

**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 2013**

		Individual Quarter		Cumulative Quarter	
		Current yr. Quarter 28 FEB 2013 RM '000	Preceding yr. Corresponding Quarter 29 FEB 2012 RM '000	Current yr. to date 28 FEB 2013 RM '000	Preceding yr. to date 29 FEB 2012 RM '000
1.	Revenue	31,172	35,873	146,591	143,052
2.	Profit/(loss) before tax	5,755	3,354	25,055	13,700
3.	Profit/(loss) for the period	3,293	2,212	16,715	9,200
4.	Profit/(loss) attributable to ordinary equity holders of the parent	3,129	1,360	14,871	7,771
5.	Basic earnings/ (loss) per shares (sen)	2.44	1.06	11.62	6.07
6.	Proposed/declared dividend per share (sen)	0.00	0.00	0.00	0.00

		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)	2.05	1.93

**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 2013**

(The figures have not been audited)

	3 MONTHS ENDED		12 MONTHS ENDED	
	CURRENT YEAR QUARTER 28/02/2013 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 29/02/2012 RM'000	CURRENT YEAR TO DATE 28/02/2013 RM'000	PRECEDING YEAR TO DATE 29/02/2012 RM'000
REVENUE	31,172	35,873	146,591	143,052
COST OF SALES	(21,452)	(29,300)	(107,772)	(116,221)
GROSS PROFIT	9,720	6,573	38,819	26,831
OTHER OPERATING INCOME	917	899	2,139	1,930
MARKETING AND DISTRIBUTION COSTS	(763)	(723)	(2,598)	(2,145)
ADMINISTRATION EXPENSES	(2,869)	(2,289)	(9,371)	(8,809)
OTHER OPERATING EXPENSES	(910)	(731)	(2,237)	(2,782)
FINANCIAL COST	(300)	(372)	(1,646)	(1,322)
SHARE OF RESULT IN JOINT VENTURES	(40)	(3)	(51)	(3)
PROFIT BEFORE TAX	5,755	3,354	25,055	13,700
TAX EXPENSE	(2,462)	(1,142)	(8,340)	(4,500)
PROFIT FOR THE YEAR	3,293	2,212	16,715	9,200
EXCHANGE DIFFERENCE ON TRANSLATION OF FOREIGN OPERATION	(84)	342	(184)	342
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>3,209</u>	<u>2,554</u>	<u>16,531</u>	<u>9,542</u>
PROFIT ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	3,129	1,360	14,871	7,771
MINORITY INTEREST	164	852	1,844	1,429
	<u>3,293</u>	<u>2,212</u>	<u>16,715</u>	<u>9,200</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	3,045	1,977	14,687	8,113
MINORITY INTEREST	164	577	1,844	1,429
	<u>3,209</u>	<u>2,554</u>	<u>16,531</u>	<u>9,542</u>
EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY:				
BASIC EARNINGS PER SHARE (SEN)	<u>2.44</u>	<u>1.06</u>	<u>11.62</u>	<u>6.07</u>
DILUTED EARNINGS PER SHARE (SEN)	<u>2.44</u>	<u>1.06</u>	<u>11.62</u>	<u>6.07</u>

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements for the year ended 29 February 2012 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 FINANCIAL POSITION****as at 28 February 2013**

(The figures have not been audited)

