

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED

STATEMENTS OF FINANCIAL POSITION

AS AT MARCH 31, 2022

(Unit: Baht)

Assets	Note	March 31, 2022	December 31, 2021
		(UNAUDITED / REVIEWED ONLY)	(AUDITED)
Current assets			
Cash and cash equivalents	5	44,037,885.10	57,977,128.43
Trade and other current receivables	6	49,504,553.79	35,392,647.26
Inventories	7	132,971,032.50	138,246,332.31
Other current financial assets	8	<u>370,000,000.00</u>	<u>370,116,664.26</u>
Total current assets		<u>596,513,471.39</u>	<u>601,732,772.26</u>
Non-current assets			
Property, plant and equipment	9	145,598,212.81	145,387,590.60
Right-of-use assets	10.1	105,455,703.74	104,930,046.61
Other intangible assets	11	23,264,160.16	23,263,832.15
Deferred tax assets	12	62,939,874.52	62,283,031.50
Other non-current assets	13	<u>30,718,613.87</u>	<u>36,505,361.10</u>
Total non-current assets		<u>367,976,565.10</u>	<u>372,369,861.96</u>
Total assets		<u><u>964,490,036.49</u></u>	<u><u>974,102,634.22</u></u>

Notes to financial statements are parts of these financial statements.

BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
AS AT MARCH 31, 2022

Liabilities and shareholders' equity	<i>Note</i>	March 31, 2022 (UNAUDITED / REVIEWED ONLY)	December 31, 2021 (AUDITED)
			<i>(Unit: Baht)</i>
Current liabilities			
Trade and other current payables	14	64,925,466.52	72,147,202.64
Current portion of lease liabilities	10.2	<u>45,221,715.70</u>	<u>45,472,493.31</u>
Total current liabilities		<u>110,147,182.22</u>	<u>117,619,695.95</u>
Non-current liabilities			
Lease liabilities	10.2	70,180,585.68	69,943,900.75
Non-current provisions for employee benefit	15	7,371,642.91	6,844,546.00
Other non-current provisions		5,546,470.00	5,546,470.00
Other non-current liabilities		<u>555,750.00</u>	<u>539,000.00</u>
Total non-current liabilities		<u>83,654,448.59</u>	<u>82,873,916.75</u>
Total liabilities		<u>193,801,630.81</u>	<u>200,493,612.70</u>
Shareholders' equity			
Share capital			
Authorized share capital			
3,009,935,000 common shares of Baht 0.10 each	17	<u>300,993,500.00</u>	
3,022,610,000 common shares of Baht 0.10 each			<u>302,261,000.00</u>
Issued and paid-up share capital			
2,994,193,535 common shares of Baht 0.10 each	17	299,419,353.50	
3,006,868,535 common shares of Baht 0.10 each			300,686,853.50
Share premium on ordinary shares	17	510,590,610.52	609,013,286.94
Treasury stocks	17	-	(99,690,176.42)
Retained earnings (deficit)			
Appropriated			
Legal reserve		30,226,100.00	30,226,100.00
Reserve for treasury stocks	18	-	99,690,176.42
Unappropriated		<u>(69,547,658.34)</u>	<u>(166,317,218.92)</u>
Total shareholders' equity		<u>770,688,405.68</u>	<u>773,609,021.52</u>
Total liabilities and shareholders' equity		<u>964,490,036.49</u>	<u>974,102,634.22</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, 2022
(UNAUDITED / REVIEWED ONLY)

	<i>Note</i>	2022	2021
			<i>(Unit: Baht)</i>
Revenues from sales		107,704,984.86	131,494,554.14
Cost of sales		<u>(53,165,135.18)</u>	<u>(64,011,051.86)</u>
Gross profit		54,539,849.68	67,483,502.28
Other income		4,407,448.11	5,180,060.81
Distribution costs		(37,670,976.96)	(59,906,911.62)
Administrative expenses		(23,799,545.44)	(29,171,040.27)
Impairment loss of assets		<u>(16,243.70)</u>	<u>(1,372,467.97)</u>
Profit (loss) from operation activities		(2,539,468.31)	(17,786,856.77)
Finance income		595,372.15	738,701.43
Finance costs	<i>10.2.3</i>	<u>(1,633,362.70)</u>	<u>(1,814,401.91)</u>
Profit (loss) before income tax expense		(3,577,458.86)	(18,862,557.25)
Tax income (expense)	<i>12</i>	<u>656,843.02</u>	<u>3,730,830.87</u>
Profit (loss) for the period		(2,920,615.84)	(15,131,726.38)
Profit (loss) from comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (expense) for the period		<u><u>(2,920,615.84)</u></u>	<u><u>(15,131,726.38)</u></u>
Earnings (loss) per share			
Basic earnings (loss) per share	<i>19</i>	(0.001)	(0.010)

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BEAUTY COMMUNITY PUBLIC COMPANY LIMITED
STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE THREE-MONTH PERIODS ENDED MARCH 31, 2022
(UNAUDITED / REVIEWED ONLY)

