

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

Unaudited Condensed Statements of Comprehensive Income
For The Financial Year Ended 31 March 2018

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/03/2018 (RM'000)	Prior Year Quarter Ended 31/03/2017 (RM'000)	Current Year To Date 31/03/2018 (RM'000)	Prior Year-To-Date 31/03/2017 (RM'000)
Revenue	38,252	38,787	159,278	160,937
Cost of sales / services	(15,689)	(14,709)	(65,707)	(65,063)
Gross profit	<u>22,563</u>	<u>24,078</u>	<u>93,571</u>	<u>95,874</u>
Other income	147	549	469	1,304
Other (losses) / gains	(1,619)	(955)	(4,840)	3,773
Other expenses	(21,225)	(18,916)	(86,272)	(82,813)
Results from operating activities	<u>(134)</u>	<u>4,756</u>	<u>2,928</u>	<u>18,138</u>
Finance costs	(145)	(137)	(657)	(485)
Interest income	640	609	2,640	2,283
Share of results after tax of equity accounted associates	(16)	(270)	(619)	(1,061)
Profit before tax	<u>345</u>	<u>4,958</u>	<u>4,292</u>	<u>18,875</u>
Tax expense	(367)	(1,741)	(2,955)	(5,526)
(Loss)/Profit for the financial period/year attributable to the owners of the Company	<u>(22)</u>	<u>3,217</u>	<u>1,337</u>	<u>13,349</u>
Other comprehensive expenses, net of tax Item that may be subsequently reclassified to profit or loss:				
Foreign currency translation	(951)	(589)	(1,731)	324
Total comprehensive (loss)/income for the period/year attributable to the owners of the Company	<u>(973)</u>	<u>2,628</u>	<u>(394)</u>	<u>13,673</u>
Earnings per share attributable to owners of the Company:				
Basic (sen)	(0.01)	1.36	0.56	5.70
Diluted (sen)	(0.01)	1.36	0.56	5.70

(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 March 2018

	As at 31/03/2018 (Unaudited) (RM '000)	As at 31/03/2017 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	96,643	107,983
Intangible assets	1,483	1,549
Investment properties	1,055	1,055
Investments in associates	-	520
Receivables	11,616	11,293
Deferred tax assets	5,110	3,626
	115,907	126,026
Current assets		
Inventories	26,681	30,303
Receivables, deposits and prepayments	23,964	25,011
Tax recoverable	937	1,168
Short term cash investments	43,646	40,983
Cash and bank balances	30,231	32,963
	125,459	130,428
TOTAL ASSETS	241,366	256,454
EQUITY AND LIABILITIES		
Share capital	128,768	128,768
Reserves	(1,629)	102
Retained earnings	45,720	51,499
TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	172,859	180,369
Non-current liabilities		
Borrowings	17,126	18,946
Deferred tax liabilities	70	234
	17,196	19,180
Current liabilities		
Deferred revenue	26,687	26,454
Payables and accruals	17,463	21,409
Borrowings	5,972	7,457
Taxation	1,189	1,585
	51,311	56,905
TOTAL LIABILITIES	68,507	76,085
TOTAL EQUITY AND LIABILITIES	241,366	256,454
Net assets per share attributable to owners of the Company (RM)	0.73	0.76

(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 Financial Year Ended 31 March 2018

	Current Year To Date (RM '000)	Prior Year-To-Date (RM '000)
Cash flows from operating activities		
Profit before tax	4,292	18,875
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	7,427	8,875
Amortisation of development cost	61	87
Gain on disposal of property, plant and equipment	(15)	(75)
Interest expense	657	485
Income from short term money market	(1,463)	(1,331)
Interest income	(1,177)	(952)
Property, plant and equipment written off	69	198
Inventories written off	2,731	1,580
Impairment loss on goodwill	-	2,022
Impairment loss on trade receivables	11	-
Reversal of impairment loss on trade receivables	-	(77)
Other payable written off	-	(406)
Share of results of equity accounted associates	619	1,061
Unrealised loss/(gain) on foreign exchange	8,217	(5,610)
Operating profit before working capital changes	<u>21,429</u>	<u>24,732</u>
Changes in working capital		
Inventories	891	5,706
Receivables, deposits and prepayments	(6,841)	4,658
Payables and accruals	(3,946)	(1,662)
Deferred revenue	233	(378)
Cash generated from operating activities	<u>11,766</u>	<u>33,056</u>
Tax paid	(4,778)	(8,080)
Tax refunded	10	-
Net cash from operating activities	<u>6,998</u>	<u>24,976</u>
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(2,943)	(4,787)
Acquisition of intangible assets	(1)	(61)
Advances to associates	(323)	(1,281)
Proceeds from disposal of property, plant and equipment	15	83
Placement in short term cash investments	(2,663)	(6,610)
Interest and short term money market income received	2,640	2,283
Net cash used in investing activities	<u>(3,275)</u>	<u>(10,373)</u>
Cash flows used in financing activities		
Proceed from issuance of ordinary shares pursuant to warrants	-	2,397
Interest paid	(657)	(485)
Dividends paid to owners of the Company	(7,116)	(7,635)
Repayment of term loan	(1,047)	(1,146)
Net cash used in financing activities	<u>(8,820)</u>	<u>(6,869)</u>
Net (decrease)/increase in cash and cash equivalents	(5,097)	7,734
Effect of exchange rate changes	2,365	(3,419)
Cash and cash equivalents at beginning of financial year	32,963	28,648
Cash and cash equivalents at end of financial year	<u>30,231</u>	<u>32,963</u>

