

CÔNG TY CỔ PHẦN
CHỨNG KHOÁN TIỀN PHONG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

Số: 10/2025/TPS-CBTT

Tp. HCM, ngày 08 tháng 04 năm 2025

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

Kính gửi:

- Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán Việt Nam
- Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh
- Sở Giao dịch Chứng khoán Hà Nội

1. Tên tổ chức: Công ty Cổ phần Chứng khoán Tiên Phong (“TPS”)

- Mã chứng khoán/Mã thành viên: ORS
- Địa chỉ: Tầng 7, Tòa nhà Doji, Số 81-83-85 Hàm Nghi, P. Nguyễn Thái Bình, Q.1, TP. HCM
- Điện thoại liên hệ: 028.39118014 - Fax: 028.39118015
- E-mail: tpbs@tpbs.com.vn

2. Nội dung thông tin công bố:

Công văn số 220/2025/TPS-CV ngày 04/04/2025 về việc Giải trình ý kiến ngoại trừ của kiểm toán trên Báo cáo tài chính năm 2024.

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 04/04/2025 tại đường dẫn: <https://www.tpbs.com.vn/vi/thong-tin-tps/quan-he-co-dong/bao-cao-tai-chinh/tps-bao-cao-tai-chinh-nam-2024-da-kiem-toan?postId=2373>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

NGƯỜI ĐƯỢC ỦY QUYỀN CÔNG BỐ THÔNG TIN

Nơi nhận:

- Như đề gửi;
- Lưu VT.



Nguyễn Trát Minh Phương

Tài liệu đính kèm:

- Công văn số 220/2025/TPS-CV Giải trình ý kiến ngoại trừ của kiểm toán trên Báo cáo tài chính năm 2024 ngày 04/04/2025.

**TIEN PHONG SECURITIES
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 04 April 2025

No.: 220/2025/TPS-CV

Ref: Explanation for the Auditor's qualified
opinion on the Financial Statements
2024

**To : THE STATE SECURITIES COMMISSION OF VIETNAM
THE VIETNAM STOCK EXCHANGE
THE HO CHI MINH CITY STOCK EXCHANGE
THE HANOI STOCK EXCHANGE**

First of all, Tien Phong Securities Joint Stock Company (“TPS”) would like to send our best regards to the State Securities Commission of Vietnam, Vietnam Stock Exchange, Ho Chi Minh City Stock Exchange, and Hanoi Stock Exchange.

Tien Phong Securities Joint Stock Company would like to explain its qualified opinion on the Financial Statements 2024 audited by Ernst & Young Viet Nam Limited as follows:

1. Qualified opinion on the financial statements 2024 of Tien Phong Securities Joint Stock Company:

Basis for qualified opinion is cited as follows:

“As presented in Note 38 of the financial statements, on 25 February 2025 and 20 March 2025, bond lots BCLCH2124001, GKCH2124001, GKCH2124002, HISCH2124001, and TCDH2227002 issued by the following companies: BCG Land Joint Stock Company, Gia Khang Trading and Service Investment Joint Stock Company, Helios Investment and Services Joint Stock Company, and Tracodi Construction Group Joint Stock Company were temporarily suspended from trading according to the notification from Hanoi Stock Exchange with a total value of 8,990 billion VND. These are bond lots for which TPS serves as the advisor, issuing agent, depository registration agent, payment and transfer management agent, and bondholders' representative. As presented on Note 8 of the financial statements, as of 31 December 2024, the Company has service fee receivables related to these bonds amounting to 28,025,753,424 Viet Nam Dong. Based on the current information, we could not obtain sufficient appropriate audit evidence regarding the recoverability of the aforementioned receivables. Therefore, we cannot determine whether any adjustments to these figures and relevant items in the financial statement are necessary.”

Auditor's opinion on the figures of the financial statements 2024 of Tien Phong Securities Joint Stock Company:

“In our opinion, except for the possible effects the matters described in the “Basis for qualified audit opinion” paragraph, the financial statements give a true and fair view, in all material respects, of the financial position of the Company as at 31 December 2024, and of the results of its operations, its cash flows and its changes in owner's equity for the



year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and other statutory requirements relevant to the preparation and presentation of the financial statements.”

2. Explanation of Tien Phong Securities Joint Stock Company

On 25 February 2025 and 20 March 2025, bond lots BCLCH2124001, GKCCH2124001, GKCCH2124002, HISCH2124001, and TCDH2227002 issued by the following companies: BCG Land Joint Stock Company, Gia Khang Trading and Service Investment Joint Stock Company, Helios Investment and Services Joint Stock Company, and Tracodi Construction Group Joint Stock Company were temporarily suspended from trading according to the notification from Hanoi Stock Exchange with a total value of 8,990 billion VND. These are bond lots for which TPS serves as the advisor, issuing agent, depository registration agent, payment and transfer management agent, and bondholders' representative. As presented on Note 8 of the financial statements, as of 31 December 2024, the Company has service fee receivables related to these bonds amounting to 28,025,753,424 Viet Nam Dong. As of the issuance date of the auditor's report of Tien Phong Securities Joint Stock Company has not yet received this service fee, so this Auditor expressed its qualified opinion on the audited financial statements 2024.

Tien Phong Securities Joint Stock Company has been actively working with BCG Land Joint Stock Company, Gia Khang Trading and Service Investment Joint Stock Company, Helios Investment and Services Joint Stock Company, and Tracodi Construction Group Joint Stock Company to recovery the above debt.

The above is the explanatory opinion of Tien Phong Securities Joint Stock Company for qualified audit opinion on the Financial Statements 2024 for service receivables related to companies with the temporary trading suspension of bond packages.

Best regards,

TIEN PHONG SECURITIES JOINT STOCK COMPANY

To:

- As above
- Office (file)

On behalf of the Board of General Directors
Deputy Director of Risk Management and
Compliance

(Pursuant to Authorization Document No.06/2025/TPS-
UQ, dated 24 February 2025 of the General Director)



NGUYEN TRAT MINH PHUONG