

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	Asset revaluation 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 2013	263,687	156,071	-	(19,323)	1,961	(2,741)	10,546	410,201	(1,657)	408,544
Profit/(Loss) for the financial year	-	-	-	-	-	-	(155,227)	(155,227)	(11,657)	(166,884)
Other comprehensive income for the financial year:										
Fair value loss on available-for-sale financial assets	-	(155,391)	-	-	-	-	-	(155,391)	(64)	(155,455)
Exchange differences on translation of foreign operations	-	-	-	934	-	-	-	934	(56)	878
Disposal of a subsidiary	-	-	-	-	-	-	5,128	5,128	-	5,128
Total other comprehensive income for the financial year	-	(155,391)	-	934	-	-	5,128	(149,329)	(120)	(149,449)
Total comprehensive income for the financial year	-	(155,391)	-	934	-	-	(150,099)	(304,556)	(11,777)	(316,333)
Transactions with owners of the parent recognised directly in equity :										
Capital contribution from a non-controlling interest of a subsidiary	-	-	-	-	-	-	-	-	1	1
Balance at 30 April 2014	263,687	680	-	(18,389)	1,961	(2,741)	(139,553)	105,645	(13,433)	92,212

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STATEMENT OF CHANGES IN EQUITY										
Group	Share capital S\$'000	Fair value reserve S\$'000	Asset revaluation 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 2012	205,360	8,750	-	(19,888)	1,961	(2,741)	(37,522)	155,920	(853)	155,067
Profit/(Loss) for the financial year	-	-	-	-	-	-	48,068	48,068	(940)	47,128
Other comprehensive income for the financial year:										
Fair value gain on available-for-sale financial assets	-	147,321	-	-	-	-	-	147,321	64	147,385
Exchange differences on translation of foreign operations	-	-	-	565	-	-	-	565	30	595
Total other comprehensive income for the financial year	-	147,321	-	565	-	-	-	147,886	94	147,980
Total comprehensive income for the financial year	-	147,321	-	565	-	-	48,068	195,954	(846)	195,108
Transactions with owners of the parent recognised directly in equity :										
Issue of shares	58,327	-	-	-	-	-	-	58,327	-	58,327
Total transaction with owners of the parent recognised directly in equity	58,327	-	-	-	-	-	-	58,327	-	58,327
Capital contribution from a non-controlling interest of a subsidiary	-	-	-	-	-	-	-	-	42	42
Balance at 30 April 2013	263,687	156,071	-	(19,323)	1,961	(2,741)	10,546	410,201	(1,657)	408,544

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STATEMENT OF CHANGES IN EQUITY										
Company	Share capital S\$'000	Fair value reserve S\$'000	Asset revaluation 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 2013	263,687	153,597	-	-	1,961	-	(77,250)	341,995	-	341,995
Profit for the financial year	-	-	-	-	-	-	(52,576)	(52,576)	-	(52,576)
Other comprehensive income for the financial year:										
Fair value loss on available-for-sale financial assets	-	(152,917)	-	-	-	-	-	(152,917)	-	(152,917)
Total comprehensive income for the financial year	-	(152,917)	-	-	-	-	(52,576)	(205,493)	-	(205,493)
Total transaction with owners of the parent recognised directly in equity	-	-	-	-	-	-	-	-	-	-
Balance at 30 April 2014	263,687	680	-	-	1,961	-	(129,826)	136,502	-	136,502

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Company	Share capital S\$'000	Fair value reserve S\$'000	Asset revaluation 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 2012	205,360	8,165	-	-	1,961	-	(72,292)	143,194	-	143,194
Loss for the financial year	-	-	-	-	-	-	(4,958)	(4,958)	-	(4,958)
Other comprehensive income for the financial year:										
Fair value gain on available-for-sale financial assets	-	145,432	-	-	-	-	-	145,432	-	145,432
Total comprehensive income for the financial year	-	145,432	-	-	-	-	(4,958)	140,474	-	140,474
Transactions with owners of the parent recognised directly in equity :										
Issue of shares	58,327	-	-	-	-	-	-	58,327	-	58,327
Total transaction with owners of the parent recognised directly in equity	58,327	-	-	-	-	-	-	58,327	-	58,327
Balance at 30 April 2013	263,687	153,597	-	-	1,961	-	(77,250)	341,995	-	341,995