

**EUPE CORPORATION BERHAD***(Company No.: 377762-V)**(Incorporated in Malaysia under the Companies Act, 1965)***PART A2 : SUMMARY OF KEY FINANCIAL INFORMATION****SUMMARY OF KEY FINANCIAL INFORMATION  
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

		3 Months Ended		12 Months Ended	
		Current Quarter 28 FEB 2015 RM '000	Corresponding Quarter 28 FEB 2014 RM '000	Current Year to date 28 FEB 2015 RM '000	Corresponding Year to date 28 FEB 2014 RM '000
1.	Revenue	33,545	50,033	167,694	186,119
2.	Profit/(loss) before tax	5,797	6,079	18,305	20,458
3.	Profit/(loss) for the period	5,028	4,795	12,741	14,096
4.	Profit/(loss) attributable to ordinary equity holders of the parent	5,178	4,595	12,888	13,629
5.	Basic earnings/ (loss) per shares (sen)	4.05	3.59	10.07	10.65
6.	Proposed/declared dividend per share (sen)	0.00	0.00	2.00	2.00

		AS AT END OF CURRENT QUARTER	AS AT PRECEEDING FINANCIAL YEAR END
7.	Net assets per share attributable to ordinary equity holders of the parent (RM)	2.22	2.13

**EUPE CORPORATION BERHAD***(Company No.: 377762-V)**(Incorporated in Malaysia under the Companies Act, 1965)***CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME****for the financial year ended 28 February 2015**

(The figures have not been audited)

	3 MONTHS ENDED		12 MONTHS ENDED	
	CURRENT QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE
	28/02/2015	28/02/2014	28/02/2015	28/02/2014
	RM'000	RM'000	RM'000	RM'000
REVENUE	33,545	50,033	167,694	186,119
COST OF SALES	(23,621)	(40,462)	(133,458)	(152,841)
GROSS PROFIT	9,924	9,571	34,236	33,278
OTHER OPERATING INCOME	371	807	3,826	2,515
MARKETING AND DISTRIBUTION COSTS	(979)	(621)	(6,054)	(2,534)
ADMINISTRATION EXPENSES	(2,656)	(2,964)	(9,582)	(9,810)
OTHER OPERATING EXPENSES	(564)	(938)	(3,416)	(2,739)
FINANCE COST	(333)	(421)	(1,352)	(1,524)
SHARE OF RESULT IN JOINT VENTURES	34	645	647	1,272
PROFIT BEFORE TAX	5,797	6,079	18,305	20,458
TAX EXPENSE	(769)	(1,284)	(5,564)	(6,362)
PROFIT FOR THE YEAR	5,028	4,795	12,741	14,096
UNREALISED GAIN / (LOSS) ON FOREIGN EXCHANGE	(148)	2	(340)	(590)
FOREIGN CURRENCY TRANSLATION DIFFERENCES FOR FOREIGN OPERATION	(14)	13	(31)	13
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	4,866	4,810	12,370	13,519
PROFIT ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	5,178	4,595	12,888	13,629
MINORITY INTEREST	(150)	200	(147)	467
	5,028	4,795	12,741	14,096
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	5,016	4,610	12,517	13,052
MINORITY INTEREST	(150)	200	(147)	467
	4,866	4,810	12,370	13,519
EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY:				
BASIC EARNINGS PER SHARE (SEN)	4.05	3.59	10.07	10.65
DILUTED EARNINGS PER SHARE (SEN)	4.05	3.59	10.07	10.65

**(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2014 and the accompanying explanatory notes attached to the financial Statements)**

**EUP CORPORATION BERHAD***(Company No.: 377762-V)**(Incorporated in Malaysia under the Companies Act, 1965)***CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION****as at 28 February 2015**

(The figures have not been audited)

