

Ho Chi Minh City, August 13, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 2 Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, West Coach Station Joint Stock Company hereby discloses the Semi-annual Financial Statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: West Coach Station Joint Stock Company

Stock code: WCS

Address: 395 Kinh Duong Vuong Street, An Lac Ward, Ho Chi Minh City

Tel: 19007373 Fax: (028) 38752853

Email: tchc.vanthu@gmail.com Website: www.bxmt.com.vn

2. Details of information disclosure:

Semi-annual Financial Statements for 2026

☒ Separate Financial Statements (for public companies without subsidiaries and parent entities with separate accounting units);

☐ Consolidated Financial Statements (for public companies with subsidiaries);

☐ Combined Financial Statements (for public companies with sub-accounting units with separate accounting structures).

- Cases requiring explanation:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☐ No

+ Post-tax profit in the reporting period changes by 5% or more before and after audit, or changes from profit to loss or vice versa (for reviewed/audited financial statements):

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☐ No

+ Post-tax profit in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☐ No

+ Post-tax profit in the reporting period is a loss, changing from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☐ No

This information has been published on the Company's website on August 13, 2026 at the following link: <https://bxmt.com.vn/en/co-dong.html>

3. Report on transactions valued at 35% or more of total assets in 2026:
None.

We hereby certify that the disclosed information is true and we take full legal responsibility for the contents of this disclosure.

Attached documents:

- Semi-annual Financial Statements for 2026.

Representative of the Organization
Authorized Information Disclosure Representative

(Signed)

Dang Hoang Anh

**WEST COACH STATION JOINT STOCK
COMPANY**

**Reviewed interim financial statements
for the accounting period from 01 January 2026 to 30 June 2026**



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WEST COACH STATION JOINT STOCK COMPANY

395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam

THE BOARD OF ADMINISTRATORS' REPORT

The Board of Administrators of West Coach Station Joint Stock Company ("the Company") has pleasure in presenting this report and the reviewed interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General Information

West Coach Station Joint Stock Company was established and operated in Vietnam under the initial Enterprise Registration Certificate No. 0301121128, dated 03 May 2006 and the 7th (seventh) amendment on 16 September 2025 issued by the Department of Finance of Ho Chi Minh City.

Registered office:

- Address : No. 395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam
- Telephone : 1900 7373
- Fax : (028) 3 875 2853

The Company's shares are accepted to be listed on the Hanoi Stock Exchange (HNX) according to the following contents:

- Charter capital: VND 30,000,000,000
- Par value per share: VND 10,000 /share
- Total number of shares: 3,000,000 shares
- Type of shares: Ordinary Shares
- Stock code: WCS

Operating activities of the Company according to Enterprise Registration Certificate are:

- Direct road transport support service operations (Details: Bus station exploitation, operation and business activities. Parking lot management, road vehicle care (within the bus station premises); Providing services in the bus station. Roadside emergency recovery and towing services);
- Call-related service activities;
- Other business support service activities not elsewhere classified;
- Repair and maintenance of motor vehicles and other motorised vehicles (Details: Car washing, maintenance and repair services);
- Installation of industrial machinery and equipment (Details: Installation of EV charging stations);
- Production of electricity from renewable energy sources (Details: Solar power generation (excluding national power transmission and grid dispatch));
- Transmission and distribution of electricity (Details: Operation of EV charging stations. Operation of charging stations for electronic devices. Sale of electricity to end-users (excluding national power transmission and grid dispatch));
- Construction of electrical works (Details: Construction of EV charging stations);
- Electrical system installation (Details: Installation of EV charging equipment);
- Agency, brokerage and auction activities (Details: Goods agency and brokerage services (excluding asset auction));
- General wholesale;
- General retail with a significant proportion of food, beverages, tobacco and related products;
- Other general retail;
- Retail sale of pharmaceutical products, medical instruments, cosmetics and sanitary goods;
- Retail intermediary services;
- Urban and suburban passenger road transport (excluding bus transport);
- Freight transport intermediation services;
- Postal services;
- Courier services;
- Other entertainment and leisure activities;
- Other passenger road transport (Details: Intra-provincial and inter-provincial passenger transport services. Passenger transport services under contracts);
- Other transport support services (Details: Accepting ticket sales for passenger transport enterprises by car. Organizing ticket sales for passengers, arranging cars to pick up and drop off passengers at the station to ensure order and safety);
- Other food and beverage services (Details: Supply of on-board catering services for passengers, co-drivers and service staff);

WEST COACH STATION JOINT STOCK COMPANY

395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam

THE BOARD OF ADMINISTRATORS' REPORT

- Warehousing and storage of goods (Details: Storage and warehousing of general goods, including smart lockers/boxes for storage and delivery of goods);
- Transporting goods by road (except liquefied gas for transportation);
- Loading and unloading goods;
- Owned, held or leased real estate and land use rights leasing business (Details: Leasing of parking lots, offices, ticket booths, retail kiosks and sports facilities constructed within bus station premises);
- Wholesale of spare parts and accessories for motor vehicles and other motorised vehicles;
- Wholesale of solid, liquid and gaseous fuels and related products (Details: Wholesale of gasoline);
- Passenger transport intermediation services;
- Hotels and similar accommodation (Details: Providing accommodation services for passengers by the hour and by the day at the bus station);
- Other short-term accommodation services;
- Accommodation intermediation services;
- Restaurants and mobile food service activities;
- Other software publishing (Details: Publishing of operating systems and other related software applications (excluding printed publications));
- Other computer programming;
- Computer consulting and computer infrastructure management;
- Other computer and information technology service activities;
- Information technology infrastructure, data processing, hosting and related activities (excluding resale of telecommunications infrastructure);
- Web search portal activities and other information services (Details: E-commerce services);
- Business management consulting and other management consulting activities;
- Scientific research and technological development in the field of engineering and technology;
- Advertising;
- Intermediation services for postal and courier activities;
- Other professional, scientific and technological activities not elsewhere classified;
- Renting and leasing of sports and entertainment equipment;
- Travel agency services;
- Tour operation services;
- Other tourism-related activities;
- Administrative and office support services (Details: Visa, work permit and temporary residence card application services for foreigners on a fee and contract basis (excluding activities governed by the Lawyers' law)).

In period, the Company's main activities are the operation and business of bus stations. Parking lot management and road vehicle maintenance (within the bus station premises); Providing services in the bus station.

2. The members of the Board of Administrators, the Board of Executive and the Board of Supervisors

The members of the Board of Administrators, the Board of Executive and the Board of Supervisors during the period and at the date of this report are:

The Board of Administrators

Full name	Position	Appointed/ Dismissed
Mr. Dang Nguyen Nguyen Huan	Chairman	Appointed on 10/06/2026
	Member	Dismissed on 10/06/2026
Ms. Le Thi My Hanh	Chairman	Dismissed on 10/06/2026
Mr. Nhan Ngoc Dung	Member	Appointed on 10/06/2026
Mr. Nguyen Van Thanh	Member	Re-appointed on 10/06/2026
Mr. Mai Thanh Binh	Member	Re-appointed on 10/06/2026
Mr. Huynh Nguyen Tuan Anh	Independent member	Appointed on 10/06/2026
Mr. Bui Cong Hiep	Independent member	Dismissed on 10/06/2026

WEST COACH STATION JOINT STOCK COMPANY
395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam
THE BOARD OF ADMINISTRATORS' REPORT

The Board of Executive

Full name	Position	Appointed/ Dismissed
Mr. Nguyen Van Thanh	General Director	Appointed on 01/05/2025
Mr. Nguyen Minh Tien	Deputy General Director	Appointed on 01/05/2022
Ms. Do Kieu Kim Ngan	Chief Accountant	Appointed on 01/06/2025

The Board of Supervisors

Full name	Position	Appointed/ Dismissed
Mr. Tran Nhan Hau	Chief of the Board	Appointed on 10/06/2026
Mr. Nguyen Xuan Tung	Chief of the Board	Dismissed on 10/06/2026
Ms. Truong Nguyen Thien Kim	Member	Re-appointed on 10/06/2026
Ms. Nguyen Van Ha	Member	Re-appointed on 10/06/2026

Legal representative

The Company's legal representative during the period and at the date of this report:

Full name	Position	Appointed/ Dismissed
Mr. Nguyen Van Thanh	General Director	Appointed on 01/05/2025

3. Financial position and operating results

The Company's financial position for the accounting period from 01 January 2026 to 30 June 2026 and its operating result for the period then ended are reflected in the accompanying interim financial statements.

4. Events subsequent to the end of the financial period date

From the end of the financial period to the date the interim financial statements were approved for issue, no material events occurred that require adjustment of the figures or disclosure in the interim financial statements.

