

**FINANCIAL STATEMENT**  
**APG SECURITIES JOINT STOCK COMPANY**  
Quarter IV/2019

## APG SECURITIES JOINT STOCK COMPANY

Floor 5, Grand Builing Tower,  
30-32 Hoa Ma, Hai Ba Trung district, Ha Noi

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### FINANCIAL STATEMENTS

*As at 31 December 2019*

*Unit: VND*

ITEMS	Code	Note	Closing	Opening
A	B	C	1	2
<b>ASSET</b>				
<b>A. SHORT-TERM ASSETS (100 = 110 + 130)</b>	<b>100</b>		381,123,071,524	146,140,333,351
<b>I. Financial asset</b>	<b>110</b>		378,705,632,085	139,985,432,972
1. Cash and cash equivalents	111		1,544,325,538	5,844,517,279
1.1. Cash	111		1,544,325,538	5,844,517,279
1.2. Cash equivalents	111		0	0
2. Fiancial assets at fair value through profit and loss (FVTPL)	112		50,436,584,250	30,758,796,250
3. Held To Maturity investments (HTM)	113		234,570,000,000	0
4. Loans	114		19,963,452,216	16,554,797,805

7. Receivables	117		14,340,042,125	26,396,621
7.2. Receivable and accrued dividends, profits of financial assets	117		14,340,042,125	26,396,621
7.2.1. Receivable dividends, profits	117		14,340,042,125	26,396,621
7.2.2. Accrued proceeds, dividends, profit	117		0	0
8. Prepayments to suppliers	118		57,702,600,000	51,488,016,500
9. Service related receivables	119		148,627,956	34,843,154,613
12. Other receivables	122		0	797,750,904
13. Provision for diminution in value of receivables (*)	129		0	-327,997,000
<b>II. Other short-term assets</b>	<b>130</b>		<b>2,417,439,439</b>	<b>6,154,900,379</b>
1. Advances	131		2,283,582,810	6,045,420,810
2. Office supplies, intrusment and tool	132		73,860,000	23,170,391
3. Short-term prepaid expenses	133		48,475,419	48,735,872
4. Pledged assets, mortgages, collateral, deposits in short-term	134		5,200,000	5,200,000
5. VAT deducted	135		0	0
6. Taxes and other receivables from the State budget	136		0	32,373,306
7. Other assets	137		6,321,210	0
<b>B. LONG-TERM ASSETS (200 = 210 + 220 + 250 - 260)</b>	<b>200</b>		<b>4,632,603,167</b>	<b>3,160,585,993</b>
<b>I. Long-term financial assets</b>	<b>210</b>		<b>0</b>	<b>1,083,320,362</b>
1. Long-term receivables	211		0	0
2. Investments	212		0	1,350,000,000
2.1. Held To Maturity investments	212		0	0
2.4. Other long-term investments	212		0	1,350,000,000

3. Provision for diminution in value of long-term financial assets	213		0	-266,679,638
<b>II. Fixed assets</b>	<b>220</b>		2,596,834,491	20,684,333
1. Tangible fixed assets	221		324,491,750	17,684,333
- Historical cost	222		5,429,496,446	5,090,663,446
- Accumulated depreciation(*)	223a		-5,105,004,696	-5,072,979,113
3. Intangible fixed assets	227		2,272,342,741	3,000,000
- Historical cost	228		5,972,296,230	3,596,296,230
- Accumulated depreciation(*)	229a		-3,699,953,489	-3,593,296,230
<b>V. Other long-term assets</b>	<b>250</b>		2,035,768,676	2,056,581,298
1. Pledget assets mortgages, collateral, deposits in long-term	251		47,310,000	47,310,000
4. Deposits on Settlement Supporting Fund	254		1,988,458,676	2,009,271,298
<b>VI. Provision for diminution in value of long-term financial assets</b>	<b>260</b>		0	0
<b>TOTAL ASSETS</b>			0	0
<b>(270 = 100 + 200)</b>	<b>270</b>		385,755,674,691	149,300,919,344
<b>C. LIABILITIES (300 = 310 + 340)</b>	<b>300</b>		11,557,037,388	3,817,120,236
<b>I. Short-term liabilities</b>	<b>310</b>		11,557,037,388	3,817,120,236
8. Payments to suppliers in short-term	320		0	0
9. Short-term prepayments from customers	321		1,534,500,000	650,000,000
10. Taxes and other payables to the State budget	322		7,334,227,588	2,891,589,616
11. Payables to employees	323		187,009,800	171,345,380
12. Employees welfare payables	324		31,300,000	104,185,240

