

JB SECURITIES VIETNAM COMPANY LIMITED

-----*****-----

**FINANCIAL STATEMENTS & NOTES TO THE
FINANCIAL STATEMENTS
QUARTER III- 2026**

Hanoi, 10-2026

JB SECURITIES VIETNAM COMPANY LIMITED

INDEX CONTENT	PAGE
STATEMENT OF FINANCIAL POSITION	2
INCOME STATEMENT	8
CASH FLOW STATEMENT	11
CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS – INDIRECT METHOD - QUARTERLY	14
STATEMENT OF CHANGES IN EQUITY	16
NOTES TO THE FINANCIAL STATEMENTS	18

JB SECURITIES VIETNAM COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
As at 30 September 2026
Unit: VND

Items	Code	Note	Closing balance	Balance at the beginning of the year
ASSETS				
A. CURRENT ASSETS (100 = 110 + 130)	100		6,173,057,480,424	4,272,639,441,837
I. Financial assets (110 = 111 ->129)	110		6,155,442,171,136	4,260,701,287,245
1. Cash and cash equivalents	111		69,971,658,650	39,391,151,275
1.1. Cash	111.1		69,971,658,650	39,391,151,275
1.2. Cash equivalents	111.2		-	-
2. Financial assets at fair value through profit or loss (FVTPL)	112		1,499,525,352,228	750,327,804,847
3. Held-to-maturity ("HTM") investments	113		724,509,600,377	703,781,162,047
4. Loan	114		3,813,552,789,894	2,723,298,020,725
5. Available for sale assets (AFS)	115		-	-
6. Provision for impairment of financial assets	116		(5,113,542,400)	-
7. Receivables	117		51,557,710,386	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		51,557,710,386	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		51,557,710,386	43,620,516,606
8. Advances to suppliers	118		1,435,800,960	282,002,768
9. Receivables from securities services provided	119		-	-
10. Internal receivables	120		-	-
11. Receivables from trading error	121		-	-
12. Other Receivables	122		2,801,041	628,977
13. Provision for devaluation of receivables (*)	129		-	-
II. Other current assets (130 = 131->139)	130		17,615,309,288	11,938,154,592
1. Prepayment	131		181,301,925	-
2. Office supplies, tools	132		-	-
3. Short-term prepaid expenses	133		17,288,553,249	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		145,454,114	81,267,954
7. Other current assets	137		-	-

JB SECURITIES VIETNAM COMPANY LIMITED

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		43,707,234,226	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		34,027,593,809	45,072,292,215
1. Tangible fixed assets	221		8,953,660,804	12,036,619,184
- Cost	222		26,583,693,746	26,375,893,746
- Accumulated depreciation (*)	223a		(17,630,032,942)	(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		25,073,933,005	33,035,673,031
- Cost	228		58,743,672,483	58,413,672,483
- Accumulated depreciation (*)	229a		(33,669,739,478)	(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		9,679,640,417	9,334,494,422
1. Long-term deposits, collaterals and pledges	251		1,934,934,606	1,900,233,701
2. Long-term prepayment	252		2,289,433,098	3,664,192,742
3. Deferred income tax assets	253		2,382,147,178	2,382,146,638
4. Payment to Settlement Assistance Fund	254		3,073,125,535	1,387,921,341

JB SECURITIES VIETNAM COMPANY LIMITED

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	6,216,764,714,650	4,327,046,228,474
C. LIABILITIES (300 = 310 + 340)	300	4,079,281,724,875	2,883,885,733,327
I. Current liabilities	310	4,065,383,364,206	2,871,762,076,334
1. Short-term borrowings and liabilities for financial assets	311	4,037,130,000,000	2,849,330,000,000
1.1. Short-term borrowings	312	4,037,130,000,000	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	24,800,000	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	14,545,262,166	7,861,959,606
11. Payables for employees	323	6,811,258,742	8,312,610,322
12. Payment for Employee benefit	324	-	352,197,392
13. Short-term payables	325	6,656,571,809	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	13,898,360,669	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	-	-

JB SECURITIES VIETNAM COMPANY LIMITED

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	13,898,360,669	12,123,656,993
13. Investor Protection Fund	355	-	-
14. Deferred income tax liabilities	356	-	-
15. Science and Technology Development Fund	357	-	-
D. OWNER'S EQUITY (400 = 410 + 420)	400	2,137,482,989,775	1,443,160,495,147
I. Owners' equity	410	2,137,482,989,775	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	230,861,777,841	136,539,283,213
7.1. Realized profit	417.1	211,677,551,054	129,802,808,281
7.2. Unrealized profit	417.2	19,184,226,787	6,736,474,932
8. Interests of non-controlling shareholders	418	-	-
II. Other funding and reserves	420	-	-
TOTAL LIABILITIES AND OWNERS' EQUITY	440	6,216,764,714,650	4,327,046,228,474
OFF-BALANCE SHEET ITEMS			

