



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

Unaudited Condensed Statements of Comprehensive Income
For The Six Months Period Ended 30 September 2024

| | Individual Quarter | | Cumulative Quarter | |
|---|----------------------------------|--------------------------------|-------------------------|------------------------|
| | Current Year Quarter Ended | Prior Year Quarter Ended | Current Year To Date | Prior Year-To-Date |
| | 30/09/2024 (RM'000) | 30/09/2023 (RM'000) | 30/09/2024 (RM'000) | 30/09/2023 (RM'000) |
| Revenue | 44,449 | 46,687 | 90,196 | 89,032 |
| Cost of sales / services | (21,450) | (22,860) | (44,258) | (43,979) |
| Gross profit | 22,999 | 23,827 | 45,938 | 45,053 |
| Other income | 146 | 95 | 226 | 124 |
| Other (losses)/gains | (4,473) | 83 | (5,166) | 1,498 |
| Other expenses | (23,466) | (22,353) | (45,817) | (44,756) |
| Results from operating activities | (4,794) | 1,652 | (4,819) | 1,919 |
| Finance costs | (474) | (426) | (919) | (816) |
| Interest income | 571 | 541 | 1,142 | 1,175 |
| (Loss)/Profit before tax | (4,697) | 1,767 | (4,596) | 2,278 |
| Tax expense | (812) | (1,107) | (1,907) | (1,512) |
| (Loss)/Profit for the financial period attributable to the owners of the Company | (5,509) | 660 | (6,503) | 766 |
| Other comprehensive (expense)/income, net of tax <i>Item that may be subsequently reclassified to profit or loss:</i> | | | | |
| Foreign currency translation | (2,335) | (12) | (2,376) | 1,486 |
| Total comprehensive (loss)/income for the period attributable to the owners of the Company | (7,844) | 648 | (8,879) | 2,252 |
| (Loss)/Profit per share attributable to owners of the Company: | | | | |
| Basic (sen) | (2.32) | 0.28 | (2.74) | 0.32 |

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 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 30 September 2024

| | As at 30/09/2024 (Unaudited) (RM '000) | As at 31/03/2024 (Audited) (RM '000) |
|--|---|---|
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 30,669 | 29,401 |
| Right-of-use assets | 87,459 | 93,531 |
| Intangible assets | 1,483 | 1,509 |
| Investment properties | 2,828 | 2,828 |
| Receivables | 39,458 | 38,218 |
| Deferred tax assets | 5,124 | 5,587 |
| | <u>167,021</u> | <u>171,074</u> |
| Current assets | | |
| Inventories | 47,531 | 48,440 |
| Receivables, deposits and prepayments | 18,317 | 22,193 |
| Tax recoverable | 2,605 | 2,056 |
| Derivative Financial Assets | 9 | - |
| Cash and bank balances | 18,620 | 32,414 |
| | <u>87,082</u> | <u>105,103</u> |
| TOTAL ASSETS | <u><u>254,103</u></u> | <u><u>276,177</u></u> |
| EQUITY AND LIABILITIES | | |
| Share capital | 128,768 | 128,768 |
| Reserves | 3,279 | 5,655 |
| Retained earnings | 20,192 | 26,695 |
| TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY | <u>152,239</u> | <u>161,118</u> |
| Non-current liabilities | | |
| Borrowings | 13,945 | 15,550 |
| Lease liabilities | 10,693 | 11,275 |
| Contract liabilities | 2,000 | 3,519 |
| Deferred tax liabilities | 6 | 8 |
| | <u>26,644</u> | <u>30,352</u> |
| Current liabilities | | |
| Contract Liabilities | 33,236 | 34,648 |
| Payables and accruals | 18,307 | 26,580 |
| Borrowings | 3,122 | 3,823 |
| Lease liabilities | 20,312 | 19,380 |
| Tax Payable | 243 | 276 |
| | <u>75,220</u> | <u>84,707</u> |
| TOTAL LIABILITIES | <u>101,864</u> | <u>115,059</u> |
| TOTAL EQUITY AND LIABILITIES | <u><u>254,103</u></u> | <u><u>276,177</u></u> |
| Net assets per share attributable to owners of the Company (RM) | 0.64 | 0.68 |

