

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

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Nine Months Period Ended 31 December 2023**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/12/2023 (RM'000)	Prior Year Quarter Ended 31/12/2022 (RM'000)	Current Year To Date 31/12/2023 (RM'000)	Prior Year-To-Date 31/12/2022 (RM'000)
<b>Revenue</b>	45,576	42,811	134,608	119,031
Cost of sales / services	(22,190)	(21,636)	(66,169)	(60,620)
<b>Gross profit</b>	<u>23,386</u>	<u>21,175</u>	<u>68,439</u>	<u>58,411</u>
Other income	124	261	248	1,208
Other (gains)/losses	(567)	(1,843)	931	(604)
Other expenses	(22,596)	(21,861)	(67,352)	(63,600)
<b>Results from operating activities</b>	<u>347</u>	<u>(2,268)</u>	<u>2,266</u>	<u>(4,585)</u>
Finance costs	(475)	(301)	(1,291)	(902)
Interest income	522	625	1,697	1,525
<b>Profit/(Loss) before tax</b>	<u>394</u>	<u>(1,944)</u>	<u>2,672</u>	<u>(3,962)</u>
Tax expense	(369)	(249)	(1,881)	(873)
<b>Profit/(Loss) for the financial period attributable to the owners of the Company</b>	<u>25</u>	<u>(2,193)</u>	<u>791</u>	<u>(4,835)</u>
<b>Other comprehensive income, net of tax</b> <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	306	338	1,792	1,992
<b>Total comprehensive income/(loss) for the period attributable to the owners of the Company</b>	<u><u>331</u></u>	<u><u>(1,855)</u></u>	<u><u>2,583</u></u>	<u><u>(2,843)</u></u>
<b>Earnings/(Loss) per share attributable to owners of the Company:</b>				
<b>Basic (sen)</b>	0.01	(0.92)	0.33	(2.04)

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2023 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 December 2023**

	As at 31/12/2023 (Unaudited) (RM '000)	As at 31/03/2023 (Audited) (RM '000)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	28,959	28,128
Right-of-use assets	92,229	85,343
Intangible assets	1,529	1,618
Investment properties	2,828	2,828
Receivables	36,918	33,909
Deferred tax assets	5,606	5,351
	<u>168,069</u>	<u>157,177</u>
<b>Current assets</b>		
Inventories	42,232	42,492
Receivables, deposits and prepayments	23,845	22,669
Tax recoverable	860	934
Short term cash investments	-	14,095
Cash and bank balances	29,916	29,062
	<u>96,853</u>	<u>109,252</u>
<b>TOTAL ASSETS</b>	<u><u>264,922</u></u>	<u><u>266,429</u></u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	128,768	128,768
Reserves	5,280	3,488
Retained earnings	29,038	29,433
<b>TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<u>163,086</u>	<u>161,689</u>
<b>Non-current liabilities</b>		
Borrowings	15,690	15,407
Lease liabilities	11,494	9,714
Contract liabilities	3,061	2,792
Deferred tax liabilities	10	10
	<u>30,255</u>	<u>27,923</u>
<b>Current liabilities</b>		
Contract Liabilities	33,709	31,495
Payables and accruals	15,636	26,004
Borrowings	3,886	4,242
Lease liabilities	18,155	14,815
Tax Payable	195	261
	<u>71,581</u>	<u>76,817</u>
<b>TOTAL LIABILITIES</b>	<u>101,836</u>	<u>104,740</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>264,922</u></u>	<u><u>266,429</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.69</b>	<b>0.68</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 2023 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 Nine Months Period Ended 31 December 2023**

