JB SECURITIES VIETNAM COMPANY LIMITED

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FINANCIAL STATEMENTS & NOTES TO THE FINANCIAL STATEMENTS

QUARTER II- 2026

Hanoi, 07-2026

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JB SECURITIES VIETNAM COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

Items	Code	Note	Closing balance	Balance at the beginning of the year
ASSETS				
A. CURRENT ASSETS (100 = 110 + 130)	**100**		6,224,450,599,908	4,272,639,441,837
I. *Financial assets* (110 = 111 ->129)	**110**		6,200,095,138,669	4,260,701,287,245
1. Cash and cash equivalents	**111**		182,672,699,854	39,391,151,275
1.1. Cash	111.1		182,672,699,854	39,391,151,275
1.2. Cash equivalents	111.2		-	-
2. Financial assets at fair value through profit or loss (FVTPL)	112		1,390,275,382,201	750,327,804,847
3. Held-to-maturity ("HTM") investments	113		660,064,362,943	703,781,162,047
4. Loan	114		3,906,479,108,442	2,723,298,020,725
5. Available for sale assets (AFS)	115		-	-
6. Provision for impairment of financial assets	116		-	-
7. Receivables	117		59,696,464,332	43,620,516,606
7.1. Receivables from financial assets sale	117.1		-	-
7.2. Receivables and accruals from dividend and interest income	117.2		59,696,464,332	43,620,516,606
7.2.1. Due accrued dividend and interest	117.3		-	-
Of which: Receivable for bad debts and interest on the received date but not yet received	117.3.1		-	-
7.2.2. Undue accrued dividend and interest	117.4		59,696,464,332	43,620,516,606
8. Advances to suppliers	118		904,980,960	282,002,768
9. Receivables from securities services provided	119		-	-
10. Internal receivables	120		-	-
11. Receivables from trading error	121		-	-
12. Other Receivables	122		2,139,937	628,977
13. Provision for devaluation of receivables (*)	129		-	-
II.Other current assets (130 = 131->139)	**130**		24,355,461,239	11,938,154,592
1. Prepayment	131		181,301,925	-
2. Office supplies, tools	132		-	-
3. Short-term prepaid expenses	133		24,174,159,314	11,856,886,638
4. Short-term deposits, collaterals and pledges	134		-	-
5. Value added tax deductible	135		-	-
6. Tax and receivables from the State	136		-	81,267,954
7. Other current assets	137		-	-

8. Transaction of buying and selling Government bonds	138		-	-
9. Provision for impairment of other current assets	139		-	-
B.NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)	**200**		47,742,521,809	54,406,786,637
I. Non-current Finance Assets	**210**		-	-
1. Long-term receivables	211		-	-
2. Investment	212		-	-
2.1. Held-to-maturity ("HTM") investments	212.1		-	-
2.2. Investment in subsidiary	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**		37,879,595,747	45,072,292,215
1. Tangible fixed assets	221		10,038,437,425	12,036,619,184
- Cost	222		26,583,693,746	26,375,893,746
- Accumulated depreciation (*)	223a		(16,545,256,321)	(14,339,274,562)
- Evaluation of fixed assets according to fair value	223b		-	-
2. Financial lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226a		-	-
- Evaluation of fixed assets according to fair value	226b		-	-
3. Intangible fixed assets	227		27,841,158,322	33,035,673,031
- Cost	228		58,743,672,483	58,413,672,483
- Accumulated depreciation (*)	229a		(30,902,514,161)	(25,377,999,452)
- Evaluation of fixed assets according to fair value	229b		-	-
III. Real estate investment	**230**		-	-
- Cost	231		-	-
- Accumulated depreciation (*)	232a		-	-
- Evaluation of fixed assets according to fair value	232b		-	-
IV. Construction in progress	**240**		-	-
V. *Other non-current assets*	**250**		9,862,926,062	9,334,494,422
1. Long-term deposits, collaterals and pledges	251		1,792,193,364	1,900,233,701
2. Long-term prepayment	252		2,615,460,525	3,664,192,742
3. Deferred income tax assets	253		2,382,146,638	2,382,146,638
4. Payment to Settlement Assistance Fund	254		3,073,125,535	1,387,921,341

5. Other non-current assets	255		-	-
6. Other commercial advantages	256		-	-
VI. Provision for impairment of non-current assets	**260**		-	-
TOTAL ASSETS (270 = 100 + 200)	**270**		6,272,193,121,717	4,327,046,228,474
C. LIABILITIES (300 = 310 + 340)	**300**		4,170,410,371,910	2,883,885,733,327
I. Current liabilities	**310**		4,157,090,959,581	2,871,762,076,334
1. Short-term borrowings and liabilities for financial assets	311		4,131,630,000,000	2,849,330,000,000
1.1. Short-term borrowings	312		4,131,630,000,000	2,849,330,000,000
1.2. Liabilities for financial assets	313		-	-
2. Borrowing short-term financial assets	314		-	-
3. Short-term convertible bonds - Debt component	315		-	-
4. Short-term bonds	316		-	-
5. Borrowing from Settlement Assistance Fund	317		-	-
6. Payables for securities trading activities	318		-	613,594,000
7. Payables for trading errors of financial assets	319		-	-
8. Short-term payables to sellers	320		-	-
9. Short-term prepayment by buyers	321		-	-
10. Tax and other payables to the State	322		13,258,534,774	7,861,959,606
11. Payables for employees	323		5,837,935,341	8,312,610,322
12. Payment for Employee benefit	324		-	352,197,392
13. Short-term payables	325		6,149,017,977	4,871,703,661
14. Internal short-term payables	326		-	-
15. Short-term unearned revenue	327		-	-
16. Short-term pledge, deposits	328		-	-
17. Other short-term payables	329		215,471,489	420,011,353
18. Provisions for short-term payables	330		-	-
19. Bonus and welfare fund	331		-	-
20. Transactions on sale and purchase of Government bonds	332		-	-
II. Non-current liabilities	**340**		13,319,412,329	12,123,656,993
1. Long-term loans and financial asset lease debts	341		-	-
1.1. Long-term loans	342		-	-
1.2. Financial asset lease debts	343		-	-
2. Long-term loans and financial asset lease debts	344		-	-
3. Long-term convertible bonds - Debt component	345		-	-

4. Long-term bonds	346		-	-
5. Long-term payables to sellers	347		-	-
6. Long-term prepayment by buyers	348		-	-
7. Long-term accrued expenses	349		-	-
8. Long-term internal payables	350		-	-
9. Long-term unearned revenue	351		-	-
10. Long-term pledge, deposits	352		-	-
11. Other long-term payables	353		-	-
12. Provision for long-term payables	354		13,319,412,329	12,123,656,993
13. Investor Protection Fund	355		-	-
14. Deferred income tax liabilities	356		-	-
15. Science and Technology Development Fund	357		-	-
A. OWNER'S EQUITY (400 = 410 + 420)	**400**		2,101,782,749,807	1,443,160,495,147
I. Owners' equity	**410**		2,101,782,749,807	1,443,160,495,147
1. Owner's investment capital	411		1,900,000,000,000	1,300,000,000,000
1.1. Capital contribution	411.1		1,900,000,000,000	1,300,000,000,000
a. Ordinary shares	411.1a		1,900,000,000,000	1,300,000,000,000
b. Preferential shares	411.1b		-	-
1.2. Surplus equity	411.2		-	-
1.3. Conversion options for bonds - Capital component	411.3		-	-
1.4. Other owner's capital	411.4		-	-
1.5. Treasury shares (*)	411.5		-	-
2. Asset evaluation difference at fair value	412		-	-
3. Exchange rate difference	413		-	-
4. Capital supplementary reserve	414		3,310,605,967	3,310,605,967
5. Operational risk and financial reserve	415		3,310,605,967	3,310,605,967
6. Other reserve	416		-	-
7. Undistributed profit	417		195,161,537,873	136,539,283,213
7.1. Realized profit	417.1		180,555,609,314	129,802,808,281
7.2. Unrealized profit	417.2		14,605,928,559	6,736,474,932
8. Interests of non-controlling shareholders	418		-	-
II. Other funding and reserves	**420**		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		6,272,193,121,717	4,327,046,228,474
OFF-BALANCE SHEET ITEMS			-	-

