

Appendix I

Fair Value Loss in Financial Assets at Fair Value through Profit or Loss and Available-for-Sale Financial Assets are attributable to losses in the market value of the Group's strategic investments in Blumont Group Ltd ("*Blumont*") and Innopac Holdings Limited ("*Innopac*"), along with net losses in various Marketable Securities in which the Group owns less than 5% of the issued share capital of the investee companies as at 31 October 2014.

Financial Assets at Fair Value through Profit or Loss

	Blumont	InnoPac	Marketable Securities	Total
	S\$'000	S\$'000	S\$'000	S\$'000
Market Value as at 30 April 2014	756	386	2,596	3,738
Disposals	-	-	(293)	(293)
Fair value loss in the year	(189)	(39)	(573)	(801)
Market value as at 31 October 2014	567	347	1,730	2,644

The decrease in Financial Assets at Fair Value through Profit or Loss as at 31 October 2014 was due to lower market closing prices of quoted investments as compared with the previous financial year ended 30 April 2014.

Available-For-Sale Financial Assets

	Blumont	InnoPac	Marketable Securities	Unquoted Investments	Total
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
Market Value as at 30 April 2014	5,326	2,000	523	609	8,458
Fair value loss in the year	(1,332)	(200)	(371)	-	(1,903)
Market value as at 31 October 2014	3,994	1,800	152	609	6,555

The decrease in Available-For-Sale Financial Assets as at 31 October 2014 was mainly due to lower market closing prices as compared with the previous financial year ended 30 April 2014.

The Group has classified its strategic investments in Blumont and Innopac shares as Available-for-Sale Financial Assets.