

**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 PERIOD ENDED 31 AUGUST 2012**

	Individual Quarter		Cumulative Quarter	
	Current yr. Quarter 31 AUG 2012 RM '000	Preceding yr. Corresponding Quarter 31 AUG 2011 RM '000	Current yr. to date 31 AUG 2012 RM '000	Preceding yr. to date 31 AUG 2011 RM '000
1. Revenue	40,983	40,973	78,482	75,260
2. Profit/(loss) before tax	6,818	3,113	11,839	5,711
3. Profit/(loss) for the period	4,680	2,054	8,270	3,674
4. Profit/(loss) attributable to ordinary equity holders of the parent	4,186	1,202	7,229	2,245
5. Basic earnings/ (loss) per shares (sen)	3.27	0.94	5.65	1.75
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)	1.99	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 period ended 31 August 2012***(The figures have not been audited)*

	INDIVIDUAL QUARTER (2nd Q)		CUMULATIVE QUARTER (6 months)	
	CURRENT YEAR QUARTER 31/08/2012 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31/08/2011 RM'000	CURRENT YEAR TO DATE 31/08/2012 RM'000	PRECEDING YEAR TO DATE 31/08/2011 RM'000
REVENUE	40,983	40,973	78,482	75,260
COST OF SALES	(31,011)	(34,234)	(60,509)	(62,864)
GROSS PROFIT	9,972	6,739	17,973	12,396
OTHER OPERATING INCOME	466	368	872	758
MARKETING AND DISTRIBUTION COSTS	(646)	(571)	(1,207)	(914)
ADMINISTRATION EXPENSES	(2,232)	(2,202)	(4,251)	(4,192)
OTHER OPERATING EXPENSES	(205)	(905)	(613)	(1,695)
FINANCIAL COST	(537)	(316)	(934)	(642)
SHARE OF RESULT IN JOINT VENTURES	-	-	(1)	-
PROFIT BEFORE TAX	6,818	3,113	11,839	5,711
TAX EXPENSE	(2,138)	(1,059)	(3,569)	(2,037)
PROFIT FOR THE PERIOD	4,680	2,054	8,270	3,674
EXCHANGE DIFFERENCE ON TRANSLATION OF FOREIGN OPERATION	511	-	(28)	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	5,191	2,054	8,242	3,674
PROFIT ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	4,186	1,202	7,229	2,245
MINORITY INTEREST	494	852	1,041	1,429
	4,680	2,054	8,270	3,674
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
EQUITY HOLDERS OF THE COMPANY	4,697	1,477	7,201	2,245
MINORITY INTEREST	494	577	1,041	1,429
	5,191	2,054	8,242	3,674
EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE COMPANY:				
BASIC EARNINGS PER SHARE (SEN)	3.27	0.94	5.65	1.75
DILUTED EARNINGS PER SHARE (SEN)	3.27	0.94	5.65	1.75

(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 31 August 2012**

(The figures have not been audited)

	AS AT END OF 2 ND QUARTER 31/08/2012 RM'000	AS AT PRECEDING FINANCIAL YEAR 29/2/2012 RM'000
<u>ASSETS</u>		
PROPERTY, PLANT AND EQUIPMENT	75,697	76,836
OTHER INVESTMENTS	166	164
LAND HELD FOR PROPERTY DEVELOPMENT	143,289	107,018
INVESTMENT PROPERTIES	34,949	29,834
INVESTMENTS IN JOINT VENTURES	1,086	829
DEFERRED PLANTATION EXPENDITURES	184	246
DEFERRED TAX ASSETS	1,284	1,284
CURRENT ASSETS		
Property development costs	49,146	61,639
Inventories	13,905	13,952
Trade and other receivables	42,301	43,051
Sinking and redemption funds	904	880
Tax recoverable	534	1,511
Cash and bank balances	27,907	23,899
	<u>134,697</u>	<u>144,932</u>
TOTAL ASSETS	<u>391,352</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	126,429	119,282
	<u>254,429</u>	<u>247,282</u>
Minority interest	7,213	6,046
	<u>261,642</u>	<u>253,328</u>
LONG TERM AND DEFERRED LIABILITIES		
Borrowings	43,573	15,018
Deferred taxation	16,813	16,906
	<u>60,386</u>	<u>31,924</u>
CURRENT LIABILITIES		
Progress Billings	26,742	35,209
Trade and other payables	25,863	19,915
Provision for infrastructure & renovation cost	4,218	4,218
Borrowings	10,495	15,741
Tax liabilities	2,006	808
	<u>69,324</u>	<u>75,891</u>
TOTAL EQUITY AND LIABILITIES	<u>391,352</u>	<u>361,143</u>
NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)		
	<u>1.99</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)