	<b>Current Year To Date (RM '000)</b>	<b>Prior Year To Date (RM '000)</b>
<b>Cash flows from operating activities</b>		
Profit/(Loss) before tax	2,672	(3,962)
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	2,288	2,110
Depreciation of right-of-use assets	15,012	14,379
Amortisation of development cost	103	109
Covid-19 related rent concession income	-	(41)
Gain on disposal of property, plant and equipment	-	(13)
Interest expense	1,291	902
Interest income	(1,697)	(1,525)
Property, plant and equipment written off	-	1
Inventories written off	832	2,078
Impairment/(Reversal) of losses of trade receivables	2	(5)
Bad debts written off	3	-
Unrealised gain on foreign exchange	(1,326)	(5)
Operating profit before working capital changes	<u>19,180</u>	<u>14,028</u>
Changes in working capital		
Inventories	(572)	(980)
Receivables, deposits and prepayments	(1,478)	(3,991)
Payables and accruals	(10,368)	(13,295)
Contract liabilities	2,483	6,833
Cash from operating activities	<u>9,245</u>	<u>2,595</u>
Tax paid	(2,354)	(878)
Tax refunded	222	8
<b>Net cash from operating activities</b>	<u>7,113</u>	<u>1,725</u>
<b>Cash flows generated from investing activities</b>		
Acquisition of property, plant and equipment	(3,039)	(1,329)
Addition of intangible assets	(2)	(103)
Advances to associates	(1,403)	(2,127)
Proceeds from disposal of property, plant and equipment	-	13
Withdrawal of short term cash investments	14,095	13,113
Interest and short term money market income received	1,697	1,525
<b>Net cash generated from investing activities</b>	<u>11,348</u>	<u>11,092</u>
<b>Cash flows used in financing activities</b>		
Interest paid	(1,291)	(902)
Dividends paid to owners of the Company	(1,186)	(1,186)
Lease payment	(13,836)	(13,718)
Repayment of term loan	(1,030)	(1,053)
<b>Net cash used in financing activities</b>	<u>(17,343)</u>	<u>(16,859)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>1,118</u>	<u>(4,041)</u>
<b>Effect of exchange rate changes</b>	<u>(264)</u>	<u>748</u>
<b>Cash and cash equivalents at beginning of financial year</b>	<u>29,062</u>	<u>27,322</u>
<b>Cash and cash equivalents at end of financial period</b>	<u><u>29,916</u></u>	<u><u>24,029</u></u>

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2023 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 Nine Months Period Ended 31 December 2023**

	<-----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)
<b>At 1 April 2023</b>	<b>128,768</b>	<b>3,488</b>	<b>29,433</b>	<b>161,689</b>
Profit for the financial period	-	-	791	791
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	1,792	-	1,792
<b>Total comprehensive income for the financial period</b>	<b>-</b>	<b>1,792</b>	<b>791</b>	<b>2,583</b>
<b>Transactions with owners</b>				
Dividends paid	-	-	(1,186)	(1,186)
<b>At 31 December 2023</b>	<b>128,768</b>	<b>5,280</b>	<b>29,038</b>	<b>163,086</b>
<b>At 1 April 2022</b>	<b>128,768</b>	<b>1,161</b>	<b>36,295</b>	<b>166,224</b>
Loss for the financial period	-	-	(4,835)	(4,835)
Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	1,992	-	1,992
<b>Total comprehensive income/(loss) for the financial period</b>	<b>-</b>	<b>1,992</b>	<b>(4,835)</b>	<b>(2,843)</b>
<b>Transactions with owners</b>				
Dividends paid	-	-	(1,186)	(1,186)
<b>At 31 December 2022</b>	<b>128,768</b>	<b>3,153</b>	<b>30,274</b>	<b>162,195</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 2023 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 2023. 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 2023 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2023:

**New MFRS and amendments/improvements to MFRSs**

<u>New MFRS</u>		<b>Effective Date</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 2023#
MFRS 3	Business Combinations	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#/ 1 January 2024
MFRS 9	Financial Instruments	1 January 2023#
MFRS 15	Revenue from Contracts with Customers	1 January 2023#
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#/ 1 January 2024
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 2023#
MFRS 119	Employees Benefits	1 January 2023#
MFRS 128	Investments in Associates and Joint Ventures	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 2023#
MFRS 138	Intangible Assets	1 January 2023#
MFRS 140	Investment Property	1 January 2023#

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

## ESTHETICS INTERNATIONAL GROUP BERHAD

Company No: 199601035708 (408061-P)

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

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

#### Amendments/improvement to MFRSs that are issued, but not yet effective

		Effective for financial periods beginning on or after
<u>Amendments/Improvements to MFRSs</u>		
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 16	Leases	1 January 2024
MFRS 101	Presentation of Financial Statements	1 January 2024
MFRS 128	Investments in Associates and Joint Ventures	Deferred

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 2023 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 2023 that may have a material effect on the current quarter ended 31 December 2023.

