

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

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Three Months Period Ended 30 June 2014**

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter Ended 30/6/2014 (RM'000)	Preceding Year Quarter Ended 30/6/2013 (RM'000)	Current Year To Date 30/6/2014 (RM'000)	Preceding Year-To-Date 30/6/2013 (RM'000)
Revenue	35,119	34,002	35,119	34,002
Cost of sales / services	(13,569)	(13,487)	(13,569)	(13,487)
<b>Gross profit</b>	<b>21,550</b>	<b>20,515</b>	<b>21,550</b>	<b>20,515</b>
Other income	217	489	217	489
Other expenses	(17,081)	(16,170)	(17,081)	(16,170)
<b>Results from operating activities</b>	<b>4,686</b>	<b>4,834</b>	<b>4,686</b>	<b>4,834</b>
Finance costs	(31)	-	(31)	-
Interest income	333	237	333	237
Share of results after tax of equity accounted associates	(73)	(352)	(73)	(352)
<b>Profit before tax</b>	<b>4,915</b>	<b>4,719</b>	<b>4,915</b>	<b>4,719</b>
Tax expense	(1,143)	(997)	(1,143)	(997)
<b>Profit for the financial period/year</b>	<b>3,772</b>	<b>3,722</b>	<b>3,772</b>	<b>3,722</b>
<b>Other comprehensive expenses, net of tax</b> <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	(415)	(174)	(415)	(174)
<b>Total comprehensive income for the period/year</b>	<b>3,357</b>	<b>3,548</b>	<b>3,357</b>	<b>3,548</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 2014 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 2014**

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter Ended 30/6/2014 (RM'000)	Preceding Year Quarter Ended 30/6/2013 (RM'000)	Current Year To Date 30/6/2014 (RM'000)	Preceding Year-To-Date 30/6/2013 (RM'000)
<b>Profit for the period attributable to:</b>				
Owners of the Company	3,772	3,722	3,772	3,722
Non-controlling interests	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Profit for the financial period/year</b>	<b>3,772</b>	<b>3,722</b>	<b>3,772</b>	<b>3,722</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income attributable to:</b>				
Owners of the Company	3,357	3,548	3,357	3,548
Non-controlling interests	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>3,357</b>	<b>3,548</b>	<b>3,357</b>	<b>3,548</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Earnings per share attributable to owners of the Company:</b>				
Basic (sen)	2.04	2.01	2.04	2.01
Diluted (sen)	1.74	1.94	1.74	1.94

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2014 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 2014**

	<b>As at 30/6/2014 (Unaudited) (RM '000)</b>	<b>As at 31/3/2014 (Audited) (RM '000)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	68,105	66,375
Intangible assets	3,549	3,552
Investment properties	1,055	1,055
Investments in associates	3,106	3,186
Deferred tax assets	800	635
	<b>76,615</b>	<b>74,803</b>
<b>Current assets</b>		
Inventories	24,498	22,422
Receivables, deposits and prepayments	21,576	21,579
Tax recoverable	2	70
Cash and cash equivalents	61,823	59,917
	<b>107,899</b>	<b>103,988</b>
<b>TOTAL ASSETS</b>	<b>184,514</b>	<b>178,791</b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	92,492	92,459
Reserves	8,535	8,950
Retained earnings	29,033	25,261
<b>TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<b>130,060</b>	<b>126,670</b>
<b>NON-CONTROLLING INTERESTS</b>	-	-
<b>TOTAL EQUITY</b>	<b>130,060</b>	<b>126,670</b>
<b>Non-current liabilities</b>		
Borrowings	17	-
Deferred tax liabilities	165	165
	<b>182</b>	<b>165</b>
<b>Current liabilities</b>		
Deferred revenue	23,094	23,123
Payables and accruals	23,077	21,056
Borrowings	5,852	6,085
Derivative financial liabilities	73	8
Taxation	2,176	1,684
	<b>54,272</b>	<b>51,956</b>
<b>TOTAL LIABILITIES</b>	<b>54,454</b>	<b>52,121</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>184,514</b>	<b>178,791</b>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.70</b>	<b>0.69</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 2014 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 2014

