

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

**Unaudited Condensed Statements of Comprehensive Income**  
**For The Six Months Period Ended 30 September 2015**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/09/2015 (RM'000)	Prior Year Quarter Ended 30/09/2014 (RM'000)	Current Year To Date 30/09/2015 (RM'000)	Prior Year-To-Date 30/09/2014 (RM'000)
<b>Revenue</b>	41,016	37,848	76,085	72,967
Cost of sales / services	(17,085)	(15,165)	(31,337)	(28,734)
<b>Gross profit</b>	<u>23,931</u>	<u>22,683</u>	<u>44,748</u>	<u>44,233</u>
Other income	3,072	1,646	4,607	1,863
Other expenses	(21,457)	(18,144)	(40,610)	(35,225)
<b>Results from operating activities</b>	<u>5,546</u>	<u>6,185</u>	<u>8,745</u>	<u>10,871</u>
Finance costs	(107)	(31)	(192)	(62)
Interest income	546	445	1,003	778
Share of results after tax of equity accounted associates	(348)	(132)	236	(205)
<b>Profit before tax</b>	<u>5,637</u>	<u>6,467</u>	<u>9,792</u>	<u>11,382</u>
Tax expense	(1,250)	(1,057)	(2,099)	(2,200)
<b>Profit for the financial period/year attributable to the owners of the Company</b>	<u>4,387</u>	<u>5,410</u>	<u>7,693</u>	<u>9,182</u>
<b>Other comprehensive expenses, net of tax item that may be subsequently reclassified to profit or loss:</b>				
Foreign currency translation	2,517	308	2,767	(107)
<b>Total comprehensive income for the period/year attributable to the owners of the Company</b>	<u><u>6,904</u></u>	<u><u>5,718</u></u>	<u><u>10,460</u></u>	<u><u>9,075</u></u>
<b>Earnings per share attributable to owners of the Company:</b>				
<b>Basic (sen)</b>	2.36	2.92	4.15	4.96
<b>Diluted (sen)</b>	2.09	2.49	3.65	4.24

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2015 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 Financial Position**  
**As At 30 September 2015**

	As at 30/09/2015 (Unaudited) (RM '000)	As at 31/03/2015 (Audited) (RM '000)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	111,353	85,761
Intangible assets	3,585	3,612
Investment properties	1,055	1,055
Investments in associates	3,232	2,995
Receivables	12,375	10,680
Deferred tax assets	847	1,020
	<u>132,447</u>	<u>105,123</u>
<b>Current assets</b>		
Inventories	32,720	23,021
Receivables, deposits and prepayments	22,955	20,668
Tax recoverable	39	80
Cash and cash equivalents	51,150	63,905
	<u>106,864</u>	<u>107,674</u>
<b>TOTAL ASSETS</b>	<u><u>239,311</u></u>	<u><u>212,797</u></u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	92,750	92,750
Reserves	13,536	10,769
Retained earnings	43,559	35,866
<b>TOTAL EQUITY/EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>	<u>149,845</u>	<u>139,385</u>
<b>Non-current liabilities</b>		
Borrowings	16,167	10,491
Deferred tax liabilities	280	179
	<u>16,447</u>	<u>10,670</u>
<b>Current liabilities</b>		
Deferred revenue	27,757	27,423
Payables and accruals	34,053	25,658
Borrowings	8,107	6,895
Taxation	3,102	2,766
	<u>73,019</u>	<u>62,742</u>
<b>TOTAL LIABILITIES</b>	<u>89,466</u>	<u>73,412</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>239,311</u></u>	<u><u>212,797</u></u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.81</b>	<b>0.75</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 2015 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 2015**