**EUPU CORPORATION BERHAD***(Company No.: 377762-V)**(Incorporated in Malaysia under the Companies Act, 1965)***CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY****for the financial period ended 31 August 2012***(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	-	-	(28)	-	-	(28)	-	(28)
Acquisition of additional shares in subsidiary companies	-	-	-	-	-	-	126	126
Profit for the financial period	-	-	-	-	7,229	7,229	1,041	8,270
Dividend	-	-	-	-	(54)	(54)	-	(54)
Balance as at 31 Aug 2012	<u>128,000</u>	<u>5,982</u>	<u>314</u>	<u>-</u>	<u>120,133</u>	<u>254,429</u>	<u>7,213</u>	<u>261,642</u>
Balance as at 1 March 2011	128,000	5,982	-	-	106,392	240,374	3,413	243,787
Foreign currency translation reserve	-	-	-	-	-	-	-	-
Acquisition of additional shares in subsidiary company	-	-	-	-	-	-	-	-
Profit for the financial period	-	-	-	-	2,245	2,245	1,429	3,674
Dividend	-	-	-	-	-	-	-	-
Balance as at 31 Aug 2011	<u>128,000</u>	<u>5,982</u>	<u>-</u>	<u>-</u>	<u>108,637</u>	<u>242,619</u>	<u>4,842</u>	<u>247,461</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.: 377762-V)

(Incorporated in Malaysia under the Companies Act, 1965)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
for the financial period ended 31 August 2012**

(The figures have not been audited)

	6 MONTHS ENDED 31/08/2012 RM'000	6 MONTHS ENDED 31/08/2011 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	59,638	76,225
Cash payments to suppliers and creditors	(34,511)	(54,240)
Cash payments to employees and for expenses	(11,927)	(11,010)
Cash generated from operations	<u>13,200</u>	<u>10,975</u>
Interest expenses - overdraft	(113)	(59)
Rental income received	145	240
Deposit received/(paid)	52	17
Insurance compensation received	36	55
Tax paid / (refund)	(1,488)	(1,848)
Net cash from operating activities	<u>11,832</u>	<u>9,380</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	339	179
Dividend received	1	1
Purchase of property, plant and equipment & IP	(820)	(1,655)
Proceed from disposal of property, plant and equipment	-	-
Deposit refund / (paid) for acquisition of land	(34,294)	(5,763)
Gain from foreign exchange -land deposit	-	62
Subscription in ordinary shares of subsidiaries	-	-
Investment from JV partners	4,314	1,975
Other investment	(1)	(3)
Fixed deposits released from pledge / (pledge to licensed bank)	(125)	(351)
Net cash used in investing activities	<u>(30,586)</u>	<u>(5,555)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of share capital	125	-
Dividend paid	(54)	-
Drawdown of revolving credit	9,000	2,400
Drawdown of term loan	28,521	-
Net creation of bankers' acceptance	371	652
Repayment of revolving credit	(14,200)	(1,000)
Repayment of term loan	(2,269)	(1,099)
Repayment of hire purchase loan	(8)	(8)
Term loan interest paid	(532)	(490)
Revolving credit interest paid	(129)	(157)
Discount paid on bankers' acceptance	(80)	(90)
Hire purchase interest paid	(2)	(2)
Net cash used in financing activities	<u>20,743</u>	<u>206</u>
Net increase in cash and cash equivalents	<u>1,989</u>	<u>4,031</u>
Effect of exchange rate changes	-	-
Cash and cash equivalents at beginning of financial year	21,506	12,677
Cash and cash equivalents at end of financial period	<u><u>23,495</u></u>	<u><u>16,708</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 PERIOD ENDED 31 AUGUST 2012

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 PERIOD ENDED 31 AUGUST 2012

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 period or prior financial year that have a material effect on the current financial period.



