

E-Plus Limited

APPENDIX 3 –FINANCIAL REPORT FOR THE HALF - YEAR ENDED 30 JUNE 2018

Results for Announcement to the Market

Reporting Period: Half year from 1 January 2018 to 30 June 2018

Previous Corresponding Period: Half year from 1 January 2017 to 30 June 2017

Key Information

	Half- Year Ended 30 June 2018
	\$
Revenue from ordinary activities	Down 20% to 1,218,662
Profit after tax from ordinary activities attributable to members	Up 201% to 150,890
Net profit attributable to members	Up 201% to 150,890

Explanation of Key Information and Dividends

There were no dividends paid or proposed during the half year ended 30 June 2018.

Earnings/loss per Share

	Half-Year ended 30 June 2018 cents/Share	Half- Year ended 30 June 2017 cents/Share
Basic earnings per share	0.06	(0.06)
Diluted earnings per share	0.06	(0.06)

Net Tangible Assets per Share

Half-Year ended 30 June 2018 \$/Share	Year ended 31 December 2017 \$/Share
0.0009	0.0003

Commentary on Results

The consolidated profit of the Group for the financial year after providing for income tax amounted to \$ 150,890.

The Group is a Malaysian based events management service provider in the entertainment industry, specialising in providing personalised events, government projects and corporate events. The Group is an integrated agency providing its clients with a full range of services, including event planning and implementation, client servicing and support, public relations and advertising, equipment rental, artist management, technical support, manpower management and permit management. The Group has, since incorporation, managed and organised various local and international events, ranging from private dinners to major scale international concerts. The Group currently possesses committed and secured contracts from its buyers and customers.

Dividend Reinvestment Plans

The company does not have a dividend reinvestment plan.

Statement of profit or loss and other comprehensive income

Refer to attached statement of profit or loss and other comprehensive income

Statement of Financial Position

Refer to attached statement of financial position

Statement of Changes in Equity

Refer to attached statement of changes in equity

Statement of Cash flows

Refer to attached statement of cash flows

Control Gained over Entities during the year

There have been no changes in the Group in the half year ended 30 June 2018

Status of audit and description of likely disputes or qualifications

The preliminary financial report has been reviewed. Included in the review report is an emphasis of matter on going concern.

E-Plus Ltd and Controlled Entities

ACN: 605 951 059

Financial Statements

For the Half Year Ended 30 June 2018

E-Plus Ltd and Controlled Entities

ACN: 605 951 059

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For the Half Year Ended 30 June 2018

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E-Plus Ltd and Controlled Entities

ACN: 605 951 059

Directors' Report For the Half Year Ended 30 June 2018

The directors submit the financial report of the Group for the half-year ended 30 June 2018.

Directors

The names of the directors in office at any time during, or since the end of, the year are:

Names	Position
Keong Ngok Ching	Executive Director and CEO
Kon Kong Ching	Non Executive Chairman
Brendon Michael O'Connor	Independent Non Executive Director
Kar Nee Suen	Executive Director and COO
Ding Chai Yap	Independent Non Executive Director

Company secretary

Nicola Betteridge has been the company secretary since 2016. Prior to this role, Nicola Betteridge was a Chartered Company Secretary with experience in advising the Boards of both ASX listed and unlisted companies. She holds a Bachelor of Law from the University of Glasgow, Scotland and has completed the Graduate Diploma of Applied Corporate Governance with the Governance Institute of Australia.

Review of operations

The consolidated profit of the Group for the financial period after providing for income tax amounted to \$ 150,890 (2017: loss 148,942).

The Group is a Malaysian based events management service provider in the entertainment industry, specialising in providing personalised events, government projects and corporate events. The Group is an integrated agency providing its clients with a full range of services, including event planning and implementation, client servicing and support, public relations and advertising, equipment rental, artist management, technical support, manpower management and permit management. The Group has, since incorporation, managed and organised various local and international events, ranging from private dinners to major scale international concerts. The Group currently possesses committed and secured contracts from its buyers and customers.

The Group has employed and developed capable senior managers with extensive experience within the events management to ensure quality event management services are provided to the clients.