	AS AT 28/02/2013 RM'000	AS AT 29/2/2012 RM'000
<u>ASSETS</u>		
PROPERTY, PLANT AND EQUIPMENT	75,294	76,836
OTHER INVESTMENTS	12	164
LAND HELD FOR PROPERTY DEVELOPMENT	144,806	107,018
INVESTMENT PROPERTIES	32,410	29,834
INVESTMENTS IN JOINT VENTURES	1,110	829
DEFERRED PLANTATION EXPENDITURES	121	246
DEFERRED TAX ASSETS	1,274	1,284
CURRENT ASSETS		
Property development costs	72,581	61,639
Inventories	11,670	13,952
Trade and other receivables	48,983	43,051
Sinking and redemption funds	881	880
Tax recoverable	392	1,511
Cash and bank balances	27,610	23,899
	<u>162,117</u>	<u>144,932</u>
TOTAL ASSETS	<u>417,144</u>	<u>361,143</u>
<u>EQUITY AND LIABILITIES</u>		
EQUITY ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT		
Share capital	128,000	128,000
Reserves	133,890	119,282
	<u>261,890</u>	<u>247,282</u>
Minority interest	8,019	6,046
	<u>269,909</u>	<u>253,328</u>
LONG TERM AND DEFERRED LIABILITIES		
Borrowings	41,203	15,018
Deferred taxation	17,413	16,906
	<u>58,616</u>	<u>31,924</u>
CURRENT LIABILITIES		
Progress Billings	37,037	35,209
Trade and other payables	29,520	19,915
Provision for infrastructure & renovation cost	6,964	4,218
Borrowings	12,959	15,741
Tax liabilities	2,139	808
	<u>88,619</u>	<u>75,891</u>
TOTAL EQUITY AND LIABILITIES	<u>417,144</u>	<u>361,143</u>
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)		
	<u>2.05</u>	<u>1.93</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements for the year ended 29 February 2012 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 2013***(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	Share option reserve RM'000	Retained profits RM'000	Sub-total RM'000		
Balance as at 1 March 2012	128,000	5,982	342	-	112,958	247,282	6,046	253,328
Foreign currency translation reserve	-	-	(184)	-	-	(184)	-	(184)
Acquisition of additional shares in subsidiary companies	-	-	-	-	-	-	129	129
Total comprehensive income	-	-	-	-	14,871	14,871	1,844	16,715
Dividend					(79)	(79)	-	(79)
Balance as at 28 Feb 2013	<u>128,000</u>	<u>5,982</u>	<u>158</u>	<u>-</u>	<u>127,750</u>	<u>261,890</u>	<u>8,019</u>	<u>269,909</u>
Balance as at 1 March 2011	128,000	5,982	-	-	106,391	240,373	3,413	243,786
Foreign currency translation reserve	-	-	342	-	-	342	-	342
Acquisition of additional shares in subsidiary company	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	6,567	6,567	2,633	9,200
Dividend						-	-	-
Balance as at 29 Feb 2012	<u>128,000</u>	<u>5,982</u>	<u>342</u>	<u>-</u>	<u>112,958</u>	<u>247,282</u>	<u>6,046</u>	<u>253,328</u>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements for the year ended 29 February 2012 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 2013**

(The figures have not been audited)

	12 MONTHS ENDED	
	28/02/2013	29/02/2012
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	131,764	107,106
Cash payments to suppliers and creditors	(84,625)	(78,502)
Cash payments to employees and for expenses	(22,412)	(14,725)
Cash generated from operations	<u>24,727</u>	<u>13,879</u>
Interest expenses - overdraft	(197)	(91)
Rental income received	404	337
Deposit received/(paid)	(172)	(80)
Insurance compensation received	69	55
Tax paid / (refund)	(5,374)	(3,689)
Net cash from operating activities	<u>19,457</u>	<u>10,411</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	858	285
Dividend received	3	2
Purchase of property, plant and equipment & IP	(2,794)	(2,056)
Proceed from disposal of property, plant and equipment	29	-
Subsequent expenditure on investment properties	(1,003)	-
Deposit refund / (paid) for acquisition of land	(38,663)	(13,946)
Gain from foreign exchange -land deposit	-	62
Subscription in ordinary shares of subsidiaries	-	-
Investment from JV partners	4,522	2,325
Other investment	153	(4)
Fixed deposits released from pledge / (pledge to licensed bank)	(150)	(358)
Net cash used in investing activities	<u>(37,045)</u>	<u>(13,690)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of share capital	128	-
Dividend paid	(79)	-
Drawdown of revolving credit	12,700	2,400
Drawdown of term loan	29,386	6,000
Drawdown of hire purchase loan	1,131	-
Net creation of bankers' acceptance	(381)	433
Repayment of revolving credit	(14,200)	(1,000)
Repayment of term loan	(5,483)	(1,900)
Repayment of hire purchase loan	(22)	(12)
Term loan interest paid	(2,065)	(719)
Revolving credit interest paid	(87)	(246)
Discount paid on bankers' acceptance	(146)	(137)
Hire purchase interest paid	(4)	(3)
(Repayment to)/Advance from director	-	(3)
Net cash used in financing activities	<u>20,878</u>	<u>4,813</u>
Net increase in cash and cash equivalents	<u>3,290</u>	<u>1,534</u>
Effect of exchange rate changes	(1)	-
Cash and cash equivalents at beginning of financial year	21,506	12,677
Cash and cash equivalents at end of financial year	<u><u>24,795</u></u>	<u><u>14,211</u></u>

