

INTERIM CONSOLIDATED BALANCE SHEET

As at 31 March 2014

Currency: VND

ASSETS	Code	Notes	31 Mar 2014	31 Dec 2013
A. CURRENT ASSETS	100		6,406,913,849,566	4,467,395,844,501
I. Cash and cash equivalents	110		2,482,313,332,515	1,838,619,478,462
1. Cash in hand	111	VI.01	1,721,713,332,515	1,437,619,478,462
<i>In which:</i>				
<i>investors' deposit for securities investment</i>			1,478,151,835,209	1,220,193,211,104
2. Cash equivalents	112		760,600,000,000	401,000,000,000
II. Short - term financial assets	120		2,052,137,162,662	1,560,974,883,699
1. Short-term investments	121	VI.02	2,171,612,229,337	1,693,567,623,260
2. Provision for short-term investments	129	VI.02	(119,475,066,675)	(132,592,739,561)
III. Short term receivables	130		1,851,295,060,376	1,063,757,995,727
1. Receivables from customers	131	VI.09	1,670,789,826,151	914,256,741,795
2. Advances to suppliers	132	VI.11	7,652,600,317	8,066,208,100
3. Short-term internal receivables	133		-	-
4. Receivables from securities trading activities	135	VI.09	23,952,604,511	1,446,438,742
5. Other receivables	138	VI.09	149,810,529,397	140,899,107,090
6. Provision for doubtful receivables	139	VI.12	(910,500,000)	(910,500,000)
IV. Inventories	140		-	-
V. Other current assets	150		21,168,294,013	4,043,486,613
1. Pre-paid expenses	151		6,469,723,314	2,420,803,153
2. Value-added tax deductible	152		96,708,354	54,592,720
3. Tax and statutory obligations	154		-	-
4. Government bonds trading	157		-	-
5. Other current assets	158		14,601,862,345	1,568,090,740
B. NON-CURRENT ASSETS	200		3,241,349,910,745	3,237,677,670,239
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Capital at subsidiaries	212		-	-
3. Long-term internal receivables	213		-	-
4. Other long-term receivables	218		-	-
5. Provision for long-term investments devaluation	219		-	-
II. Fixed assets	220		135,427,783,063	135,295,186,898
1. Tangible fixed assets	221	VI.05	17,744,524,760	19,578,812,231
<i>Cost</i>	222		78,962,811,757	79,165,295,599
<i>Accumulated depreciation</i>	223		(61,218,286,997)	(59,586,483,368)
2. Leased fixed assets	224		-	-
<i>Cost</i>	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227	VI.07	117,683,258,303	115,716,374,667
<i>Cost</i>	228		159,757,472,616	156,735,350,526
<i>Accumulated amortization</i>	229		(42,074,214,313)	(41,018,975,859)
4. Construction in progress	230		-	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)
As at 31 March 2014

ASSETS	Code	Notes	31 Dec 2013	31 Dec 2012
III. Investment properties	240	VI.06	258,667,687,906	260,803,573,480
<i>Cost</i>	241		283,612,736,520	283,612,736,520
<i>Accumulated depreciation</i>	242		(24,945,048,614)	(22,809,163,040)
IV. Long-term financial investments	250		2,769,895,955,448	2,766,722,057,584
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint-ventures	252	VI.03	1,027,563,707,086	1,349,760,867,243
3. Long-term securities investments	253		1,370,426,883,010	1,046,043,291,514
Available - for - sales	254		1,370,426,883,010	1,046,043,291,514
Held - to - maturity	255		-	-
4. Other long-term investments	258	VI.02	538,617,000,000	538,617,000,000
5. Provision for long-term investmenets	259	VI.02	(166,711,634,649)	(167,699,101,173)
V. Other non-current assets	260		77,358,484,328	74,856,852,277
1. Long-term pre-paid expenses	261	VI.04	543,350,646	481,906,824
2. Deferred income tax assets	262		50,659,958,676	50,719,770,447
3. Payment for Settlement Assistance Fund	263	VI.08	19,982,911,796	17,482,911,796
4. Other long-term assets	268		6,172,263,210	6,172,263,210
VI. Goodwill	269		-	-
TOTAL ASSETS	270		9,648,263,760,311	7,705,073,514,740
RESOURCES				
	Code	Notes	31 Mar 2014	31 Dec 2013
A. LIABILITIES	300		4,147,553,485,907	2,379,901,087,847
I. Current liabilities	310		4,125,607,830,503	2,353,917,131,753
1. Short-term borrowings	311	VI.11	461,668,935,458	358,961,041,321
2. Payables to suppliers	312		568,527,856	1,440,928,363
3. Advanced from customers	313	VI.14	69,581,433,750	150,871,433,750
4. Statutory obligations	314	VI.15	72,144,978,628	35,762,708,305
5. Payables to employees	315		19,600,906,362	19,911,720,419
6. Accrued expenses	316	VI.13	32,208,217,793	8,429,411,455
7. Inter al payables	317		-	-
8. Other short-term payables	319	VI.17	1,917,330,702,517	539,245,630,861
9. Payables to securities trading activities	320	VI.16	1,467,896,117,697	1,137,144,645,197
10. Dividend, principle and interest payables	321	VI.18	6,824,717,480	11,152,796,929
11. Payables to securities issuers	322		609,603,590	605,427,160
12. Bonus and welfare fund	323		76,991,338,576	89,950,440,876
13. Government Bonds trading	327		-	-
14. Short-term unearned revenue	328		182,350,796	440,947,117
15. Provision for short-term payables	329		-	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)**As at 31 March 2014**