	AS AT 28/02/2015 RM'000	AS AT 28/02/2014 RM'000
<b><u>ASSETS</u></b>		
PROPERTY, PLANT AND EQUIPMENT	73,972	74,810
OTHER INVESTMENTS	13	13
LAND HELD FOR PROPERTY DEVELOPMENT	163,676	151,885
INVESTMENT PROPERTIES	33,208	31,221
INVESTMENTS IN JOINT VENTURES	3,639	2,595
DEFERRED PLANTATION EXPENDITURES	-	4
DEFERRED TAX ASSETS	1,110	1,097
CURRENT ASSETS		
Property development costs	78,148	50,058
Inventories	14,375	15,754
Trade and other receivables	60,944	67,798
Sinking and redemption funds	205	239
Tax recoverable	990	865
Cash and bank balances	16,699	22,079
	<u>171,361</u>	<u>156,793</u>
TOTAL ASSETS	<u>446,979</u>	<u>418,418</u>
<b><u>EQUITY AND LIABILITIES</u></b>		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share capital	128,000	128,000
Reserves	155,593	144,995
	<u>283,593</u>	<u>272,995</u>
Minority interest	4,937	5,089
	<u>288,530</u>	<u>278,084</u>
LONG TERM AND DEFERRED LIABILITIES		
Borrowings	18,651	28,361
Deferred taxation	16,128	16,756
	<u>34,779</u>	<u>45,117</u>
CURRENT LIABILITIES		
Progress Billings	51,933	29,139
Trade and other payables	39,765	31,553
Provision for infrastructure & renovation cost	3,524	3,777
Borrowings	26,904	29,359
Tax liabilities	1,544	1,389
	<u>123,670</u>	<u>95,217</u>
TOTAL EQUITY AND LIABILITIES	<u>446,979</u>	<u>418,418</u>
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)		
	<u>2.22</u>	<u>2.13</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2014 and the accompanying explanatory notes attached to the financial Statements)

**EUPE CORPORATION BERHAD***(Company No.: 377762-V)**(Incorporated in Malaysia under the Companies Act, 1965)***CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY****for the financial year ended 28 February 2015***(The figures have not been audited)*

	--- ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENTS ---					MINORITY INTEREST	TOTAL EQUITY
	Share capital RM'000	Share premium RM'000	Exchange Translation reserve RM'000	Retained profits RM'000	Sub-total RM'000		
Balance as at 1 March 2014	128,000	5,982	13	139,001	272,996	5,088	278,084
Additional minority interest' shares in subsidiary companies	-	-	-	-	-	(4)	(4)
Total comprehensive income	-	-	(31)	12,548	12,517	(147)	12,370
Dividend paid				(1,920)	(1,920)	-	(1,920)
Balance as at 28 February 2015	<u>128,000</u>	<u>5,982</u>	<u>(18)</u>	<u>149,629</u>	<u>283,593</u>	<u>4,937</u>	<u>288,530</u>
Balance as at 1 March 2013	128,000	5,982	-	127,882	261,864	8,021	269,885
Additional minority interest' shares in subsidiary companies	-	-	-	-	-	-	-
Total comprehensive income	-	-	13	13,039	13,052	467	13,519
Dividend paid			-	(1,920)	(1,920)	(3,400)	(5,320)
Balance as at 28 February 2014	<u>128,000</u>	<u>5,982</u>	<u>13</u>	<u>139,001</u>	<u>272,996</u>	<u>5,088</u>	<u>278,084</u>

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2014 and the accompanying explanatory notes attached to the financial statement)**

**EUPE CORPORATION BERHAD**

(Company No.: 37762-V)

(Incorporated in Malaysia under the Companies Act, 1965)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
for the financial year ended 28 February 2015**

(The figures have not been audited)

	<b>12 MONTHS ENDED</b>	
	<b>28/02/2015</b>	<b>28/02/2014</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	187,990	169,069
Cash payments to suppliers and creditors	(147,346)	(137,848)
Cash payments to employees and for expenses	(24,746)	(26,673)
Cash generated from operations	<u>15,898</u>	<u>4,548</u>
Interest expenses - overdraft	(196)	(96)
Rental income received	411	452
Deposit received/(paid)	624	(127)
Insurance compensation received	98	110
Tax paid / (refund)	(5,751)	(8,019)
Net cash from operating activities	<u>11,084</u>	<u>(3,132)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income	781	1,118
Dividend received	-	-
Purchase of property, plant and equipment & IP	(3,315)	(3,404)
Proceed from disposal of property, plant and equipment	12	44
Proceeds from sales of Investment Property	-	961
Subsequent expenditure on investment properties	(366)	(245)
Deposit refund / (paid) for acquisition of land	(1,471)	(806)
Gain from foreign exchange -land deposit	-	-
Subscription in ordinary shares of subsidiaries	(5)	-
Investment from joint ventures	4,628	3,391
Other investment	-	-
Fixed deposits released from pledge / (pledge to licensed bank)	7	(466)
Net cash used in investing activities	<u>271</u>	<u>593</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Issuance of share capital	-	-
Dividend paid	(1,920)	(5,320)
Drawdown of revolving credit	10,482	9,600
Drawdown of term loan	-	-
Drawdown of hire purchase loan	1,156	2,030
Net creation of bankers' acceptance	(2,868)	1,351
Repayment of revolving credit	(10,392)	(3,700)
Repayment of term loan	(9,985)	(5,025)
Repayment of hire purchase loan	(726)	(241)
Term loan interest paid	(1,945)	(2,275)
Revolving credit interest paid	(246)	(227)
Discount paid on bankers' acceptance	(230)	(194)
Hire purchase interest paid	(125)	(79)
(Repayment to)/Advance from director	-	1
Net cash used in financing activities	<u>(16,799)</u>	<u>(4,079)</u>
Net increase in cash and cash equivalents	<u>(5,444)</u>	<u>(6,618)</u>
Effect of exchange rate changes	(97)	(29)
Cash and cash equivalents at beginning of financial year	18,211	24,858
Cash and cash equivalents at end of financial year	<u><u>12,670</u></u>	<u><u>18,211</u></u>