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 AUGUST 2012

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.

8 Segmental information

For 6 months period ended 31 August 2012:

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
Revenue	58,348	45,150	7,032	1,244	111,774
Inter-segment	-	(33,151)	(11)	(130)	(33,292)
	<u>58,348</u>	<u>11,999</u>	<u>7,021</u>	<u>1,114</u>	<u>78,482</u>
Segment Result	<u>11,750</u>	<u>663</u>	<u>(238)</u>	<u>69</u>	<u>12,244</u>
Interest income					529
Finance costs					(934)
Profit before taxation					<u>11,839</u>
Taxation					(3,569)
Profit for the period					<u><u>8,270</u></u>

For 6 months period ended 31 August 2011:

	Property Development RM'000	Property Construction RM'000	Chalet & Golf Management RM'000	Others RM'000	Total RM'000
Revenue	53,070	51,015	6,677	1,413	112,175
Inter-segment	-	(36,594)	(11)	(310)	(36,915)
	<u>53,070</u>	<u>14,421</u>	<u>6,666</u>	<u>1,103</u>	<u>75,260</u>
Segment Result	<u>6,797</u>	<u>177</u>	<u>(833)</u>	<u>33</u>	<u>6,174</u>
Interest income					179
Finance costs					(642)
Profit before taxation					<u>5,711</u>
Taxation					(2,037)
Profit for the period					<u><u>3,674</u></u>



EUPE CORPORATION BERHAD (377762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 AUGUST 2012

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 additional 125,000 ordinary shares of RM1.00 each in Eupe Bangsar South Development (JV) Sdn. Bhd. (EBSB) with an issued and paid-up ordinary share capital of RM250,000, for a consideration of RM125,000, resulting in EBSB remain as subsidiary of the Group .

12 Changes in contingent liabilities and contingent assets

The changes in contingent liabilities since the last annual balance sheet date made up to 31 August are as follows: -

	As at 1.3.2012 RM'000	Addition / (Deletion) RM'000	As at 31.08.2012 RM'000
Guarantees given to licensed banks for credit facilities utilised by the subsidiary companies	<u>30,804</u>	<u>10,815</u>	<u>41,619</u>
Guarantees given to suppliers for credit facilities utilised by the subsidiary companies	<u>180</u>	<u>349</u>	<u>529</u>
Total guarantees given for credit facilities available to the subsidiary companies	<u>74,540</u>	<u>14,000</u>	<u>88,540</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 PERIOD ENDED 31 AUGUST 2012

13 Capital commitments

The amount of capital commitments not provided for in the interim financial report as at 31 August 2012 is as follows:

	RM'000
Approved & contracted for:-	
Land held for property development comprising of 17 acres land in Puncak Jalil, Mukim of Petaling, District of Petaling, Selangor.	<u>33,617</u>

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

During the financial period ended 31 August 2012, the Group made the following payments to purchase property, plant and equipment: -

	RM'000
Purchase of property, plant and equipment	<u>820</u>



Additional information required by the BMSB's Listing Requirements

1 Review of performance

For the cumulative period ending Q2 2013, the Group achieved a revenue growth of 4%, hitting RM78.48 million from RM75.26 million recorded in the corresponding period last year. Similarly, cumulative profit before tax (PBT) of RM11.84 million was substantially higher than the previous year's corresponding figure of RM5.71 million.

Revenue for the property development division of RM58.35 million was 10% higher than the preceding year's corresponding revenue of RM53.07 million. Correspondingly, the PBT at RM11.56 million, is an increase of 76% from last year's RM6.53 million.

The hike in sales came mainly from Astana Parkhomes & Parcel E of the Seri Astana township. The PBT increase was mainly due to selling price increases via continuous value-creation coupled with contributions from completed and tail end projects.

