

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

Unaudited Condensed Consolidated Income Statements
For The First Quarter Ended 30 June 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Periods
	30/06/2012 (RM'000)	30/06/2011 (RM'000)	30/06/2012 (RM'000)	30/06/2011 (RM'000)
Revenue	31,996	32,457	31,996	32,457
Cost of sales / services	(12,992)	(14,323)	(12,992)	(14,323)
Gross profit	19,004	18,134	19,004	18,134
Other income	1,300	373	1,300	373
Other expenses	(17,830)	(20,355)	(17,830)	(20,355)
Results from operating activities	2,474	(1,848)	2,474	(1,848)
Finance cost	-	(65)	-	(65)
Interest income	285	42	285	42
Share of profit/loss after tax of equity accounted associates	(39)	(355)	(39)	(355)
Profit / (loss) before tax	2,720	(2,226)	2,720	(2,226)
Tax expense	(952)	(788)	(952)	(788)
Profit / (loss) for the period	1,768	(3,014)	1,768	(3,014)
Attributable to:				
Equity holders of the Company	1,768	(2,811)	1,768	(2,811)
Non-controlling interests	-	(203)	-	(203)
Profit / (loss) for the period	1,768	(3,014)	1,768	(3,014)
Earnings / (loss) per share attributable to equity holders of the Company:				
Basic earnings / (loss) per share (sen)	0.96	(2.13)	1.13	(2.13)
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Report for the financial year ended 31 March 2012 and the accompanying explanatory notes enclosed with the Quarterly Report.

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

Unaudited Condensed Consolidated Statements of Comprehensive Income
For The First Quarter Ended 30 June 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter 30/06/2012 (RM'000)	Preceding Year Corresponding Quarter 30/06/2011 (RM'000)	Current Year To Date 30/06/2012 (RM'000)	Preceding Year Corresponding Periods 30/06/2011 (RM'000)
Profit / (loss) for the period	1,768	(3,014)	1,768	(3,014)
Currency translation differences arising from consolidation	(641)	195	(641)	195
Total comprehensive income	1,127	(2,819)	1,127	(2,819)
Total comprehensive income attributable to:				
Equity holders of the Company	1,127	(2,616)	1,127	(2,616)
Non-controlling interest	-	(203)	-	(203)
	1,127	(2,819)	1,127	(2,819)

The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 31 March 2012 and the accompanying explanatory notes enclosed with the Quarterly Report.

Esthetics International Group Berhad
(Company No : 408061-P)

Unaudited Condensed Consolidated Statements of Financial Position
As At 30 June 2012

	As at 30/06/12 (RM '000)	As at 31/03/12 (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	39,302	38,804
Intangible assets	3,986	3,992
Investment properties	1,027	1,705
Investments in associates	3,350	3,445
Deferred tax assets	623	691
	<u>48,288</u>	<u>48,637</u>
Current assets		
Inventories	16,908	20,226
Receivables, deposits and prepayments	28,686	23,675
Tax recoverable	243	2,076
Cash and cash equivalents	49,737	49,140
	<u>95,574</u>	<u>95,117</u>
TOTAL ASSETS	<u><u>143,862</u></u>	<u><u>143,754</u></u>
EQUITY AND LIABILITIES		
Share capital	92,400	92,400
Reserves	9,324	9,965
Retained earnings	9,794	8,026
TOTAL EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY	<u>111,518</u>	<u>110,391</u>
NON-CONTROLLING INTERESTS	<u>43</u>	<u>43</u>
TOTAL EQUITY	<u><u>111,561</u></u>	<u><u>110,434</u></u>
Non-current liabilities		
Deferred tax liabilities	37	342
	<u>37</u>	<u>342</u>
Current liabilities		
Deferred revenue	18,597	17,853
Payables and accruals	13,016	14,696
Taxation	651	429
	<u>32,264</u>	<u>32,978</u>
TOTAL LIABILITIES	<u>32,301</u>	<u>33,320</u>
TOTAL EQUITY AND LIABILITIES	<u><u>143,862</u></u>	<u><u>143,754</u></u>
	-	-
Net assets per share attributable to equity holders of the Company (RM)	0.60	0.60

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report as at 31 March 2012 and the accompanying explanatory notes enclosed with the Quarterly Report.