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Statements for the year ended 29 February 2012 and the accompanying explanatory notes attached to the financial Statements)



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

1 Basis of preparation

The financial statements are unaudited and have been prepared in accordance with FRS 134, 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 29 February 2012.

The accounting policies and methods of computation adopted by the Group in these financial statements are consistent with the audited financial statements for the year ended 29 February 2012 except for the adoption of the following new/revised Financial Reporting Standards (“FRS”) and Interpretations effective for the financial period beginning 1 March 2012:

FRS 9	Financial Instruments
FRS 10	Consolidated Financial Statements
FRS 11	Joint Arrangements
FRS 12	Disclosure of Interests in Other Entities
FRS 13	Fair Value Measurement
FRS 119	Employee Benefits
FRS 124	Related Party Disclosures
FRS 127	Separate Financial Statements
FRS 128	Investment in Associates and Joint Ventures
Amendments to FRS 1	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters
Amendments to FRS 7	Disclosure – Transfers of Financial Assets Disclosure – Offsetting Financial Assets and Financial Liabilities
Amendments to FRS 101	Presentation of Items of Other Comprehensive Income
Amendments to FRS 112	Deferred Tax: Recovery of Underlying Assets
Amendments to FRS 132	Offsetting Financial Assets and Financial Liabilities
IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments
Amendment to IC Interpretation 14	Prepayments of a Minimum Funding Requirement
Amendments to IC Interpretation 15	Agreements for the Construction of Real Estate

The adoption of above FRSs, Amendments and IC Interpretations are not expected to have any significant impact on the financial statements of the Group.

On 19 November 2011, the MASB issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (“MFRS Framework”).

The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (“MFRS 141”) and IC Interpretation 15 Agreements for Construction of Real Estate (“IC Interpretation 15”), including its parent, significant investor and venture (herein called “Transitioning Entities”).



EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework for an additional one year. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2013. Financial statements that are drawn up in accordance with the new MFRS framework will be equivalent to financial statements prepared by other jurisdictions which adopt IFRSs (“International Financial Reporting Standards”).

The Group is subject to the application of IC Interpretation 15, therefore falls within the scope definition of Transitioning Entities and have opted to defer adoption of the new MFRS Framework. 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 2014. 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.

The Group is currently in the process of determining the financial impact arising from the adoption of the MFRS Framework. Accordingly, the consolidated financial performance and financial position as disclosed in these financial statements for the financial year ended 29 February 2012 could be different if prepared under the MFRS Framework.

The Group expects to be in a position to fully comply with the requirements of MFRSs for the financial year ending 28 February 2014.

2 Qualification of Audit Reports

There was no qualification in the audited financial statements for the year ended 29 February 2012.

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 period.

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.



EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

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 year.

7 Dividend paid

No dividend has been paid or declared during the current financial year.