**OFF STATEMENT FINANCIAL ITEMS**

Items	Code	Note	Closing	Opening
<b>II. Long-term liabilities</b>	<b>B340</b>	<b>C</b>	<b>1 0</b>	<b>2 0</b>
<b>A. ASSETS OF THE EQUITY OWNERS OF THE COMPANY AND LOSSES IN TRUSTERS' equity</b>			<b>0</b>	<b>0</b>
1. Paid-in capital	400		374,198,637,303	145,483,799,108
6. Shares outstanding	410		374,198,637,303	145,483,799,108
7. 1. Paid-in capital	6411		340,289,000,000	135,289,000,000
8. 1. State capital/Registered to Viet Nam Securities Depository (VSD)	411		340,289,000,000	135,289,000,000
8. 2. Ordinary shares with voting rights	8411.1a		1,021,940,000	1,021,940,000
4. 1. Supplementary capital reserve	12414		306,000,000,000	15,350,000,000
5. Financial and operation risk reserve	415		445,000,000	445,000,000
<b>B. ASSETS OF AND LIABILITIES TO CUSTOMERS</b>			<b>0</b>	<b>0</b>
7. Undistributed earnings	417		33,158,637,303	9,443,799,108
7.1. Realised profits after tax	417		33,953,753,272	2,571,828,022
7.2. Unrealised profits	417		-795,115,969	6,871,971,086
<b>TOTAL RESOURCES</b>			<b>0</b>	<b>0</b>
1. Securities listed/Registered to Viet Nam Securities Depository (VSD)	21440		250,106,360,000	134,831,660,000
(440 = 300 + 400)	<b>440</b>		385,755,674,691	149,300,919,344
a. Freely traded securities	21.1		245,310,910,000	60,110,660,000
b. Blocked securities	21.2		4,150,000	0
c. Morgaged securities	21.3		0	72,000,000,000
e. Securities awaiting settlements	21.5		4,791,300,000	2,721,000,000
2. Securities custodied at VSD but not yet traded	22		10,600,000,000	4,000,900,000
a. Securities custodied at VSD but not yet traded- freely securities	22.1		10,600,000,000	4,000,900,000
7. Customers' deposits	26		539,692,977	326,099,024
7.1. Customers' deposits for securities trading	27		539,692,977	326,099,024

8. Payables to customers relating to their deposits at the Company for securities trading	31		539,692,977	326,099,024
8.1. Payables to domestic customers relating to there deposits at the Company for securities trading	31.1		539,692,977	326,099,024

**Prepared by**

**Chief Accountant**

**General Director**

Ha noi , 17 January  
2020

***NGUYEN THANH NGHI***

***NGUYEN THANH  
NGHI***

***TRAN THIEN HA***

## APG SECURITIES JOINT STOCK COMPANY

Floor 5, Grand Building Tower,  
30-32 Hoa Ma, Hai Ba Trung district, Ha Noi

### INCOME STATEMENT

*Quarter IV/ 2019*

*Unit: VND*

Items	Code	Note	Quarter closing		Accumulated from the beginning of the year to the end of the quarter	
			This year	Last year	This year	Last year
A	B	C			1	2
<b>I. OPERATING INCOME</b>						
1.1. Gains from Fair value through profit and loss (FVTPL)	1		0	-109,900,578	7,740,500	2,697,402,324
a. Realised gains on disposals of FVTPL financial assets	1.1		0	0	0	0
b. Gains from revaluation of FVTPL financial assets	1.2		0	0	0	0
c. Dividends and interest income from FVTPL financial assets	1.3		0	0	0	0
1.2. Interest from Held to Maturity investments(HTM)	2		4,131,515,000	0	14,335,847,000	0
1.3. Interest income from loans and receivables	3		58,358,183	1,316,736,756	120,892,553	8,360,897,149

