

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

Unaudited Condensed Statements of Comprehensive Income
For The Financial Year Ended 31 March 2021

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/03/2021 (RM'000)	Prior Year Quarter Ended 31/03/2020 (RM'000)	Current Year To Date 31/03/2021 (RM'000)	Prior Year-To-Date 31/03/2020 (RM'000)
Revenue	31,852	36,147	129,481	170,598
Cost of sales / services	(14,699)	(16,538)	(62,239)	(78,147)
Gross profit	17,153	19,609	67,242	92,451
Other income	855	721	10,711	1,539
Other losses	(16)	(106)	(275)	(207)
Other expenses	(17,267)	(20,868)	(75,999)	(86,734)
Results from operating activities	725	(644)	1,679	7,049
Finance costs	(433)	(485)	(1,853)	(1,719)
Interest income	405	662	2,707	3,172
Profit before tax	697	(467)	2,533	8,502
Tax expense	742	384	(461)	(3,340)
Profit for the financial year attributable to the owners of the Company	1,439	(83)	2,072	5,162
Other comprehensive income/(expense), net of tax Item that may be subsequently reclassified to profit or loss:				
Foreign currency translation	635	(10)	(93)	1,126
Total comprehensive income/(expense) for the period attributable to the owners of the Company	2,074	(93)	1,979	6,288
Earnings per share attributable to owners of the Company:				
Basic (sen)	0.61	(0.03)	0.87	2.18

(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
Company No : 199601035708 (408061-P)

Unaudited Condensed Consolidated Statements of Financial Position
As At 31 March 2021

	As at 31/03/2021 (Unaudited) (RM '000)	As at 31/03/2020 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	30,478	30,883
Right-of-use assets	85,542	81,605
Intangible assets	1,655	1,460
Investment properties	2,828	2,828
Receivables	25,522	23,546
Deferred tax assets	6,313	5,676
	152,338	145,998
Current assets		
Inventories	33,820	35,509
Receivables, deposits and prepayments	17,345	20,909
Tax recoverable	1,450	750
Short term cash investments	33,820	36,615
Cash and bank balances	27,693	25,847
	114,128	119,630
TOTAL ASSETS	266,466	265,628
EQUITY AND LIABILITIES		
Share capital	128,768	128,768
Reserves	544	637
Retained earnings	44,796	45,096
TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	174,108	174,501
Non-current liabilities		
Borrowings	15,941	16,389
Lease liabilities	12,790	8,459
Deferred tax liabilities	11	8
	28,742	24,856
Current liabilities		
Contract Liabilities	25,138	28,785
Payables and accruals	18,261	17,286
Borrowings	4,941	5,641
Lease liabilities	14,069	13,343
Tax Payable	1,207	1,216
	63,616	66,271
TOTAL LIABILITIES	92,358	91,127
TOTAL EQUITY AND LIABILITIES	266,466	265,628
Net assets per share attributable to owners of the Company (RM)	0.73	0.74

(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 Financial Year Ended 31 March 2021

	Current Year To Date (RM '000)	Prior Year To Date (RM '000)
Cash flows from operating activities		
Profit before tax	2,533	8,502
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	3,673	4,871
Depreciation of right-of-use assets	20,960	21,494
Amortisation of development cost	28	3
Gain on disposal of property, plant and equipment	(11)	(26)
Interest expense	1,853	1,719
Income from short term money market	(1,204)	(1,741)
Interest income	(1,503)	(1,431)
Property, plant and equipment written off	184	3
Inventories written off	2,214	1,482
Bad debts written off	-	27
Impairment loss on trade receivables	41	-
Unrealised loss/(gain) on foreign exchange	44	(66)
Operating profit before working capital changes	28,812	34,837
Changes in working capital		
Inventories	(525)	(4,411)
Receivables, deposits and prepayments	3,270	(1,704)
Payables and accruals	259	(1,450)
Contract liabilities	(3,647)	532
Cash generated from operating activities	28,169	27,804
Tax paid	(1,980)	(4,459)
Tax refunded	258	126
Net cash from operating activities	26,447	23,471
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(3,405)	(2,691)
Addition of intangible assets	(223)	(5)
Advances to associates	(1,675)	(3,126)
Proceeds from disposal of property, plant and equipment	15	50
Redemption of short term cash investments	2,795	7,659
Interest and short term money market income received	2,707	3,172
Net cash (used in)/generated from investing activities	214	5,059
Cash flows used in financing activities		
Interest paid	(1,853)	(1,719)
Dividends paid to owners of the Company	(2,372)	(7,116)
Lease payment	(19,780)	(20,647)
Repayment of term loan	(1,159)	(1,139)
Net cash used in financing activities	(25,164)	(30,621)
Net increase in cash and cash equivalents	1,497	(2,091)
Effect of exchange rate changes	349	391
Cash and cash equivalents at beginning of financial year	25,847	27,547
Cash and cash equivalents at end of financial year	27,693	25,847

