



ESTHETICS INTERNATIONAL GROUP BERHAD

Company No : 199601035708 (408061-P)

Unaudited Condensed Statements of Comprehensive Income
For The Financial Year Ended 31 March 2022

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended	Prior Year Quarter Ended	Current Year To Date	Prior Year-To-Date
	31/03/2022 (RM'000)	31/03/2021 (RM'000)	31/03/2022 (RM'000)	31/03/2021 (RM'000)
Revenue	36,992	31,852	124,592	129,481
Cost of sales / services	(17,574)	(14,699)	(62,034)	(62,239)
Gross profit	19,418	17,153	62,558	67,242
Other income	300	855	6,053	10,711
Other gains/(losses)	153	(16)	217	(275)
Other expenses	(19,014)	(17,267)	(76,029)	(75,999)
Results from operating activities	857	725	(7,201)	1,679
Finance costs	(250)	(433)	(1,402)	(1,853)
Interest income	533	405	2,231	2,707
Profit/(Loss) before tax	1,140	697	(6,372)	2,533
Tax expense	357	742	243	(461)
Profit/(Loss) for the financial period/year attributable to the owners of the Company	1,497	1,439	(6,129)	2,072
Other comprehensive loss, net of tax Item that may be subsequently reclassified to profit or loss:				
Foreign currency translation	863	635	617	(93)
Total comprehensive income/(loss) for the period/year attributable to the owners of the Company	2,360	2,074	(5,512)	1,979
Earnings/(Loss) per share attributable to owners of the Company:				
Basic (sen)	0.63	0.61	(2.58)	0.87

(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)

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

Unaudited Condensed Consolidated Statements of Financial Position
As At 31 March 2022

	As at 31/03/2022 (Unaudited) (RM '000)	As at 31/03/2021 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	28,681	30,478
Right-of-use assets	84,705	85,542
Intangible assets	1,660	1,654
Investment properties	2,828	2,828
Receivables	29,234	25,500
Deferred tax assets	6,731	6,313
	<u>153,839</u>	<u>152,315</u>
Current assets		
Inventories	35,033	33,820
Receivables, deposits and prepayments	18,809	17,160
Tax recoverable	2,245	1,450
Short term cash investments	26,989	33,820
Cash and bank balances	27,322	27,693
	<u>110,398</u>	<u>113,943</u>
TOTAL ASSETS	<u>264,237</u>	<u>266,258</u>
EQUITY AND LIABILITIES		
Share capital	128,768	128,768
Reserves	1,161	544
Retained earnings	36,295	44,796
TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	<u>166,224</u>	<u>174,108</u>
Non-current liabilities		
Borrowings	15,274	15,941
Lease liabilities	9,367	11,667
Contract liabilities	991	672
Deferred tax liabilities	9	11
	<u>25,641</u>	<u>28,291</u>
Current liabilities		
Contract Liabilities	24,798	24,466
Payables and accruals	25,729	18,053
Borrowings	4,566	4,941
Lease liabilities	16,812	15,192
Tax Payable	467	1,207
	<u>72,372</u>	<u>63,859</u>
TOTAL LIABILITIES	<u>98,013</u>	<u>92,150</u>
TOTAL EQUITY AND LIABILITIES	<u>264,237</u>	<u>266,258</u>
Net assets per share attributable to owners of the Company (RM)	0.70	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 Financial Year Ended 31 March 2022

	Current Year To Date (RM '000)	Prior Year To Date (RM '000)
Cash flows from operating activities		
(Loss)/Profit before tax	(6,372)	2,533
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	3,409	3,673
Depreciation of right-of-use assets	18,854	20,960
Amortisation of development cost	106	28
Effect of lease modification	-	47
Covid-19 related rent concession income	(3,789)	(5,336)
Gain on disposal of property, plant and equipment	(43)	(11)
Interest expense	1,402	1,853
Income from short term money market	(669)	(1,204)
Interest income	(1,562)	(1,503)
Property, plant and equipment written off	-	184
Inventories written off	2,321	2,214
Impairment loss on receivables	1	40
Unrealised (gain)/loss on foreign exchange	(368)	43
Operating profit before working capital changes	13,290	23,521
Changes in working capital		
Inventories	(3,534)	(525)
Receivables, deposits and prepayments	(2,975)	3,497
Payables and accruals	11,465	767
Contract liabilities	651	(3,647)
Cash generated from operating activities	18,897	23,613
Tax paid	(1,753)	(1,980)
Tax refunded	155	258
Net cash generated from operating activities	17,299	21,891
Cash flows generated from investing activities		
Acquisition of property, plant and equipment	(1,187)	(3,405)
Addition of intangible assets	(111)	(223)
Advances to associates	(2,074)	(1,695)
Proceeds from disposal of property, plant and equipment	43	15
Withdrawal of short term cash investments	6,831	2,795
Interest and short term money market income received	2,231	2,707
Net cash generated from investing activities	5,733	194
Cash flows used in financing activities		
Interest paid	(1,402)	(1,853)
Dividends paid to owners of the Company	(2,372)	(2,372)
Lease payment	(18,292)	(14,745)
Repayment of term loan	(1,289)	(1,162)
Net cash used in financing activities	(23,355)	(20,132)
Net (decrease)/increase in cash and cash equivalents	(323)	1,953
Effect of exchange rate changes	(48)	(107)
Cash and cash equivalents at beginning of financial year	27,693	25,847
Cash and cash equivalents at end of financial year	27,322	27,693