8 Segmental information

For 12 months ended 28 February 2013:

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
Revenue	98,308	108,637	15,371	2,591	224,907
Inter-segment	(1,000)	(76,800)	(18)	(498)	(78,316)
	<u>97,309</u>	<u>31,837</u>	<u>15,353</u>	<u>2,093</u>	<u>146,591</u>
Segment Result	<u>24,439</u>	<u>1,478</u>	<u>(39)</u>	<u>(245)</u>	<u>25,633</u>
Interest income					1,068
Finance costs					(1,646)
Profit before taxation					<u>25,055</u>
Taxation					(8,340)
Profit for the year					<u>16,715</u>

For 12 months ended 29 February 2012:

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
Revenue	108,492	93,360	14,777	2,811	219,440
Inter-segment	(8,853)	(66,994)	(21)	(520)	(76,388)
	<u>99,639</u>	<u>26,366</u>	<u>14,756</u>	<u>2,291</u>	<u>143,052</u>
Segment Result	<u>14,364</u>	<u>575</u>	<u>(454)</u>	<u>3</u>	<u>14,488</u>
Interest income					534
Finance costs					(1,322)
Profit before taxation					<u>13,700</u>
Taxation					(4,500)
Profit for the year					<u>9,200</u>



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

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

The Group has acquired an additional 124,999 ordinary shares of RM1.00 each in Eupe Bangsar South Development (JV) Sdn. Bhd. (EBSD) for a consideration of RM124,999, resulting in the Group holding 125,001 shares out of 250,000 total issued & paid up ordinary shares of RM1.00 each.

The Group has acquired 70% equity interest in Titian Sama Sdn. Bhd. (TSSB) comprising 7,000 ordinary shares of RM1.00 each fully paid up for a cash consideration of RM7,000.00.

12 Changes in contingent liabilities and contingent assets

The changes in contingent liabilities since the last annual balance sheet date made up to 28 Feb 2013 are as follows: -

	As at 1.3.2012 RM'000	Addition / (Deletion) RM'000	As at 28.02.2013 RM'000
Guarantees given to licensed banks for credit facilities utilised by the subsidiary companies	<u>30,804</u>	<u>10,829</u>	<u>41,633</u>
Guarantees given to suppliers for credit facilities utilised by the subsidiary companies	<u>180</u>	<u>423</u>	<u>603</u>
Total guarantees given for credit facilities available to the subsidiary companies	<u>74,540</u>	<u>15,077</u>	<u>89,617</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 (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

13 Capital commitments

The amount of capital commitments not provided for in the interim financial report as at 28 February 2013 is as follows:

	RM'000
Land held for property development:-	
Approved & contracted	<u>33,617</u>
Approved & uncontracted	<u>35,074</u>

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

During the financial year 28 February 2013, the Group made the following payments to purchase property, plant and equipment: -

	RM'000
Purchase of property, plant and equipment	<u>2,794</u>



Additional information required by the BMSB's Listing Requirements

1 Review of performance

(Comparing Q4 2013 to Q4 2012)

Property Development

Annual revenue at RM 97.31 million was 2% lower than its previous year. Revenue was lower by 50% for the qtr as several projects has reached its tail end. We have worked to open up future phases of projects but such efforts do not yield revenue at its early juncture.

Profits before tax (PBT) for the qtr was RM 5.09 million representing an 86% increase. This was due to several factors – sales of projects of higher margins and several projects reaching its tail end where indirect costs were absorbed earlier. PBT for the year is 73% more than its previous year.

Property Construction

The labour shortage experienced in the previous year has largely been resolved. Q4 revenue was RM 8.02 million more that its corresponding quarter due to more aggressive push in construction work. Revenue for the year at RM 31.83 million increased 21 %.

PBT of RM 0.62 million for the quarter increased by 356% in view that in the corresponding quarter the group was undertaking a charitable project which does not yield any profits. PBT for the year was 241% more than the previous year. Cost rationalization and new projects with improved margins contributed to the improved results.

Chalet and Golf Management

The revenue increased 2% for the quarter and 4% for the year as a result of aggressive marketing to new channels.

