

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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No: **080626.005**/HDTC.KT2

Hanoi, **08** June 2026

**AUDIT AND REVIEW CONTRACT
FOR THE FINANCIAL STATEMENTS**

(Regarding the audit and review of the Financial Statements of Huong Giang Tourist Joint Stock Company for the fiscal year ended on 31/12/2026)

- Pursuant to the Civil Law No. 91/2015/QH13 approved by the National Assembly of Socialist Republic of Vietnam on 24 November 2015;
- Pursuant to the Commerce Law No. 36/2005/QH11 approved by the National Assembly of Socialist Republic of Vietnam on 14 June 2005 and as amended and supplemented by the Consolidated Document of the Commercial Law No.113/VBHN-VPQH dated 27 August 2025, issued by the Office of the National Assembly;
- Pursuant to the Independence Audit Law No. 67/2011/QH12 approved by the National Assembly of Socialist Republic of Vietnam on 29 March 2011 and as amended and supplemented by the Consolidated Document of the Law on Independent Audit No. 17/VBHN-VPQH dated 26 February 2025, issued by the Office of the National Assembly;
- Pursuant to Decree No. 17/2012/NĐ-CP dated 13 March 2012 of the Government detailing and guiding the implementation of a number of articles of the Independent Audit Law and Decree No. 90/2025/NĐ-CP dated 14 April 2025 of the Government amending and supplementing a number of articles of Decree No. 17/2012/NĐ-CP;
- In conformity with the Vietnamese Standard on Auditing 210 on Term of Audit Engagements and Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information performed by the independent auditor of the entity;
- According to the requirements of Huong Giang Tourist Joint stock Company and the competence of AASC Auditing Firm Company Limited.

This Contract is made by and between the following parties:

PARTY A : HUONG GIANG TOURIST JOINT STOCK COMPANY

Represented by : **Le Ba Giang**

Position : Deputy General Director

(Power of attorney No. 03/25/GUQ dated 25 April 2025 signed by General Director of Huong Giang Tourist Joint Stock Company)

Address : 02 Nguyen Cong Tru, Thuan Hoa Ward, Hue City.

Telephone : (84-23) 4 3826 070 Fax: (84-23) 4 3846 370

VAT code : 3300101124

PARTY B : AASC AUDITING FIRM COMPANY LIMITED

Represented by : **Vu Xuan Bien**

Position : Deputy General Director

(Power of attorney No. 020126.006/UQ.TH dated 02 January 2026 signed by General Director of AASC Auditing Firm Company Limited)

Address : No.1, Le Phung Hieu St, Hoan Kiem Ward, Hanoi City.

Telephone : (84-24) 3 8241 990 Fax: (84-24) 3 8253 973



Account No : 2111073303
At bank : Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha
Noi Branch
VAT code : 01 00 1111 05

Both parties mutually agree to sign the contract with the following terms and conditions:

ARTICLE 1: DESCRIPTION OF THE SERVICES

Party B shall provide Party A with the following services:

- Review service of the Financial Statements for the accounting period from 01 January 2026 to 30 June 2026. The objective of the review service is to express a conclusion on the Financial Statements of Party A.
- Audit service of the Financial Statements for the fiscal year ended 31 December 2026. The objective of the audit service is to express auditors' opinions on the Financial Statements of Party A.

The Financial Statements to be audited and reviewed include Statement of Financial position as at the end of the accounting period; Statement of Income; Statement of Cash flows; and Notes to Financial Statements for the accounting periods then ended.

ARTICLE II: RESPONSIBILITIES OF THE PARTIES

2.1. Responsibilities of Party A:

The audit and review engagement of Party B will be conducted on the basis that management and, where appropriate, those charged with governance of Party A acknowledge and understand their responsibilities:

- 2.1.1. For the true and fair preparation of the Financial Statements in accordance with Vietnamese Accounting Standards (VASs) and System and compliance with statutory requirements relating to the preparation of the Financial Statements;
- 2.1.2. For such internal control that management determines to be necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error;
- 2.1.3. For providing Party B with:
 - a. Necessary information relating to the audit as well as the preparation and presentation of the Financial Statements such as accounting books, records and other relevant documents, as well as information of component entities, including relevant documents and audit records as requested by Party B;
 - b. Additional information that the auditor and auditing firm may request from management for the purpose of the audit and review;
 - c. Unrestricted rights to accessing the Party A's staff who the Party B considers necessary to obtain evidences for the review and audit services; and competent staff to work with Party B during the services;

Management and, *where appropriate*, those charged with governance, will be required to supply and confirm in written confirmation to "Management and those charged with governance's representations" on the reliability of the documents and information provided as one of the requirements of Vietnamese Standards on Auditing (VSAs), in which the Board of



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Management of Party A is responsible for preparation and presentation of its Financial Statements and assure that either unadjusted error or summary of unadjusted errors which Party B detected and summarized during the review and audit for the current period and errors related to previous period are immaterial to the overall Reviewed and Audited Financial Statements.

Facilitate Party B's employees during audit engagement at Party A's office.

Make payment fully and timely to Party B as mentioned in Article 4 of the Contract.

2.2. Responsibilities of Party B:

Responsibilities of Party B regarding the audit:

Party B shall conduct the audit in accordance with the VSAs and relevant statutory requirements. Those standards require that Party B must comply with ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with VSAs.