RESOURCES	Code	Notes	31 Mar 2014	31 Dec 2013
II. Non-current liabilities	330		21,945,655,404	25,983,956,094
1. Long-term payables to sellers	331		-	-
2. Long-term internal payables	332		-	-
3. Other long-term payables	333		682,499,185	682,499,184
4. Long-term loans	334		-	-
5. Deferred income tax payables	335		21,263,156,219	25,301,456,910
6. Provisions for termination allowance	336		-	-
7. Provisions for Long-term payables	337		-	-
8. Long-term unearned revenue	338		-	-
9. Science and technology development fund	339		-	-
10. Provision for investors' compensation	359		-	-
B. EQUITY	400	VI.19	5,417,854,107,730	5,242,182,121,978
I. Owners' equity	410		5,417,854,107,730	5,242,182,121,978
1. Charterd capital	411		3,537,949,420,000	3,537,949,420,000
2. Share premium	412		344,944,356,378	344,944,356,378
3. Other owners' capital	413		(4,729,568,181)	(5,358,122,972)
4. Treasury shares	414		(89,246,317,760)	(89,246,317,760)
5. Differences upon assets revaluation	415		-	-
6. Foreign exchange differneces reserve	416		-	-
7. Investment and development fund	417		-	-
8. Financial and statutory reserves	418		335,813,119,252	335,813,119,252
9. Other funds belonging to owners' equity	419		-	-
10. Undistributed earnings	420		1,293,123,098,041	1,118,079,667,080
C. NON-CONTROLLING INTERESTS	430		82,856,166,673	82,990,304,915
TOTAL LIABILITIES AND OWNERS' EQUITY	440		9,648,263,760,310	7,705,073,514,740

