

KIS VIETNAM SECURITIES CORPORATION

180-192 Nguyen Cong Tru, Dist 1, HCM City

FINANCIAL STATEMENTS

**(according to Circular No. 334/2016/TT-BTC dated
December 27, 2016 - of the Ministry of Finance)**

Fourth quarter 2024

2024

KIS VIET NAM SECURITIES CORPORATION

Form No. B01a - CTCK

the 3rd & 11th floor, TNR Tower , 180 - 192 Nguyen Cong Tru Street, NTB Ward, District 1, HCM City

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INTERIM STATEMENT OF FINANCIAL POSITION

At as december 31,2024

(Currency: VND)

Items	Code	Notes	Ending balance	Beginning balance
ASSET				
A. CURRENT ASSETS (100 = 110 + 130)	100		13,123,620,852,936	9,529,018,218,340
I. Financial assets	110		12,961,838,723,847	9,438,828,378,327
1. Cash and cash equivalents	111	5.1	1,100,384,675,857	1,005,537,563,681
1.1. Cash	111.1		200,384,675,857	54,787,563,681
1.2. Cash equivalents	111.2		900,000,000,000	950,750,000,000
2. Financial assets at fair value through profit and loss ("FVTPL")	112	5.2	1,676,057,313,614	1,055,874,887,683
3. Held to maturity ("HTM")	113		1,545,900,000,000	763,805,000,000
4. Loans	114	5.4	8,702,437,875,706	6,648,378,932,308
5. Financial assets available for sale (AFS)	115			
6. Provision for impairment of financial assets and mortgage	116		(171,447,059,821)	(164,839,357,427)
7. Receivables	117		102,788,252,975	124,559,780,533
7.1. Receivables from sales of financial assets	117.1		61,912,657,860	90,499,792,850
7.2. Receivables and accruals from dividend and interest income	117.2		40,875,595,115	34,059,987,683
7.2.1. Receivables for due dividend and interest income	117.3			
7.2.2. Accruals for undue dividend and interest income	117.4		40,875,595,115	34,059,987,683
8. Advances to suppliers (331)	118		1,739,408,445	1,928,908,210
9. Receivables from services provided by the Company	119		2,611,314,498	2,018,642,915
10. Internal receivables	120			
11. Receivables from stock exchange error	121			
12. Other Receivables	122		1,366,942,573	1,564,020,424
13. Provision for impairment of receivables (*)	129			
II. Other current assets	130		161,782,129,089	90,189,840,013
1. Advance	131		138,530,000	161,929,097
2. Office supplies, tools and materials	132			
3. Short-term prepaid expenses	133		11,293,231,355	9,614,072,782
4. Short-term deposits, collaterals and pledges	134			
5. Value Added Tax deductible	135			

Items	Code	Notes	Ending balance	Beginning balance
6. Taxes and State receivables	136			
7. Other current assets	137		150,350,367,734	80,413,838,134
8. Transaction of repurchase and sale of government bonds	138			
8. Provision for impairment of other current assets	139			
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)	200		312,860,377,779	334,491,198,190
I. Non-current financial assets	210		210,000,000,000	237,400,000,000
1. Long-term Receivables	211			
2. Long-term Investments	212		210,000,000,000	237,400,000,000
2.1. Held to maturity (“HTM”)	212.1		210,000,000,000	237,400,000,000
2.2. Investments in subsidiaries	212.2			
2.3. Investment in joint ventures and associates	212.3			
2.4. Other long-term investments	212.4			
3. Provision for impairment of non-current financial assets	213			
II. Fixed assets	220		54,529,021,090	47,442,917,857
1. Tangible fixed assets	221	5.5	30,154,513,235	16,870,811,630
- Cost	222		85,805,432,660	67,733,234,899
- Accumulated depreciation (*)	223a		(55,650,919,425)	(50,862,423,269)
- Revalue tangible fixed assets under fair value	223b			
2. Finance lease Fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226a			
- Revalue finance lease fixed assets under fair value	226b			
3. Intangible fixed assets	227	5.6	24,374,507,855	30,572,106,227
- Cost	228		83,706,972,298	80,313,556,098
- Accumulated amortization (*)	229a		(59,332,464,443)	(49,741,449,871)
- Revalue Intangible fixed assets under fair value	229b			
III. Real Estate Investments	230			
- Cost	231			
- Accumulated depreciation (*)	232a			
- Revalue real estate under fair value	232b			
IV. Construction in progress	240		6,411,892,979	1,914,674,800
V. Other non-current assets	250		41,919,463,710	47,733,605,533
1. Long-term deposits, collaterals and pledges	251		5,785,871,560	5,744,946,890
2. Long-term prepaid expenses	252	5.7	4,925,898,193	10,886,315,295
3. Deferred income tax assets	253	5.9		
4. Deposits to Settlement Assistance Fund	254	5.10	21,204,360,186	20,990,364,354

Items	Code	Notes	Ending balance	Beginning balance
5. Other non-current assets	255		10,003,333,771	10,111,978,994
VI. Provision for impairment of non-current assets	260			
TOTAL ASSETS (270 = 100 + 200)	270		13,436,481,230,715	9,863,509,416,530

ITEMS	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES (300 = 310 + 340)	300		7,693,375,517,656	4,563,922,577,454
I. Current liabilities	310		7,680,963,692,751	4,556,012,760,273
1. Short-term borrowings and financial leases	311		6,897,867,000,000	3,835,460,000,000
1.1. Short-term borrowings	312	5.13	6,897,867,000,000	3,835,460,000,000
1.2. Short-term financial leases	313			
2. Short-term financial asset loans	314			
3. Short-term convertible bonds - Debt component	315			
4. Short-term issued bonds	316			
5. Loans from the Settlement Assistance Fund	317			
6. Payables for securities trading activities	318	5.17	634,717,684,920	618,577,859,390
7. Payables from errors in financial asset transactions	319			
8. Short-term trade payables	320		19,631,391,441	16,060,822,071
9. Short-term advance from customers	321			
10. Tax and other payables to State Treasury	322	5.8	41,998,115,193	31,676,212,302
11. Payables to employees	323		4,640,300,000	4,346,700,000
12. Employee benefits contributions	324		587,599,684	543,948,684
13. Short-term accrued expenses	325		80,408,899,273	49,088,072,209
14. Short-term internal payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits received	328			
17. Other short-term payables	329		1,112,702,240	259,145,617
18. Provision of short-term payable	330			
19. Bonus and welfare fund	331			
20. Government bond repurchase transactions	332			
II. Non-current liabilities	340		12,411,824,905	7,909,817,181
1. Long-term borrowings and finance lease	341			
1.1. Long-term borrowings	342			
1.2. Long-term financial leases	343			
2. Long-term financial asset loans	344			
3. Long-term convertible bonds - Debt component	345			
4. Long-term issued bonds	346			
5. Long-term trade payables	347			
6. Long-term advance from customers	348			

