

IPCO INTERNATIONAL LIMITED

FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31 JANUARY 2015

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 2014	263,687	680	(18,389)	1,961	(2,741)	(139,423)	105,775	(13,433)	92,342
Profit for the financial period	-	-	-	-	-	2,416	2,416	1	2,417
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(4,520)	-	-	-	-	(4,520)	(747)	(5,267)
Exchange differences on translation of foreign operations	-	-	(605)	-	-	-	(605)	(721)	(1,326)
Total other comprehensive income for the financial period	-	(4,520)	(605)	-	-	-	(5,125)	(1,468)	(6,593)
Total comprehensive income for the financial period	-	(4,520)	(605)	-	-	2,416	(2,709)	(1,467)	(4,176)
Balance at 31 January 2015	263,687	(3,840)	(18,994)	1,961	(2,741)	(137,007)	103,066	(14,900)	88,166

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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 profits/(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 2013	263,687	156,071	(19,323)	1,961	(2,741)	10,546	410,201	(1,657)	408,544
(Loss)/Profit for the financial period	-	-	-	-	-	(60,627)	(60,627)	1,342	(59,285)
Other comprehensive income for the financial period:									
Fair value loss on available-for-sale financial assets	-	(180,804)	-	-	-	-	(180,804)	(12,028)	(192,832)
Exchange differences on translation of foreign operations	-	-	1,833	-	-	-	1,833	(62)	1,771
Disposal of a subsidiary	-	(348)	-	-	-	(39,453)	(39,801)	-	(39,801)
Total other comprehensive income for the financial period	-	(181,152)	1,833	-	-	(39,453)	(218,772)	(12,090)	(230,862)
Total comprehensive income for the financial period	-	(181,152)	1,833	-	-	(100,080)	(279,399)	(10,748)	(290,147)
Capital contribution from a non-controlling interest of a subsidiary	-	-	-	-	-	-	-	1	1
Balance at 31 January 2014	263,687	(25,081)	(17,490)	1,961	(2,741)	(89,534)	130,802	(12,404)	118,398

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(i) all changes in equity or					
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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	Total equity S\$'000
Balance at 1 May 2014	263,687	680	1,961	(134,596)	131,732
Profit for the financial period	-	-	-	1,066	1,066
Other comprehensive income for the financial period:					
Fair value loss on available-for-sale financial assets	-	(2,254)	-	-	(2,254)
Total comprehensive income for the financial period	-	(2,254)	-	1,066	(1,188)
Balance at 31 January 2015	263,687	(1,574)	1,961	(133,530)	130,544
Balance at 1 May 2013	263,687	153,597	1,961	(77,250)	341,995
Profit for the financial period	-	-	-	1,488	1,488
Other comprehensive income for the financial period:					
Fair value loss on available-for-sale financial assets	-	(141,998)	-	-	(141,998)
Total comprehensive income for the financial period	-	(141,998)	-	1,488	(140,510)
Balance at 31 January 2014	263,687	11,599	1,961	(75,762)	201,485