

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

Unaudited Condensed Consolidated Income Statements
For The Third Quarter Ended 31 December 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Periods
	31/12/2012 (RM'000)	31/12/2011 (RM'000)	31/12/2012 (RM'000)	31/12/2011 (RM'000)
Revenue	36,131	36,500	100,542	101,142
Cost of sales / services	-14,821	-14,675	-41,286	-42,968
Gross profit	<u>21,310</u>	<u>21,825</u>	<u>59,256</u>	<u>58,174</u>
Other income	16	-123	552	2,196
Other expenses	-17,521	-19,327	-53,061	-57,290
Results from operating activities	<u>3,805</u>	<u>2,375</u>	<u>6,747</u>	<u>3,080</u>
Finance cost	-	-20	-	-131
Interest income	246	45	854	131
Share of profit/loss after tax of equity accounted associates	-49	-293	-113	-603
Profit / (loss) before tax	<u>4,002</u>	<u>2,107</u>	<u>7,488</u>	<u>2,477</u>
Tax expense	-1,165	-857	-2,817	-2,994
Profit / (loss) for the period	<u><u>2,837</u></u>	<u><u>1,250</u></u>	<u><u>4,671</u></u>	<u><u>-517</u></u>
Attributable to:				
Equity holders of the Company	2,838	1,231	4,672	-320
Non-controlling interests	-1	19	-1	-197
Profit / (loss) for the period	<u><u>2,837</u></u>	<u><u>1,250</u></u>	<u><u>4,671</u></u>	<u><u>-517</u></u>
Earnings / (loss) per share attributable to equity holders of the Company:				
Basic earnings / (loss) per share (sen)	1.54	0.93	2.53	-0.24
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 Third Quarter Ended 31 December 2012

	Individual Period		Cumulative Periods	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Periods
	31/12/2012 (RM'000)	31/12/2011 (RM'000)	31/12/2012 (RM'000)	31/12/2011 (RM'000)
Profit / (loss) for the period	2,837	1,250	4,671	-517
Currency translation differences arising from consolidation	1	46	206	-215
Total comprehensive income	2,838	1,296	4,877	-732
Total comprehensive income attributable to:				
Equity holders of the Company	2,839	1,277	4,878	-535
Non-controlling interest	-1	19	-1	-197
	2,838	1,296	4,877	-732

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 31 December 2012

	<u>As at</u> <u>31/12/12</u> <u>(RM '000)</u>	<u>As at</u> <u>31/03/12</u> <u>(RM '000)</u>
ASSETS		
Non-current assets		
Property, plant and equipment	36,792	38,804
Intangible assets	3,974	3,992
Investment properties	1,027	1,705
Investments in associates	3,258	3,445
Deferred tax assets	899	691
	<u>45,950</u>	<u>48,637</u>
Current assets		
Inventories	19,724	20,226
Receivables, deposits and prepayments	27,642	23,675
Tax recoverable	245	2,076
Cash and cash equivalents	58,972	49,140
	<u>106,583</u>	<u>95,117</u>
TOTAL ASSETS	<u>152,533</u>	<u>143,754</u>
EQUITY AND LIABILITIES		
Share capital	92,400	92,400
Reserves	10,171	9,965
Retained earnings	12,698	8,026
TOTAL EQUITY ATTRIBUTABLE TO	<u>115,269</u>	<u>110,391</u>
EQUITY HOLDERS OF THE COMPANY		
NON-CONTROLLING INTERESTS	<u>42</u>	<u>43</u>
TOTAL EQUITY	<u>115,311</u>	<u>110,434</u>
Non-current liabilities		
Deferred tax liabilities	<u>-</u>	<u>342</u>
	<u>-</u>	<u>342</u>
Current liabilities		
Deferred revenue	19,912	17,853
Payables and accruals	15,999	14,696
Taxation	1,311	429
	<u>37,222</u>	<u>32,978</u>
TOTAL LIABILITIES	<u>37,222</u>	<u>33,320</u>
TOTAL EQUITY AND LIABILITIES	<u>152,533</u>	<u>143,754</u>
	-	-
Net assets per share attributable to equity holders of the Company (RM)	0.62	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 31 December 2012

	Period Ended 31/12/2012 (RM '000)	Period Ended 31/12/2011 (RM '000)
Cash flows from operating activities		
Profit / (loss) before tax	7,488	2,477
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	4,763	4,669
Amortisation of development cost	18	18
Finance costs	-	131
(Gain)/loss on disposal of property, plant and equipment	(154)	(143)
Loss on disposal of investment property	8	-
Gain on disposal of subsidiary	-	(159)
Interest income	(854)	(131)
Property, plant and equipment written off	385	64
Inventories written off	872	3,344
Bad debts written off	140	580
Share of losses of equity accounted associates	113	603
Unrealised foreign exchange loss/(gain)	199	(1,723)
Operating profit/(loss) before changes in working capital	12,978	9,730
Changes in working capital		
Inventories	(296)	4,033
Receivables, deposits and prepayments	(4,306)	3,566
Payables and accruals	1,153	(518)
Deferred revenue	2,059	2,091
Cash generated from operating activities	11,588	18,902
Interest received	854	131
Tax paid	(654)	(716)
Net cash generated from operating activities	11,788	18,317
Cash flows from investing activities		
Acquisition of property, plant and equipment	(2,804)	(4,127)
Disposal of subsidiary, net of cash	-	(367)
Proceeds from disposal of property, plant and equipment	176	158
Proceeds from disposal of investment property	540	-
Net cash used in investing activities	(2,088)	(4,336)
Cash flows from financing activities		
Repayment of revolving credits	-	(5,300)
Interest paid	-	(131)
Net cash generated from financing activities	-	(5,431)
Net increase in cash and cash equivalents	9,700	8,550
Effect of exchange rate fluctuations on cash held	132	(345)
Cash and cash equivalents at beginning of financial period	49,140	10,839
Cash and cash equivalents at end of financial period	58,972	19,044
	-	
<u>Note :</u>		
Cash and cash equivalents at end of financial period comprise:-		
Cash and bank balances	58,972	19,044

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 31 December 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)				
Nine (9) months ended 31 December 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 31/12/12:								
Total comprehensive income for the period	-	-	-	206	4,672	4,878	(1)	4,877
At 31 December 2012	<u>92,400</u>	<u>5,571</u>	<u>4,636</u>	<u>(36)</u>	<u>12,698</u>	<u>115,269</u>	<u>42</u>	<u>115,311</u>
Nine (9) months ended 31 December 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 31/12/11:								
Total comprehensive income for the period	-	-	-	(215)	(320)	(535)	(197)	(732)
Disposal of subsidiary	-	-	-	-	-	-	(3,662)	(3,662)
At 31 December 2011	<u>66,000</u>	<u>6,097</u>	<u>-</u>	<u>(368)</u>	<u>10,707</u>	<u>82,436</u>	<u>48</u>	<u>82,484</u>

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