



# YBS INTERNATIONAL BERHAD

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

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the three months ended 30 June 2025 - Unaudited

	Current quarter Three months ended 30 June		Cumulative quarter Three months ended 30 June	
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	38,982	31,739	38,982	31,739
Cost of sales	(32,676)	(26,746)	(32,676)	(26,746)
<b>Gross profit</b>	6,306	4,993	6,306	4,993
Other operating income	236	1,031	236	1,031
Selling and distribution expenses	(615)	(387)	(615)	(387)
Administrative expenses	(4,901)	(4,691)	(4,901)	(4,691)
<b>Operating profit</b>	1,026	946	1,026	946
Finance costs	(723)	(688)	(723)	(688)
<b>Profit before tax</b>	303	258	303	258
Income tax expense	(192)	(185)	(192)	(185)
<b>Profit after tax</b>	111	73	111	73
<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>	(106)	(110)	(106)	(110)
<b>Total comprehensive income/ (loss)</b>	5	(37)	5	(37)
<b>Profit after tax attributable to:</b>				
Owners of the Company	111	241	111	241
Non-controlling interests	-	(168)	-	(168)
<b>Profit after tax</b>	111	73	111	73
<b>Total comprehensive income/ (loss) attributable to:</b>				
Owners of the Company	5	131	5	131
Non-controlling interests	-	(168)	-	(168)
<b>Total comprehensive income/ (loss)</b>	5	(37)	5	(37)
<b>Earnings per share attributable to owners of the Company (cent)</b>				
Basic	0.04	0.09	0.04	0.09
Diluted	0.04	0.09	0.04	0.09

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 June 2025

	30 June 2025 (Unaudited) RM'000	31 March 2025 (Audited) RM'000
<b>Non-current assets</b>		
Property, plant and equipment	53,233	53,748
Investment properties	95,000	95,000
Right-of-use assets	741	1,348
Goodwill	10,656	10,656
Receivables, deposits and prepayments	361	437
Deferred tax assets	23	450
	<u>160,014</u>	<u>161,639</u>
<b>Current assets</b>		
Inventories	13,494	15,153
Receivables, deposits and prepayments	35,804	25,787
Current tax assets	911	678
Short term investment	427	424
Fixed deposits with licensed banks	872	3,346
Cash and bank balances	12,567	17,724
	<u>64,075</u>	<u>63,112</u>
<b>Total assets</b>	<u>224,089</u>	<u>224,751</u>
<b>Equity</b>		
Share capital	64,247	64,238
Treasury shares	(1,772)	(1,772)
Reserves	74,321	73,702
<b>Equity attributable to owners of the Company</b>	<u>136,796</u>	<u>136,168</u>
Non-controlling interests	-	-
<b>Total equity</b>	<u>136,796</u>	<u>136,168</u>
<b>Non-current liabilities</b>		
Borrowings	39,418	40,785
Hire purchase payables	85	290
Lease liabilities	721	965
Deferred tax liabilities	10,721	10,719
Deferred income on government grants	1,315	1,355
	<u>52,260</u>	<u>54,114</u>
<b>Current liabilities</b>		
Payables and accrued liabilities	21,569	21,527
Borrowings	13,062	12,074
Hire purchase payables	251	153
Lease liabilities	151	715
	<u>35,033</u>	<u>34,469</u>
<b>Total liabilities</b>	<u>87,293</u>	<u>88,583</u>
<b>Total equity and liabilities</b>	<u>224,089</u>	<u>224,751</u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<u>0.46</u>	<u>0.46</u>

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 three months ended 30 June 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>									
Profit after tax for the year	-	-	-	-	-	111	111	-	111
Other comprehensive loss:									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	(106)	-	(106)	-	(106)
	-	-	-	-	(106)	111	5	-	5
<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 June 2025</b>	<b>64,247</b>	<b>(1,772)</b>	<b>47,560</b>	<b>8,129</b>	<b>57</b>	<b>18,575</b>	<b>136,796</b>	<b>-</b>	<b>136,796</b>
<b>At 1 April 2024</b>	38,175	-	-	5,437	319	28,664	72,595	1,030	73,625
<b>Total comprehensive loss for the period</b>									
Profit after tax for the year	-	-	-	-	-	241	241	(168)	73
Other comprehensive loss:									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	(110)	-	(110)	-	(110)
	-	-	-	-	(110)	241	131	(168)	(37)
<b>Transactions with owners</b>									
Employee share option exercised	2,427	-	-	(833)	-	-	1,594	-	1,594
	2,427	-	-	(833)	-	-	1,594	-	1,594
<b>At 30 June 2024</b>	<b>40,602</b>	<b>-</b>	<b>-</b>	<b>4,604</b>	<b>209</b>	<b>28,905</b>	<b>74,320</b>	<b>862</b>	<b>75,182</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 three months ended 30 June 2025 - Unaudited