	Current Year To Date (RM '000)	Prior Year-To-Date (RM '000)
<b>Cash flows from operating activities</b>		
Profit before tax	9,792	11,382
<i>Adjustments for :-</i>		
Depreciation of property, plant and equipment	4,195	3,475
Amortisation of development cost	27	12
Fair value loss derivative financial instrument	-	(2)
Gain on disposal of property, plant and equipment	(21)	(66)
Interest expense	192	62
Interest income	(1,003)	(778)
Property, plant and equipment written off	52	-
Inventories written off	324	168
Bad debts written back	(6)	-
Share of results of equity accounted associates	(236)	205
Unrealised (gain)/loss on foreign exchange	(4,153)	81
Operating profit before working capital changes	9,163	14,539
Changes in working capital		
Inventories	(10,023)	(1,732)
Receivables, deposits and prepayments	(47)	(539)
Payables and accruals	5,318	1,617
Deferred revenue	334	(957)
Cash generated from operating activities	4,745	12,928
Interest received	1,003	778
Tax paid	(1,499)	(1,745)
Tax refunded	51	-
<b>Net cash from operating activities</b>	4,300	11,961
<b>Cash flows used in investing activities</b>		
Acquisition of property, plant and equipment	(21,749)	(9,011)
Proceeds from disposal of property, plant and equipment	21	66
<b>Net cash used in investing activities</b>	(21,728)	(8,945)
<b>Cash flows from financing activities</b>		
Proceed from issuance of ordinary shares pursuant to warrants	-	36
Interest paid	(192)	(62)
Drawdown of term loan	4,440	3,188
Repayment of term loan	(481)	(180)
<b>Net cash generated from financing activities</b>	3,767	2,982
<b>Net (decrease)/increase in cash and cash equivalents</b>	(13,661)	5,998
<b>Effect of exchange rate fluctuations on cash held</b>	906	79
<b>Cash and cash equivalents at beginning of financial year</b>	63,905	59,917
<b>Cash and cash equivalents at end of financial year</b>	51,150	65,994
 <u>Note :</u>		
<b>Cash and cash equivalents at end of financial year comprise:-</b>		
Short-term money market deposits with investment management company	21,585	42,331
Cash and cash balances	29,565	23,663
	51,150	65,994

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2015 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 2015

	<-----Non-distributable----->			Translation Reserve	Distributable Retained Earnings	Attributable to Owners Of The Company/Total Equity
	Share Capital	Share Premium	Warrant Reserve			
	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)	(RM '000)
<b>At 1 April 2015</b>	92,750	5,632	4,575	562	35,866	139,385
Profit for the financial period	-	-	-	-	7,693	7,693
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	2,767	-	2,767
<b>Total comprehensive income for the period</b>	-	-	-	2,767	7,693	10,460
<b>At 30 September 2015</b>	<b>92,750</b>	<b>5,632</b>	<b>4,575</b>	<b>3,329</b>	<b>43,559</b>	<b>149,845</b>
<b>At 1 April 2014</b>	92,459	5,581	4,626	(1,257)	25,261	126,670
Profit for the financial period	-	-	-	-	9,182	9,182
Other comprehensive expenses, net of tax - Exchange differences on translation of the financial statements of foreign entities	-	-	-	(107)	-	(107)
<b>Total comprehensive income for the period</b>	-	-	-	(107)	9,182	9,075
<b>Transactions with owners</b>						
Issuance of ordinary shares pursuant to warrant	36	6	(6)	-	-	36
<b>At 30 September 2014</b>	<b>92,495</b>	<b>5,587</b>	<b>4,620</b>	<b>(1,364)</b>	<b>34,443</b>	<b>135,781</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 2015. 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 2015 except for the adoption of the following standards applicable to the Group's financial year beginning 1 April 2015:

### **Amendments/Improvements to MFRSs**

<u>Amendments/Improvements to MFRSs</u>		<b>Effective Date</b>
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 8	Operating Segments	1 July 2014
MFRS 13	Fair Value Measurement	1 July 2014
MFRS 116	Property, Plant and Equipment	1 July 2014
MFRS 119	Employees Benefits	1 July 2014
MFRS 124	Related Party Disclosures	1 July 2014
MFRS 138	Intangible Assets	1 July 2014
MFRS 140	Investment Property	1 July 2014

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

		<b>Effective for financial periods beginning on or after</b>
<u>New MFRSs</u>		
MFRS 9	Financial Instruments	1 January 2018
MFRS 15	Revenue from Contracts with Customers	1 January 2018