JB SECURITIES VIETNAM COMPANY LIMITED

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	956,693,730,000	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	400,000,480,000	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	5,171,488,694,800	4,138,370,408,000	
a. Unrestricted financial assets	021.1	4,593,909,144,800	3,593,554,108,000	
b. Finance assets restricted to transfer	021.2	27,971,110,000	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	7,608,440,000	2,816,280,000	
f. Finance assets waiting for loans	021.6	-	-	-
2. Non-traded financial assets deposited at VSDC of investors	022	17,819,810,000	322,440,000	
a. Unrestricted and non-traded financial assets deposited at VSDC of investors	022.1	17,819,810,000	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	53,499,450,000	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	24,800,000	471,630,000	
7. Investors' deposits	026	225,397,977,286	89,427,772,686	
7.1. Investors' deposits for securities trading activities managed by the Company	027	221,953,629,093	50,174,900,886	
a. Deposits of investors on securities transactions under the management of a securities company	027.1	221,953,629,093	50,174,900,886	

JB SECURITIES VIETNAM COMPANY LIMITED

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	3,444,348,193	39,252,871,800
a. Domestic investors' deposits for clearing and settlement of securities trading activities	029.1	3,430,092,280	39,243,318,890
b. Foreign investors' deposits for clearing and settlement of securities trading activities	029.2	14,255,913	9,552,910
7.4 Deposits of issuers	030	-	-
8. Payables to investors for deposits for securities trading activities managed by the Company	031	225,397,977,286	89,427,772,686
8.1. Payables to domestic investors for deposits for securities trading activities managed by the Company	031.1	225,383,721,373	89,418,219,776
8.2. Payables to foreign investors for deposits for securities trading activities managed by the Company	031.2	14,255,913	9,552,910
9. Payables to issuers	032	-	-
10. Receivables from 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	-	-

Prepared by
(Sign, full name)



Pham Thuy Linh

Chief Accountant
(Sign, full name)



Le Thi Hien



Hanoi, 19th October 2026
Deputy General Director
(Sign, full name, seal)



Pham Van Anh

JB SECURITIES VIETNAM COMPANY LIMITED
INCOME STATEMENT
As at 30 September 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	30,352,222,399	16,082,167,379	74,057,234,914	39,968,962,348
a. Gain from selling financial assets	01.1	13,160,301,080	5,829,916,028	20,129,501,671	16,905,643,350
b. Gain from revaluation of financial assets at FVTPL	01.2	4,578,351,828	(730,843,875)	12,447,835,615	(2,161,030,618)
c. Dividend, interest income from financial assets at FVTPL	01.3	12,613,569,491	10,983,095,226	41,479,897,628	25,224,349,616
1.2. Gain from held-to-maturity ("HTM") investments	02	14,412,180,195	10,200,909,009	35,715,308,924	28,178,999,388
1.3. Interest income from loans and receivables	03	95,001,403,864	41,897,886,079	257,340,088,108	98,727,557,932
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	6,465,396,616	2,814,497,623	16,365,683,291	6,671,174,152
1.7. Revenue from underwriting business, securities issue agency	07	34,030,000,000	-	87,030,000,000	25,500,000,000
1.8. Revenue from securities investment advisory	08	4,525,000,000	-	5,529,000,000	946,217,216
1.09. Revenue from securities depository operations	09	642,451,725	250,522,050	1,249,900,727	1,151,535,122
1.10. Revenue from financial consulting activities	10	-	-	-	-
1.11. Other revenues	11	-	-	-	-
Total operating income (20 = 01>11)	20	185,428,654,799	71,245,982,140	477,287,215,964	201,144,446,158
II. OPERATING EXPENSES					
2.1. Loss from financial assets at FVTPL	21	553,395,790	2,624,468,596	3,678,207,152	3,137,690,836
a. Loss from selling financial assets	21.1	553,341,290	2,440,721,736	3,678,121,952	2,945,465,136
b. Loss from revaluation of financial assets at FVTPL	21.2	54,500	183,746,860	85,200	192,225,700
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	5,113,542,400	-	5,113,542,400	-
2.5. Losses from derivative financial assets for hedging	25	-	-	-	-
2.6. Expenses for proprietary trading	26	1,252,466,473	1,260,906,438	4,192,001,387	4,001,243,685
2.7. Expenses for securities brokerage operations	27	18,694,884,721	11,012,189,003	49,230,728,670	31,568,071,355
2.8. Expenses for guarantee operations, securities issuance agency	28	28,730,000,000	-	80,152,952,000	23,634,960,180
2.9. Securities investment consulting expenses	29	-	-	-	-

