

**ESTHETICS INTERNATIONAL GROUP BERHAD**  
**Company No : 199601035708 (408061-P)**  
**Unaudited Condensed Statements of Comprehensive Income**  
**For The Three Months Period Ended 30 June 2020**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/06/2020 (RM'000)	Prior Year Quarter Ended 30/06/2019 (RM'000)	Current Year To Date 30/06/2020 (RM'000)	Prior Year-To-Date 30/06/2019 (RM'000)
Revenue	22,241	41,868	22,241	41,868
Cost of sales / services	(12,582)	(18,832)	(12,582)	(18,832)
<b>Gross profit</b>	<b>9,659</b>	<b>23,036</b>	<b>9,659</b>	<b>23,036</b>
Other income	5,579	250	5,579	250
Other gains/(losses)	286	(6)	286	(6)
Other expenses	(17,957)	(20,704)	(17,957)	(20,704)
<b>Results from operating activities</b>	<b>(2,433)</b>	<b>2,576</b>	<b>(2,433)</b>	<b>2,576</b>
Finance costs	(504)	(416)	(504)	(416)
Interest income	951	830	951	830
<b>(Loss)/Profit before tax</b>	<b>(1,986)</b>	<b>2,990</b>	<b>(1,986)</b>	<b>2,990</b>
Tax income/(expense)	118	(834)	118	(834)
<b>(Loss)/Profit for the financial period attributable to the owners of the Company</b>	<b>(1,868)</b>	<b>2,156</b>	<b>(1,868)</b>	<b>2,156</b>
<b>Other comprehensive income, net of tax Item that may be subsequently reclassified to profit or loss:</b>				
Foreign currency translation	1,157	934	1,157	934
<b>Total comprehensive (expense)/income for the period attributable to the owners of the Company</b>	<b>(711)</b>	<b>3,090</b>	<b>(711)</b>	<b>3,090</b>
<b>Earnings per share attributable to owners of the Company:</b>				
<b>Basic (sen)</b>	<b>(0.79)</b>	<b>0.91</b>	<b>(0.79)</b>	<b>0.91</b>

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2020 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 : 199601035708 (408061-P)**

**Unaudited Condensed Consolidated Statements of Financial Position**  
**As At 30 June 2020**

	As at 30/06/2020 (Unaudited) (RM '000)	As at 31/03/2020 (Audited) (RM '000)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	30,704	30,883
Right-of-use assets	88,051	81,605
Intangible assets	1,459	1,460
Investment properties	2,815	2,828
Receivables	25,273	23,546
Deferred tax assets	6,176	5,676
	<u>154,478</u>	<u>145,998</u>
<b>Current assets</b>		
Inventories	37,324	35,509
Receivables, deposits and prepayments	19,932	20,909
Tax recoverable	1,655	750
Short term cash investments	37,182	36,615
Cash and bank balances	20,833	25,847
	<u>116,926</u>	<u>119,630</u>
<b>TOTAL ASSETS</b>	<u><u>271,404</u></u>	<u><u>265,628</u></u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	128,768	128,768
Reserves	1,794	637
Retained earnings	43,228	45,096
<b>TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<u>173,790</u>	<u>174,501</u>
<b>Non-current liabilities</b>		
Borrowings	16,426	16,389
Lease liabilities	13,912	8,459
Deferred tax liabilities	4	8
	<u>30,342</u>	<u>24,856</u>
<b>Current liabilities</b>		
Contract Liabilities	26,647	28,785
Payables and accruals	19,925	17,286
Borrowings	5,456	5,641
Lease liabilities	13,836	13,343
Tax Payable	1,408	1,216
	<u>67,272</u>	<u>66,271</u>
<b>TOTAL LIABILITIES</b>	<u>97,614</u>	<u>91,127</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>271,404</u></u>	<u><u>265,628</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.73</b>	<b>0.74</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 2020 and the accompanying explanatory notes attached to the Interim Financial Statements)

