



# YBS INTERNATIONAL BERHAD

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 September 2025 - Unaudited

	Current quarter Three months ended 30 September 2025 RM'000	2024 RM'000	Cumulative quarter Six months ended 30 September 2025 RM'000	2024 RM'000
<b>Revenue</b>	37,725	28,990	76,707	60,729
Cost of sales	(33,671)	(27,112)	(66,345)	(53,858)
<b>Gross profit</b>	4,054	1,878	10,362	6,871
Other operating income	316	194	551	1,225
Selling and distribution expenses	(571)	(300)	(1,186)	(687)
Administrative expenses	(4,647)	(9,578)	(9,548)	(14,269)
<b>Operating profit</b>	(848)	(7,806)	179	(6,860)
Finance costs	(598)	(691)	(1,321)	(1,379)
<b>Loss before tax</b>	(1,446)	(8,497)	(1,142)	(8,239)
Income tax expense	(277)	(34)	(470)	(219)
<b>Loss after tax</b>	(1,723)	(8,531)	(1,612)	(8,458)
<b>Other comprehensive income/ (loss):</b> <i>Item that may be reclassified subsequently to profit or loss</i>				
<b>Foreign currency exchange differences on translation of foreign operations</b>	(244)	224	(363)	114
<b>Total comprehensive income/ (loss)</b>	<u>(1,967)</u>	<u>(8,307)</u>	<u>(1,975)</u>	<u>(8,344)</u>
<b>Loss after tax attributable to:</b>				
Owners of the Company	(1,723)	(7,889)	(1,612)	(7,648)
Non-controlling interests	-	(642)	-	(810)
<b>Loss after tax</b>	<u>(1,723)</u>	<u>(8,531)</u>	<u>(1,612)</u>	<u>(8,458)</u>
<b>Total comprehensive income/ (loss) attributable to:</b>				
Owners of the Company	(1,967)	(7,665)	(1,975)	(7,534)
Non-controlling interests	-	(642)	-	(810)
<b>Total comprehensive income/ (loss)</b>	<u>(1,967)</u>	<u>(8,307)</u>	<u>(1,975)</u>	<u>(8,344)</u>
<b>Earnings per share attributable to owners of the Company (cent)</b>				
Basic	(0.58)	(3.00)	(0.55)	(2.92)
Diluted	<u>(0.58)</u>	<u>(2.89)</u>	<u>(0.55)</u>	<u>(2.83)</u>

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to the interim financial statements.



# **YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))

(Incorporated in Malaysia)

## **CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As at 30 September 2025

	<b>30 September 2025</b> (Unaudited) RM'000	<b>31 March 2025</b> (Audited) RM'000
<b>Non-current assets</b>		
Property, plant and equipment	56,015	53,748
Investment properties	95,000	95,000
Right-of-use assets	605	1,348
Goodwill	10,656	10,656
Receivables, deposits and prepayments	346	437
Deferred tax assets	23	450
	<b>162,645</b>	<b>161,639</b>
<b>Current assets</b>		
Inventories	13,037	15,153
Receivables, deposits and prepayments	40,812	25,787
Current tax assets	883	678
Short term investment	-	424
Fixed deposits with licensed banks	850	3,346
Cash and bank balances	6,736	17,724
	<b>62,318</b>	<b>63,112</b>
<b>Total assets</b>	<b>224,963</b>	<b>224,751</b>
<b>Equity</b>		
Share capital	64,247	64,238
Treasury shares	(1,772)	(1,772)
Reserves	72,341	73,702
<b>Equity attributable to owners of the Company</b>	<b>134,816</b>	<b>136,168</b>
Non-controlling interests	-	-
<b>Total equity</b>	<b>134,816</b>	<b>136,168</b>
<b>Non-current liabilities</b>		
Borrowings	38,463	40,785
Hire purchase payables	49	290
Lease liabilities	726	965
Deferred tax liabilities	10,749	10,719
Deferred income on government grants	1,275	1,355
	<b>51,262</b>	<b>54,114</b>
<b>Current liabilities</b>		
Payables and accrued liabilities	26,760	21,527
Borrowings	11,637	12,074
Hire purchase payables	194	153
Lease liabilities	294	715
	<b>38,885</b>	<b>34,469</b>
<b>Total liabilities</b>	<b>90,147</b>	<b>88,583</b>
<b>Total equity and liabilities</b>	<b>224,963</b>	<b>224,751</b>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<b>0.46</b>	<b>0.46</b>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to the interim financial statements.

**YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

For the six months ended 30 September 2025 - Unaudited

	Non-distributable				Distributable				
	Share capital RM'000	Treasury shares RM'000	Revaluation reserve RM'000	Employee share option reserve RM'000	Foreign exchange translation reserve RM'000	Retained profits RM'000	Attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
<b>At 1 April 2025</b>	64,238	(1,772)	47,560	7,515	163	18,464	136,168	-	136,168
<b>Total comprehensive income for the period</b>									
Loss after tax for the year	-	-	-	-	-	(1,612)	(1,612)	-	(1,612)
Other comprehensive loss:									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	(363)	-	(363)	-	(363)
	-	-	-	-	(363)	(1,612)	(1,975)	-	(1,975)
<b>Transactions with owners</b>									
Employee share option exercised	9	-	-	(3)	-	-	6	-	6
Employee share option granted	-	-	-	617	-	-	617	-	617
	9	-	-	614	-	-	623	-	623
<b>At 30 September 2025</b>	<b>64,247</b>	<b>(1,772)</b>	<b>47,560</b>	<b>8,129</b>	<b>(200)</b>	<b>16,852</b>	<b>134,816</b>	<b>-</b>	<b>134,816</b>
<b>At 1 April 2024</b>	<b>38,175</b>	<b>-</b>	<b>-</b>	<b>5,437</b>	<b>319</b>	<b>28,664</b>	<b>72,595</b>	<b>1,030</b>	<b>73,625</b>
<b>Total comprehensive loss for the period</b>									
Profit after tax for the year	-	-	-	-	-	(7,648)	(7,648)	(810)	(8,458)
Other comprehensive loss:									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	114	-	114	-	114
	-	-	-	-	114	(7,648)	(7,534)	(810)	(8,344)
<b>Transactions with owners</b>									
Employee share option exercised	2,624	-	-	(881)	-	-	1,743	-	1,743
Employee share option granted subsidiary from non-controlling interest	-	-	-	4,963	-	-	4,963	-	4,963
	-	-	-	-	-	-	-	(220)	(220)
	2,624	-	-	4,082	-	-	6,706	(220)	6,486
<b>At 30 September 2024</b>	<b>40,799</b>	<b>-</b>	<b>-</b>	<b>9,519</b>	<b>433</b>	<b>21,016</b>	<b>71,767</b>	<b>-</b>	<b>71,767</b>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to the interim financial statements.

**YBS INTERNATIONAL BERHAD**(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the six months ended 30 September 2025 - Unaudited

