DIXON CO
BARRISTER-AT-LAW

CTG Hongkong and Macao Culture and Tourism Holding Limited
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Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

China Galaxy International Securities (Hong Kong) Co., Limited
20/F, Wing On Centre
111 Connaught Road Central
Hong Kong

28 October 2026

Dear Sirs,

Re: CTG Hongkong and Macao Culture and Tourism Holding Limited

1. Introduction

1.1. Messrs. Jingtian & Gongcheng LLP ("**Instructing Solicitors**") act for the CTG Hongkong and Macao Culture and Tourism Holding Limited (the "**ListCo**") and its subsidiaries (collectively the "**Group**") in the application for listing of the shares in the ListCo (the "**Listing Application**") on the Main Board of The Stock Exchange of Hong Kong Limited (the "**SEHK**").

1.2. The SEHK has made a number of comments in respect of the Listing Application. I was asked by Instructing Solicitors to provide a written legal opinion in respect of issues of data privacy in Hong Kong, which I now do.

1.3. This legal opinion is issued in relation to the Listing Application sponsored by the sole sponsor, China Galaxy International Securities (Hong Kong) Co., Limited (the "**Sole Sponsor**"). I am instructed that this legal opinion is addressed to, and for the benefit of, and may be relied on by, the ListCo and the Sole Sponsor and their respective legal advisers (collectively the "**Addressees**"), for the purpose of the Listing Application. I am also instructed that the contents of this legal opinion may be disclosed if required to the Addressees, the Addressees' respective advisers, directors, officers,

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employees, agents and controlling shareholders, the SEHK and the Securities and Futures Commission (the "**SFC**"), or such other persons as required by law, regulation or order of a court or regulatory authority. I am instructed that this legal opinion may be made available for inspection by the public, my name and details may be disclosed in the Prospectus as may be amended and I shall become and be named as an expert in the Prospectus as may be amended.

1.4. For the purpose of this Legal Opinion:-

(1) I have been provided by the ListCo and/or Instructing Solicitors with copies of various documents (collectively the "**Documents**") as set out in the Annex hereto; and

(2) I have not examined any document(s) other than the Documents.

1.5. I shall not repeat the content of the Documents except to the extent necessary in order to set out the context in which this Legal Opinion is given.

1.6. In giving this Legal Opinion:-

(1) I have assumed, without verification, that the Documents are true copies of the original documents;

(2) all the facts stated are derived exclusively from the Documents, and information provided to me by the ListCo and/or Instructing Solicitors; and

(3) I have assumed, without verification, that the information contained in the Documents and the information provided to me by the Group and/or Instructing Solicitors are true and accurate.

2. Plan for "One Customer" Membership Ecosystem

Background for the "One Customer" Membership Ecosystem

2.1. I am given to understand that some of the Hong Kong operating arms of the Group run their own membership programmes ("**ListCo Membership Programmes**"). The holding company of the ListCo ("**HoldCo**"), being the largest central state-owned enterprise in China's tourism industry, also runs a separate membership programme ("**HoldCo Membership Programme**").

2.2. The ListCo is exploring opportunities to (among other things) establish a "One Customer" membership framework to connect the ListCo Membership Programme with the HoldCo Membership Programme.

2.3. There is no concrete proposal as to the details of the "One Customer" membership framework. I am given to understand that in building such a framework, the Group would seek advice from, among others, Hong Kong lawyers on data privacy issues arising therefrom.

2.4. I am of the view that there is nothing inherently objectionable in such a plan from the perspective of Hong Kong data privacy law. Provided that all requirements under the Personal Data (Privacy) Ordinance (Cap. 486) (the "**PDPO**") are complied with, it is possible for data to be transmitted and used across different platforms.

2.5. Nothing available to me suggests that the Group is incapable of complying with all the requirements under the PDPO in implementing the "One Customer" membership framework.

3. Compliance of Data Privacy and Data Security Law

Travel Documents and Related Services

3.1. The Group operates a travel-document administration services for cross-boundary travel documents. The Group is appointed by CTS (Holdings) and the relevant authorities in the Chinese Mainland to provide such services.

3.2. I am given to understand that:

(1) the Group was appointed merely as an administrative agent for travel document administration services to carry out the administrative work;

(2) it verifies physical application documents submitted by applicants, and packs and passes, in Hong Kong, all the collected documents to persons nominated by CTS (Holdings) and the relevant authorities (the "**Appointing Agencies**") in the Chinese Mainland on the same day as they are collected;

(3) the Group does not, and is not permitted, to copy, retain or host any applicant's personal data;

(4) insofar as the online application systems are concerned, those systems are not operated by the Group;

(5) the information and personal data submitted by the applicants making online applications are transmitted directly to the computer system of Appointing Agencies, and do not go through the computer system of the Group;

(6) the Group does not have access to the personal information of the applicants making online applications;

(7) the Group does not have any power, authority, technical capability or duty to alter or organise any of the information contained in any of the online applications; and

(8) the applicants for travel documents are identified by way of the application number which does not contain any personal data.

