

| <b>Note 1di</b>                                                                                                                                                                                                                     |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------------------------------------------|----------------------------------------------|-------------------------------------------|---------------------------------------|--------------------------------------------------------------------|----------------------------------------------|---------------------------------|
| <b>A statement (for the issuer and group), showing either</b>                                                                                                                                                                       |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| <b>(i) all changes in equity or</b>                                                                                                                                                                                                 |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| <b>(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</b> |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| <b>STATEMENT OF CHANGES IN EQUITY</b>                                                                                                                                                                                               |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| <b>Group</b>                                                                                                                                                                                                                        | <b>Share capital<br/>S\$'000</b> | <b>Fair value reserve<br/>S\$'000</b> | <b>Foreign exchange translation reserve<br/>S\$'000</b> | <b>Capital reduction reserve<br/>S\$'000</b> | <b>Equity - Non-controlling interests</b> | <b>Accumulated losses<br/>S\$'000</b> | <b>Equity attributable to the owners of the parent<br/>S\$'000</b> | <b>Non-controlling interests<br/>S\$'000</b> | <b>Total equity<br/>S\$'000</b> |
| <b>Balance at 1 May 2014</b>                                                                                                                                                                                                        | <b>263,687</b>                   | <b>680</b>                            | <b>(18,389)</b>                                         | <b>1,961</b>                                 | <b>(2,741)</b>                            | <b>(139,423)</b>                      | <b>105,775</b>                                                     | <b>(13,433)</b>                              | <b>92,342</b>                   |
| <b>Profit/(Loss) for the financial period</b>                                                                                                                                                                                       | -                                | -                                     | -                                                       | -                                            | -                                         | 961                                   | 961                                                                | (122)                                        | 839                             |
| <b>Other comprehensive income for the financial period:</b>                                                                                                                                                                         |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| Fair value loss on available-for-sale financial assets                                                                                                                                                                              | -                                | (3,872)                               | -                                                       | -                                            | -                                         | -                                     | (3,872)                                                            | (709)                                        | (4,581)                         |
| Exchange differences on translation of foreign operations                                                                                                                                                                           | -                                | -                                     | 35                                                      | -                                            | -                                         | -                                     | 35                                                                 | (156)                                        | (121)                           |
| Total other comprehensive income for the financial period                                                                                                                                                                           | -                                | (3,872)                               | 35                                                      | -                                            | -                                         | -                                     | (3,837)                                                            | (865)                                        | (4,702)                         |
| <b>Total comprehensive income for the financial period</b>                                                                                                                                                                          | -                                | <b>(3,872)</b>                        | <b>35</b>                                               | -                                            | -                                         | <b>961</b>                            | <b>(2,876)</b>                                                     | <b>(987)</b>                                 | <b>(3,863)</b>                  |
| <b>Balance at 31 October 2014</b>                                                                                                                                                                                                   | <b>263,687</b>                   | <b>(3,192)</b>                        | <b>(18,354)</b>                                         | <b>1,961</b>                                 | <b>(2,741)</b>                            | <b>(138,462)</b>                      | <b>102,899</b>                                                     | <b>(14,420)</b>                              | <b>88,479</b>                   |
| <b>Balance at 1 May 2013</b>                                                                                                                                                                                                        | <b>263,687</b>                   | <b>156,071</b>                        | <b>(19,323)</b>                                         | <b>1,961</b>                                 | <b>(2,741)</b>                            | <b>10,546</b>                         | <b>410,201</b>                                                     | <b>(1,657)</b>                               | <b>408,544</b>                  |
| <b>Profit/(Loss) for the financial period</b>                                                                                                                                                                                       | -                                | -                                     | -                                                       | -                                            | -                                         | (101,970)                             | (101,970)                                                          | 1,871                                        | (100,099)                       |
| <b>Other comprehensive income for the financial period:</b>                                                                                                                                                                         |                                  |                                       |                                                         |                                              |                                           |                                       |                                                                    |                                              |                                 |
| Fair value loss on available-for-sale financial assets                                                                                                                                                                              | -                                | (180,435)                             | -                                                       | -                                            | -                                         | -                                     | (180,435)                                                          | (528)                                        | (180,963)                       |
| Exchange differences on translation of foreign operations                                                                                                                                                                           | -                                | -                                     | 1,449                                                   | -                                            | -                                         | -                                     | 1,449                                                              | (72)                                         | 1,377                           |
| Total other comprehensive income for the financial period                                                                                                                                                                           | -                                | (180,435)                             | 1,449                                                   | -                                            | -                                         | -                                     | (178,986)                                                          | (600)                                        | (179,586)                       |
| <b>Total comprehensive income for the financial period</b>                                                                                                                                                                          | -                                | <b>(180,435)</b>                      | <b>1,449</b>                                            | -                                            | -                                         | <b>(101,970)</b>                      | <b>(280,956)</b>                                                   | <b>1,271</b>                                 | <b>(279,685)</b>                |
| Capital contribution from a non-controlling interest of a subsidiary                                                                                                                                                                | -                                | -                                     | -                                                       | -                                            | -                                         | -                                     | -                                                                  | 1                                            | 1                               |
| <b>Balance at 31 October 2013</b>                                                                                                                                                                                                   | <b>263,687</b>                   | <b>(24,364)</b>                       | <b>(17,874)</b>                                         | <b>1,961</b>                                 | <b>(2,741)</b>                            | <b>(91,424)</b>                       | <b>129,245</b>                                                     | <b>(385)</b>                                 | <b>128,860</b>                  |

