

FINANCIAL STATEMENT

AN PHAT SECURITIES JOINT STOCK COMPANY

For the fiscal year ended at 31 December 2016

(audited)

FINANCIAL STATEMENTS

As at 31 December 2016

Code	ASSET	Note	31/12/2016	01/01/2016
			VND	VND
100	A. SHORT-TERM ASSETS		144,198,890,424	149,400,922,584
110	I. Financial asset		142,790,381,353	148,092,415,739
111	1. Cash and cash equivalents	4	41,273,785,730	45,368,928,645
111.1	1.1 Cash		30,073,785,730	13,568,928,645
111.2	1.2 Cash equivalents		11,200,000,000	31,800,000,000
112	1. Financial assets at fair value through profit and loss (FVTPL)		33,929,301,079	39,556,885,057
114	2. Loans		2,983,401,618	2,317,353,951
116	3. Provision for diminution in value of financial assets and mortgages	6	(808,440,300)	(858,302,157)
117	4. Receivables	7	4,423,724,444	14,123,020,000
117.1	4.1 Receivables on disposals of financial assets		4,355,000,000	14,025,500,000
117.2	4.2 Receivable and accrued dividends, profits of financial assets		68,724,444	97,520,000
117.4	4.2.1 Accrued dividends, interest		68,724,444	97,520,000
118	5. Prepayments to suppliers		-	16,000,000,000
119	6. Service related receivables	7	32,902,671,703	33,067,493,297
122	7. Other receivables	7	28,935,000,000	-
129	8. Provision for diminution in value of receivables		(849,062,921)	(1,482,963,054)
130	II. Other short-term assets		1,408,509,071	1,308,506,845
131	1. Advances to employees		114,728,996	13,611,770
133	2. Short-term prepaid expenses	9	37,310,000	37,310,000
134	3. Pledged assets, mortgages, collateral, deposits in short-term	10	5,200,000	5,200,000
136	4. Taxes and other receivables from the State budget	11	1,251,270,075	1,251,270,075
137	5. Other assets		-	1,115,000
200	B. LONG-TERM ASSETS		3,382,595,420	3,940,512,655
210	I. Long-term financial assets		1,055,171,439	1,014,343,356
212	1. Investments	12	1,350,000,000	1,350,000,000
212.4	1.1 Other long-term investments		1,350,000,000	1,350,000,000
213	2. Provision for diminution in value of long-term financial assets		(294,828,561)	(335,656,644)
220	II. Fixed assets		419,713,960	1,119,913,621
221	1. Tangible fixed assets	13	239,484,170	699,634,307
222	- Historical cost		5,090,663,446	5,052,768,446
223a	- Accumulated depreciation		(4,851,179,276)	(4,353,134,139)

227	2.	Intangible fixed assets	14	180,229,790	420,279,314
228	-	<i>Historical cost</i>		3,596,296,230	3,596,296,230
229a	-	<i>Accumulated depreciation</i>		(3,416,066,440)	(3,176,016,916)
250	V.	Other long-term assets		1,907,710,021	1,806,255,678
251	1.	Pledged assets, mortgages, collateral, deposits in long-term	10	37,310,000	37,310,000
254	2.	Deposits on Settlement Supporting Fund	15	1,870,400,021	1,768,945,678
270		TOTAL ASSETS		147,581,485,844	153,341,435,239

FINANCIAL STATEMENT

*As at 31 December 2016
(tiếp theo)*

Code	RESOURCES	Note	31/12/2016	01/01/2016
			VND	VND
300	C.		11,184,511,606	17,068,464,505
	LIABILITIES			
310	I.		11,184,511,606	17,068,464,505
	Short-term liabilities			
321	1.	Short-term prepayments from customers	100,000,000	40,000,000
322	2.	Taxes and other payables to the State budget	16 934,791,808	1,235,542,852
323	3.	Payables to employees	149,394,000	177,009,600
328	4.	Short-term deposits received	17 9,646,334,388	13,646,334,388
329	5.	Other short-term payables	18 353,991,410	1,969,577,665
400	D.		136,396,974,238	136,272,970,734
	OWNERS' EQUITY			
410	I.	19	136,396,974,238	136,272,970,734
	Owners' equity			
411	1.	Owners' capital	135,289,000,000	135,289,000,000
411.1	1.1	Share capital	135,289,000,000	135,289,000,000
411.1a	a.	Ordinary shares with voting rights	135,289,000,000	135,289,000,000
414	2.	Supplementary capital reserve	306,000,000	306,000,000
415	3.	Financial and operation risk reserve	445,000,000	445,000,000
417	4.	Undistributed earnings	356,974,238	232,970,734
417.1	4.1	Unrealised profits	356,974,238	232,970,734
440		TOTAL RESOURCES	147,581,485,844	153,341,435,239

OFF STATEMENT FINANCIAL ITEMS

Code	ASSET	Note	31/12/2016	01/01/2016
			VND	VND
	A.			
	ASSETS OF THE COMPANY AND ASSETS IN TRUST			
008	1.	Securities listed/Registered to Viet Nam Securities Depository(VSD)	23 880,590,000	990,840,000
012	2.	Securities not custodied at VSD	24 18,321,250,000	20,451,250,000