3.3. I am further given to understand that:

(1) the Group has designated specialised staff to handle the operation of the travel document services segment of the Group;

(2) before the physical application documents collected are passed to the person(s) nominated by the Appointing Agencies:

(a) strict rules are imposed on the relevant employees for the safekeeping of the physical application documents;

(b) removal of any of the physical application documents from the service centres is strictly prohibited;

(3) personal electronic devices, including mobile phones, at the service area are prohibited, such that no one is able to copy and/or leak any of the information in the physical application documents; and

(4) offline computer system is deployed and strict restrictions are imposed as to the access of the computer system of the Group used to handle the applications;

(5) the computer system does not contain any devices or functions (including by not limited to disc drives or USB ports) which permit the copy or transmission of any of the information on such computer systems.

3.4. The PDPO imposes duties on "data users". The term "data users", in relation to personal data, is defined in s.2 of the PDPO as "a person who, either alone or jointly or in common with other persons, **controls** the collection, holding, processing or use of the data" (emphasis added).

3.5. The word "control" is not defined in the PDPO. In the ordinary language, a person cannot be said to "control" something if he/she has no power or discretion to influence that thing. One must be able to exercise restraint or direction upon the free action of something before he/she can be said to have control over that thing.

3.6. In ***Data Protection Registrar v Griffin*** [1994] E.C.C. 369, the Queen's Bench Division in England had to consider whether Mr Griffin was a data user in

that he (either alone or jointly or in common with other persons) controlled the contents and use of the data comprised in the collection. It was found that he was, one of the reasons for which being that Mr Griffin was able to decide in what way the data should be manipulated and which data would be used.

3.7. The Group, in its travel document segment, has no power or discretion to influence any part of the process. It has to follow strictly the instructions of the Appointing Agencies. It does not select, arrange or manipulate any personal data from the travel document applicants or process any such personal data. It has no power to change the content of any of the application or handling process. Its role is wholly administrative and akin to that of a courier - collecting the physical documents and passing the same to the Appointing Agencies, with no power or discretion to influence anything.

3.8. In the circumstances, I take the view that the Group has no control over any of the personal information submitted by the travel document applicants, and is therefore not a "data user" within the meaning of the PDPO.

3.9. As such, I further take the view that there has been no breach of the data privacy and security requirements under the PDPO by the travel document segment of the Group during the Track Record Period and up to the Latest Practicable Date.

3.10. I am further given to understand that no notice has been received by the Group from the Commissioner for any alleged breach by the travel documents services segment of the Group of data privacy laws, regulations or practices.

3.11. I have considered the Documents and the business nature and operation of the travel documents services segment of the Group. I take the view that no criminal offence under the PDPO has been committed by the transportation segment of the Group and that the Data Protection Principles under the PDPO (the "**DPPs**") were not violated during the Track Record Period and up to the Latest Practicable Date.

Passenger Transportation

3.12. The Group operates cross-boundary ferry transportation and cross-boundary bus transportation service.

3.13. In respect of ferry transportation business in Hong Kong, I am given to understand that, unless required by governmental authorities (within or out of Hong Kong):

(1) passengers purchasing from offline channels do not need to provide any personal data;

(2) passengers purchasing from online channels are required to provide their English name and the first 4 digits of their identity document for identification purposes;

(3) there are occasions where Macanese government would have tourism promotional activities offering subsidies to passengers, and participating passengers would provide personal information such as name and travel document number to the Group for that purpose;

(4) the Group may also collect membership data on a voluntary basis for membership management and customer service;

(5) the data so collected is securely stored in a server located in Hong Kong;

(6) other than membership information, the data collected is not used for direct marketing purposes;

(7) membership information may be used for direct marketing with the express consent of the members in accordance with the terms of the membership programme; and

(8) the data so collected is destroyed as soon the passenger's journey is completed and continued storage is no longer required.

3.14. In respect of bus transportation business in Hong Kong, I am given to understand that:

(1) the Group collects telephone number or email address from passengers purchasing tickets online for ticket issuance and service communication purposes;

(2) where passengers purchase their tickets offline, telephone number may be collected on a voluntary basis for service communication purposes;

(3) the Group also collects membership information from passengers on a voluntary basis for membership management and customer service;

(4) the data so collected is stored in a secure server in the Chinese Mainland; and

(5) other than membership information, the data collected is not used for direct marketing purposes;

(6) membership information may be used for direct marketing with the express consent of the members in accordance with the terms of the membership programme; and

(7) the data so collected is destroyed as soon the passenger's journey is completed and continued storage is no longer required.

3.15. I am further given to understand that no notice has been received by the Group from the Commissioner for any alleged breach by the transportation segment of the Group of data privacy laws, regulations or practices.

3.16. I have considered the Documents and the business nature and operation of the transportation segment of the Group. I take the view that no criminal offence under the PDPO has been committed by the transportation segment of the Group and that the DPPs were not violated during the Track Record Period and up to the Latest Practicable Date.

3.17. In particular, I take the view that the collection, use and security of personal data have complied with the DPPs.

3.18. Insofar as the storage of data in a Mainland server is concerned, as explained above, s.33 of the PDPO is not yet in operation. Once it becomes in operation, such storage would be permitted under s.33(2)(b), and possibly also s.33(2)(a), of the PDPO.

