

**ESTHETICS INTERNATIONAL GROUP BERHAD**  
 (Company No : 408061-P)

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Nine Months Period Ended 31 December 2017**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/12/2017 (RM'000)	Prior Year Quarter Ended 31/12/2016 (RM'000)	Current Year To Date 31/12/2017 (RM'000)	Prior Year-To-Date 31/12/2016 (RM'000)
Revenue	40,047	43,209	121,026	122,150
Cost of sales / services	(16,792)	(18,288)	(50,018)	(50,353)
<b>Gross profit</b>	<b>23,255</b>	<b>24,921</b>	<b>71,008</b>	<b>71,797</b>
Other income	114	21	322	755
Other (losses) / gains	(950)	3,139	(3,221)	4,728
Other expenses	(21,163)	(22,375)	(65,047)	(63,896)
<b>Results from operating activities</b>	<b>1,256</b>	<b>5,706</b>	<b>3,062</b>	<b>13,384</b>
Finance costs	(197)	(128)	(512)	(349)
Interest income	676	582	2,000	1,674
Share of results after tax of equity accounted associates	(161)	(344)	(603)	(791)
<b>Profit before tax</b>	<b>1,574</b>	<b>5,816</b>	<b>3,947</b>	<b>13,918</b>
Tax expense	(1,301)	(1,647)	(2,588)	(3,786)
<b>Profit for the financial period attributable to the owners of the Company</b>	<b>273</b>	<b>4,169</b>	<b>1,359</b>	<b>10,132</b>
<b>Other comprehensive expenses, net of tax Item that may be subsequently reclassified to profit or loss:</b>				
Foreign currency translation	(967)	134	(780)	913
<b>Total comprehensive (loss)/income for the period attributable to the owners of the Company</b>	<b>(694)</b>	<b>4,303</b>	<b>579</b>	<b>11,045</b>
<b>Earnings per share attributable to owners of the Company:</b>				
Basic (sen)	0.12	1.77	0.57	4.34
Diluted (sen)	0.12	1.77	0.57	4.34

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2017 and the accompanying explanatory notes attached to the Interim Financial Statements)

**Esthetics International Group Berhad (408061-P)**

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**Esthetics International Group Berhad**  
(Company No : 408061-P)

**Unaudited Condensed Consolidated Statements of Financial Position**  
As At 31 December 2017

	<b>As at</b> 31/12/2017 (Unaudited) (RM '000)	<b>As at</b> 31/03/2017 (Audited) (RM '000)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	100,617	107,983
Intangible assets	1,498	1,549
Investment properties	1,055	1,055
Investments in associates	-	520
Receivables	11,450	11,293
Deferred tax assets	4,723	3,626
	<b>119,343</b>	<b>126,026</b>
<b>Current assets</b>		
Inventories	29,233	30,303
Receivables, deposits and prepayments	25,743	25,011
Tax recoverable	1,465	1,168
Short term cash investments	39,784	40,983
Cash and bank balances	30,812	32,963
	<b>127,037</b>	<b>130,428</b>
<b>TOTAL ASSETS</b>	<b>246,380</b>	<b>256,454</b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	128,768	128,768
Reserves	(678)	102
Retained earnings	48,707	51,499
<b>TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<b>176,797</b>	<b>180,369</b>
<b>Non-current liabilities</b>		
Borrowings	17,873	18,946
Deferred tax liabilities	119	234
	<b>17,992</b>	<b>19,180</b>
<b>Current liabilities</b>		
Deferred revenue	26,945	26,454
Payables and accruals	17,233	21,409
Borrowings	6,374	7,457
Taxation	1,039	1,585
	<b>51,591</b>	<b>56,905</b>
<b>TOTAL LIABILITIES</b>	<b>69,583</b>	<b>76,085</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>246,380</b>	<b>256,454</b>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.75</b>	<b>0.76</b>

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2017 and the accompanying explanatory notes attached to the Interim Financial Statements)