1.6. Brokerage fee income	6		88,577,038,573	552,048,124	115,089,605,558	1,288,768,681
1.9. Custody service income	9		16,015,038	18,473,149	171,776,192	93,147,059
1.10. Financial consultancy service income	10		17,000,000	2,479,318,183	578,150,000	3,241,136,365
1.11. Other operating income	11		0	0	0	0
<b>(Total operating income (20 = 01→11))</b>	<b>20</b>		<b>92,799,926,794</b>	<b>5,256,675,634</b>	<b>130,304,011,803</b>	<b>16,681,351,578</b>
<b>II. OPERATING EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2.1. Losses from financial assets at fair value through profit and loss (FVTPL)	21		42,786,371,100	1,602,476,147	60,038,542,000	2,063,503,349
a. Realised losses on disposals of FVTPL	21.1		0	0	0	0
b. Losses from revaluation of FVTPL financial assets	21.2		0	0	0	0
2.7. Brokerage fee expenses	27		-1,467,109,384	90,258,458	1,349,414,817	712,666,713
2.9. Investing consultancy service expenses	29		0	0	0	0
2.10. Custody service expenses	30		198,997,374	463,703,749	268,733,451	463,703,749
2.11. Financial consultancy service income	31		2,145,000	127,897,400	2,145,000	127,897,400

2.12. Other service expenses	32		425,442,372	0	425,442,372	0
<b>Total operating expenses(40 = 21→32)</b>	<b>40</b>		<b>64,947,091,355</b>	<b>2,044,599,274</b>	<b>94,613,646,621</b>	<b>3,127,043,043</b>
<b>III. FINANCIAL INCOME</b>			0	0	0	0
3.2. Dividends income, and interest income from non-fixed deposits	42		-5,984,548	96,990,290	3,084,931	97,182,675
<b>Total financial income ( 50=42-&gt;44)</b>	<b>50</b>		<b>-5,984,548</b>	<b>96,990,290</b>	<b>3,084,931</b>	<b>97,182,675</b>
<b>IV. FINANCIAL EXPENSES</b>			0	0	0	0
4.4. Provision for diminution in value of long-term financial investments	54		0	51,533,071	0	51,533,071
4.5. Other expenses	55		<b>1,073,320,362</b>	<b>0</b>	1,073,320,362	0
<b>Total financial expenses</b>	<b>60</b>		<b>1,073,320,362</b>	<b>51,533,071</b>	<b>1,073,320,362</b>	<b>51,533,071</b>
<b>VI. ADMINISTRATION EXPENSES</b>	<b>62</b>		<b>1,095,120,944</b>	<b>948,595,152</b>	<b>4,888,290,682</b>	<b>4,584,918,912</b>
<b>VII. OPERATING RESULT (70= 20+50-40 -60-62)</b>	<b>70</b>		<b>25,678,409,585</b>	<b>2,308,938,427</b>	<b>29,731,839,069</b>	<b>9,015,039,227</b>
<b>VIII. OTHER INCOME AND EXPENSES</b>			0	0	0	0
8.1. Other income	71		23,201,695	500,000	26,171,695	500,000
8.2. Other expenses	72		84,024,839	0	116,398,145	0
<b>Net other income(80= 71-72)</b>	<b>80</b>		<b>-60,823,144</b>	<b>500,000</b>	<b>-90,226,450</b>	<b>500,000</b>

<b>IX. NET ACCOUNTING PROFIT AFTER TAX (90=70 + 80)</b>	<b>90</b>		<b>25,617,586,441</b>	<b>2,309,438,427</b>	<b>29,641,612,619</b>	<b>9,015,539,227</b>
9.1. Realised profits	91		25,590,427,541	4,046,955,864	29,641,624,619	8,655,670,989
9.2. Unrealised profits	92		27,158,900	-1,737,517,437	-12,000	359,868,238
<b>X. CORPORATE INCOME TAX</b>	<b>100</b>		<b>5,650,327,105</b>	<b>1,557,488,689</b>	<b>5,926,774,424</b>	<b>1,734,221,492</b>
10.1. Corporate income tax - current	100		0	0	0	0
10.2. Corporate income tax - deffered	100		0	0	0	0
<b>XI. NET PROFIT AFTER TAX(200 = 90 - 100)</b>	<b>200</b>		<b>19,967,259,336</b>	<b>751,949,738</b>	<b>23,714,838,195</b>	<b>7,281,317,735</b>
13.1. Basic interest on shares (Dong/1 share)	501		587	56	697	538