(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 Financial Year Ended 31 March 2022

	<-----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 year	-	-	(6,129)	(6,129)
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	617	-	617
Total comprehensive loss for the year	-	617	(6,129)	(5,512)
Transactions with owners Dividends paid	-	-	(2,372)	(2,372)
At 31 March 2022	128,768	1,161	36,295	166,224
At 1 April 2020	128,768	637	45,096	174,501
Profit for the financial year	-	-	2,072	2,072
Other comprehensive loss, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	(93)	-	(93)
Total comprehensive profit 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

(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 31 March 2022.

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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 31 March 2022.

A7. Dividends paid

During the financial year ended 31 March 2022:-

- (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 2021, at the 2021 Annual General Meeting, which was paid on 19 November 2021.
- (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 2022, was paid on 14 January 2022.

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A8. Segmental information

Quarter ended 31 Mar

	Professional services and sales		Product distribution		Ecommerce		Others *		Total	
	RM'000		RM'000		RM'000		RM'000		RM'000	
Revenue	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Total revenue	21,771	18,444	21,045	17,139	2,113	1,679	2,547	2,847	47,476	40,109
Inter-segment revenue	-	-	(7,953)	(5,412)	-	-	(2,531)	(2,845)	(10,484)	(8,257)
External revenue	21,771	18,444	13,092	11,727	2,113	1,679	16	2	36,992	31,852
Segment results	1,955	499	(1,073)	(527)	(300)	298	275	455	857	725
Finance costs	(149)	(283)	-	-	-	-	(101)	(150)	(250)	(433)
Interest income	12	9	88	77	2	4	431	315	533	405
Profit before tax									1,140	697
Taxation									357	742
Profit after tax									1,497	1,439

Year-to-date ended 31 Mar

	Professional services and sales		Product distribution		Ecommerce		Others *		Total	
	RM'000		RM'000		RM'000		RM'000		RM'000	
Revenue	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Total revenue	69,055	72,228	73,543	79,732	8,715	8,641	9,495	9,856	160,808	170,457
Inter-segment revenue	-	-	(26,779)	(31,178)	-	-	(9,437)	(9,798)	(36,216)	(40,976)
External revenue	69,055	72,228	46,764	48,554	8,715	8,641	58	58	124,592	129,481
Segment results	(460)	2,377	(6,712)	(3,879)	(531)	2,533	502	648	(7,201)	1,679
Finance costs	(956)	(1,195)	-	-	-	-	(446)	(658)	(1,402)	(1,853)
Interest income	32	32	342	333	12	19	1,845	2,323	2,231	2,707
(Loss)/Profit before tax									(6,372)	2,533
Taxation									243	(461)
(Loss)/Profit after tax									(6,129)	2,072

* Others mainly consist of 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.

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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 2022.

A12. Changes in contingent liabilities and contingent assets

	As at 31/3/2022 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 31/3/2022 RM'000	As at 31/3/2021 RM'000
Property, plant and equipment		
Approved and contracted for	-	-
Approved but not contracted for	622	-
	<u>622</u>	<u>-</u>

A14. Related party transactions

There were no material related party transactions during the current quarter ended 31 March 2022.

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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 2022 ('4Q22') compared with quarter ended 31 March 2021 ('4Q21')

The Group recorded revenue of RM37.0 million for 4Q22, 16.1% higher than 4Q21 and a profit before tax of RM1.1 million as compared to a profit before tax of RM0.7 million for 4Q21.

Professional Services and Sales (Corporate Outlets) revenue of RM21.8 million was 18.0% higher than 4Q21, with an operating profit of RM2.0 million as compared to an operating profit of RM0.5 million for 4Q21.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM13.1 million was 11.6% higher than 4Q21, and recorded an operating loss of RM1.1 million as compared to an operating loss of RM0.5 million in 4Q21 due to aggressive promotions in 4Q22 as well as government grants received in 4Q21.