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Statements for the year ended 28 February 2014 and the accompanying explanatory notes attached to the financial Statements)



## **1 Basis of preparation**

The interim financial statements are unaudited and have been prepared in accordance with FRS 134 Interim Financial Reporting and Chapter 9 Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 28 February 2014. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 28 February 2014.

## **2 Accounting policies**

The accounting policies, methods of computation & basis of consolidation adopted by the Group in the unaudited condensed interim financial statements are consistent with the audited financial statements for the year ended 28 February 2014 except for the adoption of the following new / revised Financial Reporting Standards (FRS), Amendments to FRSs and Interpretations as follows:

### **FRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2015**

- Amendments to FRS 1 First-time Adoption of Financial Reporting Standards
- Amendments to FRS 2 Share-based Payment
- Amendments to FRS 3 Business Combinations
- Amendments to FRS 5 Non-current Assets Held for Sale and Discontinued Operations – Changes in Method of Disposal
- Amendments to FRS 7 Financial Instruments: Disclosures – Servicing Contracts and Applicability of the Amendments to FRS 7 to Condensed Interim Financial Statements
- Amendments to FRS 8 Operating Segments
- Amendments to FRS 10 Consolidated Financial Statements – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- Amendments to FRS 11 Joint Arrangements – Accounting for Acquisitions of Interest in Joint Operations
- Amendments to FRS 13 Fair Value Measurement
- FRS 14 Regulatory Deferral Accounts
- Amendments to FRS 116 Property, Plant and Equipment
- Amendments to FRS 119 Employee Benefits – Defined Benefit Plans: Employee Contributions
- Amendments to FRS 124 Related Party Disclosure
- Amendments to FRS 127 Separate Financial Statements – Equity Method in Separate Financial Statements
- Amendments to FRS 128 Investment in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture



**EUPE CORPORATION BERHAD (377762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

- Amendments to FRS 134 Interim Financial Reporting – Disclosure of Information ‘Elsewhere in the Interim Financial Report’
- Amendments to FRS 138 Intangible Assets
- Amendments to FRS 140 Investment Property

The adoptions of the above FRSs, Amendment to FRSs and IC Interpretations are not expected to have any material impact on the financial statements of the Group.

**Malaysian Financial Reporting Standards (MFRS Framework)**

The Group and the Company fall under the Transitioning Entities provision granted by the MASB because it is within the scope of IC 15 Agreements for the Construction of Real Estate and FRS 141 Agriculture. On 7 August 2013, MASB extended the transitional period for another year. Consequently, the adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2016.

Accordingly, the Group will be required to prepare financial statements using the MFRS Framework in its first MFRS financial statements for the year ending 28 February 2016. In presenting the Group’s first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained profits.

**3 Audit Report Qualification**

The audited reports for the financial year ended 28 February 2014 were not subject to any qualification

**4 Seasonal or cyclical factors**

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

**5 Exceptional or unusual items**

There were no exceptional or unusual items for the current financial year.

**6 Change in estimates of amounts reported previously**

There were no changes in estimates reported in prior years that have a material effect on the current financial year.

**7 Debt and equity securities**

There were no other issuance, cancellation, repurchases, resale and repayments of debt and equity securities for the current financial year.



**EUPE CORPORATION BERHAD (37762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

**8 Dividend paid**

An interim single tier dividend of 1.5 sen per ordinary share amounting to RM1.92 million was paid on 12 December 2014 in respect of the financial year ended 28 February 2015.