A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS			-	-
1. Outsourced fixed assets	001		-	-
2. Valuable certificate for custody	002		-	-
3. Mortgaged property	003		-	-
4. Bad debts written off	004		-	-
5. Foreign currencies of all kinds	005		-	-
6. Outstanding shares (number of shares)	006		-	-
7. Treasury shares	007		-	-
8. Financial assets listed/registered for trading at the Vietnam Securities Depository of the Company ("VSDC")	008		769,990,230,000	332,613,960,000
9. Non-trade financial assets deposited at VSDC of the Company	009		-	-
10. Financial assets waiting for the securities company	010		-	-
11. Financial assets to correct trading errors of securities companies	011		-	-
12. Financial assets not yet deposited at VSDC of the Securities Company	012		426,880,480,000	292,100,250,000
13. Financial assets entitled to the securities companies' rights	013		-	-
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS			-	-
1. Financial assets listed/registered for trading at the VSDC of investors	021		5,490,588,857,400	4,138,370,408,000
a. Unrestricted financial assets	021.1		4,946,141,007,400	3,593,554,108,000
b. Finance assets restricted to transfer	021.2		-	20,000
c. Pledged transaction financial assets	021.3		542,000,000,000	542,000,000,000
d. Blocked or temporarily seized financial assets	021.4		-	-
e. Finance assets awaiting payment	021.5		2,447,850,000	2,816,280,000
f. Finance assets waiting for loans	021.6		-	-
2. Non-traded financial assets deposited at VSDC of investors	022		32,984,980,000	322,440,000
a. Unrestricted and non-traded financial assets deposited at VSDC of investors	022.1		32,984,980,000	322,440,000
b. Finance assets deposited at the VSDC and not yet traded, restricted to transfer	022.2		-	-
c. Finance assets deposited at the VSDC and not yet traded or pledged	022.3		-	-
d. Finance assets deposited at the VSDC and not yet traded, frozen or temporarily seized	022.4		-	-
3. Financial assets waiting for investors	023		12,630,370,000	18,650,720,000
4. Financial assets that correct Investors' trading errors	024.a		-	-
5. Financial assets not yet deposited at VSDC of the Investor	024.b		-	-
6. Financial assets are entitled to the investor's rights	025		-	471,630,000
7. Investors' deposits	0026		54,545,781,009	89,427,772,686
7.1. Investors' deposits for securities trading activities managed by the Company	27		50,190,141,386	50,174,900,886
a. Deposits of investors on securities transactions under the management of a securities company	027.1		50,190,141,386	50,174,900,886

7.2 Other investors' deposits for securities trading activities managed by the Company	028		-	-
7.3 Deposits for clearing and settlement of securities trading activities	029		4,355,639,623	39,252,871,800
a. Domestic investors' deposits for clearing and settlement of securities trading activities	029.1		4,345,971,010	39,243,318,890
b. Foreign investors' deposits for clearing and settlement of securities trading activities	029.2		9,668,613	9,552,910
7.4 Deposits of issuers	030		-	-
8. Payables to investors for deposits for securities trading activities managed by the Company	031		54,545,781,009	89,427,772,686
8.1. Payables to domestic investors for deposits for securities trading activities managed by the Company	031.1		54,536,112,396	89,418,219,776
8.2. Payables to foreign investors for deposits for securities trading activities managed by the Company	031.2		9,668,613	9,552,910
9. Payables to issuers	032		-	-
10. Receivables from/payables to customers for transaction errors of financial assets	033		-	-
11. Payables to customers for transaction errors of financial assets	034		-	-
12. Payable dividends, principal and interest on bonds	035		-	-

Hanoi, 10th July 2026

Prepared by	Chief Accountant	Deputy General Director
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, seal)*
Le Thi Thuy Dung	Le Thi Hien	Pham Van Anh

JB SECURITIES VIETNAM COMPANY LIMITED

INCOME STATEMENT

As at 30 June 2026

Unit: VND

Items	Code	This Quarter	This Quarter last year	Accumulated from the beginning of the year to the end of this quarter (this year)	Accumulated from the beginning of the year to the end of this quarter (last year)
I. OPERATING INCOME					
1.1. Gain from financial assets at fair value through profit or loss ("FVTPL")	01	23,542,597,658	13,638,537,066	43,705,012,515	23,886,794,969
a. Gain from selling financial assets	01.1	6,301,820,275	3,870,310,230	6,969,200,591	11,075,727,322
b. Gain from revaluation of financial assets at FVTPL	01.2	38,716,422	6,357,109,242	7,869,483,787	(1,430,186,743)
c. Dividend, interest income from financial assets at FVTPL	01.3	17,202,060,961	3,411,117,594	28,866,328,137	14,241,254,390
1.2. Gain from held-to-maturity ("HTM") investments	02	10,467,323,382	9,431,988,034	21,303,128,729	17,978,090,379
1.3. Interest income from loans and receivables	03	95,818,893,485	.33,321,215,518	162,338,684,244	56,829,671,853
1.4. Gain on financial assets available for sale (AFS)	04	-	-	-	-
1.5. Gain from hedging derivatives	05	-	-	-	-
1.6. Revenue from brokerage services	06	7,080,959,635	1,819,931,078	9,900,286,675	3,856,676,529
1.7. Revenue from underwriting business, securities issue agency	07	-	25,500,000,000	53,000,000,000	25,500,000,000
1.8. Revenue from securities investment advisory	08	-	850,000,000	1,004,000,000	946,217,216
1.09. Revenue from securities depository operations	09	349,138,859	247,980,988	607,449,002	901,013,072
1.10. Revenue from financial consulting activities	10	-	-	-	-
1.11. Other revenues	11	-	-	-	-
Total operating income (20 = 01>11)	**20**	137,258,913,019	84,809,652,684	291,858,561,165	129,898,464,018
II. OPERATING EXPENSES		-	-	-	-
2.1. Loss from financial assets at FVTPL	21	2,955,028,662	201,479,300	3,124,811,362	513,222,240
a. Loss from selling financial assets	21.1	2,955,000,662	251,700,000	3,124,780,662	504,743,400
b. Loss from revaluation of financial assets at FVTPL	21.2	28,000	(50,220,700)	30,700	8,478,840
c. Transaction costs for purchasing financial assets at FVTPL	21.3	-	-	-	-
2.2. Losses from held to maturity (HTM) investments	22	-	-	-	-
2.3. Loss and recognition difference assessed at fair value of available-for-sale (AFS) financial assets upon reclassification	23	-	-	-	-
2.4. Provision expenses for diminution in value and impairment of financial assets and doubtful debts, and interest expenses from borrowings	24	-	-	-	-
2.5. Losses from derivative financial assets for hedging	25	-	-	-	-
2.6. Expenses for proprietary trading	26	1,309,025,463	1,435,772,446	2,939,534,914	2,740,337,247
2.7. Expenses for securities brokerage operations	27	17,691,896,964	10,717,505,655	30,535,843,949	20,555,882,352
2.8. Expenses for guarantee operations, securities issuance agency	28	-	23,634,960,180	51,422,952,000	23,634,960,180
2.9. Securities investment consulting expenses	29	-	-	-	-

2.10. Expenses for securities depository operations	30	437,319,517	250,150,751	796,200,090	446,986,034
2.11. Expenses for financial consulting activities	31	-	-	-	-
2.12. Expenses of other services	32	-	-	-	-
Total operating expenses (40 = 21->32)	**40**	22,393,270,606	36,239,868,332	88,819,342,315	47,891,388,053
III. FINANCIAL INCOME		-	-	-	-
3.1. Realized and unrealized exchange rate differences	41	-	-	-	-
3.2. Revenue, accrued dividends, interest on bank deposits which are not fixed	42	303,052,435	104,771,590	503,796,722	257,490,733
3.3. Interest from sale and liquidation of investments in subsidiaries, associates and joint ventures	43	-	-	-	-
3.4. Other revenue on investment	44	-	-	-	-
Total financial income (50 = 41->44)	**50**	303,052,435	104,771,590	503,796,722	257,490,733
IV. FINANCIAL EXPENSES		-	-	-	-
4.1. Realized and unrealized exchange rate loss difference	51	-	-	-	-
4.2. Interest expenses	52	60,902,254,426	20,744,102,189	104,406,085,545	33,729,036,419
4.3. Losses from sale or liquidation of investments in subsidiaries, associates or joint ventures	53	-	-	-	-
4.4. The provision expense decreases the value of long-term financial investments	54	-	-	-	-
4.5. Other investment costs	55	88,879,417	68,087,184	166,299,910	134,439,761
5. Profits and losses in joint ventures and associates	56	-	-	-	-
Total financial expenses (60 = 51->56)	**60**	60,991,133,843	20,812,189,373	104,572,385,455	33,863,476,180
V. SALE EXPENSES	**61**	-	-	-	-
VI. GENERAL & ADMINISTRATIVE EXPENSES	**62**	13,119,443,084	14,409,499,164	25,435,960,691	26,038,637,388
VII. OPERATING PROFIT (70= 20+50-40-60-61-62)	**70**	41,058,117,921	13,452,867,405	73,534,669,426	22,362,453,130
VIII. OTHER INCOME AND EXPENSES		-	-	-	-
8.1. Other income	71	-	24,800,000	-	24,800,000
8.2. Other expenses	72	92,500,000	-	92,500,000	-
Total other operating gain/loss (80= 71-72)	**80**	(92,500,000)	24,800,000	(92,500,000)	24,800,000
IX. PROFIT BEFORE TAX (90=70 + 80)	**90**	40,965,617,921	13,477,667,405	73,442,169,426	22,387,253,130
9.1. Realized profit	91	40,926,929,499	7,070,337,463	65,572,716,339	23,825,918,713
9.2. Unrealized profit	92	38,688,422	6,407,329,942	7,869,453,087	(1,438,665,583)
X. CORPORATE INCOME TAX	**100**	8,210,476,833	2,580,764,470	14,819,914,766	4,372,556,971
10.1. Current CIT expenses	100.1	8,210,476,833	2,603,168,340	14,819,914,766	4,525,859,504
10.2. Deferred CIT expenses	100.2	-	(22,403,870)	-	(153,302,533)
XI. PROFIT AFTER TAX (200 = 90 - 100)	**200**	32,755,141,088	10,896,902,935	58,622,254,660	18,014,696,159
11.1. Profit after tax is attributable to owners	201				
11.2. Profit after tax deducted from the Charter Reserve Fund, the Financial Reserve Fund and the occupational risk fund is%)	202				
11.3. Net profit attributable to the interest of non-controlling shareholders	203				
XII. INCOME (LOSS) AFTER CIT	**300**				
12.1. Gain / (Loss) from revaluation of available-for-sale financial assets	301				

