



YBS INTERNATIONAL BERHAD

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the twelve months ended 31 March 2026 - Unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Twelve months ended	
	31 March		31 March	
	2026	2025	2026	2025
	RM'000	RM'000	RM'000	RM'000
Revenue	37,720	30,226	150,458	118,521
Cost of sales	(34,221)	(27,269)	(131,781)	(104,943)
Gross profit	3,499	2,957	18,677	13,578
Other operating income	45,344	1,718	46,304	3,938
Selling and distribution expenses	(379)	(82)	(1,968)	(1,041)
Administrative expenses	(18,646)	(5,687)	(35,390)	(23,480)
Operating profit / (loss)	29,818	(1,093)	27,623	(7,004)
Finance costs	(973)	(405)	(2,861)	(2,442)
Profit / (Loss) before tax	28,845	(1,498)	24,762	(9,446)
Income tax expense	(9,389)	(1,163)	(10,099)	(1,451)
Profit / (Loss) after tax	19,456	(2,661)	14,663	(10,897)
Other comprehensive income/ (loss): <i>Item that may be reclassified subsequently to profit or loss</i>				
Net gain on revaluation of land and buildings	10,403	47,560	10,403	47,560
Foreign currency exchange differences on translation of foreign operations	(204)	(60)	(385)	(156)
Total comprehensive income/ (loss)	<u>29,655</u>	<u>44,839</u>	<u>24,681</u>	<u>36,507</u>
Profit / (Loss) after tax attributable to:				
Owners of the Company	19,456	(2,661)	14,663	(10,087)
Non-controlling interests	-	-	-	(810)
Profit / (Loss) after tax	<u>19,456</u>	<u>(2,661)</u>	<u>14,663</u>	<u>(10,897)</u>
Total comprehensive income/ (loss) attributable to:				
Owners of the Company	29,655	44,838	24,681	37,316
Non-controlling interests	-	-	-	(810)
Total comprehensive income/ (loss)	<u>29,655</u>	<u>44,829</u>	<u>24,681</u>	<u>36,507</u>
Earnings per share attributable to owners of the Company (cent)				
Basic	6.60	(0.75)	4.98	(3.74)
Diluted	<u>6.60</u>	<u>(0.74)</u>	<u>4.98</u>	<u>(3.67)</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 31 March 2026

	31 March 2026 (Unaudited) RM'000	31 March 2025 (Audited) RM'000
Non-current assets		
Property, plant and equipment	88,084	53,748
Investment properties	140,000	95,000
Right-of-use assets	3,042	1,348
Goodwill	10,656	10,656
Receivables, deposits and prepayments	8,092	437
Deferred tax assets	22	450
	<u>249,896</u>	<u>161,639</u>
Current assets		
Inventories	18,589	15,153
Receivables, deposits and prepayments	135,567	25,787
Current tax assets	760	678
Short term investment	-	424
Fixed deposits with licensed banks	2,071	3,346
Cash and bank balances	10,984	17,724
	<u>167,971</u>	<u>63,112</u>
Total assets	<u>417,867</u>	<u>224,751</u>
Equity		
Share capital	64,247	64,238
Treasury shares	(1,772)	(1,772)
Reserves	99,234	73,702
Equity attributable to owners of the Company	<u>161,709</u>	<u>136,168</u>
Non-controlling interests	-	-
Total equity	<u>161,709</u>	<u>136,168</u>
Non-current liabilities		
Borrowings	138,624	40,785
Hire purchase payables	12	290
Lease liabilities	-	965
Deferred tax liabilities	23,784	10,719
Deferred income on government grants	1,195	1,355
	<u>163,615</u>	<u>54,114</u>
Current liabilities		
Payables and accrued liabilities	55,665	21,527
Borrowings	33,596	12,074
Hire purchase payables	92	153
Lease liabilities	3,131	715
Current tax liability	59	-
	<u>92,543</u>	<u>34,469</u>
Total liabilities	<u>256,158</u>	<u>88,583</u>
Total equity and liabilities	<u>417,867</u>	<u>224,751</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.55</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

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
 For the twelve months ended 31 March 2026 - Unaudited