5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to review the interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

6. Statement by the Board of General Directors responsibility in respect of the interim financial statements

The Board of General Directors is responsible for the preparation of these interim financial statements which give a true and fair view of the state of affairs of the Company and of its operations and cash flows for the accounting period from 01 January 2026 to 30 June 2026. In preparing those interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error in the preparation and presentation of interim financial statements.

The Board of General Directors is responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting Standards, Vietnamese Accounting system for enterprises and legal regulations relating to financial reporting. The Board of General Directors is also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

7. Approval of the interim Financial Statements

The Board of Administrators approves the accompanying interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and its cash flows of the Company for the accounting period from 01 January 2026 to 30 June 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to preparation and presentation of interim financial statements.

On behalf of the Board of Administrators



DANG NGUYEN NGUYEN HUAN
Chairman
Ho Chi Minh City, 10 August 2026



Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.

Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International



No. 213/2026/BCSX-HCM.00342

REPORT ON REVIEWS OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders
the Board of Administrators and the Board of General Directors of
WEST COACH STATION JOINT STOCK COMPANY**

We have reviewed the accompanying interim financial statements of West Coach Station Joint Stock Company ("the Company"), prepared on 10 August 2026, as set out from page 06 to page 40, which comprise the Interim Statement of financial position as at 30 June 2026, the Interim Statement of Profit and loss, the Interim Statement of Cash flows for the accounting period from 01 January 2026 to 30 June 2026, and Notes to the interim financial statements.

Responsibility of the Board of General Directors

The Board of General Directors is responsible for the preparation and fair presentation of these interim financial statements in accordance with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of these interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view of, in all material respects, the financial position of the Company as at 30 June 2026, and of its financial performance and cash flows for the accounting period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Accounting Systems for enterprises and legal regulations to the preparation and presentation of interim financial statements.



TRANG DAC NHA
Deputy General Director
Audit Practicing Registration Certificate
No. 2111-2023-009-1
Authorized representative
AFC VIETNAM AUDITING COMPANY LIMITED
Ho Chi Minh City, 10 August 2026

WEST COACH STATION JOINT STOCK COMPANY
395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam
INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
ASSETS				
CURRENT ASSETS	100		320,231,303,280	298,545,941,310
Cash and cash equivalents	110	5.1	6,384,508,270	2,633,241,281
Cash	111		6,384,508,270	2,633,241,281
Cash equivalents	112		-	-
Short-term financial investments	120	5.2	293,413,738,439	277,914,406,164
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Held-to-maturity investments	123		293,413,738,439	277,914,406,164
Provision for held-to-maturity investments	124		-	-
Other short-term investments	125		-	-
Provision for impairment of other short-term investments	126		-	-
Short-term receivables	130		14,438,351,612	13,372,452,992
Short-term trade receivables	131	5.3	6,503,590,616	5,873,890,164
Short-term advances to suppliers	132	5.4	4,089,495,871	4,500,149,097
Short-term internal receivables	133		-	-
Construction contract receivables based on scheduled progress	134		-	-
Other short-term receivables	135	5.5	3,876,155,875	3,029,304,481
Provision for doubtful debts	136	5.6	(30,890,750)	(30,890,750)
Shortages of assets awaiting resolution	137		-	-
Inventories	140	5.7	27,131,481	11,520,000
Inventories	141		27,131,481	11,520,000
Provision for devaluation of inventories	142		-	-
Short-term biological assets	150		-	-
Other current assets	160		5,967,573,478	4,614,320,873
Short-term deferred expenses	161	5.8.1	1,846,499,624	824,052,023
Deductible value added tax (VAT)	162		-	-
Tax and other receivables from the State	163	5.15	4,121,073,854	3,790,268,850
Government bond repurchase transactions	164		-	-
Other current assets	165		-	-

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
NON-CURRENT ASSETS	200		34,041,677,670	31,386,101,615
Long-term receivables	210		6,000,000	6,000,000
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Working capital provided to dependent units	213		-	-
Long-term internal receivables	214		-	-
Other long-term receivables	215		6,000,000	6,000,000
Provision for doubtful long-term receivables	216		-	-
Fixed assets	220		32,004,812,341	29,196,247,444
Tangible fixed assets	221	5.9	28,578,599,293	26,163,281,219
Cost	222		105,140,282,694	100,186,127,404
Accumulated depreciation	223		(76,561,683,401)	(74,022,846,185)
Fixed assets under finance lease	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.10	3,426,213,048	3,032,966,225
Cost	228		8,358,409,594	7,639,900,503
Accumulated amortisation	229		(4,932,196,546)	(4,606,934,278)
Long-term biological assets	230		-	-
Investment property	240		-	-
Cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	250		1,648,229,747	1,618,170,119
Long-term work in progress	251		-	-
Construction in progress	252	5.11	1,648,229,747	1,618,170,119
Long-term financial investments	260		-	-
Investments in subsidiaries	261		-	-
Investments in joint ventures and associates	262		-	-
Investments in other entities	263		-	-
Provision for impairment of long-term investments	264		-	-
Held-to-maturity investments	265		-	-
Provision for held-to-maturity investments	266		-	-
Other long-term assets	270		382,635,582	565,684,052
Long-term deferred expenses	271	5.8.2	382,635,582	565,684,052
Deferred tax assets	272		-	-
Long-term tools, supplies and spare parts	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS	280		354,272,980,950	329,932,042,925

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
RESOURCES				
LIABILITIES	300		31,674,905,561	43,568,672,383
Current liabilities	310		27,222,595,432	39,469,592,372
Short-term trade payables	311	5.12	535,664,039	827,990,449
Short-term advances from customers	312	5.13	3,632,837	22,244,578
Dividends and profits payable	313	5.14	2,549,978	2,549,978
Taxes and amounts payable to the State budget	314	5.15	6,639,485,807	5,920,898,359
Payable to employees	315	5.16	10,508,831,284	21,414,115,828
Short-term accrued expenses	316		-	-
Short-term internal payables	317		-	-
Construction contract payables based on scheduled progress	318		-	-
Short-term unearned revenue	319	5.17.1	271,862,580	372,182,463
Other short-term payables	320	5.18.1	1,553,914,997	1,197,198,060
Short-term borrowings and finance lease liabilities	321		-	-
Short-term provisions	322		-	-
Bonus and welfare funds	323	5.19	7,706,653,910	9,712,412,657
Price stabilisation fund	324		-	-
Government bond repurchase transactions	325		-	-
Long-term liabilities	330		4,452,310,129	4,099,080,011
Long-term trade payables	331		-	-
Long-term advances from customers	332		-	-
Long-term taxes and amounts payable to the State budget	333		-	-
Long-term accrued expenses	334		-	-
Long-term internal payables for working capital	335		-	-
Long-term internal payables	336		-	-
Long-term unearned revenue	337		-	-
Other long-term payables	338	5.18.2	4,452,310,129	4,099,080,011
Long-term borrowings and finance lease liabilities	339		-	-
Convertible bonds	340		-	-
Preference shares	341		-	-
Deferred tax liabilities	342		-	-
Long-term provisions	343		-	-
Science and technology development fund	344		-	-

WEST COACH STATION JOINT STOCK COMPANY
395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam
INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
OWNER'S EQUITY	400		322,598,075,389	286,363,370,542
Owners' equity	410	5.20	322,598,075,389	286,363,370,542
Owners' contributed capital	411		30,000,000,000	30,000,000,000
<i>Ordinary shares with voting rights</i>	411a		30,000,000,000	30,000,000,000
<i>Preference shares</i>	411b		-	-
Share premium	412		-	(80,850,000)
Convertible bond options	413		-	-
Other contributed capital	414		-	-
Treasury shares	415		(330,000)	(330,000)
Asset revaluation reserve	416		-	-
Foreign exchange differences reserve	417		-	-
Investment and development fund	418		113,846,176,605	113,927,026,605
Other funds belonging to owners' equity	419		-	-
Retained earnings	420		178,752,228,784	142,517,523,937
<i>Retained earnings accumulated to the end of the prior period</i>	420a		142,517,523,937	71,666,489,838
<i>Retained earnings for the current period</i>	420b		36,234,704,847	70,851,034,099
TOTAL RESOURCES	440		354,272,980,950	329,932,042,925



