

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

Unaudited Condensed Statements of Comprehensive Income
For The Six Months Period Ended 30 September 2014

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter Ended 30/9/2014 (RM'000)	Prior Year Quarter Ended 30/9/2013 (RM'000)	Current Year To Date 30/9/2014 (RM'000)	Prior Year-To-Date 30/9/2013 (RM'000)
Revenue	37,848	37,520	72,967	71,522
Cost of sales / services	(15,165)	(15,357)	(28,734)	(28,844)
Gross profit	22,683	22,163	44,233	42,678
Other income	1,646	871	1,863	1,360
Other expenses	(18,144)	(17,475)	(35,225)	(33,645)
Results from operating activities	6,185	5,559	10,871	10,393
Finance costs	(31)	(11)	(62)	(11)
Interest income	445	487	778	724
Share of results after tax of equity accounted associates	(132)	79	(205)	(273)
Profit before tax	6,467	6,114	11,382	10,833
Tax expense	(1,057)	(1,316)	(2,200)	(2,313)
Profit for the financial period	5,410	4,798	9,182	8,520
Other comprehensive expenses, net of tax <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	308	(595)	(107)	(769)
Total comprehensive income for the period	5,718	4,203	9,075	7,751

(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 Six Months Period Ended 30 September 2014

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter Ended 30/9/2014 (RM'000)	Prior Year Quarter Ended 30/9/2013 (RM'000)	Current Year To Date 30/9/2014 (RM'000)	Prior Year-To-Date 30/9/2013 (RM'000)
Profit for the period attributable to:				
Owners of the Company	5,410	4,798	9,182	8,520
Non-controlling interests	-	-	-	-
Profit for the financial period	5,410	4,798	9,182	8,520
Total comprehensive income attributable to:				
Owners of the Company	5,718	4,203	9,075	7,751
Non-controlling interests	-	-	-	-
	5,718	4,203	9,075	7,751
Earnings per share attributable to owners of the Company:				
Basic (sen)	2.92	2.60	4.96	4.61
Diluted (sen)	2.49	2.34	4.24	4.26

(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 September 2014

	As at 30/9/2014 (Unaudited) (RM '000)	As at 31/3/2014 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	71,725	66,375
Intangible assets	3,540	3,552
Investment properties	1,055	1,055
Investments in associates	2,959	3,186
Deferred tax assets	934	635
	80,213	74,803
Current assets		
Inventories	23,986	22,422
Receivables, deposits and prepayments	22,059	21,579
Tax recoverable	-	70
Cash and cash equivalents	65,994	59,917
	112,039	103,988
TOTAL ASSETS	192,252	178,791
EQUITY AND LIABILITIES		
Share capital	92,495	92,459
Reserves	8,843	8,950
Retained earnings	34,443	25,261
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	135,781	126,670
NON-CONTROLLING INTERESTS	-	-
TOTAL EQUITY	135,781	126,670
Non-current liabilities		
Borrowings	3,188	-
Deferred tax liabilities	164	165
	3,352	165
Current liabilities		
Deferred revenue	22,166	23,123
Payables and accruals	22,673	21,056
Borrowings	5,905	6,085
Derivative financial liabilities	6	8
Taxation	2,369	1,684
	53,119	51,956
TOTAL LIABILITIES	56,471	52,121
TOTAL EQUITY AND LIABILITIES	192,252	178,791
Net assets per share attributable to owners of the Company (RM)	0.73	0.69

(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 Six Months Period Ended 30 September 2014

