

EUPE CORPORATION BERHAD (377762-V)

PART A2 : SUMMARY OF KEY FINANCIAL INFORMATION

SUMMARY OF KEY FINANCIAL INFORMATION FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

		Individual Quarter		Cumulative Quarter	
		Current yr. Quarter <u>29 FEB 2008</u> RM '000	Preceding yr. Corresponding Quarter <u>28 FEB 2007</u> RM '000	Current yr. to date <u>29 FEB 2008</u> RM '000	Preceding yr. to date <u>28 FEB 2007</u> RM '000
1.	Revenue	44,558	51,724	153,658	170,205
2.	Profit/(loss) before tax	4,831	4,826	19,057	14,856
3.	Profit/(loss) for the period	4,122	4,861	13,309	11,567
4.	Profit/(loss) attributable to ordinary equity holders of the parent	4,211	4,860	13,402	11,567
5.	Basic earnings/ (loss) per shares (sen)	3.29	3.80	10.47	9.04
6.	Proposed/declared dividend per share (sen)	0	0	0	0

		AS AT END OF CURRENT QUARTER	AS AT PRECEDING FINANCIAL YEAR END
7.	Net assets per share attributable to ordinary equity holders of the parent (RM)	1.77	1.64

EUPE CORPORATION BERHAD (377762-V)

Interim report for the financial year ended 29 February 2008

(The figures have not been audited)

CONDENSED CONSOLIDATED INCOME STATEMENTS

	INDIVIDUAL QUARTER (4th Q)		CUMULATIVE QUARTER (12 months)	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR TO DATE
	29/2/2008 RM'000	28/2/2007 RM'000	29/2/2008 RM'000	28/2/2007 RM'000
REVENUE	44,558	51,724	153,658	170,205
COST OF SALES	(35,765)	(43,517)	(120,534)	(143,729)
GROSS PROFIT	8,793	8,207	33,124	26,476
OTHER OPERATING INCOME	425	409	1,117	806
AMORTISATION OF RESERVE ON CONSOLIDATION	0	0	0	0
MARKETING AND DISTRIBUTION COSTS	(1,113)	(453)	(2,289)	(1,980)
ADMINISTRATION EXPENSES	(2,293)	(2,048)	(8,661)	(7,471)
OTHER OPERATING EXPENSES	(572)	(961)	(2,675)	(1,925)
FINANCIAL COST	(409)	(328)	(1,559)	(1,050)
SHARE OF RESULT OF AN ASSOCIATED COMPANY	0	0	0	0
PROFIT BEFORE TAXATION	4,831	4,826	19,057	14,856
TAXATION	(709)	35	(5,748)	(3,289)
PROFIT FOR THE FINANCIAL PERIOD	4,122	4,861	13,309	11,567
ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE PARENTS	4,211	4,860	13,402	11,567
MINORITY INTEREST	(89)	1	(93)	0
	4,122	4,861	13,309	11,567
BASIC EARNINGS PER ORDINARY SHARE (SEN)	3.22	3.80	10.40	9.04
DILUTED EARNINGS PER ORDINARY SHARE (SEN)	3.22	3.80	10.40	9.04

(The Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2007 and the accompanying explanatory notes attached to the financial statement)

EUPE CORPORATION BERHAD (377762-V)

Interim report for the financial year ended 29 February 2008

(The figures have not been audited)

CONDENSED CONSOLIDATED BALANCE SHEETS

	AS AT END OF FIRST QUARTER 29/2/2008 RM'000	PRECEDING FINANCIAL YEAR 2/28/2007 RM'000
ASSETS		
PROPERTY, PLANT AND EQUIPMENT	57,096	63,506
PREPAID LAND LEASE PAYMENTS	31,152	31,892
OTHER INVESTMENTS	11	11
LAND HELD FOR PROPERTY DEVELOPMENT	136,060	106,270
INVESTMENT PROPERTIES	21,057	21,057
DEFERRED PLANTATION EXPENDITURES	1,154	1,109
DEFERRED TAX ASSETS	1,880	461
CURRENT ASSETS		
Property development costs	24,698	29,335
Accrued billings	2,498	-
Inventories	11,475	11,838
Trade receivables	22,417	27,103
Other receivables, deposits and prepayments	2,173	2,163
Sinking and redemption funds	886	769
Tax recoverable	836	194
Fixed deposits with licensed banks	3,059	2,220
Cash and bank balances	8,043	4,391
	<u>76,085</u>	<u>78,013</u>
TOTAL ASSETS	<u><u>324,495</u></u>	<u><u>302,319</u></u>
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share capital	128,000	128,000
Reserves	98,279	82,453
	<u>226,279</u>	<u>210,453</u>
Minority interest	-	92
	<u>226,279</u>	<u>210,545</u>
LONG TERM AND DEFERRED LIABILITIES		
Term loans - secured	7,635	13,311
Hire purchase creditors	112	343
Deferred taxation	18,614	20,408
	<u>26,361</u>	<u>34,062</u>
CURRENT LIABILITIES		
Trade payables	18,499	16,754
Progress Billings	3,164	8,187
Other payables and accruals	29,759	16,596
Amount due to directors	113	148
Term loan	7,174	6,537
Revolving credit	3,500	5,500
Bankers' acceptance	2,244	-
Bank overdraft	2,011	2,003
Hire purchase liabilities	213	236
Provision for infrastructure cost	4,100	205
Taxation	1,078	1,546
	<u>71,855</u>	<u>57,712</u>
TOTAL EQUITY AND LIABILITIES	<u><u>324,495</u></u>	<u><u>302,319</u></u>
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)		
	<u><u>1.77</u></u>	<u><u>1.64</u></u>