NGUYEN THI HANG
Preparer



DO KIEU KIM NGAN
Chief Accountant



NGUYEN VAN THANH
Legal Representative
Approved, 10 August 2026

WEST COACH STATION JOINT STOCK COMPANY

395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam

INTERIM STATEMENT OF PROFIT OR LOSS

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Current period VND	Prior period VND
Revenue from sales of goods and rendering of services	01		86,796,639,246	86,000,234,766
Revenue deductions	02		-	-
Net sales	10	6.1	86,796,639,246	86,000,234,766
Cost of sales	11	6.2	34,940,578,116	32,255,981,812
Gross profit	20		51,856,061,130	53,744,252,954
Gain/ loss from disposal of investment property	21		-	-
Financial income	22	6.3	7,842,860,530	5,890,126,113
Financial expenses	23		-	-
<i>In which: Interest expenses</i>	24		-	-
Selling expenses	25		-	-
General and administrative expenses	26	6.4	9,928,482,210	8,483,302,024
Operating profit	30		49,770,439,450	51,151,077,043
Other income	31	6.5	3,225,904,413	3,054,662,559
Other expenses	32	6.6	17,177	-
Other profit/(loss)	40		3,225,887,236	3,054,662,559
Profit before tax	50		52,996,326,686	54,205,739,602
Current corporate income tax expense	51	5.15	10,699,521,839	10,922,064,045
Deferred corporate income tax expense	52		-	-
Net profit after tax	60		42,296,804,847	43,283,675,557
Basic earnings per share	70	6.7	12,078	14,893


NGUYEN THI HANG
 Preparer


DO KIEU KIM NGAN
 Chief Accountant


NGUYEN VAN THANH
 Legal Representative
 Approved, 10 August 2026



WEST COACH STATION JOINT STOCK COMPANY

395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City, Vietnam

INTERIM STATEMENT OF CASH FLOWS (indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Current period VND	Prior period VND
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax	01	52,996,326,686	54,205,739,602
Adjustments for:			
Depreciation and amortisation	02	2,864,099,484	2,637,017,880
Provisions	03	-	-
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04	-	-
(Gains)/losses from investing and financing activities	05	(7,842,860,530)	(5,890,126,113)
Interest expense	06	-	-
Other adjustments	07	-	-
Operating profit before changes in working capital	08	48,017,565,640	50,952,631,369
(Increase)/decrease in receivables	09	(1,390,164,189)	(2,427,645,441)
(Increase)/decrease in inventories	10	(15,611,481)	85,674,000
(Increase)/decrease in payables (excluding accrued interest and corporate income tax payable)	11	(10,458,826,283)	(2,624,365,575)
(Increase)/decrease in prepaid expenses	12	(839,399,131)	(86,825,341)
(Increase)/decrease in trading securities	13	-	-
Interest paid	14	-	-
Corporate income tax paid	15	(10,152,899,991)	(4,128,720,357)
Other cash inflow from operating activities	16	4,910,000	10,330,000
Other cash outflow from operating activities	17	(8,072,768,747)	(7,100,487,526)
Net cash flows from operating activities	20	17,092,805,818	34,680,591,129
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for acquisition and construction of fixed assets and other long-term assets	21	(5,678,527,649)	(629,228,931)
Proceeds from disposal of fixed assets and other long-term	22	-	-
Payments for loans granted, purchases of debt instruments	23	(300,200,000,000)	(256,600,000,000)
Proceeds from loans, sale of debt instruments	24	284,900,000,000	112,580,000,000
Payments for investments in other entities	25	-	-
Proceeds from investment in other entities	26	-	-
Interest and dividends received	27	7,636,988,820	5,685,412,242
Net cash flows from investing activities	30	(13,341,538,829)	(138,963,816,689)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issuance of shares, capital contributions from owners	31	-	-
Payments for return of capital to owners, repurchases of issued shares	32	-	-
Proceeds from borrowings	33	-	-
Repayments of borrowings	34	-	-
Payment of finance lease liabilities	35	-	-
Dividends paid	36	-	-
Net cash flows from financing activities	40	-	-
NET INCREASE/DECREASE IN CASH	50	3,751,266,989	(104,283,225,560)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	60	2,633,241,281	131,447,991,915
Impact of exchange rate fluctuation	61	-	-
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	70	6,384,508,270	27,164,766,355


NGUYEN THI HANG
Preparer


DO KIEU KIM NGAN
Chief Accountant


NGUYEN VAN THANH
Legal Representative
Approved, 10 August 2026

These notes form an integral part of and should be read along with the accompanying financial statements.

1. GENERAL INFORMATION

1.1 Ownership

West Coach Station Joint Stock Company was established and operated in Vietnam under the initial Enterprise Registration Certificate No. 0301121128, dated 03 May 2006 and the 7th (seventh) amendment on 16 September 2025 issued by the Department of Finance of Ho Chi Minh City.

1.2 Scope of operating activities

The Company operates in service sectors.

1.3 Nature of business operations

Operating activities of the Company according to Enterprise Registration Certificate are:

- Direct road transport support service operations (Details: Bus station exploitation, operation and business activities. Parking lot management, road vehicle care (within the bus station premises); Providing services in the bus station. Roadside emergency recovery and towing services);
- Call-related service activities;
- Other business support service activities not elsewhere classified;
- Repair and maintenance of motor vehicles and other motorised vehicles (Details: Car washing, maintenance and repair services);
- Installation of industrial machinery and equipment (Details: Installation of EV charging stations);
- Production of electricity from renewable energy sources (Details: Solar power generation (excluding national power transmission and grid dispatch));
- Transmission and distribution of electricity (Details: Operation of EV charging stations. Operation of charging stations for electronic devices. Sale of electricity to end-users (excluding national power transmission and grid dispatch));
- Construction of electrical works (Details: Construction of EV charging stations);
- Electrical system installation (Details: Installation of EV charging equipment);
- Agency, brokerage and auction activities (Details: Goods agency and brokerage services (excluding asset auction));
- General wholesale;
- General retail with a significant proportion of food, beverages, tobacco and related products;
- Other general retail;
- Retail sale of pharmaceutical products, medical instruments, cosmetics and sanitary goods;
- Retail intermediary services;
- Urban and suburban passenger road transport (excluding bus transport);
- Freight transport intermediation services;
- Postal services;
- Courier services;
- Other entertainment and leisure activities;
- Other passenger road transport (Details: Intra-provincial and inter-provincial passenger transport services. Passenger transport services under contracts);
- Other transport support services (Details: Accepting ticket sales for passenger transport enterprises by car. Organizing ticket sales for passengers, arranging cars to pick up and drop off passengers at the station to ensure order and safety);
- Other food and beverage services (Details: Supply of on-board catering services for passengers, co-drivers and service staff);
- Warehousing and storage of goods (Details: Storage and warehousing of general goods, including smart lockers/boxes for storage and delivery of goods);
- Transporting goods by road (except liquefied gas for transportation);
- Loading and unloading goods;

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- Owned, held or leased real estate and land use rights leasing business (Details: Leasing of parking lots, offices, ticket booths, retail kiosks and sports facilities constructed within bus station premises);
- Wholesale of spare parts and accessories for motor vehicles and other motorised vehicles;
- Wholesale of solid, liquid and gaseous fuels and related products (Details: Wholesale of gasoline);
- Passenger transport intermediation services;
- Hotels and similar accommodation (Details: Providing accommodation services for passengers by the hour and by the day at the bus station);
- Other short-term accommodation services;
- Accommodation intermediation services;
- Restaurants and mobile food service activities;
- Other software publishing (Details: Publishing of operating systems and other related software applications (excluding printed publications));
- Other computer programming;
- Computer consulting and computer infrastructure management;
- Other computer and information technology service activities;
- Information technology infrastructure, data processing, hosting and related activities (excluding resale of telecommunications infrastructure);
- Web search portal activities and other information services (Details: E-commerce services);
- Business management consulting and other management consulting activities;
- Scientific research and technological development in the field of engineering and technology;
- Advertising;
- Intermediation services for postal and courier activities;
- Other professional, scientific and technological activities not elsewhere classified;
- Renting and leasing of sports and entertainment equipment;
- Travel agency services;
- Tour operation services;
- Other tourism-related activities;
- Administrative and office support services (Details: Visa, work permit and temporary residence card application services for foreigners on a fee and contract basis (excluding activities governed by the Lawyers' law)).

In period, the Company's main activities are the operation and business of bus stations. Parking lot management and road vehicle maintenance (within the bus station premises); Providing services in the bus station.

1.4 Business cycle

Business cycle of the Company is not exceeding 12 months.

1.5 Employees

As at 30 June 2026, the Company has 156 people (as at 31 December 2025: 151 people)

1.6 Statement on the comparability of information in the financial statements

The corresponding figures for the prior period are comparable with those of the current period. During the period, the Company adopted for the first time the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the interim financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Opening balance" and "Prior period" columns of the interim general-purpose financial statements have been restated in accordance with the new classification and nomenclature under Circular No.99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, or profit after tax.

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1.7 Other information

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the securities code "WCS" pursuant to Decision of the General Director of the Hanoi Stock Exchange signed on 16 July 2010. The first trading date was 17 September 2010 and 02 October 2025 is the first trading date of the shares with changed listing registration. The number of shares listed as at the end of the accounting period was 3,000,000 shares, with a par value of VND 10,000 per share.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**2.1 Financial year**

The financial year of the Company is from 01 January to 31 December annually.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam Dong ("VND") due to the revenues and expenditures are made primarily by VND.

