

**BEAUTY COMMUNITY PUBLIC COMPANY LIMITED**

**STATEMENTS OF FINANCIAL POSITION**

**AS AT MARCH 31, 2021**

*(Unit: Baht)*

Assets	<i>Note</i>	March 31, 2021 (UNAUDITED / REVIEWED ONLY)	December 31, 2020 (AUDITED)
<b>Current assets</b>			
Cash and cash equivalents	5	208,721,329.89	175,942,839.82
Trade and other current receivables	6	31,099,267.63	58,637,717.45
Inventories	7	187,132,781.89	209,016,057.24
Other current financial assets	8.1	250,000,000.00	250,432,214.58
<b>Total current assets</b>		<b>676,953,379.41</b>	<b>694,028,829.09</b>
<b>Non-current assets</b>			
Property, plant and equipment	9	157,437,541.47	165,821,307.64
Right-of-use assets	10.1	88,454,940.78	100,091,561.11
Other intangible assets	11	22,732,121.87	22,742,739.87
Deferred tax assets	12	47,364,157.39	43,633,326.52
Other non-current assets	13	44,696,772.15	55,937,561.81
<b>Total non-current assets</b>		<b>360,685,533.66</b>	<b>388,226,496.95</b>
<b>Total assets</b>		<b>1,037,638,913.07</b>	<b>1,082,255,326.04</b>

Notes to financial statements are parts of these financial statements.

**BEAUTY COMMUNITY PUBLIC COMPANY LIMITED**  
**STATEMENTS OF FINANCIAL POSITION (CONTINUED)**  
**AS AT MARCH 31, 2021**

*(Unit: Baht)*

<b>Liabilities and shareholders' equity</b>	<i>Note</i>	<b>March 31, 2021</b> (UNAUDITED / REVIEWED ONLY)	<b>December 31, 2020</b> (AUDITED)
<b>Current liabilities</b>			
Other current financial liabilities	8.2	26,077.59	-
Trade and other current payables	14	77,207,902.63	88,011,611.46
Current portion of lease liabilities	10.2	51,142,671.06	73,451,452.26
<b>Total current liabilities</b>		<u>128,376,651.28</u>	<u>161,463,063.72</u>
<b>Non-current liabilities</b>			
Lease liabilities	10.2	56,259,525.55	48,624,312.13
Non-current provisions for employee benefit	15	13,011,698.43	16,407,376.00
Other non-current provisions		5,628,335.00	5,820,645.00
Other non-current liabilities		1,591,250.00	2,036,750.00
<b>Total non-current liabilities</b>		<u>76,490,808.98</u>	<u>72,889,083.13</u>
<b>Total liabilities</b>		<u>204,867,460.26</u>	<u>234,352,146.85</u>
<b>Shareholders' equity</b>			
Share capital			
Authorized share capital			
3,022,610,000 common shares of Baht 0.10 each		302,261,000.00	302,261,000.00
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		(107,154,787.63)	(92,023,061.25)
<b>Total shareholders' equity</b>		<u>832,771,452.81</u>	<u>847,903,179.19</u>
<b>Total liabilities and shareholders' equity</b>		<u>1,037,638,913.07</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 MARCH 31, 2021**  
**(UNAUDITED / REVIEWED ONLY)**

*(Unit: Baht)*

	<i>Note</i>	<b>2021</b>	<b>2020</b>
Revenues from sales		131,494,554.14	267,267,438.74
Cost of sales		<u>(64,011,051.86)</u>	<u>(116,994,407.96)</u>
<b>Gross profit</b>		<u>67,483,502.28</u>	<u>150,273,030.78</u>
Other income		5,180,060.81	1,305,068.49
Distribution costs		(59,906,911.62)	(124,815,352.36)
Administrative expenses		(29,171,040.27)	(62,763,376.60)
Impairment loss of assets		<u>(1,372,467.97)</u>	<u>-</u>
<b>Profit (loss) from operation activities</b>		(17,786,856.77)	(36,000,629.69)
Finance income		738,701.43	1,747,140.78
Finance costs	<i>10.2</i>	<u>(1,814,401.91)</u>	<u>(4,998,364.63)</u>
<b>Profit (loss) before income tax expense</b>		(18,862,557.25)	(39,251,853.54)
Tax income (expense)	<i>12</i>	<u>3,730,830.87</u>	<u>(427,328.42)</u>
<b>Profit (loss) for the period</b>		(15,131,726.38)	(39,679,181.96)
Profit (loss) from comprehensive income		<u>-</u>	<u>-</u>
<b>Total comprehensive income (expense) for the period</b>		<u><u>(15,131,726.38)</u></u>	<u><u>(39,679,181.96)</u></u>
 <b>Earnings per share</b>			
Basic earnings (loss) per share	<i>18</i>	(0.01)	(0.01)
Diluted earnings (loss) per share	<i>18</i>	(0.01)	(0.01)

Notes to financial statements are parts of these financial statements.