Items	Code	Notes	Ending balance	Beginning balance
7. Long-term accrued expenses	349			
8. Long-term internal payables	350			
9. Long-term unearned revenue	351			
10. Long-term deposits received	352			
11. Other long-term payables	353			
12. Provision of long-term payable	354			
13. Investor Protection Fund	355			
14. Deferred income tax payables	356		12,411,824,905	7,909,817,181
15. Science and Technology Development Fund	357			
D. OWNERS' EQUITY (400 = 410 + 420)	400		5,743,105,713,059	5,299,586,839,076
I. Owners' equity	410		5,743,105,713,059	5,299,586,839,076
1. Share capital	411		3,761,579,550,000	3,761,579,550,000
1.1. Capital contribution	411.1		3,761,579,550,000	3,761,579,550,000
a. Ordinary shares	411.1a		3,761,579,550,000	3,761,579,550,000
b. Preferred shares	411.1b			
1.2. Share premium	411.2			
1.3. Convertible bond options - Equity component	411.3			
1.4. Other owner's equity	411.4			
1.5. Treasury shares (*)	411.5			
2. Differences from revaluation of asset at fair value	412			
3. Differences from changes in foreign exchange rates	413			
4. Charter capital reserve fund	414		47,089,302,795	47,089,302,795
5. Financial and operational risk reserve fund	415		47,089,302,795	47,089,302,795
6. Other equity funds	416			
7. Undistributed profit	417		1,887,347,557,469	1,443,828,683,486
7.1. Realized profit	417.1		1,813,229,592,783	1,369,606,806,322
7.2. Unrealized profit	417.2		74,117,964,686	74,221,877,164
II. Funding sources and other funds	420			
TOTAL LIABILITIES AND OWNERS' EQUITY	440		13,436,481,230,715	9,863,509,416,530

INTERIM OFF-BALANCE SHEET ITEMS

ITEMS	Code	Notes	Ending balance	Beginning balance
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		(*)		
1. Leased fixed assets	001			
2. Custodial certificates of value	002			

Items	Code	Notes	Ending balance	Beginning balance
3. Collateral assets	003			
4. Bad debts written-off	004			
5. Foreign currencies	005			
6. Outstanding shares	006		376,157,955	376,157,955
7. Treasury shares	007			
8. Financial assets listed/registered for trading at VSD of the Company	008		1,164,056,590,000	367,477,540,000
9. Non-traded financial assets deposited at VSD of the Company	009		106,784,120,000	845,950,000
10. Financial assets awaiting for arrival of the Company	010		22,906,000,000	47,915,000,000
11. Financial assets for correcting securities company transaction errors.	011			
12. Financial assets which have not been deposited at VSD of the Company	012		162,625,224,300	78,978,771,400
13. Financial asset entitled to the rights of the securities company	013		1,901,500,000	
14. Cover warrants (quantity)	014		129,685,500	202,661,400
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS				
1. Financial assets listed/registered at VSD of investors	021		17,627,482,930,000	17,262,037,624,000
a. Unrestricted and traded financial assets	021.1		15,277,343,080,000	14,679,293,399,000
b. Restricted and traded financial assets	021.2		1,161,988,120,000	1,170,958,870,000
c. Mortgaged and traded financial assets	021.3		848,098,000,000	1,123,092,840,000
d. Blocked financial assets	021.4		37,778,600,000	15,719,150,000
e. Financial assets awaiting for settlement	021.5		302,275,130,000	272,973,365,000
f. Financial assets waiting for lending	021.6			
g. Investor's margin assets	021.7			
2. Non-traded financial assets deposited at VSD of investors	022		19,784,390,000	138,516,170,000
a. Unrestricted and non-traded financial assets	022.1		19,784,390,000	138,516,170,000
b. Restricted and non-traded financial assets	022.2			
c. Mortgaged and non-traded financial assets	022.3			
d. Blocked and non-trade financial assets	022.4			
3. Financial assets awaiting for arrival of the Company	023			
4. Financial assets for investor's transaction error correction	024.a			
5. Financial assets which have not been deposited at VSD of the Company	024.b			
6. Financial asset entitled to the rights of the securities company	025			
7. Investors' deposits	026		944,847,646,999	1,716,146,786,128

Items	Code	Notes	Ending balance	Beginning balance
7.1. Investors' deposits for securities trading activities managed by the Company	027		416,201,072,374	587,511,651,334
7.1.1 Investors' deposits at VSD	027.1		502,437,715,245	1,107,535,298,494
7.2. Investor's synthesizing deposits for securities trading activities	028		24,308,088,380	19,255,632,100
7.3. Clearing and settlement deposits for securities transactions	029			
a. Clearing and settlement deposits for securities transactions of domestic investors	029.1			
b. Clearing and settlement deposits for securities transactions of foreign investors	029.2			
7.4. Deposits of securities issuers	030		1,900,771,000	1,844,204,200
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		440,509,160,754	606,767,283,434
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		309,451,922,217	458,756,323,778
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		131,057,238,537	148,010,959,656
9. Payables to securities issuers	032		574,608,000	517,932,000
10. Receivables from customers for financial asset transaction errors	033			
11. Payables to customers for financial asset transaction errors	034			
12. Dividends payable, principal and interest on bonds	035		1,326,163,000	1,326,272,200

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trung Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
January 16, 2025