	Current Year To Date (RM '000)	Preceding Year-To-Date (RM '000)
<b>Cash flows from operating activities</b>		
Profit before tax	4,915	4,719
<i>Adjustments for : -</i>		
Depreciation of property, plant and equipment	1,702	1,315
Amortisation of development cost	3	21
Fair value loss derivative financial instrument	65	-
Gain on disposal of property, plant and equipment	(64)	(18)
Interest expense	31	-
Interest income	(333)	(237)
Property, plant and equipment written off	-	1
Inventories written off	84	736
Share of results of equity accounted associates	73	352
Unrealised loss/(gain) on foreign exchange	102	(418)
Operating profit before working capital changes	6,578	6,471
Changes in working capital		
Inventories	(2,160)	1,789
Receivables, deposits and prepayments	(92)	(2,996)
Payables and accruals	2,021	20
Deferred revenue	(29)	123
Cash generated from operating activities	6,318	5,407
Interest received	333	237
Tax paid	(748)	(1,088)
<b>Net cash from operating activities</b>	<b>5,903</b>	<b>4,556</b>
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(3,474)	(1,221)
Proceeds from disposal of property, plant and equipment	64	18
<b>Net cash used in investing activities</b>	<b>(3,410)</b>	<b>(1,203)</b>
<b>Cash flows from financing activities</b>		
Proceed from issuance of ordinary shares pursuant to warrants	33	-
Interest paid	(31)	-
Drawdown of term loan	17	-
Repayment of term loan	(233)	-
<b>Net cash from financing activities</b>	<b>(214)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>2,279</b>	<b>3,353</b>
<b>Effect of exchange rate fluctuations on cash held</b>	<b>(373)</b>	<b>(186)</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>59,917</b>	<b>62,748</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>61,823</b>	<b>65,915</b>
 <u>Note :</u>		
Cash and cash equivalents at end of financial year comprise:-		
Short-term money market deposits with investment management companies	41,957	40,002
Cash and cash balances	19,866	25,913
	<b>61,823</b>	<b>65,915</b>

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2014 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 2014**

	<-----Non-distributable----->				Distributable	Attributable to	Non-controlling	Total
	Share Capital (RM '000)	Share Premium (RM '000)	Warrant Reserve (RM '000)	Translation Reserve (RM '000)	Retained Earnings (RM '000)	Owners Of The Company (RM '000)	Interests (RM '000)	Equity (RM '000)
<b>At 1 April 2014</b>	92,459	5,581	4,626	(1,257)	25,261	126,670	-	126,670
Profit for the financial year	-	-	-	-	3,772	3,772	-	3,772
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(415)	-	(415)	-	(415)
<b>Total comprehensive income for the period</b>	-	-	-	(415)	3,772	3,357	-	3,357
Transactions with owners issuance of ordinary shares pursuant to warrant	33	6	(6)	-	-	33	-	33
<b>At 30 June 2014</b>	<b>92,492</b>	<b>5,587</b>	<b>4,620</b>	<b>(1,672)</b>	<b>29,033</b>	<b>130,060</b>	<b>-</b>	<b>130,060</b>
<b>At 1 April 2013</b>	92,400	5,571	4,636	(356)	15,279	117,530	41	117,571
Profit for the financial year	-	-	-	-	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)
<b>Total comprehensive income for the period</b>	-	-	-	(174)	3,722	3,548	-	3,548
Changes in equity interest in a subsidiary	-	-	-	-	41	41	(41)	-
<b>At 30 June 2013</b>	<b>92,400</b>	<b>5,571</b>	<b>4,636</b>	<b>(530)</b>	<b>19,042</b>	<b>121,119</b>	<b>-</b>	<b>121,119</b>

