



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

Unaudited Condensed Statements of Comprehensive Income
For The Six Months Period Ended 30 September 2021

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/09/2021 (RM'000)	Prior Year Quarter Ended 30/09/2020 (RM'000)	Current Year To Date 30/09/2021 (RM'000)	Prior Year-To-Date 30/09/2020 (RM'000)
Revenue	21,804	36,690	47,626	58,931
Cost of sales / services	(12,285)	(17,401)	(26,276)	(29,983)
Gross profit	<u>9,519</u>	<u>19,289</u>	<u>21,350</u>	<u>28,948</u>
Other income	1,976	2,294	3,031	7,873
Other gains/(losses)	278	(347)	244	(61)
Other expenses	(17,139)	(19,311)	(36,354)	(37,268)
Results from operating activities	<u>(5,366)</u>	<u>1,925</u>	<u>(11,729)</u>	<u>(508)</u>
Finance costs	(348)	(450)	(770)	(954)
Interest income	545	752	1,173	1,703
Loss before tax	<u>(5,169)</u>	<u>2,227</u>	<u>(11,326)</u>	<u>241</u>
Tax expense	931	(710)	1,149	(592)
Loss for the financial period attributable to the owners of the Company	<u>(4,238)</u>	<u>1,517</u>	<u>(10,177)</u>	<u>(351)</u>
Other comprehensive loss, net of tax <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	(203)	(1,474)	(90)	(317)
Total comprehensive loss for the period attributable to the owners of the Company	<u>(4,441)</u>	<u>43</u>	<u>(10,267)</u>	<u>(668)</u>
Loss per share attributable to owners of the Company:				
Basic (sen)	(1.79)	0.64	(4.29)	(0.15)

(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 September 2021

	As at 30/09/2021 (Unaudited) (RM '000)	As at 31/03/2021 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	29,508	30,478
Right-of-use assets	87,518	85,542
Intangible assets	1,714	1,654
Investment properties	2,828	2,828
Receivables	26,107	25,500
Deferred tax assets	7,594	6,313
	<u>155,269</u>	<u>152,315</u>
Current assets		
Inventories	34,048	33,820
Receivables, deposits and prepayments	17,200	17,160
Tax recoverable	2,077	1,450
Short term cash investments	29,971	33,820
Cash and bank balances	19,040	27,693
	<u>102,336</u>	<u>113,943</u>
TOTAL ASSETS	<u><u>257,605</u></u>	<u><u>266,258</u></u>
EQUITY AND LIABILITIES		
Share capital	128,768	128,768
Reserves	454	544
Retained earnings	34,619	44,796
TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	<u>163,841</u>	<u>174,108</u>
Non-current liabilities		
Borrowings	15,490	15,941
Lease liabilities	12,647	11,667
Contract liabilities	306	672
Deferred tax liabilities	11	11
	<u>28,454</u>	<u>28,291</u>
Current liabilities		
Contract Liabilities	23,933	24,466
Payables and accruals	19,253	18,053
Borrowings	4,838	4,941
Lease liabilities	16,216	15,192
Tax Payable	1,070	1,207
	<u>65,310</u>	<u>63,859</u>
TOTAL LIABILITIES	<u>93,764</u>	<u>92,150</u>
TOTAL EQUITY AND LIABILITIES	<u><u>257,605</u></u>	<u><u>266,258</u></u>
Net assets per share attributable to owners of the Company (RM)	0.69	0.73

(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 Six Months Period Ended 30 September 2021

	Current Year To Date (RM '000)	Prior Year To Date (RM '000)
Cash flows from operating activities		
(Loss)/profit before tax	(11,326)	241
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	1,753	1,945
Depreciation of right-of-use assets	9,525	10,479
Amortisation of development cost	49	2
Fair value change of investment property	-	25
Covid-19 related rent concession income	(2,125)	(3,793)
Gain on disposal of property, plant and equipment	-	(9)
Interest expense	770	954
Income from short term money market	(401)	(946)
Interest income	(772)	(757)
Inventories written off	1,518	615
Reversal of impairment loss on trade receivables	(8)	-
Unrealised (gain)/loss on foreign exchange	(338)	141
Operating (loss)/profit before working capital changes	(1,355)	8,897
Changes in working capital		
Inventories	(1,746)	(1,858)
Receivables, deposits and prepayments	298	2,331
Payables and accruals	3,325	4,845
Contract liabilities	(899)	(3,134)
Cash (used in)/generated from operating activities	(377)	11,081
Tax paid	(832)	(1,142)
Tax refunded	151	258
Net cash (used in)/ generated from operating activities	(1,058)	10,197
Cash flows generated from investing activities		
Acquisition of property, plant and equipment	(570)	(1,833)
Addition of intangible assets	(107)	(17)
Advances to associates	(624)	(1,377)
Proceeds from disposal of property, plant and equipment	-	9
Withdrawal of short term cash investments	3,849	854
Interest and short term money market income received	1,173	1,703
Net cash generated from/(used in) investing activities	3,721	(661)
Cash flows used in financing activities		
Interest paid	(770)	(954)
Lease payment	(9,241)	(9,855)
Repayment of term loan	(632)	(571)
Net cash used in financing activities	(10,643)	(11,380)
Net decrease in cash and cash equivalents	(7,980)	(1,844)
Effect of exchange rate changes	(673)	(151)
Cash and cash equivalents at beginning of financial year	27,693	25,847
Cash and cash equivalents at end of financial period	19,040	23,852

