



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

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Three Months Period Ended 30 June 2013**

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/06/2013 (RM'000)	30/06/2012 (RM'000)	30/06/2013 (RM'000)	30/06/2012 (RM'000)
Revenue	34,002	31,996	34,002	31,996
Cost of sales / services	(13,487)	(12,992)	(13,487)	(12,992)
<b>Gross profit</b>	<b>20,515</b>	<b>19,004</b>	<b>20,515</b>	<b>19,004</b>
Other income	489	1,300	489	1,300
Other expenses	(16,170)	(17,830)	(16,170)	(17,830)
<b>Results from operating activities</b>	<b>4,834</b>	<b>2,474</b>	<b>4,834</b>	<b>2,474</b>
Finance costs	-	-	-	-
Interest income	237	285	237	285
Share of results after tax of equity accounted associates	(352)	(39)	(352)	(39)
<b>Profit before tax</b>	<b>4,719</b>	<b>2,720</b>	<b>4,719</b>	<b>2,720</b>
Tax expense	(997)	(952)	(997)	(952)
<b>Profit for the period</b>	<b>3,722</b>	<b>1,768</b>	<b>3,722</b>	<b>1,768</b>
<b>Other comprehensive expenses, net of tax</b>				
Foreign currency translation	(174)	(641)	(174)	(641)
<b>Total comprehensive income for the period</b>	<b>3,548</b>	<b>1,127</b>	<b>3,548</b>	<b>1,127</b>

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

**Esthetics International Group Berhad (408061-P)**

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

**Unaudited Condensed Consolidated Statements of Comprehensive Income**  
**For The Three Months Period Ended 30 June 2013**

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 30/06/2013 (RM'000)	Preceding Year Corresponding Quarter 30/06/2012 (RM'000)	Current Year To Date 30/06/2013 (RM'000)	Preceding Year Corresponding Period 30/06/2012 (RM'000)
<b>Profit for the period attributable to:</b>				
Owners of the Company	3,722	1,768	3,722	1,768
Non-controlling interests	-	-	-	-
<b>Profit for the period</b>	<b>3,722</b>	<b>1,768</b>	<b>3,722</b>	<b>1,768</b>
<b>Total comprehensive income attributable to:</b>				
Owners of the Company	3,548	1,127	3,548	1,127
Non-controlling interests	-	-	-	-
	<b>3,548</b>	<b>1,127</b>	<b>3,548</b>	<b>1,127</b>
<b>Earnings per share attributable to owners of the Company:</b>				
Basic (sen)	2.01	0.96	2.01	0.96
Diluted (sen)	1.94	0.96	1.94	0.96

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

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

**Unaudited Condensed Consolidated Statements of Financial Position**  
As At 30 June 2013

	<u>As at 30/06/13 (Unaudited) (RM '000)</u>	<u>As at 31/03/13 (Audited) (RM '000)</u>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	35,246	35,329
Intangible assets	3,855	3,876
Investment properties	1,055	1,055
Investments in associates	3,085	3,437
Deferred tax assets	823	648
	<u>44,064</u>	<u>44,345</u>
<b>Current assets</b>		
Inventories	14,860	17,385
Receivables, deposits and prepayments	32,138	28,724
Tax recoverable	396	369
Cash and cash equivalents	65,915	62,748
	<u>113,309</u>	<u>109,226</u>
<b>TOTAL ASSETS</b>	<u><u>157,373</u></u>	<u><u>153,571</u></u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	92,400	92,400
Reserves	9,677	9,851
Retained earnings	19,042	15,279
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<u>121,119</u>	<u>117,530</u>
<b>NON-CONTROLLING INTERESTS</b>	<u>-</u>	<u>41</u>
<b>TOTAL EQUITY</b>	<u>121,119</u>	<u>117,571</u>
<b>Non-current liabilities</b>		
Deferred tax liabilities	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Current liabilities</b>		
Deferred revenue	20,601	20,478
Payables and accruals	15,033	15,013
Taxation	620	509
	<u>36,254</u>	<u>36,000</u>
<b>TOTAL LIABILITIES</b>	<u>36,254</u>	<u>36,000</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>157,373</u></u>	<u><u>153,571</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.66</b>	<b>0.64</b>