Prepared by

Chief Account

General Director

*Nguyen Thanh Nghi*

*Nguyen Thanh Nghi*

*Tran Thien Ha*

## APG SECURITIES JOINT STOCK COMPANY

Floor 5, Grand Builing Tower,  
30-32 Hoa Ma, Hai Ba Trung district, Ha Noi

### CASH FLOWS SATEMENT

*(Indirect method)*

*Quarter IV/2019*

Unit: VND

Items	Code	Note	This year	Last year
A	B	C	1	2
<b>I. Cash flows from operating activities</b>				
<b>1. Net profit before corporate tax</b>	<b>1</b>		<b>29,641,612,619</b>	<b>9,015,539,227</b>
<b>2. Adjustments for</b>	<b>2</b>		<b>31,590,821,530</b>	<b>-208,027,074</b>
- Depreciation and amortisation	3		<b>138,682,842</b>	<b>78,350,698</b>
- Provisions	4		<b>32,528,543,981</b>	<b>-189,195,097</b>
- Gains, losses from investing activities	7		<b>-1,076,405,293</b>	<b>-97,182,675</b>
- Other adjustments	9		<b>0</b>	<b>0</b>
<b>3. Add non-cash expenses</b>	<b>10</b>		<b>12,000</b>	<b>1,618,406,739</b>
- Revaluation losses from FVTPL financial assets	11		<b>12,000</b>	<b>1,618,406,739</b>

- Other losses	17		0	0
<b>4. Less non-cash expenses</b>	<b>18</b>		<b>0</b>	<b>-1,978,274,977</b>
- Revaluation gains from FVTPL financial assets	19		0	-1,978,274,977
- Other gains	21		0	0
<b>5. Profits from operating activities before changes in working capital</b>	<b>30</b>		<b>-</b> <b>270,290,889,822</b>	<b>-12,424,277,352</b>
- Increase(decrease) in FVTPL financial assets	31		-19,654,786,155	-3,638,764,812
- Increase(decrease) in Held-to-maturity investments (HTM)	32		-	0
- Increase(decrease) in loans	33		-3,408,654,411	-10,514,636,393
(-) Increase, (+)Decrease in accrued and receivable dividends, interest from financial assets	36		-14,313,645,504	-24,419,121
- Increase (decrease) in service related receivables	37		1,829,092,452	-1,527,489,511
- Increase (decrease) in other receivables	39		797,750,904	-797,750,904
- Increase (decrease) in other assets	40		3,708,790,622	-5,932,570,376
- Increase (decrease) in prepaid expenses	42		23,430,844	-6,108,662
(-) Corporate tax paid	43		-1,372,616,229	-971,174,000
- Increase (decrease) in payables for suppliers	45		-3,193,884,607	10,511,983,500
- Increase (decrease) in employees welfare payables	46		-72,885,240	104,185,240

- Increase (decrease) in tax and other payables to the State Budget( excluding corporate income tax paid)	47		-79,146,918	232,422,307
- Increase (decrease) in payables for employees	48		15,664,420	171,345,380
- Increase (decrease) in other payables	50		0	-31,300,000
- Other receivables from operating activities	51		0	0
Other expenses from operating activities	52		0	0
<b><i>Net cash inflows/( outflows for) from operating activities</i></b>	<b>60</b>		<b>- 209,058,443,673</b>	<b>-3,976,633,437</b>
<b><i>II. Cash inflows/( outflows for) from investing activities</i></b>			<b>0</b>	<b>0</b>
1. Expenditures on purchase and construction of fixed assets, real-estate for investments and long-term assets	61		-2,714,833,000	0
5. Income from dividends and profits divided from long-term financial investments	65		3,084,931	97,182,675
<b><i>Net cash inflows/( outflows for) from operating activities</i></b>	<b>70</b>		<b>-2,711,748,069</b>	<b>97,182,675</b>