	Three months ended 30 June	
	2025 RM'000	2024 RM'000
<b>Cash flows from operating activities</b>		
Profit before tax	303	258
Adjustments for:		
Depreciation of property, plant and equipment	1,285	1,621
Depreciation of right-of-use assets	129	255
Amortisation of deferred income on government grants	(40)	(40)
Finance costs	723	688
Gain on disposal of subsidiary	(242)	-
Interest income	(23)	(94)
Share options to employees	617	-
Unrealised loss/ (gain) on foreign exchange	110	(425)
<b>Operating profit before working capital changes</b>	<b>2,862</b>	<b>2,263</b>
<b>Changes in working capital:</b>		
Inventories	1,659	(415)
Receivables	(5,701)	(1,973)
Payables	43	298
<b>Cash (used in)/ generated from operations</b>	<b>(1,137)</b>	<b>173</b>
Interest paid	(11)	(20)
Interest received	23	94
Tax paid	(378)	(231)
<b>Net cash (used in)/ from operating activities</b>	<b>(1,503)</b>	<b>16</b>
<b>Cash flows from investing activities</b>		
Acquisition of investment	(4,371)	-
Purchase of property, plant and equipment	(1,113)	(1,739)
Proceeds from disposal of investment	749	-
<b>Net cash used in investing activities</b>	<b>(4,735)</b>	<b>(1,739)</b>
<b>Cash flows from financing activities</b>		
Drawdown of term loans	805	1,116
Drawdown of bankers' acceptances	5,104	6,667
Repayment of bankers' acceptances	(4,639)	(6,936)
Repayment of hire purchase payables	(110)	(132)
Repayment of lease liabilities	(531)	(206)
Repayment of term loans	(2,077)	(1,238)
Proceed from issuance of shares	6	1,594
<b>Net cash (used in)/ from financing activities</b>	<b>(1,442)</b>	<b>865</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(7,680)</b>	<b>(858)</b>
Effect of exchange differences	67	211
Cash and cash equivalents at beginning of financial period	20,853	15,792
<b>Cash and cash equivalents at 30 June</b>	<b>13,240</b>	<b>15,145</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash and bank balances	12,567	6,780
Fixed deposits with licensed banks	872	7,778
Short term investment	427	2,403
Bank overdrafts	-	(1,174)
Pledged deposits	(626)	(642)
	<b>13,240</b>	<b>15,145</b>

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 June 2025 was as follows:

	Precision engineering and plastic injection moulding RM'000	Precision machining and stamping RM'000	Electronic manufacturing services RM'000	Paper Products RM'000	Investment RM'000	Total RM'000
External revenue	4,953	14,668	9,311	7,972	2,078	38,982
Inter-segment revenue	913	313	8,816	-	448	10,490
Reportable segment profit/(loss)	486	1,576	(676)	(268)	2,104	3,222
Reportable segment assets	37,905	54,205	12,044	23,076	95,000	222,230
Reportable segment liabilities	6,716	29,194	10,377	22,041	37,911	106,239

Reconciliation of reportable segment profit:

	Year to date RM'000
Total profit for reportable segments	3,222
Depreciation and amortisation	(1,414)
Finance costs	(723)
Interest income	23
Unallocated corporate expenses	(1,706)
Elimination of inter-segment profits	901
Consolidated profit before tax	303

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

There were no events after the current financial period ended 30 June 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 June 2025 were as follows:

	Current quarter RM'000	Year to date RM'000
Additions	1,113	1,113

### A12. Material commitments

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

	RM'000
Contracted but not provided for:	
Capital expenditure	2,332
Investment	155,955



# YBS INTERNATIONAL BERHAD

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

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### 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.

## 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 Three months ended 30 June		Cumulative quarter Three months ended 30 June	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Revenue:				
Precision engineering and plastic injection moulding	4,953	4,690	4,953	4,690
Precision machining and stamping	14,668	13,386	14,668	13,386
Electronic manufacturing services	9,311	3,669	9,311	3,669
Paper products	7,972	7,969	7,972	7,969
Investment	2,078	2,025	2,078	2,025
	<u>38,982</u>	<u>31,739</u>	<u>38,982</u>	<u>31,739</u>
Gross profit	6,306	4,993	6,306	4,993
Profit before tax	303	258	303	258
Profit after tax	111	73	111	73

For the current quarter ended 30 June 2025, the Group recorded revenue of RM38.98 million, representing a 22.8% increase compared to RM31.74 million in the corresponding quarter of the preceeding year. The revenue growth was primarily driven by higher market demand in the Electronic Manufacturing Services segment.

For the current quarter ended 30 June 2025, gross profit rose to RM6.31 million, compared to RM4.99 million in preceeding year corresponding quarter. The increased was mainly attributable to higher revenue from Electronic Manufacturing Services segment.

The Group recorded a profit before tax of RM0.30 million in current quarter as compared to profit before tax of RM0.26 million in preceding year corresponding quarter was mainly due higher margin products in precision machining and stamping segment.

#### Precision engineering and plastic injection moulding segment

Revenue for the current quarter ended 30 June 2025 was RM4.95 million as compared to preceding year corresponding quarter of RM4.69 million. The increase in revenue of RM0.26 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 June 2025 was RM14.67 million as compared to preceding year corresponding quarter of RM13.39 million. The increase in revenue of 9.58% for the current quarter was mainly due to higher market demand from existing customers.