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

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

**Unaudited Condensed Consolidated Statements of Cash Flows**  
**For The Three Months Period Ended 30 June 2013**

	<u>Period Ended</u> <u>30/06/2013</u> <u>(RM '000)</u>	<u>Period Ended</u> <u>30/06/2012</u> <u>(RM '000)</u>
<b>Cash flows from operating activities</b>		
Profit before tax	4,719	2,720
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	1,315	1,657
Amortisation of development cost	21	6
Gain on disposal of property, plant and equipment	(18)	(112)
Loss on disposal of investment property	-	8
Interest income	(237)	(285)
Property, plant and equipment written off	1	-
Inventories written off	736	270
Bad debts written off	-	124
Share of results of equity accounted associates	352	39
Unrealised foreign exchange gain	(418)	(1,129)
Operating profit before changes in working capital	<u>6,471</u>	<u>3,298</u>
Changes in working capital		
Inventories	1,789	3,104
Receivables, deposits and prepayments	(2,996)	(4,006)
Payables and accruals	20	(1,680)
Deferred revenue	123	744
Cash generated from operating activities	<u>5,407</u>	<u>1,460</u>
Interest received	237	285
Tax (paid) / refunded	(1,088)	866
<b>Net cash generated from operating activities</b>	<u>4,556</u>	<u>2,611</u>
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(1,221)	(1,917)
Proceeds from disposal of property, plant and equipment	18	112
Proceeds from disposal of investment property	-	540
<b>Net cash used in investing activities</b>	<u>(1,203)</u>	<u>(1,265)</u>
<b>Net increase in cash and cash equivalents</b>	<b>3,353</b>	<b>1,346</b>
<b>Effect of exchange rate fluctuations on cash held</b>	<b>(186)</b>	<b>(749)</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>62,748</b>	<b>49,140</b>
<b>Cash and cash equivalents at end of financial period</b>	<u><b>65,915</b></u>	<u><b>49,737</b></u>
 <u>Note :</u>		
<b>Cash and cash equivalents at end of financial period comprise:-</b>		
Cash and bank balances	<u>65,915</u>	<u>49,737</u>

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2013 and the accompanying explanatory attached to the Interim Financial Statements)

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

Unaudited Condensed Consolidated Statements of Changes in Equity  
For The Three Months Period Ended 30 June 2013

	←-----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)				
At 1 April 2013	92,400	5,571	4,636	(366)	15,279	117,530	41	117,571
Net profit for the period	-	-	-	-	3,722	3,722	-	3,722
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(174)	-	(174)	-	(174)
Total comprehensive income for the period	-	-	-	(174)	3,722	3,548	-	3,548
Changes in equity interest in a subsidiary	-	-	-	-	41	41	(41)	-
At 30 June 2013	92,400	5,571	4,636	(530)	19,042	121,119	-	121,119
At 1 April 2012	92,400	5,571	4,636	(242)	8,026	110,391	43	110,434
Net profit for the period	-	-	-	-	1,768	1,768	-	1,768
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(641)	-	(641)	-	(641)
Total comprehensive income for the period	-	-	-	(641)	1,768	1,127	-	1,127
At 30 June 2012	92,400	5,571	4,636	(883)	9,794	111,518	43	111,561

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

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

### Part A: Explanatory Notes Pursuant to MFRS 134

#### **A1. Basis of preparation and accounting policies**

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2013. The accounting policies and methods of computation adopted by the Group in the interim financial statements are consistent with those adopted in the financial statements of the Group for the year ended 31 March 2013 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2013.

#### **MFRS, Amendments to MFRS and IC Interpretation**

		<b>Effective Date</b>
MFRS 10	Consolidated Financial Statements	1 January 2013
MFRS 11	Joint Arrangements	1 January 2013
MFRS 12	Disclosure of Interests in Other Entities	1 January 2013
MFRS 13	Fair Value Measurement	1 January 2013
MFRS 119	Employee Benefits	1 January 2013
MFRS 127	Separate Financial Statements	1 January 2013
MFRS 128	Investments in Associates and Joint Ventures	1 January 2013
Amendments to MFRS 7	Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 10	Consolidated Financial Statements – Transition Guidance	1 January 2013
Amendments to MFRS 11	Joint Arrangements – Transition Guidance	1 January 2013
Amendments to MFRS 12	Disclosure of Interests in Other Entities – Transition Guidance	1 January 2013
Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income	1 July 2012
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
Annual Improvements to MFRSs 2009 – 2011 Cycle		1 January 2013

The adoption of the aforesaid standards, amendments or interpretations is not expected to have any material financial impact to the current financial year upon their initial adoption.