Esthetics International Group Berhad  
Company No : 199601035708 (408061-P)

Unaudited Condensed Consolidated Statements of Cash Flows  
For The Three Months Period Ended 30 June 2020

	Current Year To Date (RM '000)	Prior Year To Date (RM '000)
<b>Cash flows from operating activities</b>		
(Loss)/Profit before tax	(1,986)	2,990
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	1,017	1,581
Depreciation of right-of-use assets	5,235	5,152
Amortisation of development cost	1	1
Fair value change of investment property	13	-
Gain on disposal of property, plant and equipment	(6)	(6)
Interest expense	504	416
Income from short term money market	(566)	(509)
Interest income	(385)	(321)
Inventories written off	263	354
Unrealised gain on foreign exchange	(349)	(100)
Operating profit before working capital changes	3,741	9,558
Changes in working capital		
Inventories	(2,078)	(578)
Receivables, deposits and prepayments	1,195	(1,526)
Payables and accruals	2,676	(2,886)
Contract liabilities	(2,138)	(118)
Cash generated from operating activities	3,396	4,450
Tax paid	(943)	(1,041)
<b>Net cash from operating activities</b>	<b>2,453</b>	<b>3,409</b>
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(765)	(1,463)
Addition of intangible assets	-	(5)
Advances to associates	(1,590)	(1,302)
Proceeds from disposal of property, plant and equipment	6	6
(Placement in)/Redemption of short term cash investments	(567)	391
Interest and short term money market income received	951	830
<b>Net cash used in investing activities</b>	<b>(1,965)</b>	<b>(1,543)</b>
<b>Cash flows used in financing activities</b>		
Interest paid	(504)	(416)
Lease payment	(5,035)	(4,529)
Repayment of term loan	(283)	(287)
<b>Net cash used in financing activities</b>	<b>(5,822)</b>	<b>(5,232)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(5,334)</b>	<b>(3,366)</b>
<b>Effect of exchange rate changes</b>	<b>320</b>	<b>229</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>25,847</b>	<b>27,547</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>20,833</b>	<b>24,410</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 2020 and the accompanying explanatory attached to the Interim Financial Statements)

Esthetics International Group Berhad  
Company No : 199601035708 (408061-P)

**Unaudited Condensed Consolidated Statements of Changes in Equity  
For The Three Months Period Ended 30 June 2020**

	<-----Non-distributable----->		<i>Distributable</i>	Attributable to
	Share Capital	Translation Reserve	Retained Earnings	Owners Of The Company/Total Equity
	(RM '000)	(RM '000)	(RM '000)	(RM '000)
<b>At 1 April 2020</b>	128,768	637	45,096	174,501
Loss for the financial year	-	-	(1,868)	(1,868)
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	1,157	-	1,157
<b>Total comprehensive income/(expense) for the period</b>	-	1,157	(1,868)	(711)
<b>At 30 June 2020</b>	<b>128,768</b>	<b>1,794</b>	<b>43,228</b>	<b>173,790</b>
<b>At 1 April 2019</b>	128,768	(489)	48,039	176,318
<b>Effect of adoption of MFRS 16</b>	-	-	(837)	(837)
<b>At 1 April 2019 ( as restated)</b>	<b>128,768</b>	<b>(489)</b>	<b>47,202</b>	<b>175,481</b>
Profit for the financial year	-	-	2,156	2,156
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	934	-	934
<b>Total comprehensive income for the period</b>	-	934	2,156	3,090
<b>At 30 June 2019</b>	<b>128,768</b>	<b>445</b>	<b>49,358</b>	<b>178,571</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 2020 and the accompanying explanatory attached to the Interim Financial Statements)

# ESTHETICS INTERNATIONAL GROUP BERHAD

Company No: 199601035708 (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 2020. 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 2020 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2020:

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

<u>Amendments/Improvements to MFRSs</u>	<b>Effective Date</b>
MFRS 3 Business Combinations	1 January 2020
MFRS 7 Financial Instruments: Disclosures	1 January 2020
MFRS 9 Financial Instruments	1 January 2020
MFRS 101 Presentation of Financial Statements	1 January 2020
MFRS 108 Accounting Policies, Changes in Accounting Estimates and Error	1 January 2020
MFRS 139 Financial Instruments: Recognition and Measurement	1 January 2020

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

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

<u>New MFRS</u>	<b>Effective for financial periods beginning on or after</b>
MFRS 17 Insurance Contracts	1 January 2021

### Amendments/Improvements to MFRSs

MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards	1 January 2021#/ 1 January 2022^
MFRS 3 Business Combinations	1 January 2021#/ 1 January 2022
MFRS 5 Non-current Assets Held for Sale and Discontinued Operations	1 January 2021#
MFRS 7 Financial Instruments: Disclosures	1 January 2021#
MFRS 9 Financial Instruments	1 January 2021#/ 1 January 2022^
MFRS 10 Consolidated Financial Statements	Deferred
MFRS 15 Revenue from Contracts with Customers	1 January 2021#

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

**New MFRS 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>Amendments/Improvements to MFRSs (cont'd)</u>		
MFRS 16	Leases	1 June 2020*/ 1 January 2022^
MFRS 101	Presentation of Financial Statements	1 January 2021#/ 1 January 2022
MFRS 107	Statements of Cash Flows	1 January 2021#
MFRS 116	Property, Plant and Equipment	1 January 2021#/ 1 January 2022
MFRS 119	Employees Benefits	1 January 2021#
MFRS 128	Investments in Associates and Joint Ventures	Deferred/ 1 January 2021#
MFRS 132	Financial Instruments: Presentation	1 January 2021#
MFRS 136	Impairment of Assets	1 January 2021#
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2021#/ 1 January 2022
MFRS 138	Intangible Assets	1 January 2021#
MFRS 140	Investment Property	1 January 2021#

^ The Annual Improvements to MFRS Standards 2018-2020

\* Earlier application is permitted, including in financial statements not authorized for issue at 28 May 2020

# Amendments as to the consequences of effective of MFRS 17 Insurance Contracts

Due to the complexity of these new MFRS and amendments/improvements to MFRSs, 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 2020 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 2020 that may have a material effect on the current quarter ended 30 June 2020.

**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 30 June 2020.

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**A7. Dividends paid**

No dividend was paid in the current quarter under review.

**A8. Segmental information**

Quarter ended 30 June

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2020	2019	2020	2019	2020	2019	2020	2019
Total revenue	10,037	23,254	16,855	25,955	4,749	2,600	31,641	51,809
Inter-segment revenue	-	-	(7,734)	(7,728)	(1,666)	(2,213)	(9,400)	(9,941)
External revenue	10,037	23,254	9,121	18,227	3,083	387	22,241	41,868
<b>Segment results</b>	(1,849)	1,900	(1,537)	638	953	38	(2,433)	2,576
Finance costs	(319)	(266)	-	-	(185)	(150)	(504)	(416)
Interest income	10	14	94	89	847	727	951	830
(Loss)/Profit before tax							(1,986)	2,990
Taxation							118	(834)
(Loss)/Profit after tax							(1,868)	2,156

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

**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 30 June 2020.

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

	As at 30/6/2020 Utilised RM'000
Guarantees given to landlords to secure tenancy payments by subsidiaries of EIG for salons and kiosks	618

Save for the above, there were no other contingent liabilities or contingent assets that had arisen since the financial year ended 31 March 2020.

**ESTHETICS INTERNATIONAL GROUP BERHAD**  
**Company No: 199601035708 (408061-P)**

**A13. Capital commitments**

	As at 30/6/2020 RM'000	As at 31/3/2020 RM'000
<b>Property, plant and equipment</b>		
Approved and contracted for	308	600
Approved but not contracted for	-	-
	308	600

**A14. Related party transactions**

There were no material related party transactions during the current quarter ended 30 June 2020.

