

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 / (Loss) for the financial period	-	-	-	-	-	34	34	(458)	(424)
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(114)	-	-	-	-	(114)	(25)	(139)
Exchange differences on translation of foreign operations	-	-	(509)	-	-	-	(509)	(16)	(525)
Total other comprehensive income for the financial period	-	(114)	(509)	-	-	-	(623)	(41)	(664)
Total comprehensive income for the financial period	-	(114)	(509)	-	-	34	(589)	(499)	(1,088)
Transactions with owners of the parent recognised directly in equity:									
Issuance of shares	540	-	-	-	-	-	540	-	540
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	(484)	(484)	-	(484)
Transactions with non-controlling interests									
Transactions with non-controlling interests	-	-	-	-	9	-	9	(202)	(193)
Balance at 31 July 2016	264,227	(114)	(20,096)	1,961	(8,910)	(140,374)	96,694	(4,931)	91,763

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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 2015	263,687	-	(19,010)	1,961	(8,544)	(142,652)	95,442	(8,888)	86,554
Profit for the financial period	-	-	-	-	-	1,401	1,401	609	2,010
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(1,235)	-	-	-	-	(1,235)	11	(1,224)
Exchange differences on translation of foreign operations	-	-	301	-	-	-	301	(127)	174
Total other comprehensive income for the financial period	-	(1,235)	301	-	-	-	(934)	(116)	(1,050)
Total comprehensive income for the financial period	-	(1,235)	301	-	-	1,401	467	493	960
Transactions with non-controlling interests	-	-	-	-	(9,066)	-	(9,066)	9,066	-
Balance at 31 July 2015	263,687	(1,235)	(18,709)	1,961	(17,610)	(141,251)	86,843	671	87,514

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STATEMENT OF CHANGES IN EQUITY

Company	Share capital S\$'000	Fair value 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	Total equity S\$'000
Balance at 1 May 2016	263,687	-	1,961	-	(141,849)	123,799	123,799
Profit for the financial period	-	-	-	-	2,258	2,258	2,258
Other comprehensive income for the financial period:							
Fair value loss on available-for-sale financial assets	-	(40)	-	-	-	(40)	(40)
Total comprehensive income for the financial period	-	(40)	-	-	2,258	2,218	2,218
Transactions with owners of the parent recognised directly in equity:	-	-	-	-	-	-	-
Issuance of shares	540	-	-	-	-	540	540
Transactions with non-controlling interests	-	-	-	9	-	9	9
Balance at 31 July 2016	264,227	(40)	1,961	9	(139,591)	126,566	126,566
Balance at 1 May 2015	263,687	-	1,961	-	(137,966)	127,682	127,682
Profit for the financial period	-	-	-	-	507	507	507
Other comprehensive income for the financial period:							
Fair value loss on available-for-sale financial assets	-	(1,267)	-	-	-	(1,267)	(1,267)
Total comprehensive income for the financial period	-	(1,267)	-	-	507	(760)	(760)
Balance at 31 July 2015	263,687	(1,267)	1,961	-	(137,459)	126,922	126,922