

IPCO INTERNATIONAL LIMITED
 FOR THE SECOND QUARTER AND SIX MONTHS ENDED 31 OCTOBER 2017
 These figures have not been audited

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 2017	264,227	-	(14,654)	1,961	(8,919)	(144,468)	98,147	(4,005)	94,142
Loss for the financial period	-	-	-	-	-	(762)	(762)	(67)	(829)
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(49)	-	-	-	-	(49)	-	(49)
Exchange differences on translation of foreign operations	-	-	(218)	-	-	-	(218)	253	35
Total comprehensive income for the financial period	-	(49)	(218)	-	-	(762)	(1,029)	186	(843)
Issuance of shares	1,584	-	-	-	-	-	1,584	-	1,584
Balance at 31 October 2017	265,811	(49)	(14,872)	1,961	(8,919)	(145,230)	98,702	(3,819)	94,883

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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	-	(15,252)	1,961	(8,919)	(144,259)	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 comprehensive income for the financial period	-	-	(447)	-	-	2,170	1,723	(78)	1,645
Issuance of shares	540	-	-	-	-	-	540	-	540
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	(484)	(484)	-	(484)
Balance at 31 October 2016	264,227	-	(15,699)	1,961	(8,919)	(142,573)	98,997	(4,308)	94,689

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STATEMENT OF CHANGES IN EQUITY

Company	Share capital S\$'000	Capital reduction reserve S\$'000	Accumulated losses S\$'000	Equity attributable to the owners of the parent S\$'000	Total equity S\$'000
Balance at 1 May 2017	264,227	1,961	(138,153)	128,035	128,035
Loss for the financial period	-	-	(1,131)	(1,131)	(1,131)
Issuance of shares	1,584	-	-	1,584	1,584
Balance at 31 October 2017	265,811	1,961	(139,284)	128,488	128,488
Balance at 1 May 2016	263,687	1,961	(141,849)	123,799	123,799
Profit for the financial period	-	-	2,665	2,665	2,665
Issuance of shares	540	-	-	540	540
Balance at 31 October 2016	264,227	1,961	(139,184)	127,004	127,004