12.2. Other comprehensive gains (losses from investments in subsidiaries, associates, and joint ventures	302				
12.3. Gain / (Loss) from revaluation of derivative financial instruments	303				
12.4. Gain / (loss) of foreign exchange rate differences	304				
12.5. Gains and losses from investments in subsidiaries, affiliated companies, joint ventures undivided	305				
12.6. Gains and losses for derivative instrument evaluation	306				
12.7. Gain and loss revaluation of fixed assets according to the fair value model	307				
12.8 Total comprehensive income	400				
12.9 Comprehensive income attributable to owners	401				
12.10 Comprehensive income is attributable to non-controlling shareholders	402				
XIII. NET INCOME ON COMMON SHARES	**500**				
13.1. Basic earnings per share (VND / share)	501				
13.2. Diluted earnings per share (VND / share)	502				

Hanoi, 10th July 2026

Prepared by	Chief Accountant	Deputy General Director
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, seal)*
Le Thi Thuy Dung	**Le Thi Hien**	**Pham Van Anh**

CÔNG TY TNHH CHỨNG KHOÁN JB VIỆT NAM

JB SECURITIES VIETNAM COMPANY LIMITED

CASH FLOW STATEMENT

As at 30 June 2026

Unit: VND

Items	Code	Accumulated from the beginning of the year to the end of this quarter (this year)	Accumulated from the beginning of the year to the end of this quarter (last year)
I. Cash flow from operating activities			
1. Profit before tax	01	73,442,169,426	22,387,253,130
2. Adjusted for	02	(44,449,913,222)	(12,343,876,350)
- Depreciation and amortization	03	7,730,496,468	7,583,887,838
- Provisions	04	1,195,755,336	565,566,664
(- Gain) or (+ loss) unrealized exchange rate difference.	05	-	-
- Interest expenses	06	104,406,085,545	33,729,036,419
- Profits and losses from investment activities	07	-	-
- Accrued interest	08	(157,782,250,571)	(54,222,367,271)
- Other adjustments	09	-	-
3. Increase non-monetary costs	10	30,700	8,478,840
- Loss on revaluation of financial assets recorded through Gain / Loss FVTPL	11	30,700	8,478,840
- Loss on impairment of held to maturity investments (HTM)	12	-	-
- Loss on loan value impairment	13	-	-
- Loss on recognition of assessed differences at fair value Assets available for sale ASF upon reclassification	14	-	-
- Decrease in value of fixed assets, investment real estate	15	-	-
- Cost of provision for impairment of long-term financial investments	16	-	-
- Other losses	17	-	-
4. . Reduce non-monetary revenues	18	(7,869,483,787)	1,430,186,743
- Interest on revaluation of financial assets recognized through profit / loss FVTPL	19	(7,869,483,787)	1,430,186,743
- Gain on evaluation differences at fair value available-for-sale assets (ASF) upon reclassification	20	-	-
- Other interest	21	-	-
5. Operating income/(loss) before changes in working capital	30	(1,759,603,454,538)	(1,228,530,083,653)
- Increase (decrease) in financial assets at FVTPL	31	(632,078,124,267)	(382,824,987,793)
- Increase (decrease) in held-to-maturity investments	32	43,716,799,104	(77,344,739,931)
- Increase (decrease) in loans	33	(1,183,181,087,717)	(765,800,599,254)
- Increase (decrease) in financial assets available to sell AFS	34	-	-
(-) Increase, (+) decrease receivables from sale of financial assets	35	-	-
(-) Increase, (+) decrease in receivables & accruals from dividend and interest income	36	141,706,302,845	43,690,388,300
(-) Increase, (+) decrease the receivables from services provided by the Securities Company	37	-	-

(-) Increase, (+) decrease receivables from trading errors	38	-	-
(-) Increase, (+) decrease in other receivables	39	(516,448,815)	1,695,977,283
- Increase (decrease) in other assets	40	(1,866,506,119)	(761,457,114)
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41	(392,966,368)	354,567,226
- Increase/ (Decrease) in prepaid expenses	42	76,590,173	(1,981,172,234)
(-) CIT paid	43	(11,969,888,987)	(2,529,765,586)
(-) Interest paid	44	(114,080,935,493)	(41,800,457,499)
- Increase (decrease) payables to sellers	45	-	-
- Increase (decrease) deductions for employee benefits	46	(352,197,392)	(31,654,875)
- Increase (decrease) in tax and payables to the State (excluding CIT paid)	47	2,627,817,343	299,441,822
- Increase (decrease) payables to employees	48	(2,474,674,981)	(1,273,395,636)
- Increase (decrease) payable for transaction errors of financial assets	49	-	-
- Increase (decrease) in other payables	50	(818,133,864)	(222,228,362)
- Other revenues from business activities	51	-	-
- Other expenses from business activities	52	-	-
Net cash flow from operating operations	60	(1,738,480,651,421)	(1,217,048,041,290)
II. Cash flow from investing activities		-	-
1. Payments for purchase & construction of fixed assets, investment properties and other long-term assets	61	(537,800,000)	(8,042,880,705)
2. Cash proceeds from liquidation, sale of fixed assets, investment property and other assets	62	-	-
3. Payments for capital investments in subsidiaries, joint ventures, associates and other investments	63	-	-
4. Cash return on investments in subsidiaries, joint ventures, associates and other investments	64	-	-
5. Dividends and profits shared from long-term financial investments	65	-	-
Net cash flow from investing activities	70	(537,800,000)	(8,042,880,705)
III. Net cash flows used in investing activities		-	-
1. Cash proceeds from issuing shares, receiving capital contributions from owners	71	600,000,000,000	-
2. Payment of capital contributions to owners, treasury stock redemption	72	-	-
3. Principal loan	73	4,904,681,000,000	3,216,180,000,000
3.1. Loan to Settlement Assistance Fund	73.1	-	-
3.2. Other loans	73.2	4,904,681,000,000	3,216,180,000,000
4. Repayment for loan principal	74	(3,622,381,000,000)	(1,956,180,000,000)
4.1. Principal payments for loan principal	74.1	-	-
4.2. Repayment for loan principals of financial assets	74.2	-	-
4.3. Other loan principal payments	74.3	(3,622,381,000,000)	(1,956,180,000,000)
5. Payment of principal of financial leasing	75	-	-

6. Dividends and profits paid to owners	76	-	-
Net cash flows from financial activities	80	1,882,300,000,000	1,260,000,000,000
IV. Net cash flow during the period	**90**	143,281,548,579	34,909,078,005
V. Cash and cash equivalents at the beginning of the year	101	39,391,151,275	40,104,985,915
- Cash at bank	101.1	39,391,151,275	40,104,985,915
- Cash equivalents	101.2	-	-
- The effect of foreign exchange rate changes	102	-	-
VI. Cash and cash equivalents at the end of the period	**103**	182,672,699,854	75,014,063,920
- Cash	103.1	-	-
- Cash equivalents	103.2	-	-
- The effect of foreign exchange rate changes	104	-	-

Hanoi, 10th July 2026

Prepared by	Chief Accountant	Deputy General Director
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, seal)*
Le Thi Thuy Dung	**Le Thi Hien**	**Pham Van Anh**

CÔNG TY TNHH CHỨNG KHOÁN JB VIỆT NAM

JB SECURITIES VIETNAM COMPANY LIMITED

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS – INDIRECT METHOD - QUARTERLY

