

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

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Three Months Period Ended 30 June 2021**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/06/2021 (RM'000)	Prior Year Quarter Ended 30/06/2020 (RM'000)	Current Year To Date 30/06/2021 (RM'000)	Prior Year-To-Date 30/06/2020 (RM'000)
Revenue	25,822	22,241	25,822	22,241
Cost of sales / services	(13,991)	(12,582)	(13,991)	(12,582)
<b>Gross profit</b>	<b>11,831</b>	<b>9,659</b>	<b>11,831</b>	<b>9,659</b>
Other income	1,055	5,579	1,055	5,579
Other losses	(34)	286	(34)	286
Other expenses	(19,215)	(17,957)	(19,215)	(17,957)
<b>Results from operating activities</b>	<b>(6,363)</b>	<b>(2,433)</b>	<b>(6,363)</b>	<b>(2,433)</b>
Finance costs	(422)	(504)	(422)	(504)
Interest income	628	951	628	951
<b>Loss before tax</b>	<b>(6,157)</b>	<b>(1,986)</b>	<b>(6,157)</b>	<b>(1,986)</b>
Tax expense	218	118	218	118
<b>Loss for the financial period attributable to the owners of the Company</b>	<b>(5,939)</b>	<b>(1,868)</b>	<b>(5,939)</b>	<b>(1,868)</b>
<b>Other comprehensive income, net of tax</b> <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	113	1,157	113	1,157
<b>Total comprehensive expense for the period attributable to the owners of the Company</b>	<b>(5,826)</b>	<b>(711)</b>	<b>(5,826)</b>	<b>(711)</b>
<b>Loss per share attributable to owners of the Company:</b>				
<b>Basic (sen)</b>	<b>(2.50)</b>	<b>(0.79)</b>	<b>(2.50)</b>	<b>(0.79)</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 2021 and the accompanying explanatory notes attached to the Interim Financial Statements)

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

Lot 11, Jalan Astaka U8/88, Bukit Jelutong, Seksyen U8, 40150 Shah Alam, Selangor Darul Ehsan, Malaysia.  
Tel : +603-7809 6688 Fax : +603-7809 6699

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

**Unaudited Condensed Consolidated Statements of Financial Position**  
**As At 30 June 2021**

	As at 30/06/2021 (Unaudited) (RM '000)	As at 31/03/2021 (Audited) (RM '000)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	29,697	30,478
Right-of-use assets	83,856	85,542
Intangible assets	1,713	1,654
Investment properties	2,828	2,828
Receivables	26,678	25,500
Deferred tax assets	6,606	6,313
	<u>151,378</u>	<u>152,315</u>
<b>Current assets</b>		
Inventories	33,127	33,820
Receivables, deposits and prepayments	16,477	17,160
Tax recoverable	1,869	1,450
Short term cash investments	33,803	33,820
Cash and bank balances	18,343	27,693
	<u>103,619</u>	<u>113,943</u>
<b>TOTAL ASSETS</b>	<u><u>254,997</u></u>	<u><u>266,258</u></u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	128,768	128,768
Reserves	657	544
Retained earnings	38,857	44,796
<b>TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<u>168,282</u>	<u>174,108</u>
<b>Non-current liabilities</b>		
Borrowings	15,833	15,941
Lease liabilities	11,451	11,667
Contract liabilities	500	672
Deferred tax liabilities	11	11
	<u>27,795</u>	<u>28,291</u>
<b>Current liabilities</b>		
Contract Liabilities	23,486	24,466
Payables and accruals	15,598	18,053
Borrowings	4,807	4,941
Lease liabilities	13,833	15,192
Tax Payable	1,196	1,207
	<u>58,920</u>	<u>63,859</u>
<b>TOTAL LIABILITIES</b>	<u>86,715</u>	<u>92,150</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>254,997</u></u>	<u><u>266,258</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.71</b>	<b>0.73</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 2021 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 2021**

