of foreign exchange rate			

Code	ITEMS	Note	Accumulated	
			Current year	Prior year (restated)
40	II. CASH AND CASH EQUIVALENT OF CUSTOMERS AT THE END OF THE YEAR		1,666,551,656,525	1,438,294,098,466
41	Deposits at banks at the beginning of the year:		1,666,551,656,525	1,438,294,098,466
42	Investors' deposits for securities trading activities managed by the Company <i>In which term deposits</i>		1,629,458,252,656	1,424,491,668,772
43	Investors' deposits for securities trading activities managed by banks <i>In which term deposits</i>		10,471,222,400	7,128,520,109
44	Investors' deposit for securities trading synthetic			
45	Investors' deposits for securities trading clearing and settlement			
46	Deposits of issuers <i>In which term deposits</i>		26,622,181,469	6,673,909,585
47	Cash equivalent			
48	Impact of foreign exchange rate			

INTERIM CONSOLIDATED STATEMENT OF CHANGES IN OWNERS' EQUITY

For the six-month period ended 30 June 2016

Currency: VND

ITEMS	Notes	Beginning balance		Increase/(decrease)				Ending balance	
		1-Jan-2016	1-Jan-2015	For the year 2016		For the year 2015		30-Jun-2016	30-Jun-2015
				Increase	Decrease	Increase	Decrease		
A	B	1	2	3	4	5	6	7	8
I. Changes in owners' equity									
1. Owners' equity		4,825,313,185,561	3,875,960,890,683	-	4,002,070,842	764,801,930,000	344,440,181,239	4,821,311,114,719	4,296,322,639,444
a. Legal capital		300,000,000,000	300,000,000,000					300,000,000,000	300,000,000,000
b. Supplemental capital		4,500,636,840,000	3,237,949,420,000			735,378,570,000		4,500,636,840,000	3,973,327,990,000
c. Share premium		29,285,860,000	342,196,810,218			29,423,360,000	342,270,310,218	29,285,860,000	29,349,860,000
d. Convertible bonds options – equity component								-	-
e. Other capital		(4,609,514,439)	(4,185,339,535)		4,002,070,842		2,169,871,021	(8,611,585,281)	(6,355,210,556)
2. Treasury shares		(170,482,400)	(54,900)	(240,955,500)		(169,830,000)		(411,437,900)	(169,884,900)
3. Charter capital reserves		268,076,952,217	228,753,241,307	43,483,653,676		39,323,710,910		311,560,605,893	268,076,952,217
4. Reserves for financial and operating risk		183,569,357,533	144,245,646,623	43,483,653,676		39,323,710,910		227,053,011,209	183,569,357,533
5. Difference arising from revaluation of assets at fair value		(3,123,757,542)	(13,462,919,042)	405,717,376	221,915,310	11,038,388,328	3,026,156,644	(2,939,955,476)	(5,450,687,358)
6. Foreign exchange rate differences		31,013,180,718			4,398,051,068	19,244,351,744		26,615,129,650	19,244,351,744
7. Other funds								-	-
8. Undistributed earnings		1,341,790,215,838	1,455,453,294,270	489,763,125,044	215,485,213,542	514,944,546,451	575,801,947,433	1,616,068,127,340	1,394,595,893,288
8.1. Realised earnings		1,528,039,483,892	1,923,556,624,130	415,055,837,354	150,492,607,214	239,806,261,430	501,041,466,392	1,792,602,714,032	1,662,321,419,168
8.2. Unrealised earnings		(186,249,268,054)	(468,103,329,860)	74,707,287,690	64,992,606,328	275,138,285,021	74,760,481,041	(176,534,586,692)	(267,725,525,880)
9. Non-controlling interest		81,140,362,365	82,855,645,584		811,787,982		677,926,522	80,328,574,383	82,177,719,062
TOTAL		6,727,609,014,290	5,773,805,744,525	576,895,194,272	224,919,038,744	1,388,506,808,343	923,946,211,838	7,079,585,169,818	6,238,366,341,030

ITEMS	Notes	Beginning balance		Increase/(decrease)				Ending balance	
		1-Jan-2016	1-Jan-2015	For the year 2016		For the year 2015		30-Jun-2016	30-Jun-2015
				Increase	Decrease	Increase	Decrease		
A	B	1	2	3	4	5	6	7	8
II. OTHER COMPREHENSIVE INCOME									
1. Gain/(loss) from revaluation of AFS financial assets		(3,123,757,542)	(13,462,919,042)	405,717,376	221,915,310	11,038,388,328	3,026,156,644	(2,939,955,476)	(5,450,687,358)
2. The Company's portion in comprehensive income of associates, joint venture									
3. Gain/(loss) from revaluation of derivatives									
4. Gain/(loss) from trading transactions in foreign countries									
5. Increase/(decrease) in capital contribution in subsidiaries									
6. Purchase of Investments in subsidiaries									
7. Liquidation of investments in subsidiaries									
8. Purchasing treasury shares									
9. Liquidating treasury shares									
10. Changes in capital portion of non-controlling investors									
TOTAL		(3,123,757,542)	(13,462,919,042)	405,717,376	221,915,310	11,038,388,328	3,026,156,644	(2,939,955,476)	(5,450,687,358)