(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 Six Months Period Ended 30 September 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 2021	128,768	544	44,796	174,108
Loss for the financial period	-	-	(10,177)	(10,177)
Other comprehensive loss, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	(90)	-	(90)
Total comprehensive loss for the period	-	(90)	(10,177)	(10,267)
At 30 September 2021	128,768	454	34,619	163,841
At 1 April 2020	128,768	637	45,096	174,501
Loss for the financial period	-	-	(351)	(351)
Other comprehensive loss, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	(317)	-	(317)
Total comprehensive loss for the period	-	(317)	(351)	(668)
At 30 September 2020	128,768	320	44,745	173,833

(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>	Effective Date
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>	Effective for financial periods beginning on or after
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

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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 September 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 September 2021.

A7. Dividends paid

No dividend was paid in the current quarter under review.

A8. Segmental information

Quarter ended 30 Sept

	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	10,411	21,247	13,772	22,666	2,181	1,721	2,153	2,414	28,517	48,048
Inter-segment revenue	-	-	(4,574)	(8,968)	-	-	(2,139)	(2,390)	(6,713)	(11,358)
External revenue	10,411	21,247	9,198	13,698	2,181	1,721	14	24	21,804	36,690
Segment results	(3,731)	1,606	(2,119)	(510)	194	554	290	275	(5,366)	1,925
Finance costs	(260)	(283)	-	-	-	-	(88)	(167)	(348)	(450)
Interest income	5	6	85	80	3	5	452	661	545	752
(Loss)/Profit before tax									(5,169)	2,227
Taxation									931	(710)
(Loss)/Profit after tax									(4,238)	1,517

Year-to-date ended 30 Sept

	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	23,984	31,284	30,668	39,521	4,152	4,774	4,611	4,110	63,415	79,689
Inter-segment revenue	-	-	(11,206)	(16,702)	-	-	(4,583)	(4,056)	(15,789)	(20,758)
External revenue	23,984	31,284	19,462	22,819	4,152	4,774	28	54	47,626	58,931
Segment results	(7,375)	(243)	(4,989)	(2,047)	117	1,776	518	6	(11,729)	(508)
Finance costs	(524)	(602)	-	-	-	-	(246)	(352)	(770)	(954)
Interest income	14	16	170	174	7	10	982	1,503	1,173	1,703
(Loss)/Profit before tax									(11,326)	241
Taxation									1,149	(592)
Loss after tax									(10,177)	(351)

* Others mainly consist of 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 30 September 2021.

A12. Changes in contingent liabilities and contingent assets

	As at 30/9/2021 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 2021.

A13. Capital commitments

	As at 30/9/2021 RM'000	As at 31/3/2021 RM'000
Property, plant and equipment		
Approved and contracted for	-	-
Approved but not contracted for	-	-
	-	-

A14. Related party transactions

There were no material related party transactions during the current quarter ended 30 September 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 30 September 2021 ('2Q22') compared with quarter ended 30 September 2020 ('2Q21')

The Group recorded revenue of RM21.8 million for 2Q22, 40.6% lower than 2Q21 and a loss before tax of RM5.2 million as compared to a profit before tax of RM2.2 million for 2Q21. The Group's results were materially impacted by the COVID-19 pandemic and third Movement Control Order (MCO 3.0) in Malaysia as well as various lockdowns implemented in the Group's other markets, as compared to the same quarter last year (2Q21) when there were no large-scale lockdowns.

Professional Services and Sales (Corporate Outlets) revenue of RM10.4 million was 51.0% lower than 2Q21, with an operating loss of RM3.7 million as compared to an operating profit of RM1.6 million for 2Q21.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM9.2 million was 32.9% lower than 2Q21, and recorded an operating loss of RM2.1 million as compared to an operating loss of RM0.5 million in 2Q21.

Ecommerce generated RM2.2 million in revenue for 2Q22, as compared to revenue of RM1.7 million for 2Q21.

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

Half year ended 30 September 2021 ('1H22') compared with half year ended 30 September 2020 ('1H21')

The Group generated revenue of RM47.6 million for 1H22, 19.2% lower than 1H21 and loss before tax of RM11.3 million as compared to a profit before tax of RM0.2 million for 1H21. The Group's results were mainly impacted by the ongoing COVID-19 pandemic, with longer lockdowns, particularly in Malaysia during 1H22 versus 1H21, as well as lesser rental concession rebates and government grants received in 1H22, which was RM4.6 million lower than 1H21.