INTERIM CONSOLIDATED BALANCE SHEET (continued)
As at 31 March 2014

OFF BALANCE SHEET ITEMS

Currency: VND

ITEMS	Code	31-Mar-14	31-Dec-13
1. Leased fixed assets	001	-	-
2. Pledged materials and valuable papers	002	-	-
3. Security assets	003	-	-
4. Bad debt written off	004	-	-
5. Foreign currencies	005	-	-
6. Custody securities	006	13,223,803,700,000	12,849,119,240,000
6.1. Tradable securities	007	11,307,464,650,000	11,254,258,750,000
6.1.1. Tradable securities of custody members	008	779,411,140,000	816,277,140,000
6.1.2. Tradable securities of local investors	009	9,173,740,350,000	8,975,656,080,000
6.1.3. Tradable securities of foreign investors	010	1,354,313,160,000	1,462,325,530,000
6.1.4. Tradable securities of other entities	011	-	-
6.2. Temporarily untradable securities	012	201,335,790,000	174,383,220,000
6.2.1. Temporarily untradable securities of custody members	013	-	-
6.2.2. Temporarily untradable securities local investors	014	194,264,990,000	173,838,220,000
6.2.3. Temporarily untradable securities foreign investors	015	7,070,800,000	545,000,000
6.2.4. Temporarily untradable securities of other entities	016	-	-
6.3. Mortgaged securities	017	814,512,190,000	865,812,190,000
6.3.1. Mortgaged securities of custody members	018	-	-
6.3.2. Mortgaged securities of local investors	019	814,512,190,000	865,812,190,000
6.3.3. Mortgaged securities of foreign investors	020	-	-
6.3.4. Mortgaged securities of other entities	021	-	-
6.4. Suspended securities	022	-	-
6.4.1. Suspended securities of custody customers	023	-	-
6.4.2. Suspended securities of local investors	024	-	-
6.4.3. Suspended securities of foreign investors	025	-	-
6.4.4. Suspended securities of other entities	026	-	-
6.5. Securities awaiting for settlement	027	868,347,920,000	545,665,500,000
6.5.1. Securities awaiting for settlement of custody customers	028	1,331,800,000	1,340,000,000
6.5.2. Securities awaiting for settlement of local investors	029	853,540,420,000	530,836,300,000
6.5.3. Securities awaiting for settlement of foreign investors	030	13,475,700,000	13,489,200,000
6.5.4. Securities awaiting for settlement of other entities	031	-	-
6.6. Isolated securities waiting for withdrawal	032	-	-
6.6.1. Isolated securities waiting for withdrawal of custody customers	033	-	-
6.6.2. Isolated securities waiting for withdrawal of local investors	034	-	-
6.6.3. Isolated securities waiting for withdrawal of foreign investors	035	-	-
6.6.4. Isolated securities waiting for withdrawal of other entities	036	-	-
6.7. Securities awaiting for trading	037	32,143,150,000	8,999,580,000
6.7.1. Securities awaiting for trading of custody customers	038	-	1,570,000
6.7.2. Securities awaiting for trading of local investors	039	31,886,660,000	8,718,520,000
6.7.3. Securities awaiting for trading of foreign investors	040	256,490,000	279,490,000
6.7.4. Securities awaiting for trading of other entities	041	-	-

INTERIM CONSOLIDATED BALANCE SHEET (continued)
As at 31 March 2014
OFF BALANCE SHEET ITEMS (continued)

ITEMS	Code	31-Mar-14	31-Dec-13
6.8. Securities collateralized for borrowings	042	-	-
6.8.1. Securities collateralized for borrowings of custody customers	043	-	-
6.8.2. Securities collateralized for borrowings of local investors	044	-	-
6.8.3. Securities collateralized for borrowings of foreign investors	045	-	-
6.8.4. Securities collateralized for borrowings of other entities	046	-	-
6.9. Securities used to correct trading errors	047		
7. Custody securities of unlisted public company	050	885,112,510,000	860,405,510,000
<i>In which:</i>			-
7.1. Tradable securities	051	697,814,090,000	761,941,870,000
7.1.1. Tradable securities of custody members	052	9,481,510,000	9,481,650,000
7.1.2. Tradable securities of local investors	053	543,186,740,000	683,658,700,000
7.1.3. Tradable securities of foreign investors	054	145,145,840,000	68,801,520,000
7.1.4. Tradable securities of other entities	055	-	-
7.2. Temporarily untradable securities	056	152,345,180,000	64,922,200,000
7.2.1. Temporarily untradable securities of custody members	057	1,000,000,000	1,000,000,000
7.2.2. Temporarily untradable securities local investors	058	63,922,200,000	63,922,200,000
7.2.3. Temporarily untradable securities foreign investors	059	87,422,980,000	-
7.2.4. Temporarily untradable securities of other entities	060	-	-
7.3. Mortgaged securities	061	32,580,440,000	32,580,440,000
7.3.1. Mortgaged securities of custody members	062	-	-
7.3.2. Mortgaged securities of local investors	063	32,580,440,000	32,580,440,000
7.3.3. Mortgaged securities of foreign investors	064	-	-
7.3.4. Mortgaged securities of other entities	065	-	-
7.4. Temporarily held securities	066	-	-
7.4.1. Temporarily held securities of custody members	067	-	-
7.4.2. Temporarily held securities of local investors	068	-	-
7.4.3. Temporarily held securities of foreign investors	069	-	-
7.4.4. Temporarily held securities of other entities	070	-	-
7.5. Securities awaiting for settlement	071	2,372,800,000	961,000,000
7.5.1. Securities awaiting for settlement of custody members	072	-	-
7.5.2. Securities awaiting for settlement of local investors	073	2,372,800,000	961,000,000
7.5.3. Securities awaiting for settlement of foreign investors	074	-	-
7.5.4. Securities awaiting for settlement of other entities	075	-	-
7.6. Isolated securities awaiting for withdrawal	076	-	-
7.6.1. Isolated securities waiting for withdrawal of custody customers	077	-	-
7.6.2. Isolated securities waiting for withdrawal of local investors	078	-	-
7.6.3. Isolated securities waiting for withdrawal of foreign investors	079	-	-
7.6.4. Isolated securities waiting for withdrawal of other entities	080	-	-
7.7. Securities used to adjust trading errors	081	-	-
8. Securities not in custody of investors	082	-	-
9. Securities not in custody of securities corporations	083	-	-
10. Trusted securities used for auction	084	-	-