(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 Financial Year Ended 31 March 2018

	<-----Non-distributable----->			<i>Distributable</i>	Attributable to	
	Share Capital	Share Premium	Warrant Reserve	Translation Reserve	Retained Earnings	Owners Of The Company/Total Equity
	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)
At 1 April 2017	128,768	-	-	102	51,499	180,369
Profit for the financial period	-	-	-	-	1,337	1,337
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(1,731)	-	(1,731)
Total comprehensive income for the period	-	-	-	(1,731)	1,337	(394)
Transactions with owners						
Dividends paid	-	-	-	-	(7,116)	(7,116)
At 31 March 2018	128,768	-	-	(1,629)	45,720	172,859
At 1 April 2016	116,200	9,751	456	(222)	45,749	171,934
Profit for the financial period	-	-	-	-	13,349	13,349
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	324	-	324
Total comprehensive income for the period	-	-	-	324	13,349	13,673
Transactions with owners						
Issuance of ordinary shares pursuant to warrant	2,397	420	(420)	-	-	2,397
Dividends paid	-	-	-	-	(7,635)	(7,635)
Transfer to retained earnings upon expiry of warrant 2012/2017	-	-	(36)	-	36	-
Total transactions with owners	2,397	420	(456)	-	(7,599)	(5,238)
Transition to no par value regime	10,171	(10,171)	-	-	-	-
At 31 March 2017	128,768	-	-	102	51,499	180,369

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>	Effective Date
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 and IC Int that are issued, but not yet effective

<u>New MFRSs</u>	Effective for financial periods beginning on or after
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

<u>Amendments/Improvements to MFRSs and IC Int</u>	
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 2018/1 January 2020
MFRS 3 Business Combinations	1 January 2019/1 January 2020
MFRS 9 Financial Instruments	1 January 2019
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 11 Joint Arrangements	1 January 2019
MFRS 14 Regulatory Deferral Accounts	1 January 2020
MFRS 101 Presentation of Financial Statements	1 January 2020
MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2020
MFRS 112 Income Taxes	1 January 2019
MFRS 119 Employee Benefits	1 January 2019

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

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

		Effective for financial periods beginning on or after
<u>Amendments/Improvements to MFRSs and IC Int (cont'd)</u>		
MFRS 123	Borrowing Costs	1 January 2019
MFRS 128	Investments in Associates and Joint Ventures	1 January 2018/ 1 January 2019/ Deferred
MFRS 134	Interim Financial Reporting	1 January 2020
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2020
MFRS 138	Intangible Assets	1 January 2020
MFRS 140	Investment Property	1 January 2018
IC Int 12	Service Concession Arrangements	1 January 2020
IC Int 19	Extinguishing Financial Liabilities with Equity Instruments	1 January 2020
IC Int 22	Foreign Currency Transactions and Advance Consideration	1 January 2020
IC Int 132	Intangible Assets	1 January 2020
<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.

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- 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 March 2018.
- 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 March 2018.
- A7. Dividends paid**
During the financial year ended 31 March 2018:-
- (a) The shareholders of the Company approved a final single-tier dividend of 1.75 sen per ordinary share, amounting to RM4.15 million in respect of the previous financial year ended 31 March 2017, at the 2017 Annual General Meeting, which was paid on 20 October 2017.
 - (b) An interim dividend of 1.25 sen per ordinary share, amounting to RM2.96 million in respect of the current financial year ended 31 March 2018, was paid on 12 January 2018.

