



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

Unaudited Condensed Statements of Comprehensive Income
For The Financial Year Ended 31 March 2015

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/03/2015 (RM'000)	Prior Year Quarter Ended 31/03/2014 (RM'000)	Current Year To Date 31/03/2015 (RM'000)	Prior Year-To-Date 31/03/2014 (RM'000)
Revenue	41,165	33,664	150,779	142,984
Cost of sales / services	(15,787)	(13,265)	(59,925)	(57,539)
Gross profit	25,378	20,399	90,854	85,445
Other income	1,103	336	3,577	1,840
Other expenses	(19,889)	(16,877)	(74,811)	(68,204)
Results from operating activities	6,592	3,858	19,620	19,081
Finance costs	(88)	(32)	(198)	(75)
Interest income	548	484	1,719	1,532
Share of results after tax of equity accounted associates	40	38	(169)	(155)
Profit before tax	7,092	4,348	20,972	20,383
Tax expense	(2,122)	(2,166)	(4,810)	(4,898)
Profit for the financial period/year	4,970	2,182	16,162	15,485
Other comprehensive expenses, net of tax <i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation	917	(83)	1,819	(901)
Total comprehensive income for the period/year	5,887	2,099	17,981	14,584

(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)

Lot 11, Jalan Astaka U8/88, Bukit Jelutong, Seksyen U8,
40150 Shah Alam, Selangor Darul Ehsan, Malaysia.

Website: www.estheticsgroup.com

Tel : +603 7809 6688
Fax : +603 7809 6699

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

Unaudited Condensed Consolidated Statements of Comprehensive Income
For The Financial Year Ended 31 March 2015

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 31/03/2015 (RM'000)	Prior Year Quarter Ended 31/03/2014 (RM'000)	Current Year To Date 31/03/2015 (RM'000)	Prior Year-To-Date 31/03/2014 (RM'000)
Profit for the period/year attributable to:				
Owners of the Company	4,970	2,182	16,162	15,485
Non-controlling interests	-	-	-	-
Profit for the financial period/year	4,970	2,182	16,162	15,485
Total comprehensive income attributable to:				
Owners of the Company	5,887	2,099	17,981	14,584
Non-controlling interests	-	-	-	-
	5,887	2,099	17,981	14,584
Earnings per share attributable to owners of the Company:				
Basic (sen)	2.68	1.18	8.73	8.38
Diluted (sen)	2.34	1.01	7.53	7.45

(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 31 March 2015

	As at 31/03/2015 (Unaudited) (RM '000)	As at 31/3/2014 (Audited) (RM '000)
ASSETS		
Non-current assets		
Property, plant and equipment	86,417	66,375
Intangible assets	3,612	3,552
Investment properties	1,055	1,055
Investments in associates	2,995	3,186
Deferred tax assets	1,020	635
	<u>95,099</u>	<u>74,803</u>
Current assets		
Inventories	23,021	22,422
Receivables, deposits and prepayments	30,692	21,579
Tax recoverable	80	70
Cash and cash equivalents	63,905	59,917
	<u>117,698</u>	<u>103,988</u>
TOTAL ASSETS	<u><u>212,797</u></u>	<u><u>178,791</u></u>
EQUITY AND LIABILITIES		
Share capital	92,750	92,459
Reserves	10,769	8,950
Retained earnings	35,866	25,261
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY	<u>139,385</u>	<u>126,670</u>
NON-CONTROLLING INTERESTS	<u>-</u>	<u>-</u>
TOTAL EQUITY	<u><u>139,385</u></u>	<u><u>126,670</u></u>
Non-current liabilities		
Borrowings	10,491	-
Deferred tax liabilities	179	165
	<u>10,670</u>	<u>165</u>
Current liabilities		
Deferred revenue	27,423	23,123
Payables and accruals	25,658	21,056
Borrowings	6,895	6,085
Derivative financial liabilities	-	8
Taxation	2,766	1,684
	<u>62,742</u>	<u>51,956</u>
TOTAL LIABILITIES	<u>73,412</u>	<u>52,121</u>
TOTAL EQUITY AND LIABILITIES	<u><u>212,797</u></u>	<u><u>178,791</u></u>
Net assets per share attributable to owners of the Company (RM)	0.75	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 Financial Year Ended 31 March 2015