	Six months ended 30 September	2025	2024
		RM'000	RM'000
<b>Cash flows from operating activities</b>			
Profit before tax		(1,142)	(8,239)
Adjustments for:			
Depreciation of property, plant and equipment		2,513	3,132
Depreciation of right-of-use assets		287	500
Amortisation of deferred income on government grants		(80)	(80)
Finance costs		1,321	1,379
Gain on disposal of property, plant and equipment		(34)	-
Gain on disposal of subsidiary		(242)	-
Goodwill written off		-	180
Loss of lease modification		-	19
Interest income		(28)	(181)
Share options to employees		617	4,963
Unrealised loss/ (gain) on foreign exchange		152	1,183
<b>Operating profit before working capital changes</b>		3,364	2,856
<b>Changes in working capital:</b>			
Inventories		2,053	1,674
Receivables		(10,734)	2,034
Payables		5,361	(4,354)
<b>Cash generated from operations</b>		44	2,210
Interest paid		(52)	(36)
Interest received		28	181
Tax paid		(693)	(433)
Tax refunded		56	-
<b>Net cash (used in)/ from operating activities</b>		(617)	1,922
<b>Cash flows from investing activities</b>			
Acquisition of investment		(4,371)	-
Acquisition of additional shares in a subsidiary		-	(400)
Purchase of property, plant and equipment		(5,167)	(2,242)
Proceeds from disposal property, plant and equipment		34	-
Proceeds from disposal of investment		749	-
<b>Net cash used in investing activities</b>		(8,755)	(2,642)
<b>Cash flows from financing activities</b>			
Drawdown of term loans		1,670	1,764
Drawdown of bankers' acceptances		11,994	15,287
Repayment of bankers' acceptances		(12,246)	(13,958)
Repayment of hire purchase payables		(208)	(260)
Repayment of lease liabilities		(1,053)	(468)
Repayment of term loans		(5,102)	(2,910)
Repayment to non-controlling interests		-	(1,123)
Proceed from issuance of shares		6	1,743
<b>Net cash (used in)/ from financing activities</b>		(4,939)	75
<b>Net decrease in cash and cash equivalents</b>		(14,311)	(645)
Effect of exchange differences		420	(691)
Cash and cash equivalents at beginning of financial period		20,853	15,792
<b>Cash and cash equivalents at 30 September</b>		<u>6,962</u>	<u>14,456</u>
<b>Cash and cash equivalents comprise of:</b>			
Cash and bank balances		6,736	11,454
Fixed deposits with licensed banks		850	3,269
Short term investment		-	416
Bank overdrafts		-	(60)
Pledged deposits		(624)	(623)
		<u>6,962</u>	<u>14,456</u>

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2025 and the accompanying notes attached to the interim financial statements.



## **YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

### **NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

#### **A. Notes pursuant to Malaysian Financial Reporting Standard 134 *Interim Financial Reporting***

##### **A1. Basis of preparation**

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134 *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The condensed consolidated interim financial statements also comply with *IAS 34 Interim Financial Reporting* issued by the International Accounting Standards Board and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2025.

The consolidated financial statements of the Group for the financial year ended 31 March 2025 are available upon request from the Company's registered office at 170-09-01, Livingston Tower, Jalan Argyll, 10050 George Town, Penang.

The notes attached to the condensed consolidated interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2025.

##### **A2. Significant accounting policies**

The significant accounting policies adopted are consistent with those adopted in the audited financial statements for the financial year ended 31 March 2025.

The Group has adopted the MFRSs, Amendments to MFRSs and IC interpretations effective for the financial year beginning on or after 1 April 2024 where applicable to the Group. The initial adoption of these applicable MFRSs, amendments and interpretations do not have any material impact on the financial statements of the Group.

The Group has not adopted the new standards, amendments to published standards and interpretations that have been issued but not yet effective. These new standards, amendments to published standards and interpretations are not expected to have any significant impacts on the financial statements of the Group upon their initial application.

##### **A3. Seasonal or cyclical factors**

The Group's operations were not significantly affected by any seasonal or cyclical factors.

##### **A4. Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the financial period under review.

##### **A5. Changes in estimates**

There were no changes in estimates that have a material effect for the financial period under review.

##### **A6. Debt and equity securities**

Save as disclosed below, there were no issues, cancellations, repurchases, resale and repayments of debt and equity securities during the financial year under review.

During the current financial period, the Company issued a total of 48,000 new ordinary shares arising from the exercise of options granted under the Employees' Share Option Scheme ("ESOS") for the eligible employees of the Group at the exercise price of RM0.125 per share.

##### **A7. Dividends Paid**

There were no dividends paid during the financial period under review.

##### **A8. Segment Information**

The Group is organised and managed into business units based on its products and services as follows:

- i. Precision engineering and plastic injection moulding - Involved in the design and manufacture of high precision moulds, tools and dies, jigs and fixtures, plastic injection moulding and sub-assembly.
- ii. Precision machining and stamping - Involved in the manufacture and sale of precision machining and stamping components for the telecommunication, industrial sensors, switches, electronic equipment and other industries and the provision of related specialised engineering services.
- iii. Electronic manufacturing services - Involved in manufacture, assembly and sales of electronic components and devices, lithium-ion batteries and printed circuit board.
- iv. Paper products – Involved in the manufacture of corrugated and honeycomb boards and paper related products.
- v. Investment - Involved in property letting.