	Non-distributable				Distributable				Total equity RM'000
	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	
At 1 April 2025	64,238	(1,772)	47,560	7,515	163	18,464	136,168	-	136,168
Total comprehensive income / (loss) for the period									
Profit / (Loss) after tax for the year	-	-	-	-	-	14,663	14,663	-	14,663
Other comprehensive profit / (loss):									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	(385)	-	(385)	-	(385)
- Revaluation of land and building	-	-	10,403	-	-	237	10,640	-	10,640
	-	-	10,403	-	(385)	14,900	24,918	-	24,918
Transactions with owners									
Employee share option exercised	9	-	-	(3)	-	-	6	-	6
Employee share option granted	-	-	-	617	-	-	617	-	617
Employee share option expired	-	-	-	(8,129)	-	8,129	-	-	-
	9	-	-	(7,515)	-	8,129	623	-	623
At 31 March 2026	64,247	(1,772)	57,963	-	(222)	41,493	161,709	-	161,709
At 1 April 2024	38,175	-	-	5,437	319	28,664	72,595	1,030	73,625
Total comprehensive income / (loss) for the period									
Profit / (Loss) after tax for the year	-	-	-	-	-	(10,088)	(10,088)	(810)	(10,898)
Other comprehensive profit / (loss):									
- Foreign currency exchange differences on translation of foreign operations	-	-	-	-	(156)	-	(156)	-	(156)
- Revaluation of land and building	-	-	47,560	-	-	-	47,560	-	47,560
	-	-	47,560	-	(156)	(10,088)	37,316	(810)	36,506
Transactions with owners									
Employee share option exercised	7,020	-	-	(2,388)	-	-	4,632	-	4,632
Employee share option granted	-	-	-	4,534	-	-	4,534	-	4,534
Employee share option forfeited	-	-	-	(68)	-	68	-	-	-
Issue of share capital on Private placement	19,043	-	-	-	-	-	19,043	-	19,043
Purchase of treasury shares	-	(1,772)	-	-	-	-	(1,772)	-	(1,772)
Acquisition of additional shares in a subsidiary from non-controlling interest	-	-	-	-	-	(180)	(180)	(220)	(400)
	26,063	(1,772)	-	2,078	-	(112)	26,257	(220)	26,037
At 31 March 2025	64,238	(1,772)	47,560	7,515	163	18,464	136,168	-	136,168

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

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
For the twelve months ended 31 March 2026 - Unaudited

	Twelve months ended 31 March	
	2026 RM'000	2025 RM'000
Cash flows from operating activities		
Profit / (Loss) before tax	24,762	(9,446)
Adjustments for:		
Depreciation of property, plant and equipment	7,024	6,392
Depreciation of right-of-use assets	3,944	688
Additional / (Reversal) of allowance for expected credit loss	2	136
Amortisation of deferred income on government grants	(160)	(160)
Interest expenses	2,860	2,722
Interest income	(55)	(280)
Gain on disposal of property, plant and equipment	(138)	-
Loss / (Gain) on disposal of subsidiary	(242)	-
Inventories written down (net)	452	55
Loss / (Gain) on revaluation of property, plant and equipment	-	78
Loss / (Gain) on revaluation of investment properties	(45,000)	-
Property, plant and equipment written off / impaired	8,298	17
Share options to employees	617	4,534
Unrealised loss/ (gain) on foreign exchange	205	66
Operating profit before working capital changes	2,569	4,802
Changes in working capital:		
Inventories	(3,437)	1,405
Receivables	(12,127)	(5,258)
Payables	34,136	(3,800)
Cash generated from operations	21,141	(2,851)
Interest paid	(75)	(75)
Interest received	55	-
Tax paid	(1,264)	(1,063)
Tax refunded	892	-
Net cash from / (used in) operating activities	20,749	(3,989)
Cash flows from investing activities		
Net changes in fixed deposit with a licensed bank	(1,393)	(11)
Interest received	-	280
Acquisition of non-controlling interest	-	(400)
Acquisition of investment	(105,309)	-
Purchase of property, plant and equipment	(36,258)	(7,209)
Proceeds from disposal property, plant and equipment	215	-
Proceeds from disposal of investment	749	-
Net cash from / (used in) investing activities	(141,996)	(7,340)
Cash flows from financing activities		
Interest paid	(2,648)	(2,481)
Net changes of bankers' acceptances	4,283	(254)
Drawdown of term loans	123,071	-
Repayment of hire purchase payables	(338)	(478)
Repayment of lease liabilities	(3,977)	(906)
Repayment of term loans	(7,853)	(1,512)
Purchase of treasury shares	-	(1,772)
Proceed from issuance of shares	6	23,675
Net cash from / (used in) financing activities	112,544	16,272
Net increase / (decrease) in cash and cash equivalents	(8,703)	4,943
Effect of exchange differences	(1,210)	102
Cash and cash equivalents at beginning of financial period	21,037	15,992
Cash and cash equivalents at 31 Mar	<u>11,124</u>	<u>21,037</u>
Cash and cash equivalents comprise of:		
Cash and bank balances	10,984	17,724
Fixed deposits with licensed banks	2,071	3,346
Short term investment	-	424
Bank overdrafts	(81)	-
Pledged deposits	(1,850)	(457)
	<u>11,124</u>	<u>21,037</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.