### Amendments/Improvements to MFRSs

MFRS 5	Non-Current Asset Held for Sale and Discontinued Operations	1 January 2016
MFRS 7	Financial Instruments: Disclosures	1 January 2016
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 101	Presentation of Financial Statements	1 January 2016
MFRS 116	Property, Plant and Equipment	1 January 2016
MFRS 119	Employee Benefits	1 January 2016

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

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

MFRS 127	Separate Financial Statements	1 January 2016
MFRS 128	Investments in Associates and Joint Ventures	1 January 2016
MFRS 138	Intangible Assets	1 January 2016

The adoption of the above new and amendments/improvements to MFRSs, 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 2015 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 2015 that may have a material effect on the current quarter ended 30 September 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 30 September 2015.

### A7. Dividends paid

The shareholders of the Company approved a final single-tier dividend of 4% (2.0 sen) per ordinary share in respect of previous financial year ended 31 March 2015 at the Annual General Meeting on 25 August 2015. The dividend was paid on 12 October 2015.

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	
Revenue	2015	2014	2015	2014	2015	2014	2015	2014
Total revenue	23,251	22,100	26,346	21,579	1,827	1,499	51,424	45,178
Inter-segment revenue	-	-	(8,674)	(5,881)	(1,734)	(1,449)	(10,408)	(7,330)
External revenue	23,251	22,100	17,672	15,698	93	50	41,016	37,848
<b>Segment results</b>	2,965	2,804	1,922	2,033	659	1,348	5,546	6,185
Finance costs							(107)	(31)
Interest income							546	445
Share of results of equity accounted associates							(348)	(132)
Profit before tax							5,637	6,467
Taxation							(1,250)	(1,057)
Profit after tax							4,387	5,410

Year ended 30 September

	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	43,220	41,627	47,709	41,255	3,613	3,059	94,542	85,941
Inter-segment revenue	-	-	(15,001)	(10,014)	(3,456)	(2,960)	(18,457)	(12,974)
External revenue	43,220	41,627	32,708	31,241	157	99	76,085	72,967
<b>Segment results</b>	4,931	4,964	2,851	4,662	963	1,245	8,745	10,871
Finance costs							(192)	(62)
Interest income							1,003	778
Share of results of equity accounted associates							236	(205)
Profit before tax							9,792	11,382
Taxation							(2,099)	(2,200)
Profit after tax							7,693	9,182

\* 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 2015.

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

There were no major contingent liabilities or contingent assets as at 30 September 2015.

**A13. Commitments**

**(a) Capital commitments**

	As at 30/9/2015 RM'000	As at 31/3/2015 RM'000
<b>Property, plant and equipment</b>		
Approved and contracted for	1,736	9,269
Approved but not contracted for	967	3,447
	<u>2,703</u>	<u>12,716</u>

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

	As at 30/9/2015 RM'000	As at 31/3/2015 RM'000
Less than one year	19,985	15,998
Between one and five years	12,877	11,795
	<u>32,862</u>	<u>27,793</u>

**A14. Related party transactions**

There were no material related party transactions during the current quarter ended 30 September 2015.



**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 2015 ('2Q16') compared with quarter ended 30 September 2014 ('2Q15')**

Trading conditions continued to be challenging during 2Q16. In Malaysia, the Nielsen consumer confidence index declined by 11 percentage points in 2Q16 to its lowest level in 10 years as the economy adjusts to the Goods and Services Tax ('GST'), weak oil prices and strengthening of the US Dollar ('USD') against the Malaysian Ringgit ('MYR'). In Hong Kong and Singapore, consumer sentiment continues to be more cautious due to weaker tourist arrivals and property cooling measures while in Thailand, consumer sentiment was at its lowest in 16 months in 2Q16 due to weak domestic growth.

Against the backdrop of weak consumer sentiment regionally, the Group recorded revenue of RM41.0 million for 2Q16, which was 8.4% higher than 2Q15. This was due to the Group's brand building activities, launch of new products as well as promotional activities with competitors continuing to offer aggressive promotions during the period.