	Current Year To Date (RM '000)	Prior Year-To-Date (RM '000)
Cash flows from operating activities		
Profit before tax	20,972	20,383
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	7,334	5,745
Amortisation of development cost	26	49
Fair value (gain)/loss derivative financial instrument	(8)	8
Impairment loss on investments in associates	-	12
Gain on disposal of property, plant and equipment	(76)	(215)
Interest expense	198	75
Interest income	(1,719)	(1,532)
Property, plant and equipment written off	377	82
Development costs written off	-	275
Inventories written off	1,376	2,310
Bad debts written off	14	-
Other payables written off	(1,644)	-
Share of results of equity accounted associates	169	155
Unrealised gain on foreign exchange	(1,277)	(138)
Operating profit before working capital changes	25,742	27,209
Changes in working capital		
Inventories	(1,975)	(7,347)
Receivables, deposits and prepayments	(7,827)	826
Payables and accruals	6,246	4,848
Deferred revenue	4,300	2,645
Cash generated from operating activities	26,486	28,181
Interest received	1,719	1,532
Tax paid	(4,124)	(3,545)
Tax refunded	15	299
Net cash from operating activities	24,096	26,467
Cash flows used in investing activities		
Acquisition of property, plant and equipment	(25,607)	(30,434)
Acquisition of intangible assets	(86)	-
Proceeds from disposal of property, plant and equipment	76	215
Net cash used in investing activities	(25,617)	(30,219)
Cash flows from financing activities		
Proceed from issuance of ordinary shares pursuant to warrants	291	59
Interest paid	(198)	(75)
Dividends paid to owners of the Company	(5,557)	(5,544)
Drawdown of term loan	10,962	6,264
Repayment of term loan	(601)	(179)
Net cash from financing activities	4,897	525
Net increase/(decrease) in cash and cash equivalents	3,376	(3,227)
Effect of exchange rate fluctuations on cash held	612	396
Cash and cash equivalents at beginning of financial year	59,917	62,748
Cash and cash equivalents at end of financial year	63,905	59,917
Note :		
Cash and cash equivalents at end of financial year comprise:-		
Short-term money market deposits with investment management companies	40,007	39,696
Cash and cash balances	23,898	20,221
	63,905	59,917

(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 Financial Year Ended 31 March 2016

	←-----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 2014	92,459	5,581	4,626	(1,257)	25,261	126,670	-	126,670
Profit for the financial year	-	-	-	-	16,162	16,162	-	16,162
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	1,819	-	1,819	-	1,819
Total comprehensive income for the period	-	-	-	1,819	16,162	17,981	-	17,981
Transactions with owners								
Issuance of ordinary shares pursuant to warrant	291	51	(51)	-	-	291	-	291
Dividends paid	-	-	-	-	(5,557)	(5,557)	-	(5,557)
At 31 March 2015	92,750	5,632	4,575	562	35,866	139,385	-	139,385
At 1 April 2013	92,400	5,571	4,636	(356)	15,279	117,530	41	117,571
Profit for the financial year	-	-	-	-	15,485	15,485	-	15,485
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(901)	-	(901)	-	(901)
Total comprehensive income for the period	-	-	-	(901)	15,485	14,584	-	14,584
Changes in equity interest in a subsidiary	-	-	-	-	41	41	(41)	-
Transactions with owners								
Issuance of ordinary shares pursuant to warrant	59	10	(10)	-	-	59	-	59
Dividends paid	-	-	-	-	(5,544)	(5,544)	-	(5,544)
At 31 March 2014	92,459	5,581	4,626	(1,257)	25,261	126,670	-	126,670

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 and amendments/improvement to MFRSs 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 2018
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 5	Non- Current Asset Held for Sale and Discontinued Operations	1 January 2016
MFRS 7	Financial Instruments: Disclosures	1 January 2016
MFRS 8	Operating Segments	1 July 2014