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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 2025 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 year under review.

A5. Changes in estimates

There were no changes in estimates that have a material effect for the financial year 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 year, 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.

The Group wishes to announce that the Employee Share Option Scheme (“ESOS”) granted to eligible employees has expired on 28 February 2026. Following the expiry, no further options may be exercised under the Scheme.

A7. Dividends Paid

There were no dividends paid during the financial year 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.



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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 year ended 31 March 2026 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	19,168	54,558	44,985	23,173	8,574	150,458
Reportable segment profit/(loss)	3,718	6,200	(1,384)	(9,459)	39,462	38,537

A9. Events after the end of the interim period

There were no events after the current financial year ended 31 March 2026 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 year ended 31 March 2026 were as follows:

	Current quarter RM'000	Year to date RM'000
Additions	8,522	36,258

A12. Material commitments

As at 31 March 2026, the Group has the following material commitments:

	RM'000
Contracted but not provided for:	
Capital expenditure	5,243
Investment	48,588

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

The related party transaction of the Group was as follows:

	Current quarter RM'000	Year to date RM'000
Purchase	262	657



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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 Three months ended 31 March		Cumulative quarter Twelve months ended 31 March	
	2026	2025	2026	2025
	RM'000	RM'000	RM'000	RM'000
Revenue:				
Precision engineering and plastic injection moulding	3,603	4,646	19,168	18,935
Precision machining and stamping	14,953	11,292	54,558	48,565
Electronic manufacturing services	13,257	7,627	44,985	23,458
Paper products	3,654	4,583	23,173	19,365
Investment	2,253	2,078	8,574	8,198
	<u>37,720</u>	<u>30,226</u>	<u>150,458</u>	<u>118,521</u>
Gross profit	3,499	2,957	18,677	13,578
Profit / (Loss) before tax	28,845	(1,498)	24,762	(9,446)
Profit / (Loss) after tax	19,456	(2,661)	14,663	(10,897)

For the current year ended 31 March 2026, the Group recorded revenue of RM150.46 million, representing a 26.9% increase compared to RM118.52 million in the preceding year. The revenue growth was primarily driven by higher market demand in the Electronic Manufacturing Services segment and Precision Machining and Stamping segment.

For the current year ended 31 March 2026, gross profit rose to RM18.67 million, compared to RM13.58 million in preceding year. The increased was mainly attributable to higher revenue from Electronic Manufacturing Services segment.

The Group recorded a profit before tax of RM24.76 million for the current year, compared to a loss before tax of RM9.45 million in the preceding year. The increases was mainly driven by the gain on revaluation of land and building, offsetting expenses incurred for the costs related to professional fee for the Proposed Acquisitions of Allied Group and impairment loss on Property, Plant, and Equipment in the Paper Products segment.

Precision engineering and plastic injection moulding segment

Revenue for the current year ended 31 March 2026 was RM19.17 million as compared to preceding year of RM19.02 million, which was consistent with preceding year.

Precision machining and stamping segment

Revenue for the current year ended 31 March 2026 was RM54.56 million as compared to preceding year of RM48.59 million. The increase in revenue of 12.3% for the current year was mainly due to higher market demand from new and existing customers.

Electronic manufacturing services segment

Revenue for the current year ended 31 March 2026 was RM44.99 million as compared to preceding year of RM23.46 million. The increase in revenue of 91.80% is attributed to a new energy storage system business and higher demand from existing customers.

Paper products

Revenue for the current year ended 31 March 2026 was RM23.17 million as compared to preceding year of RM19.36 million. The increases of RM 3.81 million is attributed to higher demand from new and existing customers.

Investment

For the current year ended 31 March 2026, the revenue was RM8.57 million as compared to preceding year of RM8.20 million, which was consistent with preceding year.