# YBS INTERNATIONAL BERHAD

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### A8. Segment Information (continued)

There have been no changes in the basis of measurement of segment profit or loss from the last annual financial statements.

Information in respect of the Group's reportable segments for the financial period ended 30 September 2025 was as follows:

	Precision engineering and plastic moulding RM'000	Precision machining and stampin g RM'000	Electronic and manufacturing services RM'000	Paper Products RM'000	Investment RM'000	Total RM'000
External revenue	10,192	27,278	20,787	14,292	4,158	76,707
Reportable segment profit/(loss)	1,461	2,591	(3,003)	(857)	4,012	4,204
Reportable segment assets	41,480	45,886	13,508	21,037	95,000	216,911
Reportable segment liabilities	9,186	44,017	11,586	21,344	37,548	123,681

Reconciliation of reportable segment profit:

	Year to date RM'000
Total profit for reportable segments	4,204
Depreciation and amortisation	(2,800)
Finance costs	(1,321)
Interest income	28
Unallocated corporate expenses	(3,225)
Elimination of inter-segment profits	1,972
Consolidated loss before tax	(1,142)

### A9. Events after the end of the interim period

There were no events after the current financial period ended 30 September 2025 that has not been reflected in this quarterly report except as disclosed in note B7.

### A10. Changes in the composition of the Group

On 15 May 2025, the Company had disposed 100% stake in Edaran Precision India Private Limited for a total cash consideration of USD177,272 (equivalent to RM748,782). As a result, Edaran Precision India Private Limited ceased to be a subsidiary of YBS International Berhad.

### A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and financial period ended 30 September 2025 were as follows:

	Current quarter RM'000	Year to date RM'000
Additions	4,054	5,167

### A12. Material commitments

As at 30 September 2025, the Group has the following material commitments:

Contracted but not provided for:	RM'000
Capital expenditure	28,083
Investment	155,770

### A13. Changes in contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets arising since the end of the last annual reporting period.

### A14. Related party transactions

There were no material related party transactions for the current financial period.



## **YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

### **NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

#### **B. Notes pursuant to Chapter 9, Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad**

##### **B1. Performance review**

###### **Financial performance**

	Current quarter		Cumulative quarter	
	Three months ended		Six months ended	
	30 September	2024	30 September	2024
	2025	RM'000	2025	RM'000
Revenue:				
Precision engineering and plastic injection moulding	5,239	5,033	10,192	9,723
Precision machining and stamping	12,610	13,093	27,278	26,479
Electronic manufacturing services	11,476	5,131	20,787	8,825
Paper products	6,320	3,683	14,292	11,652
Investment	2,080	2,050	4,158	4,050
	<u>37,725</u>	<u>28,990</u>	<u>76,707</u>	<u>60,729</u>
Gross profit	4,054	1,878	10,362	6,871
Loss before tax	(1,446)	(8,497)	(1,142)	(8,239)
Loss after tax	(1,723)	(8,531)	(1,612)	(8,458)

For the current quarter ended 30 September 2025, the Group recorded revenue of RM37.73 million, representing a 30.1% increase compared to RM28.99 million in the corresponding quarter of the preceding year. The revenue growth was primarily driven by higher market demand in the Electronic Manufacturing Services segment.

For the current quarter ended 30 September 2025, gross profit rose to RM4.05 million, compared to RM1.88 million in preceding year corresponding quarter. The increased was mainly attributable to higher revenue from Electronic Manufacturing Services segment.

The Group suffered a loss before tax of RM1.45 million for the current quarter, compared to loss before tax of RM8.50 million in preceding year corresponding quarter. The decrease in loss is due to loss in preceding year was mainly attributed to share options expenses amounting to RM4.96 million and a net of unrealised and realised loss on foreign exchange of RM2.17 million.

###### **Precision engineering and plastic injection moulding segment**

Revenue for the current quarter ended 30 September 2025 was RM5.24 million as compared to preceding year corresponding quarter of RM5.03 million. The increase in revenue of RM0.21 million in current quarter was mainly due to higher demand from existing customers.

