

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

Unaudited Condensed Statements of Comprehensive Income
For The Six Months Period Ended 30 September 2013

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/09/2013 (RM'000)	30/09/2012 (RM'000)	30/09/2013 (RM'000)	30/09/2012 (RM'000)
Revenue	37,520	32,415	71,522	64,411
Cost of sales / services	(15,357)	(13,473)	(28,844)	(26,465)
Gross profit	22,163	18,942	42,678	37,946
Other income	871	113	1,360	536
Other expenses	(17,475)	(18,587)	(33,645)	(35,540)
Results from operating activities	5,559	468	10,393	2,942
Finance costs	(11)	-	(11)	-
Interest income	487	323	724	608
Share of results after tax of equity accounted associates	79	(25)	(273)	(64)
Profit before tax	6,114	766	10,833	3,486
Tax expense	(1,316)	(700)	(2,313)	(1,652)
Profit for the period	4,798	66	8,520	1,834
Other comprehensive expenses, net of tax				
Foreign currency translation	(595)	846	(769)	205
Total comprehensive income for the period	4,203	912	7,751	2,039

(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 Six Months Period Ended 30 September 2013

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/09/2013 (RM'000)	30/09/2012 (RM'000)	30/09/2013 (RM'000)	30/09/2012 (RM'000)
Profit for the period attributable to:				
Owners of the Company	4,798	66	8,520	1,834
Non-controlling interests	-	-	-	-
Profit for the period	4,798	66	8,520	1,834
Total comprehensive income attributable to:				
Owners of the Company	4,203	912	7,751	2,039
Non-controlling interests	-	-	-	-
	4,203	912	7,751	2,039
Earnings per share attributable to owners of the Company:				
Basic (sen)	2.60	0.04	4.61	0.99
Diluted (sen)	2.34	0.04	4.26	0.99

(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 September 2013

	As at 30/09/13 (Unaudited) (RM '000)	As at 31/03/13 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	52,759	35,329
Intangible assets	3,564	3,876
Investment properties	1,055	1,055
Investments in associates	3,164	3,437
Deferred tax assets	1,069	648
	61,611	44,345
Current assets		
Inventories	17,802	17,385
Receivables, deposits and prepayments	30,275	28,724
Tax recoverable	1	369
Cash and cash equivalents	65,639	62,748
	113,717	109,226
TOTAL ASSETS	175,328	153,571
EQUITY AND LIABILITIES		
Share capital	92,400	92,400
Reserves	9,082	9,851
Retained earnings	23,840	15,279
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	125,322	117,530
NON-CONTROLLING INTERESTS	-	41
TOTAL EQUITY	125,322	117,571
Non-current liabilities		
Borrowings	6,085	-
	6,085	-
Current liabilities		
Deferred revenue	21,405	20,478
Payables and accruals	21,427	15,013
Borrowings	179	-
Taxation	910	509
	43,921	36,000
TOTAL LIABILITIES	50,006	36,000
TOTAL EQUITY AND LIABILITIES	175,328	153,571
Net assets per share attributable to owners of the Company (RM)	0.68	0.64

(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 Six Months Period Ended 30 September 2013

	Period Ended 30/09/2013 (RM '000)	Period Ended 30/09/2012 (RM '000)
Cash flows from operating activities		
Profit before tax	10,833	3,486
Adjustments for : -		
Depreciation of property, plant and equipment	2,649	3,275
Amortisation of development cost	37	12
Gain on disposal of property, plant and equipment	(18)	(160)
Loss on disposal of investment property	-	8
Finance costs	11	-
Interest income	(724)	(608)
Property, plant and equipment written off	19	152
Intangible asset written off	275	-
Inventories written off	689	617
Bad debts (write back) / written off	(75)	151
Share of results of equity accounted associates	273	64
Unrealised foreign exchange gain	(43)	(252)
Operating profit before changes in working capital	13,926	6,745
Changes in working capital		
Inventories	(1,106)	(1,139)
Receivables, deposits and prepayments	(1,433)	(6,092)
Payables and accruals	6,403	4,434
Deferred revenue	927	1,749
Cash generated from operating activities	18,717	5,697
Interest received	724	608
Tax (paid) / refunded	(1,965)	227
Net cash generated from operating activities	17,476	6,532
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(20,034)	(2,652)
Proceeds from disposal of property, plant and equipment	19	166
Proceeds from disposal of investment property	-	540
Net cash used in investing activities	(20,015)	(1,946)
Cash flows from financing activities		
Drawdown of term loan	6,264	-
Net cash generated from financing activities	6,264	-
Net increase in cash and cash equivalents	3,725	4,586
Effect of exchange rate fluctuations on cash held	(834)	126
Cash and cash equivalents at beginning of financial period	62,748	49,140
Cash and cash equivalents at end of financial period	65,639	53,852
Note :		
Cash and cash equivalents at end of financial period comprise:-		
Short-term money market deposits with investment management companies	44,492	36,486
Cash and cash balances	21,147	17,366
	65,639	53,852