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

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

MFRS 10	Consolidated Financial Statements	1 January 2016
MFRS 11	Joint Arrangement	1 January 2016
MFRS 12	Disclosure of Interests in Other Entities	1 January 2016
MFRS 13	Fair Value Measurement	1 July 2014
MFRS 101	Presentation of Financial Statements	1 January 2016
MFRS 116	Property, Plant and Equipment	1 July 2014/1 January 2016
MFRS 119	Employee Benefits	1 July 2014/1 January 2016
MFRS 124	Related Party Disclosures	1 July 2014
MFRS 127	Separate Financial Statements	1 January 2016
MFRS 128	Investments in Associates and Joint Ventures	1 January 2016
MFRS 138	Intangible Assets	1 July 2014/1 January 2016
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. Auditors' 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 or financial year ended 31 March 2015.

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

There was no issuance, repurchase and/or repayment of debt and equity instruments for the current quarter ended 31 March 2015.

A7. Dividends paid

During the financial year ended 31 March 2015:-

- (a) The shareholders of the Company approved a final single-tier dividend of 3.0% (1.5 sen per ordinary share), amounting to RM2.775 million in respect of the previous financial year ended 31 March 2014, at the 2014 Annual General Meeting, which was paid on 10 October 2014.
- (b) An interim dividend of 3.0% (1.5 sen per ordinary share), amounting to RM2.782 million in respect of the current financial year ended 31 March 2015, was paid on 12 January 2015.

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A8. Segmental information

Quarter ended 31 March

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2015	2014	2015	2014	2015	2014	2015	2014
Total revenue	24,545	20,195	21,938	18,292	2,102	1,537	48,585	40,024
Inter-segment revenue	-	-	(5,385)	(4,873)	(2,035)	(1,487)	(7,420)	(6,360)
External revenue	24,545	20,195	16,553	13,419	67	50	41,165	33,664
Segment results	3,903	2,921	2,174	1,512	515	(575)	6,592	3,858
Finance costs							(88)	(32)
Interest income							548	484
Share of results of equity accounted associates							40	38
Profit before tax							7,092	4,348
Taxation							(2,122)	(2,166)
Profit after tax							4,970	2,182

Year ended 31 March

	Professional services and sales		Product distribution		Others *		Total	
	RM'000		RM'000		RM'000		RM'000	
Revenue	2015	2014	2015	2014	2015	2014	2015	2014
Total revenue	87,330	82,506	84,020	81,471	11,524	24,692	182,874	188,669
Inter-segment revenue	-	-	(20,790)	(21,192)	(11,305)	(24,493)	(32,095)	(45,685)
External revenue	87,330	82,506	63,230	60,279	219	199	150,779	142,984
Segment results	9,555	8,838	8,294	11,256	1,771	(1,013)	19,620	19,081
Finance costs							(198)	(75)
Interest income							1,719	1,532
Share of results of equity accounted associates							(169)	(155)
Profit before tax							20,972	20,383
Taxation							(4,810)	(4,898)
Profit after tax							16,162	15,485

* 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 and financial year end.

A11. Changes in composition of the Group

There were no changes in the composition of the Group for the current quarter under review and financial year ended 31 March 2015.

A12. Changes in contingent liabilities and contingent assets

There were no major contingent liabilities or contingent assets as at 31 March 2015.

A13. Commitments

(a) Capital commitments

	As at 31/3/2015 RM'000	As at 31/3/2014 RM'000
Property, plant and equipment		
Approved and contracted for	3,849	16,628
Approved but not contracted for	<u>3,447</u>	<u>6,822</u>
	<u>7,296</u>	<u>23,450</u>

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

	As at 31/3/2015 RM'000	As at 31/3/2014 RM'000
Less than one year	16,628	16,558
Between one and five years	<u>11,099</u>	<u>16,104</u>
	<u>27,727</u>	<u>32,662</u>

A14. Related party transactions

There were no material related party transactions during the current financial year ended 31 March 2015.

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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 31 March 2015 compared with quarter ended 31 March 2014

Trading conditions in the Group's markets continued to be challenging during the fourth quarter ended 31 March 2015 ('4Q15') as consumer sentiment remained cautious overall and competitors continued aggressive discounting and promotions amidst the ongoing fiscal consolidation in the region.