As at 30 June 2026

Unit: VND

Items	Code	Accumulated from the beginning of the year to the end of this quarter (this year)	Accumulated from the beginning of the year to the end of this quarter (last year)
I. Cash flows from brokerage and trust activities of customers			
1. Cash receipts from disposal of brokerage securities of customers	01	5,370,038,037,043	2,592,593,733,473
2. Cash receipts for settlement of securities transactions of customers	02	(6,247,813,976,738)	(3,739,812,638,517)
1. Cash receipts from disposal of trust securities of customers	03	-	-
2. Cash receipts for settlement of trust securities transactions of customers	04	-	-
5. Cash receipts from Loan of Settlement Assistant Fund	05	-	-
6. Cash paid to Loan of Settlement Assistant Fund	06	-	-
7. Deposits to pay for securities transactions of customers	07	7,912,793,104,103	4,146,275,333,347
8. Payment for customers' securities transactions	08	(7,064,930,094,226)	(3,016,243,247,444)
9. Deposits for customers' investment trust activities	09	-	-
10. Payments for the client's investment trust activities	10	-	-
11. Payment of customers' securities depository	11	(597,576,164)	(899,369,551)
12. Receipts from securities transaction errors	12	-	-
13. Payment for securities transaction errors	13	-	-
14. Cash receipts from securities issuers	14	111,533,499,805	70,346,606,114
15. Cash payment to securities issuers	15	(115,904,985,500)	(2,659,042,000)
Net increase/decrease in cash during the period	20	(34,881,991,677)	49,601,375,422
II. Cash and cash equivalents of customers at the beginning of the period	30	89,427,772,686	25,593,223,290
Cash at banks at the beginning of the period	31	-	-
- Investors' deposits managed by the Company for securities trading activities	32	50,174,900,886	21,336,631,535
- Other investors' deposits managed by the Company for securities trading activities	33	-	-
- Investors' deposits for clearing and settlement of securities trading activities	34	39,252,871,800	4,256,591,755
- Deposits of issuers	35	-	-
Cash equivalents	36	-	-
The effect of foreign exchange rate changes	37	-	-
III. Cash and cash equivalents of customers at the end of the period (40=20+30)	40	54,545,781,009	75,194,598,712
Cash at banks at the end of the period	41	-	-
- Investors' deposits managed by the Company for securities trading activities	42	50,190,141,386	59,859,717,878
- Other investors' deposits managed by the Company for securities trading activities	43	-	-
- Investors' deposits for clearing and settlement of securities trading activities	44	4,355,639,623	15,334,880,834

- Deposits of issuers	45	-	-
Cash equivalents	46	-	-
The effect of foreign exchange rate changes	47	-	-

Hanoi, 10th July 2026

Prepared by	Chief Accountant	Deputy General Director
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, seal)*
Le Thi Thuy Dung	Le Thi Hien	Pham Van Anh

CÔNG TY TNHH CHỨNG KHOÁN JB VIỆT NAM

STATEMENT OF CHANGES IN EQUITY
As at 30 June 2026

Unit: VND

Items	Code	Notes	Opening balance		Increase/Decrease				Closing balance	
			This quarter (last year)	This quarter (this year)	This quarter (last year)		This quarter (this year)		This quarter (last year)	This quarter (this year)
					Increase	Decrease	Increase	Decrease		
I. Changes in owners' equity	7001		-	-	-	-	-	-	-	-
1. Share capital	7002		900,000,000,000	1,900,000,000,000	-	-	-	-	900,000,000,000	1,900,000,000,000
1.1 Charter capital	7003		300,000,000,000	300,000,000,000	-	-	-	-	300,000,000,000	300,000,000,000
1.2 Additional capital	7004		600,000,000,000	1,600,000,000,000	-	-	-	-	600,000,000,000	1,600,000,000,000
1.3 Capital supplementary reserve	7005		-	-	-	-	-	-	-	-
1.4 Conversion options for bonds	7006		-	-	-	-	-	-	-	-
1.5 Other owner's equity	7007		-	-	-	-	-	-	-	-
2. Treasury shares (*)	7008		-	-	-	-	-	-	-	-
3. Reserve fund of charter capital	7009		3,310,605,967	3,310,605,967	-	-	-	-	3,310,605,967	3,310,605,967
4. Operational risk and financial reserve	7010		3,310,605,967	3,310,605,967	-	-	-	-	3,310,605,967	3,310,605,967
5. Asset revaluation difference at fair value	7011		-	-	-	-	-	-	-	-
6. Exchange rate difference	7012		-	-	-	-	-	-	-	-
7. Other Funds of Equity	7013		-	-	-	-	-	-	-	-
8. Undistributed profit	7014		100,508,441,850	162,406,396,785	10,896,902,935	-	32,755,141,088	-	111,405,344,785	195,161,537,873
8.1 Realized profit	7015		95,900,970,836	147,839,156,648	4,499,723,477	-	32,716,452,666	-	100,400,694,313	180,555,609,314
8.2 Unrealized profit	7016		4,607,471,014	14,567,240,137	6,397,179,458	-	38,688,422	-	11,004,650,472	14,605,928,559
Total	7017		1,007,129,653,784	2,069,027,608,719	10,896,902,935	-	32,755,141,088	-	1,018,026,556,719	2,101,782,749,807
II. Other income	7018		-	-	-	-	-	-	-	-
1. Gain / (Loss) from revaluation of financial assets available for sale	7019		-	-	-	-	-	-	-	-

2. Ownership share for other comprehensive income of the joint venture or associate	7020		-	-	-	-	-	-	-	-
3. Gains and losses for evaluation of derivative financial instruments	7021		-	-	-	-	-	-	-	-
4. Profits and losses from overseas business transactions	7022		-	-	-	-	-	-	-	-
5. Increase or decrease the capital contributed to the subsidiary	7023		-	-	-	-	-	-	-	-
6. Purchase of investments in subsidiaries	7024		-	-	-	-	-	-	-	-
7. Liquidation of investments in subsidiaries	7025		-	-	-	-	-	-	-	-
8. Buy treasury shares	7026		-	-	-	-	-	-	-	-
9. Liquidation of treasury shares	7027		-	-	-	-	-	-	-	-
10. Changes in equity of non-controlling shareholders	7028		-	-	-	-	-	-	-	-
Total	7029		-	-	-	-	-	-	-	-

Hanoi, 10th July 2026

Prepared by *(Sign, full name)*	Chief Accountant *(Sign, full name)*	Deputy General Director *(Sign, full name, seal)*
		CÔNG TY TNHH CHỨNG KHOÁN JB VIỆT NAM
Le Thi Thuy Dung	**Le Thi Hien**	**Pham Van Anh**

JB SECURITIES VIETNAM COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENT

Quarter II - 2026

1. Corporate information

1.1. Certificate of establishment of securities company:

- Business license number 0103015277 dated December 29, 2006 and certificate of business registration No. 0102132189 changed for the 4th time on October 04, 2025 issued by the Department of Planning and Investment of Hanoi City.
- License of establishment and operation No. 52 / UBCKNN-GPHĐKD by the State Securities Commission on December 29, 2006
- Adjustment License No. 120 / UBCK-GPĐCCTCK issued by the State Securities Commission on February 5, 2008
- Adjustment License No. 337 / UBCK-GPĐC dated June 29, 2010 issued by the State Securities Commission.
- License of establishment and operation No. 128 / GP-UBCK issued by the State Securities Commission on 25 August 2020
- Adjustment License No. 70 / GPDC-UBCK issued by the State Securities Commission on October 27, 2020
- Adjustment License No. 109 / GPDC-UBCK issued by the State Securities Commission on December 06, 2021
- Adjustment License No. 101 / GPDC-UBCK issued by the State Securities Commission on September 30, 2025
- Adjustment License No. 39 / GPDC-UBCK issued by the State Securities Commission on March 27, 2026

1.2. Contact address of the Securities Company:

- Floor 23, East Tower, Lotte Center Hanoi, 54 Lieu Giai, Giang Vo Ward, Hanoi City.

1.3. The Charter was issued on December 29, 2006 and amended and supplemented on March 27, 2026

1.4. The main characteristics of the securities company activities

- Size of securities company capital: VND 1,900,000,000,000
- The company operates in the securities sector.
- The principal activities of the Company are securities brokerage; securities investment consulting; proprietary trading and securities underwriting; securities depository services and other services in accordance with legal regulations applicable to securities companies.

2. Fiscal period, currency used in accounting:

2.1. Fiscal period:

a. Financial year starts on 01 January and ends on 31 December.

b. The first financial years started on 29/12/2006 – date of the first issue of the certificate of establishment of the securities company and ends on 31/12/2007.

2.2. Currency used in accounting: Vietnamese Dong

3. Applied accounting standards and systems

3.1. Applied accounting system: Securities company accounting system issued under Circular No. 210 dated 30/12/2014 of the Ministry of Finance.

