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EFFICE OF INTERNATIONS
CORPORATE FINANCE

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

SUPPL

RE: Clarins File Nº 82-02960

PROCESSED

March 23, 2006

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THOMSON FINANCIAL

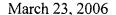
Dear Sirs,

Enclosed is a copy of **Clarins Group 2005 annual results** 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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2005 RESULTS Operating margin better than expected

Consolidated Financial Highlights (IFRS)	2005	2004	Change (1)	Like-for-Like Change ⁽²⁾
	In € million	In € million	%	%
Net Sales	998.2	932.0	+ 7.1	+ 6.7
Operating Profit	126.4	120.9	+ 4.5	+ 4.5
Net Profit	96.7	87.0	+ 11.2	+11.4
Cash Flow	116.0	99.0	+ 17.2	-
(Cash)/Net debt	(31.9)	16.5	NS	-
Shareholders' equity before distribution of profit	585.4	488.2	+ 19.9	-
Capital expenditures	(44.5)	(25.1)	+ 77.1	-
Change in working capital	(17.0)	15.2	NS	-
Earnings per share in euros ⁽³⁾	2.56	2.31	+ 10.8	-
Net dividend per share in euros (3)	0.85	0.69	+ 23.9	-

2005, an eventful year, has provided significant grounds for satisfaction.

Net sales totalled €998.2 million, advancing more than 7%, and approaching the symbolic €1 billion milestone.

The operating margin considerably exceeded targets: it increased to 12.7% versus the initial objective of 12%, despite promotional investments attributed to the roll-out of new perfumes (par Amour and par Amour toujours of Clarins, Alien of Thierry Mugler, Silver Black of Azzaro and Miss Me of Stella Cadente).

Through rigorous financial management, net profit increased 11.2% to €96.7 million.

Cash flow, advancing 17.2%, reached €116.0 million at year-end, assuring the resources to finance the investment plans and working capital requirements.

The Group, having paid down its debt, has the resources to actively pursue potential acquisition opportunities.

The alternative sources of growth developed in the Perfumes Division should maintain the Groups sales at current levels despite the contract with Procter & Gamble expired as planned on January 1st, 2006.

To welcome these performances and confirm its confidence in the future, the Management Board will ask the General Meeting to approve a dividend of €0.85, an increase of 23.9%. This meeting will be held on Wednesday 24 May 2006 at 9:30 a.m. at Pavillon d'Armenonville, Allée de Longchamp, Paris 75116.

GROUPE CLARINS CLARINS, AZZARO, THIERRY MUGLER, STELLA CADENTE

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⁽¹⁾ At average exchange rates

⁽²⁾ At constant exchange rates

⁽³⁾ Figures adjusted for bonus issues