(The Condensed Consolidated Balance Sheets should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2007 and the accompanying explanatory notes attached to the financial statement)

EUPE CORPORATION BERHAD (377762-V)

Interim report for the financial year ended 29 February 2008

(The figures have not been audited)

CONDENSED CONSOLIDATED CASH FLOW STATEMENT

	12 MONTHS ENDED 29/2/2008 RM'000	12 MONTHS ENDED 29/2/2007 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	153,805	157,995
Cash payments to suppliers and creditors	(110,212)	(122,299)
Cash payments to employees and for expenses	(20,550)	(17,207)
	<hr/>	<hr/>
Cash generated from operations	23,043	18,489
Interest income received	66	22
Interest expenses - overdraft	(120)	(39)
Rental income received	207	166
Deposit received/(paid)	48	(165)
Tax paid/(refund)	(8,792)	(3,591)
	<hr/>	<hr/>
Net cash from operating activities	14,452	14,882
CASH FLOWS FROM INVESTING ACTIVITIES		
Insurance claim received	91	42
Interest income	307	182
Proceeds from disposal of an associate company	-	30
Proceeds from disposal of property, plant and equipment	1	1
Purchase of property, plant and equipment	(3,737)	(17,954)
Acquisition of freehold land	-	(3,602)
Fixed deposits released from pledge / (pledge to licensed bank)	(22)	(524)
	<hr/>	<hr/>
Net cash used in investing activities	(3,360)	(21,825)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown of term loan	720	10,074
Drawdown of revolving credit	2,000	3,000
Drawdown of bankers' acceptance	2,244	-
Repayment of term loan	(5,770)	(4,479)
Repayment of revolving credit	(4,000)	(3,500)
Repayment of hire purchase loan	(242)	(124)
Term loan interest paid	(1,410)	(1,161)
Revolving credit interest paid	(61)	(9)
Bankers' acceptance - discount	(54)	-
Hire purchase interest paid	(24)	(24)
Repayment to director	(34)	-
	<hr/>	<hr/>
Net cash used in financing activities	(6,631)	3,777
	<hr/>	<hr/>
Net increase in cash and cash equivalents	4,461	(3,166)
Cash and cash equivalents at beginning of financial year	3,591	6,757
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Cash and cash equivalents at end of financial period	8,052	3,591
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(The Condensed Consolidated Cash Flow Statements should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2007 and the accompanying explanatory notes attached to the financial statement)

EUPE CORPORATION BERHAD (377762-V)

Interim report for the financial year ended 29 February 2008
(The figures have not been audited)

Condensed Consolidated Statement of Changes in Equity

	ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENTS					Sub-total	MINORITY INTEREST	TOTAL EQUITY
	Share capital	Share premium	Share option reserve	Reserve on consolidation	Retained profits			
	RM'000	RM'000	RM'000	RM'000	RM'000			
Balance as at 1 March 2007	128,000	5,982	-	-	76,471	210,453	92	210,545
Share option granted under ESOS	-	-	1,377	-	-	1,377	-	1,377
Remeasurement of deferred tax liabilities	-	-	-	-	1,047	1,047	-	1,047
Net profit for the financial period	-	-	-	-	13,402	13,402	(92)	13,310
Balance as at 29 February 2008	<u>128,000</u>	<u>5,982</u>	<u>1,377</u>	<u>-</u>	<u>90,920</u>	<u>226,279</u>	<u>-</u>	<u>226,279</u>
Balance as at 1 March 2006	128,000	5,982	-	28,928	35,976	198,886	92	198,978
Adjustment to retained profits - Effect of adopting FRS 3	-	-	-	(28,928)	28,928	-	-	-
Restated balance as at 1 March 2006	<u>128,000</u>	<u>5,982</u>	<u>-</u>	<u>-</u>	<u>64,904</u>	<u>198,886</u>	<u>92</u>	<u>198,978</u>
Net profit for the financial period	-	-	-	-	11,567	11,567	-	11,567
Balance as at 28 February 2007	<u>128,000</u>	<u>5,982</u>	<u>-</u>	<u>-</u>	<u>76,471</u>	<u>210,453</u>	<u>92</u>	<u>210,545</u>