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

**A2. Auditor's report on preceding annual financial statements**

The auditors' report on the financial statements of the Group for the financial year ended 31 March 2013 was not subject to any qualification.

**A3. Comments about seasonal or cyclical factors**

The business operations of the Group are customarily affected by seasonal and festivity sales.

**A4. Unusual items due to their nature, size or incidence**

There were no unusual items because of its nature, size or incidence that has affected the assets, liabilities, equity, net income, or cash flows during the current financial quarter.

**A5. Material changes in estimates**

There were no changes in the estimates that had a material effect on the current financial quarter.

**A6. Issuance and / or repayment of debt and equity instruments**

There were no issuance, repurchase and/or repayment of debt and equity instruments for the current financial quarter.

**A7. Dividends paid**

No dividend was paid in the current financial quarter.

**A8. Segmental information**

**Quarter ended 30 Jun 2013**

	<b>Professional services and sales RM'000</b>	<b>Product distribution RM'000</b>	<b>Others * RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>				
Total revenue	19,456	18,484	1,351	39,291
Inter-segment revenue	-	(3,978)	(1,311)	(5,289)
External revenue	19,456	14,506	40	34,002
<b>Segment results</b>	1,641	3,286	(93)	4,834
Finance costs				-
Interest income				237
Share of results after tax of equity accounted associates				(352)
<b>Profit before tax</b>				4,719
Tax expense				(997)
<b>Profit for the period</b>				3,722

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

**A8. Segmental information (cont'd)**

Quarter ended 30 Jun 2012

	Professional services and sales RM'000	Product distribution RM'000	Others * RM'000	Total RM'000
Revenue				
Total revenue	17,697	18,164	1,469	37,330
Inter-segment revenue	-	(3,936)	(1,398)	(5,334)
External revenue	17,697	14,228	71	31,996
<b>Segment results</b>	434	2,155	(115)	2,474
Finance costs				-
Interest income				285
Share of results after tax of equity accounted associates				(39)
<b>Profit before tax</b>				2,720
Tax expense				(952)
<b>Profit for the period</b>				1,768

\* Others mainly consist of investment holding, education and training.

**A9. Property, plant and equipment**

The property, plant and equipment of the Group are carried at cost less accumulated depreciation. Accordingly, no valuations have been brought forward from the previous annual financial statements.

**A10. Subsequent event**

There were no material events subsequent to the end of the current financial quarter that has not been reflected in the interim financial statements.

**A11. Changes in composition of the Group**

The Company through its wholly-owned subsidiary, Klientec International Sdn Bhd, had on 30 May 2013 completed the acquisition of the remaining 20% equity interest in Klientec Biz-Solution Sdn Bhd comprising of 60,000 ordinary shares of RM1.00 each for a total cash consideration of RM2.00. Consequently, Klientec Biz-Solution Sdn Bhd is a wholly-owned subsidiary of Klientec International Sdn Bhd.

The above acquisition has no significant impact to the financial results of the Group.

Save for the above, there were no other changes in the composition of the Group during the current financial quarter.



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

**A12. Changes in contingent liabilities**

	<b>As at 30/6/2013 Limit RM'000</b>	<b>As at 30/6/2013 Utilised RM'000</b>
Guarantees given to financial institutions for facilities granted to subsidiaries	25,500	10,080
Guarantees given to landlord to secure tenancy payments by subsidiaries of EIG for Salons (annual rental)	<u>-</u>	<u>39</u>
	<u>25,500</u>	<u>10,119</u>

**A13. Commitments**

**Capital commitments**

	<b>As at 30/6/2013 RM'000</b>	<b>As at 31/3/2013 RM'000</b>
<b>Property, plant and equipment</b>		
Approved and contracted for	32,414	19,282
Approved but not contracted for	<u>483</u>	<u>350</u>
	<u>32,897</u>	<u>19,632</u>

**A14. Related party transactions**

There were no material related party transactions during the current financial quarter under review.