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NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

B2. Comment on material change in profit / (loss) before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance RM'000	%
Revenue	37,720	36,034	1,686	4.7%
Profit/ (Loss) before tax	28,845	(2,942)	31,787	1080.5%

The Group reported revenue of RM37.72 million for the current quarter, an increase of RM1.69 million from RM36.03 million in the preceding quarter. This increase was primarily driven by higher demand from both existing and new customers in the Electronic Manufacturing Services segment and Precision Machining and Stamping segment. The Group recorded a profit before tax of RM28.85 million, compared to a loss before tax of RM2.94 million in the previous quarter. The increase was mainly driven by the gain on revaluation of land and building, offsetting expenses incurred for the costs related to professional fee for the Proposed Acquisitions of Allied Group and impairment loss on Property, Plant, and Equipment in the Paper Products segment.

B3. Future prospects

The Group remains cautiously positive on its outlook, supported by steady demand from its core customer segments and strengthened by its recent strategic acquisition of Allied Group, and the commencement of operations at new factory which introduces a new energy storage system business. These developments are expected to enhance the Group's capabilities and growth trajectory.

The acquisition of Allied Group provides the Group with immediate access to complementary manufacturing capabilities, a broader customer base, and potential synergies across procurement, production efficiency, and cross-selling opportunities. This strategic move is anticipated to strengthen the Group's position within the electrical and electronics ("E&E") and precision engineering segments, while reducing customer concentration risk and diversifying its revenue streams.

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 year ended 31 March 2026.

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.



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NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

B6. Income tax expense

	Current quarter RM'000	Year to date RM'000
Income tax	9,389	10,099
	<u>9,389</u>	<u>10,099</u>

The effective tax rate of the Group for the current financial year 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 31 March 2026, 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	443	154	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>19,207</u>	<u>154</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").

On 30 January 2026, the Group announced that all conditions precedent under the Agreement had either been fulfilled or waived. As a result, the Agreement became unconditional on the same date.

On 8 April 2026, the Group completed all Pre-Completion and Completion matters of the Agreement, which were either fulfilled or waived as applicable. The remaining items not fulfilled or waived shall continue as Post-Completion obligations. On the same date, the Company was notified by the Vendor that it had received the Part Purchase Price. Following from the above, the Proposed Acquisitions have been completed.

For full details, kindly refer to the circular announced on 18 November 2025.

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



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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 year were as follows:

	As at 31 March 2026		
	Short term RM'000	Long term RM'000	Total RM'000
Secured			
Bank overdrafts	81	-	81
Bankers' acceptances	9,524	-	9,524
Term loans	23,991	138,624	162,615
	<u>33,596</u>	<u>138,624</u>	<u>172,220</u>
	As at 31 March 2025		
	Short term RM'000	Long term RM'000	Total RM'000
Secured			
Bank overdrafts	-	-	-
Bankers' acceptances	5,241	-	5,241
Term loans	6,833	40,785	47,618
	<u>12,074</u>	<u>40,785</u>	<u>52,859</u>

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

	As at 31 March 2026		
	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	10,498	73,482	83,980
Vietnamese Dong	1,540	-	1,540
	<u>12,038</u>	<u>73,482</u>	<u>85,520</u>
	As at 31 March 2025		
	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	-	-	-
Vietnamese Dong	1,914	-	1,914
	<u>1,914</u>	<u>-</u>	<u>1,914</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 year 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 profit 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 / (Loss) after tax attributable to owners of the Company (RM'000)	19,456	14,663
Weighted average number of ordinary shares in issue (units)	294,609,091	294,605,014
Basic earnings per ordinary share (cent)	<u>6.60</u>	<u>4.98</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 / (Loss) after tax attributable to owners of the Company (RM'000)	19,456	14,663
Weighted average number of ordinary shares in issue (units)	294,609,091	294,605,014
	294,609,091	294,605,014
Diluted earnings per ordinary share (cent)	6.60	4.98

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 / (Loss) for the year

	Current quarter RM'000	Year to date RM'000
Profit / (Loss) for the year is arrived at after charging:		
Depreciation	2,839	7,024
Finance costs	651	2,539
Loss on foreign exchange	164	1,164
Provision of doubtful debt	22	22
Impairment loss on Property, Plant, and Equipment	8,298	8,298
and after crediting:		
Interest income	(18)	(55)
Amortisation of deferred income on government grants	(40)	(160)
Gain on revaluation land and building	(45,000)	(45,000)
Gain on disposal of PPE	-	(137)
Gain on disposal of subsidiary	-	(242)

Other than the above, there were no other income including investment income, 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 year ended 31 March 2026.

B14. Derivative financial instruments

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

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 21 May 2026.