**Esthetics International Group Berhad**  
(Company No : 408061-P)

**Unaudited Condensed Consolidated Statements of Cash Flows**  
For The Nine Months Period Ended 31 December 2017

	Current Year To Date (RM '000)	Prior Year-To-Date (RM '000)
<b>Cash flows from operating activities</b>		
Profit before tax	3,947	13,918
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	5,727	6,701
Amortisation of development cost	48	64
Gain on disposal of property, plant and equipment	(15)	(75)
Interest expense	512	349
Income from short term money market	(1,102)	(976)
Interest income	(898)	(698)
Property, plant and equipment written off	69	4
Inventories written off	1,553	967
Impairment loss on trade receivables	11	-
Share of results of equity accounted associates	603	791
Unrealised loss/(gain) on foreign exchange	6,758	(4,997)
Operating profit before working capital changes	17,213	16,048
Changes in working capital		
Inventories	(483)	7,016
Receivables, deposits and prepayments	(7,395)	1,298
Payables and accruals	(4,176)	(4,329)
Deferred revenue	491	305
Cash generated from operating activities	5,650	20,338
Tax paid	(4,643)	(6,311)
<b>Net cash from operating activities</b>	<b>1,007</b>	<b>14,027</b>
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(2,522)	(3,930)
Acquisition of intangible assets	-	(62)
Advances to associates	(157)	(1,135)
Proceeds from disposal of property, plant and equipment	15	83
Withdrawal/(placement) in short term cash investments	1,199	(5,255)
Interest and short term money market income received	2,000	1,674
<b>Net cash generated from/(used in) investing activities</b>	<b>535</b>	<b>(8,625)</b>
<b>Cash flows used in financing activities</b>		
Proceed from issuance of ordinary shares pursuant to warrants	-	2,373
Interest paid	(512)	(349)
Dividends paid to owners of the Company	(4,151)	(4,681)
Repayment of term loan	(830)	(1,177)
<b>Net cash used in financing activities</b>	<b>(5,493)</b>	<b>(3,834)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(3,951)</b>	<b>1,568</b>
<b>Effect of exchange rate changes</b>	<b>1,800</b>	<b>455</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>32,963</b>	<b>28,648</b>
<b>Cash and cash equivalents at end of financial period</b>	<b>30,812</b>	<b>30,671</b>

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2017 and the accompanying explanatory attached to the Interim Financial Statements)

**Esthetics International Group Berhad**  
(Company No : 408061-P)

**Unaudited Condensed Consolidated Statements of Changes in Equity**  
For The Nine Months Period Ended 31 December 2017

	<-----Non-distributable----->				<i>Distributable</i> Retained Earnings	Attributable to Owners Of The Company/Total Equity (RM '000)
	Share Capital (RM '000)	Share Premium (RM '000)	Warrant Reserve (RM '000)	Translation Reserve (RM '000)		
<b>At 1 April 2017</b>	128,768	-	-	102	51,499	180,369
Profit for the financial period	-	-	-	-	1,359	1,359
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(780)	-	(780)
<b>Total comprehensive income for the period</b>	-	-	-	(780)	1,359	579
<b>Transactions with owners</b>						
Dividends paid	-	-	-	-	(4,151)	(4,151)
<b>At 31 December 2017</b>	<b>128,768</b>	<b>-</b>	<b>-</b>	<b>(678)</b>	<b>48,707</b>	<b>176,797</b>
<b>At 1 April 2016</b>	116,200	9,751	456	(222)	45,749	171,934
Profit for the financial period	-	-	-	-	10,132	10,132
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	913	-	913
<b>Total comprehensive income for the period</b>	-	-	-	913	10,132	11,045
<b>Transactions with owners</b>						
Issuance of ordinary shares pursuant to warrant	2,373	416	(416)	-	-	2,373
Dividends paid	-	-	-	-	(4,681)	(4,681)
<b>At 31 December 2016</b>	<b>118,573</b>	<b>10,167</b>	<b>40</b>	<b>691</b>	<b>51,200</b>	<b>180,671</b>

## ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)

### Part A: Explanatory Notes Pursuant to MFRS 134

#### **A1. Basis of preparation and accounting policies**

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2017. The accounting policies and methods of computation adopted by the Group in the interim financial statements are consistent with those adopted in the financial statements of the Group for the financial year ended 31 March 2017 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2017:

#### **Amendments/Improvements to MFRSs**

<u>Amendments/Improvements to MFRSs</u>	<b>Effective Date</b>
MFRS 12 Disclosure of Interests in Other Entities	1 January 2017
MFRS 107 Statement of Cash Flows	1 January 2017
MFRS 112 Income Taxes	1 January 2017

The adoption of the above new and amendments/improvements to MFRSs, are not expected to have any material financial impact to the current financial year upon their initial adoption.

