

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

Unaudited Condensed Consolidated Income Statements
For The Second Quarter Ended 30 September 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Periods
	30/09/2012 (RM'000)	30/09/2011 (RM'000)	30/09/2012 (RM'000)	30/09/2011 (RM'000)
Revenue	32,415	32,185	64,411	64,642
Cost of sales / services	(13,473)	(13,970)	(26,465)	(28,293)
Gross profit	18,942	18,215	37,946	36,349
Other income	113	1,946	536	2,319
Other expenses	(18,587)	(17,608)	(35,540)	(37,963)
Results from operating activities	468	2,553	2,942	705
Finance cost	-	(46)	-	(111)
Interest income	323	44	608	86
Share of profit/loss after tax of equity accounted associates	(25)	45	(64)	(310)
Profit / (loss) before tax	766	2,596	3,486	370
Tax expense	(700)	(1,349)	(1,652)	(2,137)
Profit / (loss) for the period	66	1,247	1,834	(1,767)
Attributable to:				
Equity holders of the Company	66	1,260	1,834	(1,551)
Non-controlling interests	-	(13)	-	(216)
Profit / (loss) for the period	66	1,247	1,834	(1,767)
Earnings / (loss) per share attributable to equity holders of the Company:				
Basic earnings / (loss) per share (sen)	0.04	0.95	0.99	(1.18)
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 Second Quarter Ended 30 September 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Periods
	30/09/2012 (RM'000)	30/09/2011 (RM'000)	30/09/2012 (RM'000)	30/09/2011 (RM'000)
Profit / (loss) for the period	66	1,247	1,834	(1,767)
Currency translation differences arising from consolidation	846	(456)	205	(261)
Total comprehensive income	912	791	2,039	(2,028)
Total comprehensive income attributable to:				
Equity holders of the Company	912	804	2,039	(1,812)
Non-controlling interest	-	(13)	-	(216)
	912	791	2,039	(2,028)

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 September 2012

	As at 30/09/12 (RM '000)	As at 31/03/12 (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	38,382	38,804
Intangible assets	3,980	3,992
Investment properties	1,027	1,705
Investments in associates	3,314	3,445
Deferred tax assets	712	691
	<u>47,415</u>	<u>48,637</u>
Current assets		
Inventories	20,815	20,226
Receivables, deposits and prepayments	29,868	23,675
Tax recoverable	244	2,076
Cash and cash equivalents	53,852	49,140
	<u>104,779</u>	<u>95,117</u>
TOTAL ASSETS	<u><u>152,194</u></u>	<u><u>143,754</u></u>
EQUITY AND LIABILITIES		
Share capital	92,400	92,400
Reserves	10,170	9,965
Retained earnings	9,860	8,026
TOTAL EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY	<u>112,430</u>	<u>110,391</u>
NON-CONTROLLING INTERESTS	<u>43</u>	<u>43</u>
TOTAL EQUITY	<u>112,473</u>	<u>110,434</u>
Non-current liabilities		
Deferred tax liabilities	-	342
	<u>-</u>	<u>342</u>
Current liabilities		
Deferred revenue	19,602	17,853
Payables and accruals	19,280	14,696
Taxation	839	429
	<u>39,721</u>	<u>32,978</u>
TOTAL LIABILITIES	<u>39,721</u>	<u>33,320</u>
TOTAL EQUITY AND LIABILITIES	<u><u>152,194</u></u>	<u><u>143,754</u></u>
	-	-
Net assets per share attributable to equity holders of the Company (RM)	0.61	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 September 2012

	Period Ended 30/09/2012 (RM '000)	Period Ended 30/09/2011 (RM '000)
Cash flows from operating activities		
Profit / (loss) before tax	3,486	370
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	3,275	2,891
Amortisation of development cost	12	12
Finance costs	-	111
(Gain)/loss on disposal of property, plant and equipment	(160)	(134)
Loss on disposal of investment property	8	-
Gain on disposal of subsidiary	-	(159)
Interest income	(608)	(86)
Property, plant and equipment written off	152	56
Inventories written off	617	1,949
Bad debts written off	151	580
Share of losses of equity accounted associates	64	310
Unrealised foreign exchange gain	(252)	(1,662)
Operating profit/(loss) before changes in working capital	6,745	4,238
Changes in working capital		
Inventories	(1,139)	2,358
Receivables, deposits and prepayments	(6,092)	4,245
Payables and accruals	4,434	660
Deferred revenue	1,749	1,288
Cash generated from operating activities	5,697	12,789
Interest received	608	86
Refund/(Tax paid)	227	(381)
Net cash generated from operating activities	6,532	12,494
Cash flows from investing activities		
Acquisition of property, plant and equipment	(2,652)	(3,633)
Disposal of subsidiary, net of cash	-	(367)
Proceeds from disposal of property, plant and equipment	166	150
Proceeds from disposal of investment property	540	-
Net cash used in investing activities	(1,946)	(3,850)
Cash flows from financing activities		
Repayment of revolving credits	-	(3,300)
Interest paid	-	(111)
Net cash generated from financing activities	-	(3,411)
Net increase in cash and cash equivalents	4,586	5,233
Effect of exchange rate fluctuations on cash held	126	(390)
Cash and cash equivalents at beginning of financial period	49,140	10,839
Cash and cash equivalents at end of financial period	53,852	15,682
	-	
<u>Note :</u>		
Cash and cash equivalents at end of financial period comprise:-		
Cash and bank balances	53,852	15,682

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 September 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)				
Six (6) months ended 30 September 2012								
At 1 April 2012	92,400	5,571	4,636	(242)	8,026	110,391	43	110,434
Changes in equity for the period to 30/09/12:								
Total comprehensive income for the period	-	-	-	205	1,834	2,039	-	2,039
At 30 September 2012	<u>92,400</u>	<u>5,571</u>	<u>4,636</u>	<u>(37)</u>	<u>9,860</u>	<u>112,430</u>	<u>43</u>	<u>112,473</u>
Six (6) months ended 30 September 2011								
At 1 April 2011	66,000	6,097	-	(153)	11,027	82,971	3,907	86,878
Changes in equity for the period to 30/09/11:								
Total comprehensive income for the period	-	-	-	(261)	(1,551)	(1,812)	(216)	(2,028)
Disposal of subsidiary	-	-	-	-	-	-	(3,662)	(3,662)
At 30 September 2011	<u>66,000</u>	<u>6,097</u>	<u>-</u>	<u>(414)</u>	<u>9,476</u>	<u>81,159</u>	<u>29</u>	<u>81,188</u>

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