



บริษัท ดีลอยท์ ทูเช่ โทมัทสு 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 December 31, 2021 and the related summary statement of comprehensive income for the year then ended which are derived from the audited financial statements of GMO-Z com Securities (Thailand) Limited for the year ended December 31, 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 February 25, 2022.

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.



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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
February 25, 2022

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

UNIT : BAHT

	As at December 31, 2021	As at December 31, 2020
ASSETS		
ASSETS		
Cash and cash equivalents	425,245,336	158,163,350
Receivables from Clearing House and broker - dealers	54,534,756	142,336,318
Securities and derivatives business receivables	13,155,819,994	7,420,504,855
Non-collateralized investments	615,445	631,989
Collateralized investments	39,929,389	39,919,060
Loans to employees	-	867,741
Leasehold office improvement and equipment	7,177,443	11,373,077
Right-of-use assets	9,067,908	15,557,146
Intangible assets	159,007,442	198,856,889
Deferred tax assets	2,284,025	28,930,171
Other assets	31,204,299	28,503,199
TOTAL ASSETS	13,884,886,037	8,045,643,795

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT DECEMBER 31, 2021

UNIT : BAHT

	As at December 31, 2021	As at December 31, 2020
LIABILITIES AND OWNERS' EQUITY		
LIABILITIES		
Borrowings from financial institutions	10,590,000,000	6,040,000,000
Securities and derivatives business payables	205,292,778	223,227,615
Income tax payables	11,079,801	-
Lease liabilities	8,654,417	15,863,371
Provisions	11,169,258	8,815,827
Other liabilities	60,894,840	21,017,885
TOTAL LIABILITIES	<u>10,887,091,094</u>	<u>6,308,924,698</u>
OWNERS' EQUITY		
SHARE CAPITAL		
Authorized share capital		
300,000,000 ordinary shares of Baht 9.60 each	<u>2,880,000,000</u>	
200,000,000 ordinary shares of Baht 10.00 each		<u>2,000,000,000</u>
Issued and paid-up share capital		
300,000,000 ordinary shares of Baht 9.60 each, fully paid	2,880,000,000	
200,000,000 ordinary shares of Baht 10.00 each, fully paid		2,000,000,000
RETAINED EARNINGS (ACCUMULATED DEFICITS)		
Unappropriated (deficits)	<u>117,794,943</u>	<u>(263,280,903)</u>
TOTAL OWNERS' EQUITY	<u>2,997,794,943</u>	<u>1,736,719,097</u>
TOTAL LIABILITIES AND OWNERS' EQUITY	<u>13,884,886,037</u>	<u>8,045,643,795</u>

GMO-Z COM SECURITIES (THAILAND) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2021

UNIT : BAHT

	2021	2020
REVENUES		
Brokerage fees	68,287,924	42,690,183
Interest income	648,343,475	353,631,115
Other incomes	3,169,527	1,828,308
Total Revenues	<u>719,800,926</u>	<u>398,149,606</u>
EXPENSES		
Employee benefits expenses	93,383,491	76,225,363
Fees and service expenses	28,651,968	25,681,668
Interest expenses	167,648,912	103,540,894
Expected credit loss	4,429,889	10,113,816
Net foreign exchange loss	627,086	60,076,399
Other expenses	125,869,788	103,042,807
Total Expenses	<u>420,611,134</u>	<u>378,680,947</u>
PROFIT BEFORE INCOME TAX	299,189,792	19,468,659
INCOME TAX EXPENSES (INCOME)	37,898,089	(25,195,992)
PROFIT FOR THE YEAR	<u>261,291,703</u>	<u>44,664,651</u>
OTHER COMPREHENSIVE INCOME (LOSS)		
Items that will not be reclassified subsequently to profit or loss		
Gains (losses) on remeasurement of defined benefit plans	(269,821)	815,442
Income tax relating to items that will not be reclassified subsequently to profit or loss	53,964	(163,088)
Total other comprehensive income (loss) - net of tax	<u>(215,857)</u>	<u>652,354</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u><u>261,075,846</u></u>	<u><u>45,317,005</u></u>
BASIC EARNINGS PER SHARE	BAHT 0.96	0.22
WEIGHTED AVERAGE NUMBER OF		
ORDINARY SHARES	SHARES 273,561,644	200,000,000