At the same time, the USD strengthened by a further 16% against the MYR during 2Q16 alone, and was 38% higher than 2Q15, resulting in higher inventory costs continuing for the Group as the majority of the Group's inventory are purchased in USD. As a result, the Group's profit before tax for 2Q16 of RM5.6 million was 12.8% lower than 2Q15.

Professional Services and Sales (Corporate Outlets) revenue of RM23.3 million was 5.2% higher than 2Q15, while operating profit was 5.7% higher to RM3.0 million. During the quarter, the Group opened 1 new retail kiosk in Hong Kong and relaunched 2 new retail kiosks in Malaysia. The Group also rationalised 1 retail kiosk in Thailand in order to refocus the Group's resources to areas with higher potential. The Group's network of Corporate Outlets comprised of 73 professional skin care salons and retail kiosks across Malaysia, Singapore, Hong Kong and Thailand as at 30 September 2015.

For the Product Distribution segment (Professional Distribution and Fast Moving Consumer Goods (FMCG)), 2Q16 revenue of RM17.7 million was 12.6% higher than 2Q15, supported by brand building and promotional activities as well as new products launched during the quarter. However, operating profit of RM1.9 million was marginally lower by RM0.1 million due to higher inventory costs resulting from the strengthening of the USD as well as the brand building and promotional activities undertaken 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 45% and 55% respectively.

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

### **Half year ended 30 September 2015 ('1H16') compared with half year ended 30 September 2014 ('1H15')**

Group revenue increased by 4.3% to RM76.1 million for 1H16, while profit before tax was 14.0% lower at RM9.8 million due to higher inventory costs from the strengthening of the USD as well as brand building and promotional activities required with competitors continuing aggressive discounting and promotions in the current environment.

Professional Services and Sales (Corporate Outlets) revenue increased by 3.8% to RM43.2 million for 1H16, while profit before tax of RM4.9 million was marginally lower by RM0.1 million. During 1H16, the Group opened 6 new outlets comprising of 4 AsterSpring salons in Malaysia, Singapore and Thailand as well as 2 retail kiosks in Hong Kong. The Group also relaunched 2 retail kiosks in Malaysia, and rationalised and closed 2 AsterSpring salons and 5 retail kiosks in Malaysia and Thailand where the business potential was not as expected in order to refocus the Group's resources to areas with higher potential. Consequently, the Group owned and operated 73 professional skin care salons and retail kiosks across Malaysia, Singapore, Hong Kong and Thailand as at 30 September 2015.

Product Distribution (Professional Distribution and FMCG) revenue for 1H16 was 4.7% higher at RM32.7 million while operating profit of RM2.9 million was lower by RM1.8 million due to the strengthening of the USD as well as brand building and promotional activities as noted above.

The revenue contributed from the regional and export business against the domestic business of the Group was 44% and 56% respectively.

### **B2. Material changes in the quarterly results compared to the results of the immediate preceding quarter ended 30 June 2015 ('1Q16')**

The Group recorded revenue of RM41.0 million and profit before tax of RM5.6 million for 2Q16 as compared to revenue of RM35.1 million and profit before tax of RM4.2 million for 1Q16. The higher revenue and profit for the current quarter is due to the seasonally higher revenue for the current quarter as well as the brand building and promotional activities in the current quarter.

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

The beauty and wellness industry in the Group's markets is expected to achieve moderate growth over the longer term. However, should economic conditions deteriorate further, consumer spending, including spending for the beauty and wellness industry in the Group's markets, may be impacted over the short term.

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.

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

**B5. Profit before Tax**

	Individual Quarter		Cumulative Quarter	
	Current	Prior	Current	Prior
	Quarter	Quarter	Year-To-	Year-To-
	Ended	Ended	Date	Date
	30/9/2015	30/9/2014	30/9/2015	30/9/2014
	RM'000	RM'000	RM'000	RM'000
Profit before tax is arrived at after charging/(crediting):				
Depreciation of property, plant and equipment	2,152	1,773	4,195	3,475
Amortisation of development cost	13	9	27	12
Fair value (gain)/loss derivative financial instrument	-	(67)	-	(2)
Gain on disposal of property, plant and equipment	(21)	(2)	(21)	(66)
Property, plant and equipment written off	48	-	52	-
Inventories written off	269	84	324	168
Bad debts recovered	(6)	-	(6)	-
Loss on deregistration of a subsidiary	-	-	412	2
Loss/(gain) on foreign exchange:				
- realised	(182)	126	(118)	59
- unrealised	(2,877)	(21)	(4,153)	81
Interest expense	107	31	192	62
Interest income	(546)	(445)	(1,003)	(778)
Rental expense	5,824	4,877	11,105	9,716
Rental income from investment properties	(18)	(18)	(36)	(36)

