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Securities and Exchange Commission
Office of International Corporate Finance
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C 20549
USA
OFFICE OF INTERNATIONAL CORPORATE FINANCE
SECURITIES AND EXCHANGE COMMISSION

SUPL

RE : Clarins File N° 82-02960

PROCESSED

July 27th, 2006

AUG 08 2006

Dear Sirs,



Enclosed is a copy of **Clarins Group 2006 first half net sales** submitted to you in order to maintain our exemption pursuant to Rule 12g3-2 under the Securities Exchange Act of 1934. We also confirm that the Schedule of Information included in our initial submission has not changed.

Yours truly,

Best regards,

PANKAJ CHANDARANA

Pankaj CHANDARANA
Head of Investor Relations
Washington, D.C 20549
450 Fifth Street, N.W.
Division of Corporate Finance
Office of International Corporate Finance
Securities and Exchange Commission

2006 AUG 08 2006

2006 FIRST HALF NET SALES

Net sales per Division 1st Half	2006	2005	2006/2005 Change	
	in € million	in € million	Reported ⁽¹⁾	Like-for-like ⁽²⁾
Beauty	321.4	287.9	+ 11.6 %	+ 9.9 %
Perfume	153.2	172.7	- 11.3 %	+ 5.5 %
Consolidated Total	474.6	460.6	+ 3.0 %	+ 8.5 %

Reaching € 236.3 million, net sales of the second quarter have grown by 8.4%⁽²⁾. This trend confirms the progress initiated at the beginning of the year. Therefore, Clarins Group has achieved **an excellent first semester** which moreover benefited from a positive forex effect of 1.8% on a comparable basis.

The **Beauty Division** net sales tremendously rose with a growth of 9.9% thanks to a strong activity in the second quarter. This outstanding performance results from an offensive marketing plan. The launches of *Total Eye Concentrate* and *Day Cream SPF 20* for the Super Restorative line, *Smoothing Body Scrub for a New Skin* and *Skin Renew Whitening Program* for the White Plus range as well as the gradual renewal of the sun range were all welcomed and boosted skin care net sales. Make-up benefited from the progress of the foundation segment with two new launches *Express Compact Foundation* and *Instant Smooth Perfecting Touch*.

The end of Procter and Gamble distribution agreement in the USA weighed on the **Perfume Division** net sales which went down 11.3%.

On a like-for-like basis, net sales of this Division went up 5.5%. This growth is granted to the two main perfume brands of the Group, Thierry Mugler and Azzaro which benefited from the continuing success of their classics (*Angel*, *Azzaro pour Homme* and *Chrome*) and also from new products (*Alien* and *Onyx/Silver Black*) launched at the end of 2005.

For 2006 fiscal year, the **Management Board maintains its initial target of 6% growth on a like-for-like basis**. In the second half of the year, the emphasis will still be on Beauty Division and particularly on skin care, the Group's strategic priority for the year.

Interim results will be released on September 11, 2006 after closing of the Paris Euronext market.

⁽¹⁾ At average exchange rates

⁽²⁾ At constant exchange rates and on a comparable basis (excluding US perfume distribution activity)

Net sales per quarter	2006	2005	2006/2005 Change	
	in € million	in € million	Reported ⁽¹⁾	Like-for-like ⁽²⁾
1 st quarter	238.3	225.1	+ 5.8 %	+ 8.6 %
2 nd quarter	235.3	235.5	+ 0.4 %	+ 8.4 %
Consolidated Total	474.6	460.6	+ 3.0 %	+ 8.5 %

Net sales by geographical area 1 st half	2006	2005	Change 2006/2005	
	in M€	in M€	Reported ⁽¹⁾	Like-for-like ⁽²⁾
Europe	297.0	277.4	+ 7.1 %	+ 7.1 %
North America	85.8	103.6	- 17.2 %	+ 11.3 %
Asia	55.3	45.8	+ 20.6 %	+ 16.1 %
Others ⁽³⁾	36.5	33.8	+ 8.0 %	+ 4.8 %
Consolidated Total	474.6	460.6	+ 3.0 %	+ 8.5 %

⁽¹⁾ At average exchange rates

⁽²⁾ At constant exchange rates and on a comparable basis (excluding US perfume distribution activity)

⁽³⁾ Other countries include chiefly Australia, the Middle East, Latin America and Africa



Eurolist - Compartment A

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AZZARO
PARIS

Thierry Mugler

★
PARFUMS
Stella Cadente