Principal activity and significant changes in nature of activity

The principal activity of the Group during the financial year was providing events management services, particularly in the entertainment industry, personalised events, Government projects and Corporate events.

There were no significant changes in the nature of the Group's principal activity during the financial period.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Directors' Declaration

The directors of the Company declare that:

1. The condensed consolidated financial statements and notes, as set out on pages 4 to 12 are in accordance with the *Corporations Act 2001*, including:
 - (a) complying with Accounting Standard AASB 134: Interim Financial Reporting; and
 - (b) give a true and fair view of the consolidated group's financial position as at 30 June 2018 and of its performance for the half-year ended on that date.
2. In the directors' opinion, there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director

24th September 2018

LNP Audit and Assurance

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF E-PLUS LTD

As lead auditor of E-Plus Ltd for the half-year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

1. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
2. no contraventions of any applicable code of professional conduct in relation to the audit.

LNP Audit and Assurance



Anthony Rose
Director

Sydney 24 September 2018

E-Plus Ltd and Controlled Entities

ACN: 605 951 059

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the Half Year Ended 30 June 2018

		30 June 2018	30 June 2017
	Note	\$	\$
Sales revenue	4	1,218,662	1,524,679
Cost of sales		(1,104,534)	(1,190,096)
Gross profit		114,128	334,583
Other income	4	922,080	7,754
Administrative expenses		(564,466)	(365,664)
Impairment expense		(87,808)	-
Professional services		(40,008)	(103,412)
Directors fees		(59,600)	-
Depreciation expense		(29,088)	(22,203)
Profit (loss) before income tax		255,238	(148,942)
Income tax expense		(104,348)	-
Profit (loss) from continuing operations		150,890	(148,942)
Profit (loss) for the period		150,890	(148,942)
Other comprehensive income, net of income tax			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met			
Exchange differences on translating foreign controlled entities		(5,552)	(1,137)
Total comprehensive income (loss) for the period		145,338	(150,079)
Profit/(loss) Attributable to Members of the Parent Entity		150,890	(148,942)
Total comprehensive income attributable to Members of the parent entity		145,338	(150,079)
Earnings / (loss) per share			
Basic earnings / (loss) per share – cents per share		0.06	(0.06)
Diluted earnings / (loss) per share – cents per share		0.06	(0.06)

The accompanying notes form part of these financial statements.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Condensed Consolidated Statement of Financial Position As At 30 June 2018

		30 June 2018	31 December 2017
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		44,047	228,643
Trade and other receivables		989,199	1,064,608
Current tax receivable		12,288	19,793
Other assets		136,561	199,372
TOTAL CURRENT ASSETS		1,182,095	1,512,416
NON-CURRENT ASSETS			
Loans and advances	5	1,238,920	905,467
Property, plant and equipment		433,820	462,505
Deferred tax assets		-	98,339
TOTAL NON-CURRENT ASSETS		1,672,740	1,466,311
TOTAL ASSETS		2,854,835	2,978,727
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		1,475,199	1,155,361
Borrowings		1,080,946	1,391,834
Current tax liabilities		8,882	33,474
Other financial liabilities		68,982	92,949
TOTAL CURRENT LIABILITIES		2,634,009	2,673,618
NON-CURRENT LIABILITIES			
Borrowings		-	229,621
TOTAL NON-CURRENT LIABILITIES		-	229,621
TOTAL LIABILITIES		2,634,009	2,903,239
NET ASSETS		220,826	75,488
EQUITY			
Issued capital	6	1,244,987	1,244,987
Reserves		(107,078)	(101,526)
Retained earnings		(917,083)	(1,067,973)
TOTAL EQUITY		220,826	75,488

The accompanying notes form part of these financial statements.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Condensed Consolidated Statement of Changes in Equity

For the Half Year Ended 30 June 2018

Balance at January 1, 2018

Profit attributable to members of the parent entity

Total other comprehensive loss for the period

Balance at 30 June 2018

Ordinary Shares	Retained Earnings	Foreign Currency Translation Reserve	Total
\$	\$	\$	\$
1,244,987	(1,067,973)	(101,526)	75,488
-	150,890	-	150,890
-	-	(5,552)	(5,552)
1,244,987	(917,083)	(107,078)	220,826