#### **New and amendments/improvement to MFRSs that are issued, but not yet effective**

<u>New MFRSs</u>	<b>Effective for financial periods beginning on or after</b>
MFRS 9 Financial Instruments	1 January 2018
MFRS 15 Revenue from Contracts with Customers	1 January 2018
MFRS 16 Leases	1 January 2019
MFRS 17 Insurance Contracts	1 January 2021

#### Amendments/Improvements to MFRSs

MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards	1 January 2018
MFRS 2 Classification and Measurement of Share-based Payment Transactions	1 January 2018
MFRS 3 Business Combinations	1 January 2019
MFRS 4 Insurance Contracts	1 January 2018
MFRS 9 Financial Instruments	1 January 2019
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 11 Joint Arrangements	1 January 2019
MFRS 112 Income Taxes	1 January 2019
MFRS 123 Borrowing Costs	1 January 2019
MFRS 128 Investments in Associates and Joint Ventures	Deferred/1 January 2018

## ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)

MFRS 140 Investment Property

1 January 2018

### A1. Basis of preparation and accounting policies (cont'd)

#### New and amendments/improvement to MFRSs that are issued, but not yet effective (cont'd)

		<b>Effective for financial periods beginning on or after</b>
<u>New IC Int</u>		
IC Int 22	Foreign Currency Transactions and Advance Consideration	1 January 2018
IC Int 23	Uncertainty over Income Tax Treatments	1 January 2019

Due to the complexity of these new MFRSs, amendments/improvements to MFRSs and New IC Int, the financial effects of their adoption are currently being assessed by the Group.

### A2. Auditors' report on preceding annual financial statements

The auditors' report on the financial statements of the Group for the financial year ended 31 March 2017 was not subject to any qualification.

### A3. Seasonal or cyclical factors

The business operations of the Group are customarily affected by seasonal and festivity sales.

### A4. Exceptional Items

There were no exceptional items during the quarter under review.

### A5. Material changes in accounting estimates

There were no changes in estimates of amounts reported in the annual financial statements of the Group for the financial year ended 31 March 2017 that may have a material effect on the current quarter ended 31 December 2017.

### A6. Issuance and / or repayment of debt and equity instruments

There was no issuance, repurchase and/or repayment of debt and equity instruments for the current quarter ended 31 December 2017.

### A7. Dividends paid

The Company paid a final single-tier dividend of 1.75 sen per ordinary share on 20 October 2017, amounting to RM4.15 million in respect of previous financial year ended 31 March 2017, which was approved by the shareholders of the Company at the Annual General Meeting on 22 August 2017.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**A8. Segmental information**

**Quarter ended 31 December**

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
<b>Revenue</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
Total revenue	23,545	25,392	22,106	25,441	7,345	3,518	52,996	54,351
Inter-segment revenue	-	-	(5,878)	(7,770)	(7,071)	(3,372)	(12,949)	(11,142)
External revenue	23,545	25,392	16,228	17,671	274	146	40,047	43,209
<b>Segment results</b>	1,973	3,550	(418)	1,099	(299)	1,057	1,256	5,706
Finance costs							(197)	(128)
Interest income							676	582
Share of results of equity accounted associates							(161)	(344)
Profit before tax							1,574	5,816
Taxation							(1,301)	(1,647)
Profit after tax							273	4,169

**Year ended 31 December**

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
<b>Revenue</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
Total revenue	70,722	73,235	69,084	67,890	12,322	12,557	152,128	153,682
Inter-segment revenue	-	-	(19,659)	(19,351)	(11,443)	(12,181)	(31,102)	(31,532)
External revenue	70,722	73,235	49,425	48,539	879	376	121,026	122,150
<b>Segment results</b>	4,405	9,498	(1,234)	2,689	(109)	1,197	3,062	13,384
Finance costs							(512)	(349)
Interest income							2,000	1,674
Share of results of equity accounted associates							(603)	(791)
Profit before tax							3,947	13,918
Taxation							(2,588)	(3,786)
Profit after tax							1,359	10,132

\* Others mainly consist of investment holding, education, training and e-commerce.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**A9. Valuation of property, plant and equipment**

Property, plant and equipment are carried at cost less accumulated depreciation. Accordingly, no valuations have been brought forward from the previous annual financial statements.

**A10. Subsequent events**

There were no significant events subsequent to the end of the current quarter up to the date of this report that have not been reflected in the financial statements for the current quarter under review.

**A11. Changes in composition of the Group**

There were no other material changes in the composition of the Group for the current quarter ended 31 December 2017.

**A12. Changes in contingent liabilities and contingent assets**

	As at 31/12/2017 Utilised RM'000
Guarantees given to landlord to secure tenancy payments by subsidiaries of EIG for salons and kiosks	526

Save for the above, there were no other contingent liabilities or contingent assets that had arisen since the financial year ended 31 March 2017.

