



บริษัท ดีลอยท์ ทูเช่ โทมัทสึ ไชยยศ
สอบบัญชี จำกัด
อาคาร เอไอเอ สาทร์ ทาวเวอร์ ชั้น 23-27
11/1 ถนนสาทรใต้
แขวงยานนาวา เขตสาทร
กรุงเทพฯ 10120
โทร +66 (0) 2034 0000
แฟกซ์ +66 (0) 2034 0100

Deloitte Touche Tohmatsu Jaiyos
Audit Co., Ltd.
AIA Sathorn Tower, 23rd- 27th Floor
11/1 South Sathorn Road
Yannawa, Sathorn
Bangkok 10120, Thailand
Tel: +66 (0) 2034 0000
Fax: +66 (0) 2034 0100
www.deloitte.com

REPORT OF THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON THE SUMMARY FINANCIAL STATEMENTS

TO THE SHAREHOLDERS AND BOARD OF DIRECTORS
GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
(FORMERLY “GMO-Z COM SECURITIES (THAILAND) LIMITED”)

Opinion

The summary financial statements comprise the summary statement of financial position as at December 31, 2022 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) Public Company Limited (formerly “GMO-Z com Securities (Thailand) Limited”) for the year ended December 31, 2022.

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 16, 2023.

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
February 16, 2023

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
(FORMERLY “GMO-Z COM SECURITIES (THAILAND) LIMITED”)

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

UNIT : BAHT

	As at December 31, 2022	As at December 31, 2021
ASSETS		
ASSETS		
Cash and cash equivalents	1,506,468,254	425,245,336
Receivables from Clearing House and broker - dealers	76,845,333	54,534,756
Securities and derivatives business receivables	13,455,164,208	13,155,819,994
Non-collateralized investments	71,037,469	615,445
Collateralized investments	40,074,390	39,929,389
Leasehold office improvement and equipment	4,812,301	7,177,443
Right-of-use assets	2,812,466	9,067,908
Intangible assets	120,927,575	159,007,442
Deferred tax assets	40,871,016	2,284,025
Other assets	78,605,399	31,204,299
TOTAL ASSETS	<u>15,397,618,411</u>	<u>13,884,886,037</u>

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
(FORMERLY “GMO-Z COM SECURITIES (THAILAND) LIMITED”)
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT DECEMBER 31, 2022

UNIT : BAHT

	As at December 31, 2022	As at December 31, 2021
LIABILITIES AND OWNERS' EQUITY		
LIABILITIES		
Borrowings from financial institutions	12,722,430,000	10,590,000,000
Securities and derivatives business payables	138,704,171	205,292,778
Income tax payables	-	11,079,801
Lease liabilities	2,416,118	8,654,417
Provisions	11,762,510	11,169,258
Other liabilities	42,707,266	60,894,840
TOTAL LIABILITIES	<u>12,918,020,065</u>	<u>10,887,091,094</u>
OWNERS' EQUITY		
SHARE CAPITAL		
Authorized share capital		
375,000,000 ordinary shares of Baht 9.60 each	<u>3,600,000,000</u>	
300,000,000 ordinary shares of Baht 9.60 each		<u>2,880,000,000</u>
Issued and paid-up share capital		
300,000,000 ordinary shares of Baht 9.60 each, fully paid		
300,000,000 ordinary shares of Baht 9.60 each, fully paid	2,880,000,000	2,880,000,000
RETAINED EARNINGS (ACCUMULATED DEFICITS)		
Unappropriated (deficits)	<u>(400,401,654)</u>	117,794,943
TOTAL OWNERS' EQUITY	<u>2,479,598,346</u>	<u>2,997,794,943</u>
TOTAL LIABILITIES AND OWNERS' EQUITY	<u>15,397,618,411</u>	<u>13,884,886,037</u>

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
(FORMERLY “GMO-Z COM SECURITIES (THAILAND) LIMITED”)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2022

UNIT : BAHT

	2022	2021
REVENUES		
Brokerage fees	53,968,881	68,287,924
Interest income	983,743,134	648,343,475
Other incomes	2,359,840	3,169,527
Total Revenues	<u>1,040,071,855</u>	<u>719,800,926</u>
EXPENSES		
Employee benefits expenses	87,273,298	93,383,491
Fees and service expenses	27,473,905	28,651,968
Interest expenses	257,979,335	167,648,912
Expected credit loss	1,025,309,804	4,429,889
Net foreign exchange loss	35,088,225	627,086
Other expenses	165,425,543	125,869,788
Total Expenses	<u>1,598,550,110</u>	<u>420,611,134</u>
PROFIT (LOSS) BEFORE INCOME TAX	(558,478,255)	299,189,792
INCOME TAX EXPENSES (INCOME)	(38,925,923)	37,898,089
PROFIT (LOSS) FOR THE YEAR	<u>(519,552,332)</u>	<u>261,291,703</u>
OTHER COMPREHENSIVE INCOME (LOSS)		
Items that will not be reclassified subsequently to profit or loss		
Gains (losses) on remeasurement of defined benefit plans	1,694,667	(269,821)
Income tax relating to items that will not be reclassified subsequently to profit or loss	(338,932)	53,964
Total other comprehensive income (loss) - net of tax	<u>1,355,735</u>	<u>(215,857)</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR	<u>(518,196,597)</u>	<u>261,075,846</u>
BASIC EARNINGS (LOSSES) PER SHARE	BAHT	
	(1.73)	0.96
WEIGHTED AVERAGE NUMBER OF		
ORDINARY SHARES	SHARES	
	300,000,000	273,561,644