	Current Year To Date (RM '000)	Prior Year-To-Date (RM '000)
Cash flows from operating activities		
Profit before tax	11,382	10,833
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	3,475	2,649
Amortisation of development cost	12	37
Fair value gain derivative financial instrument	(2)	-
Gain on disposal of property, plant and equipment	(66)	(18)
Interest expense	62	11
Interest income	(778)	(724)
Property, plant and equipment written off	-	19
Intangible assets written off	-	275
Inventories written off	168	689
Bad debts recovered	-	(75)
Share of results of equity accounted associates	205	273
Unrealised loss/(gain) on foreign exchange	81	(43)
Operating profit before working capital changes	14,539	13,926
Changes in working capital		
Inventories	(1,732)	(1,106)
Receivables, deposits and prepayments	(539)	(1,433)
Payables and accruals	1,617	6,403
Deferred revenue	(957)	927
Cash generated from operating activities	12,928	18,717
Interest received	778	724
Tax paid	(1,745)	(1,965)
Net cash from operating activities	11,961	17,476
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(9,011)	(20,034)
Proceeds from disposal of property, plant and equipment	66	19
Net cash used in investing activities	(8,945)	(20,015)
Cash flows from financing activities		
Proceed from issuance of ordinary shares pursuant to warrants	36	-
Interest paid	(62)	(11)
Drawdown of term loan	3,188	6,275
Repayment of term loan	(180)	-
Net cash from financing activities	2,982	6,264
Net increase in cash and cash equivalents	5,998	3,725
Effect of exchange rate fluctuations on cash held	79	(834)
Cash and cash equivalents at beginning of financial year	59,917	62,748
Cash and cash equivalents at end of financial year	65,994	65,639
Note :		
Cash and cash equivalents at end of financial year comprise:-		
Short-term money market deposits with investment management companies	42,331	40,002
Cash and cash balances	23,663	25,637
	65,994	65,639

(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 Six Months Period Ended 30 September 2014

	<-----Non-distributable----->			Translation	Distributable	Attributable to	Non-controlling	Total
	Share	Share	Warrant	Reserve	Retained	Owners Of The	Interests	Equity
	Capital	Premium	Reserve	Reserve	Earnings	Company	(RM '000)	(RM '000)
	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)
At 1 April 2014	92,459	5,581	4,626	(1,257)	25,261	126,670	-	126,670
Profit for the financial period	-	-	-	-	9,182	9,182	-	9,182
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(107)	-	(107)	-	(107)
Total comprehensive income for the period	-	-	-	(107)	9,182	9,075	-	9,075
Transactions with owners								
Issuance of ordinary shares pursuant to warrant	36	6	(6)	-	-	36	-	36
At 30 September 2014	92,495	5,587	4,620	(1,364)	34,443	135,781	-	135,781
At 1 April 2013	92,400	5,571	4,636	(356)	15,279	117,530	41	117,571
Profit for the financial 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

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>		Effective Date
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

		Effective for financial periods beginning on or after
<u>New MFRS</u>		
MFRS 9	Financial Instruments	To be announced by the MASB
MFRS 14	Regulatory Deferral Accounts	1 January 2016
MFRS 15	Revenue from Contracts with Customers	1 January 2017
 <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 September 2014.

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

During the quarter under review, 5,000 Warrants were exercised which resulted in the issuance of 5,000 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 September 2014 and up to 12 November 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 September 2014.

A7. Dividends paid

The shareholders of the Company approved a final single-tier dividend of 3% (1.5 sen) per ordinary share in respect of previous financial year ended 31 March 2014 at the Annual General Meeting on 27 August 2014. The dividend was paid on 10 October 2014.

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

A8. Segmental information
Quarter ended 30 September

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
	2014	2013	2014	2013	2014	2013	2014	2013
Revenue								
Total revenue	22,100	21,450	21,579	23,222	1,499	1,345	45,178	46,017
Inter-segment revenue	-	-	(5,881)	(7,192)	(1,449)	(1,305)	(7,330)	(8,497)
External revenue	22,100	21,450	15,698	16,030	50	40	37,848	37,520
Segment results	2,804	1,238	2,033	4,665	1,348	(344)	6,185	5,559
Finance costs							(31)	(11)
Interest income							445	487
Share of results of equity accounted associates							(132)	79
Profit before tax							6,467	6,114
Taxation							(1,057)	(1,316)
Profit after tax							5,410	4,798

6 months ended 30 September

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
	2014	2013	2014	2013	2014	2013	2014	2013
Revenue								
Total revenue	41,627	40,906	41,255	41,706	3,059	2,696	85,941	85,308
Inter-segment revenue	-	-	(10,014)	(11,170)	(2,960)	(2,616)	(12,974)	(13,786)
External revenue	41,627	40,906	31,241	30,536	99	80	72,967	71,522
Segment results	4,964	2,879	4,662	7,951	1,245	(437)	10,871	10,393
Finance costs							(62)	(11)
Interest income							778	724
Share of results of equity accounted associates							(205)	(273)
Profit before tax							11,382	10,833
Taxation							(2,200)	(2,313)
Profit after tax							9,182	8,520

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

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

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 September 2014.