3.2. Statement of compliance with accounting standards and accounting system: Performing accounting of securities companies on the basis of compliance with relevant Vietnamese accounting standards and accounting regime of securities companies issued under Circular 210 dated 30/12/2014 of the Ministry of Finance.

3.3. Applied accounting documentation system: General Journal.

4. The applicable accounting policies:

4.1 Accounting Estimates

The preparation of financial statements is in compliance with Vietnamese accounting standards, regulations on corporate accounting and legal regulations relating to the preparation and presentation of financial statements applicable to required securities companies. Management shall make estimates and assumptions affecting the reporting of liabilities and assets and the presentation of contingent liabilities and assets at the financial statement date as well as the reported amounts. report on sales and expenses throughout the fiscal year. Although accounting estimates have been prepared to the best of management's knowledge, the actual numbers that arise may differ from estimates, assumptions made.

4.2 Financial Instruments

Initial recognition

Financial assets: At the date of initial recognition, a financial asset is recognized at cost plus transaction costs that are directly attributable to the acquisition of the financial asset.

Financial assets of the Company include cash and cash equivalents, short-term investments, other receivables, and other short-term and long-term assets.

Financial liabilities: At the date of initial recognition, financial liabilities are recognized at cost plus transaction costs that are directly attributable to the issue of the financial liabilities.

Financial liabilities of the Company comprise accrued expenses, other short-term payables and payables and payable on behalf of bond dividends, principal and interest.

4.3. Principle of recognition of cash and cash equivalents

- **Cash**: includes cash at the fund and demand deposits at the bank.
- **Investors' deposits for securities transactions**: These are the securities investors' deposits at designated banks for the purpose of performing securities transactions.
- **Securities clearing deposit**: This is the money amount of the securities company and investors at the securities company's account opened at the designated bank ready to participate in clearing payment for securities transactions at the Vietnam Securities Depository.

4.4. Accounting principles and methods for financial assets recognized through profits and losses, held-to-maturity investments, loans and receivables, available-for-sale financial assets, financial liabilities:

- Short-term investments: includes proprietary securities and bank deposits with terms of more than 3 months and less than 1 year. Short-term investments are stated at cost less allowance for impairment of securities.
- Provision for devaluation of securities listed on the stock market and unlisted securities on the stock market but registered for trading on the trading market of unlisted public companies (UpCom) is made. According to the guidance of Circular No. 48/2019 / TT-BTC dated August 8, 2019 of the Ministry of Finance and amended, supplemented, and replaced documents (if any).
- Provisions for diminution in the value of short-term investments are recognized in expenses for securities trading of the Company.

4.5. Tangible fixed assets recognition principles

Tangible fixed assets are stated at cost less accumulated amortization.

Historical cost of a tangible fixed asset includes the purchase price and all other costs directly attributable to the ready-for-use state. Tangible fixed assets are amortized on the straight-line basis over their estimated useful lives as follows:

	2026
	Years
Buildings and structures	6
Office equipment	5
Means of transportation	6

4.6. Intangible fixed assets recognition principles

Intangible assets represent application software that is stated at cost less accumulated amortization. Software values are amortized on a straight-line basis over 5 years.

4.7. Accounting principles and methods of recording revenues and incomes of securities companies:

Securities brokerage activities

Revenue from securities brokerage activities is recognized in the income statement upon actual collection

Securities investment, capital contribution

The revenue from securities investment activities is the income from the difference in trading securities proprietary to the Company. Revenue from securities proprietary trading is recognized based on the Securities Depository and Clearing Corporation's notice on clearing settlement results.

The revenue from equity investment is the interest earned from stocks. Earnings from equity investment are recognized in the income statement on the basis of the profit sharing notice of the organization whose shares are held by the Company.

Consulting activities

Revenue from a transaction on the provision of consulting services is recognized when the outcome of that transaction can be reliably determined. In case the transaction of providing consulting services involves several periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a consulting service provision transaction is determined when all four (4) following conditions are satisfied:

(a) Revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction of providing consulting services can be obtained;

(c) Identification of the work portion completed as of the balance sheet date; and

(d) The cost incurred for the transaction and the cost of completing the transaction of providing consulting services is determined.

4.8. Financial income and expense recognition principles:

- Interest income from bank deposits is recognized in the income statement on an accrual basis.
- Borrowing costs are recognized in the income statement when incurred.

4.9. Current corporate income tax recognition principles and method:

Corporate income tax represents the total value of the current tax payable and the deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable income is different from net profit that is presented in the income statement because taxable income does not include taxable income or expense or is deductible in other years (including carryover losses, if any) and in addition do not include non-taxable or non-deductible items.

Deferred income tax is computed on the differences between the carrying amount and the tax base of the asset or liability items in the financial statements and is recognized on the balance sheet method. . Deferred income tax liabilities are recognized for all temporary differences while a deferred tax asset is recognized only when there is sure enough taxable profit in the future to deduct the difference. temporary deviation.

Deferred income tax is determined at the tax rate that is expected to apply to the year the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement and is only recognized in equity when the tax relates to items that are directly credited to equity.

Deferred tax assets and the liability of deferred income tax are offset when the Company has the legal right to offset the current tax asset against the current tax liabilities and when the assets Deferred income tax and deferred income tax liabilities related to corporate income tax are administered by the same taxation authority and the Company intends to pay current income tax on a net basis.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the results of the tax authorities' tests.

5. Financial risk management for securities companies

Business risk of the Company is monitored and evaluated by the risk management department on a quarterly basis. Through the risk management report, indicators as well as perceptions about risks affecting the company's business operations are analyzed and updated promptly. Currently, the company's business operations are still maintained stably with the risk factors assessed at low level.

6. Valuation policies for financial assets in the financial assets portfolio of the securities companies

6.1. Applied pricing methods, pricing techniques:

6.2. The effectiveness of using pricing methods and pricing techniques:

6.3. In case of exemption from explanation of fair value:

6.4. The reason for not determining fair value:

6.5. Valuation policy for the financial assets in the securities portfolio of the securities companies according to the original price principle (if any)

JB SECURITIES VIETNAM COMPANY LIMITED

7. Additional information for Financial Statements

A. Notes to the Financial Statement

(Unit:VND)

A. 7.1. Cash and cash equivalents

	31/03/2026	30/06/2026
Cash	-	-
Bank deposits	651,965,894,031	182,672,699,854
Bank deposits with term	-	-
Total	**651,965,894,031**	**182,672,699,854**

A.7.2. The value of the volume of transactions made during the period

ITEM	Volume of transactions made in the period	Value of transactions made in the period
a) Of securities company		
- Shares	-	-
- Bonds	51,235,968	7,097,764,606,191
- Other securities	-	-
Total		
b) Of investors		
- Shares	281,274,045	7,563,801,730,230
- Bonds	-	-
- Other securities	2,242,789	16,314,118,820
Total	334,752,802	**14,677,880,455,241**

A 7.3. Types of financial assets

7.3.1 Financial assets at fair value through profit or loss ("FVTPL")

Asset FVTPL	30/06/2026		31/03/2026	
	Cost	Fair value	Cost	Fair value
Shares	3,329,300	104,000	3,329,300	132,000
Bonds	1,375,666,120,442	1,390,275,278,201	1,140,553,694,872	1,155,124,136,209
Certificate Deposit	-	-	-	-
Total	**1,375,669,449,742**	**1,390,275,382,201**	**1,140,557,024,172**	**1,155,124,268,209**

7.3.2 Held-to-maturity ("HTM") investments

Held-to-maturity ("HTM") investments	31/03/2026	30/06/2026
Term deposits with terms of more than 03 months	758,601,162,047	660,064,362,943
Certificate Deposit	-	-
Bond	-	-
Total	**758,601,162,047**	**660,064,362,943**

7.3.3. Changes in fair value of financial assets:

No.	Type of Financial assets	30/06/2026				31/03/2026			
		Buying price	Difference on revaluation of this period		Reassessment value	Buying price	Difference on revaluation of previous period		Reassessment value
			Increased	Decreased			Increased	Decreased	
I	**Financial assets FVTPL**	**1,375,669,449,742**	**14,609,177,259**	**3,244,800**	**1,390,275,382,201**	**1,140,557,024,172**	**14,570,460,837**	**3,216,800**	**1,155,124,268,209**
1	Shares	3,329,300	19,500	3,244,800	104,000	3,329,300	19,500	3,216,800	132,000
2	Bonds	1,375,666,120,442	14,609,157,759	-	1,390,275,278,201	1,140,553,694,872	14,570,441,337	-	1,155,124,136,209
3	Certificate Deposit	-	-	-	-	-	-	-	-
II	Held-to-maturity Financial Assets	**660,064,362,943**	-	-	**660,064,362,943**	**758,601,162,047**	-	-	**758,601,162,047**
1	Time deposit	660,064,362,943	-	-	660,064,362,943	758,601,162,047	-	-	758,601,162,047
2	Bonds	-	-	-	-	-	-	-	-
3	Certificate Deposit	-	-	-	-	-	-	-	-
III	Lending financial assets								
IV	Financial assets AFS								
	Total	**2,035,733,812,685**	**14,609,177,259**	**3,244,800**	**2,050,339,745,144**	**1,899,158,186,219**	**14,570,460,837**	**3,216,800**	**1,913,725,430,256**

