



# YBS INTERNATIONAL BERHAD

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

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the twelve months ended 31 March 2024 - unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Twelve months ended	
	31 March		31 March	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>	27,865	23,934	98,602	88,867
Cost of sales	(27,007)	(20,819)	(88,848)	(73,734)
<b>Gross profit</b>	858	3,115	9,754	15,133
Other operating income	858	608	2,792	3,382
Selling and distribution expenses	(450)	(393)	(1,673)	(1,423)
Administrative expenses	(6,010)	(2,780)	(15,592)	(11,096)
<b>Operating (loss)/profit</b>	(4,744)	550	(4,719)	5,996
Finance costs	(675)	(450)	(2,760)	(1,658)
Net impairment losses on financial assets	(77)	(76)	(77)	(76)
<b>(Loss)/Profit before tax</b>	(5,496)	24	(7,556)	4,262
Income tax expense	449	158	44	(1,097)
<b>(Loss)/Profit after tax</b>	(5,047)	182	(7,512)	3,165
<b>Other comprehensive (loss)/income:</b> <i>Item that may be reclassified subsequently to profit or loss</i>				
<b>Foreign currency exchange differences on translation of foreign operations</b>	(121)	18	(286)	(102)
<b>Total comprehensive (loss)/income</b>	<u>(5,168)</u>	<u>200</u>	<u>(7,798)</u>	<u>3,063</u>
<b>(Loss)/Profit after tax attributable to:</b>				
Owners of the Company	(4,551)	259	(6,259)	4,007
Non-controlling interests	(496)	(77)	(1,253)	(842)
<b>(Loss)/Profit after tax</b>	<u>(5,047)</u>	<u>182</u>	<u>(7,512)</u>	<u>3,165</u>
<b>Total comprehensive (loss)/income attributable to:</b>				
Owners of the Company	(4,672)	277	(6,545)	3,905
Non-controlling interests	(496)	(77)	(1,253)	(842)
<b>Total comprehensive (loss)/income</b>	<u>(5,168)</u>	<u>200</u>	<u>(7,798)</u>	<u>3,063</u>
<b>(Loss)/Earnings per share attributable to owners of the Company (sen)</b>				
Basic	(1.76)	0.10	(2.45)	1.59
Diluted	<u>(1.69)</u>	<u>0.10</u>	<u>(2.35)</u>	<u>1.52</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 2023 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 2024

	31 March 2024 (Unaudited) RM'000	31 March 2023 (Audited) RM'000
<b>Non-current assets</b>		
Property, plant and equipment	78,187	79,277
Right-of-use assets	15,675	16,666
Goodwill	10,656	10,656
Deferred tax assets	408	470
	<u>104,926</u>	<u>107,069</u>
<b>Current assets</b>		
Inventories	16,597	17,172
Receivables, deposits and prepayments	20,837	18,974
Current tax assets	507	643
Short term investment	2,389	2,329
Fixed deposits with licensed banks	6,760	4,184
Cash and bank balances	8,466	9,540
	<u>55,556</u>	<u>52,842</u>
<b>Total assets</b>	<u>160,482</u>	<u>159,911</u>
<b>Equity</b>		
Share capital	38,175	37,310
Reserves	34,789	36,598
<b>Equity attributable to owners of the Company</b>	<u>72,964</u>	<u>73,908</u>
Non-controlling interests	1,030	1,503
<b>Total equity</b>	<u>73,994</u>	<u>75,411</u>
<b>Non-current liabilities</b>		
Borrowings	42,913	47,960
Hire purchase payables	426	916
Lease liabilities	283	369
Amount owing to non-controlling interests	781	766
Deferred tax liabilities	172	750
Deferred income on government grants	1,516	1,272
	<u>46,091</u>	<u>52,033</u>
<b>Current liabilities</b>		
Payables and accrued liabilities	26,569	20,561
Amount owing to non-controlling interests	323	1,128
Bank overdrafts	1,177	1,256
Borrowings	11,712	8,307
Hire purchase payables	494	483
Lease liabilities	122	732
	<u>40,397</u>	<u>32,467</u>
<b>Total liabilities</b>	<u>86,488</u>	<u>84,500</u>
<b>Total equity and liabilities</b>	<u>160,482</u>	<u>159,911</u>
<b>Net assets per share attributable to owners of the Company (RM)</b>	<u>0.28</u>	<u>0.29</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 2023 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 twelve months ended 31 March 2024 - unaudited