B. ASSETS OF AND LIABILITIES TO CUSTOMERS

021	1.	Securities listed/Registered to Viet Nam Securities Depository(VSD)	25	129,962,190,000	197,433,200,000
021.1	a.	<i>Freely traded securities</i>		<i>123,834,850,000</i>	<i>196,539,500,000</i>
021.2	b.	<i>Blocked securities</i>		<i>40,000</i>	<i>-</i>
021.5	e.	<i>Securities awaiting settlements</i>		<i>6,127,300,000</i>	<i>893,700,000</i>
022	2.	Securities custodied at VSD but not yet traded	26	19,250,000	15,150,000
022.1	a.	<i>Securities custodied at VSD but not yet traded- freely securities</i>		<i>19,250,000</i>	<i>15,150,000</i>
023	3.	Securities awaiting settlements	27	500,000,000	662,000,000

OFF STATEMENT FINANCIAL ITEMS

Code	ITEMS	Note	31/12/2016	01/01/2016
			VND	VND
026	1. Customers' deposits	28	372,502,150	711,365,969
027	1.1 Customers' deposits for securities trading		372,502,150	711,365,969
031	2. Payables to customers relating to their deposits at the Company for securities trading	29	372,502,150	711,365,969
031.1	2.1 <i>Payables to domestic customers relating to there deposits at the Company for securities trading</i>		<i>372,502,150</i>	<i>701,187,842</i>
031.2	2.2 <i>Payables to foreign customers relating to there deposits at the Company for securities trading</i>		<i>-</i>	<i>10,178,127</i>

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Prepared by

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Chief Accountant

TRAN THIEN HA
General Director

Ha noi , 15 March 2017

INCOME STATEMENT

2016

Code	ITEMS	Note	2016 VND	2015 VND
	I.	OPERATING INCOME		
01	1.1	Gains from Fair value through profit and loss (FVTPL)	14,345,261	15,617,977,793
01.1		a. Realised gains on disposals of FVTPL financial assets	10,945,261	15,598,942,793
01.3		c. Dividends, interest income from financial assets	3,400,000	19,035,000
02	1.2	Interest income from held- to-maturity investments (HTM)	539,745,111	915,426,946
03	1.3	Interest income from held- to-maturity investments (HTM)	3,044,249,125	888,665,436
06	1.6	Brokerage fee income	688,586,769	13,639,636,295
09	1.9	Custody service income	113,318,503	39,271,267
10	1.10	Financial consultancy service income	748,318,182	1,006,454,000
11	1.11	Other operating income	101,454,343	103,105,232
		Total operating income	5,250,017,294	32,210,536,969
	II.	OPERATING EXPENSES		
21	2.1	Losses from financial assets at fair value through profit and loss (FVTPL)	115,629,239	14,358,736
21.1		a. Realised losses on disposals of FVTPL	115,629,239	14,358,736
24	2.4	Provisions for financial assets, treating losses of bad debts and impairment losses and borrowing costs to finance lending activities	(49,861,857)	166,414,057
27	2.7	Brokerage fee expenses	1,020,577,311	1,081,029,291
30	2.10	Custody service expenses	217,084,189	105,628,325
31	2.11	Financial consultancy expenses	38,500,000	-
32	2.12	Other operating expenses	(1,304,940,604)	1,225,940,619
		Total operating expenses	36,988,278	2,593,371,028
	III.	FINANCIAL INCOME	33	

42	3.2	Dividends income, accrued dividends accrued and interest income from bank non-fixed deposits		3,959,646	7,249,946
50		Total financial income		3,959,646	7,249,946
	IV.	FINANCIAL EXPENSES	34		
54	4.4	Provision for diminution in value of long-term financial investments		(40,828,083)	-
60		Total financial expenses		(40,828,083)	-
62	VI.	ADMINISTRATION EXPENSES	35	5,133,813,241	5,211,822,849
70	VII.	OPERATING RESULT		124,003,504	24,412,593,038
	VIII.	OTHER INCOME AND EXPENSES			
71	8.1	Other income		-	753,765,881
72	8.2	Other expenses		-	900,000,000
80		Net other income		-	(146,234,119)
90	IX.	NET PROFIT BEFORE TAX		124,003,504	24,266,358,919
91	9.1	Realised profits		124,003,504	24,266,358,919
100	X.	CORPORATE INCOME TAX	36	-	-
200	XI.	NET PROFIT AFTER TAX		124,003,504	24,266,358,919
500	XIII.	NET INCOME ON ORDINARY SHARE			
501	13.1	Basic interest on shares (Dong/1 share)	37	-	-

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Ha noi, 15 March 2017

CASH FLOWS STATEMENT

2016

(Indirect method)