(The Condensed Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2007 and the accompanying explanatory notes attached to the financial statement)

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

1 Basis of preparation

The financial statements are unaudited and have been prepared in accordance with FRS 134₂₀₀₄, Interim Financial Reporting and Appendix 9B of the Bursa Malaysia Securities Berhad Listing Requirements.

The financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 28 February 2007.

The accounting policies and methods of computation adopted by the Group in these financial statements are consistent with those in the financial statements for the year ended 28 February 2007 except for the adoption of the following new/revised Financial Reporting Standards (“FRS”) effective for financial period beginning 1 February 2007.

FRS 6	Exploration for and Evaluation of Mineral Resources
FRS 117	Lease
FRS 124	Related Party Disclosures
Amendment to FRS 119 ₂₀₀₄	Employee Benefits- Actuarial Gain and Losses, Group plans and disclosure

The FRS 6 is not relevant to the Group’s operations.

The adoption of FRS 124 and Amendment to FRS 119₂₀₀₄ does not have significant impact on the Group. The principal effects of changes in accounting policies resulting from the adoption of FRS 117 is as follows:

FRS 117 Leases

Prior to 1 March 2007, leasehold land was classified as property, plant and equipment and was stated at cost less accumulated depreciation and impairment losses. The adoption of the revised FRS 117 has resulted in a change in the accounting policy relating to the classification of lease of land and buildings. Lease of land and buildings are classified as operating or finance leases in the same way as leases of other assets and the land and buildings elements of a lease of land and buildings are considered separately for the purpose of lease classification. Leasehold land is now classified as operating lease, the minimum lease payments or the upfront payments made are allocated between the land and buildings elements in proportion to the relative fair values for leasehold interests in the land element and buildings element of the lease at the inception of the lease. The upfront payments represents prepaid lease payments and are amortised on a straight-line basis over the lease term.

Upon adoption of the revised FRS 117 on 1 March 2007, the unamortised amount of leasehold land is retained as the surrogate carrying amount of prepaid lease payments as allowed by the transitional provisions. There were no effects on the consolidated income statement for the current year to date. The reclassification of leasehold land as prepaid land lease payments has been accounted for retrospectively and certain comparatives have been restated as shown below:

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

	As previously stated RM'000	Effect of FRS 117 RM'000	As restated RM'000
Consolidated Balance Sheet as at 30 November 2007			
Property, plant and equipment	95,243	(31,707)	63,536
Prepaid land lease payments	-	31,707	31,707
Consolidated Balance Sheet as at 28 February 2007			
Property, plant and equipment	95,398	(31,892)	63,506
Prepaid land lease payments	-	31,892	31,892

2 Qualification of financial statement

There was no qualification in the audited financial statements for the year ended 28 February 2007.

3. Seasonal or cyclical factors

The business operations of the Group were not significantly affected by any seasonal or cyclical factors.

4 Items affecting assets, liabilities, equity, net income or cash flows

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence for the current quarter and/or financial year to-date.

5 Change in estimates

There were no changes in estimates reported in prior interim periods of the current financial year or prior financial year that have a material effect on the current financial year to-date.

6 Debt and equity securities

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial period.

7 Dividend paid

No dividend has been paid or declared during the current financial period-to-date.

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

8 Segmental information

	Revenue		Profit before taxation	
	<----- 12 months ended ----->			
	29.2.08	28.2.07	29.2.08	28.2.07
	RM'000	RM'000	RM'000	RM'000
Chalet and Golf Management	17,454	14,595	2,523	991
Property Development	110,404	119,332	14,375	10,972
Property Construction	105,487	132,569	7,329	4,378
Others	15,891	4,898	13,516	5,343
	<u>249,236</u>	<u>271,394</u>	<u>37,743</u>	<u>19,581</u>
Inter-segment elimination	<u>(95,578)</u>	<u>(101,189)</u>	<u>(18,686)</u>	<u>(4,724)</u>
	<u>153,658</u>	<u>170,205</u>	<u>19,057</u>	<u>14,857</u>

9 Revaluation of property, plant and machinery

The Group did not carry out any valuations on its property, plant and equipment.