KIS VIET NAM SECURITIES CORPORATION

the 3rd & 11th floor, TNR Tower , 180 - 192 Nguyen Cong Tru Street, NTB Ward, District 1, HCM City
Tel: (08)3 914 8585 Fax: (08)3 821 6898

Form No.B02a - CTCK

INTERIM INCOME STATEMENT

For fourth quarter of 2024

Currency: VND

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss ("FVTPL")	01		256,458,001,829	513,988,395,998	1,224,137,164,477	1,382,131,286,618
a. Gain from sales of financial assets at FVTPL	01.1		203,652,397,318	333,017,399,805	944,079,111,632	959,344,853,948
b. Upward revaluation of financial assets at FVTPL	01.2		35,087,816,123	131,185,706,400	187,914,897,681	287,168,259,018
c. Dividend, interest income from financial assets at FVTPL	01.3		5,267,468,841	6,786,521,958	20,256,059,433	19,402,263,190
d. Downward revaluation of covered warrant liabilities	01.4		12,450,319,547	42,998,767,835	71,887,095,731	116,215,910,462
1.2. Gain from held to maturity (HTM)	02		41,069,836,135	30,358,297,354	128,892,984,224	125,538,253,119
1.3. Gain from loans and receivables	03		179,703,322,318	129,412,546,637	656,638,271,433	522,339,836,568
1.4. Gain from financial assets available for sale (AFS)	04					
1.5. Gain from hedging derivatives	05					
1.6. Revenue from brokerage services	06		87,883,057,948	91,982,111,679	395,861,445,066	381,354,491,196
1.7. Revenue from underwriting and issuance agency services	07					
1.8. Revenue from securities investment advisory services	08				60,000,000	
1.9. Revenue from securities custodian services	09		1,600,685,088	1,612,964,795	6,342,306,725	6,284,810,316
1.10. Revenue from financial advisory services	10				700,000,000	
1.11. Revenue from other operating activities	11		806,511,827	386,748,789	1,666,108,556	3,047,123,505
Total operating income (20 = 01--> 11)	20		567,521,415,145	767,741,065,252	2,414,298,280,481	2,420,695,801,322
II. OPERATING EXPENSES						
2.1. Loss from financial assets at FVTPL	21		218,865,773,615	425,790,767,172	997,779,870,892	1,153,366,125,386
a. Loss from sales of financial assets at FVTPL	21.1		159,813,130,122	286,189,471,283	735,884,705,150	807,157,429,044
b. Downward revaluation of financial assets at FVTPL	21.2		43,845,084,710	76,574,227,106	175,039,471,022	247,960,280,471
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		346,591,393	504,319,052	1,989,259,852	1,821,391,449
d. Upward revaluation of covered warrant liabilities	21.4		14,860,967,390	62,522,749,731	84,866,434,868	96,427,024,422
2.2. Loss from held to maturity (HTM)	22					

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
2.3. Loss and differences from revaluation at fair value of available-for-sale financial assets (AFS) arising from reclassification	23					
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful debts and borrowing costs of loans	24		90,685,095,611	50,778,386,166	285,369,531,446	218,121,679,315
2.5. Loss from hedging derivatives	25					
2.6. Expenses for proprietary trading activities	26		1,883,385,558	2,543,966,983	6,909,069,152	7,820,530,101
2.7. Expenses for brokerage services	27		63,675,860,633	66,800,255,686	281,814,028,659	264,520,552,208
2.8. Expenses from underwriting and issuance agency services	28					
2.9. Expenses from securities investment advisory services	29					
2.10. Expenses for securities custodian services	30		1,937,687,164	2,037,614,431	7,787,271,977	7,453,579,795
2.11. Expenses for financial advisory services	31		627,266,001	648,801,860	3,446,835,110	2,221,847,168
2.12. Other operating expenses	32					
Total operating expenses (40 = 21--> 32)	40		377,675,068,582	548,599,792,298	1,583,106,607,236	1,653,504,313,973
III. FINANCE INCOME						
3.1. Realized and unrealized gain from changes in foreign exchange rates	41		33,922,729		380,257,810	1,319,414,926
3.2. Dividend and interest income from demand deposits	42		743,275,916	1,005,933,901	3,468,766,060	3,481,515,331
3.3. Gain from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	43					
3.4. Other income from investments	44		1,209,358,714	997,136,776	1,224,652,069	1,010,520,755
Total finance income (50 = 41--> 44)	50		1,986,557,359	2,003,070,677	5,073,675,939	5,811,451,012
IV. FINANCE EXPENSES						
4.1. Realized and unrealized loss from changes in foreign exchange rates	51		1,227,923,113	1,712,509,898	7,001,912,567	2,383,450,336
4.2. Interest expenses	52		273,518,705	402,408,391	1,231,353,574	5,025,880,931
4.3. Loss from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	53					
4.4. Provision for impairment of long-term financial investments	54					
4.5. Other finance expenses	55					
Total finance expenses (60 = 51--> 55)	60		1,501,441,818	2,114,918,289	8,233,266,141	7,409,331,267
V. SELLING EXPENSES	61					
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62		72,111,826,319	48,205,795,432	258,672,292,566	184,388,242,126
VII. OPERATING PROFIT (70 = 20 + 50-40-60-61-62)	70		118,219,635,785	170,823,629,910	569,359,790,477	581,205,364,968
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		33,911,495	61,587,208	41,532,395	157,089,336

