

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	-	-	-	-	-	11,446	11,446	2,102	13,548
Other comprehensive income for the financial period :									
Fair value loss on available-for-sale financial assets	-	(2,618)	-	-	-	-	(2,618)	(60)	(2,678)
Exchange differences on translation of foreign operations	-	-	(659)	-	-	-	(659)	(723)	(1,382)
Total other comprehensive income for the financial period	-	(2,618)	(659)	-	-	-	(3,277)	(783)	(4,060)
Total comprehensive income for the financial period	-	(2,618)	(659)	-	-	11,446	8,169	1,319	9,488
Transactions with owners of the parent recognised directly in equity :									
Transactions with non-controlling interests	-	-	-	-	(9,080)	-	(9,080)	9,080	-
Balance at 31 January 2016	263,687	(2,618)	(19,669)	1,961	(17,624)	(131,206)	94,531	1,511	96,042

IPCO INTERNATIONAL LIMITED
FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31 JANUARY 2016
These figures have not been audited

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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 for the financial period	-	-	-	-	-	2,416	2,416	1	2,417
Other comprehensive income for the financial period :									
Fair value loss on available-for-sale financial assets	-	(4,520)	-	-	-	-	(4,520)	(747)	(5,267)
Exchange differences on translation of foreign operations	-	-	(605)	-	-	-	(605)	(721)	(1,326)
Total other comprehensive income for the financial period	-	(4,520)	(605)	-	-	-	(5,125)	(1,468)	(6,593)
Total comprehensive income for the financial period	-	(4,520)	(605)	-	-	2,416	(2,709)	(1,467)	(4,176)
Balance at 31 January 2015	263,687	(3,840)	(18,994)	1,961	(2,741)	(137,007)	103,066	(14,900)	88,166

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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	-	-	-	2,362	2,362	2,362
Other comprehensive income for the financial period :						
Fair value loss on available-for-sale financial assets	-	(2,438)	-	-	(2,438)	(2,438)
Total comprehensive income for the financial period	-	(2,438)	-	2,362	(76)	(76)
Balance at 31 January 2016	263,687	(2,438)	1,961	(135,604)	127,606	127,606
Balance at 1 May 2014	263,687	680	1,961	(134,596)	131,732	131,732
Profit for the financial period	-	-	-	1,066	1,066	1,066
Other comprehensive income for the financial period :						
Fair value loss on available-for-sale financial assets	-	(2,254)	-	-	(2,254)	(2,254)
Total comprehensive income for the financial period	-	(2,254)	-	1,066	(1,188)	(1,188)
Balance at 31 January 2015	263,687	(1,574)	1,961	(133,530)	130,544	130,544