JB SECURITIES VIETNAM COMPANY LIMITED

2.10. Expenses for securities depository operations	30	482,362,411	294,201,751	1,278,562,501	741,187,785
2.11. Expenses for financial consulting activities	31	-	-	-	-
2.12. Expenses of other services	32	-	-	-	-
Total operating expenses (40 = 21->32)	40	54,826,651,795	15,191,765,788	143,645,994,110	63,083,153,841
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	264,470,377	204,185,860	768,267,099	461,676,593
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	264,470,377	204,185,860	768,267,099	461,676,593.00
IV. FINANCIAL EXPENSES					
4.1. Realized and unrealized exchange rate loss difference	51	-	-	-	-
4.2. Interest expenses	52	71,545,578,117	28,420,506,122	175,951,663,662	62,149,542,541
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	68,760,774	51,336,734	235,060,684	185,776,495
5. Profits and losses in joint ventures and associates	56	-	-	-	-
Total financial expenses (60 = 51->56)	60	71,614,338,891	28,471,842,856	176,186,724,346	62,335,319,036
V. SALE EXPENSES	61	-	-	-	-
VI. GENERAL & ADMINISTRATIVE EXPENSES	62	12,909,394,159	12,575,279,669	38,345,354,850	38,613,917,057
VII. OPERATING PROFIT (70= 20+50-40-60-61-62)	70	46,342,740,331	15,211,279,687	119,877,409,757	37,573,732,817
VIII. OTHER INCOME AND EXPENSES					
8.1. Other income	71	-	-	-	24,800,000
8.2. Other expenses	72	-	-	92,500,000	-
Total other operating gain/loss (80= 71-72)	80	-	-	(92,500,000)	24,800,000
IX. PROFIT BEFORE TAX (90=70 + 80)	90	46,342,740,331	15,211,279,687	119,784,909,757	37,598,532,817
9.1. Realized profit	91	41,764,443,003	16,125,870,422	107,337,159,342	39,951,789,135
9.2. Unrealized profit	92	4,578,297,328	(914,590,735)	12,447,750,415	(2,353,256,318)
X. CORPORATE INCOME TAX	100	10,642,500,363	3,380,848,071	25,462,415,129	7,753,405,042
10.1. Current CIT expenses	100.1	10,642,500,903	3,380,848,071	25,462,415,669	7,906,707,575
10.2. Deferred CIT expenses	100.2	(540)	-	(540)	(153,302,533)
XI. PROFIT AFTER TAX (200 = 90 - 100)	200	35,700,239,968	11,830,431,616	94,322,494,628	29,845,127,775
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				

JB SECURITIES VIETNAM COMPANY LIMITED

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				

Prepared by
(Sign, full name)



Pham Thuy Linh

Chief Accountant
(Sign, full name)



Le Thi Hien



JB SECURITIES VIETNAM COMPANY LIMITED
CASH FLOW STATEMENT
As at 30 September 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	119,784,909,757	37,598,532,817
2. Adjusted for	02	(56,094,624,158)	(19,390,334,388)
- Depreciation and amortization	03	11,582,498,406	11,490,172,099
- Provisions	04	6,888,246,076	1,304,136,664
(- Gain) or (+ loss) unrealized exchange rate difference.	05	-	-
- Interest expenses	06	175,951,663,662	62,149,542,541
- Profits and losses from investment activities	07	-	-
- Accrued interest	08	(250,517,032,302)	(94,334,185,692)
- Other adjustments	09	-	-
3. Increase non-monetary costs	10	85,200	192,225,700
- Loss on revaluation of financial assets recorded through Gain / Loss FVTPL	11	85,200	192,225,700
- 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	(12,447,835,615)	2,161,030,618
- Interest on revaluation of financial assets recognized through profit / loss FVTPL	19	(12,447,835,615)	2,161,030,618
- 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	(1,807,924,227,809)	(1,292,949,577,033)
- Increase (decrease) in financial assets at FVTPL	31	(736,749,796,966)	(156,225,226,050)
- Increase (decrease) in held-to-maturity investments	32	(20,728,438,330)	(79,556,296,045)
- Increase (decrease) in loans	33	(1,090,254,769,169)	(1,072,000,940,027)
- 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	242,579,838,522	86,104,103,698
(-) Increase, (+) decrease the receivables from services provided by the Securities Company	37	-	-