3. ACCOUNTING STANDARDS AND APPLICATION**3.1 Accounting Standards and application**

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), together with the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in preparing and presenting the interim financial statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting System

The Board of General Directors confirms compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular 99, as well as the guiding circulars of the Ministry of Finance on the implementation of accounting standards, in preparing and presenting the interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED**4.1 Basis of preparation the financial statements**

The financial statements are prepared on the accrual basis (except for information relating to cash flows).

4.2 Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks and cash in transit. Cash equivalents are short-term investments with a recovery term of not more than 03 months from the date of investment (from the date of purchase to the maturity date), that are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other long-term assets", depending on the duration of the restriction.

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4.3 Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has both the intent and the ability to hold it to maturity. Held-to-maturity investments include term deposits at banks (including treasury bills and promissory notes), bonds, preference shares classified as liabilities, and loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments of a similar nature, and do not include derivative instruments.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and costs directly attributable to the purchase transaction (transaction fees, brokerage commissions, etc.). Accrued interest from the prior period up to the date of purchase is deducted from the cost of the investment at initial recognition. After initial recognition, these investments are carried at cost. Interest income after the purchase date is recognised in financial income on an accrual basis.

Where there is objective evidence that all or part of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognised in financial expenses in the period and is deducted directly from the value of the investment. Where the evidence of impairment subsequently decreases or no longer exists, the impairment loss previously recognised is reversed and recognised in financial income in the period.

4.4 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts.

The classification of receivables into trade receivables, internal receivables, and other receivables is made in accordance with the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase - sale transactions between the Company and buyers that are independent of the Company, including receivables for proceeds from entrusted export sales made on behalf of other entities.
- Internal receivables reflect receivables from dependent units without legal status accounted for on a dependent basis.
- Other receivables reflect receivables that are not of a commercial nature and are not related to purchase-sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

A provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt after offsetting against any payable to the same counterparty (if any), or based on the estimated loss expected to arise, specifically as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from 6 months to under 1 year.
 - 50% of the value for receivables overdue from 1 year to under 2 years.
 - 70% of the value for receivables overdue from 2 years to under 3 years.
 - 100% of the value for receivables overdue 3 years or more.
- For receivables not yet overdue but unlikely to be collectible: the provision is made based on the estimated loss expected to arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the financial year are recognised in general and administrative expenses.

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4.5 Inventories

Inventories are presented at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and goods: includes the cost of purchase and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories issued is determined using the specific identification method and is accounted for using the perpetual inventory method.

Net realisable value is the estimated selling price of inventories in the normal course of production and business less the estimated costs to complete and the estimated costs necessary to make the sale.

A provision for devaluation of inventories is made for each item of inventory or service in progress whose cost is greater than its net realisable value. Increases or decreases in the provision at the end of the financial year are recognised in cost of sales.

4.6 Deferred expenses

Deferred expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. Deferred expenses are allocated to expenses using the straight-line method over the period consistent with the period over which the related economic benefits are generated. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the financial statements.

The Company's principal amortisation periods for prepaid expenses are as follows:

Cost of tools and supplies

Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Cost of repair and maintenance of fixed assets

The cost of repair and maintenance of fixed assets, when completed and put into use, is allocated using the straight-line method to production and business expenses, not exceeding 36 months.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs incurred after initial recognition are capitalised to the cost of the fixed asset only if they will probably increase the future economic benefits from the use of that asset. Costs that do not meet this condition are recognised as an expense of production and business in the period.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised in income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each financial year and adjusted if necessary. The number of years for tangible fixed assets are as follows:

	Current period	Prior period
Buildings and structures	05 – 15	05 – 15
Machinery and equipment	03 – 15	03 – 15
Transportation	08 – 10	08 – 10
Office equipment	03 – 05	03 – 05

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4.8 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Costs relating to intangible assets incurred after initial recognition are recognized to the income statement, except for costs which are related to the specific intangible assets and increase economic benefits from these assets.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised and any gain or loss arising from the disposal is recognised in income or expense for the year.

Intangible fixed assets include:

Land use rights

Land use rights are all the actual costs the Company has paid directly related to land use, including money spent to have the right to use the land, the cost of compensation and clearance, leveling, registration fees...

Land use rights granted by the State with land use fees collected: are depreciated using the straight-line method based on the land allocation period, indefinite land use rights are not depreciated.

Business advantage

Business advantage is recognized at the time of acquisition. Business advantage is amortized to expenses on a straight-line basis over 5 years.

Computer software

Costs related to computer software programs that are not part of the related hardware are capitalized. The cost of computer software is all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 03 - 10 years.

Franchise licenses

The cost of a franchise license includes the purchase price, non-refundable purchase tax, and acquisition costs. Franchise licenses are amortized using the straight-line method over a 10-year amortization period.

4.9 Construction in progress

Construction in progress reflects costs directly relating to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with the Company's accounting policy. These assets are recognised at cost and are not depreciated until completed and handed over for use. On completion, the entire cost is transferred to the appropriate item depending on its actual intended use, comprising tangible fixed assets, intangible fixed assets, investment property, or inventories, and is considered for depreciation from the date it is brought into use.

4.10 Accounts payable and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of payables into trade payables, accrued expenses, internal payables, and other payables is made in accordance with the following principles:

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- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services, or assets, where the seller is an entity independent from the Company, including payables arising from imports made through an entrusted importer.
- Accrued expenses reflect costs actually incurred or reasonably estimated but for which adequate documentation is not yet available for formal recognition, including: amounts payable for goods and services received but not yet invoiced; provisions for production and business expenses such as accrued annual leave pay, warranty costs, and other accruals as required.
- Internal payables reflect payables between the superior unit and subordinate dependent units without legal status accounted for on a dependent basis.
- Other payables reflect payables that are not of a commercial nature and are not related to transactions to purchase, sell, or supply goods or services.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the financial year.

4.11 Capital***Owner's equity***

Owner's equity is recorded at actual investment amount by the Shareholders.

Treasury shares

When the Company repurchases shares it has issued, the entire amount paid, including costs directly attributable to the transaction, is recognised as treasury shares and presented as a deduction within owners' equity. At the end of the financial year, the actual value of treasury shares is presented in the statement of financial position as a negative amount, reducing owners' contributed capital. Where shares are repurchased with the intention of immediate cancellation, the value is deducted directly from owners' contributed capital and share premium. On reissuance, the cost of the treasury shares is determined using the weighted average method. The difference between the reissue price and the weighted average cost is recognised in share premium.

4.12 Distribution of net profits

Net profit after tax is distributed to the shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profit to owners/shareholders/members takes into account non-monetary items within retained earnings that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items

Preference dividends are treated according to the classification of the preference shares: where preference shares are classified as a liability, the corresponding dividend is not recognised as a deduction from retained earnings. Where classified as equity, preference dividends are treated in the same manner as ordinary share dividends. When the obligation to pay is recognised, dividends payable in cash are recorded under "Dividends and profits payable" and presented as a liability in the statement of financial position.

4.13 Revenue and income recognition***Revenue from sales of goods and finished products***

Revenue from sales of goods and finished products is recognised when the Company has satisfied its performance obligation under the contract by transferring control of the goods or finished products to the customer, and when all of the following conditions are simultaneously satisfied:

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- The Company has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods.
- Revenue can be measured with reasonable certainty.
- The Company has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be identified.

Revenue from rederring of service

Revenue from rendering of services is recognised when the Company has satisfied its performance obligation under the contract, and when all of the following conditions are simultaneously satisfied:

- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- It is probable that the economic benefits from the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial year can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

Where a service is performed over multiple periods, revenue recognised in a period is based on the results of the portion of work completed at the end of the financial year.

Revenue from goods received for sale on consignment or agency

Revenue from goods received for sale on consignment or agency, under an arrangement of selling at the correct price and earning a commission, is the sales commission earned by the Company.

Revenue from financial activities***Interest***

Interest income is recognised on a time basis using the effective interest rate for each period.

4.14 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Company recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.15 Corporate income tax

The Company's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain articles of the Law on Corporate Income Tax, guiding documents of the Ministry of Finance, and other relevant legal regulations. Corporate income tax expense comprises current tax expense and deferred tax expense.

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Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

Quarterly, the Company determines and recognises the provisional corporate income tax payable in accordance with the tax return. At the end of the financial year, the Company determines the actual corporate income tax payable in accordance with the finalisation tax return and adjusts for the difference against the amount provisionally recognised during the year.

Deferred tax

Deferred tax is the amount of corporate income tax that will be payable or recoverable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognised for all taxable temporary differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that does not affect either accounting profit or taxable income at the time of the transaction.