**A13. Commitments**

**(a) Capital commitments**

	As at 31/12/2017 RM'000	As at 31/3/2017 RM'000
<b>Property, plant and equipment</b>		
Approved and contracted for	-	273
Approved but not contracted for	252	752
	<u>252</u>	<u>1,025</u>

**(b) Non-cancellable operating lease commitments in respect of certain rented premises by subsidiaries as follows:**

	As at 31/12/2017 RM'000	As at 31/3/2017 RM'000
Less than one year	18,553	19,162
Between one and five years	16,931	19,972
	<u>35,484</u>	<u>39,134</u>

**A14. Related party transactions**

There were no material related party transactions during the current quarter ended 31 December 2017.



## **ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

### **Part B - Explanatory Notes Pursuant to Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad**

#### **B1. Review of performance**

##### **Quarter ended 31 December 2017 ('3Q18') compared with quarter ended 31 December 2016 ('3Q17')**

The Group recorded revenue of RM40.0 million for 3Q18, which was 7.3% lower than 3Q17, due to the challenging trading conditions and weak consumer sentiment across the region. The Group's profit before tax was lower by RM4.2 million to RM1.6 million, which was mainly due to net foreign exchange losses of RM0.9 million recognised in 3Q18 as compared to net foreign exchange gains of RM3.1 million in 3Q17, as well as higher inventory costs due to the stronger US Dollar. Excluding the net foreign exchange variances, the Group would have recognised a profit before tax of RM2.5 million for 3Q18 as compared to RM2.7 million for 3Q17.

Professional Services and Sales (Corporate Outlets) revenue of RM23.5 million was 7.3% lower than 3Q17, while operating profit was lower by RM1.6 million to RM2.0 million due to the lower revenue, as well as brand building and promotional activities during the quarter. The Group's network of Corporate Outlets comprised of 70 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 31 December 2017.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM16.2 million was 8.2% lower than 3Q17. The segment recorded an operating loss of RM0.4 million in 3Q18 as compared to an operating profit of RM1.1 million in 3Q17. This was mainly due to a net foreign exchange loss of RM0.4 million incurred in 3Q18 as compared to a net foreign exchange gain of RM0.8 million in 3Q17, in addition to higher inventory costs due to the stronger US Dollar and brand building and promotional activities required to remain competitive.

On a geographic basis, the proportion of revenue from the regional and export business against the domestic business of the Group was 42% and 58% respectively.

##### **9 months ended 31 December 2017 ('9M18') compared with 9 months ended 31 December 2016 ('9M17')**

Group revenue was marginally lower by RM1.1 million or 0.9% to RM121.0 million, while profit before tax of RM3.9 million was lower by RM10.0 million due to net foreign exchange losses of RM3.2 million in 9M18 as compared to net foreign exchange gains of RM4.7 million in 9M17, as well as brand building and promotional activities required in the current environment. Excluding the net foreign exchange variances, the Group would have recognised a profit before tax of RM7.1 million for 3Q18 as compared to RM9.2 million for 3Q17.

Professional Services and Sales (Corporate Outlets) revenue was 3.4% lower to RM70.7 million for 9M18, while profit before tax of RM4.4 million was RM5.1 million lower than 9M17. The Group's network of Corporate Outlets comprised of 70 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 31 December 2017.

Product Distribution (Professional Distribution and FMCG) revenue for 9M18 was 1.8% higher at RM49.4 million. However, the segment reported an operating loss of RM1.2 million as compared to profit before tax of RM2.7 million in 9M17 due to net foreign exchange losses of RM1.4 million as compared to net foreign exchange gains of RM1.8 million for 9M17, in addition to

## **ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

higher inventory costs due to the stronger US Dollar and brand building and promotional activities required with competitors continuing aggressive discounting and promotions in the current environment.

The revenue contributed from the regional and export business against domestic business of the Group was 40% and 60% respectively.

### **B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 30 September 2017 ('2Q18')**

The Group recorded revenue of RM40.0 million and profit before tax of RM1.6 million for 3Q18, which is not materially different to the revenue of RM40.2 million and profit before tax of RM1.1 million for 2Q18.

### **B3. Commentary on prospects**

The beauty and wellness industry in the Group's markets is expected to continue to grow over the longer term in-line with demand for beauty and wellness products and services. However, while economic growth in the region may be positive overall, consumer spending, including spending for the beauty and wellness industry, may continue to be impacted over the short term.

Barring any adverse developments in local and regional market conditions, the Board continues to adopt focused and prudent strategies to execute the Group's strategic long-term priorities to grow the core brands and businesses of the Group.