## 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 2014. 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 2014 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2014:

#### **Amendments/Improvements to MFRSs and IC Interpretation**

<u>Amendments/Improvements to MFRSs</u>		<b>Effective Date</b>
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	Impairment of Assets	1 January 2014
MFRS 139	Financial Instruments: Recognition and Measurement	1 January 2014
<u>New IC Int</u>		
IC Int 21	Levies	1 January 2014

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

<u>New MFRS</u>		<b>Effective for financial periods beginning on or after</b>
MFRS 9	Financial Instruments	To be announced by the MASB
MRFS 14	Regulatory Deferral Accounts	1 January 2016
<u>Amendments/Improvements to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 July 2014
MFRS 2	Share-based Payment	1 July 2014
MFRS 3	Business Combinations	1 July 2014
MFRS 7	Financial Instruments: Disclosures	Applies when MFRS 9 is applied
MFRS 8	Operating Segments	1 July 2014
MFRS 9	Financial Instruments	To be announced by the MASB

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

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

MFRS 13	Fair Value Measurement	1 July 2014
MFRS 116	Property, Plant and Equipment	1 July 2014/1 January 2016
MFRS 119	Employee Benefits	1 July 2014
MFRS 124	Related Party Disclosures	1 July 2014
MFRS 138	Intangible Assets	1 July 2014/1 January 2016
MFRS 139	Financial Instruments: Recognition and Measurement	Applies when MFRS 9 is applied
MFRS 140	Investment Property	1 July 2014

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.

### 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 2014 was not subject to any qualification.

### A3. Seasonal or cyclical factors

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

### A4. Exceptional Items

There were no exceptional items during the quarter under review.

### A5. Material changes in accounting estimates

There were no changes in estimates of amounts reported in the annual financial statements of the Group for the financial year ended 31 March 2014 that may have a material effect on the current quarter ended 30 June 2014.

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

During the quarter under review, 65,700 Warrants were exercised which resulted in the issuance of 65,700 new ordinary shares of RM0.50 each which were thereafter listed on the Main Market of Bursa Malaysia Securities Berhad.

Subsequent to the current quarter ended 30 June 2014 and up to 18 August 2014, a total of 52,610,400 Warrants remained unexercised.

Save for the above, there were no other issuance, repurchase and/or repayment of debt and equity instruments for the current quarter ended 30 June 2014.

### A7. Dividends paid

No dividend was paid in the current quarter under review.

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

**A8. Segmental information**

Quarter ended 30 June

	Professional		Product		Others *		Total	
	services and sales		distribution					
	RM'000		RM'000		RM'000		RM'000	
Revenue	2014	2013	2014	2013	2014	2013	2014	2013
Total revenue	19,527	19,456	19,676	18,484	1,560	1,351	40,763	39,291
Inter-segment revenue	-	-	(4,133)	(3,978)	(1,511)	(1,311)	(5,644)	(5,289)
External revenue	19,527	19,456	15,543	14,506	49	40	35,119	34,002
<b>Segment results</b>	2,160	1,641	2,629	3,286	(103)	(93)	4,686	4,834
Finance costs							(31)	-
Interest income							333	237
Share of results of equity accounted associates							(73)	(352)
Profit before tax							4,915	4,719
Taxation							(1,143)	(997)
Profit after tax							3,772	3,722

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

**A9. Valuation of property, plant and equipment**

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

**A10. Subsequent events**

There were no significant events subsequent to the end of the current quarter up to the date of this report that have not been reflected in the financial statements for the current quarter under review.

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

There were no changes in the composition of the Group for the current quarter ended 30 June 2014.



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

**A12. Changes in contingent liabilities and contingent assets**

	As at 30/6/2014 Limit RM'000	As at 30/6/2014 Utilised RM'000
Guarantees given to financial institutions for facilities granted to subsidiaries	22,000	7,031

Save for the above, there were no other contingent liabilities or contingent assets that had arisen since the financial year ended 31 March 2014.