Balance at January 1, 2017

Loss attributable to members of the parent entity

Total other comprehensive loss for the period

Balance at 30 June 2017

Ordinary Shares	Retained Earnings	Foreign Currency Translation Reserve	Total
\$	\$	\$	\$
1,244,987	(988,327)	(114,041)	142,619
-	(148,942)	-	(148,942)
-	-	(1,137)	(1,137)
1,244,987	(1,137,269)	(115,178)	(7,460)

The accompanying notes form part of these financial statements.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Condensed Consolidated Statement of Cash Flows For the Half Year Ended 30 June 2018

	30 June 2018 \$	30 June 2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	1,356,881	1,350,740
Payments to suppliers and employees	(1,532,288)	(1,446,516)
Interest paid	(4,290)	(9,048)
Income taxes paid	(23,097)	8,396
Net cash used in operating activities	<u>(202,794)</u>	<u>(96,428)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(401)</u>	<u>(1,264)</u>
Net cash used in investing activities	<u>(401)</u>	<u>(1,264)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings	(229,621)	(16,321)
Net loans from related parties	277,739	84,264
Payment of finance lease liabilities	<u>(23,967)</u>	<u>(20,946)</u>
Net cash provided by financing activities	<u>24,151</u>	<u>46,997</u>
Effects of exchange rate changes on cash and cash equivalents	<u>(5,552)</u>	<u>(3,967)</u>
Net decrease in cash and cash equivalents held	<u>(184,596)</u>	<u>(54,662)</u>
Cash and cash equivalents at beginning of year	228,643	233,860
Cash and cash equivalents at end of financial year	<u><u>44,047</u></u>	<u><u>179,198</u></u>

The accompanying notes form part of these financial statements.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Notes to the Financial Statements

For the Half Year Ended 30 June 2018

The financial report covers E-Plus Limited (the Company) its controlled entities ('the Group'). E-Plus Limited is a NSX listed company, incorporated and domiciled in Australia. The principal activity of the Group during the financial period were providing events management service, particularly in the entertainment industry, personalised events, Government projects and Corporate events.

Each of the entities within the Group prepare their financial statements based on the currency of the primary economic environment in which the entity operates (functional currency). The consolidated financial statements are presented in Australian dollars which is the parent entity's functional and presentation currency.

The financial report was authorised for issue by the Directors on 24th September 2018.

1 Basis of Preparation

This condensed consolidated interim financial report for the reporting period ending 30 June 2018 has been prepared in accordance with the requirements of the *Corporations Act 2001* and Australian Accounting Standard AASB 134: *Interim Financial Reporting*.

The interim financial report is intended to provide users with an update on the latest annual financial statements of E-Plus Limited and controlled entities (the Group). As such it does not contain information that represents relatively insignificant changes occurring during the year within the Group. This condensed consolidated financial report does not include all the notes normally included in an annual financial report. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Group for the year ended December 31, 2017, together with any public announcements made during the period.

Changes in accounting policies, accounting standards and interpretations

The accounting policies adopted in the preparation of the financial statements for the half-year ended 30 June 2018 are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2017, except for the adoption of the new standard noted below:

The Group has adopted accounting standard AASB 15 effective from 1 January 2018. The adoption of the standard has resulted in no amendments to revenue recognition for the year ended 31 December 2017. Revenue recognition policies under the new standard are as follows.

Revenue from events

E-plus recognises revenue from events when the event is performed. Revenue from events is typically invoiced at the time of the event. When revenue is billed in advance deferred revenue is recorded for that event. Payments are typically due for the event between 30 to 60 days from invoice date.