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A8. Segmental information

Quarter ended 31 March

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2018	2017	2018	2017	2018	2017	2018	2017
Total revenue	22,506	23,668	22,837	19,650	9,864	3,242	55,207	46,560
Inter-segment revenue	-	-	(7,368)	(4,765)	(9,587)	(3,008)	(16,955)	(7,773)
External revenue	22,506	23,668	15,469	14,885	277	234	38,252	38,787
Segment results	2,554	3,599	(2,386)	1,425	(302)	(268)	(134)	4,756
Finance costs							(145)	(137)
Interest income							640	609
Share of results of equity accounted associates							(16)	(270)
Profit before tax							345	4,958
Taxation							(367)	(1,741)
(Loss)/Profit after tax							(22)	3,217

Year ended 31 March

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2018	2017	2018	2017	2018	2017	2018	2017
Total revenue	93,228	96,903	91,921	87,540	22,186	15,799	207,335	200,242
Inter-segment revenue	-	-	(27,027)	(24,116)	(21,030)	(15,189)	(48,057)	(39,305)
External revenue	93,228	96,903	64,894	63,424	1,156	610	159,278	160,937
Segment results	6,959	13,097	(3,620)	4,114	(411)	927	2,928	18,138
Finance costs							(657)	(485)
Interest income							2,640	2,283
Share of results of equity accounted associates							(619)	(1,061)
Profit before tax							4,292	18,875
Taxation							(2,955)	(5,526)
Profit after tax							1,337	13,349

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

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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 March 2018.

A12. Changes in contingent liabilities and contingent assets

	As at 31/3/2018 Utilised RM'000
Guarantees given to landlord to secure tenancy payments by subsidiaries of EIG for salons and kiosks	516

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 31/3/2018 RM'000	As at 31/3/2017 RM'000
Property, plant and equipment		
Approved and contracted for	-	273
Approved but not contracted for	735	752
	<u>735</u>	<u>1,025</u>

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

	As at 31/3/2018 RM'000	As at 31/3/2017 RM'000
Less than one year	17,187	19,162
Between one and five years	13,615	19,972
	<u>30,802</u>	<u>39,134</u>

A14. Related party transactions

There were no material related party transactions during the current quarter ended 31 March 2018.

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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 March 2018 ('4Q18') compared with quarter ended 31 March 2017 ('4Q17')

The Group recorded revenue of RM38.3 million for 4Q18, which was 1.4% lower than 4Q17 due to cautious consumer sentiment across the region. The Group's profit before tax was lower by RM4.6 million to RM0.3 million, which was mainly due to net foreign exchange losses of RM1.6 million recognised in 4Q18 as compared to net foreign exchange gains of RM1.3 million in 4Q17, as well as higher inventory costs due to the strong US Dollar. Excluding the net foreign exchange impact, the Group would have recognised a profit before tax of RM2.0 million for 4Q18 as compared to RM3.7 million for 4Q17.

Professional Services and Sales (Corporate Outlets) revenue of RM22.5 million was 4.9% lower than 4Q17, while operating profit was lower by RM1.0 million to RM2.6 million due to the lower revenue recognised 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 March 2018.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM15.5 million was 3.9% higher than 4Q17. The segment recorded an operating loss of RM2.4 million in 4Q18 as compared to an operating profit of RM1.4 million in 4Q17. This was mainly due to a net foreign exchange loss of RM0.9 million incurred in 4Q18 as compared to a net foreign exchange gain of RM0.5 million in 4Q17, as well as higher inventory costs due to the strong 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 37% and 63% respectively.

Financial year ended 31 March 2018 ('FY18') compared with financial year ended 31 March 2017 ('FY17')

Group revenue for FY18 was marginally lower by RM1.7 million or 1.0% to RM159.3 million, while profit before tax of RM4.3 million was lower by RM14.6 million due to net foreign exchange losses of RM4.8 million in FY18 as compared to net foreign exchange gains of RM5.9 million in FY17, as well as higher inventory costs due to the strong US Dollar and brand building and promotional activities required in the current environment.

Professional Services and Sales (Corporate Outlets) revenue was 3.8% lower to RM93.2 million for FY18, while profit before tax of RM7.0 million was RM6.1 million lower than FY17. 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 March 2018.

Product Distribution (Professional Distribution and FMCG) revenue for FY18 was 2.3% higher at RM64.9 million. However, the segment reported an operating loss of RM3.6 million as compared to profit before tax of RM4.1 million in FY17 due to net foreign exchange losses of RM2.3 million as compared to net foreign exchange gains of RM2.3 million for FY17, as well as higher inventory

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costs due to the strong US Dollar and brand building and promotional activities required with competitors continuing aggressive 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 31 December 2017 ('3Q18')

The Group recorded revenue of RM38.3 million and profit before tax of RM0.3 million for 4Q18, as compared to revenue of RM40.0 million and profit before tax of RM1.6 million for 3Q18. The profit before tax was lower mainly due to higher net foreign exchange losses in 4Q18 of RM1.6 million as compared to net foreign exchange losses of RM0.9 million in 3Q18.