JB SECURITIES VIETNAM COMPANY LIMITED

(-) Increase, (+) decrease receivables from trading errors	38	-	-
(-) Increase, (+) decrease in other receivables	39	(1,190,671,161)	2,524,364,119
- Increase (decrease) in other assets	40	(1,866,506,119)	(763,809,114)
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41	(255,083,659)	576,509,267
- Increase/ (Decrease) in prepaid expenses	42	1,346,258,325	(623,719,050)
(-) CIT paid	43	(20,180,365,820)	(5,132,933,926)
(-) Interest paid	44	(179,314,877,147)	(67,222,187,169)
- Increase (decrease) payables to sellers	45	-	-
- Increase (decrease) deductions for employee benefits	46	(352,197,392)	80,740,125
- Increase (decrease) in tax and payables to the State (excluding CIT paid)	47	1,337,066,551	359,491,988
- Increase (decrease) payables to employees	48	(1,501,351,580)	(866,206,487)
- Increase (decrease) payable for transaction errors of financial assets	49	-	-
- Increase (decrease) in other payables	50	(793,333,864)	(203,468,362)
- Other revenues from business activities	51	-	-
- Other expenses from business activities	52	-	-
Net cash flow from operating operations	60	(1,756,681,692,625)	(1,272,388,122,286)
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	400,000,000,000
2. Payment of capital contributions to owners, treasury stock redemption	72	-	-
3. Principal loan	73	5,962,461,000,000	4,613,160,000,000
3.1. Loan to Settlement Assistance Fund	73.1	-	-
3.2. Other loans	73.2	5,962,461,000,000	4,613,160,000,000
4. Repayment for loan principal	74	(4,774,661,000,000)	(3,235,180,000,000)
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	(4,774,661,000,000)	(3,235,180,000,000)
5. Payment of principal of financial leasing	75	-	-

JB SECURITIES VIETNAM COMPANY LIMITED

6. Dividends and profits paid to owners	76	-	-
Net cash flows from financial activities	80	1,787,800,000,000	1,777,980,000,000
IV. Net cash flow during the period	90	30,580,507,375	497,548,997,009
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	69,971,658,650	537,653,982,924
- Cash	103.1	-	-
- Cash equivalents	103.2	-	-
- The effect of foreign exchange rate changes	104	-	-

Prepared by
(Sign, full name)



Pham Thuy Linh

Chief Accountant
(Sign, full name)



Le Thi Hien

Hanoi, 19th October 2026
Deputy General Director
 (Sign, full name, seal)

Pham Van Anh

JB SECURITIES VIETNAM COMPANY LIMITED
**CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS – INDIRECT METHOD -
QUARTERLY**
As at 30 September 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	8,322,806,782,968	4,693,789,358,762
2. Cash receipts for settlement of securities transactions of customers	02	(9,080,499,173,142)	(6,534,889,429,214)
3. Cash receipts from disposal of trust securities of customers	03	-	-
4. 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	12,310,238,874,150	7,545,250,582,482
8. Payment for customers' securities transactions	08	(11,430,877,958,851)	(5,722,989,247,454)
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	(1,234,307,344)	(1,153,165,400)
12. Receipts from securities transaction errors	12	-	-
13. Payment for securities transaction errors	13	-	-
14. Cash receipts from securities issuers	14	132,238,162,319	75,997,966,586
15. Cash payment to securities issuers	15	(116,702,175,500)	(22,610,422,000)
Net increase/decrease in cash during the period	20	135,970,204,600	33,395,643,762
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	225,397,977,286	58,988,867,052
Cash at banks at the end of the period	41	-	-
- Investors' deposits managed by the Company for securities trading activities	42	221,953,629,093	52,588,090,162
- Other investors' deposits managed by the Company for securities trading activities	43	-	-
- Investors' deposits for clearing and settlement of securities trading activities	44	3,444,348,193	6,400,776,890

JB SECURITIES VIETNAM COMPANY LIMITED

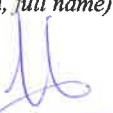
- Deposits of issuers	45	-	-
Cash equivalents	46	-	-
The effect of foreign exchange rate changes	47	-	-

Prepared by
(Sign, full name)



Pham Thuy Linh

Chief Accountant
(Sign, full name)



Le Thi Hien



JB SECURITIES VIETNAM COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY
As at 30 September 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	400,000,000,000	-	-	-	1,300,000,000,000	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	400,000,000,000	-	-	-	1,000,000,000,000	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		111,405,344,785	195,161,537,873	12,707,882,103	877,450,487	35,700,239,968	-	123,235,776,401	230,861,777,841
8.1 Realized profit	7015		100,400,694,313	180,555,609,314	12,707,882,103	-	31,121,941,740	-	113,108,576,416	211,677,551,054
8.2 Unrealized profit	7016		11,004,650,472	14,605,928,559	-	877,450,487	4,578,298,228	-	10,127,199,985	19,184,226,787
Total	7017		1,018,026,556,719	2,101,782,749,807	412,707,882,103	877,450,487	35,700,239,968	-	1,429,856,988,335	2,137,482,989,775
II. Other income	7018		-	-	-	-	-	-	-	-
1. Gain / (Loss) from revaluation of financial assets available for sale	7019		-	-	-	-	-	-	-	-

JB SECURITIES VIETNAM COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENT

Quarter III - 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 5th time on April 07, 2026 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-GPDC 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; financial consulting, 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, and Circular No. 334/2016/TT-BTC, which amends, supplements, and replaces Appendices 2 and 4 of Circular No. 210 dated December 30, 2014.