Professional Services and Sales (Corporate Outlets) revenue of RM24.0 million was 23.3% lower than 1H21, resulting in an operating loss of RM7.4 million as compared to an operating loss of RM0.2 million for 1H21. The Group owns and operates 82 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 30 September 2021.

Product Distribution (Professional Distribution and FMCG) revenue for 1H22 was 14.7% lower at RM19.5 million. The segment recorded an operating loss of RM5.0 million as compared to an operating loss of RM2.0 million in 1H21 due to the impact of the COVID-19 pandemic.

Ecommerce contributed RM4.2 million in revenue for 1H22, as compared to revenue of RM4.8 million for 1H21.

The revenue contributed from regional and export business against domestic business of the Group was 47% and 53% respectively.

ESTHETICS INTERNATIONAL GROUP BERHAD

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B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 30 June 2021 ('1Q22')

The Group recorded revenue of RM21.8 million and loss before tax of RM5.2 million for 2Q22, as compared to revenue of RM25.8 million and loss before tax of RM6.2 million for 1Q22. Despite the lower revenue in 2Q22, the Group reported a lower loss before tax due to higher government grants and rent concession rebates received in 2Q22 as compared to 1Q22.

B3. Commentary on prospects

Impact of COVID-19

COVID-19 continues to be global healthcare crisis of unprecedented scale. While vaccination rates are increasing, uncertainty remains as to the duration of the pandemic, future variants of COVID-19 as well as potential lockdowns and other restrictions to control the pandemic.

Most retail outlets and salons in Malaysia have been allowed to reopen for retail sales and facial services for fully vaccinated customers from 12 September 2021, although retail traffic is still progressively recovering. In Singapore, the recent third and highest wave of COVID-19 resulted in the Government tightening certain restrictions from 27 September 2021 which are progressively being relaxed.

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.

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 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.

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B5. Loss before Tax

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	30/9/2021	30/9/2020	30/9/2021	30/9/2020
	RM'000	RM'000	RM'000	RM'000
Loss before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	821	928	1,753	1,945
Amortisation of development cost	28	1	49	2
Depreciation of right-to-use assets	4,643	5,244	9,525	10,479
Fair value change of investment property	-	12	-	25
Covid-19 related rent concession income	(1,609)	(821)	(2,125)	(3,793)
Gain on disposal of property, plant and equipment	-	(3)	-	(9)
Inventories written off	621	352	1,518	615
Reversal of impairment loss on trade receivables	(1)	-	(8)	-
Loss/(gain) on foreign exchange:				
- realised	21	(153)	94	(96)
- unrealised	(300)	490	(338)	141
Interest expense	348	450	770	954
Interest income from short term money market	(159)	(380)	(401)	(946)
Interest income	(386)	(372)	(772)	(757)
Rental income from investment properties	(38)	(39)	(76)	(74)

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

ESTHETICS INTERNATIONAL GROUP BERHAD

Company No: 199601035708 (408061-P)

B6. Tax expense

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	30/9/2021	30/9/2020	30/9/2021	30/9/2020
	RM'000	RM'000	RM'000	RM'000
Current tax				
- For the financial period	7	373	75	583
	7	373	75	583
Deferred tax	(938)	337	(1,224)	9
Tax expense	(931)	710	(1,149)	592

The Group's effective tax rate for the financial period ended 30 September 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

	As at	As at
	30/9/2021	31/3/2021
	RM'000	RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	4,077	4,265
Singapore Dollar	761	676
	<u>4,838</u>	<u>4,941</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	15,490	15,941
Total Borrowings	<u>20,328</u>	<u>20,882</u>

The borrowings as at 30 September 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

In recognition of the support of the Group's shareholders, the Board has declared and approved an interim single-tier dividend of 0.5 sen per ordinary share in respect of the financial year ending 31 March 2022.

The interim dividend shall be payable on 14 January 2022.

A Depositor shall qualify for entitlement to the interim dividend only in respect of:

- (i) Shares transferred into the Depositor's Securities Account on 17 December 2021 in respect of ordinary transfers; and
- (ii) Shares bought on Bursa Securities on a cum entitlement basis according to the Main Market Listing Requirements of Bursa Securities.

The total dividend for the 6 months ended 30 September 2021 is 0.5 sen per ordinary share (2020: 0.5 sen)

B11. Basic and diluted earnings per share

(a) Basic earnings per share

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Prior Year Quarter	Current Year-To-Date	Prior Year-To-Date
	30/9/2021	30/9/2020	30/9/2021	30/9/2020
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the Company	(4,238)	1,517	(10,177)	(351)
Number of ordinary shares in issue ('000)	237,194	237,194	237,194	237,194
Basic earnings per share (sen)	(1.79)	0.64	(4.29)	(0.15)

(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 25 November 2021.