JB SECURITIES VIETNAM COMPANY LIMITED

A.7.4. Provision for impairment of financial assets and collateral

	31/03/2026	30/06/2026
Provision for impairment of financial assets and collateral		
Total		

A.7.5. Receivables

	31/03/2026	30/06/2026
7.5.1. Receivables from sale of investments	-	-
Total		
Including:		
- Details of receivables from sale of irrecoverable investments		
7.5.2. Receivables and accrued dividends, interest on investments	49,716,333,885	59,696,464,332
Total		
Including:		
Details of receivables and bad receivables about dividends and interest on investments		
7.5.3. Receivable maturity investments	-	-
Total		
Including: accrued interest from term deposit		
Details of receivables from non-recoverable investments		
7.5.4. Receivables from Margin trading	-	-
Total		
7.5.5. Receivables for services provided by securities companies	-	-
Total		
7.5.6. Receivables from securities transaction errors	-	-
Total		
7.5.7. Other receivables	2,320,937	2,139,937
Total		
Including:		
Other bad debts receivable		

A. 7.6. Payables for securities trading activities

	31/03/2026	30/06/2026
7.9.1. Payables to the Stock Exchange	-	-
Total	-	-
7.9.2. Loan payables to Settlement Assistance Fund -	-	-
Total	-	-
7.9.3. Payable for delivered securities, issuing agency	-	-
Total	-	-
7.9.4. Payables to Vietnam Securities Depository (VSD)	-	-
Total	-	-
7.9.5. Payable to other organizations and individuals	-	-
Payments to buy additional securities	406,368,000	-
Total	**406,368,000**	-

A. 7.7. Payable dividends, principal and interest on bonds

	31/03/2026	30/06/2026
- Dividends, principal and interest on bonds payable on behalf of investors	17,595,505	17,595,505
- Dividends payable to shareholders or profits payable to capital contributors	-	-
Total	**17,595,505**	**17,595,505**

A. 7.8. Tax and payables to the state

	31/03/2026	30/06/2026
- Corporate income tax	6,609,437,933	8,210,476,833
- Personal income tax	1,450,606,372	4,962,797,951
- Other tax	153,363,342	85,259,990
- Fees, charges and other payables	-	-
Total	**8,213,407,647**	**13,258,534,774**

A.7.9. Accrued expenses

	31/03/2026	30/06/2026
Loan interest	4,335,940,807	4,188,206,365
Expenses for selling finance assets	-	-
Expenses for legal consultancy	-	-
Administration expenses	1,331,445,138	1,960,811,612
Total	**5,667,385,945**	**6,149,017,977**

A. 7.10. Other payables

	31/03/2026	30/06/2026
Payables for Visa card	2,230,984	2,230,984
Other payables	195,645,000	195,645,000
Total	**197,875,984**	**197,875,984**

A.7.11. Tangible fixed assets increase or decrease:

	Buildings & structures	Office equipment	Means of transportation	Other fixed assets	Total
COST					
As at 31/03/2026	-	**25,329,993,746**	**1,253,700,000**	-	**26,583,693,746**
Increase in the period					-
Decrease in the period					-
As at 30/06/2026	-	**25,329,993,746**	**1,253,700,000**	-	**26,583,693,746**
ACCUMULATED DEPRECIATION					
As at 31/03/2026	-	**14,279,372,492**	**1,160,852,057**	-	**15,440,224,549**
Increase in the period		1,052,794,272	52,237,500		1,105,031,772
Decrease in the period					-

As at 30/06/2026	-	15,332,166,764	1,213,089,557	-	16,545,256,321
NET BOOK VALUE					
As at 31/03/2026	-	**11,050,621,254**	**92,847,943**	-	**11,143,469,197**
As at 30/06/2026	-	**9,997,826,982**	**40,610,443**	-	**10,038,437,425**

A.7.12. Intangible fixed assets increase or decrease:

	Computer software	Total
COST		
As at 31/03/2026	**58,413,672,483**	**58,413,672,483**
Increase in the period	330,000,000	**330,000,000.00**
Decrease in the period		-
As at 30/06/2026	**58,743,672,483**	**58,743,672,483**
ACCUMULATED DEPRECIATION		-
As at 31/03/2026	**28,138,560,668**	**28,138,560,668**
Increase in the period	2,763,953,493	**2,763,953,493**
Decrease in the period		-
As at 30/06/2026	**30,902,514,161**	**30,902,514,161**
NET BOOK VALUE		-
As at 31/03/2026	**30,275,111,815**	**30,275,111,815**
As at 30/06/2026	**27,841,158,322**	**27,841,158,322**

A.7.13. Prepaid expenses

	31/03/2026	30/06/2026
a. Short-term prepaid expenses		
- Prepaid office rental costs	206,494,329	556,027,861
- Cost of insurance premium prepaid	433,551,000	264,097,338
- Prepaid fee for the computer software system	1,647,546,585	3,383,597,009
- Prepaid cost for the transmission line	963,016,318	641,556,073
- Cost of prepaid machinery and equipment	3,526,538	4,472,667
- Cost of building improvement		
- Cost of subscription		
- Cost of maintenance software		
- Cost of marketing		
- Cost of recruitment	120,066,687	120,066,687
- Guarantee fee	12,448,584,434	19,204,341,679
- Loan interest		
-Car rental		

Total	**15,822,785,891**	**24,174,159,314**
b. Long-term prepaid expenses		
- Prepaid expenses for Furniture		
- Prepaid expenses for office equipment	1,146,436,626	876,783,828
- Prepaid expenses for office interior	1,582,005,646	1,199,135,471
- Prepaid expenses for connection	180,575,966	132,102,107
- The cost of software	353,357,862	304,056,963
- Prepaid expenses for equipment maintenance	117,522,575	103,382,156
- Expenses for the implementation phase do not qualify as intangible assets		
Total	**3,379,898,675**	**2,615,460,525**

A.7.14. Payments to settlement assistance fund

	31/03/2026	30/06/2026
Initial balance	3,073,125,535	3,073,125,535
Additions		-
Interest received	-	-
Closing balance	**3,073,125,535**	**3,073,125,535**

A.7.15.Undistributed profit

	31/03/2026	30/06/2026
Realized undistributed profit	147,839,156,648	180,555,609,314
Unrealized undistributed profit	14,567,240,137	14,605,928,559
Total	**162,406,396,785**	**195,161,537,873**

A.7.16 Distribution of income to shareholders or capital contributors

	31/03/2026	30/06/2026
1. The realized profit not distributed in the previous year (as at 31/12/20 ....)		
2. Unrealized loss to: ... / ... / 20 ...		
3. Loss / interest realized this year is from 1/1/20 ... to ... / ... / 20		
4. The basis of profit distributed to shareholders or capital contributing members up to.../.../20... (4)=(1-2 +/-3)		
5. Accounting of funds from profits		
.Fund...		
.Fund...		
6. The amount of profits distributed to shareholders or capital contributors this year at .... / .... / 20 ... (5) = (4 * Ratio of Income Distribution to Shareholders or capital-contributing members according to the Securities Company Charter and Resolution of the General Meeting of Shareholders, General Meeting of Members)		
7. Tax payable on income distributed to Investors holding Shares (6) = (5 * Relevant tax rate)		
8. Total income distributed to shareholders or capital contributing members (7) = (5-6)		

A.7.17. Property pledged or mortgaged

Assets	31/03/2026	30/06/2026	Purpose
a. Short-term			
Total			

b. Long-term			
Total			

A.7.18. Financial assets listed/registered for trading of the Securities Company

Financial assets	31/03/2026	30/06/2026
1. Financial assets freely transferable	611,613,730,000	769,990,230,000
2. Trade financial assets restricted to transfer		
3. Pledged transaction financial assets		
4. Financial assets that are blocked or temporarily seized		
5. Financial assets awaiting payment		
6. Financial assets awaiting loan		
7. Margin financial assets loan security		

A.7.19. Financial assets deposited at the VSDC and not yet traded of the Company

Financial assets	31/03/2026	30/06/2026
1. Financial assets deposited at the VSDC and not yet traded, unrestricted to transfer		-
2. Financial assets deposited at the VSDC and not yet traded, restricted to transfer		
3. Financial assets have been deposited at the VSDC and not yet traded, pledged		
4. Financial assets deposited at the VSDC and not yet traded, frozen or temporarily seized		
Total		