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).

JB SECURITIES VIETNAM COMPANY LIMITED

- 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 depreciated on the straight-line method based on 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**

	30/06/2026	30/09/2026
Cash	-	-
Bank deposits	182,672,699,854	69,971,658,650
Bank deposits with term	-	-
Total	182,672,699,854	69,971,658,650

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	19,597,145	3,807,857,457,243
- Other securities	-	-
Total		
b) Of investors		
- Shares	289,932,450	5,984,883,205,040
- Bonds	-	-
- Other securities	1,461,098	13,951,281,470
Total	310,990,693	9,806,691,943,753

A 7.3. Types of financial assets**7.3.1 Financial assets at fair value through profit or loss ("FVTPL")**

Asset FVTPL	30/09/2026		30/06/2026	
	Cost	Fair value	Cost	Fair value
Shares	3,329,300	49,500	3,329,300	104,000
Bonds	1,480,337,793,141	1,499,525,302,728	1,375,666,120,442	1,390,275,278,201
Certificate Deposit	-	-	-	-
Total	1,480,341,122,441	1,499,525,352,228	1,375,669,449,742	1,390,275,382,201

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

Held-to-maturity ("HTM") investments	30/06/2026	30/09/2026
Term deposits with terms of more than 03 months	660,064,362,943	724,509,600,377
Certificate Deposit	-	-
Bond	-	-
Total	660,064,362,943	724,509,600,377

JB SECURITIES VIETNAM COMPANY LIMITED

7.3.3. Changes in fair value of financial assets:

No.	Type of Financial assets	30/09/2026				30/06/2026			
		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	1,480,341,122,441	19,187,524,587	3,294,800	1,499,525,352,228	1,375,669,449,742	14,609,177,259	3,244,800	1,390,275,382,201
1	Shares	3,329,300	15,000	3,294,800	49,500	3,329,300	19,500	3,244,800	104,000
2	Bonds	1,480,337,793,141	19,187,509,587	-	1,499,525,302,728	1,375,666,120,442	14,609,157,759	-	1,390,275,278,201
3	Certificate Deposit	-	-	-	-	-	-	-	-
II	Held-to-maturity Financial Assets	724,509,600,377	-	-	724,509,600,377	660,064,362,943	-	-	660,064,362,943
1	Time deposit	724,509,600,377	-	-	724,509,600,377	660,064,362,943	-	-	660,064,362,943
2	Bonds	-	-	-	-	-	-	-	-
3	Certificate Deposit	-	-	-	-	-	-	-	-
III	Lending financial assets								
IV	Financial assets AFS								
	Total	2,204,850,722,818	19,187,524,587	3,294,800	2,224,034,952,605	2,035,733,812,685	14,609,177,259	3,244,800	2,050,339,745,144

JB SECURITIES VIETNAM COMPANY LIMITED

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

	30/06/2026	30/09/2026
Provision for impairment of financial assets and collateral	-	(5,113,542,400)
Total	-	(5,113,542,400)

A.7.5. Receivables

	30/06/2026	30/09/2026
<i>7.5.1. Receivables from sale of investments</i>	-	-
<i>Total</i>		
<i>Including:</i>		
- Details of receivables from sale of irrecoverable investments		
<i>7.5.2. Receivables and accrued dividends, interest on investments</i>	59,696,464,332	51,557,710,386
<i>Total</i>		
<i>Including:</i>		
Details of receivables and bad receivables about dividends and interest on investments		
<i>7.5.3. Receivable maturity investments</i>	-	-
<i>Total</i>		
<i>Including: accrued interest from term deposit</i>		
Details of receivables from non-recoverable investments		
<i>7.5.4. Receivables from Margin trading</i>	-	-
<i>Total</i>		
<i>7.5.5. Receivables for services provided by securities companies</i>	-	-
<i>Total</i>		
<i>7.5.6. Receivables from securities transaction errors</i>	-	-
<i>Total</i>		
<i>7.5.7. Other receivables</i>	2,139,937	2,801,041
<i>Total</i>		
<i>Including:</i>		
Other bad debts receivable		

A. 7.6. Payables for securities trading activities

	30/06/2026	30/09/2026
<i>7.9.1. Payables to the Stock Exchange</i>	-	-
<i>Total</i>	-	-
<i>7.9.2. Loan payables to Settlement Assistance Fund -</i>	-	-
<i>Total</i>	-	-
<i>7.9.3. Payable for delivered securities, issuing agency</i>	-	-
<i>Total</i>	-	-
<i>7.9.4. Payables to Vietnam Securities Depository (VSD)</i>	-	-
<i>Total</i>	-	-
<i>7.9.5. Payable to other organizations and individuals</i>	-	-
<i>Payments to buy additional securities</i>	-	24,800,000
<i>Total</i>	-	24,800,000