###### **Precision machining and stamping segment**

Revenue for the current quarter ended 30 September 2025 was RM12.61 million as compared to preceding year corresponding quarter of RM13.09 million. The decrease in revenue of 3.69% for the current quarter was mainly due to lower market demand from existing customers.

###### **Electronic manufacturing services segment**

Revenue for the current quarter ended 30 September 2025 was RM11.48 million as compared to preceding year corresponding quarter of RM5.13 million. The increase in revenue of 123.66% is attributed to higher demand from new and existing customers.

###### **Paper products**

For the current quarter ended 30 September 2025, the revenue was RM6.32 million as compared to preceding year corresponding quarter of RM3.69 million. The increase in revenue of 71.6% in current quarter was mainly due to higher demand from new and existing customers.

###### **Investment**

For the current quarter ended 30 September 2025, the revenue was RM2.08 million as compared to preceding year corresponding quarter of RM2.05 million, which was consistent with preceding year corresponding quarter.



## **YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

### **NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

#### **B2. Comment on material change in loss before tax**

	<b>Current quarter</b> <b>RM'000</b>	<b>Preceding quarter</b> <b>RM'000</b>	<b>Variance</b> <b>RM'000</b>	<b>%</b>
Revenue	37,725	38,982	(1,257)	-3.2%
Profit/ (Loss) before tax	(1,446)	303	(1,749)	577.2%

The Group reported revenue of RM37.73 million for the current quarter, an decrease of RM1.26 million from RM38.98 million in the preceding quarter. This declining was primarily driven by lower demand from both existing and new customers in the Precision Machining and Stamping segment and Paper Products segment. The Group recorded a loss before tax of RM1.45 million, compared to a profit before tax of RM0.30 million in the previous quarter. The loss was mainly attributed to new factory set-up costs in the Electronic Manufacturing Services segment.

#### **B3. Future prospects**

The Group is of the view that the business environment will remains volatile and challenging.

In particular, any significant movement in the exchange rate between Ringgit Malaysia and United States Dollar may result in foreign exchange gains or losses, which may also affect the Group's performance. Additionally, the ongoing trade war and the imposition of tariffs by the United States have implications for the Group. The new tariff measures, will introduce uncertainty in business and global supply chain planning.

The Group is actively working on several plans to address the impact of the new tariffs, including risk assessment, cost-saving measures, and strategic adjustments.

The Company had on 28 May 2025 entered into a master sale and purchase agreement ("Agreement") with the Vendor for the acquisition of 100% equity interests in the following companies for a total cash consideration of up to USD38,000,000 (equivalent to RM164,046,000) ("Purchase Price"):

- i) Allied Precision Technologies (M) Sdn Bhd ("Proposed Acquisition of APTM");
- ii) Allied Precision (Thailand) Co Ltd ("Proposed Acquisition of APTC");
- iii) Allied Precision Manufacturing (M) Sdn Bhd ("Proposed Acquisition of APM"); and
- iv) Allied Technologies (Saigon) Co Ltd ("Proposed Acquisition of ATSC") (collectively referred to as "Target Companies").

(The Proposed Acquisition of APTM, Proposed Acquisition of APTC, Proposed Acquisition of APM and Proposed Acquisition of ATSC are collectively referred to as the "Proposed Acquisitions").

Regulatory approvals were obtained, including an extension from Bursa Securities and approval from Bank Negara Malaysia. On 30 October 2025, YBS and the Vendor agreed via a Variation Letter to remove the Operating Profit payment clause due to its complexity, facilitating a smoother completion of the Proposed Acquisitions.

The Proposed Acquisition have a pool of skilled professionals with the expertise in providing precision manufacturing and mechanical sub-assembly services. The Proposed Acquisitions are part of the Company's strategic plan to effectively grow its business by widening its product and service offerings.

The Board is of the view that the Proposed Acquisitions will expose YBS and its subsidiaries ("YBS Group" or "Group") to local and overseas technology and culture and the integration of which is expected to expand the Group's market outreach and strengthen the profile of the Group. Besides, provides an opportunity to leverage on the strengths of the Target Companies in terms of technology and business practices and also provides greater synergy for business sustainability through the expansion of its customer base in the precision manufacturing industry.

