

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED

STATEMENTS OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2021

(Unit: Baht)

Assets	Note	September 30, 2021 (UNAUDITED / REVIEWED ONLY)	December 31, 2020 (AUDITED)
Current assets			
Cash and cash equivalents	5	81,150,634.50	175,942,839.82
Trade and other current receivables	6	21,732,785.92	58,637,717.45
Inventories	7	161,550,144.78	209,016,057.24
Other current financial assets	8	350,000,000.00	250,432,214.58
Total current assets		614,433,565.20	694,028,829.09
Non-current assets			
Property, plant and equipment	9	149,322,899.63	165,821,307.64
Right-of-use assets	10.1	96,726,388.71	100,091,561.11
Other intangible assets	11	24,226,479.67	22,742,739.87
Deferred tax assets	12	61,694,137.12	43,633,326.52
Other non-current assets	13	34,397,637.05	55,937,561.81
Total non-current assets		366,367,542.18	388,226,496.95
Total assets		980,801,107.38	1,082,255,326.04

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT SEPTEMBER 30, 2021

(Unit: Baht)

Liabilities and shareholders' equity	<i>Note</i>	September 30, 2021 (UNAUDITED / REVIEWED ONLY)	December 31, 2020 (AUDITED)
Current liabilities			
Trade and other current payables	14	74,414,466.68	88,011,611.46
Current portion of lease liabilities	10.2	<u>45,162,016.99</u>	<u>73,451,452.26</u>
Total current liabilities		<u>119,576,483.67</u>	<u>161,463,063.72</u>
Non-current liabilities			
Lease liabilities	10.2	65,451,341.93	48,624,312.13
Non-current provisions for employee benefit	15	14,072,290.98	16,407,376.00
Other non-current provisions		5,546,470.00	5,820,645.00
Other non-current liabilities		<u>579,500.00</u>	<u>2,036,750.00</u>
Total non-current liabilities		<u>85,649,602.91</u>	<u>72,889,083.13</u>
Total liabilities		<u>205,226,086.58</u>	<u>234,352,146.85</u>
Shareholders' equity			
Share capital			
Authorized share capital			
3,022,610,000 common shares of Baht 0.10 each		<u>302,261,000.00</u>	<u>302,261,000.00</u>
Issued and paid-up share capital			
3,006,868,535 common shares of Baht 0.10 each		300,686,853.50	300,686,853.50
Share premium on ordinary shares		592,711,215.04	592,711,215.04
Equity-settled share-based payment		16,302,071.90	16,302,071.90
Treasury stocks		(99,690,176.42)	(99,690,176.42)
Retained earnings (deficit)			
Appropriated			
Legal reserve		30,226,100.00	30,226,100.00
Reserve for treasury stocks		99,690,176.42	99,690,176.42
Unappropriated		<u>(164,351,219.64)</u>	<u>(92,023,061.25)</u>
Total shareholders' equity		<u>775,575,020.80</u>	<u>847,903,179.19</u>
Total liabilities and shareholders' equity		<u>980,801,107.38</u>	<u>1,082,255,326.04</u>

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED SEPTEMBER 30, 2021
(UNAUDITED / REVIEWED ONLY)

(Unit: Baht)

	<i>Note</i>	2021	2020
Revenues from sales	20	70,402,108.38	185,734,706.98
Cost of sales		<u>(39,784,966.01)</u>	<u>(87,511,564.78)</u>
Gross profit		<u>30,617,142.37</u>	<u>98,223,142.20</u>
Other income		4,259,904.08	6,868,449.11
Distribution costs		(35,969,106.36)	(73,645,754.09)
Administrative expenses		(25,635,468.92)	(32,105,358.45)
Impairment loss of assets		<u>224.21</u>	<u>(15,277,063.26)</u>
Profit (loss) from operating activities		(26,727,304.62)	(15,936,584.49)
Finance income		706,309.25	875,132.87
Finance costs		<u>(1,596,217.85)</u>	<u>(3,055,087.42)</u>
Profit (loss) before income tax expense		(27,617,213.22)	(18,116,539.04)
Tax income (expense)		<u>5,598,360.56</u>	<u>(4,636,200.11)</u>
Profit (loss) for the period		(22,018,852.66)	(22,752,739.15)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (expense) for the period		<u><u>(22,018,852.66)</u></u>	<u><u>(22,752,739.15)</u></u>
 Earnings per share			
Basic earnings (loss) per share	19	(0.01)	(0.01)

