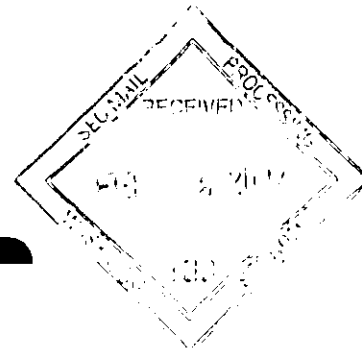


Securities and Exchange Commission
Office of International Corporate Finance
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C 20549
USA



07021049



RE : Clarins File N° 82-02960

February 1st, 2007

Dear Sirs,

SUPPL

Enclosed is a copy of **Clarins Group 2006 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,

Pankaj CHANDARANA
Head of Investor Relations

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FEB 16 2007

THOMSON
FINANCIAL

2006 net sales A satisfactory growth

Consolidated data	2006	2005	2006/2005 change	
	In € million	In € million	Reported ⁽¹⁾	Like-for-like ⁽²⁾
Beauty	643.0	590.2	+ 8.9 %	+ 8.9 %
Perfumes	324.2	408.0	- 20.5 %	- 0.8 %
Total	967.2	998.2	- 3.1 %	+ 5.5 %

Despite the discontinued distribution of Procter & Gamble fragrances effective as of January 1, 2006 for the US subsidiary, 2006 net sales are satisfactory, 0.3% below the announced target. This like-for-like growth of 5.5% is a great achievement considering a highly competitive market notably in the perfume segment and with the concentration of retailers.

The Beauty Division posted excellent gains of 8.9%, thanks to the launches and the good performance of the existing products. The innovations like the new offers in the Super Restorative line and Extra Firming line, *Skin Difference* for ClarinsMen or *Instant Smooth Perfecting Touch* for the make-up showed the creativity and competitiveness of Clarins Research. Once more, the brand achieved a further increase in market share.

Perfume Division sales declined marginally (0.8% like-for-like basis), reflecting the lack of major launches in the period in contrast to the four initiatives undertaken in 2005. Sales of our main fragrance brands, Thierry Mugler and Azzaro performed particularly well. *Alien* and *Silver Black* fully confirmed their aim as growth drivers.

Along with a renewal of the Make-up line, other advances in 2007 will include innovations in Skin Care and several initiatives by the Perfume Division. These new products will contribute to further sales growth together with the performance of existing products.

Annual results will be released on March 15, after the French Stock Market closure.

(1) At constant exchange rates

(2) At constant exchange rates and on a comparable basis (excluding perfume distribution in the United States)



AZZARO
PARIS

Thierry Mugler


Stella Cadente
PARFUMS

Net sales per quarter	2006	2005	2006/2005 Change	
	In € million		Reported ⁽¹⁾	Like-for-like ⁽²⁾
1 st quarter	238.3	225.1	+ 5.8 %	+ 8.6 %
2 nd quarter	236.3	235.5	+ 0.4 %	+ 8.4 %
1st half	474.6	460.6	+ 3.0 %	+ 8.5 %
3 rd quarter	214.7	238.1	- 9.8 %	+ 1.6 %
4 th quarter	277.9	299.5	- 7.2 %	+ 3.9 %
2nd half	492.6	537.6	- 8.4 %	+ 2.9 %
Total	967.2	998.2	- 3.1 %	+ 5.5 %

Net sales by geographical area	2006	2005	2006/2005 Change	
	In € million		Reported ⁽¹⁾	Like-for-like ⁽²⁾
Europe	615.2	589.7	+ 4.3 %	+ 4.3 %
North America	179.2	250.1	- 28.4 %	+ 6.5 %
Asia	109.3	95.7	+ 14.2 %	+ 13.8 %
Others ⁽³⁾	63.5	62.7	+ 1.3 %	+ 2.5 %
Total Consolidé	967.2	998.2	- 3.1 %	+ 5.5 %

⁽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 - Compartiment A

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AZZARO
PARIS

Thierry Mugler

★ **Stella Cadente**
PARFUMS

END