Code	ITEMS	Note	2016 VND	2015 VND
	I. Cash flows from operating activities			
01	1. <i>Net profit before corporate income tax</i>		124,003,504	24,266,358,919
02	2. <i>Adjustments for</i>			
03	- Depreciation and amortisation		738,094,661	945,195,843
04	- Provisions		(724,590,073)	(461,519,885)
07	- Gains, losses from investing activities		(3,959,646)	210,931,873
30	3. <i>Profits from operating activities before changes in working capital</i>		133,548,446	24,960,966,750
31	- Increase(decrease) in FVTPL financial assets		5,627,583,978	(12,506,313,057)
33	- Increase(decrease) in loans		(666,047,667)	8,937,470,331
35	- (-) Increase, (+) decrease in disposals on FVTPL financial assets		9,670,500,000	(14,025,500,000)
36	- (-) Increase, (+)Decrease in accrued and receivable dividends, interest from financial assets		28,795,556	(97,520,000)
37	- Increase (decrease) in service related receivables		224,821,594	5,312,557,226
39	- Increase (decrease) in other receivables		(28,935,000,000)	-
40	- Increase (decrease) in other assets		(202,571,569)	79,854,475
45	- Increase (decrease) in payables for suppliers		16,000,000,000	(5,000,000,000)
46	- Increase (decrease) in employees welfare payables		1,115,000	6,605,000
47	- Increase (decrease) in tax and other payables to the State Budget(excluding corporate income tax paid)		(300,751,044)	272,457,124
48	- Increase (decrease) in payables for employees		(27,615,600)	(74,690,400)
50	- Increase (decrease) in other payables		(5,615,586,255)	(3,646,125,439)
60	<i>Net cash inflows/(outflows for) from operating activities</i>		(4,061,207,561)	4,219,762,010
	II. Cash flows from investing activities			
61	1. Expenditures on purchase and construction of fixed assets, real-estate for investments and long-term assets		(37,895,000)	-
62	2. Proceeds from disposal or transfer of fixed assets, real-estate for investments and other long-term assets		-	753,765,881
65	5. Income from dividends and profits divided from long-term financial investments		3,959,646	7,249,946
70	<i>Net cash outflows for investing activities</i>		(33,935,354)	761,015,827

	III. Cash flows from financial activities		
80	<i>Net cash inflows/(outflows for) from financial activities</i>	-	-
90	IV. Increase (decrease) in net cash	(4,095,142,915)	4,980,777,837
101	V. Cash and cash equivalents at beginning of the year	45,368,928,645	40,388,150,808
101.1	- Cash	13,568,928,645	788,150,808
101.2	- Cash equivalents	31,800,000,000	39,600,000,000
103	VI. Cash and cash equivalents at the end of the year	41,273,785,730	45,368,928,645
103.1	- Cash	30,073,785,730	13,568,928,645
103.2	- Cash equivalents	11,200,000,000	31,800,000,000

CASH FLOWS OF BROCKERAGE AND TRUSTING ACTIVITIES

2016

Code	ITEMS	Note	2016 VND	2015 VND
	I. Cash flows of brockrage and trusting activities			
01	1. Trade proceeds		210,953,419,200	145,617,660,700
02	2. Trade payments		(177,842,335,044)	(140,264,858,600)
07	3. Receipts for settlements of customers transactions		(33,239,691,255)	(5,361,222,246)
08	4. Payments for settlements customers transactions		(670,457,178)	(613,422,409)
11	5. Payments for custody fees of customers		(169,799,542)	(20,894,990)
12	6. Proceeds from stock trading errors		630,000,000	-
14	7. Proceeds from Stock Issuing organization		930,486,585	919,142,462
15	8. Payments for Stock Issuing organization		(930,486,585)	(919,142,462)
20	Net Increase/decrease in customers' deposits		(338,863,819)	(642,737,545)
30	II. Customers' deposits at beginning of the year		711,365,969	1,354,103,514
31	Cash at bank		711,365,969	1,354,103,514
32	- Customers' deposits at the company for securities trading		711,365,969	1,354,103,514
40	III. Customers' deposits at the end of the year		372,502,150	711,365,969
41	Cash at bank		372,502,150	711,365,969
42	- Customers' deposits at the company for securities trading		372,502,150	711,365,969

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Ha noi , 15 March 2017

STATEMENT OF CHANGES IN EQUITY

2016

ITEMS	Note	Opening balance		Increase/Decrease				Closing balance	
		01/01/2015	01/01/2016	2015		2016		31/12/2015	31/12/2016
				Increase	Decrease	Increase	Decrease		
				VND	VND	VND	VND		
1.		135,289,000,000	135,289,000,000	-	-	-	-	135,289,000,000	135,289,000,000
1.1									
		135,289,000,000	135,289,000,000	-	-	-	-	135,289,000,000	135,289,000,000
3.		306,000,000	306,000,000	-	-	-	-	306,000,000	306,000,000
3.									
		445,000,000	445,000,000	-	-	-	-	445,000,000	445,000,000
3.		(24,033,388,185)	232,970,734	24,266,358,919	-	124,003,504	-	232,970,734	356,974,238
3.1		(24,033,388,185)	232,970,734	24,266,358,919	-	124,003,504	-	232,970,734	356,974,238
TOTAL		112,006,611,815	136,272,970,734	24,266,358,919	-	124,003,504	-	136,272,970,734	136,396,974,238

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