10 Material events subsequent to balance sheet date

There is no material event that has not been reflected in the financial statements for the said period, made up to a date not earlier than 7 days from the date of the issuance of this quarterly report.

11 Changes in composition of the Group

On 28 November 2007, Eupe Corporation Berhad (“EUPE”) acquired two ordinary shares of RM1.00 each representing 100% of the total issued and paid-up share capital of Puncak Central Sdn. Bhd. (“PCSB”) for a total cash consideration of RM2.00.

PCSB was incorporated on 15 June 2007 with an authorised and paid-up share capital of RM100,000.00 and RM2.00 respectively. The change of name from Puncak Fantasia Sdn. Bhd. to Puncak Central Sdn. Bhd. was on 27 September 2007. To-date, PCSB is dormant.

The acquisition of PCSB will not have any material effect on the net tangible assets or earnings of EUPE and its subsidiaries for the financial period ended 30 November 2007.

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

12 Changes in contingent liabilities and contingent assets

The changes in contingent liabilities since the last annual balance sheet date made up to 29 February 2008 are as follows: -

	As at 1.3.2007 RM'000	Addition / (Deletion) RM'000	As at 29.2.2008 RM'000
Guarantees given to licensed banks for credit facilities utilised by the subsidiary companies	<u>28,209</u>	<u>(5,075)</u>	<u>23,134</u>
Guarantees given to suppliers for credit facilities utilised by the subsidiary companies	<u>848</u>	<u>13</u>	<u>861</u>
Total guarantees given for credit facilities available to the subsidiary companies	<u><u>72,690</u></u>	<u><u>(4,500)</u></u>	<u><u>68,190</u></u>

The provision of financial assistance to third parties will not have any financial impact on the Company unless its subsidiary companies default on payments.

13 Capital commitments

There is no capital commitment as at the date of this report.

14 Acquisition and disposal of items of property, plant and equipment

During the financial period ended 29 February 2009, the Group made the following payments to purchase property, plant and equipment: -

Cash payment on purchase of property, plant and equipment	RM 3,736,869
Financed by hire purchase arrangement	-
Purchase of property, plant and equipment	<u><u>3,736,869</u></u>

**EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008**

Additional information required by the BMSB's Listing Requirements

1 Review of performance

The revenue recorded in Q4 2008 decreased by 14% to RM44.56 million as compared to Q4 2007 although profit before tax remained unchanged at RM4.83 million.

Existing projects have been almost 100% taken up and new projects comprise higher-end homes which have higher margins and fewer units, resulting in the lower turnover on the back of higher profit margins.

2 Variance of results against preceding quarter

The Group's turnover for the current quarter increased by 38% to RM44.56 million as compared with RM32.21 million recorded in the preceding quarter. Profit before tax dipped slightly by 4% to RM4.83 million. The completion of several projects led to the issuance of the CF in this quarter although the work was completed in the previous quarter. Thus, the turnover increase this quarter does not correspond with the profit, which was recognized in the previous quarter.

3 Current year / future prospects

The coming year is expected to continue to be a challenging one for the property industry. The financial sector is expected to take a more conservative stance. The anticipated tightening of credit facilities coupled with continued material price hikes will hamper affordability and inflate property prices. Despite this, we remain reasonably confident of maintaining or increasing our market share due to innovative master planning and creative property designs. Continuous differentiation and sensitivity to market demands are key to the enhancement of our market position.

4 Profit forecast

This is not applicable as no profit forecast was published.

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
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5 Taxation

	CURRENT QUARTER Q4 29 FEB 2008 RM'000	PRECEDING QUARTER Q4 28 FEB 2007 RM'000	CURRENT YEAR TO DATE 29 FEB 2008 RM'000	PRECEDING YEAR TO DATE 28 FEB 2007 RM'000
Current year taxation	2,387	1,727	7,383	5,121
Real property gain tax	231	-	231	-
	<hr/> 2,618	<hr/> 1,727	<hr/> 7,614	<hr/> 5,121
Deferred taxation	(1,890)	(1,764)	(2,164)	(2,120)
	<hr/> 728	<hr/> (37)	<hr/> 5,450	<hr/> 3,001
Under/(Over) provision in previous years	(19)	5	298	291
	<hr/> 709	<hr/> (32)	<hr/> 5,748	<hr/> 3,292

The lower effective tax rate as compared to the statutory tax rate of 26% for the current quarter is mainly due to the adjustment in the provision of deferred tax as a result of the reduction in the statutory tax rate by the government. However, unavailability of group relief losses incurred by certain subsidiaries and disallowing of certain expenses for taxation purposes causes higher effective tax rate as compared to the statutory tax rate for the current financial year.