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

**Part B - Explanatory Notes Pursuant to Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad**

**B1. Review of performance**

The Group recorded revenue of RM34.0 million for the financial quarter ended 30 June 2013, in comparison to RM32.0 million for the prior year corresponding quarter, representing an increase of RM2.0 million or 6.3%.

Of this, the Professional Services and Sales segment contributed to RM1.8 million of the increase in Group revenue, with segment revenue of RM19.5 million for the current quarter under review compared to RM17.7 million for the prior year corresponding quarter, led by higher contributions from new and existing corporate outlets in Malaysia. Professional Services and Sales revenue from Hong Kong and Singapore was also higher by RM0.5 million as compared to the prior year corresponding quarter.

The Product Distribution segment also recorded an increase in revenue of RM0.3 million to RM14.5 million as compared to the prior year corresponding quarter.

The revenue from the regional and export business of the Group for the current financial quarter under review was 43%.

The Group reported a profit before tax of RM4.7 million for the current quarter under review as compared to a profit before tax of RM2.7 million in the prior year corresponding quarter. The 74% increase in profit before tax is attributable to the higher revenue recorded in the Professional Services and Sales and Product Distribution segments, as well as a reduction in operating and overhead expenses.

**B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter**

The Group recorded profit before tax of RM4.7 million from revenue of RM34.0 million in the current quarter, as compared to profit before tax of RM3.5 million from revenue of RM33.9 million in the fourth quarter ended 31 March 2013. The higher profit before tax when compared to the immediate preceding quarter is mainly due to lower inventory written off amounting to RM0.7 million in the current quarter as compared to RM1.5 million in the preceding quarter.

**B3. Commentary on prospects**

The beauty and wellness industry in the Group's markets is expected to continue to experience moderate growth in 2013 with global economic uncertainties remaining in spite of accommodative monetary policies in numerous countries.

Barring any adverse developments in local and regional market conditions, the Board is adopting focused and prudent strategies to execute the Group's strategic long-term priorities and continue to grow the core businesses of the Group.

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

**B4. Profit forecast**

The disclosure requirements for explanatory notes for the variance of actual profit after taxation and non-controlling interests and forecast profit after taxation and non-controlling interests are not applicable.

**B5. Profit before Tax**

	<b>Current Year Quarter Ended 30/6/2013 RM'000</b>	<b>Preceding Year corresponding Quarter Ended 30/6/2012 RM'000</b>
Profit before tax is arrived at after charging/(crediting):		
Depreciation and amortization	1,336	1,663
Inventories written off	736	270
Bad debts written off	-	124
Interest income	(237)	(285)
Loss on disposal of investment property	-	8
Gain on disposal of property, plant and equipment	(18)	(112)
Net foreign exchange gain	(445)	(1,036)

**B6. Taxation**

Taxation comprises the following:

	<b>Current Year Quarter Ended 30/6/2013 RM'000</b>	<b>Preceding Year Corresponding Quarter Ended 30/6/2012 RM'000</b>
<u>Current tax</u>		
Malaysian	1,171	1,140
Overseas	54	-
<u>Deferred tax</u>		
Malaysian	(244)	(200)
Overseas	16	12
	997	952

The Group's effective tax rate for the current financial quarter is lower than the Malaysian statutory income tax rate mainly due to the utilization of deferred tax assets not recognized in prior years and income from foreign subsidiaries subjected to lower tax rates.

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

**B7. Status of corporate proposal announced**

- (i) The status as at 19 August 2013 of the utilisation of proceeds arising from the Rights Issue of 52,800,000 new ordinary shares of RM0.50 each at an issue price of RM0.50 per share, which was completed on 10<sup>th</sup> January 2012 is as follows:

Purposes	Proposed Utilisation RM'000	Actual Utilisation RM'000	Deviation RM'000	Balance RM'000	Time frame for utilization of proceeds	Explanation
Capital expenditure	15,000	13,399	-	1,601	Within two (2) years	Note 1
Working capital	10,800	10,758	42	-	Within one (1) year	Note 2
Right Issue Expenses	600	642	(42)	-	Within one (1) month	Note 3, Note 4
<b>Total</b>	<b>26,400</b>	<b>24,799</b>	<b>-</b>	<b>1,601</b>		

Notes:

- (1) The amount allocated for capital expenditure shall be utilised for the opening of new AsterSpring skin care salons and retail kiosks locally and/or overseas as well as the potential acquisition of office space in countries such as Singapore, Thailand and Hong Kong where our Group is currently operating at prices deemed appropriate by our Group.