	Non-distributable			Distributable			Total equity RM'000
	Share capital 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	
<b>At 1 April 2023</b>	37,310	749	603	35,246	73,908	1,503	75,411
<b>Total comprehensive loss for the year</b>							
Loss after tax for the year	-	-	-	(6,259)	(6,259)	(1,253)	(7,512)
Other comprehensive loss:							
- Foreign currency exchange differences on translation of foreign operations	-	-	(286)	-	(286)	-	(286)
	-	-	(286)	(6,259)	(6,545)	(1,253)	(7,798)
<b>Transactions with owners</b>							
Employee share option exercised	865	(283)	-	-	582	-	582
Employee share option granted	-	4,970	-	49	5,019	-	5,019
Subscription of additional shares in a subsidiary by non-controlling interest	-	-	-	-	-	780	780
	865	4,687	-	49	5,601	780	6,381
<b>At 31 March 2024</b>	<b>38,175</b>	<b>5,436</b>	<b>317</b>	<b>29,036</b>	<b>72,964</b>	<b>1,030</b>	<b>73,994</b>
<b>At 1 April 2022</b>	36,903	625	705	31,239	69,472	2,345	71,817
<b>Total comprehensive income for the year</b>							
Profit/(Loss) after tax for the year	-	-	-	4,007	4,007	(842)	3,165
Other comprehensive loss:							
- Foreign currency exchange differences on translation of foreign operations	-	-	(102)	-	(102)	-	(102)
	-	-	(102)	4,007	3,905	(842)	3,063
<b>Transactions with owners</b>							
Employee share option exercised	407	(133)	-	-	274	-	274
Employee share option granted	-	257	-	-	257	-	257
	407	124	-	-	531	-	531
<b>At 31 March 2023</b>	<b>37,310</b>	<b>749</b>	<b>603</b>	<b>35,246</b>	<b>73,908</b>	<b>1,503</b>	<b>75,411</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 2023 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 twelve months ended 31 March 2024 – unaudited

	Twelve months ended 31 March	
	2024 RM'000	2023 RM'000
<b>Cash flows from operating activities</b>		
(Loss)/Profit before tax	(7,556)	4,262
Adjustments for:		
Depreciation of property, plant and equipment	5,774	4,518
Depreciation of investment properties	-	7
Depreciation of right-of-use assets	1,088	1,033
Impairment losses on receivables	77	76
Amortisation of deferred income on government grants	(156)	(134)
Finance costs	2,760	1,658
Gain on disposal of property, plant and equipment	(22)	(1)
Gain on disposal of investment properties	-	(710)
Gain on disposal of other investment	-	(160)
Inventories written down	190	80
Reversal of inventories written down	-	(191)
Interest income	(202)	(151)
Share options to employees	5,019	258
Unrealised gain on foreign exchange	(538)	(246)
<b>Operating profit before working capital changes</b>	6,434	10,299
<b>Changes in working capital:</b>		
Inventories	385	(3,324)
Receivables	(1,982)	(1,222)
Payables	6,008	6,886
Related parties	-	51
<b>Cash generated from operations</b>	10,845	12,690
Interest paid	(93)	(43)
Interest received	202	151
Tax paid	(1,049)	(1,554)
Tax refunded	670	-
<b>Net cash from operating activities</b>	10,575	11,244
<b>Cash flows from investing activities</b>		
Placement of fixed deposits	(10)	(11)
Purchase of property, plant and equipment	(4,654)	(22,027)
Purchase of other investment	-	(114)
Proceeds from disposal of other investments	-	274
Proceeds from disposal of investment properties	-	1,296
Proceeds from disposal of property, plant and equipment	22	13
<b>Net cash used in investing activities</b>	(4,642)	(20,569)
<b>Cash flows from financing activities</b>		
Advance from non-controlling interests	-	1,880
Grant received from government	400	-
Drawdown of term loans	4,165	20,190
Drawdown of bankers' acceptances	19,958	14,957
Repayment of bankers' acceptances	(18,257)	(13,707)
Repayment of hire purchase payables	(530)	(537)
Repayment of lease liabilities	(860)	(791)
Repayment of term loans	(10,006)	(10,526)
Repayment to non-controlling interests	(844)	-
Proceed from issuance of shares	582	274
Subscription of additional shares in a subsidiary by non-controlling interests	780	-
<b>Net cash (used in)/from financing activities</b>	(4,612)	11,740
<b>Net increase in cash and cash equivalents</b>	1,321	2,415
Effect of exchange differences	308	378
Cash and cash equivalents at beginning of financial year	14,163	11,370
<b>Cash and cash equivalents at 31 March</b>	<u>15,792</u>	<u>14,163</u>
<b>Cash and cash equivalents comprise of:</b>		
Cash and bank balances	8,466	9,540
Fixed deposits with licensed banks	6,760	4,184
Short term investment	2,389	2,329
Bank overdrafts	(1,177)	(1,256)
Pledged deposits	(646)	(634)
	<u>15,792</u>	<u>14,163</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 2023 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 2023.