Responsibilities of Party B regarding the review:

Party B shall conduct the review in accordance with the VSRE 2410 – Review of Interim Financial Information performed by the independent auditor of the entity with the purpose of creating a basis for Party B to express a conclusion whether, on the basis of the review, anything has come to Party B's attention that causes Party B to believe that the interim financial information is not prepared, in all material respects, in accordance with the VASs, Vietnamese accounting policies (for enterprises) and legal regulations related to the preparation and presentation of Interim Financial Statements.

The review conducted by Party B consists of interviewing, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and does not, ordinarily, require corroboration of the information obtained. The scope of a review of interim financial information is substantially less than the scope of an audit conducted in accordance with VSAs whose objective is the expression of an opinion regarding the Financial Statement, accordingly, Party B shall express no such opinion.

The review of interim financial information does not provide assurance that Party B will become aware of all significant matters that might be identified in an audit. Further, Party B's engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However, Party B shall inform Party A of any material matters that come to Party B's attention.

General responsibilities of Party B regarding the audit and review:

Party B shall inform Party A about the audit's plan and the review's plan; delegate competent and experienced auditors and experts to perform the services.

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Party B shall conduct the audit and review in accordance with the principles of independence, objectivity, and confidentiality. Accordingly, Party B shall not disclose any information to third party without the consent of Party A, except as required by law and relevant regulations, or in cases where such information has already been publicly disclosed by competent state authorities or officially published by Party A.

Party B shall request Party A to confirm information provided to Party B in connection with the audit and review. According to VSAs and VSRE 2410, the requirement fulfillment and “Management and those charged with governance’s representations” are one of basis to express auditors’ opinions or conclusions on the Financial Statements of Party A.

For the purpose of risk assessment, Party B shall review the internal control systems which Party A applied to prepare its Financial Statements, to design audit and review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Party A’s internal control. However, Party B shall inform Party A in writing about any significant deficiencies in internal control identified during the audit and review of the financial statements.

ARTICLE III: AUDIT REPORT AND REVIEW REPORT

Review report on Financial Statements:

Upon the completion of the service, Party B shall provide Party A with 07 sets of review report with the Reviewed Financial Statements in Vietnamese, and 07 sets of review report with the Reviewed Financial Statements in English. Party A keeps 05 copies, Party B keeps 02 copies for each version.

Party B will issues the review report financial statements no later than 40 days from the end of the semi-annual year.

The review report shall be prepared in writing, including the contents as prescribed by the VSRE 2410 – Review of Interim Financial Information performed by the independent auditor of the entity and other relevant statutory requirements.

Audit report on Financial Statements:

Upon completion of the service, Party B shall provide Party A with 07 sets of the audit report together with the Audited Financial Statements in Vietnamese; 07 sets of the audit report together with the Audited Financial Statements in English. Party A keeps 05 copies, Party B keeps 02 copies for each version.

Party B will issues the audited financial statements for the fiscal year ended December 31, 2026 no later than 80 days from the end of the fiscal year.

The audit report on Financial Statements shall be prepared in writing with contents as required by the Independence Auditing Law, Vietnamese Standard on Auditing 700 and other relevant statutory requirements.

Disclosure of the review report, audit report, and the Reviewed or Audited Financial Statements:

In case Party A intends to publish the review report or audit report of Party B in any type, or issue any document disclosing information extracted from Reviewed or Audited Financial Statements, Party A agree that they shall provide a copy of that document to Party B and only publish upon receipt of written agreement of Party B.

ARTICLE IV: FEE AND PAYMENT METHOD

Service fee:

Service fee for the service as mentioned at Article I of this contract is: **VND 170,000,000.**

(In words: One hundred and seventy million Vietnamese Dongs).

The above fee does not include value added tax.

The service fee includes travel, accommodation and other surcharges.

Payment method

Party A shall make an advance payment to Party B with 50% of the contract value upon execution of this Contract by both Parties. The remaining 50% of the contract value shall be paid by Party A to Party B upon receipt of the official audit reports and review reports. The service fee shall be paid in Vietnam Dong via bank transfer.

Party B shall issue a VAT invoice to Party A upon completion of the service provision, in accordance with the prevailing tax regulations.

ARTICLE V: PERFORMANCE COMMITMENT

Both parties commit to fully performing all terms and conditions set forth in this contract. During the course of performance, if any issues arise, the parties shall promptly notify each other in order to jointly seek appropriate solutions. Any amendments must be communicated directly in writing (or via email) to the other party at the addresses provided above.

Any disputes or claims arising during the implementation of this contract shall be resolved through negotiation or in accordance with the Civil Code of the Socialist Republic of Vietnam and by the economic court mutually agreed upon by both parties.

ARTICLE VI: EFFECTIVENESS, LANGUAGE, AND DURATION OF CONTRACT

This contract is made in 08 copies (04 copies in English and 04 copies in Vietnamese), each party will retain 02 copies for each version, with equal validity and shall come into force upon the signature and stamp of both parties.

This contract shall be automatically liquidated after Party A and Party B complete their responsibilities.

Representative of Party A
HUONG GIANG TOURIST
JOINT STOCK COMPANY
DEPUTY GENERAL DIRECTOR



Le Ba Giang

Representative of Party B
AASC AUDITING FIRM
COMPANY LIMITED
DEPUTY GENERAL DIRECTOR



Vu Xuan Bien