(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 Six Months Period Ended 30 September 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	(356)	15,279	117,530	41	117,571
Net profit for the period	-	-	-	-	8,520	8,520	-	8,520
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(769)	-	(769)	-	(769)
Total comprehensive income for the period	-	-	-	(769)	8,520	7,751	-	7,751
Changes in equity interest in a subsidiary	-	-	-	-	41	41	(41)	-
At 30 September 2013	92,400	5,571	4,636	(1,125)	23,840	125,322	-	125,322
At 1 April 2012	92,400	5,571	4,636	(242)	8,026	110,391	43	110,434
Net profit for the period	-	-	-	-	1,834	1,834	-	1,834
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	205	-	205	-	205
Total comprehensive income for the period	-	-	-	205	1,834	2,039	-	2,039
At 30 September 2012	92,400	5,571	4,636	(37)	9,860	112,430	43	112,473

(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 financial year ended 31 March 2013 except for the adoption of the following beginning 1 April 2013:

MFRSs, Revised MFRSs, Amendments to MFRSs and IC Interpretation

		Effective Date
<u>New MFRSs</u>		
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
<u>Revised MFRS</u>		
Revised MFRS 119	Employee Benefits	1 January 2013
Revised MFRS 127	Separate Financial Statements	1 January 2013
Revised MFRS 128	Investments in Associates and Joint Ventures	1 January 2013
<u>Amendments/Improvements to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 January 2013
MFRS 7	Financial Instruments: Disclosures	1 January 2013
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 101	Presentation of Financial Statements	1 July 2012 and 1 January 2013
MFRS 116	Property, Plant and Equipment	1 January 2013
MFRS 132	Financial Instruments: Presentation	1 January 2013
MFRS 134	Interim Financial Reporting	1 January 2013

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

A1. Basis of preparation and accounting policies (cont'd)

MFRSs, Revised MFRSs, Amendments to MFRSs and IC Interpretation (cont'd)

		Effective Date
New IC Interpretation		
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine	1 January 2013
 <u>Amendments to IC Interpretation</u>		
IC Interpretation 2	Members' Shares in Co-operative Entities & Similar Instruments	1 January 2013

The adoption of the above new and revised MFRSs, amendments/improvements to MFRSs, new and amendments to IC Interpretation are not expected to have any material financial impact to the current financial year upon their initial adoption.

New, amendments/improvement to MFRSs and new IC Interpretation that are issued, but not yet effective

		Effective for financial periods beginning on or after
 <u>New MFRSs</u>		
MFRS 9	Financial Instruments	1 January 2015
 <u>Amendments/Improvements to MFRSs</u>		
MFRS 10	Consolidated Financial Statements	1 January 2014
MFRS 12	Disclosure of Interests in Other Entities	1 January 2014
MFRS 127	Separate Financial Statements	1 January 2014
MFRS 132	Financial Instruments: Presentation	1 January 2014
MFRS 136	Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
MFRS 139	Novation of Derivatives and Continuance of Hedge Accounting	1 January 2014
 <u>New IC Int</u>		
IC Int	Levies	1 January 2014

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.

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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 quarter and six months ended 30 September 2013.

A5. Material changes in estimates

There were no changes in the estimates reported in prior financial year that have had a material effect on the current quarter and six months ended 30 September 2013.

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 quarter and six months ended 30 September 2013.

A7. Dividends paid

The shareholders of the Company approved a final franked dividend of 5.0% (2.50 sen) per ordinary share less 25% tax in respect of the previous financial year ended 31 March 2013 at the Annual General Meeting on 28 August 2013. The dividend was paid on 10 October 2013.

A8. Segmental information

Quarter ended 30 September

	Professional services and sales RM'000		Product distribution RM'000		Others * RM'000		Total RM'000	
	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000
Revenue								
Total revenue	21,450	18,379	23,222	18,209	1,345	1,376	46,017	37,964
Inter-segment revenue	-	-	(7,192)	(4,244)	(1,305)	(1,305)	(8,497)	(5,549)
External revenue	21,450	18,379	16,030	13,965	40	71	37,520	32,415
Segment results	1,238	434	4,665	139	(344)	(105)	5,559	468
Finance costs							(11)	-
Interest income							487	323
Share of results after tax of equity accounted associates							79	(25)
Profit before tax							6,114	766
Taxation							(1,316)	(700)
Profit after tax							4,798	66

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A8. Segmental information (cont'd)