The consolidated financial statements of the Group for the financial year ended 31 March 2023 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 2023.

##### 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 2023.

The Group has adopted the MFRSs, Amendments to MFRSs and IC interpretations effective for the financial period beginning on or after 1 April 2023 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 4,654,200 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 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, 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 the manufacture and assembly of electronic components and battery assembly process and products.
- iv. Paper products – Involved in the manufacture of corrugated and honeycomb boards and paper related products.

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



# YBS INTERNATIONAL BERHAD

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

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### A8. Segment Information (continued)

Information in respect of the Group's reportable segments for the financial year ended 31 March 2024 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	Total RM'000
External revenue	16,939	43,261	8,662	29,740	98,602
Inter-segment revenue	3,604	918	-	40	4,562
Reportable segment (loss)/profit	(711)	(105)	3,724	698	3,606
Employee share option expenses	2,265	1,729	310	628	4,932
Reportable segment assets	37,509	47,749	56,314	27,891	169,463
Reportable segment liabilities	8,831	24,951	47,252	24,877	105,911

Reconciliation of reportable segment profit:

	Year to date RM'000
Total profit for reportable segments	3,606
Depreciation and amortisation	(6,862)
Finance costs	(2,760)
Interest income	202
Unallocated corporate expenses	(991)
Elimination of inter-segment profits	(751)
Consolidated loss before tax	(7,556)

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

There were no events after the current financial year ended 31 March 2024 that has not been reflected in this quarterly report.

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

There were no changes in the composition of the Group for the current financial year ended 31 March 2024.

### A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and financial year ended 31 March 2024 were as follows:

	Current quarter RM'000	Year to date RM'000
Additions	905	4,654

### A12. Material commitments

As at 31 March 2024, the Group has the following material commitments:

	RM'000
<b>Contracted but not provided for:</b>	
Capital expenditure	1,005

### 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 year.



## 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 Three months ended 31 March		Cumulative quarter Twelve months ended 31 March	
	2024	2023	2024	2023
	RM'000	RM'000	RM'000	RM'000
Revenue:				
Precision engineering and plastic injection moulding	3,991	3,579	16,939	24,790
Precision machining and stamping	12,088	10,779	43,261	39,568
Electronic manufacturing services	4,268	1,394	8,662	2,332
Paper products	7,518	8,182	29,740	22,177
	<u>27,865</u>	<u>23,934</u>	<u>98,602</u>	<u>88,867</u>
Gross profit	858	3,115	9,754	15,133
(Loss)/Profit before tax	(5,496)	24	(7,556)	4,262
(Loss)/Profit after tax	(5,047)	182	(7,512)	3,165

For the current quarter ended 31 March 2024, the Group recorded revenue of RM27.865 million, an increase of 16.4% as compared to preceding year corresponding quarter of RM23.934 million. The increase in revenue was primarily driven by heightened market demand, particularly in electronic manufacturing services segment. The Group suffered a loss before tax of RM5.496 million in current quarter as compared to profit before tax of RM0.024 million in preceding year corresponding quarter was mainly due to share options expenses amounting to RM4.892 million and increase in operating costs.

For the current financial year ended 31 March 2024, the Group generated revenue of RM98.602 million as compared to preceding year of RM88.867 million, which representing an increase of 11.0% was mainly due to contributions from paper products segment and electronic manufacturing services segment. The Group suffered a loss before tax of RM7.556 million in current financial year as compared to the profit before tax of RM4.262 million in preceding financial year was mainly due to market demand soften in precision engineering and plastic injection moulding segment, share options expenses amounting to RM5.019 million and increase in operating costs.