Esthetics International Group Berhad
(Company No : 408061-P)

Unaudited Condensed Consolidated Statements of Cash Flow
For The Period Ended 30 June 2012

	Period Ended 30/06/2012 (RM '000)	Period Ended 30/06/2011 (RM '000)
Cash flows from operating activities		
Profit / (loss) before tax	2,720	(2,226)
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	1,657	1,390
Amortisation of development cost	6	6
Finance costs	-	65
(Gain)/loss on disposal of property, plant and equipment	(112)	49
Loss on disposal of investment property	8	-
Gain on disposal of subsidiary	-	(159)
Interest income	(285)	(42)
Property, plant and equipment written off	-	12
Inventories written off	270	1,691
Bad debts written off	124	465
Share of losses of equity accounted associates	39	355
Unrealised foreign exchange gain	(1,129)	(78)
Operating profit/(loss) before changes in working capital	3,298	1,528
Changes in working capital		
Inventories	3,104	3,765
Receivables, deposits and prepayments	(4,006)	2,187
Payables and accruals	(1,680)	(3,406)
Deferred revenue	744	1,496
Cash generated from operating activities	1,460	5,570
Interest received	285	42
Refund/(Tax paid)	866	(378)
Net cash generated from operating activities	2,611	5,234
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,917)	(1,224)
Disposal of subsidiary, net of cash	-	(367)
Proceeds from disposal of property, plant and equipment	112	-
Proceeds from disposal of investment property	540	-
Net cash used in investing activities	(1,265)	(1,591)
Cash flows from financing activities		
Repayment of revolving credits	-	(500)
Interest paid	-	(65)
Net cash generated from financing activities	-	(565)
Net increase in cash and cash equivalents	1,346	3,078
Effect of exchange rate fluctuations on cash held	(749)	95
Cash and cash equivalents at beginning of financial period	49,140	10,839
Cash and cash equivalents at end of financial period	49,737	14,012
	-	
<u>Note :</u>		
Cash and cash equivalents at end of financial period comprise:-		
Cash and bank balances	49,737	14,012

The Condensed Consolidated Statements of Cash Flow should be read in conjunction with the Annual Financial Report for the financial year ended 31 March 2012 and the accompanying explanatory notes enclosed with the Quarterly Report.

Esthetics International Group Berhad
(Company No : 408061-P)

Unaudited Condensed Consolidated Statements of Changes in Equity
For The Period Ended 30 June 2012

	←-----Non-distributable-----→				Distributable Retained Earnings (RM '000)	Attributable to Owners Of The Company (RM '000)	Non-controlling Interests (RM '000)	Total Equity (RM '000)
	Share Capital (RM '000)	Share Premium (RM '000)	Warrant Reserve (RM '000)	Translation Reserve (RM '000)				
Three (3) months ended 30 June 2012								
At 1 April 2012	92,400	5,571	4,636	(242)	8,026	110,633	43	110,676
Changes in equity for the period to 30/06/12:								
Total comprehensive income for the period	-	-	-	(641)	1,768	1,768	-	1,768
At 30 June 2012	92,400	5,571	4,636	(883)	9,794	112,401	43	112,444
	-	-	-	-	-	-	-	883
Three (3) months ended 30 June 2011								
At 1 April 2011	66,000	6,097	-	(153)	11,027	83,124	3,907	87,031
Changes in equity for the period to 30/06/11:								
Total comprehensive income for the period	-	-	-	195	(2,811)	(2,811)	(203)	(3,014)
Disposal of subsidiary	-	-	-	-	-	-	(3,662)	(3,662)
At 30 June 2011	66,000	(952)	-	42	8,216	80,313	42	80,355

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31 March 2012 and the accompanying explanatory notes enclosed with the Quarterly Report.