(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
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Unaudited Condensed Consolidated Statements of Changes in Equity
For The Financial Year Ended 31 March 2021

	<-----Non-distributable-----> Share Capital (RM '000)	Translation Reserve (RM '000)	Distributable Retained Earnings (RM '000)	Attributable to Owners Of The Company/Total Equity (RM '000)
At 1 April 2020	128,768	637	45,096	174,501
Profit for the financial year	-	-	2,072	2,072
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	(93)	-	(93)
Total comprehensive (expense)/income for the year	-	(93)	2,072	1,979
Transactions with owners				
Dividends paid	-	-	(2,372)	(2,372)
At 31 March 2021	128,768	544	44,796	174,108
At 1 April 2019	128,768	(489)	48,039	176,318
Effect of adoption of MFRS 16	-	-	(989)	(989)
At 1 April 2019 (as restated)	128,768	(489)	47,050	175,329
Profit for the financial year	-	-	5,162	5,162
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	1,126	-	1,126
Total comprehensive income for the year	-	1,126	5,162	6,288
Transactions with owners				
Dividends paid	-	-	(7,116)	(7,116)
At 31 March 2020	128,768	637	45,096	174,501

(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
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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>	<u>Effective Date</u>
MFRS 3 Business Combinations	1 January 2020
MFRS 7 Financial Instruments: Disclosures	1 January 2020
MFRS 9 Financial Instruments	1 January 2020
MFRS 16 Leases*	1 June 2020
MFRS 101 Presentation of Financial Statements	1 January 2020
MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2020
MFRS 139 Financial Instruments: Recognition and Measurement	1 January 2020

* Early adopted the amendments to MFRS 16 Leases issued by the Malaysian Accounting Standards Board on 5 June 2020 and 6 April 2021.

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 except for MFRS 16 Leases.

Amendment to MFRS 16

The amendment exempts lessees from having to consider lease contracts to determine whether rent concessions occurring as a direct consequence of the Coronavirus ("COVID-19") pandemic are lease modifications and allows lessees to account for such rent concessions as if they were not lease modifications.

COVID-19 related rent concession income	Group (RM'000) <u>5,336</u>
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1. Basis of preparation and accounting policies (cont'd)

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

		Effective for financial periods beginning on or after
<u>New MFRS</u>		
MFRS 17	Insurance Contracts	1 January 2023
<u>Amendments/Improvements to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2022 [^] / 1 January 2023 [#]
MFRS 3	Business Combinations	1 January 2022/ 1 January 2023 [#]
MFRS 4	Insurance Contracts	1 January 2021/ 1 January 2023
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 January 2023 [#]
MFRS 7	Financial Instruments: Disclosures	1 January 2021/ 1 January 2023 [#]
MFRS 9	Financial Instruments	1 January 2021/ 1 January 2022 [^] / 1 January 2023 [#]
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 15	Revenue from Contracts with Customers	1 January 2023 [#]
MFRS 16	Leases	1 January 2021/ 1 January 2022 [^]
MFRS 17	Insurance Contracts	1 January 2023
MFRS 101	Presentation of Financial Statements	1 January 2023/ 1 January 2023 [#]
MFRS 107	Statements of Cash Flows	1 January 2023 [#]
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
MFRS 116	Property, Plant and Equipment	1 January 2022/ 1 January 2023 [#]
MFRS 119	Employees Benefits	1 January 2023 [#]
MFRS 128	Investments in Associates and Joint Ventures	Deferred/ 1 January 2023 [#]
MFRS 132	Financial Instruments: Presentation	1 January 2023 [#]
MFRS 136	Impairment of Assets	1 January 2023 [#]
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2022/ 1 January 2023 [#]
MFRS 138	Intangible Assets	1 January 2023 [#]
MFRS 139	Financial Instruments: Recognition and Measurement	1 January 2021
MFRS 140	Investment Property	1 January 2023 [#]

[^] The Annual Improvements to MFRS Standards 2018-2020

[#] 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.

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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 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 31 March 2021.
- 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 2021.
- A7. Dividends paid**
During the financial year ended 31 March 2021:-
- (a) The shareholders of the Company approved a final single-tier dividend of 0.5 sen per ordinary share, amounting to RM1.19 million in respect of the previous financial year ended 31 March 2020, at the 2020 Annual General Meeting, which was paid on 19 November 2020.
 - (b) An interim dividend of 0.5 sen per ordinary share, amounting to RM1.19 million in respect of current financial year ended 31 March 2021, was paid on 15 January 2021.