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
8.2. Other expenses	72		20,187	23,948	130,928	443,226,065
Total other operating profit (80 = 71-72)	80		33,891,308	61,563,260	41,401,467	(286,136,729)
IX. PROFIT BEFORE TAX (90 = 70 + 80)	90		118,253,527,093	170,885,193,170	569,401,191,944	580,919,228,239
9.1. Realized profit	91		129,421,443,523	135,797,695,772	569,505,104,422	521,922,363,652
9.2. Unrealized (loss)/profit	92		(11,167,916,430)	35,087,497,398	(103,912,478)	58,996,864,587
X. CORPORATE INCOME TAX (CIT) EXPENSE	100		36,419,787,825	33,513,990,183	125,882,317,961	115,259,734,558
10.1. Current CIT expense	100.1	5.18	29,241,523,208	18,900,495,464	121,380,310,237	98,411,001,529
10.2. Deferred CIT (income)/expense	100.2		7,178,264,617	14,613,494,719	4,502,007,724	16,848,733,029
XI. PROFIT AFTER TAX (200 = 90-100)	200		81,833,739,268	137,371,202,987	443,518,873,983	465,659,493,681
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	300					
12.1. Gain/(Loss) from revaluation of available-for-sale financial assets (AFS)	301					
12.2. Gain/(Loss) from differences in rates of activity in foreign countries	302					
12.3. Gain/(Loss) from revaluation of fixed assets according to fair value	303					
12.6. Other comprehensive gain/loss	304					
Total comprehensive income	400					
XIII. EARNINGS PER SHARE	500					
13.1. Basic earnings per share (VND/share)	501		218	365	1,179	1,238
13.2. Diluted earnings per shares (VND/share)	502		218	365	1,179	1,238

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trung Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
January 16, 2025

INTERIM CASH FLOW STATEMENT**(Indirect method)**

For fourth quarter of 2024

(Currency: VND)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		569,401,191,944	580,919,228,239
2. Adjustments for	02		(509,882,390,530)	(464,902,494,579)
- Depreciation and amortization expense	03		16,304,138,467	16,862,186,474
- Provisions	04		6,607,702,394	(4,816,223,054)
- Unrealized loss/(gain) from changes in foreign exchange rates	05		1,976,322,191	(46,159,052)
- Interest expense	06		271,016,784,565	190,472,659,246
- Gain/Loss from investment activities	07			(94,605,316)
- Accrued interest income	08		(805,787,338,147)	(667,280,352,877)
- Other adjustments	09			
3. Increase in non-monetary expenses	10		259,905,905,890	344,387,304,893
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		259,905,905,890	344,387,304,893
- Impairment Loss on held-to-maturity (HTM)	12			
- Impairment Loss on loans	13			
- Loss on recognition of fair value revaluation differences of available-for-sale (AFS) financial assets upon reclassification	14			
- Impairment of fixed assets and investment properties	15			
- Provision expense for Impairment of long-term financial investments	16			
- Other losses	17			
4. Decrease in non-monetary income	18		(259,801,993,412)	(403,384,169,480)
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(259,801,993,412)	(403,384,169,480)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20			
- Other gains	21			
5. Operating gains from/(used in) before changes in working capital	30		59,622,713,892	57,019,869,073
- Increase in financial assets at FVTPL	31		(607,306,999,272)	(369,888,398,908)
- (Increase)/decrease in held-to-maturity investments	32		(754,695,000,000)	431,833,500,000
- Increase in loans	33		(2,054,058,943,398)	(1,720,780,227,018)
- (Increase)/decrease in available-for-sales financial assets	34			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		53,634,180,000	627,065,302,150
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		798,971,730,715	670,599,872,528
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		(592,671,583)	98,387,168
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38			
(-) Increase, (+) Decrease in other receivables	39		386,577,616	9,630,280,886
- Increase/(Decrease) in other assets	40		(70,018,481,112)	(45,038,067,506)
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		5,907,085,427	(34,630,743,642)
- Increase/(Decrease) in prepaid expenses	42		4,281,258,529	(1,731,037,942)
(-) Corporate income tax paid	43		(116,729,048,902)	(94,291,485,202)
(-) Loan interest paid	44		(252,162,824,309)	(193,609,273,271)
- Increase/(Decrease) in payables to suppliers	45		(29,235,431,630)	(56,191,025,606)
- Increase/(Decrease) employee benefit contributions	46		43,651,000	39,697,000
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		5,670,641,556	1,261,220,826
- Increase/(Decrease) in payables to employees	48		293,600,000	475,100,000
- Increase (decrease) in payables from errors in financial asset transactions.	49			
- Increase/(Decrease) in other payables	50		19,111,893,526	208,695,853,552
- Other receipts from business activities	51			
- Other payments for business activities	52			
Net cash flow from operating activities	60		(2,936,876,067,945)	(509,441,175,912)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(28,058,819,879)	(4,374,237,700)
2. Cash received from disposal of fixed assets, investment properties, and other assets	62			94,605,316
3. Capital investment expenditures in subsidiaries, joint ventures, associates, and other investments	63			
4. Cash received from the recovery of investments in subsidiaries, joint ventures, associates, and other investments	64			
5. Cash received from dividends and profits received from long-term financial investments	65			
Net cash flow from investing activities	70		(28,058,819,879)	(4,279,632,384)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipt from issuance of shares, capital contributed by shareholders	71			
2. Repayments of capital contributions by shareholders, repurchase of treasury shares	72			
3. Drawdown of borrowing	73		11,033,719,500,000	10,556,710,000,000
3.1. Borrowing from the Settlement Assistance Fund	73.1			
3.2. Other borrowings	73.2		11,033,719,500,000	10,556,710,000,000
4. Repayment of borrowings	74		(7,973,937,500,000)	(10,041,530,000,000)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
4.1. Repayment of the Settlement Assistance Fund	74.1			
4.2. Repayment of the financial asset borrowings	74.2			
4.3. Other repayment of borrowings	74.3		(7,973,937,500,000)	(10,041,530,000,000)
5. Payments for principal finance lease liabilities	75			
6. Dividends and profits paid to owners	76			
Net cash flow from financing activities	80		3,059,782,000,000	515,180,000,000
IV. NET INCREASE/(DECREASE) CASH DURING THE PERIOD	90		94,847,112,176	1,459,191,704
V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	101		1,005,537,563,681	1,004,078,371,977
- Cash	101.1		54,787,563,681	254,078,371,977
- Cash equivalents	101.2		950,750,000,000	750,000,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	102			
VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	103		1,100,384,675,857	1,005,537,563,681
- Cash	103.1		200,384,675,857	54,787,563,681
- Cash equivalents	103.2		900,000,000,000	950,750,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	104			