E-Plus Limited and Controlled Entities

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Notes to the Financial Statements

For the Half Year Ended 30 June 2018

2 Summary of Significant Accounting Policies

(a) New accounting standards for application in future periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Group has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Group where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 16 Leases	Annual reporting period beginning on or after 1 January 2019	AASB 16 will cause the majority of an entity's lease contracts to be brought onto the statement of financial position. There are limited exceptions relating to short term leases and low value assets which may remain off balance sheet. The calculation of the lease liability will take into account appropriate discount rates, assumptions about lease term and increases in lease payments. A corresponding right to use asset will be recognised which will be amortised over the term of the lease. Rent expense will no longer be shown, the profit and loss impact of the leases will be through amortisation and interest charges.	The leases currently in existence are immaterial, and accordingly no material impact is expected, but further analysis will be undertaken by management.

3 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

(a) Going concern

The directors have prepared financial statements on a going concern basis which contemplates the continuity of normal business activity and the realisation of assets and settlement of liabilities in the normal course of business.

At 30 June 2018 the Group has recorded a profit after tax for the year of \$150,890 (At 31 December 2017: loss: \$79,646). The Group also incurred operating cash outflows of \$202,794 (31 December 2017: outflow of \$447,444). As at 30 June 2018 the Group has net current liabilities of \$1,451,914 (31 December 2017: net current liabilities of \$1,161,202). Included in liabilities is loans from Directors and related parties of \$769,121 (31 December 2017: \$1,321,604

These matters give significant rise to a material uncertainty that may cast doubt upon the Group's ability to continue as an ongoing concern.

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Notes to the Financial Statements

For the Half Year Ended 30 June 2018

3 Critical Accounting Estimates and Judgments (continued)

(a) Going concern (continued)

Since year end the group has secured new bank facilities of \$740,000 which expire in 5 to 7 years from 13 September 2018. Additional new contracts are being negotiated, there is an ability to reduce expenses if required and the directors have given a guarantee of support to the Group.

The continuing viability of the Group and its ability to meet its debts and commitments as they fall due is dependent upon the Group being successful in one or more of the following areas:

- Achieving budgets and forecasts of the group;
- Meeting the requirements of the groups financiers;
- Receiving continued financial support from directors

In the event that the Group does not achieve the conditions stated the Group's ability to continue as a Going Concern may be impacted and therefore the Group may not be able to realise its assets and extinguish its liabilities in the ordinary course of operations and at the amounts stated in the financial report.

Notwithstanding the above, the directors believe that the Group will be successful in the above matters and be in a position to realise its assets and settle its liabilities and commitments in the normal course of business and at the amounts stated in the financial report. Accordingly, the financial report has been prepared on a going concern basis.

No adjustments have been made to the recoverability and classification of recorded asset values and the amount and classification of liabilities that might be necessary should the Group and company not continue as going concerns.

b) Key estimates - receivables

Receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. During the period an allowance for impairment of \$87,880 (31 December 2017 \$85,137) was made against trade receivables. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

	30 June 2018 \$	30 June 2017 \$
Revenue from contracts with customers – events	1,218,662	1,524,679
Total Revenue	1,218,662	1,524,679

Revenue from events

Revenue from events are recognised as the event is held. A receivable in relation to revenue is recognised when the event is billed to the customer. There are performance obligations when income is billed in advance. There are no ongoing obligations once the event has been held.

Other income includes forgiveness of directors loans of \$922,080 at 30 June 2018.(2017:\$Nil)

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Notes to the Financial Statements

For the Half Year Ended 30 June 2018

5 Loans and Advances

	30 June 2018	31 December 2017
	\$	\$
Loans and Advances	1,238,920	905,467
Total	1,238,920	905,467

The Group has legal right of set off of the above loans and advances against \$1,058,934 of creditors and borrowings. The Directors support the balance of the remaining loans and advances.

6 Issued Capital

	30 June 2018	31 December 2017
	\$	\$
245,000,000(31 December 2017: 245,000,000) Ordinary shares	1,244,987	1,244,987
Total	1,244,987	1,244,987

The holders of ordinary shares are entitled to participate in dividends and the proceeds on winding up of the Company. On a show of hands at meetings of the Company, each holder of ordinary shares has one vote in person or by proxy, and upon a poll each share is entitled to one vote.

