

No.: 61/BC-HGT

Hue city, July 30th, 2026

REPORT ON CORPORATE GOVERNANCE
(First six months of 2026)

Kindly to: **The State Securities Committee,
Hanoi Stock Exchange.**

Name of public company:

HUONG GIANG TOURIST JOINT STOCK COMPANY

Address of head office: 02 Nguyen Cong Tru, Thuan Hoa Ward, Hue City

Telephone: 0234.3826070 - 3826071

E-mail: info@huonggiangtourist.com

Charter capital: **200,000,000,000 Vnd** (*Two hundred billion dong*)

Securities code: **HGT**

Governance model: General Meeting of Shareholders, Board of Management, Board of Supervisors and General Director.

The implementation of internal audit: Implemented.

I. Activities of General shareholder meeting:

In accordance with the provisions of the Enterprise Law and the Articles of Organization and Operation of the Company, on February 11th, 2026, the Board of Management unanimously issued Resolution No. 19/26/NQ-HDQT on the Plan to organize the 2026 Annual General Meeting of Shareholders (2025 fiscal year) in person - online on April 17th, 2026 and at the same time notify all shareholders in the Company and relevant agencies as prescribed.

On April 17th, 2026, the 2026 Annual General Meeting of Shareholders (2025 fiscal year) of Huong Giang Tourist Joint Stock Company was held in person and online at Huong Giang Hotel - 51 Le Loi, Hue City, voted and resolved to approve 10 contents, specifically as follows:

No.	Resolution/Decision No.	Date	Content
1	23/26/ NQ-ĐHĐCĐ	17/Apr/2026	1. Approval of the report of the Management Board on evaluating the performance in 2025 and the direction of operation in 2026.
			2. Approval of the Report of the Board of Directors on the results of production and business activities in 2025 and the business plan in 2026.
			3. Approval of the Report of the Board of

			Supervisors of the Company on supervision in 2025 and operation direction in 2026.
			4. Approval of the Company's financial statements for 2025 audited by AASC Auditing Firm Co., Ltd.
			5. Not paying dividends and remuneration for the BOM and BOS for year 2025.
			6. Approval of profit plan targets, setting aside funds and dividends in 2026, specifically as follows: (1) Expected profit after tax of the Company in 2026 (loss): (2.498) billion Vnd (2) Not establishing funds and no remuneration of the Management Board and Supervisory Board in 2026. (3) Not paying dividends in 2026.
			7. Approval of the amendment to the Charter, Internal regulations on corporate governance, operating regulations of the BOM and BOS of HGT.
			8. Approval of the authorization for the BOS to select a qualified auditing company to audit the financial statements of the Company in 2025. The list of auditing companies includes: (1) Audit Firm Company Limited (AASC) (2) KPMG Auditing Company Limited – Ho Chi Minh Branch (3) Ernst & Young Co., Ltd
			9. Approval the results of the election of the Company's Board of Management for the term 2026-2031, the following individuals were elected to BOM of Huong Giang Tourist JSC for the term 2026-2031: - Mr. Toshihiko Takahashi. - Mr. Johnny Cheung Ching Fu. - Mr. Le Ba Giang. - Mr. Dinh Nhat Tan.
			10. Approval the results of the election of the Company's Board of Supervisors for the term 2026-2031, the following individuals were elected to BOS of Huong Giang Tourist JSC for the term 2026-2031: - Ms. Fumiyo Okuda - Mr. Le Duc Quang - Mr. Nguyen Phuoc Quy Thinh

II. Board of Management activity (Report for the first 6 months of 2026):

1. Information about Members of the Board of Management ("BOM"):

No.	Member of BOM	Position (<i>Independent members of the BOM, Non-executive members of the BOM</i>)	The date becoming/ceasing to be the member of the BOM	
			Date of appointment	Date of dismissal
1	Toshihiko Takahashi	Chairman of the Board of Management	26/Apr/2022	
2	Johnny Cheung Ching Fu	Member of BOM, General Director	27/Apr/2018	
3	Đinh Nhat Tan	Non-executive members of the BOM	26/Apr/2022	
4	Le Ba Giang	Member of BOM, Deputy General Director	21/May/2019	