CASH FLOWS OF INVESTORS FROM BROKERAGE AND ENTRUSTMENT ACTIVITIES

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I. Cash flows of investors from brokerage and entrustment activities				
1. Proceeds from sales of securities brokered by the Company	01		96,238,624,882,650	88,986,162,916,821
2. Payments for purchases of securities brokered by the Company	02		(117,488,314,816,578)	(108,170,033,368,200)
3. Proceeds from the sale of entrusted securities of customers	03			
4. Payments for the sale of entrusted securities of customers	04			
5. Borrowings from the Payment Support Fund	05			
6. Repayments to the Payment Support Fund	06			
7. Deposits received to settle securities transactions of Investors	07		21,087,998,161,434	19,209,354,201,287
7.1 Deposits received of investors at VSD	07.1		(605,097,583,249)	620,476,812,476
8. Payments for customers' securities transactions	08			
9. Receiving investors' deposits for customers' entrusted investment activities	09			
10. Payments for customers' entrusted investment activities	10			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
11. Payments for custody fee of investors' securities	11		(4,566,350,186)	(4,442,166,640)
12. Collection of securities transaction errors	12			
13. Payment of securities transaction errors	13			
14. Proceeds from securities issuers	14		1,335,389,062,287	510,865,271,393
15. Payments for securities issuers	15		(1,335,332,495,487)	(510,347,239,193)
Net (decrease)/increase in cash during the period	20		(771,299,139,129)	642,036,427,944
II. Cash and cash equivalents of investors at the beginning of the year	30		1,716,146,786,128	1,074,110,358,184
Bank deposits at the beginning of the period:	31		1,716,146,786,128	1,074,110,358,184
- Investors' deposits for securities transactions managed by securities companies (including duration)	32		587,511,651,334	490,828,530,296
- Consolidated deposits for customers' securities transactions	33		19,255,632,100	94,897,169,870
- Deposits for clearing and settlement of securities transactions	34			
- Investors' margin deposits at VSD	34.1		1,107,535,298,494	487,058,486,018
- Issuers' deposits (including duration)	35		1,844,204,200	1,326,172,000
- Cash equivalents	36			
- Impact of exchange rate fluctuations on foreign currency conversion	37			
III. Cash and cash equivalents of investors at the end of the year	40		944,847,646,999	1,716,146,786,128
Cash in banks at the end of the year:	41		944,847,646,999	1,716,146,786,128
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		416,201,072,374	587,511,651,334
- Consolidated deposits for customers' securities transactions	43		24,308,088,380	19,255,632,100
- Deposits for clearing and settlement of securities transactions	44			
- Investors' margin deposits at VSD	44.1		502,437,715,245	1,107,535,298,494
- Issuers' deposits (including duration)	45		1,900,771,000	1,844,204,200
- Cash equivalents	46			
- Impact of exchange rate fluctuations on foreign currency conversion	47			

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Truong Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
January 16, 2025

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

for the period ended 31 December 2024

Currency: VND

ITEMS	Notes	Beginning balance		Increase/ Decrease		Ending balance	
		1 January 2023	1 January 2024	Cumulative same period last year	Cumulative same period this year	December 31, 2023	December 31, 2024
				Increase 3	Decrease 4	Increase 5	Decrease 6
A	B						
I. CHANGES IN OWNERS' EQUITY							
1. Share capital		3,761,579,550,000	3,761,579,550,000	-	-	-	3,761,579,550,000
1.1. Ordinary share		3,761,579,550,000	3,761,579,550,000	-	-	-	3,761,579,550,000
1.2. Preferred share							
1.3. Share premium							
1.4. Convertible Bond Option - Equity Component							
1.5. Others							
2. Treasury share (*)							
3. Charter capital supplementary reserve fund		47,089,302,795	47,089,302,795	-	-	-	47,089,302,795
4. Operational risk and financial reserve fund		47,089,302,795	47,089,302,795	-	-	-	47,089,302,795
5. Differences from revaluation of financial assets at fair value							
6. Differences from forreige exchange rate							
7. Other Equity's fund							
8. Undistributed profit		978,169,189,805	1,443,828,683,486	465,659,493,681		443,518,873,983	1,887,347,557,469
8.1. Realized profit		962,944,177,228	1,369,606,806,322	406,662,629,094		443,622,786,461	1,813,229,592,783
8.2. Unrealized profit		15,225,012,577	74,221,877,164	58,996,864,587		(103,912,478)	74,117,964,686
TOTAL		4,833,927,345,395	5,299,586,839,076	465,659,493,681	-	443,518,873,983	5,743,105,713,059

Legal representative (Authorized)

SENIOR DIRECTOR OF OPERATION DIVISION

CHIEF ACCOUNTANT

PREPARED BY

Paul
 Nguyen Thi Kim Thoa

Truong Thi Kim Dung
 Truong Thi Kim Dung



Ho Chi Minh City, Vietnam
 January 16, 2025

**KIS VIET NAM SECURITIES
CORPORATION**

Form no B09a-CTCK

Address: The 3rd floor and 11th floor, TNR
Building, 180 - 192 Nguyen Cong Tru Street,
Nguyen Thai Binh Ward, District 1, Ho Chi Minh
City

(Issued according to Circular No. 334/2016/TT-
BTC dated December 27, 2016, by the Ministry of
Finance)

NOTES TO THE FINANCIAL STATEMENT

Fourth quarter of 2024

1. MAIN FEATURES OF OPERATION OF THE SECURITIES COMPANY

Corporate information

KIS Vietnam Securities Corporation (“the Company”) is a joint stock company established under the Corporate Law of Vietnam according to Business Registration No. 0305066125 issued by Ho Chi Minh Department of Planning and Investment dated 05 July 2007. The Company operates under Securities Establishment and Trading License No. 56/UBCK-GPHĐKD issued by the State Securities Commission on 05 July 2007 and other subsequent amendments (The latest Amended License No. 108/GPBDC-UBCK dated 10 November 2022).

Capital

According to the interim statement of financial position as at 31 December 2024, the Company’s charter capital amounts to VND3,761,579,550,000 while its owners’ equity is VND 5,743,105,713,059 and its total assets are VND 13,436,481,230,715

Operating charter

The Company's operating charter was issued on September 21, 2022.

Number of employees

As at 31 December 2024, the Company had 288 employees.

Business name and head office

The English business name is KIS VIET NAM SECURITIES CORPORATION.