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021
(UNAUDITED / REVIEWED ONLY)

(Unit: Baht)

	<i>Note</i>	2021	2020
Revenues from sales	20	275,146,484.73	578,467,330.62
Cost of sales		<u>(153,687,362.32)</u>	<u>(264,666,463.50)</u>
Gross profit		<u>121,459,122.41</u>	<u>313,800,867.12</u>
Other income		17,145,982.55	10,454,121.54
Distribution costs		(140,429,078.30)	(281,148,989.90)
Administrative expenses		(83,451,218.86)	(128,782,554.39)
Impairment loss of assets		<u>(2,316,765.55)</u>	<u>(36,251,069.11)</u>
Profit (loss) from operation activities		(87,591,957.75)	(121,927,624.74)
Finance income		2,229,730.89	3,809,281.19
Finance costs	10.2	<u>(5,026,742.13)</u>	<u>(8,821,081.12)</u>
Profit (loss) before income tax expense		(90,388,968.99)	(126,939,424.67)
Tax income (expense)	12	<u>18,060,810.60</u>	<u>3,145,964.01</u>
Profit (loss) for the period		(72,328,158.39)	(123,793,460.66)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (expense) for the period		<u><u>(72,328,158.39)</u></u>	<u><u>(123,793,460.66)</u></u>
 Earnings per share			
Basic earnings (loss) per share	19	(0.02)	(0.04)

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021
(UNAUDITED / REVIEWED ONLY)

(Unit: Baht)

	Issued and paid-up share capital	Share premium on ordinary shares	Equity-settled share-based payment	Treasury stocks	Retained earnings (deficit)			Total shareholders' equity
					Appropriated			
					Legal reserve	Reserve for treasury stocks	Unappropriated	
Balance as at January 1, 2020	300,686,853.50	592,711,215.04	16,302,071.90	(99,690,176.42)	30,226,100.00	99,690,176.42	117,184,841.25	1,057,111,081.69
Total comprehensive income (expense) for the period	-	-	-	-	-	-	(123,793,460.66)	(123,793,460.66)
Dividend paid	-	-	-	-	-	-	(107,790,968.16)	(107,790,968.16)
Balance as at September 30, 2020	<u>300,686,853.50</u>	<u>592,711,215.04</u>	<u>16,302,071.90</u>	<u>(99,690,176.42)</u>	<u>30,226,100.00</u>	<u>99,690,176.42</u>	<u>(114,399,587.57)</u>	<u>825,526,652.87</u>
Balance as at January 1, 2021	300,686,853.50	592,711,215.04	16,302,071.90	(99,690,176.42)	30,226,100.00	99,690,176.42	(92,023,061.25)	847,903,179.19
Total comprehensive income (expense) for the period	-	-	-	-	-	-	(72,328,158.39)	(72,328,158.39)
Balance as at September 30, 2021	<u>300,686,853.50</u>	<u>592,711,215.04</u>	<u>16,302,071.90</u>	<u>(99,690,176.42)</u>	<u>30,226,100.00</u>	<u>99,690,176.42</u>	<u>(164,351,219.64)</u>	<u>775,575,020.80</u>

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF CASH FLOWS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021
(UNAUDITED / REVIEWED ONLY)