The Company does not have authorised capital or par value in respect of its shares

7 Earnings per Share

	30 June 2018	30 June 2017
	\$	\$
Profit/(loss) after tax	150,890	(148,942)

Weighted average number of ordinary shares outstanding during the period used in calculating basic EPS

	30 June 2018 No.	30 June 2017 No.
Weighted average number of ordinary shares outstanding during the period used in calculating basic and diluted EPS	245,000,000	245,000,000

E-Plus Limited and Controlled Entities

ACN: 605 951 059

Notes to the Financial Statements

For the Half Year Ended 30 June 2018

8 Related parties

The ultimate parent entity, which exercises control over the Group, is E-Plus Limited which is incorporated in Australia and owns 100% of the Controlled Entities of E-plus Limited.

Other related parties include Directors, and close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

Material transactions with related parties are as follows: During the period Andrew Ching forgave his loan with E-Plus Entertainment (M) Sdn Bhd to the value of \$922,080.

	Balances Outstanding
	Owed by the group \$
Director	
Andrew Ching	389,492
Suen Kar Nee	7,608
Kon Kong Ching	372,021

9 Events Occurring After the Reporting Date

The Group has negotiated new finance facilities of with credit totaling \$740,000 subsequent to year end. Facilities are amortised over 5 to 7 years with principal payments of \$59,094 due within 12 months time.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

10 Statutory Information

The registered office and principal place of business of the company is:

E-Plus Limited and Controlled Entities
Boardroom Pty Ltd, "Grosvenor Place" Level 12
225 George Street
Sydney NSW 2000

The principal place of business is

B806, Block B
Kelana Square
No. 17, Jalan SS 7/26, Kelana Jaya
47301 Petaling Jaya
Selangor, D.E.
Malaysia

E-Plus Ltd and Controlled Entities

ACN: 605 951 059

Directors' Report

For the Half Year Ended 30 June 2018

Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001* for the half-year ended 30 June 2018 has been received and can be found on page 3 of the financial report.

This report is signed in accordance with a resolution of the Board of Directors.



Director:

24th September 2018

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF E-PLUS LTD

Report on the Half-Year Financial Report

Conclusion

We have reviewed the accompanying half year financial report of E-Plus Ltd and controlled entities ('the consolidated entity'), which comprises the consolidated statement of financial position as at 30 June 2018, consolidated statement profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flow statement for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information notes and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of E-Plus Ltd and controlled entities is not in accordance with the *Corporations Act 2001* including:

- i giving a true and fair view of the consolidated entity's financial position as at 30 June 2018 and of its performance for the half-year ended on that date; and
- ii complying with AASB 134 *Interim Financial Reporting and the Corporation Regulations 2001*.

Significant Uncertainty Regarding Going Concern

We draw attention to Note 3(a) of the consolidated financial report, which states that At 30 June 2018 the Group has recorded a profit after tax for the year of \$150,890 (At 31 December 2017: loss: \$79,646). The Group also incurred operating cash outflows of \$202,794 (31 December 2017: outflow of \$447,444). As at 30 June 2018 the Group has net current liabilities of \$1,451,914 (31 December 2017: net current liabilities of \$1,161,202). These conditions, along with other matters as set forth in Note 3(a), indicate that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Director's Responsibility for the Half-Year Financial Report

The directors' of E-Plus Ltd are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such controls as the directors determine is necessary to enable the preparation of the half-year financial report that is free from material misstatements, whether due to fraud or error.

LNP Audit and Assurance

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410: *Review of an Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of E-Plus Ltd and controlled entities financial position as at 30 June 2018 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As the auditor of E-Plus Ltd and controlled entities, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This review report relates to the financial report of the E-Plus Ltd and controlled entities for the half-year ended 30 June 2018 included on the website of E-Plus Ltd. The directors of the company are responsible for the integrity of the website and we have not been engaged to report on its integrity. This review report refers only to the half-year financial report identified above and it does not provide an opinion on any other information which may have been hyperlinked to or from the financial report. If users of this report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the reviewed financial report to confirm the information contained in this website version of the financial report.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*.

LNP Audit and Assurance



Anthony Rose
Director

Sydney, 24 September 2018