JB SECURITIES VIETNAM COMPANY LIMITED

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

	30/06/2026	30/09/2026
- 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

	30/06/2026	30/09/2026
- Corporate income tax	8,210,476,833	10,642,500,903
- Personal income tax	4,962,797,951	3,851,521,115
- Other tax	85,259,990	51,240,148
- Fees, charges and other payables	-	-
Total	13,258,534,774	14,545,262,166

A.7.9. Accrued expenses

	30/06/2026	30/09/2026
Loan interest	4,188,206,365	4,557,877,488
Expenses for selling finance assets	-	-
Expenses for legal consultancy	-	-
Administration expenses	1,960,811,612	2,098,694,321
Total	6,149,017,977	6,656,571,809

A. 7.10. Other payables

	30/06/2026	30/09/2026
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 30/06/2026	-	25,329,993,746	1,253,700,000	-	26,583,693,746
Increase in the period					-
Decrease in the period					-
As at 30/09/2026	-	25,329,993,746	1,253,700,000	-	26,583,693,746
ACCUMULATED DEPRECIATION					
As at 30/06/2026	-	15,332,166,764	1,213,089,557	-	16,545,256,321
Increase in the period		1,044,166,178	40,610,443		1,084,776,621
Decrease in the period					-

JB SECURITIES VIETNAM COMPANY LIMITED

As at 30/09/2026	-	16,376,332,942	1,253,700,000	-	17,630,032,942
NET BOOK VALUE					
As at 30/06/2026	-	9,997,826,982	40,610,443.00	-	10,038,437,425
As at 30/09/2026	-	8,953,660,804	-	-	8,953,660,804

A.7.12. Intangible fixed assets increase or decrease:

	Computer software	Total
COST		
As at 30/06/2026	58,743,672,483	58,743,672,483
Increase in the period		-
Decrease in the period		-
As at 30/09/2026	58,743,672,483	58,743,672,483
ACCUMULATED DEPRECIATION		-
As at 30/06/2026	30,902,514,161	30,902,514,161
Increase in the period	2,767,225,317	2,767,225,317
Decrease in the period		-
As at 30/09/2026	33,669,739,478	33,669,739,478
NET BOOK VALUE		-
As at 31/06/2026	27,841,158,322	27,841,158,322
As at 30/09/2026	25,073,933,005	25,073,933,005

A.7.13. Prepaid expenses

	30/06/2026	30/09/2026
a. Short-term prepaid expenses		
- Prepaid office rental costs	556,027,861	132,848,803
- Cost of insurance premium prepaid	264,097,338	144,805,278
- Prepaid fee for the computer software system	3,383,597,009	3,174,215,546
- Prepaid cost for the transmission line	641,556,073	450,677,929
- Cost of prepaid machinery and equipment	4,472,667	3,562,667
- 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	19,204,341,679	13,262,376,339
- Loan interest		
- Car rental		

JB SECURITIES VIETNAM COMPANY LIMITED

Total	24,174,159,314	17,288,553,249
b. Long-term prepaid expenses		
- Prepaid expenses for Furniture		
- Prepaid expenses for office equipment	876,783,828	855,017,300
- Prepaid expenses for office interior	1,199,135,471	964,007,916
- Prepaid expenses for connection	132,102,107	126,410,081
- The cost of software	304,056,963	254,756,064
- Prepaid expenses for equipment maintenance	103,382,156	89,241,737
- Expenses for the implementation phase do not qualify as intangible assets		
Total	2,615,460,525	2,289,433,098

A.7.14. Payments to settlement assistance fund

	30/06/2026	30/09/2026
Initial balance	3,073,125,535	3,073,125,535
Additions		-
Interest received	-	-
Closing balance	3,073,125,535.00	3,073,125,535.00

A.7.15. Undistributed profit

	30/06/2026	30/09/2026
Realized undistributed profit	180,555,609,314	211,677,551,054
Unrealized undistributed profit	14,605,928,559	19,184,226,787
Total	195,161,537,873	230,861,777,841

A.7.16 Distribution of income to shareholders or capital contributors

	30/06/2026	30/09/2026
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	30/06/2026	30/09/2026	Purpose
a. Short-term			
Total			

JB SECURITIES VIETNAM COMPANY LIMITED

b. Long-term			
Total			

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

Financial assets	30/06/2026	30/09/2026
1. Financial assets freely transferable	769,990,230,000	956,693,730,000
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	30/06/2026	30/09/2026
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	30/06/2026	30/09/2026
Total		

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

Financial assets	30/06/2026	30/09/2026
Total		

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

Financial assets	30/06/2026	30/09/2026
Bond	426,880,480,000	400,000,480,000
Total	426,880,480,000	400,000,480,000