2. Meetings of the BOM:

No.	Member of Management Board	Number of BOM meetings attended	Attendance rate	Reasons for absence
1	Toshihiko Taksahashi	03/03	100%	
2	Johnny Cheung Ching Fu	03/03	100%	
3	Đinh Nhat Tan	03/03	100%	
4	Le Ba Giang	03/03	100%	

3. Supervision by the BOM over the Board of Directors.

Direct the BOD to implement resolutions of the BOM and resolution of Annual GSM related to the management of business activities of the Company.

4. Activities of the Board of management's committees: None.

5. Resolution/Decision of the BOM issued in the first 6 months of 2026:

No.	Resolution/Decision No.	Date	Content	Approval rate
1	19/26/ NQ- HDQT	11/Feb/2026	Approval of organization plan of the Annual General Meeting of Shareholders 2026 (fiscal year of 2025).	100%
2	20/26/ NQ-HDQT	20/Mar/2026	Approval of the content of documents to serve the General Meeting of Shareholders 2026 of Huong Giang Tourist JSC.	100%
3	25/26/ NQ-HDQT	17/Apr/2026	Approving the election results for the position of Chairman of the Board of Management for the term 2026 – 2031, and the legal representative of Huong Giang Tourist Joint Stock Company.	100%

III. Supervisory Board (Report for the first 6 months of 2026):

1. Information about members of BOS: (“BOS”):

No.	Members of BOS	Position	The date becoming/ceasing to be the member of the BOS.	Qualification
1	Le Duc Quang	Head of BOS	17/Dec/2020	Bachelor of Economics
2	Fumiyo Okuda	Member	27/Apr/2018	Bachelor of Finance and Economics
3	Nguyen Phuoc Quy Thinh	Member	27/Apr/2023	Master of Business administration

2. Meetings of Board of Supervisors:

No.	Members of BOS/ Audit Committee	Number of meetings attended	Attendance rate	Voting rate	Reasons for absence
1	Le Duc Quang	01/01	100%	100%	
2	Fumiyo Okuda	01/01	100%	100%	
3	Nguyen Phuoc Quy Thinh	01/01	100%	100%	

3. Surveillance activities of the Supervisory Board toward the BOM, BOD and shareholders:

Supervise the Board of Management, Board of Directors of the Company in implementing resolutions of the General Meeting of Shareholders and resolutions of the Management Board issued in the year. Supervise the organization of implementation of executive activities in accordance with the Charter of the Company, regulations issued by the company and relevant legal documents.

4. The coordination among the BOS with the BOM, BOD and other Managers:

According to the charter of the Company.

5. Other activities of the BOS: none.

IV. Board of Directors.

No.	Members of Board of Directors	Date of birth	Qualification	Date of appointment / dismissal
1	Johnny Cheung Ching Fu	01/Jul/1966	Bachelor of Business Administration at Ryerson Institute of Technology Canada	15/Sept/2017
2	Le Ba Giang	01/Jan/1961	Bachelor of Economics	09/Mar/2016

V. Chief Accountant

Name	Date of birth	Qualification	Date of appointment/dismissal
Nguyen Ngoc Dieu Loan	15/Oct/1981	Master of Banking and Finance	Appointed from 01/Jul/2023

VI. Training on corporate governance:

VII. The list of affiliated persons of the public company (Report for the first 6 months of 2026) and transactions of affiliated persons of the Company and the Company itself.