Ecommerce generated RM2.1 million in revenue for 4Q22, as compared to revenue of RM1.7 million for 4Q21.

On a geographic basis, the proportion of revenue from regional and export business against the domestic business of the Group was 37% and 63% respectively.

Financial year ended 31 March 2022 ('FY22') compared with financial year ended 31 March 2021 ('FY21')

The Group generated revenue of RM124.6 million for FY22, 3.8% lower than FY21 and loss before tax of RM6.4 million as compared to a profit before tax of RM2.5 million for FY21. The Group's results were mainly impacted by the ongoing COVID-19 pandemic, with longer lockdowns, particularly in Malaysia during FY22 versus FY21 as well as lesser rental concession rebates and government grants received in FY22, which was RM4.5 million lower than FY21.

Professional Services and Sales (Corporate Outlets) revenue of RM69.1 million was 4.4% lower than FY21, resulting in an operating loss of RM0.5 million as compared to an operating profit of RM2.4 million for FY21. The Group owns and operates 79 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong, Thailand and Indonesia as at 31 March 2022.

Product Distribution (Professional Distribution and FMCG) revenue for FY22 was 3.7% lower at RM46.8 million. The segment recorded an operating loss of RM6.7 million as compared to an operating loss of RM3.9 million in FY21 due to the impact of the COVID-19 pandemic.

Ecommerce contributed RM8.7 million in revenue for FY22, as compared to revenue of RM8.6 million for FY21.

The revenue contributed from regional and export business against domestic business of the Group was 40% and 60% respectively.

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B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 31 December 2021 ('3Q22')

The Group recorded revenue of RM37.0 million and profit before tax of RM1.1 million for 4Q22, as compared to revenue of RM40.0 million and profit before tax of RM3.8 million for 3Q22. The lower revenue and profit before tax in 4Q22 was due to the seasonally lower revenue in 4Q22.

B3. Commentary on prospects

Impact of COVID-19

The Group continues to focus on growing as a leader in professional skin care services, as well as building its own and select distribution brands on an omnichannel basis in ASEAN and Hong Kong.

COVID-19 is an ongoing global pandemic. While Malaysia and more countries in the group's region are moving into the endemic phase, there remains uncertainty regarding the potential impact of future variants and resulting measures to mitigate the pandemic. In Hong Kong, due to the most recent wave of COVID-19, all skin care salons were required to close from 7 January 2022 until 20 April 2022.

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. Profit/(Loss) before Tax

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 31/3/2022 RM'000	Prior Quarter Ended 31/3/2021 RM'000	Current Year-To- Date 31/3/2022 RM'000	Prior Year-To- Date 31/3/2021 RM'000
Profit/(Loss) before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	836	825	3,409	3,673
Amortisation of development cost	28	19	106	28
Depreciation of right-to-use assets	4,695	5,214	18,854	20,960
Covid-19 related rent concession income	(29)	(425)	(3,792)	(5,336)
Gain on disposal of property, plant and equipment	-	(2)	(43)	(11)
Property, plant and equipment written off	-	184	-	184
Inventories written off	395	327	2,321	2,214
Impairment loss on trade receivables	-	(1)	1	40
Loss/(gain) on foreign exchange:				
- realised	43	62	194	58
- unrealised	(196)	(192)	(368)	43
Interest expense	250	433	1,402	1,853
Interest income from short term money market	(129)	(37)	(669)	(1,204)
Interest income	(404)	(368)	(1,562)	(1,503)
Rental income from investment properties	(33)	(39)	(139)	(151)

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 31/3/2022 RM'000	Prior Quarter Ended 31/3/2021 RM'000	Current Year-To- Date 31/3/2022 RM'000	Prior Year-To- Date 31/3/2021 RM'000
Current tax				
- For the financial period	(262)	(143)	119	1,095
	(262)	(143)	119	1,095
Deferred tax	(95)	(599)	(362)	(634)
Tax expense	(357)	(742)	(243)	461

The Group's effective tax rate for the financial year ended 31 March 2022 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 31/3/2022 RM'000	As at 31/3/2021 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	3,805	4,265
Singapore Dollar	761	676
	<u>4,566</u>	<u>4,941</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	15,274	15,941
Total Borrowings	<u>19,840</u>	<u>20,882</u>

The borrowings as at 31 March 2022 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 2022 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 2022, 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	Prior Year	Current	Prior Year
	Year	Year	Year-To-	Year-To-
	Quarter	Quarter	Date	Date
	31/3/2022	31/3/2021	31/3/2022	31/3/2021
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the Company	1,497	1,439	(6,129)	2,072
Number of ordinary shares in issue ('000)	237,194	237,194	237,194	237,194
Basic earnings per share (sen)	0.63	0.61	(2.58)	0.87

(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 30 May 2022.