

Appendix I

Fair Value (Loss)/Gain 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)/gains in various Marketable Securities in which the Group owns less than 5% of the issued share capital of the investee companies as at 31 January 2015.

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	-	-	(383)	(383)
Fair value loss in the year	(270)	(154)	(952)	(1,376)
Market value as at 31 January 2015	486	232	1,261	1,979

The decrease in Financial Assets at Fair Value through Profit or Loss as at 31 January 2015 was mainly due to disposals and 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
Disposals	-	-	(614)	(609)	(1,223)
Fair value (loss)/gain on Available-for-Sale financial assets in the year	(1,902)	(800)	131	-	(2,571)
Market value as at 31 January 2015	3,424	1,200	40	-	4,664

The decrease in Available-For-Sale Financial Assets as at 31 January 2015 was mainly due to disposals and lower market closing prices of Blumont and Innopac 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.