



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

Opinion

The summary financial statements comprise the summary statement of financial position as at June 30, 2024 and the 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, 2024.

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 15, 2024.

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 J.

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

BANGKOK
August 15, 2024

DELOITTE TOUCHE TOHMATSU JAIYOS AUDIT CO., LTD.

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

UNIT : BAHT

	As at June 30, 2024	As at December 31, 2023
ASSETS		
ASSETS		
Cash and cash equivalents	1,481,956,190	1,995,300,502
Receivables from Clearing House and broker - dealers	-	23,323,987
Securities and derivatives business receivables	5,879,665,006	9,636,330,098
Non-collateralized investments	122,428,320	136,403,649
Collateralized investments	40,199,144	40,197,586
Leasehold office improvement and equipment	4,615,476	4,489,107
Right-of-use assets	13,903,860	16,616,681
Intangible assets	83,983,572	97,260,981
Other assets	85,592,320	80,604,022
TOTAL ASSETS	7,712,343,888	12,030,526,613

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT JUNE 30, 2024

UNIT : BAHT

	As at June 30, 2024	As at December 31, 2023
LIABILITIES AND OWNERS' EQUITY		
LIABILITIES		
Borrowings from financial institutions	6,936,772,800	10,117,235,000
Payables to Clearing House and broker - dealers	15,974,973	-
Securities and derivatives business payables	32,036,559	117,919,594
Lease liabilities	13,329,320	16,952,337
Provisions	14,572,642	13,392,838
Deferred tax liabilities	2,780,772	3,323,336
Other liabilities	29,131,531	45,073,859
TOTAL LIABILITIES	7,044,598,597	10,313,896,964
OWNERS' EQUITY		
SHARE CAPITAL		
Authorized share capital		
300,000,000 ordinary shares of Baht 9.60 each	2,880,000,000	2,880,000,000
Issued and paid-up share capital		
300,000,000 ordinary shares of Baht 9.60 each, fully paid	2,880,000,000	2,880,000,000
ACCUMULATED DEFICITS		
Unappropriated (deficits)	(2,212,254,709)	(1,163,370,351)
TOTAL OWNERS' EQUITY	667,745,291	1,716,629,649
TOTAL LIABILITIES AND OWNERS' EQUITY	7,712,343,888	12,030,526,613

GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2024

UNIT : BAHT

	2024	2023
REVENUES		
Brokerage fees	10,217,949	11,648,147
Interest incomes	479,881,989	526,398,654
Net foreign exchange gain	329,685	35,676,451
Other incomes	37,217,742	73,960,074
Total Revenues	<u>527,647,365</u>	<u>647,683,326</u>
EXPENSES		
Employee benefits expenses	49,212,746	47,639,268
Fees and service expenses	13,615,369	13,301,377
Interest expenses	210,547,844	191,294,233
Expected credit loss	1,142,280,524	685,948,043
Other expenses	119,468,009	71,174,850
Total Expenses	<u>1,535,124,492</u>	<u>1,009,357,771</u>
LOSS BEFORE INCOME TAX	(1,007,477,127)	(361,674,445)
INCOME TAX INCOME	542,564	-
LOSS FOR THE PERIODS	<u>(1,006,934,563)</u>	<u>(361,674,445)</u>
OTHER COMPREHENSIVE 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	<u>(41,949,795)</u>	<u>(229,427,235)</u>
Total other comprehensive loss - net of tax	<u>(41,949,795)</u>	<u>(229,427,235)</u>
TOTAL COMPREHENSIVE LOSS FOR THE PERIODS	<u>(1,048,884,358)</u>	<u>(591,101,680)</u>
BASIC LOSSES PER SHARE	BAHT (3.36)	(1.21)
WEIGHTED AVERAGE NUMBER OF ORDINARY SHARES	SHARES 300,000,000	300,000,000