Save as disclosed above, the other items 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		Cumulative Quarter	
	Current Quarter Ended 30/9/2015 RM'000	Prior Quarter Ended 30/9/2014 RM'000	Current Year-To-Date 30/9/2015 RM'000	Prior Year-To-Date 30/9/2014 RM'000
Current tax				
- For the financial period/year	1,263	1,192	1,852	2,498
	<u>1,263</u>	<u>1,192</u>	<u>1,852</u>	<u>2,498</u>
Deferred tax	(13)	(135)	247	(298)
	<u>(13)</u>	<u>(135)</u>	<u>247</u>	<u>(298)</u>
Tax expense	<u>1,250</u>	<u>1,057</u>	<u>2,099</u>	<u>2,200</u>

The Group's effective tax rate for the current quarter ended 30 September 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 12 November 2015.

**B8. Borrowings and debt securities**

	As at 30/9/2015 RM'000	As at 31/3/2015 RM'000
Short Term Borrowings		
Secured :		
Hong Kong Dollar	7,516	6,539
Singapore Dollar	591	356
	<u>8,107</u>	<u>6,895</u>
Long Term Borrowings:		
Secured :		
Singapore Dollar	16,167	10,491
	<u>16,167</u>	<u>10,491</u>
Total Borrowings	<u>24,274</u>	<u>17,386</u>

The borrowings as at 30 September 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.

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

### B9. Changes in material litigation

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

### B10. Realised and unrealised Profits/Losses Disclosure

	As at 30/09/2015 RM'000	As at 30/09/2014 RM'000
Total retained earnings of the Company and its subsidiaries		
- realised	43,736	34,495
- unrealised	1,404	430
	<hr/> 45,140	<hr/> 34,925
Share of accumulated losses from associates		
- realised	(3,054)	(3,327)
	<hr/> 42,086	<hr/> 31,598
Less: Consolidation adjustments	1,473	2,845
	<hr/> 43,559	<hr/> 34,443
Total retained earnings of the Group	<hr/> <hr/> 43,559	<hr/> <hr/> 34,443

### B11. 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 2016.

The interim dividend shall be payable on 12 January 2016.

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 2015 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 2015 is 1.5 sen per ordinary share (2014: 1.5 sen)

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

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter Ended 30/9/2015	Prior Year Quarter Ended 30/9/2014	Current Year-To-Date 30/9/2015	Prior Year-To-Date 30/9/2014
	RM'000	RM'000	RM'000	RM'000
<b>Basic earnings per share</b>				
Profit attributable to owners of the Company (RM'000)	4,387	5,410	7,693	9,182
Number of shares in issue at beginning of the financial year ('000)	185,501	184,984	185,501	184,919
Effect of exercise of warrants ('000)	-	5	-	46
Weighted average number of ordinary shares in issue ('000)	185,501	184,989	185,501	184,965
Basic earnings per ordinary shares of RM0.50 each (sen)	2.36	2.92	4.15	4.96
<b>Diluted earnings per share</b>				
Profit attributable to owners of the Company (RM'000)	4,387	5,410	7,693	9,182
Weighted average number of ordinary shares in issue ('000)	185,501	184,989	185,501	184,965
Effect of dilutive potential ordinary shares – Warrants ('000)	24,870	31,898	25,105	31,622
Adjusted weighted average number of ordinary shares for calculating diluted earnings per ordinary share ('000)	210,371	216,887	210,606	216,587
Basic earnings per ordinary shares of RM0.50 each (sen)	2.09	2.49	3.65	4.24

**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 18 November 2015.