1. The list of affiliated persons of the Company:

No.	Name of organization/ individual	Securities trading account (if any)	Position at the company (if any)	ID card/passport number for individuals or NHS No.* for organizations; date of issue, place of issue	Head office address/contact address	Time of starting to be affiliated person	Time of ending to be affiliated person	Reason	Relationship with the Company
1	Toshihiko Takahashi		BOM chairman			26/Apr/2022			HGT Insider
2	Johnny Cheung Ching Fu		BOM member, General Director			21/May/2019			HGT Insider
3	Le Ba Giang		BOM member, Deputy General Director			21/May/2019			HGT Insider
4	Dinh Nhat Tan		BOM member			26/Apr/2022			HGT Insider
5	Le Duc Quang		BOS Head			17/Dec/2020			HGT Insider
6	Fumiyo Okuda		BOS member			27/Apr/2018			HGT Insider
7	Nguyen Phuoc Quy Thinh		BOS member			26/Apr/2023			HGT Insider
8	Nguyen Ngoc Dieu		Chief Accountant			17/Dec/2020			HGT Insider

	Loan								
9	Ho Van Toai		Person in charge of corporate governance, Company Secretary, Information Disclosure Person.			01/Apr/2021			HGT Insider
10	Hotel De La Cite Imperiale Co., Ltd					01/Jan/2008			HGT holds 29.97% of charter capital
11	Huong Giang Travel Co., Ltd					01/Jan/2008			HGT holds 49% of charter capital
12	Saigon Morin Hue Co., Ltd					01/Jan/2008			HGT holds 50% of charter capital
13	Citadel Investment Tourist Co., Ltd					31/Dec/2014			HGT holds 35% of charter capital
14	Crystal Treasure Limited					27/Apr/2018			Own 45% shares of HGT
15	Tan Truong Co., Ltd					Oct/2020			Own 20% shares of HGT

2. Transactions between the Company and its affiliated persons or between the Company and its major shareholders, internal persons and affiliated persons:

No.	Name of organization/ individual	Relationship with the Company	NHS* No., date of issue, place of issue	Head office address/ Contact address	Time of transactions with the Company	Resolution No. or Decision No. approved by General Meeting of Shareholders/ Board of Management (if any, specifying date of issue)	Content, quantity, total value of transaction	Remark
1	Huong Giang	HGT's			Year 2026	Resolution of	Huong Giang	

	Hotel Resort & Spa	business unit				the BOM No. 19/25/NQ-HDQT, issued on December 16, 2025	Hotel sells accommodation and restaurant services to Huong Giang Travel Co., Ltd The amount is 124.84 million VND.	
2	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2026	Contract No. 01/2026/HDK T dated December 31, 2025. Resolution of the BOM No. 19/25/NQ-HDQT, issued on December 16, 2025	Huong Giang Travel Co., Ltd rents premises from HGT. The amount is 34.363 million VND.	
3	Citadel Investment Tourist Co.,Ltd	Affiliated person of HGT				Contract No. 49/TT/25/CTH G-CIT dated July 1, 2025. Contract No. 04/TT/26/CTH G-CIT dated May 4, 2026. Resolution of the BOM No. 19/25/NQ-HDQT, issued on December 16, 2025	Citadel Investment Tourist Co., Ltd paid HGT for the consulting contract. The amount is 80 million VND.	
4	Hotel Dela Cite Imperial Co.,Ltd	Affiliated person of HGT			Year 2026	Contract No. 01/2022 dated November 15, 2022. BOM Resolution No. 19/25/NQ-HDQT, issued on December 16, 2025.	Hotel Dela Cite Imperial Co.,Ltd paid a business cooperation fee of VND 2,816.738 million.	
5	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2026	Loan Agreement No. 01/HGT-LH-122023. Loan Agreement No. 02/HGT-LH-112024 dated November 20, 2024. BOM Resolution No. 19/25/NQ-HDQT, issued on December 16, 2025.	Interest accrued on the loan taken out by Huong Giang Travel Co., Ltd. from HGT in 2023 and 2025. The amount is VND 99.827 million.	
6	Hotel Dela Cite Imperial	Affiliated person of			Year 2026	Contract No. 01/2022 dated	Interest accrued on the loan in 2022	