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 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 2024

| | Current Year To Date (RM '000) | Prior Year To Date (RM '000) |
|---|---|---|
| Cash flows from operating activities | | |
| Profit before tax | (4,596) | 2,278 |
| <i>Adjustments for : -</i> | | |
| Depreciation of property, plant and equipment | 1,852 | 1,600 |
| Depreciation of right-of-use assets | 10,126 | 10,025 |
| Amortisation of development cost | 26 | 72 |
| Gain on disposal of property, plant and equipment | (39) | - |
| Fair Value Gain On Derivative Financial Instrument | (9) | - |
| Interest expense | 919 | 816 |
| Interest income | (1,142) | (1,175) |
| Property, plant and equipment written off | 4 | - |
| Inventories written off | 645 | 350 |
| Unrealised loss/(gain) on foreign exchange | 5,346 | (1,830) |
| Operating profit before working capital changes | 13,132 | 12,136 |
| Changes in working capital | | |
| Inventories | 264 | (3,535) |
| Receivables, deposits and prepayments | (1,279) | 1,930 |
| Payables and accruals | (8,273) | (10,590) |
| Contract liabilities | (2,931) | (1,788) |
| Cash generated from /(used in) operating activities | 913 | (1,847) |
| Tax paid | (2,015) | (1,241) |
| Tax refunded | - | 222 |
| Net cash used in operating activities | (1,102) | (2,866) |
| Cash flows generated from investing activities | | |
| Acquisition of property, plant and equipment | (3,406) | (2,115) |
| Addition of intangible assets | - | (2) |
| Advances to associates | (1,360) | (1,275) |
| Proceeds from disposal of property, plant and equipment | 40 | - |
| Withdrawal of short term cash investments | - | 12,848 |
| Interest and short term money market income received | 1,142 | 1,175 |
| Net cash (used in)/generated from investing activities | (3,584) | 10,631 |
| Cash flows used in financing activities | | |
| Interest paid | (919) | (816) |
| Lease payment | (9,441) | (9,292) |
| Repayment of term loan | (699) | (686) |
| Net cash used in financing activities | (11,059) | (10,794) |
| Net decrease in cash and cash equivalents | (15,745) | (3,029) |
| Effect of exchange rate changes | 1,951 | (410) |
| Cash and cash equivalents at beginning of financial year | 32,414 | 29,062 |
| Cash and cash equivalents at end of financial period | 18,620 | 25,623 |

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory attached to the Interim Financial Statements)

Esthetics International Group Berhad
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Unaudited Condensed Consolidated Statements of Changes in Equity
For The Six Months Period Ended 30 September 2024

| | <-----Non-distributable-----> | | Distributable | Attributable to |
|---|--|--------------------|----------------------|------------------------|
| | Share | Translation | Retained | Owners Of The |
| | Capital | Reserve | Earnings | Company/Total |
| | (RM '000) | (RM '000) | (RM '000) | Equity |
| | (RM '000) | (RM '000) | (RM '000) | (RM '000) |
| At 1 April 2024 | 128,768 | 5,655 | 26,695 | 161,118 |
| Loss for the financial period | - | - | (6,503) | (6,503) |
| Other comprehensive expense, net of tax - Exchange differences on translation of the financial statements of foreign entities | - | (2,376) | - | (2,376) |
| Total comprehensive loss for the financial period | - | (2,376) | (6,503) | (8,879) |
| At 30 September 2024 | 128,768 | 3,279 | 20,192 | 152,239 |
| At 1 April 2023 | 128,768 | 3,488 | 29,433 | 161,689 |
| Profit for the financial period | - | - | 766 | 766 |
| Other comprehensive income, net of tax - Exchange differences on translation of the financial statements of foreign entities | - | 1,486 | - | 1,486 |
| Total comprehensive income for the financial period | - | 1,486 | 766 | 2,252 |
| At 30 September 2023 | 128,768 | 4,974 | 30,199 | 163,941 |

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2024 and the accompanying explanatory attached to the Interim Financial Statements)

ESTHETICS INTERNATIONAL GROUP BERHAD

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Part A: Explanatory Notes Pursuant to MFRS 134

A1. Basis of preparation and accounting policies

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2024. 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 2024 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2024:

Amendments to MFRSs

| | | Effective Date |
|----------------------------|--------------------------------------|-----------------------|
| <u>Amendments to MFRSs</u> | | |
| MFRS 7 | Financial Instruments: Disclosures | 1 January 2024 |
| MFRS 16 | Leases | 1 January 2024 |
| MFRS 101 | Presentation of Financial Statements | 1 January 2024 |
| MFRS 107 | Statements of Cash Flows | 1 January 2024 |

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

| | | Effective for financial periods beginning on or after |
|----------------------------|--|--|
| <u>New MFRSs</u> | | |
| MFRS 18 | Presentation and Disclosure in Financial Statements | 1 January 2027 |
| MFRS 19 | Subsidiaries without Public Accountability: Disclosures | 1 January 2027 |
| <u>Amendments to MFRSs</u> | | |
| MFRS 1 | First-time Adoption of Malaysian Financial Reporting Standards | 1 January 2026 |
| MFRS 7 | Financial Instruments: Disclosures | 1 January 2026 |
| MFRS 9 | Financial Instruments | 1 January 2026 |
| MFRS 10 | Consolidated Financial Statements | 1 January 2026/Deferred |
| MFRS 107 | Statement of Cash Flows | 1 January 2026 |
| MFRS 121 | The Effects of Changes in Foreign Exchange Rate | 1 January 2025 |
| MFRS 128 | Investments in Associates and Joint Ventures | Deferred |

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The Group plans to adopt the above applicable new MFRSs and amendments to MFRSs when they become effective. The initial application of the applicable new MFRSs and amendments to MFRSs is not expected to have material impact on the financial statements of the Group in the period of initial application.

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 2024 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 2024 that may have a material effect on the current quarter ended 30 September 2024.

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 2024.

A7. Dividends paid

No dividend was paid in the quarter under review.

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A8. Segmental information

Quarter ended 30 Sep

| | Professional services and sales | | Product distribution | | Ecommerce | | Others * | | Total | |
|--------------------------|---------------------------------|--------|----------------------|---------|-----------|-------|----------|---------|----------|----------|
| | RM'000 | | RM'000 | | RM'000 | | RM'000 | | RM'000 | |
| Revenue | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Total revenue | 26,843 | 27,320 | 25,068 | 24,802 | 3,313 | 2,588 | 3,314 | 3,114 | 58,538 | 57,824 |
| Inter-segment revenue | - | - | (10,796) | (8,042) | - | - | (3,293) | (3,095) | (14,089) | (11,137) |
| External revenue | 26,843 | 27,320 | 14,272 | 16,760 | 3,313 | 2,588 | 21 | 19 | 44,449 | 46,687 |
| Segment results | 1,688 | 2,774 | (6,793) | (747) | 341 | 297 | (30) | (672) | (4,794) | 1,652 |
| Finance costs | (313) | (251) | - | - | - | - | (161) | (175) | (474) | (426) |
| Interest income | 22 | 19 | 164 | 138 | 9 | 5 | 376 | 379 | 571 | 541 |
| (Loss)/Profit before tax | | | | | | | | | (4,697) | 1,767 |
| Taxation | | | | | | | | | (812) | (1,107) |
| (Loss)/Profit after tax | | | | | | | | | (5,509) | 660 |

Year-to-date ended 30 Sep

| | Professional services and sales | | Product distribution | | Ecommerce | | Others * | | Total | |
|--------------------------|---------------------------------|--------|----------------------|----------|-----------|-------|----------|---------|----------|----------|
| | RM'000 | | RM'000 | | RM'000 | | RM'000 | | RM'000 | |
| Revenue | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Total revenue | 54,048 | 51,362 | 49,270 | 50,868 | 6,530 | 4,503 | 6,693 | 5,848 | 116,541 | 112,581 |
| Inter-segment revenue | - | - | (19,692) | (17,738) | - | - | (6,653) | (5,811) | (26,345) | (23,549) |
| External revenue | 54,048 | 51,362 | 29,578 | 33,130 | 6,530 | 4,503 | 40 | 37 | 90,196 | 89,032 |
| Segment results | 4,099 | 3,868 | (9,956) | (1,506) | 755 | 336 | 283 | (779) | (4,819) | 1,919 |
| Finance costs | (598) | (494) | - | - | - | - | (321) | (322) | (919) | (816) |
| Interest income | 65 | 45 | 322 | 265 | 17 | 10 | 738 | 855 | 1,142 | 1,175 |
| (Loss)/Profit before tax | | | | | | | | | (4,596) | 2,278 |
| Taxation | | | | | | | | | (1,907) | (1,512) |
| (Loss)/Profit after tax | | | | | | | | | (6,503) | 766 |

* 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 2024.

