

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	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 year	-	-	-	-	-	527	527	925	1,452
Other comprehensive income for the financial year :									
Fair value loss on available-for-sale financial assets	-	-	-	-	-	-	-	-	-
Exchange differences on translation of foreign operations	-	(15)	(449)	-	-	-	(464)	(230)	(694)
Fair value of share-based payments	-	528	-	-	-	-	528	-	528
Total other comprehensive income for the financial year	-	513	(449)	-	-	-	64	(230)	(166)
Total comprehensive income for the financial year	-	513	(449)	-	-	527	591	695	1,286
Adjustments from China subsidiaries restructuring	-	-	-	-	(8,628)	-	(8,628)	4,897	(3,731)
Capital contribution from a non-controlling interest of a subsidiary	-	-	-	-	-	-	-	124	124
Balance at 30 April 2016	263,687	513	(19,459)	1,961	(17,172)	(142,125)	87,405	(3,172)	84,233

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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 2014	263,687	680	(18,389)	1,961	(2,741)	(139,423)	105,775	(13,433)	92,342
Profit for the financial year	-	-	-	-	-	(3,229)	(3,229)	(712)	(3,941)
Other comprehensive income for the financial year :									
Fair value loss on available-for-sale financial assets	-	(680)	-	-	-	-	(680)	-	(680)
Exchange differences on translation of foreign operations	-	-	(621)	-	-	-	(621)	(546)	(1,167)
Total other comprehensive income for the financial year	-	(680)	(621)	-	-	-	(1,301)	(546)	(1,847)
Total comprehensive income for the financial year	-	(680)	(621)	-	-	(3,229)	(4,530)	(1,258)	(5,788)
Adjustments from China subsidiaries restructuring	-	-	-	-	(295)	-	(295)	295	-
Transactions with non-controlling interests	-	-	-	-	(5,508)	-	(5,508)	5,508	-
Balance at 30 April 2015	263,687	-	(19,010)	1,961	(8,544)	(142,652)	95,442	(8,888)	86,554

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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	Equity attributable to the owners of the parent S\$'000	Total equity S\$'000
Balance at 1 May 2015	263,687	-	1,961	(137,966)	127,682	127,682
Profit for the financial year	-	-	-	(3,883)	(3,883)	(3,883)
Other comprehensive income for the financial year :						
Fair value loss on available-for-sale financial assets	-	-	-	-	-	-
Total comprehensive income for the financial year	-	-	-	(3,883)	(3,883)	(3,883)
Balance at 30 April 2016	263,687	-	1,961	(141,849)	123,799	123,799
Balance at 1 May 2014	263,687	680	1,961	(134,596)	131,732	131,732
Profit for the financial year	-	-	-	(3,370)	(3,370)	(3,370)
Other comprehensive income for the financial year :						
Fair value loss on available-for-sale financial assets	-	(680)	-	-	(680)	(680)
Total comprehensive income for the financial year	-	(680)	-	(3,370)	(4,050)	(4,050)
Balance at 30 April 2015	263,687	-	1,961	(137,966)	127,682	127,682