6-months ended 30 September

	Professional services and sales RM'000		Product distribution RM'000		Others* RM'000		Total RM'000	
	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000
Revenue								
Total revenue	40,906	36,076	41,706	36,373	2,696	2,845	85,308	75,294
Inter-segment revenue	-	-	(11,170)	(8,180)	(2,616)	(2,703)	(13,786)	(10,883)
External revenue	40,906	36,076	30,536	28,193	80	142	71,522	64,411
Segment results	2,879	868	7,951	2,294	(437)	(220)	10,393	2,942
Finance costs							(11)	-
Interest income							724	608
Share of results after tax of equity accounted associates							(273)	(64)
Profit before tax							10,833	3,486
Taxation							(2,313)	(1,652)
Profit after tax							8,520	1,834

* 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 reporting quarter that have not been reflected in the interim financial statements.

A11. Changes in composition of the Group

As announced on 26 August 2013, the Company and its wholly-owned subsidiary, Esthetics Concept Sdn Bhd, received approval from the Ministry of Justice and Human Rights of Indonesia for the incorporation of a wholly-owned subsidiary in Indonesia known as PT EIG Dermal Wellness Indonesia ("PT EIG DW Indonesia")

The authorized and paid-up share capital of PT EIG DW Indonesia is US\$1.2 million and US\$0.3 million respectively. The principal activity of PT EIG DW Indonesia is to engage in the general trading, marketing, distribution and importation of skin care products, hair care products, cosmetics, essentials oils and other beauty and wellness products in Indonesia.

Save for the above, there were no other material changes to the composition of the Group for the current quarter under review.

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A12. Changes in contingent liabilities

	As at 30/9/2013 Limit RM'000	As at 30/9/2013 Utilised RM'000
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)	-	39
	<u>25,500</u>	<u>10,119</u>

A13. Commitments

(a) Capital commitments

	As at 30/9/2013 RM'000	As at 31/3/2013 RM'000
Property, plant and equipment		
Approved and contracted for	19,069	19,282
Approved but not contracted for	<u>2,270</u>	<u>350</u>
	<u>21,339</u>	<u>19,632</u>

A14. Related party transactions

There were no material related party transactions during the current quarter and six months ended 30 September 2013.

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

B1. Review of performance

Quarter ended 30 September 2013 compared with the quarter ended 30 September 2012

The Group recorded revenue of RM37.5 million for the current quarter compared to RM32.4 million for the prior year corresponding quarter (Q2 FY2012/13), representing an increase of RM5.1 million or 15.7%.

The Group's profit before tax was RM6.1 million, compared to RM0.77 million for the prior year corresponding quarter.

The Professional Services and Sales segment recorded an increase in revenue of RM3.1 million to RM21.5 million, mainly due to higher contributions from new and existing corporate outlets in Malaysia and Singapore. With the increase in revenue, the segment recorded an increase in operating profit of RM0.8 million to RM1.2 million for the current quarter.

The Product Distribution segment recorded revenue of RM16.0 million and profit before tax of RM4.7 million as compared to RM14.0 million and RM0.14 million respectively in the prior year corresponding quarter. Included in the results of the segment for the current quarter is a net foreign exchange gain of RM0.8 million.

On a geographic basis, the proportion of revenue from the regional and export business against the domestic business of the Group for the current quarter was 42% and 58% respectively.

Six months ended 30 September 2013 compared with the six months ended 30 September 2012

For the six months ended 30 September 2013, the Group achieved revenue of RM71.5 million, an increase of 11.0% over the prior year corresponding period.

The Group's profit before tax increased by 208.6% to RM10.8 million from RM3.5 million for the prior corresponding period, reflecting the increase in revenue and prudent cost management.

The Professional Services and Sales segment recorded revenue growth of RM13.3% or RM4.8 million to RM40.9 million for the current half year, led by higher contributions from new and existing outlets in Malaysia and Singapore. The segment also recorded an increase in operating profit by RM2.1 million to RM2.9 million for the current half-year, resulting from the higher revenue and continued management of operating and overhead expenses.

The Product Distribution segment recorded revenue of RM30.5 million, representing a growth of 8.2% or RM2.3 million, primarily from higher professional distribution sales in Malaysia and Hong Kong. Operating profit for the segment increased to RM8.0 million for the current half-year period from RM2.3 million as a result of the increase in revenue as well as lower operating overhead expenses and a net foreign exchange gain of RM1.3 million.

The proportion of revenue contributed from the regional and export business against the domestic business of the Group for the current period under review was also at 42% and 58% respectively.

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

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

The Group recorded profit before tax of RM6.1 million from revenue of RM37.5 million in the current quarter, as compared to profit before tax of RM4.7 million from revenue of RM34.0 million in the 1st Quarter ended 30 June 2013. The higher profit before tax when compared to the immediate preceding quarter is mainly due to the higher revenue growth and lower inventory written off amounting to RM0.7 million in the current quarter.

