



บริษัท ดีลอยท์ ทูเช่ โทมัทสึ ไซยยศ  
สอบบัญชี จำกัด  
เอไอเอ สาทร์ ทาวเวอร์ ชั้น 23-27  
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## REPORT OF THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON THE SUMMARY FINANCIAL STATEMENTS

TO THE SHAREHOLDERS AND BOARD OF DIRECTORS  
GMO-Z COM SECURITIES (THAILAND) LIMITED

### Opinion

The summary financial statements comprise the summary statement of financial position as at December 31, 2017 and the related summary statement of comprehensive income for period from April 1, 2017 to December 31, 2017 which are derived from the audited financial statements of GMO-Z com Securities (Thailand) Limited for the period from April 1, 2017 to December 31, 2017.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements.

### Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Thai Financial Reporting Standards. Reading the summary financial statements and the auditor's report, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

### The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated March 7, 2018.

### Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements for publication in the newspapers and posting at the Company's premises.

### Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with Thai Standard on Auditing No. 810 (Revised), "Engagements to Report on Summary Financial Statements".



Chavala Tienpasertkij

Certified Public Accountant (Thailand)

Registration No. 4301

BANGKOK  
March 7, 2018

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

UNIT : BAHT

	As at December 31, 2017	As at March 31, 2017
<b>ASSETS</b>		
<b>ASSETS</b>		
Cash and cash equivalents	427,040,658	142,085,792
Securities and derivatives business receivables	12,434,436	-
Investments	294,421,347	812,820,000
Loans to employee	163,735	-
Leasehold improvement and equipment	24,336,870	7,125,287
Intangible assets	113,970,746	11,428,000
Other assets	36,575,040	10,503,489
<b>TOTAL ASSETS</b>	<u>908,942,832</u>	<u>983,962,568</u>

**GMO-Z COM SECURITIES (THAILAND) LIMITED**  
**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT DECEMBER 31, 2017**

UNIT : BAHT

	<b>As at December 31, 2017</b>	<b>As at March 31, 2017</b>
<b>LIABILITIES AND OWNERS' EQUITY</b>		
<b>LIABILITIES</b>		
Payables to Clearing House and broker - dealers	9,011,486	-
Securities and derivatives business payables	182,008	-
Provisions	3,865,144	561,351
Other liabilities	28,850,656	10,275,732
<b>TOTAL LIABILITIES</b>	<b>41,909,294</b>	<b>10,837,083</b>
<b>OWNERS' EQUITY</b>		
<b>SHARE CAPITAL</b>		
Issued and paid-up share capital		
100,000,000 ordinary shares of Baht 10 each, fully paid	1,000,000,000	1,000,000,000
<b>RETAINED EARNINGS (ACCUMULATED DEFICITS)</b>		
Unappropriated (deficits)	(132,966,462)	(26,874,515)
<b>TOTAL OWNERS' EQUITY</b>	<b>867,033,538</b>	<b>973,125,485</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>908,942,832</b>	<b>983,962,568</b>

**GMO-Z COM SECURITIES (THAILAND) LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME\***  
**FOR THE PERIOD FROM APRIL 1, 2017 TO DECEMBER 31, 2017**

UNIT : BAHT

	For the period from April 1, 2017 to December 31, 2017	For the period from November 28, 2016 (date of incorporation) to March 31, 2017
<b>REVENUES</b>		
Brokerage fees	65,299	-
Interest on margin loans	54,493	-
Gains and return on financial instruments	9,546,820	2,190,413
Other incomes	34,507	-
Total Revenues	<u>9,701,119</u>	<u>2,190,413</u>
<b>EXPENSES</b>		
Employee benefits expenses	51,625,405	10,056,104
Fees and service expenses	2,555,521	-
Other expenses	61,448,798	19,008,824
Total Expenses	<u>115,629,724</u>	<u>29,064,928</u>
LOSS BEFORE INCOME TAX	(105,928,605)	(26,874,515)
INCOME TAX	-	-
<b>LOSS FOR THE PERIOD</b>	<u>(105,928,605)</u>	<u>(26,874,515)</u>
<b>OTHER COMPREHENSIVE INCOME (EXPENSE)</b>		
Items that will not be reclassified subsequently to profit or loss		
Remeasurements of employee benefit obligations	(163,342)	-
TOTAL OTHER COMPREHENSIVE INCOME (EXPENSE) NET OF TAX	<u>(163,342)</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE LOSS FOR THE PERIOD</b>	<u><u>(106,091,947)</u></u>	<u><u>(26,874,515)</u></u>