#### Electronic manufacturing services segment

Revenue for the current quarter ended 30 June 2025 was RM9.31 million as compared to preceding year corresponding quarter of RM3.67 million. The increase in revenue of 153.8% is attributed to higher demand from new and existing customers.

#### Paper products

For the current quarter ended 30 June 2025, the revenue was RM7.97 million as compared to preceding year corresponding quarter of RM7.97 million, which was consistent with preceeding year corresponding quarter.

#### Investment

For the current quarter ended 30 June 2025, the revenue was RM2.08 million as compared to preceding year corresponding quarter of RM2.02 million, which was consistent with preceeding 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 profit before tax**

	Current quarter RM'000	Preceding quarter RM'000	Variance RM'000	%
Revenue	38,982	30,226	8,756	29.0%
Profit/ (Loss) before tax	303	(1,498)	1,801	120.2%

The Group recorded a revenue of RM38.98 million as compared to preceding quarter of RM30.23 million. The increase of RM8.76 million in revenue was mainly due to higher demand from existing and new customers in paper products, precision machining and stamping and electronic manufacturing services segment. The Group recorded a profit before tax of RM0.30 million for the current quarter as compared to loss before tax of RM1.50 million in preceding quarter, was mainly due to higher revenue in current quarter.

**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"):

- Allied Precision Technologies (M) Sdn Bhd ("Proposed Acquisition of APTM");
- Allied Precision (Thailand) Co Ltd ("Proposed Acquisition of APTC");
- Allied Precision Manufacturing (M) Sdn Bhd ("Proposed Acquisition of APM"); and
- 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").

On 17 July 2025, Bursa Securities had vided its letter to grant YBS the extension of time to submit the draft circular in relation to the Proposed Acquisitions.

On 1 August 2025, Bank Negara Malaysia had vided its letter to approve the Proposed Acquisition of APTC of up to USD4.90 million (equivalent to approximately RM21.00 million) under the Foreign Exchange Policy Notices. BNM had also via the same letter stated that its approval for the Proposed Acquisition of ATSC amounting to USD3.94 million (approximately RM17.01 million) is not required as such investment amount is within the allowable aggregate investment limit for YBS Group (resident entities) for year 2025.

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.

Premised on the above, the Group remains cautious on the overall outlook. The Group remains steadfast in its commitment to improving cost efficiency and progress towards a stronger position in the market.

**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 June 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.





# YBS INTERNATIONAL BERHAD

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

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### B6. Income tax expense

	Current quarter RM'000	Year to date RM'000
Income tax	192	192
	<u>192</u>	<u>192</u>
		-

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.

### 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 June 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	5,684	1,424	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>17,777</u>	<u>1,584</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"):

- Allied Precision Technologies (M) Sdn Bhd ("Proposed Acquisition of APTM");
- Allied Precision (Thailand) Co Ltd ("Proposed Acquisition of APTC");
- Allied Precision Manufacturing (M) Sdn Bhd ("Proposed Acquisition of APM"); and
- 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.

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



## 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:

	Short term RM'000	As at 30 June 2025 Long term RM'000	Total RM'000
<b>Secured</b>			
Bankers' acceptances	5,768	-	5,768
Term loans	7,294	39,418	46,712
	<u>13,062</u>	<u>39,418</u>	<u>52,480</u>
	Short term RM'000	As at 30 June 2024 Long term RM'000	Total RM'000
<b>Secured</b>			
Bank overdrafts	1,174	-	1,174
Bankers' acceptances	5,291	-	5,291
Term loans	6,807	42,715	49,522
	<u>13,272</u>	<u>42,715</u>	<u>55,987</u>

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

	Short term RM'000	As at 30 June 2025 Long term RM'000	Total RM'000
Vietnamese Dong	1,932	-	1,932
	Short term RM'000	As at 30 June 2024 Long term RM'000	Total RM'000
Vietnamese Dong	1,116	-	1,116

### 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
Profit after tax attributable to owners of the Company (RM'000)	111	111
Weighted average number of ordinary shares in issue (units)	294,592,739	294,592,739
<b>Basic earnings per ordinary share (cent)</b>	<u>0.04</u>	<u>0.04</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*

	Current quarter	Year to date
Profit after tax attributable to owners of the Company (RM'000)	111	111
Weighted average number of ordinary shares in issue (units)	294,592,739	294,592,739
	294,592,739	294,592,739
<b>Diluted earnings per ordinary share (cent)</b>	<b>0.04</b>	<b>0.04</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. Profit for the year

	Current quarter RM'000	Year to date RM'000
<b>Profit for the year is arrived at after charging:</b>		
Depreciation	1,414	1,414
Finance costs	723	723
Amortisation of deferred income on government grants	40	40
Interest income	23	23
Loss on foreign exchange	485	485
<b>and after crediting:</b>		
Gain on disposal of subsidiary	(242)	(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 June 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 29 August 2025.