

**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.

<b>STATEMENT OF CHANGES IN EQUITY</b>									
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 S\$'000	Accumulated losses S\$'000	Equity attributable to equity holders of the Company S\$'000	Non-controlling interests S\$'000	Total equity S\$'000
<b>Balance at 1 May 2018</b>	265,811	-	(13,680)	1,961	(7,285)	(172,941)	73,866	2,419	76,285
<b>Profit for the financial period</b>	-	-	-	-	-	1,971	1,971	622	2,593
<b>Other comprehensive income for the financial period:</b>									
Fair value gain on available-for-sale financial assets	-	40	-	-	-	-	40	-	40
Exchange differences on translation of foreign operations	-	-	(819)	-	-	-	(819)	(644)	(1,463)
Total other comprehensive income/(loss) for the financial period	-	40	(819)	-	-	-	(779)	(644)	(1,423)
<b>Total comprehensive income/(loss) for the financial period</b>	-	40	(819)	-	-	1,971	1,192	(22)	1,170
Transactions with non-controlling interests	-	-	-	-	(49)	-	(49)	49	-
<b>Balance at 31 July 2018</b>	265,811	40	(14,499)	1,961	(7,334)	(170,970)	75,009	2,446	77,455
<b>Balance at 1 May 2017</b>	264,227	-	(14,654)	1,961	(8,919)	(144,468)	98,147	(4,005)	94,142
<b>Loss for the financial period</b>	-	-	-	-	-	(935)	(935)	(65)	(1,000)
<b>Other comprehensive income for the financial period:</b>									
Fair value loss on available-for-sale financial assets	-	(38)	-	-	-	-	(38)	-	(38)
Exchange differences on translation of foreign operations	-	-	452	-	-	-	452	165	617
Total other comprehensive income/(loss) for the financial period	-	(38)	452	-	-	-	414	165	579
<b>Total comprehensive income/(loss) for the financial period</b>	-	(38)	452	-	-	(935)	(521)	100	(421)
<b>Balance at 31 July 2017</b>	264,227	(38)	(14,202)	1,961	(8,919)	(145,403)	97,626	(3,905)	93,721

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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 2018	265,811	-	1,961	(203,945)	63,827
Loss for the financial period	-	-	-	(64)	(64)
Other comprehensive income for the financial period:					
Fair value gain on available-for-sale financial assets	-	40	-	-	40
Total comprehensive income for the financial period	-	40	-	(64)	(24)
Balance at 31 July 2018	265,811	40	1,961	(204,009)	63,803
Balance at 1 May 2017	264,227	-	1,961	(138,153)	128,035
Loss for the financial period	-	-	-	(493)	(493)
Balance at 31 July 2017	264,227	-	1,961	(138,646)	127,542