Revenue for the construction division decreased by 17% to RM12 million in Q2 2013. However, the PBT of RM0.55 million showed an increase as compared to Q2 2012 due to a respite in the escalating prices of raw materials and additional billings for previously completed projects.

Revenue for the hotel and golf division increased by 5% to RM7.02 million in Q2 2013. Loss before tax reduced marginally by 3% to RM0.39 million from RM0.98 million in Q2 2012.

2 Variance of results against preceding quarter

The Group's PBT for the current quarter is RM6.82 million, an increase of 36% compared to RM5.02 million achieved in Q1 2013 due to higher contributions from completed and tail end projects.

3 Current year / future prospects

Although higher income levels indicate a shift in the demand for house-types, with certain mid to low-end houses feeling the brunt; take-up rates are still steady as the Group has different products to cater for different income groups within its townships.

On the downside, the tightening of bank financing may lead to some consolidation. However, as our market here is more on owner occupation than investment, the mitigating effects of tighter bank financing might not be as detrimental. Value creation and value-adding will be key areas to focus on here to ensure houses are within affordability levels.

Mass housing townships will continue to be a main source of income for the Group, but as earlier indicated, upcoming projects will be more niche and will cater to a more affluent target. Geographical expansion will be another key area of focus as the Group moves out from its home base of Kedah to Penang and KL.



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 AUGUST 2012

4 Profit forecast

This is not applicable as no profit forecast was published.

5 Taxation

	CURRENT QUARTER Q2 31 AUG 2012 RM'000	PRECEDING QUARTER Q2 31 AUG 2011 RM'000	CURRENT PERIOD TO DATE 31 AUG 2012 RM'000	PRECEDING PERIOD TO DATE 31 AUG 2011 RM'000
Current year taxation	2,085	1,110	3,497	2,096
Section 110 (dividend)	(19)	-	(19)	-
Deferred taxation	(112)	(51)	(93)	(59)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,954	1,059	3,385	2,037
Under/(Over) provision in previous years	184	-	184	-
	<hr/>	<hr/>	<hr/>	<hr/>
	2,138	1,059	3,569	2,037
	<hr/>	<hr/>	<hr/>	<hr/>

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 period.

7 Quoted securities

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

There were no investments in quoted securities as at 31 August 2012.

8 Status of corporate proposal announced

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



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 AUGUST 2012

9 Borrowings and debt securities

The Group's borrowings & debts securities as at 31 August 2012 were as follows:

	RM' 000
<u>Current</u>	
<u>Secured</u>	
Term loans	2,539
Revolving credit	-
Bank overdraft	3,163
Bankers' acceptance	4,169
Hire purchase creditors	8
	<hr/> 9,879 <hr/>
<u>Unsecured</u>	
Term loans	616
Revolving credit	-
	<hr/> 616 <hr/>
 Total current portion	 <hr/> <hr/> 10,495 <hr/> <hr/>
<u>Non-current</u>	
<u>Secured</u>	
Term loans	43,331
Hire purchase creditors	44
	<hr/> 43,375 <hr/>
<u>Unsecured</u>	
Term loans	198
	<hr/> 198 <hr/>
 Total non-current portion	 <hr/> <hr/> 43,573 <hr/> <hr/>

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 31 August 2012 comprised as follows:

	CURRENT FINANCIAL PERIOD END 31.08.2012 RM' 000	PRECEDING FINANCIAL PERIOD END 31.08.2011 RM' 000
Total retained earnings of the Company and its subsidiaries :		
- Realised profits	135,662	124,211
- Unrealised losses	(15,529)	(15,684)
 Total Group retained profits as per consolidated accounts	 <hr/> 120,133 <hr/>	 <hr/> 108,637 <hr/>



EUPE CORPORATION BERHAD (37762-V)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 AUGUST 2012

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)	4,186	7,229
Weighted average number of ordinary shares ('000)	128,000	128,000
Basic earnings per share (sen)	1.99	1.88

Diluted earnings per share

Not applicable to the Group.