INTERIM CONSOLIDATED INCOME STATEMENT

For the three-month period ended 31 March 2014

Currency: VND

Items	Codes	Q1		Accumulated	
		Current year	Prior year	Current year	Prior year
1	2	3	4	5	6
1. Revenue	01	375,793,164,872	166,728,714,719	375,793,164,872	166,728,714,719
<i>In which:</i>					
- Revenue from brokerage services	01.1	76,404,941,442	33,887,714,264	76,404,941,442	33,887,714,264
- Revenue from securities investments and capital contribution	01.2	214,468,419,964	33,176,677,833	214,468,419,964	33,176,677,833
- Revenue from securities underwriting services	01.3	-	-	-	-
- Revenue from securities underwriting agency	01.4	42,873,288	-	42,873,288	-
- Revenue from investment portfolio management services for entrust investors		147,602,760	118,088,682	147,602,760	118,088,682
- Revenue from advisory services	01.5	2,254,067,605	2,109,553,261	2,254,067,605	2,109,553,261
- Revenue from securities custody services	01.6	1,344,093,020	1,115,492,074	1,344,093,020	1,115,492,074
- Revenue from entrusted auction services	01.7	-	-	-	-
- Revenue from property lease	01.8	2,355,409,491	2,038,236,207	2,355,409,491	2,038,236,207
- Other revenue	01.9	78,775,757,302	94,282,952,398	78,775,757,302	94,282,952,398
2. Deductions	02	-	-	-	-
3. Net revenue	10	375,793,164,872	166,728,714,719	375,793,164,872	166,728,714,719
4. Operating expenses	11	96,395,122,116	64,297,245,708	96,395,122,116	64,297,245,707
<i>In which:</i>					
Direct operating expenses	11.1	110,661,591,526	125,412,258,553	110,661,591,526	125,412,258,553
Securities provision expenses	11.2	(14,266,469,410)	(61,115,012,846)	(14,266,469,410)	(61,115,012,846)
5. Gross profit/(Loss) from operating activities	20	279,398,042,756	102,431,469,011	279,398,042,756	102,431,469,012
6. General and administrative expenses	25	3,014,655,161	2,487,739,178	3,014,655,161	2,487,739,178
7. Net profit/ (Loss) from operating activities	30	276,383,387,595	99,943,729,833	276,383,387,595	99,943,729,834
8. Other income	31	1,229,751,193	16,359,813,903	1,229,751,193	16,359,813,903
9. Other expenses	32	600,019	-	600,019	-
10. Other profit/(loss)	40	1,229,151,174	16,359,813,903	1,229,151,174	16,359,813,903
11. Share of profit/(loss) in associates	50	(47,353,792,432)	71,382,903,533	(47,353,792,432)	71,382,903,533
12. Profit/ (Loss) before tax	60	230,258,746,337	187,686,447,269	230,258,746,337	187,686,447,270
13. Current corporate income tax	61	58,905,956,862	37,355,805,931	58,905,956,862	37,355,805,931
14. Deferred corporate income tax expense	62	(3,746,663,468)	(9,731,795,153)	(3,746,663,468)	(9,731,795,153)
15. Profit/ (Loss) after tax	70	175,099,452,943	160,062,436,492	175,099,452,943	160,062,436,492
16. Non-controlling interests		(134,138,090)	(427,518,067)	(134,138,090)	(427,518,067)
17. Profit/ (Loss) after tax attributable to equity holders of the parent		175,233,591,033	160,489,954,559	175,233,591,033	160,489,954,559
18. Basic earnings per share	80				

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the period ended 31 March 2014