### 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 December 2023.

### A7. Dividends paid

No dividend was paid in the quarter under review.

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

**A8. Segmental information**

**Quarter ended 31 Dec**

	Professional services and sales		Product distribution		Ecommerce		Others *		Total	
	RM'000		RM'000		RM'000		RM'000		RM'000	
<b>Revenue</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Total revenue	26,818	24,851	23,623	23,202	2,855	2,495	2,857	2,731	56,153	53,279
Inter-segment revenue	-	-	(7,738)	(7,756)	-	-	(2,839)	(2,712)	(10,577)	(10,468)
External revenue	26,818	24,851	15,885	15,446	2,855	2,495	18	19	45,576	42,811
<b>Segment results</b>	1,511	1,135	(2,416)	(3,077)	457	(156)	795	(170)	347	(2,268)
Finance costs	(297)	(207)	-	-	-	-	(178)	(94)	(475)	(301)
Interest income	18	20	144	116	6	4	354	485	522	625
Profit/(Loss) before tax									394	(1,944)
Taxation									(369)	(249)
Profit/(Loss) after tax									25	(2,193)

**Year-to-date ended 31 Dec**

	Professional services and sales		Product distribution		Ecommerce		Others *		Total	
	RM'000		RM'000		RM'000		RM'000		RM'000	
<b>Revenue</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Total revenue	78,180	66,934	74,491	70,902	7,358	6,207	8,705	7,686	168,734	151,729
Inter-segment revenue	-	-	(25,476)	(25,061)	-	-	(8,650)	(7,637)	(34,126)	(32,698)
External revenue	78,180	66,934	49,015	45,841	7,358	6,207	55	49	134,608	119,031
<b>Segment results</b>	5,379	1,391	(3,922)	(4,850)	793	(852)	16	(274)	2,266	(4,585)
Finance costs	(791)	(620)	-	-	-	-	(500)	(282)	(1,291)	(902)
Interest income	63	50	409	306	16	9	1,209	1,160	1,697	1,525
Profit/(Loss) before tax									2,672	(3,962)
Taxation									(1,881)	(873)
Profit/(Loss) after tax									791	(4,835)

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

## ESTHETICS INTERNATIONAL GROUP BERHAD

Company No: 199601035708 (408061-P)

### 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 December 2023.

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

	As at 31/12/2023 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 2023.

### A13. Capital commitments

	As at 31/12/2023 RM'000	As at 31/3/2023 RM'000
<b>Property, plant and equipment</b>		
Approved and contracted for	570	1,657
Approved but not contracted for	-	-
	<u>570</u>	<u>1,657</u>

### A14. Related party transactions

There were no material related party transactions during the current quarter ended 31 December 2023.



## **ESTHETICS INTERNATIONAL GROUP BERHAD**

**Company No: 199601035708 (408061-P)**

### **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 December 2023 ('3Q24') compared with quarter ended 31 December 2022 ('3Q23')**

The Group recorded revenue of RM45.6 million for 3Q24, 6.5% higher than 3Q23 and a profit before tax of RM0.4 million as compared to a loss before tax of RM1.9 million for 3Q23. The higher profit before tax was led by the higher revenue, partially offset by higher cost of sales and product costs due to the strong US dollar.

Professional Services and Sales (Corporate Outlets) revenue of RM26.8 million was 7.9% higher than 3Q23, with an operating profit of RM1.5 million as compared to an operating profit of RM1.1 million for 3Q23. The Group owns and operates 61 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong and Thailand as at 31 December 2023.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM15.9 million was 2.8% higher than 3Q23, and recorded an operating loss of RM2.4 million as compared to an operating loss of RM3.1 million in 3Q23.

Ecommerce recorded revenue of RM2.9 million for 3Q24, as compared to revenue of RM2.5 million for 3Q23.

On a geographic basis, the proportion of revenue from regional and export business against the domestic business of the Group was 39% and 61% respectively.

##### **9 months ended 31 December 2023 ('9M24') compared with 9 months ended 31 December 2022 ('9M23')**

The Group generated revenue of RM134.6 million for 9M24, 13.1% higher than 9M23 and a profit before tax of RM2.7 million as compared to a loss before tax of RM4.0 million for 9M23. The higher profit before tax for 9M24 was due to the higher revenue across each segment, partially offset by higher cost of sales and product costs due to the strong US dollar.