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised, and are also recognised for unused tax losses and unused tax incentives to the extent that it is probable that future taxable profit will be available. Deferred tax assets and deferred tax liabilities arising from transactions recognised directly in owners' equity are not recognised in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the fiscal year when the asset is realised or the liability is settled, based on the tax rates and tax laws that have been enacted as at the end of the fiscal year.

In preparing the statement of financial position, deferred tax assets and deferred tax liabilities are offset against each other when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority:
 - on the same taxable entity; or
 - the Company intends to settle current tax liabilities and current tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws to various types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

4.16 Segment reporting

A business segment is a distinguishable component of an enterprise engaged in the production or supply of an individual product or service, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise engaged in the production or supply of products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the Company's primary segment reporting format is business segments or geographical segments. If risk and rate of return are predominantly affected by differences in products and services, the primary reporting format is by business segment and the secondary format is by geographical segment. Conversely, if risk and rate of return are predominantly affected by differences in geographical area, the primary reporting format is by geographical segment and the secondary format is by business segment. The Company's organisational and management structure and its internal financial reporting system form the principal basis for determining the primary or secondary segment reporting format.

A segment is reportable when a majority of its revenue is derived from sales and services provided to external customers, and it satisfies at least one of the following thresholds: its revenue represents 10% or more of the total revenue of all segments; its result represents 10% or more of the combined result of all segments in profit, or of the combined result of all segments in loss, whichever is greater in absolute amount; or its total assets represent 10% or more of the total assets of all segments.

Segment information is prepared and presented consistent with the accounting policies applied in preparing and presenting the Company's financial statements.

4.17 Related parties

Parties are considered related if one party has the ability to control, or exercise significant influence over, the other party in making decisions on financial and operating policies. Parties are also considered related if they are subject to common control.

The Company's related parties comprise:

- The parent company, subsidiaries, joint ventures, and associates.
- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Company (including members of the Board of Directors/Members' Council and close family members of such individuals).
- Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities (including Management/the Executive Board and close family members of such individuals).
- Enterprises controlled by, or subject to significant influence from, individuals within the groups referred to above.

Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Company, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, substance is given greater weight than legal form.

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The following parties are known as the Company's related parties:

Related parties	Location	Relationship
Saigon Transportation Mechanical Corporation – One member Limited	Vietnam	Parent company
Kumho Samco Busline Co., Ltd	Vietnam	Associated group
Saigon Passenger Transport Joint Stock Company	Vietnam	Associated group
Hoa Phu Joint Stock Company	Vietnam	Associated Group
Saigon Star Transport Co., Ltd	Vietnam	Associated Group
Ben Nghe Port Company Limited	Vietnam	Same the parent company
Mien Dong Station Company Limited	Vietnam	Same the parent company
Sai Gon Traffic Construction Company	Vietnam	Same the parent company
Ton That Thuyet Port Joint Stock Company	Vietnam	Same the parent company
Sai Gon Transportation Parking Joint Stock Company	Vietnam	Same the parent company
Saigon Shipping Joint Stock Company	Vietnam	Same the parent company
Members of the of Board of Administrators, the Board of Supervisors and the Board of Executive		Key management members

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION**5.1 Cash and cash equivalents**

	Closing balance VND	Opening balance VND
Cash on hand - VND	1,267,491,657	1,398,447,381
Demand deposits at banks - VND		
- Vietnam Bank for Agriculture and Rural Development – Tan Dinh branch	1,322,255,649	26,044,986
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Cho Lon branch	2,508,533,827	309,909,783
- Other banks	1,286,227,137	898,839,131
	6,384,508,270	2,633,241,281

5.2 Investments held-to-maturity

	Closing balance			Opening balance		
	Cost	Recoverable	Provision	Cost	Recoverable	Provision
	VND	amount	VND	VND	amount	VND
Short-term term deposits(*)						
Joint Stock Commercial Bank for Investment and Development of Vietnam – Cho Lon branch	151,900,000,000	151,900,000,000	- 155,200,000,000	155,200,000,000		-
Vietnam Bank for Agriculture and Rural Development – Tan Dinh branch	104,000,000,000	104,000,000,000	- 88,000,000,000	88,000,000,000		-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Tan branch	12,800,000,000	12,800,000,000	- 10,800,000,000	10,800,000,000		-

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	Closing balance			Opening balance		
	Cost	Recoverable	Provision	Cost	Recoverable	Provision
	VND	amount	VND	VND	amount	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade – West Sai Gon branch	9,150,000,000	9,150,000,000	-	8,900,000,000	8,900,000,000	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Sai Gon branch	14,750,000,000	14,750,000,000	-	14,400,000,000	14,400,000,000	-
Accrued interest income from deposits	813,738,439	813,738,439	-	614,406,164	614,406,164	-
	293,413,738,439	293,413,738,439	-277,914,406,164	277,914,406,164		

(*) Term deposits are bank deposits in VND with the original maturity of 06 months, and earn interest from 5.63%/year to 7.87%/year.

5.3 Short-term trade receivables

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
Related parties				
Kumho Samco Busline Co., Ltd	160,983,501	-	45,594,851	-
Saigon Passenger Transport Joint Stock Company	15,519,080	-	-	-
Other organizations				
Ho Chi Minh Branch – Phuong Trang FutaBusLines Passenger Car Corporation	4,914,603,714	-	4,735,950,810	-
Other customers	1,412,484,321	(30,890,750)	1,092,344,503	(30,890,750)
	6,503,590,616	(30,890,750)	5,873,890,164	(30,890,750)

5.4 Short-term advances to suppliers

	Closing balance	Opening balance
	VND	VND
Advances to related parties		
Branch of Saigon Transportation Mechanical Corporation – One member Limited - Ben Thanh Toyota Automobile Enterprise	1,065,800,000	-
Other organizations and individuals		
Huy Thuoc Construction Company Limited	2,508,883,651	2,508,883,651
Others	514,812,220	1,991,265,446
	4,089,495,871	4,500,149,097

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5.5 Other short-term receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Related parties - Personal income tax				
Mr. Nguyen Van Thanh	218,746,813	-	144,232,995	-
Mr. Nguyen Minh Tien	143,604,642	-	107,315,298	-
Ms. Do Kieu Kim Ngan	81,008,063	-	60,802,206	-
Mr. Nguyen Xuan Tung	78,159,565	-	118,487,891	-
Mr. Dang Nguyen Nguyen Huan	-	-	168,213,919	-
Related parties - Excess remuneration paid				
Ms. Le Thi My Hanh	42,379,417	-	-	-
Mr. Mai Thanh Binh	9,446,642	-	-	-
Mr. Nguyen Van Thanh	6,297,761	-	-	-
Mr. Dang Nguyen Nguyen Huan	6,297,760	-	-	-
Other receivable - Other organizations and individuals				
Personal income tax	2,327,198,670	-	1,914,552,172	-
Advances to employees	959,700,000	-	515,700,000	-
Orther receivable	3,316,542	-	-	-
	3,876,155,875	-	3,029,304,481	-

5.6 Bad debts

Closing balance				Opening balance			
	Overdue	Cost	Recoverable amount		Overdue	Cost	Recoverable amount
		VND	VND			VND	VND
Other organizations							
Kim Kim Mai Trading and Transport Co., Ltd	> 3 years	19,890,750	-	> 3 years	19,890,750	-	-
Thao Nguyen Passenger and Cargo Transport Private Enterprise	> 3 years	11,000,000	-	> 3 years	11,000,000	-	-
		30,890,750	-		30,890,750	-	-

Movements of provision for doubtful short-term debts are as follows:

	Short-term receivables	Total
	VND	VND
Opening balance	30,890,750	30,890,750
Additional provision made/ Provision reversed	-	-
Closing balance	30,890,750	30,890,750

5.7 Inventories

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	-	-	11,520,000	-
Tools and supplies	27,131,481	-	-	-
	27,131,481	-	11,520,000	-

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5.8 Short-term and long-term deferred expenses

5.8.1 Short-term deferred expenses

	Closing balance VND	Opening balance VND
Tools	331,717,609	251,082,245
Repairing expense	231,301,463	151,087,663
Other expenses	1,283,480,552	421,882,115
	1,846,499,624	824,052,023

5.8.2 Long-term deferred expenses

	Closing balance VND	Opening balance VND
Tools	36,942,735	67,650,047
Repairing expense	207,754,876	292,394,424
Other expenses	137,937,971	205,639,581
	382,635,582	565,684,052