(Unit: Baht)

	<i>Note</i>	Retained earnings							Total shareholders' equity
		Issued and paid-up share capital	Share premium on ordinary shares	Equity-settled share-based		Appropriated			
				payment	Treasury stocks	Legal reserve	Reserve for treasury stocks	Unappropriated	
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>
Balance as at January 1, 2022		300,686,853.50	609,013,286.94	-	(99,690,176.42)	30,226,100.00	99,690,176.42	(166,317,218.92)	773,609,021.52
Total comprehensive income (expense) for the period		-	-	-	-	-	-	(2,920,615.84)	(2,920,615.84)
Decrease share capital by cutting unissued treasury shares	17,18	(1,267,500.00)	(98,422,676.42)	-	99,690,176.42	-	-	-	-
Decrease treasury stock reserve from decrease share capital by cutting treasury shares	18	-	-	-	-	-	(99,690,176.42)	99,690,176.42	-
Balance as at March 31, 2022		<u>299,419,353.50</u>	<u>510,590,610.52</u>	<u>-</u>	<u>-</u>	<u>30,226,100.00</u>	<u>-</u>	<u>(69,547,658.34)</u>	<u>770,688,405.68</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, 2022
(UNAUDITED / REVIEWED ONLY)

	2022	2021
		<i>(Unit: Baht)</i>
Cash flows from operating activities		
Profit (loss) for the period	(2,920,615.84)	(15,131,726.38)
Adjustment profit before income tax to cash receipt (disbursement)		
from operating activities		
Depreciation and amortization	15,428,339.69	51,962,122.21
(Reversed) Allowance for expected credit losses	-	(36,288.00)
(Reversed) Loss on devaluation of inventories	(2,879,885.23)	7,773,356.25
(Gain) loss on sales of assets	(124,587.47)	137,371.35
Loss on write off property, plant and equipment	16,243.70	2,784,143.25
Unrealized loss (gain) on exchange rate	2,586.18	26,077.59
Loss on impairment of property, plant and equipment	-	833,020.55
(Reversed) Loss on impairment of property, plant and equipment	-	(1,780,988.90)
(Reversed) Impairment loss on deposits	(2,375,183.62)	(300,000.00)
Deferred (income) for reward points	78,705.18	258,298.05
Non-current provisions for employee benefit	527,096.91	934,872.53
Finance revenues	(595,372.15)	(738,701.43)
Finance costs	1,633,362.70	1,814,401.91
Tax (income) expense	<u>(656,843.02)</u>	<u>(3,730,830.87)</u>
Profit from operation before changes in		
operating assets and liabilities	8,133,847.03	44,805,128.11
(Increase) Decrease in changes of operating assets		
Trade and other current receivables	(13,506,599.77)	27,961,956.00
Inventories	8,155,185.04	14,109,919.10
Other non-current assets	<u>8,161,930.85</u>	<u>11,540,789.66</u>
(Increase) Decrease in changes of operating assets	<u>2,810,516.12</u>	<u>53,612,664.76</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, 2022
(UNAUDITED / REVIEWED ONLY)

	<i>(Unit: Baht)</i>	
	2022	2021
Increase (Decrease) in changes of operating liabilities		
Trade and other current payables	(7,095,890.65)	(11,013,846.44)
Other non-current liabilities	<u>16,750.00</u>	<u>(445,500.00)</u>
Increase (Decrease) in changes of operating liabilities	<u>(7,079,140.65)</u>	<u>(11,459,346.44)</u>
Cash generated (paid) from operation	3,865,222.50	86,958,446.43
Employee benefit obligations paid	-	(4,330,550.10)
Finance costs paid	(1,633,362.70)	(1,814,401.91)
Income tax paid	<u>(36,525.41)</u>	<u>(74,598.67)</u>
Net cash provided by (used in) operating activities	<u>2,195,334.39</u>	<u>80,738,895.75</u>
Cash flows from investing activities		
Cash receive from financial revenues	26,590.80	426,081.92
Decrease in other current financial assets	116,664.26	432,214.58
Building and equipment acquisition	(4,695,944.59)	(631,108.13)
Proceeds from sales of equipment	132,935.56	606,625.64
Other intangible assets acquisition	<u>(1,170,710.00)</u>	<u>(812,000.00)</u>
Net cash provided by (used in) investing activities	<u>(5,590,463.97)</u>	<u>21,814.01</u>
Cash flows from financing activities		
Dividend paid	(4,426.83)	(9,117.45)
Payment for lease liabilities	<u>(10,539,686.92)</u>	<u>(47,973,102.24)</u>
Net cash provided by (used in) financing activities	<u>(10,544,113.75)</u>	<u>(47,982,219.69)</u>
Net increase (decrease) in cash and cash equivalents	(13,939,243.33)	32,778,490.07
Cash and cash equivalents as at the beginning of the period	<u>57,977,128.43</u>	<u>175,942,839.82</u>
Cash and cash equivalents as at the end of the period	<u><u>44,037,885.10</u></u>	<u><u>208,721,329.89</u></u>

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