In Malaysia, the weaker consumer sentiment continued until March when there was some elevated pre-Goods and Services Tax ('GST') spending by consumers overall before the commencement of the GST on 1 April 2015, while in Hong Kong, the anti-parallel trade protests also negatively impacted the Hong Kong retail market.

Against this backdrop, the Group recorded revenue of RM41.2 million and profit before tax ('PBT') of RM7.1 million, as compared to RM33.7 million and RM4.3 million respectively for the prior year corresponding quarter ended 31 March 2014 ('4Q14').

Under the Professional Services and Sales (Corporate Outlets) segment, the Group owned and operated 75 professional skin care salons and retail kiosks across Malaysia, Singapore, Hong Kong and Thailand as at 31 March 2015. Revenue for the quarter of RM24.5 million was 21.5% higher than 4Q14 while operating profit was 33.6% higher at RM3.9 million, supported by more aggressive promotional campaigns during the quarter ahead of the commencement of GST in Malaysia.

Similarly, for the Product Distribution segment (Professional Distribution and Fast Moving Consumer Goods (FMCG)), revenue for the quarter of RM16.6 million was 23.4% higher than 4Q14 while operating profit was 43.8% higher at RM2.2 million due to the Group's promotional campaigns as well as increased contribution from the Group's international brands and launch of certain new products during the quarter.

On a geographic basis, the proportion of revenue from the regional and export business against the domestic business of the Group was 35% and 65% respectively.

Financial year ended 31 March 2015 compared with previous year ended 31 March 2014

Against the more challenging trading conditions noted above, the Group achieved revenue of RM150.8 million for the financial year ended 31 March 2015 ('FY2015'), an increase of 5.5% over the previous financial year ('FY2014'), while profit before tax ('PBT') was 2.9% higher to RM21.0 million. The lower PBT margin for FY2015 reflects the more aggressive promotions required in the softer trading environment as well as higher inventory costs for the Group due to the strengthening of the US Dollar in FY2015, and one-off accruals associated with the implementation of GST for deferred revenue.

Professional Services and Sales recorded revenue growth of 5.8% to RM87.3 million in the current year, while operating profit increased by 8.1% to RM9.6 million, supported by more aggressive promotions and new product and service offerings launched during the year. The Group strategically invested in expanding and upgrading its network of Corporate Outlets and opened seven new outlets and relocated and renovated another twelve outlets in FY2015. As at 31 March

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2015, the Group owned and operated 75 professional skin care salons and retail kiosks across Malaysia, Singapore, Hong Kong and Thailand.

Product Distribution recorded revenue of RM63.2 million for FY2015, which was 4.9% higher than FY2014. However, the segment's operating profit of RM8.3 million was lower than the operating profit of RM11.3 million for FY2014 due to higher non-recurring net foreign exchange gains of RM1.0 million recorded in FY2014, as well as increased brand building and promotional activities and the impact of the stronger US Dollar in the current year.

The revenue contributed 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 RM7.1 million from revenue of RM41.2 million in the current quarter ('4Q15'), as compared to profit before tax of RM2.5 million from revenue of RM36.6 million in the preceding quarter ended 31 December 2014 ('3Q15'). The higher profit before tax is due to higher revenue generated from more aggressive promotional activities as well as new product and service offerings in the current quarter, as well as one-off accruals for the implementation of GST for deferred revenue in Malaysia which were recorded 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 over the longer term in spite of more challenging local and regional macro-economic environments.

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

B4. Profit forecast

The Group does not provide profit forecasts.

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B5. Profit before Tax

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	31/3/2015	31/3/2014	31/3/2015	31/3/2014
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	2,002	1,707	7,334	5,745
Amortisation of development cost	8	6	26	49
Fair value (gain)/loss derivative financial instrument	-	8	(8)	8
Gain on disposal of property, plant and equipment	2	(197)	(76)	(215)
Property, plant and equipment written off	377	-	377	82
Intangible asset written off	-	-	-	275
Inventories written off	944	1,515	1,376	2,310
Bad debts written off/(recovered)	14	21	14	(54)
Loss/(gain) on foreign exchange:				
- realised	(130)	154	(37)	(1,154)
- unrealised	(849)	(84)	(1,277)	(138)
Interest expense	88	32	198	75
Interest income	(548)	(484)	(1,719)	(1,532)
Rental expense	5,160	4,864	20,008	18,995
Rental income from investment properties	(15)	(18)	(69)	(72)

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.