A12. Changes in contingent liabilities and contingent assets

| | As at 30/09/2024 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 2024.

A13. Capital commitments

| | As at 30/09/2024 RM'000 | As at 31/3/2024 RM'000 |
|--------------------------------------|--|---------------------------------------|
| Property, plant and equipment | | |
| Approved and contracted for | 681 | 896 |
| Approved but not contracted for | - | - |
| | <u>681</u> | <u>896</u> |

A14. Related party transactions

There were no material related party transactions during the current quarter ended 30 September 2024.

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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 2024 ('2Q25') compared with quarter ended 30 September 2023 ('2Q24')

The Group recorded revenue of RM44.4 million for 2Q25, 4.8% lower than 2Q24 and a loss before tax of RM4.7 million as compared to a profit before tax of RM1.8 million for 2Q24. The loss before tax was due to lower revenue for 2Q25 as well as higher unrealised foreign exchange losses for 2Q25 as compared to 2Q24. Excluding the unrealised foreign exchange gains/losses, the Group's result would have been a profit before tax of RM0.1 million for 2Q25 as compared to a profit before tax of RM1.7 million for 2Q24.

Professional Services and Sales (Corporate Outlets) revenue of RM26.8 million was 1.7% lower than 2Q24, with profit of RM1.7 million as compared to profit of RM2.8 million for 2Q24. The Group owns and operates 59 AsterSpring professional skin care salons, retail kiosks and department store concession counters across Malaysia, Singapore, Hong Kong and Thailand as at 30 September 2024.

Product Distribution (Professional Distribution and Fast Moving Consumer Goods (FMCG)) revenue of RM14.3 million was 14.8% lower than 2Q24, and recorded loss of RM6.8 million as compared to loss of RM0.7 million in 2Q24. The higher loss was mainly due to higher unrealised foreign exchange losses for 2Q25 as compared to 2Q24 as well as lower revenue for 2Q25.

Ecommerce recorded revenue of RM3.3 million for 2Q25, as compared to revenue of RM2.6 million for 2Q24 with profit of RM0.3 million which is 14.8% higher than 2Q24.

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.

Half year ended 30 September 2024 ('1H25') compared with half year ended 30 September 2023 ('1H24')

The Group generated revenue of RM90.2 million for 1H25, 1.3% higher than 1H24 and a loss before tax of RM4.6 million as compared to a profit before tax of RM2.3 million for 1H24. Despite the marginally higher revenue for 1H25, the Group registered a loss before tax for 1H25 due to higher unrealised foreign exchange losses as well as higher cost of sales and product costs due to the strong US dollar. Excluding the unrealised foreign exchange gains/losses, the Group's result would have been a profit before tax of RM0.8 million for 1H25 as compared to a profit before tax of RM0.5 million for 1H24.

Professional Services and Sales (Corporate Outlets) revenue of RM54.0 million was 5.2% higher than 1H24, resulting in profit of RM4.1 million as compared to profit of RM3.9 million for 1H24.

Product Distribution (Professional Distribution and FMCG) revenue for 1H25 was 10.7% lower at RM29.6 million. The segment recorded loss of RM10.0 million as compared to loss of RM1.5 million in 1H24 mainly due to higher unrealised foreign exchange losses in 1H25 as well as lower revenue generated.

Ecommerce contributed RM6.5 million in revenue for 1H25, as compared to revenue of RM4.5 million for 1H24 with profit of RM0.8 million which is 124.7% higher than 1H24.

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The revenue contributed from regional and export business against domestic business of the Group was 37% and 63% respectively.

B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 30 June 2024 ('1Q25')

The Group recorded revenue of RM44.4 million and loss before tax of RM4.7 million for 2Q25, as compared to revenue of RM45.7 million and profit before tax of RM0.1 million for 1Q25. The loss before tax for 2Q25 was mainly due to higher unrealised foreign exchange losses as well as lower revenue in 2Q25.