**9 Segmental information**

**For 12 months ended 28 February 2015:**

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
<b>Revenue</b>	77,909	139,906	14,724	4,009	236,548
Inter-segment	-	(66,994)	-	(1,860)	(68,854)
	<u>77,909</u>	<u>72,912</u>	<u>14,724</u>	<u>2,149</u>	<u>167,694</u>
<b>Segment Result</b>	<u>16,263</u>	<u>3,315</u>	<u>(1,400)</u>	<u>893</u>	<u>19,071</u>
Interest income					586
Finance costs					(1,352)
Profit before taxation					<u>18,305</u>
Taxation					(5,564)
Profit for the year					<u><u>12,741</u></u>

**For 12 months ended 28 February 2014:**

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
<b>Revenue</b>	114,089	128,597	14,690	2,954	260,330
Inter-segment	(8,808)	(64,574)	-	(829)	(74,211)
	<u>105,281</u>	<u>64,023</u>	<u>14,690</u>	<u>2,125</u>	<u>186,119</u>
<b>Segment Result</b>	<u>18,960</u>	<u>4,313</u>	<u>(1,729)</u>	<u>(865)</u>	<u>20,679</u>
Interest income					1,303
Finance costs					(1,524)
Profit before taxation					<u>20,458</u>
Taxation					(6,362)
Profit for the year					<u><u>14,096</u></u>

**10 Valuation of property, plant and machinery**

There were no valuation of property, plant and equipment carried out during the current financial year.





**EUPE CORPORATION BERHAD (37762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

**11 Valuation of investment properties**

The value of such are based upon a valuation exercise carried out by independent firms of professional valuers. The valuation methods used in determining the valuation are the comparison method and cost method.

In the current quarter, a gain on revaluation of investment property amounting to RM2.3 million based on the market value of the freehold interest in the subject property in its existing conditions on en bloc basis with vacant possession and free from all encumbrances.

**12 Material events subsequent**

There were no material events subsequent to the end of the current quarter that have not been reflected in the interim financial report.

**13 Changes in composition of the Group**

The Group has set up a wholly owned subsidiary company under the name of Oriental Plus Sdn Bhd, a company incorporated in Malaysia with an issued and paid-up ordinary share capital of RM2.00 comprising 2 ordinary shares of RM1.00 each, for a consideration of RM2.00 only.

**14 Changes in contingent liabilities and contingent assets**

The changes in contingent liabilities since the last annual balance sheet date made up to 28 February 2015 are as follows: -

	<b>As at 1.3.2014 RM'000</b>	<b>Addition / (Deletion) RM'000</b>	<b>As at 28.02.2015 RM'000</b>
Guarantees given to licensed banks for credit facilities utilised by the subsidiary companies	<u>44,260</u>	<u>(9,737)</u>	<u>34,523</u>
Guarantees given to suppliers for credit facilities utilised by the subsidiary companies	<u>1,439</u>	<u>-</u>	<u>1,439</u>
Total guarantees given for credit facilities available to the subsidiary companies	<u>101,017</u>	<u>77,446</u>	<u>178,463</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.



**EUPE CORPORATION BERHAD (37762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

**15 Capital commitments**

The amount of capital commitments not provided for in the interim financial report as at 28 February 2015 is as follows:

	<b>RM'000</b>
Land held for property development:-	
Approved & uncontracted	<u>72,439</u>

**16 Capital expenditures**

The additions and disposals to the property, plant and equipment during the current financial year to date were as follows:

	<b>RM'000</b>
Purchase of property, plant and equipment	<u>3,315</u>

**Additional information required by the BMSB's Listing Requirements**

**1 Review of performance**

For the quarter ended on 28 February 2015

For the quarter ended 28 February 2015, the Group's pre-tax profit remained unchanged at close to RM6.0 million compared to the corresponding quarter of the previous year. The result was achieved despite a decrease in the Group's total revenue from RM50.0 million for corresponding quarter of the preceding year, to RM33.5 million for this quarter. This decrease was largely due to a decline in revenue in the Property Development Division.

Property Development Division

The Property Development Division achieved an improved pre-tax profit of RM6.6 million for the quarter under review, compared to RM6.3 million, for the corresponding period last year. This improved result was achieved despite a drop in the Division's revenue from RM26.3 million in the corresponding period last year, to RM14.6 million for this quarter.

The result was due to a slower take-up rate of some on-going projects, offset by improved profit margins resulting from increased sales of other high-end products more resilient to a softening in demand.

Property Construction Division

The Property Construction Division recorded revenue for the quarter of RM14.4 million compared to RM19.2 million for the corresponding previous quarter. This resulted in a pre-tax loss of RM97,000 for the quarter against a pre-tax profit of RM1.2 million for the corresponding period last year. This decrease was due to some of our on-going projects moving towards completion stage.



