

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	Foreign exchange translation reserve S\$'000	Capital reduction reserve S\$'000	Equity - Non-controlling interests S\$'000	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 2016	263,687	(19,587)	1,961	(8,919)	(139,924)	97,218	(4,230)	92,988
Profit for the financial year	-	-	-	-	1,776	1,776	494	2,270
Other comprehensive income for the financial year:								
Exchange differences on translation of foreign operations	-	(1,761)	-	189	-	(1,572)	19	(1,553)
Total comprehensive income for the financial year	-	(1,761)	-	189	1,776	204	513	717
Issuance of shares	540	-	-	-	-	540	-	540
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	-	(484)	(484)
Share-based payment	-	-	-	-	-	-	226	226
Balance at 30 April 2017	264,227	(21,348)	1,961	(8,730)	(138,148)	97,962	(3,975)	93,987

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STATEMENT OF CHANGES IN EQUITY

Group	Share capital 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 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	-	-	-	-	2,728	2,728	690	3,418
Other comprehensive income for the financial year:								
Exchange differences on translation of foreign operations	-	(577)	-	-	-	(577)	(152)	(729)
Total comprehensive income for the financial year	-	(577)	-	-	2,728	2,151	538	2,689
Transactions with non-controlling interests	-	-	-	(375)	-	(375)	3,491	3,116
Share-based payment	-	-	-	-	-	-	505	505
Capital contribution from a non-controlling interest of a subsidiary	-	-	-	-	-	-	124	124
Balance at 30 April 2016	263,687	(19,587)	1,961	(8,919)	(139,924)	97,218	(4,230)	92,988

These figures have not been audited

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STATEMENT OF CHANGES IN EQUITY					
Company	Share capital 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 2016	263,687	1,961	(141,849)	123,799	123,799
Profit for the financial year	-	-	3,541	3,541	3,541
Other comprehensive income for the financial year	-	-	-	-	-
Total comprehensive income for the financial year	-	-	3,541	3,541	3,541
Issuance of shares	540	-	-	540	540
Balance at 30 April 2017	264,227	1,961	(138,308)	127,880	127,880
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	-	-	-	-	-
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