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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	2021	2020	2021	2020	2021	2020	2021	2020
Total revenue	18,444	22,151	17,139	21,384	4,528	4,862	40,111	48,397
Inter-segment revenue	-	-	(5,412)	(7,815)	(2,847)	(4,435)	(8,259)	(12,250)
External revenue	18,444	22,151	11,727	13,569	1,681	427	31,852	36,147
Segment results	499	895	(527)	(1,374)	753	(165)	725	(644)
Finance costs	(283)	(288)	-	-	(150)	(197)	(433)	(485)
Interest income	9	29	77	90	319	543	405	662
Profit/(Loss) before tax							697	(467)
Taxation							742	384
Profit/(Loss) after tax							1,439	(83)

Year-to-date ended 31 March

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2021	2020	2021	2020	2021	2020	2021	2020
Total revenue	72,228	100,034	79,732	103,241	18,512	17,546	170,472	220,821
Inter-segment revenue	-	-	(31,178)	(35,067)	(9,813)	(15,156)	(40,991)	(50,223)
External revenue	72,228	100,034	48,554	68,174	8,699	2,390	129,481	170,598
Segment results	2,377	8,885	(3,879)	(1,531)	3,181	(305)	1,679	7,049
Finance costs	(1195)	(1078)	-	-	(658)	(641)	(1,853)	(1,719)
Interest income	32	87	333	364	2,342	2,721	2,707	3,172
Profit before tax							2,533	8,502
Taxation							(461)	(3,340)
Profit after tax							2,072	5,162

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

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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 2021.

A12. Changes in contingent liabilities and contingent assets

	As at 31/3/2021 Utilised RM'000
Guarantees given to landlords to secure tenancy payments by subsidiaries of EIG for salons and kiosks	264

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

A13. Capital commitments

	As at 31/3/2021 RM'000	As at 31/3/2020 RM'000
Property, plant and equipment		
Approved and contracted for	-	600
Approved but not contracted for	-	-
	<u>-</u>	<u>600</u>

A14. Related party transactions

There were no material related party transactions during the current quarter ended 31 March 2021.

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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 2021 ('4Q21') compared with quarter ended 31 March 2020 ('4Q20')

The Group recorded revenue of RM31.9 million for 4Q21, which was 11.9% lower than 4Q20, and a profit before tax of RM0.7 million as compared to a loss before tax of RM0.5 million for 4Q20. The lower revenue was due to the ongoing COVID-19 pandemic and re-instatement of the Movement Control Order (MCO 2.0) across most of the major states in Malaysia from 13 January 2021 to 5 March 2021, compared to 4Q20 which was impacted by the first Movement Control Order (MCO 1.0) from 18 to 31 March 2020. The operating profit was higher despite the lower revenue due to cost containment measures taken by the Group.

Professional Services and Sales (Corporate Outlets) revenue of RM18.4 million was 16.7% lower than 4Q20, with an operating profit of RM0.5 million as compared to an operating profit of RM0.9 million for 4Q20. The Group's network of Corporate Outlets comprised of 86 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 31 March 2021.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM11.7 million was 13.6% lower than 4Q20, and recorded an operating loss of RM0.5 million as compared to an operating loss of RM1.4 million in 4Q20.

Ecommerce generated RM1.7 million in revenue for 4Q21, as compared to revenue of RM0.5 million for 4Q20.

On a geographic basis, the proportion of revenue from the regional and export business against the domestic business of the Group was 45% and 55% respectively.

Financial year ended 31 March 2021 ('FY21') compared with financial year ended 31 March 2020 ('FY20')

The Group generated revenue of RM129.5 million for FY21, which was 24.1% lower than FY20, and profit before tax of RM2.5 million as compared to RM8.5 million for FY20. The Group's results were mainly impacted by the ongoing COVID-19 pandemic, the Movement Control Orders ("MCO") and various lockdowns implemented across the Group's markets to contain the spread of COVID-19, as well as the corresponding weak economic environment and cautious consumer sentiment.

Professional Services and Sales (Corporate Outlets) revenue of RM72.2 million was 27.8% lower than FY20, resulting in a lower operating profit of RM2.4 million as compared to an operating profit of RM8.9 million for FY20. The Group's network of Corporate Outlets comprised of 86 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 31 March 2021.