A12. Changes in contingent liabilities and contingent assets

	As at 30/9/2014 Limit RM'000	As at 30/9/2014 Utilised RM'000
Guarantees given to financial institutions for facilities granted to subsidiaries	22,000	5,396
	<u>22,000</u>	<u>5,396</u>

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 30/9/2014 RM'000	As at 31/3/2014 RM'000
Property, plant and equipment		
Approved and contracted for	13,300	16,628
Approved but not contracted for	4,011	6,822
	<u>17,311</u>	<u>23,450</u>

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

	As at 30/9/2014 RM'000	As at 31/3/2014 RM'000
Less than one year	18,614	16,558
Between one and five years	15,939	16,104
	<u>34,553</u>	<u>32,662</u>

A14. Related party transactions

There were no material related party transactions during the current quarter ended 30 September 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 September 2014 compared with quarter ended 30 September 2013

Trading conditions continued to be challenging during the quarter ended 30 September 2014, as consumer sentiment remained cautious around the region as a result of fiscal consolidation and property market cooling measures. For example, the Malaysian Institute of Economic Research's Consumer Sentiment Index of 98 points for the quarter was below the 100-point threshold and 4 points below the index level for the prior year corresponding quarter.

Against this backdrop, the Group recorded revenue of RM37.8 million for the current quarter, which was marginally higher by 0.9% compared to RM37.5 million for the prior year corresponding quarter.

Profit before tax for the quarter under review was RM6.5 million, which was 5.8% higher than the prior year corresponding quarter. In spite of the challenging environment, the Group recorded a profit before tax margin of 17.1% for the current quarter, which was marginally higher than the PBT margin of 16.3% for the prior year corresponding quarter.

Professional Services and Sales (Corporate Outlets) revenue increased by 3.0% to RM22.1 million, while operating profit increased by RM1.6 million to RM2.8 million due to the higher revenue, higher contributions from the Group's international brands, and the standardisation of regional pricing policy. During the quarter, the Group opened one new outlet and renovated and relocated three outlets, totalling 73 outlets comprising 56 AsterSpring skin care salons and 17 kiosks as at 30 September 2014.

Revenue for Product Distribution (Professional Distribution and FMCG) was marginally lower by 2.1% to RM15.7 million, primarily due to lower export sales to Vietnam and Cambodia where economic conditions were more challenging. Operating profit was lower by RM2.6 million to RM2.0 million, partly due to a foreign exchange gain of RM0.8 million in the prior year corresponding quarter against a foreign exchange loss of RM0.1 million in the current 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 43% and 57% respectively.

Half year ended 30 September 2014 compared with half year ended 30 September 2013

Against the challenging trading conditions outlined above, the Group registered revenue of RM73.0 million for the half year ended 30 September 2014, representing an increase of 2.0% over the prior year corresponding period.

Profit before tax for the current half year increased by 5.1% to RM11.4 million from RM10.8 million for the prior year corresponding period. In spite of more challenging conditions, the Group recorded a profit before tax margin of 15.6% for the half year under review, marginally higher than the 15.1% PBT margin in the prior year corresponding period.

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

B1. Review of performance (cont'd)

Half year ended 30 September 2014 compared with half year ended 30 September 2013 (cont'd)

Professional Services and Sales (Corporate Outlets) recorded revenue growth of 1.8% to RM41.6 million in the current half year, while profit before tax increased by RM2.1 million to RM5.0 million for the current half year due to the increase in revenue, higher contributions from the Group's international brands, and the standardisation of regional pricing policy. During the half year under review, the Group opened four new outlets and renovated and relocated another seven outlets, and ended the half year with 73 outlets across Malaysia, Singapore, Hong Kong and Thailand.

Product Distribution (Professional Distribution and FMCG) recorded revenue of RM31.2 million in the current half year, representing growth of 2.3% from RM30.5 million in the same period of the preceding year. The segment's profit before tax was RM4.7 million for the current half year as compared to RM8.0 million in the prior year corresponding period, partly due to a net foreign exchange gain of RM1.3 million in the prior year against a foreign exchange loss of RM0.2 million in the current period and the regional pricing standardisation policy. FMCG revenue grew to RM8.5 million for the current period, which was partially offset by lower export sales to Vietnam and Cambodia.

The revenue contributed from the regional and export business against the domestic business of the Group was 41% and 59% respectively.