5.9 Increase/ Decrease of tangible fixed assets

	Buildings, structures VND	Machinery, equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	82,733,277,331	12,897,822,206	2,553,700,000	2,001,327,867	100,186,127,404
Purchased in period	730,488,040	33,380,000	-	262,430,000	1,026,298,040
Completed capital construction investment	3,927,857,250	-	-	-	3,927,857,250
Closing balance	87,391,622,621	12,931,202,206	2,553,700,000	2,263,757,867	105,140,282,694
Accumulated depreciation					
Opening balance	65,842,911,485	5,902,959,055	1,069,716,212	1,207,259,433	74,022,846,185
Depreciation in period	1,598,361,297	618,195,584	146,970,114	175,310,221	2,538,837,216
Closing balance	67,441,272,782	6,521,154,639	1,216,686,326	1,382,569,654	76,561,683,401
Net book value					
Opening balance	16,890,365,846	6,994,863,151	1,483,983,788	794,068,434	26,163,281,219
Closing balance	19,950,349,839	6,410,047,567	1,337,013,674	881,188,213	28,578,599,293

Cost of tangible fixed assets that are fully depreciated but still in use:

Opening balance	53,731,051,379	2,989,169,335	-	681,040,680	57,401,261,394
Closing balance	54,566,389,919	3,149,239,335	-	784,580,134	58,500,209,388

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The list of tangible fixed assets as at the end of the financial period was as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Buildings, structures			
Motorcycle parking area (extended section)	7,050,159,064	2,885,092,373	4,165,066,691
Asphalt-paved bus station premises	3,927,857,250	299,265,316	3,628,591,934
Other buildings, structures	76,413,606,307	64,256,915,093	12,156,691,214
Machinery, equipment			
Equipment for road transport management and operation system	3,457,873,058	646,425,867	2,811,447,191
Other machinery, equipment	9,473,329,148	5,874,728,772	3,598,600,376
Motor vehicles	2,553,700,000	1,216,686,326	1,337,013,674
Office equipment	2,263,757,867	1,382,569,654	881,188,213
Total	105,140,282,694	76,561,683,401	28,578,599,293

At the end of the financial period, the Company had the following approved but not yet executed asset acquisition commitments:

		Closing balance VND
Approved but contracts not yet signed		3,000,000,000
- Charging station	(1)	3,000,000,000
Approved and contracts signed		1,174,342,480
- Information counter	(2)	95,477,400
- Toyota INNOVA CROSS HEV motor vehicle	(3)	1,078,865,080
Total		4,174,342,480

(1) In accordance with the Resolution of the Annual General Meeting of Shareholders for 2026 dated 10 June 2026.

(2) In accordance with Contract No.04/2026/HDTC/BXMT-NTM entered into on 7 May 2026 between Western Bus Station Joint Stock Company and New Interior Construction Limited Liability Company.

(3) In accordance with Contract No. 0379/HDMB-BT and its Appendix, entered into on 9 April 2026 between Western Bus Station Joint Stock Company and the Ben Thanh Toyota Automobile Enterprise – Branch of Sai Gon Transportation Mechanical Corporation – One Member Limited Liability Company.

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5.10 Increase/ Decrease of intangible fixed assets

	Right of land use	Value of business advantages of the enterprise	Computer software	Franchise license	Others	Total
	VND	VND	VND	VND	VND	VND
Cost						
Opening balance	877,402,000	1,425,873,503	4,676,325,000	202,000,000	458,300,000	7,639,900,503
Purchasing in period	-	-	718,509,091	-	-	718,509,091
Closing balance	877,402,000	1,425,873,503	5,394,834,091	202,000,000	458,300,000	8,358,409,594
Accumulated depreciation						
Opening balance	877,402,000	1,425,873,503	1,909,432,425	39,259,670	354,966,680	4,606,934,278
Depreciation in period	-	-	284,162,268	10,099,998	31,000,002	325,262,268
Closing balance	877,402,000	1,425,873,503	2,193,594,693	49,359,668	385,966,682	4,932,196,546
Net book value						
Opening balance	-	-	2,766,892,575	162,740,330	103,333,320	3,032,966,225
Closing balance	-	-	3,201,239,398	152,640,332	72,333,318	3,426,213,048

Cost of intangible fixed assets that are fully amortised but still in use:

Opening balance	877,402,000	1,425,873,503	830,115,000	-	148,300,000	3,281,690,503
Closing balance	877,402,000	1,425,873,503	830,115,000	-	148,300,000	3,281,690,503

The list of intangible fixed assets as at the end of the financial period was as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Software for road transport management and operation system	2,611,250,000	525,151,397	2,086,098,603
Bravo 10 software upgrade and expansion	677,600,000	9,411,111	668,188,889
Other intangible fixed assets	5,069,559,594	4,397,634,038	671,925,556
Total	8,358,409,594	4,932,196,546	3,426,213,048

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5.11 Construction in progress

	Opening balance	Costs incurred during the period	Transferred to tangible fixed assets during the period	Transferred to intangible fixed assets during the period	Other transfers	Closing balance
	VND	VND	VND			VND
Construction in progress						
Western Bus Station office building	650,543,582	52,785,697	-	-	-	703,329,279
Establishment of the 1/500 scale detailed planning assignment for the existing Western Bus Station	515,425,741	92,342,500	-	-	-	607,768,241
Other construction in progress	154,090,909	7,385,715	-	-	(7,385,715)	154,090,909
Upgrading and renovation of fixed assets	298,109,887	4,490,388,681	(3,927,857,250)	(677,600,000)	-	183,041,318
	1,618,170,119	4,642,902,593	(3,927,857,250)	(677,600,000)	(7,385,715)	1,648,229,747

5.12 Short-term trade payables

	Closing balance VND	Opening balance VND
Payables to other suppliers		
Phu Hung Real Estate Consulting And Advertising Company Limited	199,180,926	-
En Viet Joint Stock Company	81,672,615	-
Sai Thanh Environmental Company Limited	55,186,650	-
Other suppliers	199,623,848	827,990,449
	535,664,039	827,990,449

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5.13 Short-term advances from customers

	Closing balance VND	Opening balance VND
Advances from other customers		
Quang Phat Only Member Company Limited	1,302,940	1,970,576
Vinbus Ecology Transport Services Limited Liability Company – HCMC branch	926,560	-
Eastern Inter-provincial Passenger Coach & Tourism Cooperative	482,465	482,465
Other customers	920,872	19,791,537
	3,632,837	22,244,578

5.14 Dividends and profits payable

	Closing balance VND	Opening balance VND
Dividends payable to other shareholders		
Other shareholders (*)	2,549,978	2,549,978
	2,549,978	2,549,978

(*) The remaining portion of the 2024 dividends not yet paid due to rounding adjustments to the dividend rate has been included in the 2025 dividend distribution plan in accordance with the Resolution of the Annual General Meeting of Shareholders for 2026.

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5.15 Taxes and amounts payables/ (receivables) to the State Budget

	Opening balance		Movement in period		Closing balance	
	Payable VND	Receivable VND	Payable VND	Paid/ deducted VND	Payable VND	Receivable VND
Value-added tax	1,056,585,895	-	6,421,318,554	(6,320,968,694)	1,156,935,755	-
Corporate income tax	4,864,312,464	-	10,699,521,839	(10,152,899,991)	5,410,934,312	-
Personal income tax	-	(3,190,627,390)	2,978,826,968	(3,909,273,432)	-	(4,121,073,854)
Real estate tax, land rent	-	(599,641,460)	827,813,106	(156,555,906)	71,615,740	-
	5,920,898,359	(3,790,268,850)	20,927,480,467	(20,539,698,023)	6,639,485,807	(4,121,073,854)

All tax obligations and other amounts payable to the State are settled in the short term.

Value-added tax ("VAT")

The Company pays value added tax using the deduction method. VAT rates are 8% and 10% for principal business activities; 5% for other activities.

Corporate income tax ("CIT")

The Company is liable for corporate income tax at a rate of 20% on its taxable income.

Corporate income tax expenses for the period is estimated as follows:

	Current period VND	Prior period VND
Accounting profit before tax	52,996,326,686	54,205,739,602
Adjustments to increase/decrease accounting profit to determine profit subject to corporate income tax:		
Adjustments to increase	501,282,509	404,580,625
Taxable income	53,497,609,195	54,610,320,227
Corporate income tax rate	20%	20%
Corporate income tax payable	10,699,521,839	10,922,064,045

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Land rental

The Company is required to pay land rental for an area of 2,236.4 m²/ha of land currently in use at 395 Kinh Duong Vuong, An Lac Ward, Ho Chi Minh City at a rate of 446,880 VND/m²/ha from 01 January 2026 to 02 May 2026, and 631,000 VND/m²/ha from 03 May 2026 to 02 May 2031 for Location 1 on Kinh Duong Vuong Street (from Mui Tau to An Lac Bridge).

Non-agricultural land use tax

Housing and land tax is paid in accordance with notifications from the tax authority

Other taxes

The Company declared and paid according to regulations.