Chalet & Golf Management Division

The Chalet & Golf Management Division recorded revenue for the quarter of RM3.9 million compared to RM3.8 million for the corresponding period last year. At the same time, it was able to reduce its pre-tax loss of RM1.2 million for the corresponding period last year, to a pre-tax loss of RM286,000 for the current quarter.

This overall improvement in performance was due to solid growth in room sales as well as higher returns from the Carnival water park.

Others

There was a slight decrease in revenue for the quarter, from RM730,000 in the corresponding period previous year, to RM589,000 for the current quarter. This meant a higher pre-tax loss of RM407,000 for the quarter, compared to a pre-tax loss of RM196,000 for the same period last year, due to fixed cost overheads.

**2 Variance of results against preceding quarter**

There was no material changes in the Group's results for the current quarter compared to the results of the preceding quarter, other than a lower pre-tax profit recorded by the Property Construction Division due to its major construction project reaching the tail end.

**3 Current year / future prospects**

The global and domestic economy continues to remain challenging. The slump in oil prices, quantitative easing measures by the European Central Bank and the weakening of the ringgit have added further uncertainties in both the global and domestic markets.

Generally, there has been a slowdown in the property market in Malaysia due to uncertainties related to GST implementation, compounded by stringent credit policies. However, on the basis of on-going development projects – particularly the launch of the company's first two major residential projects in Kuala Lumpur (subject to planning and development approvals) - coupled with the on-going launch of high-end residential developments in Kedah, the Group's performance for the forthcoming financial year is expected to be sustained.

**4 Profit forecast**

There were no profit forecasts or profit guarantees for the current financial year to date.



**EUPE CORPORATION BERHAD (377762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

**5 Taxation**

	<b>Current Quarter Q4 28 Feb 2015 RM'000</b>	<b>Preceding Quarter Q4 28 Feb 2014 RM'000</b>	<b>Current Year To-date 28 Feb 2015 RM'000</b>	<b>Preceding Year To-date 28 Feb 2014 RM'000</b>
Current year taxation	1,286	3,485	6,019	7,008
Over provision in prior year	87	52	207	(5)
Section 110 (dividend)	-	(1,700)	-	-
Deferred taxation	(604)	(553)	(662)	(641)
	<u>769</u>	<u>1,284</u>	<u>5,564</u>	<u>6,362</u>

The effective tax rate for the financial year was higher than the statutory income tax rate in Malaysia due to the losses of certain subsidiaries that were not available for full set-off against taxable profits of other subsidiaries and certain expenses which were not deductible for tax purposes.

**6 Status of corporate proposal**

There was no corporate proposal that has been announced as at the date of this announcement.

**7 Borrowings and debt securities**

The Group borrowings & debts securities as at 28 February 2015 were as follows:

	<b>Secured RM'000</b>
Bank Overdrafts	2,328
Short Term Bank Borrowings	24,576
Long Term Bank Borrowings	18,651
	<u>45,555</u>

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

**8 Realised and unrealised profits / losses**

The details of the Group retained earnings as at 28 February 2015 comprised as follows:

	<b>As at 28.02.2015 RM' 000</b>	<b>As at 28.02.2014 RM' 000</b>
Total retained earnings of the Company and its subsidiaries :		
- Realised profits	165,004	155,590
- Unrealised losses	(15,375)	(16,589)
Total retained profits as per consolidated accounts	<u>149,629</u>	<u>139,001</u>



**EUPE CORPORATION BERHAD (37762-V)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2015**

**9 Changes in material litigation**

There were no material litigations, which would have a material adverse effect on the financial results for the current financial year.

**10 Dividend payable**

The Board does not recommend the payment of any dividend for the current financial year.

**11 Earnings per share**

	<b>Current Quarter RM</b>	<b>Year To-date RM</b>
<i>Basic earnings per share</i>		
Net profit attributable to equity holders of the company (RM'000)	5,178	12,888
Weighted average number of ordinary shares ('000)	128,000	128,000
Basic earnings per share (sen)	4.05	10.07

**12 Notes to the Statement of Comprehensive Income**

	<b>Current Quarter RM'000</b>	<b>Year To-date RM'000</b>
Interest income	125	586
Interest expense	(333)	(1,352)
Other income	239	931
Depreciation and amortization	(1,012)	(3,929)
Provision for write off of receivables	(27)	(108)
Provision for and write off of inventories	(18)	(18)
Fair value adjustment of Investment Properties	7	2,309