B3. Commentary on prospects

The Group continues to focus on growing as a leader in professional skin care services and 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.

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B5. Profit before Tax

| | Individual Quarter | | Cumulative Quarter | |
|--|--------------------|-----------|--------------------|-----------|
| | Current | Prior | Current | Prior |
| | Quarter | Quarter | Year-To- | Year-To- |
| | Ended | Ended | Date | Date |
| | 30/9/2024 | 30/9/2023 | 30/9/2024 | 30/9/2023 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| (Loss)/Profit before tax is arrived at after charging/(crediting): | | | | |
| Depreciation of property, plant and equipment | 963 | 721 | 1,852 | 1,600 |
| Amortisation of development cost | 10 | 36 | 26 | 72 |
| Depreciation of right-to-use assets | 5,162 | 5,071 | 10,126 | 10,025 |
| Fair value gain on derivative financial instrument | (9) | - | (9) | - |
| Gain on disposal of property, plant and equipment | (34) | - | (39) | - |
| Property, plant and equipment written off | - | - | 4 | - |
| Inventories written off/(back) | 561 | (118) | 645 | 350 |
| Loss/(gain) on foreign exchange: | | | | |
| - realised | (233) | (30) | (137) | 331 |
| - unrealised | 4,748 | (54) | 5,346 | (1,830) |
| Interest expense | 474 | 426 | 919 | 816 |
| Interest income | (571) | (541) | (1,142) | (1,175) |
| Rental income from investment properties | (29) | (25) | (57) | (59) |

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 | Prior | Current | Prior |
| | Quarter | Quarter | Year-To- | Year-To- |
| | Ended | Ended | Date | Date |
| | 30/9/2024 | 30/9/2023 | 30/9/2024 | 30/9/2023 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Current tax | | | | |
| - For the financial period | 880 | 790 | 1,443 | 886 |
| | 880 | 790 | 1,443 | 886 |
| Deferred tax | (68) | 317 | 464 | 626 |
| | 812 | 1,107 | 1,907 | 1,512 |
| Tax expense | | | | |

The Group's effective tax rate for the financial period ended 30 September 2024 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 |
|-----------------------|---------------|---------------|
| | 30/9/2024 | 31/3/2024 |
| | RM'000 | RM'000 |
| Short Term Borrowings | | |
| Secured : | | |
| Hong Kong Dollar | 2,376 | 3,001 |
| Singapore Dollar | 746 | 822 |
| | <u>3,122</u> | <u>3,823</u> |
| Long Term Borrowings: | | |
| Secured : | | |
| Singapore Dollar | 13,945 | 15,550 |
| Total Borrowings | <u>17,067</u> | <u>19,373</u> |

The borrowings as at 30 September 2024 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. Financial Derivative Instruments

As at 30 September 2024, the outstanding foreign currency forward contracts are as follows:

| Types of Derivatives | Contract/Notional Value (RM'000) | Fair Value (RM'000) |
|--|----------------------------------|---------------------|
| Foreign Exchange Contracts Less than 1 year -USD denominated | 1,640 | 1,649 |

The Group enters into foreign currency forward contracts to partially hedge its estimated net exposure to movements in exchange rates arising mainly from sales and purchases of inventories.

There is minimal credit risk as the foreign currencies contracts are hedged with creditworthy financial institutions.

The fair value derivative assets amounting to RM9,000 have been recognized in the financial statements for the quarter under review.

B10. Changes in material litigation

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

B11. Dividend proposed or declared

There was no dividend declared or paid during the quarter under review, and will be reviewed following the close of the financial year ending 31 March 2025.

B12. Basic and diluted earnings per share**(a) Basic earnings per share**

| | Individual Quarter | | Cumulative Quarter | |
|---|--------------------|------------|----------------------|--------------------|
| | Current Year | Prior Year | Current Year-To-Date | Prior Year-To-Date |
| | 30/9/2024 | 30/9/2023 | 30/9/2024 | 30/9/2023 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| (Loss)/Profit attributable to owners of the Company | (5,509) | 660 | (6,503) | 766 |
| Number of ordinary shares in issue ('000) | 237,194 | 237,194 | 237,194 | 237,194 |
| Basic loss per share (sen) | (2.32) | 0.28 | (2.74) | 0.32 |

(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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B13. 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 November 2024.