5.16 Payable to employees

	Closing balance VND	Opening balance VND
Employee salaries	10,508,831,284	21,414,115,828
	10,508,831,284	21,414,115,828

5.17 Unearned revenue**5.17.1 Short-term unearned revenue**

	Closing balance VND	Opening balance VND
GUTA Vietnam Co., Limited	98,181,818	98,181,818
SJK Advertising Joint Stock Company	81,818,182	-
Red Circle Company Limited	37,080,645	37,080,645
FUTA Phuong Trang Viet Nam Advertising Joint Stock Company	35,040,000	105,120,000
Others	19,741,935	131,800,000
	271,862,580	372,182,463

This is unearned revenue from renting of premises and advertising service operations.

5.17.2 Onerous contracts

The Company has no contracts identified as onerous.

5.18 Other short-term, long-term payables**5.18.1 Other short-term payables**

	Closing balance VND	Opening balance VND
Other organizations and individuals		
Ho Chi Minh City Branch – Phuong Trang		
Futabuslines Passenger Corporation – ticket sales trust money (*)	1,412,630,000	1,090,320,000
Other payables	141,284,997	106,878,060
	1,553,914,997	1,197,198,060

(*) Ticket sales trust money under Transport Service Contracts No. 01/2026/HDDVVT-PT signed on 31 December 2025 by Ho Chi Minh City Branch – Phuong Trang Futabuslines Passenger Corporation, for the term from 01 January 2026 to 31 December 2026.

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5.18.2 Other long-term payables

	Closing balance VND	Opening balance VND
Related parties - Long-term deposit		
Kumho Samco Busline Co., Ltd	61,285,000	61,285,000
Saigon Passenger Transport Joint Stock Company	38,513,000	38,513,000
Other organizations and individuals - Long-term deposit		
Ho Chi Minh City Branch – Phuong Trang	551,890,000	543,690,000
Futabuslines Passenger Corporation	3,800,622,129	3,455,592,011
Others	<u>4,452,310,129</u>	<u>4,099,080,011</u>

5.18.3 Overdue payables

The Company had no overdue unpaid debts.

5.19 Bonus and welfare funds

	Opening balance VND	Increase by deduction from profits VND	Other increases VND	Used in period VND	Closing balance VND
Bonus fund	6,820,356,483	3,031,050,000	4,910,000	(7,046,333,333)	2,809,983,150
Welfare fund	2,150,486,174	3,031,050,000	-	(284,865,414)	4,896,670,760
Executive and Administrators reward fund	741,570,000	-	-	(741,570,000)	-
	<u>9,712,412,657</u>	<u>6,062,100,000</u>	<u>4,910,000</u>	<u>(8,072,768,747)</u>	<u>7,706,653,910</u>

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5.20 Owner's equity**5.20.1 Statement of changes in owners' equity**

	Owners' contributed capital VND	Share premium VND	Treasury shares VND	Investment & development fund VND	Undistributed profit VND	Total VND
From 01/01/2025 to 30/06/2025						
Opening balance	25,000,000,000	-	-	118,927,026,605	121,666,489,838	265,593,516,443
Profit for the period	-	-	-	-	43,283,675,557	43,283,675,557
Dividends paid	-	-	-	-	(50,000,000,000)	(50,000,000,000)
Closing balance	25,000,000,000	-	-	118,927,026,605	114,950,165,395	258,877,192,000
From 01/07/2025 to 31/12/2025						
Opening balance	25,000,000,000	-	-	118,927,026,605	114,950,165,395	258,877,192,000
Share issuance to increase share capital from equity sources	5,000,000,000	(80,850,000)	(330,000)	(5,000,000,000)	-	(81,180,000)
Profit for the period	-	-	-	-	40,408,928,542	40,408,928,542
Fund distributed to:						
Bonus and welfare fund	-	-	-	-	(12,100,000,000)	(12,100,000,000)
Bonus fund for Administrations and Executive	-	-	-	-	(741,570,000)	(741,570,000)
Closing balance	30,000,000,000	(80,850,000)	(330,000)	113,927,026,605	142,517,523,937	286,363,370,542
From 01/01/2026 to 30/06/2026						
Opening balance	30,000,000,000	(80,850,000)	(330,000)	113,927,026,605	142,517,523,937	286,363,370,542
Profit for the period	-	-	-	-	42,296,804,847	42,296,804,847
Allocation to bonus and welfare funds	-	-	-	-	(6,062,100,000)	(6,062,100,000)
Use of funds for transfer from share premium	-	80,850,000	-	(80,850,000)	-	-
Closing balance	30,000,000,000	-	(330,000)	113,846,176,605	178,752,228,784	322,598,075,389

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5.20.2 Details of owner's invested capital

Shareholders	Closing balance		Opening balance	
	VND	Rate (%)	VND	Rate (%)
Saigon Transportation Mechanical Corporation	15,300,000,000	51%	15,300,000,000	51%
America LLC	7,082,400,000	24%	7,082,400,000	24%
Thai Binh Group	3,006,000,000	10%	3,006,000,000	10%
Other shareholders	4,611,600,000	15%	4,611,600,000	15%
	30,000,000,000	100%	30,000,000,000	100%

5.20.3 Shares

	Closing balance Shares	Opening balance Shares
Registered number of issued shares	3,000,000	3,000,000
Number of shares sold to the public		
- Ordinary shares	2,999,967	2,999,967
- Preferred shares	-	-
- Treasury shares	33	33
Number of shares in circulation		
- Ordinary shares	2,999,967	2,999,967
- Preferred shares	-	-

Par value of shares in circulation is VND 10,000/share.

5.20.4 Profit distribution:

During the period, the Company made a provisional allocation to the bonus and welfare funds for 2026 in accordance with Resolution No. 72/NQ-DHDCD of the Annual General Meeting of Shareholders dated 10 June 2026, as follows:

	VND
- Appropriation to the bonus and welfare fund	6,062,100,000

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF PROFIT OR LOSS**6.1 Revenue from sales of goods and rendering of services**

	Current period VND	Prior period VND
Revenue from rendering of services	86,796,639,246	86,000,234,766
	86,796,639,246	86,000,234,766

In which the revenue of related parties:

	Current period VND	Prior period VND
Kumho Samco Busline Co., Ltd	471,218,628	683,831,359
Saigon Passenger Transport Joint Stock Company	113,054,889	216,483,351
	584,273,517	900,314,710

6.2 Cost of goods sold

	Current period VND	Prior period VND
Cost of service rendered	34,940,578,116	32,255,981,812
	34,940,578,116	32,255,981,812

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6.3 Financial income

	Current period VND	Prior period VND
Interest on bank deposit	7,842,860,530	5,890,126,113
	7,842,860,530	5,890,126,113

6.4 General and administration expenses

	Current period VND	Prior period VND
Staff costs	6,494,371,691	5,974,220,481
Depreciation expenses	411,414,153	483,289,632
Electricity expenses	271,533,123	308,239,308
Other expenses	2,751,163,243	1,717,552,603
	9,928,482,210	8,483,302,024

6.5 Other income

	Current period VND	Prior period VND
Collect electricity and water bills from businesses renting premises	2,626,192,041	2,472,987,666
Other income	599,712,372	581,674,893
	3,225,904,413	3,054,662,559

6.6 Other expenses

	Current period VND	Prior period VND
Other expense	17,177	-
	17,177	-

6.7 Earnings per share

	Current period VND	Prior period VND
Net accounting profit after CIT (VND)	42,296,804,847	43,283,675,557
Adjustments to increase/decrease accounting profit to determine profit attributable to ordinary equity holders:		
- Deduction from bonus and welfare fund (*)	(6,062,100,000)	(6,050,000,000)
Profit to calculate earnings per share (VND)	36,234,704,847	37,233,675,557
Average number of ordinary shares of the Company outstanding during the period (Shares)	2,999,967	2,500,000
Basic earnings per share (VND/share) (**)	12,078	14,893

(*) The amount of the bonus and welfare fund appropriation used for calculating "Basic earnings per share" for the accounting period from 01 January 2026 to 30 June 2026 is the provisional appropriation reference amount in accordance with the Resolution of the Annual General Meeting of Shareholders for 2026 dated 10 June 2026 and the Explanatory Notes on Determination of the Planned Labour and the Board of Executive Remuneration Fund dated 08 May 2026. This amount will be finalised upon approval by the Annual General Meeting of Shareholders.

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(**) The profit amount used for calculating basic earnings per share for the accounting period from 1 January 2025 to 30 June 2025 has been adjusted from the figures presented in the 2025 interim financial statements to reflect the bonus and welfare fund appropriation for the first half of 2025 of VND 6,050,000,000, based on net profit for 2025 in accordance with Resolution No. 72/NQ/DHDCD of the Annual General Meeting of Shareholders dated 10 June 2026. The bonus and welfare fund appropriation for the first half of 2025 has been adjusted to VND 6,050,000,000 for the purpose of calculating basic earnings per share.