Professional Services and Sales (Corporate Outlets) revenue of RM78.2 million was 16.8% higher than 9M23, resulting in an operating profit of RM5.4 million as compared to an operating profit of RM1.4 million for 9M23.

Product Distribution (Professional Distribution and FMCG) revenue for 9M23 was 6.9% higher at RM49.0 million. The segment recorded an operating loss of RM3.9 million as compared to an operating loss of RM4.9 million in 9M23 due to higher revenue generated in 9M24.

Ecommerce contributed RM7.4 million in revenue for 9M24, as compared to revenue of RM6.2 million for 9M23.

The revenue contributed from regional and export business against domestic business of the Group was 39% and 61% respectively.

## **ESTHETICS INTERNATIONAL GROUP BERHAD**

**Company No: 199601035708 (408061-P)**

### **B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 30 September 2023 ('2Q24')**

The Group recorded revenue of RM45.6 million and profit before tax of RM0.4 million for 3Q24, as compared to revenue of RM46.7 million and profit before tax of RM1.8 million for 2Q24. The lower profit before tax for 3Q24 was due to unrealised foreign exchange losses in 3Q24 and more aggressive promotions in 2Q24.

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

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.

At the present time, the Group continues to navigate challenging conditions including cautious consumer sentiment and the strong US dollar. Over the longer term, the beauty and wellness industry 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.

### **B4. Profit forecast**

The Group does not provide profit forecasts.

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

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

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	31/12/2023	31/12/2022	31/12/2023	31/12/2022
	RM'000	RM'000	RM'000	RM'000
Profit/(Loss) before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	688	730	2,288	2,110
Amortisation of development cost	31	36	103	109
Depreciation of right-to-use assets	4,987	4,666	15,012	14,379
Covid-19 related rent concession income	-	(33)	-	(41)
Gain on disposal of property, plant and equipment	-	-	-	(13)
Property, plant and equipment written off	-	-	-	1
Inventories written off	482	726	832	2,078
Bad debts written off	3	-	3	-
Impairment/(Reversal) of losses of trade receivables	2	-	2	(5)
Loss/(gain) on foreign exchange:				
- realised	64	175	395	621
- unrealised	504	1,669	(1,326)	(5)
Interest expense	475	301	1,291	902
Interest income	(522)	(625)	(1,697)	(1,525)
Rental income from investment properties	(24)	(33)	(83)	(101)

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
	31/12/2023	31/12/2022	31/12/2023	31/12/2022
	RM'000	RM'000	RM'000	RM'000
Current tax				
- For the financial period	1,250	1,125	2,136	1,890
	<u>1,250</u>	<u>1,125</u>	<u>2,136</u>	<u>1,890</u>
Deferred tax	(881)	(876)	(255)	(1,017)
	<u>(881)</u>	<u>(876)</u>	<u>(255)</u>	<u>(1,017)</u>
Tax expense	<u>369</u>	<u>249</u>	<u>1,881</u>	<u>873</u>

The Group's effective tax rate for the financial period ended 30 Sept 2023 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
	31/12/2023	31/03/2023
	RM'000	RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	3,104	3,377
Singapore Dollar	<u>782</u>	<u>865</u>
	<u>3,886</u>	<u>4,242</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	<u>15,690</u>	<u>15,407</u>
Total Borrowings	<u>19,576</u>	<u>19,649</u>

The borrowings as at 31 December 2023 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**  
**Company No: 199601035708 (408061-P)**

**B9. Changes in material litigation**

There was no material litigation against the Group as at the reporting date.

**B10. Dividend proposed or declared**

No interim dividend has been proposed or declared for the current quarter ended 31 December 2023.

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

**(a) Basic earnings per share**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/12/2023 RM'000	Prior Year Quarter 31/12/2022 RM'000	Current Year-To- Date 31/12/2023 RM'000	Prior Year- To-Date 31/12/2022 RM'000
Profit/(Loss) attributable to owners of the Company	25	(2,193)	791	(4,835)
Number of ordinary shares in issue ('000)	237,194	237,194	237,194	237,194
Basic earnings/(loss) per share (sen)	0.01	(0.92)	0.33	(2.04)

**(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 February 2024.