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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) PUBLIC COMPANY LIMITED

Opinion

The summary financial statements comprise the summary statement of financial position as at June 30, 2023 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) Public Company Limited (the “Company”) for the six-month period ended June 30, 2023.

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 Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated August 23, 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".



Vayuree Jirakittidul
Certified Public Accountant (Thailand)
Registration No. 9140

BANGKOK
August 23, 2023

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2023

UNIT : BAHT

	As at June 30, 2023	As at December 31, 2022
ASSETS		
ASSETS		
Cash and cash equivalents	1,565,194,982	1,506,468,254
Receivables from Clearing House and broker - dealers	67,861,648	76,845,333
Securities and derivatives business receivables	10,817,129,598	13,455,164,208
Non-collateralized investments	177,030,695	71,037,469
Collateralized investments	40,199,165	40,074,390
Leasehold office improvement and equipment	4,695,481	4,812,301
Right-of-use assets	20,568,230	2,812,466
Intangible assets	110,062,412	120,927,575
Deferred tax assets	40,871,016	40,871,016
Other assets	80,940,052	78,605,399
TOTAL ASSETS	<u>12,924,553,279</u>	<u>15,397,618,411</u>

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2023

UNIT : BAHT

	As at June 30, 2023	As at December 31, 2022
LIABILITIES AND OWNERS' EQUITY		
LIABILITIES		
Borrowings from financial institutions	10,880,295,000	12,722,430,000
Securities and derivatives business payables	92,705,159	138,704,171
Lease liabilities	20,458,372	2,416,118
Provisions	12,900,815	11,762,510
Other liabilities	29,697,267	42,707,266
TOTAL LIABILITIES	<u>11,036,056,613</u>	<u>12,918,020,065</u>
OWNERS' EQUITY		
SHARE CAPITAL		
Authorized share capital		
300,000,000 ordinary shares of Baht 9.60 each	<u>2,880,000,000</u>	
375,000,000 ordinary shares of Baht 9.60 each		<u>3,600,000,000</u>
Issued and paid-up share capital		
300,000,000 ordinary shares of Baht 9.60 each, fully paid	2,880,000,000	
300,000,000 ordinary shares of Baht 9.60 each, fully paid		2,880,000,000
ACCUMULATED DEFICITS		
Unappropriated (deficits)	<u>(991,503,334)</u>	<u>(400,401,654)</u>
TOTAL OWNERS' EQUITY	<u>1,888,496,666</u>	<u>2,479,598,346</u>
TOTAL LIABILITIES AND OWNERS' EQUITY	<u>12,924,553,279</u>	<u>15,397,618,411</u>

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2023

UNIT : BAHT

	2023	2022
REVENUES		
Brokerage fees	11,648,147	32,991,435
Interest income	526,398,654	434,630,062
Net foreign exchange gain	35,676,451	832,142
Other income	73,960,074	1,234,860
Total Revenues	<u>647,683,326</u>	<u>469,688,499</u>
EXPENSES		
Employee benefits expenses	47,639,268	51,488,699
Fees and service expenses	13,301,377	14,218,851
Interest expenses	191,294,233	108,873,838
Expected credit loss (reversal)	685,948,043	(1,958,843)
Other expenses	71,174,850	69,891,109
Total Expenses	<u>1,009,357,771</u>	<u>242,513,654</u>
PROFIT (LOSS) BEFORE INCOME TAX	<u>(361,674,445)</u>	227,174,845
INCOME TAX EXPENSES	-	45,405,160
PROFIT (LOSS) FOR THE PERIOD	<u>(361,674,445)</u>	<u>181,769,685</u>
OTHER COMPREHENSIVE INCOME (LOSS)		
Items that will not be reclassified subsequently to profit or loss		
Losses on investment in equity designated at fair value through other comprehensive income	(229,427,235)	-
Gains on remeasurement of defined benefit plans	-	753,221
Income tax relating to items that will not be reclassified subsequently to profit or loss	-	(150,644)
Total other comprehensive income (loss) - net of tax	<u>(229,427,235)</u>	<u>602,577</u>
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	<u>(591,101,680)</u>	<u>182,372,262</u>
BASIC EARNINGS (LOSSES) PER SHARE	BAHT	(1.21) 0.61
WEIGHTED AVERAGE NUMBER OF ORDINARY SHARES	SHARES	300,000,000 300,000,000