Hotel Business

3.19. The Group operates a hotel business with some of its hotels in Hong Kong.

3.20. I am given to understanding that:

(1) the Group's hotels in Hong Kong collect the personal and travel document information of customers who stay in the hotel, as well as their information as to their arrival in and departure from Hong Kong if the customers are from outside Hong Kong;

(2) the Group also collect membership data on a voluntary basis for membership management and customer service;

(3) the information so collected is stored in Hong Kong;

(4) the information was not used for direct marketing purposes and have not been transferred or shared with any other person; and

(5) the information so collected would be destroyed after no less than 12 months and when the information is no longer needed.

3.21. I am further given to understand that no notice has been received by the Group from the Commissioner for any alleged breach by the hotel segment of the Group of data privacy laws, regulations or practices.

3.22. The collection and retention for 12 months of personal information by hotel operator is required under s.17 of the Immigration Ordinance (Cap. 115).

3.23. I have considered the Documents and the business nature and operation of the hotel segment of the Group, as well as the Immigration Ordinance. I take the view that no criminal offence under the PDPO has been committed by the hotel segment of the Group and that the DPPs were not violated during the Track Record Period and up to the Latest Practicable Date.

3.24. There has been no issue of cross-border transfer of customers' personal data.

Human Resources

3.25. The Group collects personal information from job applicants as well as employees for the purpose of handling job applications and human resources matters.

3.26. The information is destroyed when the information is no longer needed. The information was not used for direct marketing. It was also not shared or transferred to external parties.

3.27. Some of the information is stored in the computer system in the Mainland. As explained above, s.33 of the PDPO is not yet in operation. Once it becomes in operation, such storage would be permitted under s.33(2)(b), and possibly also s.33(2)(a), of the PDPO.

Potential Amendments to the PDPO

3.28. In February 2024, the Privacy Commissioner for Personal Data (the "**Privacy Commissioner**") reported to the Legislative Council that the Privacy Commissioner was considering amending the PDPO to establish a mandatory data breach notification mechanism; require data users to formulate data retention policies; empower the Privacy Commissioner to impose administrative fines; introduce direct regulation of data processors; and clarify the definition of personal data.

3.29. In February 2025, the Privacy Commissioner reported to the Legislative Council that adjustment to the legislative proposal was being considered after preliminary consultation. No timetable was set out.

3.30. In February 2026, the Privacy Commissioner reported to the Legislative Council that she was "studying" amendments to the PDPO to enhance protection of personal data privacy and she aimed to report the work progress on legislative proposals to effectively prevent personal data breach incidents to the Legislative Council again in 2026.

3.31. Therefore, it appears that it is unlikely that there would be any substantial change to the PDPO in the near future, especially not in respect of any aspect other than data breaches.

3.32. As of the date of this Legal Opinion, the Group confirms that it has no reason to believe that any new requirements in relation to personal data protection will not be complied with.

4. Assumptions and Qualifications

4.1. In issuing this Legal Opinion, I have assumed without further enquiry that the facts stated in the Documents and the facts which I am given to understand are accurate.

4.2. This Legal Opinion is subject to the following qualifications:

(1) this Legal Opinion is confined solely to the laws of Hong Kong in force as at the date of this Legal Opinion and as currently applied by the Hong Kong courts and I have made no investigation into, and I have rendered no opinion (whether express or implied) on, the laws of any jurisdiction other than Hong Kong;

(2) this Legal Opinion is given on the basis that all the information and documents which are material to my opinion have been provided to me;

(3) this Legal Opinion is given on the basis that there has been no change in any of the facts as understood by me for the purposes of giving this Legal Opinion (including, but not limited to, the facts set out hereinabove);

(4) this Legal Opinion is given on the basis that I have no obligation to notify any of its addressees of any change in Hong Kong law or its application after the date of this Legal Opinion; and

(5) insofar as any opinion expressed in this Legal Opinion may express or be deemed to express any opinion as to future events or future matters, my opinions in this Legal Opinion is based solely on existing law in force as at the date of this Legal Opinion and on existing documents of which I have knowledge.

4.3. This Legal Opinion is given to the ListCo, the Sole Sponsor, and their respective legal advisers in connection with the Listing Application. You may rely on, disclose or otherwise make use of this Legal Opinion for the purposes of discharging your duties in that connection under applicable laws and regulations.

4.4. Save to the extent as provided in the preceding paragraph, this Legal Opinion may not be transmitted to or relied upon by any other person or used for any other purpose. Neither its contents nor its existence may be disclosed without my written consent, save where its delivery may be referred as a condition of any underwriting agreement, if any, in relation to the Listing Application.

4.5. This Legal Opinion is strictly limited to matters addressed herein and does not extend and should not be construed as extending by implication to any other matter.

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Annex
List of Documents

1. Privacy Policy of the various entities of the Group

2. Terms and conditions of various online platforms operated by the Group

3. Agreement between the Group and external service provider

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