Product Distribution (Professional Distribution and FMCG) revenue for FY21 was 28.8% lower at RM48.6 million. The segment recorded an operating loss of RM3.9 million as compared to an operating loss of RM1.5 million in FY20 due to the impact of the COVID-19 pandemic.

Ecommerce contributed RM8.6 million in revenue for FY21, as compared to revenue of RM2.2 million for FY20.

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The revenue contributed from the regional and export business against domestic business of the Group was 43% and 57% respectively.

B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 31 December 2020 ('3Q21')

The Group recorded revenue of RM31.9 million and profit before tax of RM0.7 million for 4Q21, as compared to revenue of RM38.7 million and profit before tax of RM1.6 million for 3Q21. The lower revenue and profit before tax for 4Q21 is due to the impact of the ongoing COVID-19 pandemic and the reinstatement of the Movement Control Order in Malaysia (MCO 2.0) from 13 January to 5 March 2021, which resulted in weaker consumer sentiment and lower consumer traffic to shopping malls, retail channels, pharmacies and skin care and hair salons.

B3. Commentary on prospects

Impact of COVID-19

The COVID-19 pandemic is an ongoing global healthcare crisis of unprecedented scale. There remains uncertainty as to the duration of the pandemic, and the full social and economic impact of measures required to control the pandemic such as lockdowns and other restrictions. Due to the recent spike in COVID-19 cases, a nationwide Movement Control Order (MCO 3.0) was reinstated in Malaysia from 12 May to 7 June, resulting in lower consumer traffic and affecting skin care salons from operating as per normal. In Singapore, additional restrictions have been implemented from 16 May until 13 June, amongst which skin care salons are unable to provide facial services, while skin care salons and beauty clinics in Thailand have been closed from 26 April until 31 May.

In this period of uncertainty, the Group continues to focus on engaging with consumers digitally and adapting to the new business environment. The Group remains in a positive financial position with approximately RM62 million in cash and short term cash management funds as at 31 March 2021, and continues 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 31/3/2021 RM'000	Prior Quarter Ended 31/3/2020 RM'000	Current Year-To- Date 31/3/2021 RM'000	Prior Year-To- Date 31/3/2020 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	825	265	3,673	4,871
Amortisation of development cost	19	-	28	3
Depreciation of right-to-use assets	5,214	6,045	20,960	21,494
Gain on disposal of property, plant and equipment	(2)	1	(11)	(26)
Property, plant and equipment written off	184	1	184	3
Inventories written off	327	371	2,214	1,482
Bad debts written off	-	15	-	27
Impairment loss on trade receivables	-	-	41	-
Loss/(gain) on foreign exchange:				
- realised	62	156	58	298
- unrealised	(191)	(50)	44	(66)
Interest expense	433	485	1,853	1,719
Interest income from short term money market	(37)	(279)	(1,204)	(1,741)
Interest income	(368)	(383)	(1,503)	(1,431)
Rental income from investment properties	(38)	(41)	(150)	(97)

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 31/3/2021 RM'000	Prior Quarter Ended 31/3/2020 RM'000	Current Year-To- Date 31/3/2021 RM'000	Prior Year-To- Date 31/3/2020 RM'000
Current tax				
- For the financial period	(246)	151	992	3,885
	(246)	151	992	3,885
Deferred tax	(496)	(535)	(531)	(545)
Tax expense	(742)	(384)	461	3,340

The Group's effective tax rate for the financial year ended 31 March 2021 is lower than the Malaysian statutory tax rate due to income from foreign subsidiaries are subject to lower tax rates.

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 31/3/2021 RM'000	As at 31/3/2020 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	4,265	5,056
Singapore Dollar	676	585
	<u>4,941</u>	<u>5,641</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	15,941	16,389
Total Borrowings	<u>20,882</u>	<u>22,030</u>

The borrowings as at 31 March 2021 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

- (a)
- (i) A final single-tier dividend of 0.5 sen per ordinary share for the current financial year ended 31 March 2021 amounting to RM1.19 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 0.5 sen per ordinary share amounting to RM1.19 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 2021, including the above recommended final dividend, if approved, would amount to 1.0 sen per ordinary share.

B11. Basic and diluted earnings per share

(a) Basic earnings per share

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/3/2021 RM'000	Prior Year Quarter 31/3/2020 RM'000	Current Year-To- Date 31/3/2021 RM'000	Prior Year- To-Date 31/3/2020 RM'000
Profit attributable to owners of the Company	1,439	(83)	2,072	5,162
Number of ordinary shares in issue ('000)	237,194	237,194	237,194	237,194
Basic earnings per share (sen)	0.61	(0.03)	0.87	2.18

(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.

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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 27 May 2021.