	<b>Current Year To Date (RM '000)</b>	<b>Prior Year To Date (RM '000)</b>
<b>Cash flows from operating activities</b>		
Loss before tax	(6,157)	(1,986)
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	932	1,017
Depreciation of right-of-use assets	4,882	5,235
Amortisation of development cost	21	1
Fair value change of investment property	-	13
Covid-19 related rent concession income	(516)	(2,972)
Gain on disposal of property, plant and equipment	-	(6)
Interest expense	422	504
Income from short term money market	(242)	(566)
Interest income	(386)	(385)
Inventories written off	897	263
Reversal of impairment loss on trade receivables	(7)	-
Unrealised gain on foreign exchange	(38)	(349)
Operating (loss)/profit before working capital changes	(192)	769
Changes in working capital		
Inventories	(204)	(2,078)
Receivables, deposits and prepayments	324	1,195
Payables and accruals	(1,939)	5,648
Contract liabilities	(1,152)	(2,138)
Cash (used in)/generated from operating activities	(3,163)	3,396
Tax paid	(502)	(943)
<b>Net cash (used in)/ generated from operating activities</b>	<b>(3,665)</b>	<b>2,453</b>
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(42)	(765)
Addition of intangible assets	(80)	-
Advances to associates	(774)	(1,590)
Proceeds from disposal of property, plant and equipment	-	6
Redemption/(Placement) of short term cash investments	17	(567)
Interest and short term money market income received	628	951
<b>Net cash used in investing activities</b>	<b>(251)</b>	<b>(1,965)</b>
<b>Cash flows used in financing activities</b>		
Interest paid	(422)	(504)
Lease payment	(4,742)	(5,035)
Repayment of term loan	(295)	(283)
<b>Net cash used in financing activities</b>	<b>(5,459)</b>	<b>(5,822)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(9,375)</b>	<b>(5,334)</b>
<b>Effect of exchange rate changes</b>	<b>25</b>	<b>320</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>27,693</b>	<b>25,847</b>
<b>Cash and cash equivalents at end of financial period</b>	<b>18,343</b>	<b>20,833</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 2021 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 2021**

	<b>&lt;-----Non-distributable-----&gt;</b>		<b>Distributable</b>	<b>Attributable to</b>
	<b>Share</b>	<b>Translation</b>	<b>Retained</b>	<b>Owners Of The</b>
	<b>Capital</b>	<b>Reserve</b>	<b>Earnings</b>	<b>Company/Total</b>
	<b>(RM '000)</b>	<b>(RM '000)</b>	<b>(RM '000)</b>	<b>Equity</b>
	<b>(RM '000)</b>	<b>(RM '000)</b>	<b>(RM '000)</b>	<b>(RM '000)</b>
<b>At 1 April 2021</b>	<b>128,768</b>	<b>544</b>	<b>44,796</b>	<b>174,108</b>
Loss for the financial period	-	-	(5,939)	(5,939)
Other comprehensive income, net of tax				
- Exchange differences on translation of the financial statements of foreign entities	-	113	-	113
<b>Total comprehensive income/(expense) for the period</b>	<b>-</b>	<b>113</b>	<b>(5,939)</b>	<b>(5,826)</b>
<b>At 30 June 2021</b>	<b>128,768</b>	<b>657</b>	<b>38,857</b>	<b>168,282</b>
<b>At 1 April 2020</b>	<b>128,768</b>	<b>637</b>	<b>45,096</b>	<b>174,501</b>
Loss for the financial period	-	-	(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>	<b>-</b>	<b>1,157</b>	<b>(1,868)</b>	<b>(711)</b>
<b>At 30 June 2020</b>	<b>128,768</b>	<b>1,794</b>	<b>43,228</b>	<b>173,790</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 2021 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 2021. 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 2021 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2021:

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

<u>Amendments/Improvements to MFRSs</u>	<b>Effective Date</b>
MFRS 4 Insurance Contracts	1 January 2021
MFRS 7 Financial Instruments: Disclosures	1 January 2021
MFRS 9 Financial Instruments	1 January 2021
MFRS 16 Leases*	1 January 2021
MFRS 139 Financial Instruments: Recognition and Measurement	1 January 2021

\* 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.

### **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 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 2023
MFRS 5 Non-current Assets Held for Sale and Discontinued Operations	1 January 2023#
MFRS 7 Financial Instruments: Disclosures	1 January 2023#
MFRS 9 Financial Instruments	1 January 2022~/ 1 January 2023#
MFRS 10 Consolidated Financial Statements	Deferred

# ESTHETICS INTERNATIONAL GROUP BERHAD

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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)

		Effective for financial periods beginning on or after
<u>Amendments/Improvements to MFRSs (cont'd)</u>		
MFRS 15	Revenue from Contracts with Customers	1 January 2023#
MFRS 16	Leases	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 112	Income Taxes	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 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.

## 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 2021 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 2021 that may have a material effect on the current quarter ended 30 June 2021.