**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 30 June 2020 ('1Q21') compared with quarter ended 30 June 2019 ('1Q20')**

The Group recorded revenue of RM22.2 million for 1Q21, which was lower than 1Q20 by 46.9%, and a loss before tax of RM2.0 million for 1Q21 as compared to a profit before tax of RM3.0 million for 1Q20. The Group's results were materially impacted by the COVID-19 pandemic and resulting Movement Control Order ("MCO") in Malaysia and various lockdowns implemented in the Group's other markets to contain the spread of COVID-19, as well as the ongoing social unrest in Hong Kong.

The MCO in Malaysia came into effect on 18 March 2020, while in Singapore the Circuit Breaker was implemented from 4 April. In Thailand, all shopping malls, salons and non-essential retailers in Bangkok and the major cities were required to close from 22 March 2020 while in Indonesia, the PSBB was implemented in Jakarta from 10 April and subsequently in other major cities as well. In Hong Kong, all skin care salons were required to close from 8 April 2020.

The MCO and lockdowns required the closure of all of the Group's AsterSpring professional skin care salons and retail counters, as well as the independent skin and hair salons to which the Group distributes. The lower shopper traffic to the pharmacies also resulted in lower sales for the Group's FMCG business. In response, the Group activated business continuity plans with teams working remotely from home, focused on engaging with consumers digitally and increased the contribution from ecommerce. The Group also implemented various cost management initiatives and sought rental rebates to reduce its operating expenses.

For Malaysia, skin care and hair care salons were allowed to reopen from 9 June 2020 with the requirement to comply with relevant SOPs, and the Group's Corporate Outlets have been progressively reopening for business from 12 June 2020. In Singapore, the Group's Corporate Outlets and the independent salons to which the Group distributes were allowed to progressively reopen from 19 June 2020, and in Thailand hair salons and retail outlets were allowed to reopen from 17 May 2020. In Hong Kong, skin care salons were allowed to reopen from 8 May 2020 but then required to close again from 14 July 2020 and still remain closed at the time of writing due to the third wave of COVID-19.



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Professional Services and Sales (Corporate Outlets) revenue of RM10.0 million was 56.8% lower than 1Q20, resulting in an operating loss of RM1.8 million as compared to an operating profit of RM1.9 million for 1Q20. The lower revenue and operating loss was due to the closure of the Group's Corporate Outlets with the MCO and various lockdowns outlined above. The Group's network of Corporate Outlets comprised of 87 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 30 June 2020.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM9.1 million was 50.0% lower than 1Q20, and recorded an operating loss of RM1.5 million as compared to an operating profit of RM0.6 million in 1Q20. This was mainly due to the closure of the independent skin and hair salons with the MCO and various lockdowns outlined above, as well as lower shopper traffic to the pharmacies from the commencement of the MCO and various lockdowns across the Group's markets, resulting in lower product sales for the Group.

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.

### **B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 31 March 2020 ('4Q20')**

The Group recorded revenue of RM22.2 million and loss before tax of RM2.0 million for 1Q21, as compared to revenue of RM36.1 million and loss before tax of RM0.5 million for 4Q20. The lower revenue and higher loss before tax for 1Q21 is due to the MCO and various lockdowns in Malaysia and the Group's other markets, which resulted in the closure of all of the Group's Corporate Outlets and independent skin and hair salons to which the Group distributes for the period outlined in section B1 above.

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

#### Impact of COVID-19

The COVID-19 pandemic is a still ongoing global healthcare crisis of unprecedented scale and the impact of COVID-19 is yet to be fully seen. There remains uncertainty as to whether further waves might emerge and the full social and economic impact of the lockdowns. For example, in Hong Kong, skin care salons were among businesses which were required to close from 15 July 2020 and remained closed at the time of writing due to the resurgence of COVID-19.