**Note 1di**

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**

| Company                                                | Share capital<br>S\$'000 | Fair value reserve<br>S\$'000 | Capital reduction reserve<br>S\$'000 | Accumulated losses<br>S\$'000 | Equity attributable to the owners of the parent<br>S\$'000 | Non-controlling interests<br>S\$'000 | Total equity<br>S\$'000 |
|--------------------------------------------------------|--------------------------|-------------------------------|--------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------------|-------------------------|
| Balance at 1 May 2014                                  | 263,687                  | 680                           | 1,961                                | (134,596)                     | 131,732                                                    | -                                    | 131,732                 |
| Profit for the financial period                        | -                        | -                             | -                                    | 134                           | 134                                                        | -                                    | 134                     |
| Other comprehensive income for the financial period:   |                          |                               |                                      |                               |                                                            |                                      |                         |
| Fair value loss on available-for-sale financial assets | -                        | (1,652)                       | -                                    | -                             | (1,652)                                                    | -                                    | (1,652)                 |
| Total comprehensive income for the financial period    | -                        | (1,652)                       | -                                    | 134                           | (1,518)                                                    | -                                    | (1,518)                 |
| Balance at 31 October 2014                             | 263,687                  | (972)                         | 1,961                                | (134,462)                     | 130,214                                                    | -                                    | 130,214                 |
| Balance at 1 May 2013                                  | 263,687                  | 153,597                       | 1,961                                | (77,250)                      | 341,995                                                    | -                                    | 341,995                 |
| Profit for the financial period                        | -                        | -                             | -                                    | 1,142                         | 1,142                                                      | -                                    | 1,142                   |
| Other comprehensive income for the financial period:   |                          |                               |                                      |                               |                                                            |                                      |                         |
| Fair value loss on available-for-sale financial assets | -                        | (132,151)                     | -                                    | -                             | (132,151)                                                  | -                                    | (132,151)               |
| Total comprehensive income for the financial period    | -                        | (132,151)                     | -                                    | 1,142                         | (131,009)                                                  | -                                    | (131,009)               |
| Balance at 31 October 2013                             | 263,687                  | 21,446                        | 1,961                                | (76,108)                      | 210,986                                                    | -                                    | 210,986                 |