

Note 1(d)(i)

A statement (for the issuer and group), showing either

(i) all changes in equity or

(ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year

STATEMENT OF CHANGES IN EQUITY

Group	Share capital S\$'000	Fair value reserve S\$'000	Foreign exchange translation reserve S\$'000	Capital reduction reserve S\$'000	Equity - Non- controlling interests	Accumulated losses S\$'000	Equity attributable to the owners of the parent S\$'000	Non- controlling interests S\$'000	Total equity S\$'000
Balance at 1 May 2016	263,687	-	(19,587)	1,961	(8,919)	(139,924)	97,218	(4,230)	92,988
Profit for the financial period	-	-	-	-	-	2,170	2,170	6	2,176
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(1)	-	-	-	-	(1)	-	(1)
Exchange differences on translation of foreign operations	-	1	(447)	-	-	-	(446)	(84)	(530)
Total other comprehensive income for the financial period	-	-	(447)	-	-	-	(447)	(84)	(531)
Total comprehensive income for the financial period	-	-	(447)	-	-	2,170	1,723	(78)	1,645
Issue of share capital	540	-	-	-	-	-	540	-	540
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	(484)	(484)	-	(484)
Balance at 31 October 2016	264,227	-	(20,034)	1,961	(8,919)	(138,238)	98,997	(4,308)	94,689

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Balance at 1 May 2015	263,687	-	(19,010)	1,961	(8,544)	(142,652)	95,442	(8,888)	86,554
Profit for the financial period	-	-	-	-	-	5,378	5,378	1,780	7,158
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(1,819)	-	-	-	-	(1,819)	23	(1,796)
Exchange differences on translation of foreign operations	-	-	(22)	-	-	-	(22)	(739)	(761)
Total other comprehensive income for the financial period	-	(1,819)	(22)	-	-	-	(1,841)	(716)	(2,557)
Total comprehensive income for the financial period	-	(1,819)	(22)	-	-	5,378	3,537	1,064	4,601
Transactions with non-controlling interests	-	-	-	-	(9,343)	-	(9,343)	9,343	-
Balance at 31 October 2015	263,687	(1,819)	(19,032)	1,961	(17,887)	(137,274)	89,636	1,519	91,155

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STATEMENT OF CHANGES IN EQUITY

Company	Share capital S\$'000	Fair value reserve S\$'000	Capital reduction reserve S\$'000	Accumulated losses S\$'000	Equity attributable to the owners of the company S\$'000
Balance at 1 May 2016	263,687	-	1,961	(141,849)	123,799
Profit for the financial period	-	-	-	2,665	2,665
Total comprehensive income for the financial period	-	-	-	2,665	2,665
Issue of share capital	540	-	-	-	540
Balance at 31 October 2016	264,227	-	1,961	(139,184)	127,004
Balance at 1 May 2015	263,687	-	1,961	(137,966)	127,682
Profit for the financial period	-	-	-	2,857	2,857
Other comprehensive income for the financial period:					
Fair value loss on available-for-sale financial assets	-	(1,888)	-	-	(1,888)
Total comprehensive income for the financial period	-	(1,888)	-	2,857	969
Balance at 31 October 2015	263,687	(1,888)	1,961	(135,109)	128,651