B3. Commentary on prospects

The beauty and wellness industry in the Group's markets is expected to achieve moderate growth over the longer term, in-line with favourable demographic trends and economic potential in the region. However, should economic conditions remain challenging, consumer spending, including spending for the beauty and wellness industry in the Group's markets, 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.

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B5. Profit before Tax

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 31/3/2018 RM'000	Prior Quarter Ended 31/3/2017 RM'000	Current Year-To- Date 31/3/2018 RM'000	Prior Year-To- Date 31/3/2017 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	1,700	2,174	7,427	8,875
Amortisation of development cost	13	23	61	87
Gain on disposal of property, plant and equipment	-	-	(15)	(75)
Property, plant and equipment written off	-	194	69	198
Inventories written off	1,178	613	2,731	1,580
Loss/(gain) on foreign exchange:				
- realised	160	(648)	(3,431)	(308)
- unrealised	1,459	(613)	8,217	(5,610)
Interest expense	145	137	657	485
Interest income from short term money market	(361)	(355)	(1,463)	(1,331)
Interest income	(279)	(254)	(1,177)	(952)
Rental expense	5,212	6,072	22,813	23,634
Rental income from investment properties	(19)	(18)	(60)	(61)

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.

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B6. Tax expense

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	31/3/2018	31/3/2017	31/3/2018	31/3/2017
	RM'000	RM'000	RM'000	RM'000
Current tax				
- For the financial period	1,492	869	4,588	4,758
	1,492	869	4,588	4,758
Deferred tax	(1,125)	872	(1,633)	768
	367	1,741	2,955	5,526

The Group's effective tax rate for the current quarter ended 31 March 2018 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	As at
	31/3/2018	31/3/2017
	RM'000	RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	5,351	6,749
Singapore Dollar	621	708
	<u>5,972</u>	<u>7,457</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	17,126	18,946
Total Borrowings	<u>23,098</u>	<u>26,403</u>

The borrowings as at 31 March 2018 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.

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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 31/03/2018 RM'000	As at 31/03/2017 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	38,353	46,891
- unrealised	(2,578)	8,403
	<hr/> 35,775	<hr/> 55,294
Share of accumulated losses from associates		
- realised	(4,286)	(3,765)
	<hr/> 31,489	<hr/> 51,529
Less: Consolidation adjustments	14,231	(30)
	<hr/> 45,720	<hr/> 51,499
Total retained earnings of the Group	<hr/> <hr/> 45,720	<hr/> <hr/> 51,499

B11. Dividend proposed or declared

- (a)
- (i) A final single-tier dividend of 1.75 sen per ordinary share for the current financial year ended 31 March 2018 amounting to RM4.15 million has been recommended by the Directors for approval by shareholders at the upcoming Annual General Meeting.
 - (ii) The final single-tier dividend declared and paid for the previous year's corresponding period was 1.75 sen per ordinary share amounting to RM4.15 million.
 - (iii) The date of payment of the recommended final dividend shall be determined by the Directors and announced at a later date after the Annual General Meeting.
- (b) The total dividend paid and payable for the current financial year ended 31 March 2018, including the above recommended final dividend, if approved, would amount to 3.0 sen per ordinary share.

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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
	31/3/2018	31/3/2017	31/3/2018	31/3/2017
	RM'000	RM'000	RM'000	RM'000
Basic earnings per share				
(Loss)/Profit attributable to owners of the Company (RM'000)	(22)	3,217	1,337	13,349
Number of shares in issue at beginning of the financial year ('000)	237,194	237,146	237,194	232,401
Effect of exercise of warrants ('000)	-	46	-	1,975
Weighted average number of ordinary shares in issue ('000)	237,194	237,192	237,194	234,376
Basic (loss)/earnings per ordinary share (sen)	(0.01)	1.36	0.56	5.70
Diluted earnings per share				
(Loss)/Profit attributable to owners of the Company (RM'000)	(22)	3,217	1,337	13,349
Weighted average number of ordinary shares in issue ('000)	237,194	237,192	237,194	234,376
Effect of dilutive potential ordinary shares – Warrants ('000)	-	-	-	-
Adjusted weighted average number of ordinary shares for calculating diluted earnings per ordinary share ('000)	237,194	237,192	237,194	234,376
Diluted (loss)/earnings per ordinary share (sen)	(0.01)	1.36	0.56	5.70

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 25 May 2018.