### **B4. Profit forecast**

The Group does not provide profit forecasts.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**B5. Profit before Tax**

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 31/12/2017 RM'000	Prior Quarter Ended 31/12/2016 RM'000	Current Year-To- Date 31/12/2017 RM'000	Prior Year-To- Date 31/12/2016 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	1,732	2,219	5,727	6,701
Amortisation of development cost	16	22	48	64
Gain on disposal of property, plant and equipment	-	(50)	(15)	(75)
Property, plant and equipment written off	67	-	69	4
Inventories written off	790	400	1,553	967
Loss/(gain) on foreign exchange:				
- realised	(2,674)	147	(3,591)	340
- unrealised	3,557	(3,236)	6,758	(4,997)
Interest expense	197	128	512	349
Interest income from short term money market	(355)	(347)	(1,102)	(976)
Interest income	(321)	(235)	(898)	(698)
Rental expense	5,887	6,189	17,601	17,562
Rental income from investment properties	(14)	(16)	(41)	(43)

Save as disclosed above, the other items required under Appendix 9B Part A (16) of the Main Market Listing Requirements of Bursa Securities are not applicable.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**B6. Tax expense**

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 31/12/2017 RM'000	Prior Quarter Ended 31/12/2016 RM'000	Current Year-To- Date 31/12/2017 RM'000	Prior Year-To- Date 31/12/2016 RM'000
Current tax				
- For the financial period	1,258	1,886	3,096	3,890
	1,258	1,886	3,096	3,890
Deferred tax	43	(239)	(508)	(104)
Tax expense	1,301	1,647	2,588	3,786

The Group's effective tax rate for the current quarter ended 31 December 2017 was higher than the Malaysian statutory income tax rate due to non deductibility of certain expenses.

**B7. Status of corporate proposal announced**

There were no new corporate proposals announced but not completed as at the date of this report.

**B8. Borrowings and debt securities**

	As at 31/12/2017 RM'000	As at 31/3/2017 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	5,800	6,749
Singapore Dollar	574	708
	<u>6,374</u>	<u>7,457</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	17,873	18,946
Total Borrowings	<u>24,247</u>	<u>26,403</u>

The borrowings as at 31 December 2017 were solely for the part financing of the Group's corporate offices in Hong Kong and Singapore.

There was no unsecured debt as at end of the reporting period. Borrowings denominated in foreign currencies are stated at Ringgit Malaysia equivalent as at the reporting date.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**B9. Changes in material litigation**

There was no material litigation against the Group as at the reporting date.

**B10. Realised and unrealised Profits/Losses Disclosure**

	As at 31/12/2017 RM'000	As at 31/12/2016 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	55,286	44,227
- unrealised	(1,554)	9,233
	<hr/> 53,732	<hr/> 53,460
Share of accumulated losses from associates		
- realised	(4,362)	(3,466)
	<hr/> 49,370	<hr/> 49,994
Less: Consolidation adjustments	(663)	1,206
	<hr/> 48,707	<hr/> 51,200
Total retained earnings of the Group	<hr/> <hr/> 48,707	<hr/> <hr/> 51,200

**B11. Dividend proposed or declared**

- (a) No interim dividend has been proposed or declared for the current quarter ended 31 December 2017.
- (b) The total dividend declared for the current financial period ended 31 December 2017 is 1.25 sen per ordinary share, which was paid on 12 January 2018.

**ESTHETICS INTERNATIONAL GROUP BERHAD (Company No: 408061-P)**

**B12. Basic and diluted earnings per share**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended	Prior Year Quarter Ended	Current Year-To-Date	Prior Year-To-Date
	31/12/2017	31/12/2016	31/12/2017	31/12/2016
	RM'000	RM'000	RM'000	RM'000
<b>Basic earnings per share</b>				
Profit attributable to owners of the Company (RM'000)	273	4,169	1,359	10,132
Number of shares in issue at beginning of the financial year ('000)	237,194	234,166	237,194	232,401
Effect of exercise of warrants ('000)	-	743	-	1,054
Weighted average number of ordinary shares in issue ('000)	237,194	234,909	237,194	233,455
Basic earnings per ordinary share (sen)	0.12	1.77	0.57	4.34
<b>Diluted earnings per share</b>				
Profit attributable to owners of the Company (RM'000)	273	4,169	1,359	10,132
Weighted average number of ordinary shares in issue ('000)	237,194	234,909	237,194	233,455
Effect of dilutive potential ordinary shares – Warrants ('000)	-	197	-	186
Adjusted weighted average number of ordinary shares for calculating diluted earnings per ordinary share ('000)	237,194	235,106	237,194	233,641
Diluted earnings per ordinary share (sen)	0.12	1.77	0.57	4.34

**B13. Authorised for issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 26 February 2018.