

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 period	-	-	-	-	-	1,401	1,401	609	2,010
Other comprehensive income for the financial period :									
Fair value (loss)/gain on available-for-sale financial assets	-	(1,235)	-	-	-	-	(1,235)	11	(1,224)
Exchange differences on translation of foreign operations	-	-	301	-	-	-	301	(127)	174
Total other comprehensive income for the financial period	-	(1,235)	301	-	-	-	(934)	(116)	(1,050)
Total comprehensive income for the financial period	-	(1,235)	301	-	-	1,401	467	493	960
Transactions with owners of the parent recognised directly in equity :									
Transactions with non-controlling interests	-	-	-	-	(9,066)	-	(9,066)	9,066	-
Balance at 31 July 2015	263,687	(1,235)	(18,709)	1,961	(17,610)	(141,251)	86,843	671	87,514

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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/(Loss) for the financial period	-	-	-	-	-	1,353	1,353	(151)	1,202
Other comprehensive income for the financial period :									
Fair value gain/(loss) on available-for-sale financial assets	-	4,581	-	-	-	-	4,581	(45)	4,536
Exchange differences on translation of foreign operations	-	-	121	-	-	-	121	107	228
Total other comprehensive income for the financial period	-	4,581	121	-	-	-	4,702	62	4,764
Total comprehensive income for the financial period	-	4,581	121	-	-	1,353	6,055	(89)	5,966
Balance at 31 July 2014	263,687	5,261	(18,268)	1,961	(2,741)	(138,070)	111,830	(13,522)	98,308

IPCO INTERNATIONAL LIMITED
FOR THE PERIOD ENDED 31 JULY 2015
These figures have not been audited

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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 period	-	-	-	507	507	507
Other comprehensive income for the financial period :						
Fair value loss on available-for-sale financial assets	-	(1,267)	-	-	(1,267)	(1,267)
Total comprehensive income for the financial period	-	(1,267)	-	507	(760)	(760)
Balance at 31 July 2015	263,687	(1,267)	1,961	(137,459)	126,922	126,922
Balance at 1 May 2014	263,687	680	1,961	(134,596)	131,732	131,732
Profit for the financial period	-	-	-	118	118	118
Other comprehensive income for the financial period :						
Fair value gain on available-for-sale financial assets	-	4,772	-	-	4,772	4,772
Total comprehensive income for the financial period	-	4,772	-	118	4,890	4,890
Balance at 31 July 2014	263,687	5,452	1,961	(134,478)	136,622	136,622