

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 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
Balance at 1 May 2020	265,811	-	(17,088)	1,961	(5,251)	(189,110)	56,323	15,277	71,600
(Loss)/profit for the financial period	-	-	-	-	-	(270)	(270)	357	87
Other comprehensive (loss)/ income for the financial period:									
Exchange differences on translation of foreign operations	-	-	(263)	-	-	-	(263)	(1)	(264)
Total other comprehensive income/ (loss) for the financial period	-	-	(263)	-	-	(270)	(533)	356	(177)
Transactions with non-controlling interests					98		98	(98)	-
Balance at 31 July 2020	265,811	-	(17,351)	1,961	(5,153)	(189,380)	55,888	15,535	71,423
Balance at 1 May 2019	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	-	-	-
Balance at 1 May 2019(restated)	265,811	-	(15,659)	1,961	(5,252)	(188,979)	57,882	15,118	73,000
(Loss)/ profit for the financial period	-	-	-	-	-	(134)	(134)	314	180
Other comprehensive loss for the financial period:									
Exchange differences on translation of foreign operations	-	-	(275)	-	-	-	(275)	(186)	(461)
Total other comprehensive (loss)/ income for the financial period	-	-	(275)	-	-	(134)	(409)	128	(281)
Dividends paid to non-controlling interests of a subsidiary	-	-	-	-	-	-	-	(75)	(75)
Balance at 31 July 2019	265,811	-	(15,934)	1,961	(5,252)	(189,113)	57,473	15,171	72,644

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STATEMENT OF CHANGES IN EQUITY				
Company	Share capital S\$'000	Capital reduction reserve S\$'000	Accumulated losses S\$'000	Total equity S\$'000
Balance at 1 May 2020	265,811	1,961	(224,902)	42,870
Loss and total comprehensive loss for the financial period	-	-	(30)	(30)
Balance at 31 July 2020	265,811	1,961	(224,932)	42,840
Balance at 1 May 2019	265,811	1,961	(255,550)	12,222
Prior year adjustment on impairment on cost of investment in a subsidiary	-	-	35,000	35,000
Balance at 1 May 2019 (restated)	265,811	1,961	(220,550)	47,222
Profit for the financial period	-	-	104	104
Balance at 31 July 2019	265,811	1,961	(220,446)	47,326