	Co.,Ltd	HGT				November 15, 2022. BOM Resolution No. 19/25/NQ-HDQT, issued on December 16, 2025.	borrowed by Hotel Dela Cite Imperial Co.,Ltd from HGT. Amount of 437.806 million VND	
7	Citadel Investment Tourist Co.,Ltd	Affiliated person of HGT			Year 2026	Loan Agreement No. 03/HGT-CIT-122022 dated December 31, 2022. Loan Agreement No. 04/HGT-CIT-122024 Dated December 31, 2024. Loan Agreement No. 05/HGT-CIT-012026 Dated January 31, 2026. BOM Resolution No. 19/25/NQ-HDQT, issued on December 16, 2025.	The principal and interest accrued on the loan for 2024 and 2026 borrowed by Kinh Thanh Tourism Investment Co., Ltd. from HGT amounts to VND 823.548 million.	
8	Saigon Morin Hue Co., Ltd	Affiliated person of HGT			Year 2026	BOM Resolution No. 19/25/NQ-HDQT, issued on December 16, 2025.	Profit sharing from Saigon Morin Hue Co., Ltd. in 2025. Amount: 04 billion VND.	

Note: No. Business certificate: ID card No./Passport No. (As for individuals) or Business Registration Certificate No., License on operations or equivalent legal documents (As for organizations).

3. Transaction between internal persons of the Company, affiliated persons of internal persons and the Company's subsidiaries in which the Company takes controlling power: none

No.	Transaction executor	Relationship with internal persons	Position at the listed Company	ID card No. /Passport No., date of issue, place of Issue	Address	Name of subsidiaries or companies which the Company control	Time of transaction	Content, quantity, total value of transaction	Remark

4. Transactions between the Company and other objects

4.1. Transactions between the Company and the company that its members of Board of Management, the Board of Supervisors, Director (General Director) have been

founding members or members of Board of Directors, or CEOs in three (03) latest years (calculated at the time of reporting).

* Year 2024:

No	Name of organization/ individual	Relationship with the Company	NHS* No., date of issue, place of issue	Head office address/Contact address	Time of transactions with the Company	Resolution No. or Decision No. approved by General Meeting of Shareholders/ Board of Management (if any, specifying date of issue)	Content, quantity, total value of transaction	Remark
1	Crystal Treasure Limited	Affiliated person of HGT			Year 2024	Resolution of the Board of Management No. 11/22/NQ-HDQT, issued on June 18th, 2022; Decision No. 12/22/QD-HDQT, issued on June 19th, 2022.	HGT paid off all interest and principal to Crystal Treasure Limited for loans in 2022 and 2021. Amount of VND 20.374 billion	
2	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2024		HGT sells accommodation services, restaurants... to Huong Giang Travel Company Limited with amount 499 million VND.	
3	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2024		Huong Giang Travel Company Limited sells airline tickets, transportation services... to HGT with amount 122 million VND.	
4	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2024	Loan contract No. 02/HGT-LH-112024 dated November 20, 2024	HGT lent Huong Giang Travel Company 2 billion VND. Interest incurred was 51.78 million VND.	
5	Hotel De La Cite Imperiale Co., Ltd	Affiliated person of HGT			Year 2024	Loan Contract No. 02/KT-HG-122022 dated December 29, 2022	Interest accrued on the 2022 loan borrowed by HDLC from HGT with amount 805.68 million VND	
6	Citadel Investment	Affiliated person of			Year 2024	Loan contract No. 04/HGT-CIT-	HGT lent Citadel Investment Tourist	

	Tourist Co., Ltd	HGT				122024 dated December 20, 2024 and and Loan Contract 043/HGT-CIT-122022 dated December 29, 2022.	Co., Ltd 4.3 billion VND. Interest incurred was 120 million VND.	
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* Year 2025:

No.	Name of organization/ individual	Relationship with the Company	NHS* No., date of issue, place of issue	Head office address/ Contact address	Time of transactions with the Company	Resolution No. or Decision No. approved by General Meeting of Shareholders/ Board of Management (if any, specifying date of issue)	Content, quantity, total value of transaction	Remark
1	Huong Giang Hotel Resort & Spa	HGT's business unit			Year 2025	Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	Huong Giang Hotel sells accommodation services, restaurant services... to Huong Giang Travel Co., Ltd Amount of 250.831 million VND	
2	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2025	Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	HGT collects rental fees from Huong Giang Travel Co., Ltd. The amount is 47.4 million VND.	
3	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2025	Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	Huong Giang Travel Co., Ltd sold airline tickets to HGT and warehouse rental. Amount 52.6 million VND	
4	Huong Giang Travel Co., Ltd	Affiliated person of HGT			Year 2025	Loan contract No. 02/HGT-LH-112024 dated November 20, 2024. BOM Resolution No. 20/24/NQ-HDQT, issued on December 10, 2024	Principal and interest of the 2022 and 2025 loan from HGT to Huong Giang Travel Co., Ltd.: VND 480.75 million.	
5	Hotel Dela Cite Imperial Co.,Ltd	Affiliated person of HGT			Year 2025	Loan contract No. 02/KT-HG-122022 dated	Interest expense of VND 395.72 million was incurred in 2022	

						December 29, 2022. Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	on the loan from HGT to Hotel De La Cite Imperial Co.,Ltd. Amount 798 million VND.	
6	Citadel Investment Tourist Co.,Ltd	Affiliated person of HGT			Year 2025	Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	HGT sells consulting support services to Citadel Investment Tourist Co., Ltd. Amount 180 million VND.	
7	Citadel Tourist Investment Co.,Ltd	Affiliated person of HGT			Year 2025	Loan Contract No. 04/HGT-CIT-122024 dated December 20, 2024 and Loan Contract No. 043/HGT-CIT-122022 dated December 29, 2022. Resolution of the BOM No. 20/24/NQ-HDQT, issued on December 10, 2024	Interest expense of VND 433.200 million incurred in 2024 from a loan taken by Citadel Investment Tourist Co., Ltd. from HGT.	
8	Saigon Morin Hue Co.,Ltd	Affiliated person of HGT			Year 2025		Profit distribution from Saigon Morin Hue Co., Ltd. Amount: 3.7 billion VND.	

* Fist 06 months of 2026: As explained in section VII.2 above.

4.2. *Transactions between the Company and the company that its affiliated persons with members of Board of Management, Board of Supervisors, Director (General Director) and other managers are member of Board of Management, Director (General Director or CEO):* **none.**

4.3. *Other transactions of the Company (if any) may bring material or non- material benefits for members of Board of Management, members of the Board of Supervisors, Director (General Director) and other managers:* **none.**

VIII. Share transactions of internal persons and their affiliated persons (annual report):

1. The list of insiders and their affiliated persons công ty:

No.	Name	Securities trading account (if	Position at the company	ID card No./Passport No. ,	Contact address	Number of shares	Percentage of share	Remark
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		any)	(if any)	date of issue, place of issue		owned at the end of the period	ownershi p at the end of the period	
1	Toshihiko Takahashi		BOM chairman			0	0	
1.1	Yukio Takahashi		Senior Counselor of the Company			0	0	Biologic al father
1.2	Tan Tien Investment JSC					1,151,200	5,76	Mr. Toshihiko Takahashi is the legal representa tive of the company
2	Johnny Cheung Ching Fu		BOM member, General Director			0	0	
2.1	Fu Hon Ying Wah Grace					0	0	Biologic al mother
2.2	Fu Cheung Wai Peter					0	0	Brother
2.3	Saigon Morin Hue Co., Ltd					0	0	Mr. Johnny Cheung Ching Fu is Chairman of Members' Council
2.4	Hotel De La Cite Imperiale Co., Ltd					0	0	Mr. Johnny Cheung Ching Fu is member of the Members' Council
2.5	Citadel Investment Tourist Co., Ltd					0	0	Mr. Johnny Cheung Ching Fu serves as General Director