**A13. Commitments**

**(a) Capital commitments**

	As at 30/6/2014 RM'000	As at 31/3/2014 RM'000
<b>Property, plant and equipment</b>		
Approved and contracted for	13,461	16,628
Approved but not contracted for	4,065	6,822
	<u>17,526</u>	<u>23,450</u>

**(b) Non-cancellable operating lease commitments in respect of certain rented premises by subsidiaries as follows:**

	As at 30/6/2014 RM'000	As at 31/3/2014 RM'000
Less than one year	19,045	16,558
Between one and five years	19,908	16,104
	<u>38,953</u>	<u>32,662</u>

**A14. Related party transactions**

There were no material related party transactions during the current quarter ended 30 June 2014.

## **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**

##### **Quarter ended 30 June 2014 compared with quarter ended 30 June 2013**

Despite operating under challenging trading conditions, the Group recorded revenue of RM35.1 million for the current quarter, which was marginally higher by RM1.1 million or 3.3% compared to RM34.0 million for the prior year corresponding quarter.

Profit before tax was RM4.9 million, which was 4.2% higher compared to RM4.7 million for the prior year corresponding quarter.

Professional Services and Sales revenue increased by 0.4% to RM19.5 million, while operating profit increased by RM0.5 million to RM2.2 million due to the standardisation of regional pricing policy.

Product Distribution revenue increased by 7.1% to RM15.5 million, while operating profit was lower by RM0.7 million to RM2.6 million due to a foreign exchange gain of RM0.4 million in the prior year corresponding quarter and the regional pricing standardisation policy.

On a geographic basis, the proportion of revenue from the regional and export business against the domestic business of the Group was 39% and 61% respectively.

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

The Group recorded profit before tax of RM4.9 million from revenue of RM35.1 million in the current quarter, as compared to profit before tax of RM4.3 million from revenue of RM33.7 million in the preceding quarter ended 31 March 2014. The higher revenue and profit before tax for the current quarter compared to the preceding quarter reflects the seasonal effect of festivities in the March quarter as well as higher Product Distribution sales in the current quarter.

#### **B3. Commentary on prospects**

The Group will continue to adopt focused and prudent strategies in light of more challenging local and regional economic environments.

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

#### **B4. Profit forecast**

The Group does not provide forecasts on profit after taxation and non-controlling interests.

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

B5. Profit before Tax

	Individual Quarter		Cummulative Quarter	
	Current Quarter Ended 30/6/2014 RM'000	Prior Quarter Ended 30/6/2013 RM'000	Current Year-To- Date 30/6/2014 RM'000	Prior Year-To- Date 30/6/2013 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	1,702	1,315	1,702	1,315
Amortisation of development cost	3	21	3	21
Fair value loss on financial derivative financial instrument	65	-	65	-
Gain on disposal of property, plant and equipment	(64)	(18)	(64)	(18)
Property, plant and equipment written off	-	1	-	1
Inventories written off	84	736	84	736
(Gain)/loss on foreign exchange:				
- realised	(67)	(27)	(67)	(27)
- unrealised	102	(418)	102	(418)
Interest expense	31	-	31	-
Interest income	(333)	(237)	(333)	(237)
Rental expense	4,839	4,501	4,839	4,501
Rental income from investment properties	18	18	18	18

Saved as disclosed above, the other items as required under Appendix 9B Part A (16) of the Main Market Listing Requirements of Bursa Securities are not applicable.

