

IPCO INTERNATIONAL LIMITED
 FOR THE SECOND QUARTER AND SIX MONTHS ENDED 31 OCTOBER 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 2015	263,687	-	(19,010)	1,961	(8,544)	(142,652)	95,442	(8,888)	86,554
Profit for the financial period	-	-	-	-	-	5,378	5,378	1,780	7,158
Other comprehensive income for the financial period :									
Fair value (loss)/gain on available-for-sale financial assets	-	(1,819)	-	-	-	-	(1,819)	23	(1,796)
Exchange differences on translation of foreign operations	-	-	(22)	-	-	-	(22)	(739)	(761)
Total other comprehensive income for the financial period	-	(1,819)	(22)	-	-	-	(1,841)	(716)	(2,557)
Total comprehensive income for the financial period	-	(1,819)	(22)	-	-	5,378	3,537	1,064	4,601
Transactions with owners of the parent recognised directly in equity :									
Transactions with non-controlling interests	-	-	-	-	(9,343)	-	(9,343)	9,343	-
Balance at 31 October 2015	263,687	(1,819)	(19,032)	1,961	(17,887)	(137,274)	89,636	1,519	91,155

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Balance at 1 May 2014	263,687	680	(18,389)	1,961	(2,741)	(139,423)	105,775	(13,433)	92,342
Profit/(Loss) for the financial period	-	-	-	-	-	961	961	(122)	839
Other comprehensive income for the financial period :									
Fair value loss on available-for-sale financial assets	-	(3,872)	-	-	-	-	(3,872)	(709)	(4,581)
Exchange differences on translation of foreign operations	-	-	35	-	-	-	35	(156)	(121)
Total other comprehensive income for the financial period	-	(3,872)	35	-	-	-	(3,837)	(865)	(4,702)
Total comprehensive income for the financial period	-	(3,872)	35	-	-	961	(2,876)	(987)	(3,863)
Balance at 31 October 2014	263,687	(3,192)	(18,354)	1,961	(2,741)	(138,462)	102,899	(14,420)	88,479

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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 2015	263,687	-	1,961	(137,966)	127,682
Profit for the financial period	-	-	-	2,857	2,857
Other comprehensive income for the financial period :					
Fair value loss on available-for-sale financial assets	-	(1,888)	-	-	(1,888)
Total comprehensive income for the financial period	-	(1,888)	-	2,857	969
Balance at 31 October 2015	263,687	(1,888)	1,961	(135,109)	128,651
Balance at 1 May 2014	263,687	680	1,961	(134,596)	131,732
Profit for the financial period	-	-	-	134	134
Other comprehensive income for the financial period :					
Fair value loss on available-for-sale financial assets	-	(1,652)	-	-	(1,652)
Total comprehensive income for the financial period	-	(1,652)	-	134	(1,518)
Balance at 31 October 2014	263,687	(972)	1,961	(134,462)	130,214