Head office: the 3rd floor and 11th floor, TNR Building, 180 - 192 Nguyen Cong Tru Street, Nguyen Thai Binh Ward, District 1, Ho Chi Minh City.

Ha Noi Branch: 2nd Floor, Block 1 Capital Place Tower, 29 Lieu Giai Street, Ngoc Khanh Ward, Ba Dinh District, Hanoi, Vietnam

Ho Chi Minh Branch: 13th Floor, TNR Building 180 - 192 Nguyen Cong Tru Street, Nguyen Thai Binh Ward, District 1, Ho Chi Minh City, Vietnam

Other transaction offices at Ho Chi Minh and Ha Noi.

Main business activities

The Company's main business activities include: securities brokerage; proprietary trading; securities investment advisory; securities custody; and securities underwriting.

2. Accounting period, currency used in accounting

2.1. Accounting period

- a. The annual accounting period of the Company is from 1 January to 31 December.
- b. The first accounting period started from 05/07/2007 –issued date of Securities Establishment and Trading License

2.2. Accounting currency

The interim financial statements are prepared in Vietnam dong (“VND”), which is the accounting currency of the Company.

3. Standards and Accounting System

3.1. Accounting system: The securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance

3.2. Statement of compliance: The securities company accounting is carried out in compliance with the relevant Vietnamese Accounting Standards and the securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance.

3.3. Registered accounting documentation system: General Journal.

4. Accounting policies

4.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, highly liquid investments with an original maturity of three (3) months or less that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented on the interim off-balance sheet.

4.2 Principles for Recognizing Receivables and Loans

4.2.1 Receivables

Receivables are initially recorded at cost and subsequently always presented at cost.

The provision for doubtful debts represents the estimated loss in value due to uncollectible amounts from customers arising from the balance of receivables at the balance sheet date. Increases or decreases in the provision account balance are reflected in the enterprise's management expenses during the period.

4.2.2 Loans

Loans and advances to customers for the proceeds from selling securities are stated at cost less allowance for doubtful debts. Allowance for doubtful debts and advances to customers for the proceeds from selling securities are determined by the difference between the market price or fair value of collateral assets and the carrying value of the respective loans and advances.

Receivables from sales of financial assets, receivables from services rendered and other receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is made based on the overdue status of debts or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or debtor is missing, having escaped, being prosecuted, in prison, under a trial or pending execution of sentences or deceased.

4.3 Financial assets at fair value through profit and loss (FVTPL)

A financial asset at FVTPL is a financial asset that meets either of the following conditions:

- It is considered by management as held for trading. A financial asset is considered as held for trading if:
 - it is acquired principally for the purpose of selling 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 Company as financial asset at FVTPL.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase). Subsequent to initial recognition they are measured at market value or fair value (when market price is not available) with changes in market value or fair value being recognised in profit or loss in the statement of income.

Increase in the difference arising from revaluation of financial assets at FVTPL at fair value in comparison with the previous period is recognized into the interim income statement under "Upward revaluation of financial assets at FVTPL". Decrease in the difference arising from revaluation of financial assets at FVTPL

at fair value in comparison with the previous period is recognized into the interim income statement under “Downward revaluation of financial assets at FVTPL”.

For listed securities, the market prices are the 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 end of the annual accounting period.

For securities registered for trading in Unlisted Public Company Market (“UPCOM”), the market prices are the closing prices of securities from UPCOM at the latest trading date prior to the end of the annual accounting period.

For unlisted securities and not yet registered for trading, the market price is the average price of the transaction prices at the latest trading date prior to the end of the annual accounting period but within one month from the end of the annual accounting period provided by three securities companies which are not related to the Company. In the absence of transaction prices during this period, the Company does not make provisions.

For delisted securities and securities for which trading has been suspended or cancelled from the sixth day onward, the fair value is the book value at the latest balance sheet date.

For investments in equity instruments, including derivatives that must be settled with those equity instruments, they are reflected at cost in cases where there is no quoted market price in an active market and the fair value cannot be reliably determined.

For open-ended fund certificates, the market price is the net asset value of the fund at the end of the annual accounting period announced by the fund.

4.4 Held to maturity (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 classified as at FVTPL;
- those that the Company classified as available-for-sale; and
- those that meet the definition of loans and receivables.

Held-to-maturity investments include term deposits at banks and these investments are stated at costs less allowance for doubtful debts. Allowance for doubtful debts is made when there is an indicator of long-term decline or strong evidence that the Company might not be able to fully recover the amount and the Company does not make allowance for doubtful debts for short-term changes in prices.

Financial assets will not be further classified as held-to-maturity investments if during the current financial year or during the two most recent financial years they were sold or reclassified a significant amount of held-to-maturity financial assets prior to maturity, unless the sale or reclassification meets either of the following conditions:

- it is very close to maturity that changes in market interest rates do not significantly affect the value of financial assets;

- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.5 Long-term Securities Investments

Long-term securities investments include long-term investment securities with the intention of holding them until maturity. Securities held to maturity are non-derivative securities that have fixed or determinable payments and fixed maturities that the Company intends and is able to hold until maturity. An investment security will not be classified as held to maturity if, during the current financial year or the two preceding financial years, a significant amount of held-to-maturity investments have been sold or reclassified before maturity, except when the sale or reclassification is:

- it is very close to maturity
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.8 Depreciation and amortization

Depreciation and amortization of tangible fixed assets and intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Office equipment	3 - 8 years
Computer software	3 - 5 years

4.9 Prepaid expenses

Prepaid expenses, including short-term prepaid expenses and long-term prepaid expenses in the interim statement of financial position, are amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The following types of expenses are recorded as short-term and long-term prepaid expenses and are amortized over the period not exceeding three (3) years to the interim income statement:

- ▶ Newsletter and online service fees;
- ▶ Office rental expenses;
- ▶ Office renovation expenses;
- ▶ Software maintenance and warranty expenses;
- ▶ Data transmission service fees;
- ▶ Office tools and equipment; and
- ▶ Other prepaid expenses.

4.10 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of receipts or receivables less trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Revenue from brokerage services

When the contract outcome can be reliably measured, revenue is recognized by reference to the stage of completion. Where the contract outcome cannot be reliably measured, revenue is recognized only to the extent of the expenses recognized which are recoverable. Revenue from trading of securities.