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### 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 2021.

### 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		Ecommerce		Others *		Total	
	RM'000		RM'000		RM'000		RM'000		RM'000	
Revenue	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Total revenue	13,573	10,037	16,896	16,855	1,971	3,053	2,458	1,696	34,898	31,641
Inter-segment revenue	-	-	(6,632)	(7,734)	-	-	(2,444)	(1,666)	(9,076)	(9,400)
External revenue	13,573	10,037	10,264	9,121	1,971	3,053	14	30	25,822	22,241
<b>Segment results</b>	(3,644)	(1,849)	(2,870)	(1,537)	(77)	1,222	228	(269)	(6,363)	(2,433)
Finance costs	(264)	(319)	-	-	-	-	(158)	(185)	(422)	(504)
Interest income	9	10	85	94	4	5	530	842	628	951
Loss before tax									(6,157)	(1,986)
Taxation									218	118
Loss after tax									(5,939)	(1,868)

\* 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 2021.

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

	<b>As at 30/6/2021 Utilised RM'000</b>
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 2021.

**A13. Capital commitments**

	<b>As at 30/6/2021 RM'000</b>	<b>As at 31/3/2021 RM'000</b>
<b>Property, plant and equipment</b>		
Approved and contracted for	162	-
Approved but not contracted for	-	-
	<u>162</u>	<u>-</u>

**A14. Related party transactions**

There were no material related party transactions during the current quarter ended 30 June 2021.

**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 2021 ('1Q22') compared with quarter ended 30 June 2020 ('1Q21')**

The Group recorded revenue of RM25.8 million for 1Q22, which was 16.1% higher than 1Q21, and a loss before tax of RM6.2 million as compared to a loss before tax of RM2.0 million for 1Q21.

The higher revenue was due to higher virtual/remote sales for the Group's Corporate Outlets, independent skin and hair salons and sales to pharmacies as compared to 1Q21. This was in spite of a longer lockdown and restrictions in Malaysia for 1Q22 where the third Movement Control Order (MCO 3.0) was implemented from 13 May 2021 and a full lockdown from 1 June 2021, as compared to the first Movement Control Order (MCO 1.0) which was implemented from 18 March to 9 June 2020.

However, the Group reported a higher loss before tax due to lesser government grants and rent concession rebates received in 1Q22 as compared to 1Q21. Excluding the impact of the higher rebates and grants received in 1Q21, the operating loss for 1Q22 was marginally lower as compared to 1Q21.

Professional Services and Sales (Corporate Outlets) revenue of RM13.6 million was 35.2% higher than 1Q21, with an operating loss of RM3.6 million as compared to an operating loss of RM1.8 million for 1Q21. The Group consolidated a net total of 4 outlets during the quarter and currently



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own and operate 82 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 30 June 2021.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM10.3 million was 12.5% higher than 1Q21, and recorded an operating loss of RM2.9 million as compared to an operating loss of RM1.5 million in 1Q21.

Ecommerce generated RM2.0 million in revenue for 1Q22, as compared to revenue of RM3.1 million for 1Q21. The higher revenue recorded in 1Q21 is partly due to consumers from Corporate Outlets and Product Distribution purchasing via Ecommerce during MCO1.0, as compared to 1Q22 where these consumers returned to purchase from the Corporate Outlets and Product Distribution through virtual/remote sales and telemarketing.

On a geographic basis, the proportion of revenue from the regional and export business against the 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 March 2021 ('4Q21')**

The Group recorded revenue of RM25.8 million and loss before tax of RM6.2 million for 1Q22, as compared to revenue of RM31.9 million and profit before tax of RM0.7 million for 4Q21. The lower revenue and profit before tax for 1Q22 was due to the impact of the ongoing COVID-19 pandemic and reinstatement of MCO 3.0 from 13 May 2021 and a full lockdown from 1 June 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. While vaccination rates have increased, there remains uncertainty as to the duration of the pandemic, future variants of COVID-19 as well as ongoing lockdowns and other restrictions to control the pandemic. At the time of writing, MCO 3.0 continues to be in effect, although restrictions for fully vaccinated adults are gradually being eased under the National Recovery Plan on a state-by-state basis depending on the vaccination rate and number of new cases.