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

Financial assets	30/06/2026	30/09/2026
Total		

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

Types of securities	30/06/2026	30/09/2026
Total		

JB SECURITIES VIETNAM COMPANY LIMITED

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

Financial assets	30/06/2026	30/09/2026
1. Financial assets unrestricted to transfer	4,946,141,007,400	4,593,909,144,800
2. Trade financial assets restricted to transfer	27,971,110,000	27,971,110,000
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	2,447,850,000	7,608,440,000
6. Financial assets awaiting loan	-	-
Total	5,518,559,967,400	5,171,488,694,800

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

Financial assets	30/06/2026	30/09/2026
1. Financial assets deposited at the VSDC and not yet traded, unrestricted to transfer	32,984,980,000	17,819,810,000
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	32,984,980,000	17,819,810,000

A.7.27. Financial assets waiting of investors

Financial assets	30/06/2026	30/09/2026
Financial assets waiting of investors	12,630,370,000	53,499,450,000
Total	12,630,370,000	53,499,450,000

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

Financial assets	30/06/2026	30/09/2026
Total		

A.7.29. Financial assets entitled to rights of investors

Financial assets	30/06/2026	30/09/2026
Financial assets entitled to rights of investors	-	24,800,000
Total	-	24,800,000

A.7.30. Deposits of investors

Deposits of investors	30/06/2026	30/09/2026
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	50,190,141,386	221,953,629,093
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		

JB SECURITIES VIETNAM COMPANY LIMITED

4.1. Domestic investors' clearing and settlement deposits for securities transactions	4,345,971,010	3,430,092,280
4.2. Foreign investors' clearing and settlement deposits for securities transactions	9,668,613	14,255,913
Total	54,545,781,009	225,397,977,286

A.7.31. Deposits of issuers

Deposits of issuers	30/06/2026	30/09/2026
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	30/06/2026	30/09/2026
1. Payables to Investors - Investors' deposits on securities trading deposits under the method managed by Securities		
1.1. Domestic investors	54,536,112,396	225,383,721,373
1.2. Foreign Investors	9,668,613	14,255,913
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	54,545,781,009	225,397,977,286

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

	30/06/2026	30/09/2026
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

	30/06/2026	30/09/2026
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	30/06/2026	30/09/2026
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		



JB SECURITIES VIETNAM COMPANY LIMITED

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		

128
CÔNG
T
HỮNG
B VII
S V

JB SECURITIES VIETNAM COMPANY LIMITED
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			1,453,392,798,266	1,450,456,562,192	2,936,236,074	7,777,562,572	2,526,249,737
4	Un-listed bonds			472,204,959,334	468,043,059,548	4,161,899,786	6,857,116,013	11,445,305,759
5	Certificate Deposit			364,696,682,200	363,132,889,700	1,563,792,500	1,563,792,500	-
	Total			2,290,294,439,800	2,281,632,511,440	8,661,928,360	16,198,471,085	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 difference 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	1,480,341,122,441	1,499,525,352,228	(19,184,229,787)	(14,605,932,459)	(4,578,297,328)
1	Listed shares			-	-	-
2	Unlisted shares	3,329,300	49,500	3,279,800	3,225,300	54,500
3	Listed bonds	555,610,904,758	558,115,455,442	(2,504,550,684)	(6,587,535,842)	4,082,985,158
4	Unlisted bonds	924,726,888,383	941,409,847,286	(16,682,958,903)	(8,021,621,917)	(8,661,336,986)
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	724,509,600,377	724,509,600,377	-	-	-
1	Time deposit	724,509,600,377	724,509,600,377			
2	Bonds	-	-			
3	Certificate Deposit	-	-	-		
III	Types of loans and receivables					
IV	Type AFS					
	Total	2,204,850,722,818	2,224,034,952,605	(19,184,229,787)	(14,605,932,459)	(4,578,297,328)

JB SECURITIES VIETNAM COMPANY LIMITED

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:	12,613,569,491	10,983,095,226
b. From financial assets HTM:	14,412,180,195	10,200,909,009
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	7,107,848,341	17,615,584,018	3,065,019,673
1.2	The deduction from revenue			
1.3	Net revenue	7,107,848,341	17,615,584,018	3,065,019,673
2	Revenue from securities underwriting and agency activities			
2.1	Initial revenue	34,030,000,000	87,030,000,000	-
2.2	The deduction from revenue			
2.3	Net revenue	34,030,000,000	87,030,000,000	-
3	Revenue from consulting activities			
3.1	Initial revenue	4,525,000,000	5,529,000,000	-
3.2	The deduction from revenue			
3.3	Net revenue	4,525,000,000	5,529,000,000	-
4				
	Total	45,662,848,341	110,174,584,018	3,065,019,673

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	264,470,377	768,267,099	204,185,860
5	Revenue from other financial activities	-	-	-
	Total	264,470,377	768,267,099	204,185,860