As at 19 August 2013, a total of RM13.4 million has been utilised as follows:-

- Renovation of 6 new outlets, namely Paradigm Mall, Setia Alam Mall, Dataran Pahlawan Shopping Centre and Sunway Carnival Mall in Malaysia; Hysan Place in Hong Kong and JEM (Jurong East Mall) in Singapore;
  - Refurbishment of aged outlets;
  - Payment of the first 30% of the purchase consideration, together with GST and stamping fees, in respect of the acquisition of new office units in Singapore; and
  - Payment of the first 10% of the purchase consideration, together with stamping fees, in respect of the acquisition of a new office unit in Hong Kong.
- (2) The amount allocated for working capital has been used for payment to suppliers, payment of salaries and operating expenses, and production of skin care products.
- (3) The expenses relating to the Rights Issue comprise of, amongst others, the professional fees and fees payable to the relevant authorities, expenses to convene the EGM, printing, dispatch and advertising expenses as well as other miscellaneous costs.
- (4) The deviation in the defraying of expenses in relation to the Rights Issue mainly resulted from higher printing costs.
- (5) The balance of unutilised proceeds has been placed in short term money market funds with investment management companies.

**B8. Borrowings and debt securities**

There were no borrowings or debt securities as at the reporting date.

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

**B9. Changes in material litigation**

There was no material litigation against the Group as at the reporting date.

**B10. Disclosure of realised and unrealised profits or losses of the Group**

	As at 30/06/2013 RM	As at 31/03/2013 RM
Total retained profit of the Company and its subsidiaries:		
- Realised	21,003	16,889
- Unrealised	1,240	1,239
	<u>22,243</u>	<u>18,128</u>
Total share of accumulated losses from associated companies:		
- Realised	(3,201)	(2,849)
- Unrealised	-	-
	<u>(3,201)</u>	<u>(2,849)</u>
Total group retained profits as per consolidated accounts	<u>19,042</u>	<u>15,279</u>

**B11. Dividend proposed or declared**

The Directors have recommended a final franked dividend of 2.5 sen per ordinary share less 25% tax in respect of the previous financial year ended 31 March 2013, which is subject to approval by shareholders at the forthcoming Annual General Meeting on 28 August 2013. This proposed dividend has not been included in the financial statements for the year ended 31 March 2013.

The Board does not recommend any interim dividend for the current financial quarter ended 30 June 2013.

**B12. Basic and diluted earnings per share**

	Current Quarter / Year to Date Ended	
	30/06/2013	30/06/2012
Profit attributable to owners of the Company (RM'000)	<u>3,722</u>	<u>1,768</u>
Weighted average number of ordinary shares in issue ('000)	184,800	184,800
Basic earnings per share (Sen)	<u>2.01</u>	<u>0.96</u>
Profit attributable to owners of the Company (RM'000)	3,722	1,768
Number of shares used in the calculation of basic earnings per share ('000)	184,800	184,800
Number of shares assuming exercise of warrants ('000)	7,152	-
	<u>191,952</u>	<u>184,800</u>
Diluted earnings per share (Sen)	<u>1.94</u>	<u>0.96</u>

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

**B12. Basic and diluted earnings per share (cont'd)**

The warrants, which were issued at the time of the rights issue in January 2012, did not have a dilutive effect to the earnings per share for the prior year corresponding period ended 30 June 2012 as the average market price of the ordinary shares at the end of the prior year corresponding period was not higher than the exercise price of the warrants.

**B13. Authorised for issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 26 August 2013.

By Order of the Board

**Roderick Chieng Ngee Kai**  
Group Managing Director and Chief Executive Officer