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

The Group recorded profit before tax of RM6.5 million from revenue of RM37.8 million in the current quarter, as compared to profit before tax of RM4.9 million from revenue of RM35.1 million in the preceding quarter ended 30 June 2014. The higher revenue and profit before tax for the current quarter compared to the preceding quarter is mainly due to the seasonally higher revenue for 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 focus on the Group's strategic long-term priorities to 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 30/9/2014 RM'000	Prior Quarter Ended 30/9/2013 RM'000	Current Year-To- Date 30/9/2014 RM'000	Prior Year-To- Date 30/9/2013 RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	1,773	1,334	3,475	2,649
Amortisation of development cost	9	16	12	37
Fair value gain on financial derivative financial instrument	(67)	-	(2)	-
Gain on disposal of property, plant and equipment	(2)	-	(66)	(18)
Property, plant and equipment written off	-	18	-	19
Inventories written off/(written back)	84	(47)	168	689
Bad debts recovered	-	(75)	-	(75)
(Gain)/loss on foreign exchange:				
- realised	126	(1,197)	59	(1,224)
- unrealised	(21)	375	81	(43)
Interest expense	31	11	62	11
Interest income	(445)	(487)	(778)	(724)
Rental expense	4,877	4,647	9,716	9,148
Rental income from investment properties	(18)	(18)	(36)	(36)

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 30/9/2014 RM'000	Prior Quarter Ended 30/9/2013 RM'000	Current Year-To- Date 30/9/2014 RM'000	Prior Year-To- Date 30/9/2013 RM'000
Current tax				
- For the financial period	1,192	1,480	2,498	2,705
	1,192	1,480	2,498	2,705
Deferred tax	(135)	(164)	(298)	(392)
Tax expense	1,057	1,316	2,200	2,313

The Group's effective tax rate for the current quarter ended 30 September 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 corporate proposals announced but not completed as at 12 November 2014.

B8. Borrowings and debt securities

	As at 30/9/2014 RM'000	As at 31/3/2014 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	5,905	6,085
Long Term Borrowings:		
Secured :		
Singapore Dollar	3,188	-
Total Borrowings	9,093	6,085

The borrowings as at 30 September 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 September 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	1,338	1,332

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 gain of RM67,000 and RM2,000 for the current quarter and year-to-date respectively have been recognized in the financial statements.

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 30/9/2014 RM'000	As at 30/9/2013 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	34,495	22,378
- unrealised	430	706
	34,925	23,084
Share of accumulated losses from associates		
- realised	(3,327)	(3,122)
	31,598	19,962
Less: Consolidation adjustments	2,845	3,878
	34,443	23,840

B12. Dividend proposed or declared

The Board is pleased to declare and approve an interim single-tier dividend of 3% or 1.5 sen per ordinary share in respect of the financial year ending 31 March 2015.

The interim dividend shall be payable on 12 January 2015.

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

- (i) Shares transferred into the Depositor's Securities Account on 15 December 2014 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.

The total dividend for the 6 months ended 30 September 2014 is 1.5 sen per ordinary share (2013: 1.5 sen)

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

B13. Basic and diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/9/2014 RM'000	Prior Year Quarter Ended 30/9/2013 RM'000	Current Year-To-Date 30/9/2014 RM'000	Prior Year-To-Date 30/9/2013 RM'000
Basic earnings per share				
Profit attributable to owners of the Company (RM'000)	5,410	4,798	9,182	8,520
Number of shares in issue at beginning of the financial year ('000)	184,984	184,800	184,919	184,800
Effect of exercise of warrants ('000)	5	-	46	-
Weighted average number of ordinary shares in issue ('000)	184,989	184,800	184,965	184,800
Basic earnings per ordinary shares of RM0.50 each (sen)	2.92	2.60	4.96	4.61
Diluted earnings per share				
Profit attributable to owners of the Company (RM'000)	5,410	4,798	9,182	8,520
Weighted average number of ordinary shares in issue ('000)	184,989	184,800	184,965	184,800
Effect of dilutive potential ordinary shares – Warrants ('000)	31,898	21,470	31,622	15,886
Adjusted weighted average number of ordinary shares for calculating diluted earnings per ordinary share ('000)	216,887	205,470	216,587	199,886
Diluted earnings per ordinary shares of RM0.50 each (sen)	2.49	2.34	4.24	4.26

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 19 November 2014.