Revenue from trading of securities

Revenue from trading of securities is determined by the difference between the selling price and the weighted average cost of securities sold.

Interest income

Revenue is recognized on accrual basis (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognized when the Company's entitlement as an investor to receive the dividend is established, except for dividend received in shares in which only the number of shares is updated.

Other income

Revenues from irregular activities other than turnover-generating activities are recorded to other incomes

Other revenues from rendering services

Where the contract outcome can be reliably measured, revenue is recognised by reference to the stage of completion.

Where the contract outcome cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

4.11 Borrowing costs

Borrowing costs include accrued interest and other expenses which are directly attributable to the Company's borrowings. Borrowing costs are recorded to the income statement for the period on an accrual basis.

4.12 Cost of proprietary trading securities sold

The Company applies moving weighted average method to calculate cost of proprietary securities sold.

4.13 Tax

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be payable to/or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the report date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred income tax

Deferred income tax is provided using for temporary differences at the reporting date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- Deferred income tax payable arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

Deferred tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carry forward of unused tax credits and unused tax losses can be utilized, except:

- Deferred tax assets arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

The carrying amount of deferred income tax assets is reviewed at each financial period end date and reduced to a certain extent that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be recovered. Previously unrecognized deferred income tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset realized or the liability is settled based on tax rates and tax laws that have been enacted at the reporting date. Deferred tax is recorded to the interim income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity.

The company is only allowed to offset deferred tax assets and deferred tax liabilities when the company has the legal right to offset current income tax assets against current income tax liabilities and the deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority for the same taxable entity, and the company intends to settle current income tax liabilities and current income tax assets on a net basis.

Other taxes are applied according to the current tax laws in Vietnam.

5. Additional Information for Financial Statements

Notes on the Financial Position Report (Currency: VND)

(Currency: VND)

Items	Code	Ending balance	Beginning balance
01. CASH AND CASH EQUIVALENT	5993	1,100,384,675,857	1,005,537,563,681
<i>Cash on hand</i>	5994	200,384,675,857	54,787,563,681
<i>Cash at banks</i>	5995	900,000,000,000	950,750,000,000
<i>Cash in transit</i>	5997		
<i>Deposits for underwriting securities sales</i>	5998		
<i>Cash for clearing and settlement of securities transactions</i>	7000		

(Currency: VND)

0.2. Financial assets at FVTPL	Ending balance		Beginning balance	
	Cost	Fair value	Cost	Fair value
Listed shares	549,545,110,480	561,911,565,092	654,878,357,704	667,325,218,802
Unlisted shares	25,102,994,305	14,478,692,020	25,102,994,305	14,478,692,020
Listed corporate bonds	226,499,146,134	230,218,561,540	61,497,000,000	61,489,050,000
Unlisted corporate bonds	405,498,863,028	405,498,863,028	40,000,000,000	40,000,000,000
Warrants	697,700,000	240,500,000	631,280,000	516,100,000
Fund certificates	443,289,064,328	463,709,131,934	261,216,246,987	272,065,826,861
Total	1,650,632,878,275	1,676,057,313,614	1,043,325,878,996	1,055,874,887,683

(Currency: VND)

Items	Code	Volume of transactions (units)	Value of transactions (VND)
03. VALUE AND VOLUME OF TRANSACTIONS DURING THE PERIOD	6003		
<i>a) The Company</i>	6004	479,789,329	14,974,327,077,996
<i>Stocks</i>	6005	255,188,230	8,510,885,190,800
<i>Bonds</i>	6006	33,726,599	4,037,144,120,196
<i>Other securities</i>	6007	190,874,500	2,426,297,767,000
<i>b) Investors</i>	6008	2,764,227,436	66,741,463,476,138
<i>Stocks</i>	6009	2,667,733,577	64,457,161,869,040
<i>Bonds</i>	6010	9,047,724	1,039,901,871,078
<i>Other securities</i>	6011	87,446,135	1,244,399,736,020
Total	6012	3,244,016,765	81,715,790,554,134

(Currency: VND)

Items	Code	Ending balance	Beginning balance
4. Loans receivables		8,702,437,875,706	6,648,378,932,308
Margin loans		8,458,958,849,090	6,560,705,440,871
Advances to customers for the proceeds from selling securities		243,479,026,616	87,673,491,437

(Currency: VND)

Items	Code	Machinery, equipment	Motor vehicles	Others	Total
05. TÌNH HÌNH TĂNG, GIẢM TÀI SẢN CỐ ĐỊNH HỮU HÌNH	6023				
Cost of tangible assets	6024				
Opening balance	6025	67,638,633,245	0	94,601,654	67,733,234,899
<i>Purchased during the period</i>	6026	18,072,197,761	0	0	18,072,197,761
<i>Completed construction investment</i>	6027				
<i>Other increases</i>	6028				
<i>Transferred to investment property</i>	6029				
<i>Liquidation, sale</i>	6030				
<i>Other decreases</i>	6031				
Ending balance	6032	85,710,831,006	0	94,601,654	85,805,432,660
Accumulated depreciation	6033				
Opening balance	6034	50,767,821,615	0	94,601,654	50,862,423,269
<i>Charges for the period</i>	6035	4,788,496,156	0	0	4,788,496,156
<i>Other increases</i>	6036				0
<i>Transferred to investment property</i>	6037				0
<i>Liquidation, sale</i>	6038				0
<i>Other decreases</i>	6039				0
Ending balance	6040	55,556,317,771	0	94,601,654	55,650,919,425
Net book value	6041				
At the beginning of the period	6042	16,870,811,630	0	0	16,870,811,630
At the end of the period	6043	30,154,513,235	0	0	30,154,513,235

(Currency: VND)