3	Le Ba Giang		BOM member, Deputy General Director			0	0	
3.1	Nguyen Thi Cam Dao					0	0	Wife
3.2	Le Ba Nguyen					0	0	Son
3.3	Le Ba Minh					0	0	Son
3.4	Le Hong Hanh					0	0	Daughter in law
3.5	Nguyen Thi Hien					0	0	Daughter in law
3.6	Saigon Morin Hue Co., Ltd					0	0	Mr. Le Ba Giang is member of the Members' Council
3.7	Hotel De La Cite Imperiale Co., Ltd					0	0	Mr. Le Ba Giang is member of the Members' Council
3.8	Huong Giang Travel Co., Ltd					0	0	Mr. Le Ba Giang is member of the Members' Council

4	Dinh Nhat Tan		BOM member			300.000	1,5%	
4.1	Huong Giang Travel Co., Ltd					0	0	Mr. Dinh Nhat Tan is chairman of the Members' Council
5	Le Duc Quang		BOS Head			0	0	
5.1	Nguyen Thu Hien					0	0	Wife
5.2	Le Thuy Duong					0	0	Daughter
5.3	Le Minh Chau					0	0	Daughter
5.4	General Partner Consulting Services Co., Ltd					0	0	Mr. Le Duc Quang is Director
6	Fumiyo Okuda		BOS member			350,000	1.75%	
6.1	Tsuyuko Okuda					0	0	Biological mother
6.2	Hotel De La Cite Imperiale Co., Ltd					0	0	Ms. Fumiyo Okuda is the Chairwoman of the Members' Council
6.3	Crystal Treasure Limited					9,000,000	45%	Ms. Fumiyo Okuda is Director

6.4	Citadel Investment Tourist Co., Ltd					0	0	Ms. Fumiyo Okuda is the Chairwoman of the Members' Council
6.5	Tan Tien Investment JSC					1.151.200	5,76	Ms. Fumiyo Okuda is Director
7	Nguyen Ngoc Dieu Loan		Chief Accountant			0	0	
7.1	Le Van Loc					0	0	Husband
7.2	Nguyen Ngoc Khoa					0	0	Biological father
7.3	Nguyen Thi Thanh					0	0	Biological mother
7.4	Lê Ngoc Tung Chi					0	0	Daughter
7.5	Le Van Minh Khoi					0	0	Son
7.6	Citadel Investment Tourist Co., Ltd					0	0	Ms. Nguyen Ngoc Dieu Loan is chief accountant.
7.7	Saigon Morin Hue Co., Ltd					0	0	Ms. Nguyen Ngoc Dieu Loan is a member

								of the BOS
8	Nguyen Phuoc Quy Thinh		BOS member			11.700	0.06%	
8.1	Phan Nguyen Nguyen Thao					0	0	Wife
8.2	Bao Kham					0	0	Biologic al father
8.3	Nguyen Thi Truc Phuong					0	0	Biologic al mother
8.4	Nguyen Phuoc Quy Tuong					0	0	Brother
8.5	Nguyen Phuoc Ha Minh					0	0	daughter
9	Ho Van Toai		Person in charge of corporate governance, Company			900	0,005%	

2. Transactions of insiders and affiliated persons with shares of the Company: none.

No.	Transactio n executor	Relationshi p with internal persons	Number of shares owned at the beginning of the period		Number of shares owned at the end of the period		Reasons for increasing, decreasing (buying, selling, converting, rewarding, etc.)
			Number of shares	Percentage	Number of shares	Percentage	

IX. Other significant issues:

Focus on directing relevant units and departments to proactively implement solutions to organize business to complete the 2026 business plan. Effectively implement the contents of the Resolution of the Board of Management issued in 2026.

With the above contents, Huong Giang Tourist Joint Stock Company respectfully reports to the State Securities Commission and Hanoi Stock Exchange according to regulations.

Recipient:

- As above;
- Record at BOM secretary.

**Authorized by the Chairman of the BOM
GENERAL DIRECTOR**



Johnny Cheung Ching Fu