



บริษัท ดีลอยท์ ทูเช่ โทมัทสึ จำกัด
สอบบัญชี จำกัด
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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 June 30, 2021 and the related summary statement of comprehensive income for the six-month period then ended which are derived from the audited financial statements of GMO-Z com Securities (Thailand) Limited for the six-month period ended June 30, 2021.

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 August 19, 2021.

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".

Wilasinee Krishnamra

Wilasinee Krishnamra
Certified Public Accountant (Thailand)
Registration No. 7098

BANGKOK
August 19, 2021

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021

UNIT : BAHT

	As at June 30, 2021	As at December 31, 2020
ASSETS		
ASSETS		
Cash and cash equivalents	924,751,303	158,163,350
Receivables from Clearing House and broker - dealers	-	142,336,318
Securities and derivatives business receivables	10,060,819,999	7,420,504,855
Non-collateralized investments	606,162	631,989
Collateralized investments	40,037,719	39,919,060
Loans to employees	556,249	867,741
Leasehold office improvement and equipment	8,901,389	11,373,077
Right-of-use assets	12,913,860	15,557,146
Intangible assets	179,065,165	198,856,889
Deferred tax assets	50,750,683	28,930,171
Other assets	29,519,425	28,503,199
TOTAL ASSETS	11,307,921,954	8,045,643,795

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2021

UNIT : BAHT

	As at June 30, 2021	As at December 31, 2020
LIABILITIES AND OWNERS' EQUITY		
LIABILITIES		
Borrowings from financial institutions	7,910,000,000	6,040,000,000
Payables to Clearing House and broker - dealers	207,898,533	-
Securities and derivatives business payables	241,237,769	223,227,615
Lease liabilities	12,314,826	15,863,371
Provisions	10,218,062	8,815,827
Other liabilities	35,146,355	21,017,885
TOTAL LIABILITIES	8,416,815,545	6,308,924,698
OWNERS' EQUITY		
SHARE CAPITAL		
Authorized share capital		
300,000,000 ordinary shares of Baht 10 each	3,000,000,000	
200,000,000 ordinary shares of Baht 10 each		2,000,000,000
Issued and paid-up share capital		
300,000,000 ordinary shares of Baht 10 each, fully paid	3,000,000,000	
200,000,000 ordinary shares of Baht 10 each, fully paid		2,000,000,000
ACCUMULATED DEFICITS		
Unappropriated (deficits)	(108,893,591)	(263,280,903)
TOTAL OWNERS' EQUITY	2,891,106,409	1,736,719,097
TOTAL LIABILITIES AND OWNERS' EQUITY	11,307,921,954	8,045,643,795

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIOD ENDED JUNE 30, 2021
“UNAUDITED”

	UNIT : BAHT	
	2021	2020
REVENUES		
Brokerage fees	17,704,878	9,556,977
Interest income	149,207,408	80,588,237
Other income	1,129,465	404,139
Total Revenues	168,041,751	90,549,353
EXPENSES		
Employee benefits expenses	20,375,048	19,015,785
Fees and service expenses	7,375,204	6,247,570
Interest expenses	39,519,645	25,492,895
Reversal of expected credit loss	(5,144,256)	(7,662,704)
Net foreign exchange loss	250,047	9,464,034
Other expenses	30,450,467	25,479,230
Total Expenses	92,826,155	78,036,810
PROFIT BEFORE INCOME TAX	75,215,596	12,512,543
INCOME TAX INCOME	(21,820,512)	-
PROFIT FOR THE PERIOD	97,036,108	12,512,543
OTHER COMPREHENSIVE INCOME	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	97,036,108	12,512,543
 BASIC EARNINGS PER SHARE	BAHT	
	0.37	0.06
 WEIGHTED AVERAGE NUMBER OF		
ORDINARY SHARES	SHARES	
	260,989,011	200,000,000

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2021

UNIT : BAHT

	2021	2020
REVENUES		
Brokerage fees	34,994,285	20,172,990
Interest income	276,089,022	172,654,126
Other income	1,701,519	854,120
Total Revenues	<u>312,784,826</u>	<u>193,681,236</u>
EXPENSES		
Employee benefits expenses	39,593,034	37,770,449
Fees and service expenses	14,207,472	12,660,316
Interest expenses	72,809,509	53,899,892
Expected credit loss (reversal)	(5,803,307)	11,731,677
Net foreign exchange loss	271,288	59,892,947
Other expenses	59,140,030	51,057,549
Total Expenses	<u>180,218,026</u>	<u>227,012,830</u>
PROFIT (LOSS) BEFORE INCOME TAX	132,566,800	(33,331,594)
INCOME TAX INCOME	(21,820,512)	-
PROFIT (LOSS) FOR THE PERIOD	<u>154,387,312</u>	<u>(33,331,594)</u>
OTHER COMPREHENSIVE INCOME	-	-
TOTAL COMPREHENSIVE INCOME (EXPENSE)		
FOR THE PERIOD	<u><u>154,387,312</u></u>	<u><u>(33,331,594)</u></u>
BASIC EARNINGS (LOSS) PER SHARE	BAHT	
	0.63	(0.17)
WEIGHTED AVERAGE NUMBER OF		
ORDINARY SHARES	SHARES	
	246,685,083	200,000,000