Chỉ tiêu	Code	Publishing rights	Copyrights, patents	Software programs	TSCDVH khác	Tổng cộng
06. CHANGES IN INTANGIBLE FIXED ASSETS	6045					
Cost of intangible assets	6046					
Opening balance	6047		928,167,680	79,385,388,418		80,313,556,098
<i>Purchased during the period</i>	6048		189,200,000	3,204,216,200		3,393,416,200
<i>Generated internally by the enterprise</i>	6049					
<i>Increase due to business consolidation</i>	6050					
<i>Other increases</i>	6051					
<i>Liquidation, sale</i>	6052					
<i>Other decreases</i>	6053					
Ending balance	6054		1,117,367,680	82,589,604,618		83,706,972,298
Accumulated amortisation	6055					
Opening balance	6056		928,167,680	48,813,282,191		49,741,449,871
<i>Charges for the period</i>	6057		20,447,058	9,570,567,514		9,591,014,572
<i>Other increases</i>	6058					
<i>Liquidation, sale</i>	6059					
<i>Other decreases</i>	6060					
Ending balance	6061		948,614,738	58,383,849,705		59,332,464,443
Net book value	6062					
At the beginning of the period	6063		0	30,572,106,227		30,572,106,227
At the end of the period	6064		168,752,942	24,205,754,913		24,374,507,855

(Currency: VND)

Items	Code	Ending balance	Beginning balance
07. LONG-TERM PREPAID EXPENSES	6066	5,785,871,560	5,744,946,890
Prepaid expenses for operating lease of fixed assets	6067		
Business establishment expenses	6068		
Significant research expenses	6069		
Expenses for the implementation phase not meeting the criteria for recognition as intangible fixed assets	6071		
Establishment consulting expenses	6072		
Other expenses	6072	5,785,871,560	5,744,946,890

(Currency: VND)

Items	Code	Ending balance	Beginning balance
08. TAXES AND OTHER PAYABLES TO STATE TREASURY	6073	41,998,115,193	31,676,212,302
Corporate income tax	6077	23,540,756,798	18,889,495,463
Personal income tax	6078	16,168,746,771	10,628,105,922
Withholding tax and value added tax	6080	2,288,611,624	2,158,610,917
Fees, charges, and other taxes	6081		

(Currency: VND)

Items	Code	Ending balance	Beginning balance
09. DEFERRED INCOME TAX ASSETS AND DEFERRED INCOME TAX LIABILITIES	6083		
<i>a) Deferred income tax assets</i>	6084	-	-
<i>Deferred income tax assets related to deductible temporary differences</i>	6085		
<i>Deferred income tax assets related to unused tax losses</i>	6086		
<i>Deferred income tax assets related to unused tax incentives</i>	6087		
<i>Reversal of deferred income tax assets recognized from previous years</i>	6088		
<i>Deferred income tax assets</i>	6089	-	
<i>b) Deferred income tax liabilities</i>	6090	12,411,824,905	7,909,817,181
<i>Deferred income tax liabilities arising from taxable temporary differences</i>	6091		
<i>Reversal of deferred income tax liabilities recognized from previous years</i>	6092		
<i>Deferred income tax liability</i>	6093	12,411,824,905	7,909,817,181

(Currency: VND)

Items	Code	Ending balance	Beginning balance
10. DEPOSIT AT PAYMENT SUPPORT FUND	6094	21,204,360,186	20,990,364,354
<i>Initial payment</i>	6095	48,688,241	48,688,241
<i>Additional payment</i>	6096	14,824,754,402	14,824,754,402
<i>Interest allocated during the period</i>	6097	6,330,917,543	6,116,921,711

(Currency: VND)

Items	Code	Interest rate	Beginning balance	Loans during the period	Payments during the period	Ending balance
13. VAY NGẮN HẠN						
Domestic bank loans	6,390	2.9-5.5%	1,537,500,000,000	6,498,852,500,000	5,673,352,500,000	2,363,000,000,000
Foreign bank loans (*)	6,390	03 months TERM SOFR + 1.0%-1.2%	1,591,910,000,000	2,996,765,000,000	1,592,465,000,000	2,996,210,000,000
Loans from other entities (**)	6,390	4.60%	706,050,000,000	1,543,607,000,000	711,000,000,000	1,538,657,000,000
Tổng cộng			3,835,460,000,000	11,039,224,500,000	7,976,817,500,000	6,897,867,000,000

(*) The loan interest rate is floated based on the reference rate (03m TERM SOFR) plus a margin of 1.0% - 1.2% per year, applicable to US Dollars (USD).

(*) (***) Short-term loans in foreign currency (USD)

(Currency: VND)

Items	Code	Ending balance	Beginning balance
17. ACCOUNTS PAYABLE FOR SECURITIES TRADING ACTIVITIES	6396	634,539,064,920	618,577,859,390
Payable to the Stock Exchange	6397	0	
Payable for loans from the Payment Support Fund of other members	6398		
Payable for securities delivered, received by issuing agents	6399		
Payable to the VSD	6400	0	2,993,466,400
Payable to other organizations and individuals	6401	634,539,064,920	615,584,392,990

(Currency: VND)

Items	Code	Ending balance	Beginning balance
SUPPLEMENTARY INCOME STATEMENT	6154		
1. Current corporate income tax expenses (code 51)	6155		
<i>Current corporate income tax expenses on taxable income for the current year</i>	6156	23,540,756,798	18,900,495,464
<i>Adjustment of corporate income tax expenses of previous years to current corporate income tax expenses</i>	6157	5,700,766,410	-
<i>Total current corporate income tax expenses</i>	6158	29,241,523,208	18,900,495,464
2. Deferred corporate income tax expenses (code 52)	6159		
<i>Deferred corporate income tax expenses arising from taxable temporary differences</i>	6160	1,669,027,873	4,004,769,754
<i>Deferred corporate income tax expenses arising from the reversal of deferred income tax assets</i>	6161		
<i>Deferred corporate income tax income arising from deductible temporary differences</i>	6162	14,080,852,778	11,914,586,935
<i>Deferred corporate income tax income arising from unused tax losses and tax incentives</i>	6163		
<i>Deferred corporate income tax income arising from the reversal of deferred income tax liabilities</i>	6164		
<i>Total deferred corporate income tax expenses</i>	6165	12,411,824,905	7,909,817,881

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



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 SENIOR DIRECTOR OF OPERATION
 DIVISION


Lee Hun Woo

 Ho Chi Minh City, Vietnam
 16 January 2025