

**Note 1d(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	Foreign exchange translation reserve S\$'000	Capital reduction reserve S\$'000	Equity - Non-controlling interests S\$'000	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 2019	265,811	(15,665)	1,961	(4,521)	(207,298)	40,288	15,118	55,406
Profit for the financial year	-	-	-	-	362	362	279	641
<b>Other comprehensive (loss)/ income for the financial year:</b>								
Exchange differences on translation of foreign operations	-	(915)	-	-	-	(915)	(563)	(1,478)
<b>Total comprehensive (loss)/ income for the financial year</b>	-	<b>(915)</b>	-	-	<b>362</b>	<b>(553)</b>	<b>(284)</b>	<b>(837)</b>
Dividends paid	-	-	-	-	-	-	(122)	(122)
Transactions with non-controlling interests	-	-	-	(7)	-	(7)	7	-
<b>Balance at 30 April 2020</b>	<b>265,811</b>	<b>(16,580)</b>	<b>1,961</b>	<b>(4,528)</b>	<b>(206,936)</b>	<b>39,728</b>	<b>14,719</b>	<b>54,447</b>

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Balance at 1 May 2018	265,811	(13,680)	1,961	(7,285)	(172,941)	73,866	2,419	76,285
(Loss)/ profit for the financial year	-	-	-	-	(34,357)	(34,357)	825	(33,532)
Other comprehensive loss for the financial year:								
Exchange differences on translation of foreign operations	-	(967)	-	-	-	(967)	(897)	(1,864)
Reclassification due to derecognition of subsidiary	-	(1,018)	-	-	-	(1,018)	-	(1,018)
<b>Total other comprehensive loss for the financial year</b>	-	<b>(1,985)</b>	-	-	-	<b>(1,985)</b>	<b>(897)</b>	<b>(2,882)</b>
<b>Total comprehensive loss for the financial year</b>	-	<b>(1,985)</b>	-	-	<b>(34,357)</b>	<b>(36,342)</b>	<b>(72)</b>	<b>(36,414)</b>
Reclassification due to derecognition of subsidiary	-	-	-	2,767	-	2,767	13,183	15,950
Dividends paid	-	-	-	-	-	-	(415)	(415)
Transactions with non-controlling interests	-	-	-	(3)	-	(3)	3	-
<b>Balance at 30 April 2019</b>	<b>265,811</b>	<b>(15,665)</b>	<b>1,961</b>	<b>(4,521)</b>	<b>(207,298)</b>	<b>40,288</b>	<b>15,118</b>	<b>55,406</b>

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**STATEMENT OF CHANGES IN EQUITY**

Company	Share capital S\$'000	Capital reduction reserve S\$'000	Accumulated losses S\$'000	Total equity S\$'000
Balance at 1 May 2019	265,811	1,961	(255,550)	12,222
Loss and total comprehensive loss for the financial year	-	-	(52)	(52)
<b>Balance at 30 April 2020</b>	<b>265,811</b>	<b>1,961</b>	<b>(255,602)</b>	<b>12,170</b>
Balance at 1 May 2018	265,811	1,961	(203,945)	63,827
Loss and total comprehensive loss for the financial year	-	-	(51,605)	(51,605)
<b>Balance at 30 April 2019</b>	<b>265,811</b>	<b>1,961</b>	<b>(255,550)</b>	<b>12,222</b>