B3. Commentary on prospects

The beauty and wellness industry in the Group's markets is expected to continue to experience moderate growth against a backdrop where macro-economic uncertainties continue to remain.

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.

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

	Current Year Quarter Ended 30/9/2013 RM'000	Current Year 6-Months Ended 30/9/2013 RM'000
Profit before tax is arrived at after charging/(crediting):		
Depreciation and amortization	1,350	2,686
Inventories (write back)/written off	(47)	689
Bad debts (write back)/written off	(75)	(75)
Interest income	(487)	(724)
Loss on disposal of investment property	-	-
Gain on disposal of property, plant and equipment	-	(18)
Net foreign exchange (gain)/loss	(822)	(1,267)

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

B6. Taxation

	Current Year Quarter Ended 30/9/2013 RM'000	Current Year 6-Months Ended 30/9/2013 RM'000
<u>Current tax</u>		
Malaysian	1,455	2,626
Overseas	99	153
<u>Deferred tax</u>		
Malaysian	(238)	(482)
Overseas	-	16
	<u>1,316</u>	<u>2,313</u>

The Group's effective tax rate for the current quarter and six months ended 30 September 2013 is lower than the Malaysian statutory income tax rate due to the utilization of deferred tax assets not recognized in prior years and income from foreign subsidiaries subjected to lower tax rates.

B7. Status of corporate proposal announced

- (i) The 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 10th January 2012 has been fully utilised 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	15,000	-	-	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
Total	<u>26,400</u>	<u>26,400</u>	<u>-</u>	<u>-</u>		

Notes:

- (1) The amount allocated for capital expenditure totaling RM15.0 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 60% of the purchase consideration, together with stamping fees, in respect of the acquisition of a new office unit in Hong Kong.

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B7. Status of corporate proposal announced (cont'd)

- (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.

B8. Borrowings and debt securities

	As at 30/9/2013 RM'000	As at 31/3/2013 RM'000
Short Term Borrowings Secured :		
Hong Kong Dollar	179	-
Long Term Borrowings: Secured		
Hong Kong Dollar	6,085	-
Total Borrowings	6,264	-

The borrowings drawn as at 30 September 2013 were solely for the purpose of part financing for the acquisition of a new office unit in Hong Kong.

There was no unsecured debt as at end of the reporting period. Borrowings denominated in foreign currencies are stated at Ringgit Malaysia equivalent as at the reporting date.

B9. Changes in material litigation

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

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

	As at 30/09/2013 RM	As at 31/03/2013 RM
Total retained profit of the Company and its subsidiaries:		
- Realised	25,848	16,889
- Unrealised	1,114	1,239
	<u>26,962</u>	<u>18,128</u>
Share of accumulated losses from associated companies:		
- Realised	(3,122)	(2,849)
- Unrealised	-	-
	<u>(3,122)</u>	<u>(2,849)</u>
Total group retained profits as per consolidated accounts	<u>23,840</u>	<u>15,279</u>

B11. Dividend proposed or declared

The Board is pleased to declare and approve an interim franked dividend of 3.0% (1.50 sen) per ordinary share less 25% tax in respect of the financial year ended 31 March 2014. There was no interim dividend declared and paid in the prior year corresponding period.

The interim dividend shall be payable on 31 December 2013.

A Depositor shall qualify for entitlement to the interim dividend only in respect of:

- (i) Shares transferred into the Depositor's Securities Account on 5 December 2013 in respect of ordinary transfers; and
- (ii) Shares bought on Bursa Securities on a cum entitlement basis according to the Main Market Listing Requirements of Bursa Securities.

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B12. Basic and diluted earnings per share

	Current Year Quarter Ended 30/9/2013 RM'000	Prior Year Quarter Ended 30/9/2012 RM'000	Current Year 6-Months Ended 30/9/2013 RM'000	Prior Year 6-Months Ended 30/9/2012 RM'000
Profit attributable to owners of the Company (RM'000)	4,798	66	8,520	1,834
Weighted average number of ordinary shares in issue ('000)	184,800	184,800	184,800	184,800
Basic earnings per share (Sen)	2.60	0.04	4.61	0.99
Profit attributable to owners of the Company (RM'000)	4,798	66	8,520	1,834
Number of shares used in the calculation of basic earnings per share ('000)	184,000	184,000	184,000	184,000
Number of shares assuming exercise of warrants ('000)	21,470	-	15,886	-
	205,470	184,000	199,886	184,000
Diluted earnings per share (Sen)	2.34	0.04	4.26	0.99

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 September 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 20 November 2013.