A.7.20. Financial assets waiting of the securities company

Financial assets	31/03/2026	30/06/2026
Total		

A.7.21. Financial assets to correct trading errors of securities companies

Financial assets	31/03/2026	30/06/2026
Total		

A.7.22. Financial assets not yet deposited at the VSDC of the Securities Company

Financial assets	31/03/2026	30/06/2026
Bond	499,851,450,000	426,880,480,000
Total	**499,851,450,000**	**426,880,480,000**

A.7.23. Financial assets entitled to rights of the securities company

Financial assets	31/03/2026	30/06/2026
Total		

A.7.24. Securities entrusted by the securities company (if any)

Types of securities	31/03/2026	30/06/2026
Total		

A.7.25. Financial assets listed / registered for trading by Investors

Financial assets	31/03/2026	30/06/2026
1. Financial assets unrestricted to transfer	3,819,417,959,400	4,946,141,007,400
2. Trade financial assets restricted to transfer	-	-
3. Pledged financial assets transaction	542,000,000,000	542,000,000,000
4. Financial assets that are blocked or temporarily seized	-	-
5. Financial assets awaiting payment	4,030,900,000	2,447,850,000
6. Financial assets awaiting loan	-	-
Total	**4,365,448,859,400**	**5,490,588,857,400**

A.7.26. Financial assets deposited at the VSDC and not yet traded by investors

Financial assets	31/03/2026	30/06/2026
1. Financial assets deposited at the VSDC and not yet traded, unrestricted to transfer	19,080,000	32,984,980,000
2. Financial assets deposited at the VSDC and not yet traded, restricted to transfer		
3. Financial assets have been deposited at the VSDC and not yet traded, pledged		
4. Financial assets deposited at the VSDC and not yet traded, frozen or temporarily seized		
Total	**19,080,000**	**32,984,980,000**

A.7.27. Financial assets waiting of investors

Financial assets	31/03/2026	30/06/2026
Financial assets waiting of investors	52,618,090,000	12,630,370,000
Total	**52,618,090,000**	**12,630,370,000**

A.7.28. assets not yet deposited at the VSDC of investors

Financial assets	31/03/2026	30/06/2026
Total		

A.7.29. Financial assets entitled to rights of investors

Financial assets	31/03/2026	30/06/2026
Financial assets entitled to rights of investors	338,640,000	-
Total	338,640,000	-

A.7.30. Deposits of investors

Deposits of investors	31/03/2026	30/06/2026
1. Deposits of investors in securities transactions under the Securities Company management method		
1.1. Deposits of domestic investors in securities transactions under the Securities Company management method	127,293,579,792	50,190,141,386
1.2. Deposits of foreign investors in securities transactions under the Securities Company management method		
2. Deposits of investors on securities transactions under the method managed by commercial banks		
2.1. Deposits of domestic investors on securities transactions under the method managed by commercial banks		
2.2. Deposits of foreign investors on securities transactions under the method managed by commercial banks		
3. General deposit for securities transactions for customers		
4. Investors' clearing and settlement deposits for securities transactions		

4.1. Domestic investors' clearing and settlement deposits for securities transactions	32,565,490,572	4,345,971,010
4.2. Foreign investors' clearing and settlement deposits for securities transactions	9,556,092	9,668,613
Total	**159,868,626,456**	**54,545,781,009**

A.7.31. Deposits of issuers

Deposits of issuers	31/03/2026	30/06/2026
1. Deposits for sale of underwriters or issuing agents		
2. Deposits for payment of principal, interest and dividends of the issuing organization		
Total		

A.7.32. Payable to investors

Type	31/03/2026	30/06/2026
1. Payables to Investors - Investors' deposits on securities trading deposits under the method managed by Securities		
1.1. Domestic investors	159,859,070,364	54,536,112,396
1.2. Foreign Investors	9,556,092	9,668,613
2. Payables to Investors - Investors' deposits on securities transaction deposits under the method managed by commercial banks		
2.1. Domestic investors		
2.2. Foreign Investors		
3. Payables to Investors - Investors' deposits for clearing and settling securities transactions		
3.1. Domestic investors		
3.2. Foreign Investors		
4. Other payables of the Investor		
4.1. Domestic investors		
4.2. Foreign Investors		
Total	**159,868,626,456**	**54,545,781,009**

A.7.33. Payables of the investors for services of the securities companies

	31/03/2026	30/06/2026
1. Payable to securities brokerage fee		
2. Payable to securities depository fee		
3. Payable to investment consultation fee		
Total		

A.7.34. Receivables and payables for investors' transaction error correction

	31/03/2026	30/06/2026
1. Receivables for investors' transaction error correction		
1.1. Receivables for domestic investors' transaction error correction		
1.2. Receivables for foreign investors' transaction error correction		
2. Payables for investors' transaction error correction		
2.1. Payables for domestic investors' transaction error correction		
2.2. Payables for foreign investors' transaction error correction		
Total		

A.7.35. Payables to Securities company of investors

Payables	31/03/2026	30/06/2026
1. Payable for margin operation		
2. Payable for margin principle		
2.1. Payable for margin principle of domestic investor		
2.2. Payable for margin principle of foreign investor		
3. Payable for margin interest		
3.1. Payable for margin interest of domestic investor		
3.2. Payable for margin interest of foreign investor		
4. Payable to advance payment for securities sale		

4.1. Payable to principle of advance payment for securities sale		
a. Payable to principle of advance payment for securities sale of domestic investors		
b. Payable to principle of advance payment for securities sale of foreign investors		
4.2. Payable to interest of advance payment for securities sale		
a. Payable to interest of advance payment for securities sale of domestic investors		
b. Payable to interest of advance payment for securities sale of foreign investors		
Total		

B. Notes of Income Statement
B 7.36. Income

B 7.36.1. Gains and losses from selling financial assets

No	Portfolio of investments	Quantity of sale	Sale price	Total sale value	Weighted average cost price as of the end of the transaction date	Profit and loss from selling securities in this period	Accumulated Profit and loss from selling securities until this period	Profit and loss from selling securities last period
A	B	1	2	3=1*2	4	5=3-4	6	7
1	Listed shares	-	-	-	-	-	-	202,334,970
2	Unlisted shares	-	-	-	-	-	-	-
3	Listed bonds			2,855,127,093,606	2,854,326,401,904	800,691,702	1,149,203,702	2,526,249,737
4	Un-listed bonds			326,100,566,511	323,554,438,600	2,546,127,911	2,695,216,227	11,445,305,759
5	Certificate Deposit			-	-	-	-	-
	Total			**3,181,227,660,117**	**3,177,880,840,504**	**3,346,819,613**	**3,844,419,929**	**14,173,890,466**

B 7.36.2. Financial assets revaluation difference

No	Portfolio of financial assets	Book value	Market value or Fair value	Revaluation diference this quarter	Revaluation difference last quarter	Adjusted difference in accounting book this quarter
A	B	C	D	E=C-D	F	G=E-F
I	**Type FVTPL**	**1,375,669,449,742**	**1,390,275,382,201**	**(14,605,932,459)**	**(14,567,244,037)**	**(38,688,422)**
1	Listed shares	-	-	-	-	-
2	Unlisted shares	3,329,300	104,000	3,225,300	3,197,300	28,000
3	Listed bonds	721,435,715,500	728,023,251,342	(6,587,535,842)	(131,517,808)	(6,456,018,034)
4	Unlisted bonds	654,230,404,942	662,252,026,859	(8,021,621,917)	(14,438,923,529)	6,417,301,612
5	Financial instruments	-	-	-	-	-
6	Listed derivatives investments					
7	Unlisted derivatives investments					
8	Loan investments					
9	Mortgage investments					
10	Investments purchased without transfer of ownership					
II	**Type HTM**	**660,064,362,943**	**660,064,362,943**	-	-	-
1	Time deposit	660,064,362,943	660,064,362,943			
2	Bonds	-	-			
3	Certificate Deposit	-	-	-		
III	**Types of loans and receivables**					
IV	**Type AFS**					
	Total	**2,035,733,812,685**	**2,050,339,745,144**	**(14,605,932,459)**	**(14,567,244,037)**	**(38,688,422)**

B 7.36.3. Dividends and interest arising from financial assets FVTPL, HTM, AFS

	This quarter	This quarter last year
a. From financial assets FVTPL:	17,202,060,961	3,411,117,594
b. From financial assets HTM:	10,467,323,382	9,431,988,034
c. From AFS:	-	-

B 7.36.4. Revenue in addition to income from financial assets

No	Other revenues	2026		This quarter last year
		This quarter	Accumulated	
1	Revenue from securities brokerage activities			
1.1	Initial revenue	7,430,098,494	10,507,735,677	2,067,912,066
1.2	The deduction from revenue			
1.3	Net revenue	7,430,098,494	10,507,735,677	2,067,912,066
2	Revenue from securities underwriting and agency activities			
2.1	Initial revenue	-	53,000,000,000	25,500,000,000
2.2	The deduction from revenue			
2.3	Net revenue	-	53,000,000,000	25,500,000,000
3	Revenue from consulting activities			
3.1	Initial revenue	-	1,004,000,000	850,000,000
3.2	The deduction from revenue			
3.3	Net revenue	-	1,004,000,000	850,000,000
4				
	Total	**7,430,098,494**	**64,511,735,677**	**28,417,912,066**