	<i>(Unit: Baht)</i>	
	2021	2020
Cash flows from operating activities		
Profit (loss) before income tax	(72,328,158.39)	(123,793,460.66)
Adjustment to reconcile profit (loss) to cash receipt (disbursement)		
from operating activities		
Depreciation and amortization	64,093,087.18	128,689,017.69
(Reversed) Allowance for expected credit losses	(36,288.00)	(536,397.82)
Loss on devaluation of inventories	23,800,041.69	11,462,517.05
(Gain) loss on sales of assets	157,265.49	(114,001.37)
Loss on write-off property, plant and equipment	2,228,734.06	19,549,826.50
Loss on write off deposits	-	9,384,122.80
Unrealized loss (gain) on exchange rate	277,146.75	203,324.83
Loss on impairment of property, plant and equipment	833,020.55	757,641.60
Loss on impairment of deposits	-	6,559,478.21
(Reversed) Loss on impairment of property, plant and equipment	(2,821,401.86)	-
(Reversed) Impairment loss on deposits	(2,312,704.59)	-
Rent concessions by lessors	(8,951,390.58)	-
Deferred (income) for reward points	(1,553,951.03)	214,415.53
Non-current provisions for employee benefit	2,804,617.61	1,492,688.00
Finance income	(2,229,730.89)	(3,809,281.19)
Finance costs	5,026,742.13	8,821,081.12
Tax (income) expense	<u>(18,060,810.60)</u>	<u>(3,145,964.01)</u>
Profit from operation before changes in		
operating assets and liabilities	(9,073,780.48)	55,735,008.28
(Increase) Decrease in changes of operating assets		
Trade and other current receivables	37,719,002.98	49,841,821.01
Inventories	23,665,870.77	88,864,124.38
Other non-current assets	<u>23,852,629.35</u>	<u>12,782,330.51</u>
(Increase) Decrease in changes of operating assets	<u>85,237,503.10</u>	<u>151,488,275.90</u>

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2021
(UNAUDITED / REVIEWED ONLY)

	<i>(Unit: Baht)</i>	
	2021	2020
Increase (Decrease) in changes of operating liabilities		
Trade and other current payables	(6,908,770.25)	(67,044,874.39)
Other non-current liabilities	<u>(1,457,250.00)</u>	<u>(1,226,400.00)</u>
Increase (Decrease) in changes of operating liabilities	<u>(8,366,020.25)</u>	<u>(68,271,274.39)</u>
Cash generated (paid) from operation	67,797,702.37	138,952,009.79
Employee benefit obligations paid	(5,139,702.63)	(5,784,742.84)
Finance costs paid	(5,026,742.13)	(8,821,081.12)
Income tax paid	<u>(113,391.23)</u>	<u>(28,920,512.01)</u>
Net cash provided by (used in) operating activities	<u>57,517,866.38</u>	<u>95,425,673.82</u>
Cash flows from investing activities		
Proceeds from finance income	1,565,338.67	4,361,313.21
(Increase) Decrease in other current financial assets	(99,567,785.42)	150,000,000.00
Building and equipment acquisition	(8,791,580.55)	(5,842,090.17)
Proceeds from sales of equipment	748,818.33	187,492.69
Other intangible assets acquisition	<u>(4,049,322.50)</u>	<u>(4,054,200.00)</u>
Net cash provided by (used in) investing activities	<u>(110,094,531.47)</u>	<u>144,652,515.73</u>
Cash flows from financing activities		
Dividend paid	(12,842.55)	(107,476,370.27)
Payments for lease liabilities	<u>(42,202,697.68)</u>	<u>(89,953,537.69)</u>
Net cash provided by (used in) financing activities	<u>(42,215,540.23)</u>	<u>(197,429,907.96)</u>
Net increase (decrease) in cash and cash equivalents	(94,792,205.32)	42,648,281.59
Cash and cash equivalents as at the beginning of the period	<u>175,942,839.82</u>	<u>154,656,264.42</u>
Cash and cash equivalents as at the end of the period	<u>81,150,634.50</u>	<u>197,304,546.01</u>

Notes to financial statements are parts of these financial statements.