Currency: VND

ITEMS	Code	Accumulated	
		Current year	Prior year
I. Cash flow from operating activities			
1. Total accounting profit before tax	01	230,258,746,337	187,686,447,269
2. Adjustments for		(119,684,677,181)	(139,587,438,084)
Depreciation	02	5,025,411,499	6,846,599,618
Provisions	03	(14,266,469,410)	(61,115,012,846)
Unrealised foreign exchange gain/loss	04	-	-
Gain/(loss) from investing activities	05	(111,760,948,385)	(87,680,110,927)
Interest expenses	06	1,317,329,115	2,361,086,071
3. Operating income before changes in working capital	08	110,574,069,156	48,099,009,185
(Increase)/decrease in receivables	09	(773,467,289,983)	(134,047,073,485)
(Increase)/decrease in inventories	10	(477,058,606,077)	375,009,078,610
Increase/(decrease) in payables	11	1,644,070,825,005	491,196,876,634
(Increase)/decrease prepaid expenses	12	(4,110,363,983)	(761,053,606)
Interest paid	13	(1,339,120,595)	(2,715,534,314)
Corporate income tax paid	14	(27,409,372,535)	(9,820,919,352)
Other gains from operating activities	15	20,000,000	-
Other payments from operating activities	16	(23,960,704,300)	(8,842,753,163)
Net cash flow provided by operating activities	20	447,319,436,688	758,117,630,509
II. Cash flow from investing activities			
1. Purchase of fixed assets	21	(766,604,075)	(2,529,694,320)
2. Gains from fixed assets disposal	22	1,000,000	-
3. Loan note issue, debt instrument purchase of other entities	23	-	(20,000,000,000)
4. Loan collections and sale of debt instruments	24	-	25,000,000,000
5. Payments for investment in other entities	25	(227,746,568,073)	(80,106,461,876)
6. Collections from investments in other entities	26	282,952,228,156	82,468,567,996
7. Interest, dividends, and distributed profit	27	39,260,471,220	20,114,466,866
Net cash flows from/(used) in investing activities	30	93,700,527,228	24,946,878,666
III. Cash flow from financing activities			
1. Proceeds from issuing shares, capital contribution	31	-	15,854,880,000
2. Capital contribution of minority shareholders	31a	-	-
3. Capital repayments to shareholders, payments for treasury shares	32	-	-
4. Proceeds from loan	33	1,526,056,353,213	740,995,512,302
5. Principle repayments to trustees	34	-	-
6. Loan repayments	35	(1,423,348,459,076)	(937,621,638,243)
7. Payments for finance leases	36	-	-
8. Dividends paid to shareholders	37	(34,004,000)	-
Net cash flows from / (used in) financial activities	40	102,673,890,137	(180,771,245,941)
Net cash flow in the period	50	643,693,854,053	602,293,263,233
Cash and cash equivalents at the beginning of the period	60	1,838,619,478,462	1,947,090,450,982
Effects of foreign exchange rate differences	61	-	-
Cash and cash equivalents at the end of the period	70	2,482,313,332,515	2,549,383,714,215

INTERIM CONSOLIDATED STATEMENT OF MOVEMENTS IN OWNERS' EQUITY

For the period ended 31 March 2014

				Currency: VND
ITEMS - for the period ended 31 Mar 2014	Opening balance	Increase	Decrease	Ending balance
1. Chartered capital	3,537,949,420,000	-	-	3,537,949,420,000
2. Share premium	344,944,356,378	-	-	344,944,356,378
3. Other owners' capital	(5,358,122,972)	628,554,791	-	(4,729,568,181)
4. Treasury shares	(89,246,317,760)	-	-	(89,246,317,760)
5. Asset revaluation reserve	-	-	-	-
6. Foreign exchange differences reserve	-	-	-	-
7. Investment and development fund	-	-	-	-
8. Financial reserve fund	335,813,119,252	-	-	335,813,119,252
9. Other funds belonging to owners' equity	-	-	-	-
10. Undistributed earnings	1,118,079,667,080	175,233,591,032	190,160,071	1,293,123,098,041
TOTAL	5,242,182,121,978	175,862,145,823	190,160,071	5,417,854,107,730

ITEMS - for the period ended 31 Mar 2013

1. Chartered capital	3,526,117,420,000	11,832,000,000		3,537,949,420,000
2. Share premium	340,921,476,378	4,022,880,000		344,944,356,378
3. Other owners' capital	(2,605,677,770)	105,036,079	484,180,521	(2,984,822,212)
4. Treasury shares	(89,246,186,000)			(89,246,186,000)
5. Asset revaluation reserve				-
6. Foreign exchange differences reserve				-
7. Investment and development fund				-
8. Financial reserve fund	289,383,181,436			289,383,181,436
9. Other funds belonging to owners' equity				-
10. Undistributed earnings	1,127,002,833,821	160,489,954,559	709,407,304	1,286,783,381,076
TOTAL	5,191,573,047,865	176,449,870,638	1,193,587,825	5,366,829,330,678