In this period of uncertainty, the Group remains in a positive financial position with approximately RM60 million in cash and short term cash management funds, and is continuing to manage its cash resources while positioning for potential recovery.

For the longer term, the beauty and wellness industry in the Group's markets is expected to have positive potential for growth due to favourable demographic trends, desire for beauty and wellness services and products, and economic potential in the region. However, should economic conditions remain challenging, including ongoing uncertainties relating to the COVID-19 outbreak globally, consumer spending and the beauty and wellness industry in the Group's markets may continue to be impacted over the short term.

### **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 30/6/2020 RM'000	Prior Quarter Ended 30/6/2019 RM'000	Current Year-To- Date 30/6/2020 RM'000	Prior Year-To- Date 30/6/2019 RM'000
(Loss)/Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	1,017	1,581	1,017	1,581
Amortisation of development cost	1	1	1	1
Depreciation of right-to-use assets	5,235	5,152	5,235	5,152
Fair value change of investment property	13	-	13	-
Gain on disposal of property, plant and equipment	(6)	(6)	(6)	(6)
Inventories written off	263	354	263	354
Loss/(gain) on foreign exchange:				
- realised	57	111	57	111
- unrealised	(349)	(100)	(349)	(100)
Interest expense	504	416	504	416
Interest income from short term money market	(566)	(509)	(566)	(509)
Interest income	(385)	(321)	(385)	(321)
Rental income from investment properties	(35)	(12)	(35)	(12)

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 Quarter Ended 30/6/2020 RM'000	Prior Quarter Ended 30/6/2019 RM'000	Current Year-To- Date 30/6/2020 RM'000	Prior Year-To- Date 30/6/2019 RM'000
Current tax				
- For the financial period/year	210	1,294	210	1,294
	210	1,294	210	1,294
Deferred tax	(328)	(460)	(328)	(460)
Tax expense	(118)	834	(118)	834

The Group's effective tax rate for the financial period ended 30 June 2020 was disproportionate to the Malaysian statutory tax rate principally due to group tax relief not being available to off-set Group profits against certain loss making Malaysian and regional subsidiaries for the period.

**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 30/6/2020 RM'000	As at 31/3/2020 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	4,832	5,056
Singapore Dollar	624	585
	<u>5,456</u>	<u>5,641</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	16,426	16,389
Total Borrowings	<u>21,882</u>	<u>22,030</u>

The borrowings as at 30 June 2020 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. Dividend proposed or declared**

The Directors have recommended a final single-tier dividend of 0.50 sen per ordinary share in respect of the previous financial year ended 31 March 2020, amounting to RM1.2 million, which is subject to approval by shareholders at the forthcoming Annual General Meeting on 30 September 2020. This proposed dividend has not been included in the financial statements for the financial year ended 31 March 2020.

The total dividend paid and payable for the financial year ended 31 March 2020, including the recommended final dividend, if approved, would amount 1.75 sen per ordinary share, totaling RM4.2 million.

The Board does not recommend any interim dividend for the current financial quarter ended 30 June 2020.

**B11. Basic and diluted earnings per share**

**(a) Basic earnings per share**

	<b>Individual Quarter</b>	
	<b>Current Year Quarter 30/6/2020 RM'000</b>	<b>Prior Year Quarter 30/6/2019 RM'000</b>
(Loss)/Profit attributable to owners of the Company	<u>(1,868)</u>	<u>2,156</u>
Number of ordinary shares in issue ('000)	<u>237,194</u>	<u>237,194</u>
Basic earning per share (sen)	<u>(0.79)</u>	<u>0.91</u>

**(b) Diluted earnings per share**

The diluted earnings per share is similar to the basic earnings per share as the Company does not have any dilutive potential ordinary shares in issue.

**B12. 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 18 August 2020.