PBT was 35% lower in the current quarter as the group disposed of its old golf buggies at a loss of RM 452 thousand. This impacted on an otherwise improved performance for the quarter. Results for the year was a loss of RM 140 thousand which represented an improvement of RM 540 thousand compared to a loss of RM 680 thousand in the previous year. Repairs and maintenance costs were reduced with the replacement of new buggies.

Others

Revenue was RM 430 thousand for the quarter and RM 2.09 million for the year, sliding RM 172 thousand for the quarter and RM 199 thousand for the year. We made a loss of RM 290 thousand as a result of an increase in bank charges.

2 Variance of results against preceding quarter

The group posted a PBT of RM 5.76 million against a PBT of RM 7.46 million in the preceding quarter as we have slightly lower level of activity in this quarter.



EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

3 Current year / future prospects

The group experienced a slight slow down in take up rates of properties in line with the general trend of the industry over the year. As the group has a diversified portfolio of products within its townships, this is not considered a big issue as going forward, the group will target the markets with different market mix appropriate to the demand.

The group has expanded its reach outside of Kedah with projects in Australia and soon in Kuala Lumpur and Selangor. Township projects will continue to be the main source of income for the group but geographical expansion into new regions will enhance profitability and spread the risks of micro fluctuation.

4 Profit forecast

This is not applicable as no profit forecast was published.

5 Taxation

	CURRENT QUARTER Q4 28 FEB 2013 RM'000	PRECEDING QUARTER Q4 29 FEB 2012 RM'000	CURRENT YEAR TO DATE 28 FEB 2013 RM'000	PRECEDING YEAR TO DATE 29 FEB 2012 RM'000
Current year taxation	1,683	1,339	7,496	4,832
Section 110 (dividend)	(9)	-	(28)	-
Deferred taxation	781	(13)	517	(126)
	<hr/>	<hr/>	<hr/>	<hr/>
	2,455	1,326	7,495	4,706
Under/(Over) provision in previous years	7	(184)	355	(206)
	<hr/>	<hr/>	<hr/>	<hr/>
	2,462	1,142	8,340	4,500

There is no significant difference between the Group effective tax rate and the statutory tax rate of 25%. The above tax figures are based on best estimates and internal assessment.

6 Sales 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.

7 Quoted securities

There were no purchases or disposals of quoted securities for the current financial year.

There were no investments in quoted securities as at 28 February 2013.



EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

8 Status of corporate proposal announced

There is no corporate proposal announced but not completed as at the date of this quarterly report.

9 Borrowings and debt securities

The Group's borrowings & debts securities as at 28 February 2013 were as follows:

	RM' 000
<u>Current</u>	
<u>Secured</u>	
Term loans	4,011
Revolving credit	3,700
Bank overdraft	1,540
Bankers' acceptance	3,416
Hire purchase creditors	18
	<hr/> 12,685
<u>Unsecured</u>	
Term loans	274
	<hr/>
Total current portion	<hr/> <hr/> 12,959
<u>Non-current</u>	
<u>Secured</u>	
Term loans	40,051
Hire purchase creditors	1,152
	<hr/> 41,203
Total non-current portion	<hr/> <hr/> 41,203

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

10 Realised and Unrealised Profits/Losses

The details of the retained earnings as at 28 February 2013 comprised as follows:

	As at 28.02.2013 RM' 000	As at 29.02.2012 RM' 000
Total retained earnings of the Company and its subsidiaries :		
- Realised profits	143,890	128,927
- Unrealised losses	(16,139)	(15,969)
Total Group retained profits as per consolidated accounts	<hr/> 127,751	<hr/> 112,958



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2013

11 Off balance sheet financial instruments

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

12 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.

13 Dividend payable

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

14 Earnings per share

Basic earnings per share

	CURRENT QUARTER RM	YEAR TO-DATE RM
Net profit attributable to ordinary shareholders (RM'000)	3,129	14,871
Weighted average number of ordinary shares ('000)	128,000	128,000
Basic earnings per share (sen)	2.44	11.62

Diluted earnings per share

Not applicable to the Group.