At the time of writing, retail outlets and salons in most of the key states including Kuala Lumpur, Selangor, Penang and Johor are able to open for retail sales and provision of facial services for fully vaccinated customers subject to the prescribed standard operating procedures, although retail traffic may still be moderated by consumer caution about the high number of COVID-19 cases. In Singapore, additional restrictions were implemented from 16 May until 13 June 2021 and again from 22 July until 10 August 2021, whereupon salons were able to reopen to serve fully vaccinated individuals only. In Thailand, skin care salons were required to remain closed from 26 April until 1 September, while in Indonesia widespread PPKM restrictions were implemented from 3 July to 10 August 2021.

In this period of uncertainty, the Group continues to focus on engaging with consumers digitally, virtual/remote sales and ecommerce, and adapting to the new business environment. The Group remains in a positive financial position, and continues to manage its cash resources while positioning for potential recovery.

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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 evolving COVID-19 pandemic globally, the beauty and wellness industry and professional skin care services business in the Group's markets may continue to be impacted over the short term.

**B4. Profit forecast**

The Group does not provide profit forecasts.

**B5. Profit/(Loss) before Tax**

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	30/6/2021	30/6/2020	30/6/2021	30/6/2020
	RM'000	RM'000	RM'000	RM'000
Loss before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	932	1,017	932	1,017
Amortisation of development cost	21	1	21	1
Depreciation of right-to-use assets	4,882	5,235	4,882	5,235
Fair value change of investment property	-	13	-	13
Covid-19 related rent concession income	(516)	(2,972)	(516)	(2,972)
Gain on disposal of property, plant and equipment	-	(6)	-	(6)
Inventories written off	897	263	897	263
Reversal of impairment loss on trade receivables	(7)	-	(7)	-
Loss/(gain) on foreign exchange:				
- realised	73	57	73	57
- unrealised	(38)	(349)	(38)	(349)
Interest expense	422	504	422	504
Interest income from short term money market	(242)	(566)	(242)	(566)
Interest income	(386)	(385)	(386)	(385)
Rental income from investment properties	(38)	(35)	(38)	(35)

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**  
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**B6. Tax expense**

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current</b>	<b>Prior</b>	<b>Current</b>	<b>Prior</b>
	<b>Quarter</b>	<b>Quarter</b>	<b>Year-To-</b>	<b>Year-To-</b>
	<b>Ended</b>	<b>Ended</b>	<b>Date</b>	<b>Date</b>
	<b>30/6/2021</b>	<b>30/6/2020</b>	<b>30/6/2021</b>	<b>30/6/2020</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Current tax				
- For the financial period	68	210	68	210
	<u>68</u>	<u>210</u>	<u>68</u>	<u>210</u>
Deferred tax	(286)	(328)	(286)	(328)
	<u>(218)</u>	<u>(118)</u>	<u>(218)</u>	<u>(118)</u>
Tax expense	<u>(218)</u>	<u>(118)</u>	<u>(218)</u>	<u>(118)</u>

The Group's effective tax rate for the financial period ended 30 June 2021 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**

	<b>As at</b>	<b>As at</b>
	<b>30/6/2021</b>	<b>31/3/2021</b>
	<b>RM'000</b>	<b>RM'000</b>
Short Term Borrowings		
Secured :		
Hong Kong Dollar	4,134	4,265
Singapore Dollar	<u>673</u>	<u>676</u>
	<u>4,807</u>	<u>4,941</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	<u>15,833</u>	<u>15,941</u>
Total Borrowings	<u>20,640</u>	<u>20,882</u>

The borrowings as at 30 June 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.

## ESTHETICS INTERNATIONAL GROUP BERHAD

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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 2021, amounting to RM1.2 million, which is subject to approval by shareholders at the forthcoming Annual General Meeting on 30 September 2021. This proposed dividend has not been included in the financial statements for the financial year ended 31 March 2021.

The total dividend paid and payable for the financial year ended 31 March 2021, including the recommended final dividend, if approved, would amount 1.0 sen per ordinary share, totaling RM2.4 million.

The Board does not recommend any interim dividend for the current financial quarter ended 30 June 2021.

### B11. Basic and diluted earnings per share

#### (a) Basic earnings per share

	Individual Quarter	
	Current Year Quarter 30/6/2021 RM'000	Prior Year Quarter 30/6/2020 RM'000
Profit attributable to owners of the Company	(5,939)	(1,868)
Number of ordinary shares in issue (‘000)	237,194	237,194
Basic earning per share (sen)	(2.50)	(0.79)

#### (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 27 September 2021.