

<b>Note 1(d)(i)</b>									
<b>A statement (for the issuer and group), showing either</b>									
<b>(i) all changes in equity or</b>									
<b>(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>									
<b>STATEMENT OF CHANGES IN EQUITY</b>									
<b>Group</b>	<b>Share capital S\$'000</b>	<b>Fair value reserve S\$'000</b>	<b>Foreign exchange translation reserve S\$'000</b>	<b>Capital reduction reserve S\$'000</b>	<b>Equity - Non- controlling interests S\$'000</b>	<b>Accumulated losses S\$'000</b>	<b>Equity attributable to equity holders of the Company S\$'000</b>	<b>Non- controlling interests S\$'000</b>	<b>Total equity S\$'000</b>
<b>Balance at 1 May 2020</b>	265,811	-	(17,088)	1,961	(5,251)	(189,110)	56,323	15,277	71,600
Profit for the financial period	-	-	-	-	-	1,456	1,456	386	1,842
<b>Other comprehensive income/(loss) for the financial period:</b>									
Exchange differences on translation of foreign operations	-	-	79	-	-	-	79	(11)	68
<b>Total other comprehensive income for the financial period</b>	-	-	79	-	-	1,456	1,535	375	1,910
Transactions with non-controlling interests			-	-	(157)	-	(157)	157	-
<b>Balance at 31 January 2021</b>	265,811	-	(17,009)	1,961	(5,408)	(187,654)	57,701	15,809	73,510
<b>Balance at 1 May 2019</b>	265,811	-	(15,665)	1,961	(4,521)	(207,298)	40,288	15,118	55,406
Prior year adjustment on impairment loss of intangible assets and related tax impact	-	-	6	-	-	17,588	17,594	-	17,594
Prior year adjustment on share-based payment reserve	-	-	-	-	(731)	731	-	-	-
<b>Balance at 1 May 2019(restated)</b>	265,811	-	(15,659)	1,961	(5,252)	(188,979)	57,882	15,118	73,000
(Loss)/ profit for the financial period	-	-	-	-	-	(341)	(341)	672	331
<b>Other comprehensive loss for the financial period:</b>									
Exchange differences on translation of foreign operations	-	-	(895)	-	-	-	(895)	(467)	(1,362)
<b>Total other comprehensive (loss)/ income for the financial period</b>	-	-	(895)	-	-	(341)	(1,236)	205	(1,031)
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	-	-	(122)	(122)
<b>Balance at 31 January 2020</b>	265,811	-	(16,554)	1,961	(5,252)	(189,320)	56,646	15,201	71,847

<b>STATEMENT OF CHANGES IN EQUITY</b>				
<b>Company</b>	<b>Share capital S\$'000</b>	<b>Capital reduction reserve S\$'000</b>	<b>Accumulated losses S\$'000</b>	<b>Total equity S\$'000</b>
<b>Balance at 1 May 2020</b>	<b>265,811</b>	<b>1,961</b>	<b>(224,902)</b>	<b>42,870</b>
Loss and total comprehensive loss for the financial period	-	-	(487)	(487)
<b>Balance at 31 January 2021</b>	<b>265,811</b>	<b>1,961</b>	<b>(225,389)</b>	<b>42,383</b>
<b>Balance at 1 May 2019</b>	<b>265,811</b>	<b>1,961</b>	<b>(255,550)</b>	<b>12,222</b>
Prior year adjustment on impairment on cost of investment in a subsidiary	-	-	35,000	35,000
<b>Balance at 1 May 2019 (restated)</b>	<b>265,811</b>	<b>1,961</b>	<b>(220,550)</b>	<b>47,222</b>
Loss and total comprehensive loss for the financial period	-	-	(127)	(127)
<b>Balance at 31 January 2020</b>	<b>265,811</b>	<b>1,961</b>	<b>(220,677)</b>	<b>47,095</b>