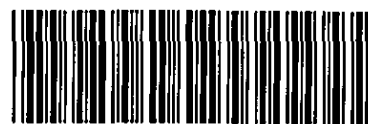


Essanelle Limited

Annual report
for the year ended 28 June 2008

Registered Number 1115693

FRIDAY



AFKKPA91

A55

29/05/2009

293

COMPANIES HOUSE

Essanelle Limited

Notes to the financial statements for the year ended 28 June 2008

1 General

The company has not prepared a profit and loss account as there was no revenue during the year ended 28 June 2008, or in the previous financial year; any expenses incurred by the company have been borne by the shareholders.

2 Debtors

	2008	2007
	£'000	£'000
Amounts owed by immediate parent company	739	739

3 Share capital

	2008	2007
	£'000	£'000
Authorised		
100,000 ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
Ordinary shares of £1 each	65	65

4 Directors' emoluments

The directors received no emoluments for the year ended 28 June 2008.

5 Ultimate parent company

The company is a wholly owned subsidiary of Regis Europe Limited, a company registered in England and Wales; its ultimate parent company is Regis Corporation, which is registered in the State of Minnesota, USA.

Essanelle Limited

Annual report for the year ended 28 June 2008

	Page
Directors' report for the year ended 28 June 2008	1
Balance sheet as at 28 June 2008.....	2
Notes to the financial statements for the year ended 28 June 2008	3

Essanelle Limited

Balance sheet as at 28 June 2008

	Notes	2008 £'000	2007 £'000
Current accounts			
Debtors	2	739	739
Net assets		739	739
Capital and reserves			
Share capital	3	65	65
Profit and loss account		674	674
Equity shareholders' funds		739	739

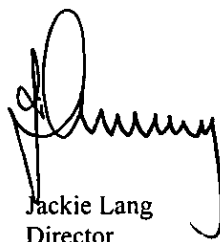
For the year ended 28 June 2008 the company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 221; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 2 to 3 were approved by the board of directors on 28 May 2008 and were signed on its behalf by



Jackie Lang
Director

The notes on page 3 form part of these accounts.

Essanelle Limited

Balance sheet as at 28 June 2008

	Notes	2008	2007
		£'000	£'000
Current accounts			
Debtors	2	739	739
Net assets		739	739
Capital and reserves			
Share capital	3	65	65
Profit and loss account		674	674
Equity shareholders' funds		739	739

For the year ended 28 June 2008 the company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- ensuring the company keeps accounting records which comply with section 221; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 2 to 3 were approved by the board of directors on 28 May 2008 and were signed on its behalf by

Jackie Lang
Director

The notes on page 3 form part of these accounts.