#### **B4. Statement by the Board of Directors on revenue or profit estimate, forecast, projection or internal targets**

The Group did not announce any revenue or profit estimate, forecast, projection or internal targets for the financial period ended 30 September 2025.

#### **B5. Variance of actual profit from profit forecast or shortfall in the profit guarantee (only applicable to the final quarter for corporations which have previously announced or disclosed a profit forecast or profit guarantee in a public document)**

Not applicable.

#### **B6. Income tax expense**

	<b>Current quarter</b> <b>RM'000</b>	<b>Year to date</b> <b>RM'000</b>
Income tax	278	470
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>

The effective tax rate of the Group for the current financial period is higher than the statutory tax rate of 24% mainly due to non-deductible expenses incurred in certain subsidiaries.



# YBS INTERNATIONAL BERHAD

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### B7. Status of corporate proposals

a) On 15 August 2024, Bursa Malaysia Securities Berhad ("Bursa Securities") approved the listing and quotation of up to 30,467,698 new ordinary shares to be issued pursuant to the Proposed Private Placement on the ACE Market of Bursa Securities.

The first tranche of the Private Placement has been completed following the listing and quotation of 13,000,000 Placement Shares on the ACE Market of Bursa Securities on 21 January 2025.

The second and final tranche of the Private Placement has been completed following the listing and quotation of 13,700,000 Placement Shares on the ACE Market of Bursa Securities on 12 February 2025.

On 4 June 2025, the Board proposed to vary the utilisation of balance proceeds earmarked to part finance the Enovix project to working capital requirements.

As at 30 September 2025, the status of utilisation of proceeds raised from the the Private Placement are as follow:

Details of utilisation	Proposed Utilisation RM'000	Original Proceeds Raised RM'000	Revised Utilisation of Proceeds RM'000	Actual Utilisation RM'000	Balance RM'000	Estimated timeframe for the utilisation of proceeds from the date of the listing of the Placement Shares
Part finance the Enovix project	15,000	13,644	11,300	11,300	-	Within 12 months
Part finance the capital expenditure for precision machining and stamping segment	1,800	597	597	437	160	Within 12 months
Working capital requirements	4,764	4,764	7,108	7,108	-	Within 12 months
Defray estimated expenses in relation to the Proposed Private Placement	500	356	356	356	-	Immediate
	<u>22,064</u>	<u>19,361</u>	<u>19,361</u>	<u>19,201</u>	<u>160</u>	

b) The Company had on 28 May 2025 entered into a master sale and purchase agreement ("Agreement") with the Vendor for the acquisition of 100% equity interests in the following companies for a total cash consideration of up to USD38,000,000 (equivalent to RM164,046,000) ("Purchase Price"):

- i) Allied Precision Technologies (M) Sdn Bhd ("Proposed Acquisition of APTM");
- ii) Allied Precision (Thailand) Co Ltd ("Proposed Acquisition of APTC");
- iii) Allied Precision Manufacturing (M) Sdn Bhd ("Proposed Acquisition of APM"); and
- iv) Allied Technologies (Saigon) Co Ltd ("Proposed Acquisition of ATSC") (collectively referred to as "Target Companies").

(The Proposed Acquisition of APTM, Proposed Acquisition of APTC, Proposed Acquisition of APM and Proposed Acquisition of ATSC are collectively referred to as the "Proposed Acquisitions").

The acquisition is pending the fulfillment of conditions precedent, including regulatory approvals, and is expected to be completed by second half of financial year ending 31 March 2026.

Extraordinary General Meeting (EGM) will be held on Wednesday, 3 December 2025, for the purpose of considering and approving Proposed Acquisitions.

c) On 1 August 2025, OFM, a wholly-owned subsidiary of YBS, will acquire a property from Premium Starhill Sdn. Bhd. (PSSB) for RM23.5 million. On 31 October 2025, the Vendor granted OFM a two-month extension up to 31 December 2025 to complete the proposed acquisition of property, subject to 8% annual interest on the outstanding amount.

