

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 2020	265,811	(17,088)	1,961	(5,251)	(189,110)	56,323	15,277	71,600
(Loss)/profit for the financial year	-	-	-	-	(111)	(111)	563	452
Other comprehensive (loss)/ income for the financial year:								
Exchange differences on translation of foreign operations	-	1,569	-	-	-	1,569	305	1,874
Total comprehensive (loss)/ income for the financial year	-	1,569	-	-	(111)	1,458	868	2,326
Balance at 30 April 2021	265,811	(15,519)	1,961	(5,251)	(189,221)	57,781	16,145	73,926

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Balance at 1 May 2019	265,811	(15,659)	1,961	(5,252)	(188,979)	57,882	15,118	73,000
(Loss)/ profit for the financial year	-	-	-	-	(131)	(131)	292	161
Other comprehensive loss for the financial year:								
Exchange differences on translation of foreign operations	-	(1,429)	-	-	-	(1,429)	(10)	(1,439)
Total comprehensive (loss)/income for the financial year	-	(1,429)	-	-	(131)	(1,560)	282	(1,278)
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	-	(122)	(122)
Transaction with non-controlling interests	-	-	-	1	-	1	(1)	-
Balance at 30 April 2020	265,811	(17,088)	1,961	(5,251)	(189,110)	56,323	15,277	71,600

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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 2020	265,811	1,961	(224,902)	42,870
Profit and total comprehensive income for the financial year	-	-	667	667
Balance at 30 April 2021	265,811	1,961	(224,235)	43,537
Balance at 1 May 2019	265,811	1,961	(220,550)	47,222
Loss and total comprehensive loss for the financial year	-	-	(4,352)	(4,352)
Balance at 30 April 2020	265,811	1,961	(224,902)	(42,870)