6 Purchase or disposal of unquoted investments and properties

There was no sale of unquoted investments and properties of the Group for the current quarter under review and financial year to date.

7 Purchase or disposal of quoted investments and properties

There was no sale of quoted investments and properties of the Group for the current quarter under review and financial year to date.

8 Status of corporate proposal announced

On 13 August 2007, the Company implemented the ESOS after approvals were obtained from the relevant authorities. The ESOS is governed by By-Laws approved by the Company's shareholders at the Annual General Meeting held on 6 July 2004.

The principal featured of the ESOS are as follows:

- a. Eligible persons are employees of the Group (including executive directors) who have been confirmed in the employment of the Group and have served for at least one year before the date of the offer. The eligibility for participation in the ESOS shall be at the discretion of the ESOS Committee appointed by the Board of Directors.

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NOTES TO THE FINANCIAL STATEMENTS
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- b. The total number of ESOS shares to be offered shall not exceed 15% of the issued and paid-up ordinary share capital of the Company at any one time during the existence of the Scheme.
- c. The option price for each ESOS Share shall be higher of the weighted average market price of the Company shares as shown in Daily Official List of Bursa Malaysia for the 5 Market Days immediately preceding the Date of Offer subject to a discount of not more than 10% thereto to be decided by the ESOS Committee, or at the par value of the Company shares whichever is higher.
- d. An option granted under ESOS shall be capable of being exercised by notice in writing to the Company before the expiry of 5 years from the date of the offer or such shorter period as may be specified in such offer.
- e. The number of shares under option or the option price or both so far as the options remain unexercised may be adjusted following any variation in the issued share capital of the Company by way of a capitalisation of profit or reserves or right issue or a reduction, subdivision or consolidation of the Company's shares made by the Company.
- f. The shares under options shall remain unissued until the options are exercised and shall on allotment and issue, rank pari passu in all respects with the existing ordinary shares of the Company provided that the new shares shall not be entitled to any dividends declared in respect of the particular financial year if the options related thereto are not exercised prior to or on the entitlement date and on a date during the financial year for which the dividends are declared in respect of and to any other distributions unless the options were exercised prior to or on the entitlement date.
- g. The persons to whom the options have been granted have no right to participate by virtue of the options, in any share issue of any other company.

9 Borrowings and debt securities

	CURRENT FINANCIAL YEAR END 29.2.2008 RM' 000	PRECEDING FINANCIAL YEAR END 28.2.2007 RM' 000
<u>Borrowings – unsecured</u>		
<u>Repayable within the next 12 months</u>		
Term loans	1,744	802
Revolving credit	3,500	5,500
Bankers' acceptance	2,244	-
Bank overdraft	197	874
	7,685	7,176
 <u>Repayable after the next 12 months</u>		
Term loans	1,080	1,500
 <u>Borrowings – secured</u>		
<u>Repayable within the next 12 months</u>		
Term loans	5,430	5,735
Bank overdraft	1,814	1,129
	7,244	6,864

EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 29 FEBRUARY 2008

Hire purchase creditors	213	236
	7,457	7,100

Repayable after the next 12 months

Term loans	6,555	11,811
Hire purchase creditors	112	343
	6,667	12,154

The Group has no borrowing and debt securities denominated in foreign currency.

10 Off balance sheet financial instruments

The Group and Company have not issued any such instrument as at the date of this report.

11 Changes in material litigation

There is no material litigation which is not in the ordinary course of business as at the date of this report.

12 Dividend

The Directors do not propose the payment of any interim dividend for the current quarter and financial period.

13 Earnings per share

Basic earnings per share

	<u>Current quarter</u>	<u>Year to-date</u>
	<u>RM</u>	<u>RM</u>
Net profit attributable to ordinary shareholders	4,211,694	13,402,250
Weighted average number of ordinary shares	128,000,000	128,000,000
Basic earnings per share (sen)	3.29	10.47

Diluted earnings per share

	<u>Current quarter</u>	<u>Year to-date</u>
	<u>RM</u>	<u>RM</u>
Net profit attributable to ordinary shareholders	4,211,694	13,402,250
Weighted average number of ordinary shares	128,000,000	128,000,000
Diluted earnings per share (sen)	3.29	10.47