Basic earnings per share for the accounting period from 01 January 2025 to 30 June 2025 are restated as follows:

	Before adjustments VND	Adjustments VND	After adjustments VND
Profit to calculate earnings per share (VND)	43,283,675,557	(6,050,000,000)	37,233,675,557
Average number of ordinary shares of the Company outstanding during the period (Shares)	2,500,000		2,500,000
Basic earnings per share (VND/share)	17,313	(2,420)	14,893

6.8 Production cost according to factors

	Current period VND	Prior period VND
Raw materials	149,658,392	139,435,377
Labor costs	30,423,808,253	29,304,135,629
Depreciation and amortisation expenses	2,864,099,484	2,637,017,880
Outsourced service expenses	7,394,473,934	5,355,762,806
Other expenses	4,037,020,263	3,302,932,144
	44,869,060,326	40,739,283,836

7. OTHER INFORMATION**7.1 Transactions and balances with related parties**

The Company's related parties comprise: key management personnel, individuals related to key management personnel, and other related parties.

7.1.1 Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel comprise: members of the Board of Administrators, the Board of Supervisors and the Board of Executive. Individuals related to key management personnel are close family members of key management personnel.

Transactions with key management personnel and individuals related to key management personnel

The Company had no transactions involving sales of goods and rendering of services, or other transactions, with key management personnel and individuals related to key management personnel.

Balances with key management personnel and individuals related to key management personnel

As at the end of the financial period, the Company had no balances with key management personnel and individuals related to key management personnel.

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Remuneration of key management personnel

		Current period VND	Prior period VND
Remuneration of The Board of Administrators			
Dang Nguyen Nguyen Huan	Chairman from 10/06/2026	73,960,000	66,150,000
Le Thi My Hanh	Chairman until 10/06/2026	78,440,000	94,500,000
Mai Thanh Binh	Member	72,000,000	66,150,000
Bui Cong Hiep	Independent member until 10/06/2026	63,600,000	60,000,000
Nguyen Van Thanh	Member	72,000,000	22,050,000
Huynh Nguyen Tuan Anh	Independent member from 10/06/2026	8,400,000	-
Nhan Ngoc Dung	Member from 10/06/2026	8,400,000	-
Remuneration of The Board of Supervisors			
Tran Nhan Hau	Chief Supervisor from 10/06/2026	8,680,000	-
Nguyen Xuan Tung	Chief Supervisor until 10/06/2026	65,720,000	66,150,000
Truong Nguyen Thien Kim	Member	72,000,000	47,250,000
Nguyen Van Ha	Member	72,000,000	47,250,000
Salary and other income of The Board of Executive			
Nguyen Van Thanh	General Director from 01/05/2025	880,118,602	72,474,000
Nguyen Minh Tien	Deputy General Director	701,902,842	569,950,719
Do Kieu Kim Ngan	Chief Accountant from 01/06/2025	478,514,388	-

7.1.2 Transactions and balances with other related parties

Significant transactions with other related parties other than subsidiaries and associates, joint ventures are detailed as follows:

Company	Transactions	Current period VND	Prior period VND
Saigon Transportation Mechanical Corporation – One member Limited	Dividend distribution	-	25,500,000,000
Kumho Samco Busline Co., Ltd	Provide service	471,218,628	683,831,359
Saigon Passenger Transport Joint Stock Company	Provide service	113,054,889	216,483,351
Ben Thanh Toyota Automobile Enterprise – Branch of Sai Gon Transportation Mechanical Corporation – One Member Limited Liability Company.	Purchase fixed asset	1,078,865,080	-

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Receivable/(payable) balances with related parties:

Company	Transactions	Closing balance VND	Opening balance VND
Kumho Samco Busline Co., Ltd			
	Short-term account receivables	160,983,501	45,594,851
	Other long-term payables	(61,285,000)	(61,285,000)
Saigon Passenger Transport Joint Stock Company			
	Short-term account receivables	15,519,080	-
	Other long-term payables	(38,513,000)	(38,513,000)
Ben Thanh Toyota Automobile Enterprise – Branch of Sai Gon Transportation Mechanical Corporation – One Member Limited Liability Company.			
	Short-term advances to suppliers	1,065,800,000	-

7.2 Segment Information

Segment information is presented by business lines and geographical areas. The main segment reporting is by business field based on main production and business activities.

We do not present segment reports in the financial statements because the Board of General Directors has evaluated and concluded that the Company is currently operating mainly in the field of infrastructure construction for industrial parks, residential and land lease areas have developed infrastructure and provided related support-services,... and mainly focused on activities in the area of Ho Chi Minh City, Vietnam.

7.3 Comparative figures**7.3.1 Effect of applying the new accounting regulation, changing accounting policy**

The accounting period from 01 January 2026 to 30 June 2026 is the first accounting period in which the Company has applied the Enterprise Accounting Regime under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 has been applied as follows:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Company has applied such guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective application or simplified retrospective application, the Company has applied the prospective method.

7.3.2 Effect of applying the new accounting regulation, changing accounting policy

The effect of applying the new regulation and changing accounting policy on the comparative figures in the interim financial statements was as follows:

	Code	Figures before adjustment VND	Adjustments VND	Figures after adjustment VND
Statement of financial position				
Held-to-maturity investments	123	277,300,000,000	614,406,164	277,914,406,164
Other short-term receivables	135	3,643,710,645	(614,406,164)	3,029,304,481
Dividends and profits payable	313	-	2,549,978	2,549,978
Other short-term payables	320	1,199,748,038	(2,549,978)	1,197,198,060
Cash flow statement				
(Increase)/decrease in receivables	09	(2,439,791,666)	12,146,225	(2,427,645,441)
Interest and dividends received	27	5,697,558,467	(12,146,225)	5,685,412,242

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7.4 Significant assumptions and estimates

In preparing the financial statements, The Board of General Directors has made assumptions and estimates that affect the figures for assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. Significant assumptions and estimates are assessed and updated regularly by Management based on historical experience and other relevant factors.

Provision for doubtful debts

The Company estimates the provision for doubtful debts based on an assessment of the recoverability of each receivable according to its age and the financial position of each customer. Uncertainty arises from forecasting the future ability of customers to pay, particularly in a volatile economic environment.

As at 30 June 2026, the total trade receivables balance was 14,475,242,362 VND, of which the Company had made a provision of 30,890,750 VND.

The Board of General Directors assesses the likelihood of actual losses exceeding the provision made as low, based on customers' payment history and currently available information on the financial position of each debtor.

Management applies the following measures to mitigate the risk of bad debts:

- Strengthen periodic monitoring and follow-up on debt collection.
- Require collateral or guarantees for significant debts.
- Review the credit limit for each customer quarterly.
- Initiate litigation or take legal action for debts overdue.

Estimation of the useful life and recoverable amount of fixed assets

The Company estimates the useful life of fixed assets based on technical assessment and actual usage experience. Uncertainty arises from changes in technology, intensity of use, and actual maintenance conditions differing from initial assumptions, meaning the actual useful life may be shorter or longer than estimated.

As at 30 June 2026, the total cost of fixed assets was 113,498,692,288 VND, with a carrying amount of 32,004,812,341 VND.

The Board of General Directors assesses the likelihood of the actual useful life differing significantly from the estimate as low for the majority of assets, except for certain specialised machinery and equipment operating in harsh conditions, which carry a higher degree of uncertainty.

Management applies the following measures:

- Review and adjust the useful life annually.
- Carry out periodic maintenance in accordance with the correct technical procedures.
- Assess indicators of asset impairment at each reporting date as required.
- Prepare a timely asset replacement investment plan to avoid disruption to production and business operations.

Estimation of corporate income tax

Determining corporate income tax expense requires The Board of General Directors to make assumptions about the applicability of current tax regulations, and the risk of adjustment by the tax authority upon tax finalisation inspection.

The Board of General Directors assesses the likelihood of actual taxable income being significantly lower than planned as low, based on business results in recent years and the approved business plan.

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The Board of General Directors applies the following measures:

- Consult tax experts on the application of tax regulations to complex transactions.
- Maintain complete documentation to be ready for a tax inspection.
- Closely monitor developments in tax policy and adjust estimates in a timely manner.

7.5 Events subsequent to the date of statement of financial position

From the end of the financial period to the date the interim financial statements were approved for issue, no material events occurred that require adjustment of the figures or disclosure in the interim financial statements.

7.6 Other information

Under Resolution No.72/NQ-DHDCD of the Annual General Meeting of Shareholders for 2026 dated 10 June 2026, the 2025 net profit after tax has been appropriated as follows: a dividend distribution amounting to VND 14,999,835,000, representing a dividend rate of 50% per share (VND 5,000 per share), has been approved. The Annual General Meeting of Shareholders has delegated authority to the Board of Administrators to determine the payment date, provided that such payment shall be made within 06 months from the conclusion of the Annual General Meeting.



NGUYEN THI HANG
Preparer



DO KIEU KIM NGAN
Chief Accountant



NGUYEN VAN THANH
Legal Representative
Approved, 10 August 2026