JB SECURITIES VIETNAM COMPANY LIMITED
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	71,545,578,117	175,951,663,662	28,420,506,122
3	Other investment costs	68,760,774	235,060,684	51,336,734
	Total	71,614,338,891	176,186,724,346	28,471,842,856

B 7.41. Securities management expenses

No	Type of management expenses	2026		This quarter last year
		This quarter	Accumulated	
1	Salaries and benefits	6,769,307,033	19,672,564,330	6,168,110,625
2	Social insurance, health insurance, Labour Union fee and unemployment insurance	658,968,000	1,934,756,000	658,966,000
3	Professional liability insurance costs	-	-	-
4	The cost of stationery	31,222,800	73,676,520	6,944,400
5	Fixed asset depreciation expense	651,959,520	1,993,921,152	721,523,093
6	Office rental costs	1,432,158,307	4,275,026,821	1,503,610,736
7	Taxes, fees and charges	-	-	-
8	Cost of hired services	1,841,063,002	5,715,685,749	1,528,938,982
9	Other costs	1,524,715,497	4,679,724,278	1,987,185,833
	Total	12,909,394,159	38,345,354,850	12,575,279,669

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			
	...			
	Total			

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	-
	Total	-	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	10,642,500,903	25,462,415,669	3,380,848,071
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	10,642,500,903	25,462,415,669	3,380,848,071
5	Deferred income tax expense			
6	- Deferred securities company income tax expense arises from taxable temporary differences	(540)	(540)	-
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	(540)	(540)	-

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			

JB SECURITIES VIETNAM COMPANY LIMITED

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	30/06/2026	30/09/2026
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

		30/06/2026	30/09/2026
No	- Details by group		
	Total		

D.47.2. Valuable certificate kept on behalf of investors

		30/06/2026	30/09/2026
No	- Details by group		
	Total		

D.47.3. Property accepted as collateral

		30/06/2026	30/09/2026
No	- Details by group		
	Total		

D.47.4. Doubtful debts handled

		30/06/2026	30/09/2026
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

		30/06/2026	30/09/2026
No	- Details by type of currencies		

D.47.6. Shares in circulation

		30/06/2026	30/09/2026
No	- Details by . Type <=year; . Type > 1 year.		
	Total		

D.47.7. Treasury shares

		30/06/2026	30/09/2026
No	- Details by . Type <=year; . Type > 1 year.		

JB SECURITIES VIETNAM COMPANY LIMITED
D.47.8. Listed securities deposited at VSDC

		30/06/2026	30/09/2026
STT	- Details by		
	. Type <=year;		
	. Type > 1 year.	769,990,230,000	956,693,730,000
	Total	769,990,230,000	956,693,730,000

D.47.9. Unlisted securities deposited at VSDC

		30/06/2026	30/09/2026
STT	- Details by		
	. Type <=year;		
	. Type > 1 year.	-	
	Total	-	

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

		30/06/2026	30/09/2026
No	- Details by		
	. Type <=year;		
	. Type > 1 year.		

D.47.11. Listed securities not deposited of securities companies

		30/06/2026	30/09/2026
No	- Details by		
	. Type <=year;		
	. Type > 1 year.		

D.47.12. Unlisted securities not deposited of securities companies

		30/06/2026	30/09/2026
STT	- Details by		
	. Type <=year;		
	. Type > 1 year.	426,880,480,000	400,000,480,000
	Total	426,880,480,000	400,000,480,000

D.47.13. Securities entrusted for auction

		30/06/2026	30/09/2026
No	- Details by		
	. Type <=year;		
	. Type > 1 year.		

D.47.14. Investors' deposits

		30/06/2026	30/09/2026
No	Deposits of Investors for securities brokerage activities		
	- Deposits of investors in securities transactions under the Securities Company management method;	50,190,141,386	221,953,629,093
	- Deposits of investors in securities transactions under the method managed by commercial banks;		

JB SECURITIES VIETNAM COMPANY LIMITED

	- Investor's deposits in investment trust		
	Deposits of new investors		
	Total	50,190,141,386	221,953,629,093

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

		30/06/2026	30/09/2026
1	The clearing and settlement of securities purchase and sale by domestic investors	4,345,971,010	3,430,092,280
2	The clearing and settlement of securities purchase and sale by foreign investors	9,668,613	14,255,913
3	The clearing and settlement of investment trust securities		
	Total	4,355,639,623	3,444,348,193

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

		30/06/2026	30/09/2026
1	Receivables from transaction error correction of Investors		
2	Payables for transaction error correction of Investors		
	Total		

Prepared by
(Sign, full name)



Pham Thuy Linh

Chief Accountant
(Sign, full name)



Le Thi Hien

Hanoi 19th October 2026
Deputy General Director
(Sign, full name, seal)



Pham Van Anh