**BEAUTY COMMUNITY PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021**  
**(UNAUDITED / REVIEWED ONLY)**

*(Unit: Baht)*

	Issued and paid-up share capital	Share premium on ordinary shares	Equity-settled		Retained earnings			Total shareholders' equity
			share-based payment	Treasury stocks	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	-	-	-	-	-	-	(39,679,181.96)	(39,679,181.96)
Dividend paid	17	-	-	-	-	-	(107,790,968.16)	(107,790,968.16)
Balance as at March 31, 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>(30,285,308.87)</u>	<u>909,640,931.57</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	-	-	-	-	-	-	(15,131,726.38)	(15,131,726.38)
Balance as at March 31, 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>(107,154,787.63)</u>	<u>832,771,452.81</u>

Notes to financial statements are parts of these financial statements.

**BEAUTY COMMUNITY PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021**  
**(UNAUDITED / REVIEWED ONLY)**

*(Unit: Baht)*

	<b>2021</b>	<b>2020</b>
<b>Cash flows from operating activities</b>		
Profit before income tax	(15,131,726.38)	(39,679,181.96)
Adjustment profit before income tax to cash receipt (disbursement)		
from operating activities		
Depreciation and amortization	51,962,122.21	54,849,305.47
(Reversed) Allowance for expected credit losses	(36,288.00)	32,806.25
Loss on devaluation of inventories	7,773,356.25	423,282.05
(Gain) loss on sales of assets	137,371.35	(78,657.45)
Loss on write off property, plant and equipment	2,784,143.25	1,928,364.90
Unrealized loss (gain) on exchange rate	26,077.59	(219,831.48)
Loss on impairment of property, plant and equipment	833,020.55	921,912.01
(Reversed) Loss on impairment of property, plant and equipment	(1,780,988.90)	-
(Reversed) Impairment loss on deposits	(300,000.00)	-
Deferred (income) for reward points	258,298.05	(433,270.61)
Non-current provisions for employee benefit	934,872.53	1,056,471.75
Finance revenues	(738,701.43)	(1,747,140.78)
Finance costs	1,814,401.91	4,998,364.63
Tax (income) expense	(3,730,830.87)	427,328.42
Profit from operation before changes in		
operating assets and liabilities	44,805,128.11	22,479,753.20
(Increase) Decrease in changes of operating assets		
Trade and other current receivables	27,961,956.00	27,337,631.89
Inventories	14,109,919.10	11,478,532.92
Other non-current assets	11,540,789.66	4,500,980.49
(Increase) Decrease in changes of operating assets	<u>53,612,664.76</u>	<u>43,317,145.30</u>

Notes to financial statements are parts of these financial statements.

**BEAUTY COMMUNITY PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS (CONTINUED)**  
**FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2021**  
**(UNAUDITED / REVIEWED ONLY)**

*(Unit: Baht)*

	<b>2021</b>	<b>2020</b>
Increase (Decrease) in changes of operating liabilities		
Trade and other current payables	(11,013,846.44)	(42,060,971.48)
Other non-current liabilities	<u>(445,500.00)</u>	<u>(527,400.00)</u>
Increase (Decrease) in changes of operating liabilities	<u>(11,459,346.44)</u>	<u>(42,588,371.48)</u>
Cash generated (paid) from operation	86,958,446.43	23,208,527.02
Employee benefit obligations paid	(4,330,550.10)	(4,339,163.30)
Finance costs paid	(1,814,401.91)	(4,998,364.63)
Income tax paid	<u>(74,598.67)</u>	<u>(154,580.99)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>80,738,895.75</u>	<u>13,716,418.10</u>
<b>Cash flows from investing activities</b>		
Cash receive from financial revenues	426,081.92	1,195,310.58
(Increase) Decrease in other current financial assets	432,214.58	30,000,000.00
Building and equipment acquisition	(631,108.13)	(2,040,539.16)
Proceeds from sales of equipment	606,625.64	120,202.96
Other intangible assets acquisition	<u>(812,000.00)</u>	<u>(4,054,200.00)</u>
<b>Net cash provided by (used in) investing activities</b>	<u>21,814.01</u>	<u>25,220,774.38</u>
<b>Cash flows from financing activities</b>		
Dividend paid	(9,117.45)	(5,465.25)
Payment for lease liabilities	<u>(47,973,102.24)</u>	<u>(42,756,424.06)</u>
<b>Net cash provided by (used in) financing activities</b>	<u>(47,982,219.69)</u>	<u>(42,761,889.31)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	32,778,490.07	(3,824,696.83)
Cash and cash equivalents as at the beginning of the period	<u>175,942,839.82</u>	<u>154,656,264.42</u>
<b>Cash and cash equivalents as at the end of the period</b>	<u><u>208,721,329.89</u></u>	<u><u>150,831,567.59</u></u>

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