<b>III. Cash flows from financial activities</b>			<b>0</b>	<b>0</b>
1.Proceeds from issuing shares, receiving share capital from the owner	71		205,000,000,000	0
3. Expenditures for share capital from the owner,, repurchasing issued shares,	73		2,470,000,000	0
3.1. Loans from Settlement Supporting Fund	73.1		0	0
3.2. Other loans	73.2		0	0
6. Dividend, profits paid for owners	76		0	-6,477,502,000
<b><i>Net cash inflows/( outflows for) from operating activities</i></b>	<b>80</b>		<b>207,470,000,000</b>	<b>-6,477,502,000</b>
<b>IV. Increase(decrease) in net cash</b>	<b>90</b>		<b>-4,300,191,742</b>	<b>-10,356,952,762</b>
<b>V. Cash and cash equivalents at beginning of the year</b>	<b>101</b>		<b>5,844,517,279</b>	<b>16,201,470,041</b>
- Cash	101.1		5,844,517,279	16,201,470,041
- Cash equivalent	101.2		0	0
<b>VI. Cash and cash equivalents at end of the year</b>	<b>103</b>		<b>1,544,325,538</b>	<b>5,844,517,279</b>
- Cash	103.1		1,544,325,538	5,844,517,279
- Cash equivalent	103.2		0	0

## CASH FLOWS OF BROCKERAGE AND TRUSTING ACTIVITIES

Items	Code	Note	This year	Last year
A	B	C	1	2
<b>I.Cash flows of brockerage and trusting activities</b>				
1. Trade proceeds	1		232,113,092,400	393,627,190,500
2. Trade payments	2		-253,137,645,000	-365,626,340,500
7. Receipts for settlements of customers transactions	7		194,209,989,760	212,699,316,849
8. Payments for settlements customers transactions	8		-172,703,109,757	-240,782,220,904
11. Payments for custody fees of customers	11		-268,733,451	-93,147,059
14. Proceeds from Stock Issuing organization	14		1,190,227,722	2,772,539,058
15. Payments for Stock Issuing organization	15		-1,190,227,722	-2,772,539,058
<b>Net Increase/decrease in customers' deposits</b>	<b>20</b>		213,593,953	-175,201,114
<b>II. Customers' deposits at beginning of year</b>	<b>30</b>		326,099,024	501,300,138
- Cash at bank	31		326,099,024	501,300,138
-Customers' deposits at the company for securities trading	32		326,099,024	501,300,138

<b>III. Customers' deposits at end of year</b>	<b>40</b>		539,692,977	326,099,024
- Cash at bank	41		539,692,977	326,099,024
-Customers' deposits at the company for securities trading	42		539,692,977	326,099,024

**Prepared by**

**Chief Accountant**

**General Director**

*Nguyen Thanh Nghi*

*Nguyen Thanh Nghi*

*Tran Thien Ha*

## APG SECURITIES JOINT STOCK COMPANY

Floor 5, Grand Builing Tower,  
32 Hoa Ma, Hai Ba Trung district, Ha Noi

### STATEMENT OF CHANGES IN EQUITY

*Quarter IV/2019*

*Unit: VND*

ITems	Note	Opening balance		Increase/Decrease				Closing balance		Item code
		2018	2019	2018		2019		2018	2019	
				Increase	Decrease	Increase	Decrease			
A	B	1	2	3	4	5	6	7	8	
<b>I. Changes in equity</b>										<b>26624</b>
1. Paid-in capital		135,289,000,000	135,289,000,000			205,000,000,000		135,289,000,000	340,289,000,000	<b>26625</b>
1.1. Ordinary shares		135,289,000,000	135,289,000,000			205,000,000,000		135,000,000,000	340,289,000,000	<b>26626</b>
3. Supplement		306,000,000	306,000,000					306,000,000	306,000,000	<b>26632</b>

ary capital reserve										
4. Financial and operational risk reserve		445,000,000	445,000,000					445,000,000	445,000,000	<b>26633</b>
8. Undistributed earning		8,639,983,373	9,443,799,108	7,281,317,735	6,477,502,000	23,714,838,195	0	9,443,799,108	33,158,637,303	<b>26637</b>
8.1. Realised profits after tax		9,794,955,580	10,238,903,077	6,921,449,497	6,477,502,000	23,714,850,195		10,238,903,077	33,953,753,272	
8.2. Unrealised profits		-1,154,972,207	-795,103,969	359,868,238		-12,000		-795,103,969	-795,115,969	
<b>Total</b>		144,679,983,373	145,483,799,108	7,281,317,735	6,477,502,000	228,714,838,195	0	145,483,799,108	374,198,637,303	<b>26640</b>

Prepared

Chief Accountant

General Director

*Nguyen  
Thanh Nghi*

*Nguyen  
Thanh Nghi*

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