B 7.37. Revenue from financial activities

No	Type of revenue from financial activities	2026		This quarter last year
		This quarter	Accumulated	
1	The exchange rate differences			
1.1	Realized foreign exchange rate difference			
1.2	Unrealized foreign exchange interest difference			
2	Dividend income from investments in subsidiaries, associates, and joint ventures incurred during the period			
3	Revenue accrued from dividends in the period			
4	Interest income on demand deposits	303,052,435	503,796,722	104,771,590
5	Revenue from other financial activities	-	-	-
	Total	**303,052,435**	**503,796,722**	**104,771,590**

B 7.38. Transaction costs of purchasing financial assets

No	Type of transaction expense for purchasing financial assets recognized through proprietary trading profit / loss	2026		This quarter last year
		This quarter	Accumulated	
1	Shares			
2	Bonds			
3	....			
4	Other investment securities			
	Total			

B 7.39. Transaction costs for financial assets sale

No	Type	2026		This quarter last year
		This quarter	Accumulated	
1	Brokerage, transaction fee, money transfer fee to sell financial assets			
1.1	Shares			
1.2	Bonds			
1.3	....			
1.4	Other investment securities			
2	Legal consultation costs			
3	Investment consultation costs			
4	Pricing consulting costs			
5	Other costs			
	Total			

B 7.40. Financial expenses

No	Type of Financial expenses	2026		This quarter last year
		This quarter	Accumulated	
1	Foreign exchange loss difference			
1.1	Realized exchange rate difference loss			
1.2	Unrealized exchange rate difference loss			
2	Interest expenses	60,902,254,426	104,406,085,545	20,744,102,189
3	Other investment costs	88,879,417	166,299,910	68,087,184
	Total	**60,991,133,843**	**104,572,385,455**	**20,812,189,373**

B 7.41. Securities management expenses

No	Type of management expenses	2026		This quarter last year
		This quarter	Accumulated	
1	Salaries and benefits	6,854,913,210	12,903,257,297	8,288,486,139
2	Social insurance, health insurance, Labour Union fee and unemployment insurance	610,802,000	1,275,788,000	633,903,276
3	Professional liability insurance costs	-	-	-
4	The cost of stationery	6,496,200	42,453,720	27,851,300
5	Fixed asset depreciation expense	671,211,597	1,341,961,632	646,063,058
6	Office rental costs	1,417,886,032	2,842,868,514	1,391,242,007
7	Taxes, fees and charges	-	-	-
8	Cost of hired services	2,027,299,920	3,874,622,747	1,823,810,925
9	Other costs	1,530,834,125	3,155,008,781	1,598,142,459
	Total	**13,119,443,084**	**25,435,960,691**	**14,409,499,164**

JB SECURITIES VIETNAM COMPANY LIMITED

B 7.42. Other income

STT	Details	2026		This quarter last year
		This quarter	Accumulated	
1	Gain on disposal of FA	-	-	24,800,000
	...	-	-	-
	Total	-	-	**24,800,000.00**

B 7.43. Other expenses

STT	Details	2026		This quarter last year
		This quarter	Accumulated	
1	Loss on disposal of FA	-	-	-
2	Payables to the State	92,500,000	92,500,000	-
	Total	**92,500,000**	**92,500,000**	-

B 7.44. Corporate income tax

No	Total	2026		This quarter last year
		This quarter	Accumulated	
1	Current corporate income tax			
2	- Income tax expense of Securities Company is calculated on taxable income of the current year	8,210,476,833	14,819,914,766	2,603,168,340
3	- Adjusting the expenses of securities company income tax of previous years into current income tax expense this year	-	-	-
4	- Total current income tax expense	**8,210,476,833**	**14,819,914,766**	**2,603,168,340**
5	Deferred income tax expense			
6	- Deferred securities company income tax expense arises from taxable temporary differences	-	-	22,403,870
7	- Deferred income tax expense arises from the reversal of the deferred income tax asset	-	-	-
8	- Deferred corporate income tax income arises from deductible temporary differences	-	-	-
9	- Deferred corporate income tax income arises from unused tax losses and tax incentives	-	-	-
10	- Deferred corporate income tax income arises from the refund of deferred income tax payable	-	-	-
11	- Total deferred corporate income tax expenses	-	-	**22,403,870**

B.7.45. Comprehensive cumulative income statement

Item	Opening balance	Arising number	Change from equity and recording to business results	Closing balance
A	1	2	3	4
	Total			

C. Notes to the Cash flow statements

C 7.46. Non-cash transactions affect the cash flow statement and the funds held by the Securities Company but are not used.

No	Transactions and amounts	31/03/2026	30/06/2026
A	B	1	2
	Presenting the value and the reason for the large amount of money and cash equivalents held by the securities company but cannot be used due to legal restrictions or other obligations that the securities company must implement.		

D.47. Notes to Category 0 accounts

D.47.1. Outsourced fixed assets

		31/03/2026	30/06/2026
No	- Details by group		
	Total		

D.47.2. Valuable certificate kept on behalf of investors

		31/03/2026	30/06/2026
No	- Details by group		
	Total		

D.47.3. Property accepted as collateral

		31/03/2026	30/06/2026
No	- Details by group		
	Total		

D.47.4. Doubtful debts handled

		31/03/2026	30/06/2026
No	- Details by groups of bad debts that have been handled (Receivables from sale of financial assets, in which held-to-maturity investments cannot recover capital, receivables and accrued dividends, interests other investments, receivables)		
	Total		

D.47.5. Foreign currencies

		31/03/2026	30/06/2026
No	- Details by type of currencies		

D.47.6. Shares in circulation

		31/03/2026	30/06/2026
No	- Details by . Type < =year; . Type > 1 year.		
	Total		

D.47.7. Treasury shares

		31/03/2026	30/06/2026
No	- Details by		
	. Type < =year;		
	. Type > 1 year.		

D.47.8. Listed securities deposited at VSDC

		31/03/2026	30/06/2026
STT	- Details by		
	. Type < =year;		
	. Type > 1 year.	611,613,730,000	769,990,230,000
	Total	**611,613,730,000**	**769,990,230,000**

D.47.9. Unlisted securities deposited at VSDC

		31/03/2026	30/06/2026
STT	- Details by		
	. Type < =year;		
	. Type > 1 year.	-	
	Total	-	

D.47.10. Securities to correct trading errors of securities companies

		31/03/2026	30/06/2026
No	- Details by		
	. Type < =year; . Type > 1 year.		

D.47.11. Listed securities not deposited of securities companies

		31/03/2026	30/06/2026
No	- Details by		
	. Type < =year; . Type > 1 year.		

D.47.12. Unlisted securities not deposited of securities companies

		31/03/2026	30/06/2026
STT	- Details by		
	. Type < =year;		
	. Type > 1 year.	499,851,450,000	426,880,480,000
	Total	**499,851,450,000**	**426,880,480,000**

D.47.13. Securities entrusted for auction

		31/03/2026	30/06/2026
No	- Details by		
	. Type < =year; . Type > 1 year.		

D.47.14. Investors' deposits

		31/03/2026	30/06/2026
No	Deposits of Investors for securities brokerage activities		
	- Deposits of investors in securities transactions under the Securities Company management method;	127,293,579,792	50,190,141,386
	- Deposits of investors in securities transactions under the method managed by commercial banks;		

	- Investor's deposits in investment trust		
	Deposits of new investors		
	Total	**127,293,579,792**	**50,190,141,386**

D.47.15. Clearing and paying for securities purchase and sale by Investors

		31/03/2026	30/06/2026
1	The clearing and settlement of securities purchase and sale by domestic investors	32,565,490,572	4,345,971,010
2	The clearing and settlement of securities purchase and sale by foreign investors	9,556,092	9,668,613
3	The clearing and settlement of investment trust securities		
	Total	**32,575,046,664**	**4,355,639,623**

D.47.16. Receivables and payables from/for transaction error of investors

		31/03/2026	30/06/2026
1	Receivables from transaction error correction of Investors		
2	Payables for transaction error correction of Investors		
	Total		

Hanoi 10th July 2026

Prepared by	Chief Accountant	Deputy General Director
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, seal)*
		S.G.P: 128 - C.T.T.N.H.H CÔNG TY TNHH CHỨNG KHOÁN JB VIỆT NAM P. GIẢNG VÕ - HÀ NỘI
Le Thi Thuy Dung	**Le Thi Hien**	**Pham Van Anh**