Other than the above, there are no outstanding uncompleted corporate proposals as at the date of this quarterly report.



## YBS INTERNATIONAL BERHAD

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

### NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

#### B8. Borrowings and debt securities

The Group's loans and borrowings as at the end of the financial period were as follows:

	As at 30 September 2025		
	Short term RM'000	Long term RM'000	Total RM'000
<b>Secured</b>			
Bankers' acceptances	5,120	-	5,120
Term loans	6,517	38,463	44,980
	<u>11,637</u>	<u>38,463</u>	<u>50,100</u>

	As at 30 September 2024		
	Short term RM'000	Long term RM'000	Total RM'000
<b>Secured</b>			
Bank overdrafts	60	-	60
Bankers' acceptances	6,984	-	6,984
Term loans	6,790	42,154	48,944
	<u>13,834</u>	<u>42,154</u>	<u>55,988</u>

Loans and borrowings denominated in currencies other than Ringgit Malaysia were as follows:

	As at 30 September 2025		
	Short term RM'000	Long term RM'000	Total RM'000
Vietnamese Dong			
	<u>1,113</u>	<u>-</u>	<u>1,113</u>
	As at 30 September 2024		
	Short term RM'000	Long term RM'000	Total RM'000
Vietnamese Dong			
	<u>1,428</u>	<u>-</u>	<u>1,428</u>

#### B9. Material litigation

The Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this quarterly report.

#### B10. Dividends

The Directors do not recommend any dividend for the financial period under review.

#### B11. Earnings per share

##### **Basic earnings per share**

Basic earnings per share for the current quarter and year to date is calculated by dividing the loss attributable to owners of the Company by the weighted average number of ordinary shares in issue (excluding treasury shares) during the current quarter and year to date as follows:

	Current quarter	Year to date
Loss after tax attributable to owners of the Company (RM'000)	(1,723)	(1,612)
Weighted average number of ordinary shares in issue (units)	<u>294,609,091</u>	<u>294,600,960</u>
<b>Basic earnings per ordinary share (cent)</b>	<u>(0.58)</u>	<u>(0.55)</u>



## **YBS INTERNATIONAL BERHAD**

(Company No.: 200201014380 (582043-K))  
(Incorporated in Malaysia)

### **NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

#### **B11. Earnings per share (continued)**

##### *Diluted earnings per share*

	<b>Current quarter</b> <b>RM'000</b>	<b>Year to date</b> <b>RM'000</b>
Loss after tax attributable to owners of the Company (RM'000)	(1,723)	(1,612)
Weighted average number of ordinary shares in issue (units)	294,609,091	294,600,960
<b>Diluted earnings per ordinary share (cent)</b>	<b>294,609,091</b>	<b>294,600,960</b>
	<b>(0.58)</b>	<b>(0.55)</b>

#### **B12. Auditor's report on preceding annual financial statements**

The auditors' report on the Group's financial statements for the financial year ended 31 March 2025 was not subject to any audit qualification.

#### **B13. Loss for the year**

	<b>Current quarter</b> <b>RM'000</b>	<b>Year to date</b> <b>RM'000</b>
<b>Loss for the year is arrived at after charging:</b>		
Depreciation	1,376	2,800
Finance costs	598	1,321
Amortisation of deferred income on government grants	40	80
Loss on foreign exchange	140	625
<b>and after crediting:</b>		
Interest income	(5)	(28)
Gain on disposal of PPE	(34)	(34)
Gain on disposal of subsidiary	-	(242)

Other than the above, there were no other income including investment income, provision for and write off of receivables, gain or loss on disposal of quoted or unquoted investments or properties, gain or loss on derivatives and exceptional items for the current quarter and financial period ended 30 September 2025.

#### **B14. Derivative financial instruments**

The Group does not have any derivative financial instruments at the end of the financial period.

#### **B15. Fair value changes of financial liabilities**

The Group does not have any financial liabilities that are measured at fair value through profit or loss.

#### **B16. Authorisation for issue**

The Condensed Consolidated Interim Financial Statements were authorised for issue by the Board of Directors on 28 November 2025.