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B6. Tax expense

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 31/3/2015 RM'000	Prior Quarter Ended 31/3/2014 RM'000	Current Year-To-Date 31/3/2015 RM'000	Prior Year-To-Date 31/3/2014 RM'000
Current tax				
- For the financial period/year	2,156	1,906	5,188	4,720
	<hr/> 2,156	<hr/> 1,906	<hr/> 5,188	<hr/> 4,720
Deferred tax	(34)	260	(378)	178
	<hr/> 2,122	<hr/> 2,166	<hr/> 4,810	<hr/> 4,898
Tax expense				

The Group's effective tax rate for the financial year ended 31 March 2015 was 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 19 May 2015.

B8. Borrowings and debt securities

	As at 31/3/2015 RM'000	As at 31/3/2014 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	6,539	6,085
Singapore Dollar	<hr/> 356	<hr/> -
	<hr/> 6,895	<hr/> 6,085
Long Term Borrowings:		
Secured :		
Singapore Dollar	<hr/> 10,491	<hr/> -
Total Borrowings	<hr/> 17,386	<hr/> 6,085

The borrowings as at 31 March 2015 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.

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B9. Financial Derivative Instruments

As at 31 March 2015, there were no outstanding foreign currency forward contracts.

The Group enters into foreign currency forward contracts as appropriate 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 currency contracts are hedged with creditworthy financial institutions.

The fair value derivative gain of RM8,000 for the current financial year was 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 31/03/2015 RM'000	As at 31/03/2014 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	34,584	24,113
- unrealised	1,832	388
	<hr/> 36,416	<hr/> 24,501
Share of accumulated losses from associates		
- realised	(3,291)	(3,100)
	<hr/> 33,125	<hr/> 21,401
Less: Consolidation adjustments	2,741	3,860
	<hr/> 35,866	<hr/> 25,261
Total retained earnings of the Group	<hr/> <hr/> 35,866	<hr/> <hr/> 25,261

B12. Dividend proposed or declared

- (a)
- (i) A final single-tier dividend of 4.0% (2.0 sen per ordinary share) for the current financial year ended 31 March 2015 amounting to RM3.710 million has been recommended by the Directors for approval by shareholders at the upcoming Annual General Meeting.
 - (ii) The final single-tier dividend declared and paid for the previous year's corresponding period was 3.0% (1.5 sen per ordinary share) amounting to RM2.775 million.

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- (iii) The date of payment of the recommended final dividend shall be determined by the Directors and announced at a later date after the Annual General Meeting.
- (b) The total dividend paid and payable for the current financial year ended 31 March 2015, including the above recommended final dividend, if approved, would amount to 7.0% or 3.5 sen per ordinary share of 50 sen each.

B13. Basic and diluted earnings per share

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended	Prior Year Quarter Ended	Current Year-To-Date	Prior Year-To-Date
	31/3/2015	31/3/2014	31/3/2015	31/3/2014
Basic earnings per share				
Profit attributable to owners of the Company (RM'000)	4,970	2,182	16,162	15,485
Number of shares in issue at beginning of the financial quarter/ year ('000)	185,501	184,800	184,919	184,800
Effect of exercise of warrants ('000)	-	67	224	21
Weighted average number of ordinary shares in issue ('000)	185,501	184,867	185,143	184,821
Basic earnings per ordinary shares of RM0.50 each (sen)	2.68	1.18	8.73	8.38
Diluted earnings per share				
Profit attributable to owners of the Company (RM'000)	4,970	2,182	16,162	15,485
Weighted average number of ordinary shares in issue ('000)	185,501	184,867	185,143	184,821
Effect of dilutive potential ordinary shares – Warrants ('000)	26,808	30,731	29,513	23,071
Adjusted weighted average number of ordinary shares for calculating diluted earnings per ordinary share ('000)	212,309	215,598	214,656	207,892
Diluted earnings per ordinary shares of RM0.50 each (sen)	2.34	1.01	7.53	7.45

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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 26 May 2015.