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

**B6. Tax expense**

	Individual Quarter		Cummulative Quarter	
	Current Quarter Ended 30/6/2014 RM'000	Prior Quarter Ended 30/6/2013 RM'000	Current Year-To- Date 30/6/2014 RM'000	Prior Year-To- Date 30/6/2013 RM'000
Current tax				
- For the financial period	1,306	1,225	1,306	1,225
	<u>1,306</u>	<u>1,225</u>	<u>1,306</u>	<u>1,225</u>
Deferred tax	(163)	(228)	(163)	(228)
	<u>(163)</u>	<u>(228)</u>	<u>(163)</u>	<u>(228)</u>
Tax expense	<u>1,143</u>	<u>997</u>	<u>1,143</u>	<u>997</u>

The Group's effective tax rate for the current quarter ended 30 June 2014 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**

There were no other corporate proposals announced but not completed as at 18 August 2014.

**B8. Borrowings and debt securities**

	As at 30/6/2014 RM'000	As at 31/3/2014 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	<u>5,852</u>	<u>6,085</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	<u>17</u>	<u>-</u>
Total Borrowings	<u>5,869</u>	<u>6,085</u>

The borrowings as at 30 June 2014 were solely for the part financing of the Group's corporate offices in Hong Kong and Singapore.

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.

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

**B9. Financial Derivative Instruments**

As at 30 June 2014, the outstanding foreign currency forward contracts are as follows:

Types of Derivatives	Contract/Notional Value (RM'000)	Fair Value (RM'000)
Foreign Exchange Contracts Less than 1 year -USD denominated	3,815	3,750

The Group enters into foreign currency forward contracts to partially hedge its estimated net exposure to movements in exchange rates arising mainly from sales and purchases of inventories.

There is minimal credit risk as the foreign currencies contracts are hedged with creditworthy financial institutions.

The fair value derivative liabilities amounting to RM65,000 have been recognized in the financial statements for the quarter under review.

**B10. Changes in material litigation**

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

**B11. Realised and unrealised Profits/Losses Disclosure**

	As at 30/6/2014 RM'000	As at 30/6/2013 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	28,952	17,240
- unrealised	293	919
	<hr/> 29,245	<hr/> 18,159
Share of accumulated losses from associates		
- realised	(3,180)	(3,201)
	<hr/> 26,065	<hr/> 14,958
Less: Consolidation adjustments	2,968	4,084
	<hr/> 29,033	<hr/> 19,042
Total retained earnings of the Group	<hr/> <hr/> 29,033	<hr/> <hr/> 19,042

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

**B12. Dividend proposed or declared**

The Directors have recommended a final single-tier dividend of 3% or 1.5 sen per ordinary share in respect of the previous financial year ended 31 March 2014, amounting to RM2.77 million, which is subject to approval by shareholders at the forthcoming Annual General Meeting on 27 August 2014. This proposed dividend has not been included in the financial statements for the year ended 31 March 2014.

The total dividend paid and payable for the previous financial year ended 31 March 2014, including the above recommended final dividend, if approved, would amount to 6.0% or 3.0 sen per ordinary share of 50 sen each, totalling RM4.85 million.

The Board does not recommend any interim dividend for the current financial quarter ended 30 June 2014.

**B13. Basic and diluted earnings per share**

	Current Year Quarter Ended 30/6/2014 RM'000	Prior Year Quarter Ended 30/6/2013 RM'000
<b>Basic earnings per share</b>		
Profit attributable to owners of the Company (RM'000)	3,772	3,722
Number of shares in issue at beginning of the financial period ('000)	184,919	184,800
Effect of exercise of warrants ('000)	21	-
Weighted average number of ordinary shares in issue ('000)	184,940	184,800
Basic earnings per ordinary shares of RM0.50 each (sen)	2.04	2.01
<b>Diluted earnings per share</b>		
Profit attributable to owners of the Company (RM'000)	3,772	3,722
Number of shares in issue at beginning of the financial period ('000)	184,919	184,800
Effect of exercise of warrants ('000)	31,364	7,152
Weighted average number of ordinary shares in issue ('000)	216,283	191,952
Basic earnings per ordinary shares of RM0.50 each (sen)	1.74	1.94

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

**B14. 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 25 August 2014.