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

Revenue for the current quarter ended 31 March 2024 was RM3.991 million as compared to preceding year corresponding quarter of RM3.579 million. The increase in revenue of RM0.412 million in current quarter was mainly due to higher demand from existing customers. For the current financial year, the Group recorded a revenue of RM16.939 million as compared to RM24.790 million in the preceding financial year, a decrease of 31.7% that was mainly due to softer market demand.

###### Precision machining and stamping segment

Revenue for the current quarter and financial year ended 31 March 2024 was RM12.088 million and RM43.261 million respectively as compared to preceding year corresponding quarter of RM10.779 million and preceding financial year of RM39.568 million. The increase in revenue of 12.1% for the current quarter and 9.3% for the current financial year was mainly due to higher market demand from existing customers.

###### Electronic manufacturing services segment

Revenue for the current quarter and financial year ended 31 March 2024 was RM4.268 million and RM8.662 million respectively as compared to preceding year corresponding quarter of RM1.394 million and preceding financial year of RM2.332 million. The increase in revenue of 206.2% for the current quarter and 271.4% for current financial year was mainly due to new customers secured in this segment.

###### Paper products

For the current quarter ended 31 March 2024, the revenue was RM7.518 million as compared to preceding year corresponding quarter of RM8.182 million, which representing an decrease of 8.1% mainly due to lower demand from existing customers. Revenue for the current financial year ended 31 March 2024 was RM29.740 million as compared to preceding financial year of RM22.177 million. The increase in revenue of 34.1% was mainly attributed to the Group has expanded its production to produce corrugated paper boards, which commence in the second quarter of the preceding financial year.



## YBS INTERNATIONAL BERHAD

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

### NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

#### B1. Performance review (continued)

##### Gross profit

The Group generated gross profit for the current quarter ended 31 March 2024 amounted to RM0.858 million as compared to preceding year corresponding quarter of RM3.115 million. For current financial year ended 31 March 2024, the Group reported gross profit was RM9.754 million as compared to preceding year corresponding period of RM15.133 million. The decrease in gross profit for the current quarter and current financial year was mainly due to the impact of lower margin products, share options expenses amounting to RM3.018 million and softening market demand in precision engineering and plastic injection segment.

#### B2. Comment on material change in profit before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance RM'000	%
Revenue	27,865	24,199	3,666	15.1%
Loss before tax	5,496	1,195	4,301	359.9%

The Group recorded a revenue of RM27.865 million as compared to preceding quarter of RM24.199 million. The increase of RM3.666 million in revenue was mainly due to higher demand from existing customers. The Group recorded a loss before tax of RM5.496 million for the current quarter as compared to RM1.195 million in preceding quarter, an increase in loss before tax of RM4.301 million mainly due to share options expenses amounting RM4.892 million incurred 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.

The performance of the Group in the next financial year is closely tied to the operational success of our new customer, Enovix. Their capability to implement the business plans effectively is crucial to our strategy and will significantly influence our financial results.

Premised on the above, the Group remains cautious on the overall outlook and anticipates potential challenges in next financial year. 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 year ended 31 March 2024.

#### 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

Not applicable.

#### B6. Income tax expense

	Current quarter RM'000	Year to date RM'000
Income tax	83	454
Deferred tax	(532)	(498)
	<u>(449)</u>	<u>(44)</u>

Reversal of tax expense incurred for the current quarter and year to date was mainly due to loss position of the Group.

#### B7. Status of corporate proposals

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 year were as follows:

	As at 31 March 2024		
	Short term RM'000	Long term RM'000	Total RM'000
<b>Secured</b>			
Bank overdrafts	1,177	-	1,177
Bankers' acceptances	5,495	-	5,495
Term loans	6,217	42,913	49,130
	<u>12,889</u>	<u>42,913</u>	<u>55,802</u>
<b>As at 31 March 2023</b>			
	Short term RM'000	Long term RM'000	Total RM'000
<b>Secured</b>			
Bank overdrafts	1,256	-	1,256
Bankers' acceptances	3,566	-	3,566
Term loans	4,741	47,960	52,701
	<u>9,563</u>	<u>47,960</u>	<u>57,523</u>

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

	As at 31 March 2024		
	Short term RM'000	Long term RM'000	Total RM'000
Vietnamese Dong	<u>855</u>	<u>-</u>	<u>855</u>
<b>As at 31 March 2023</b>			
	Short term RM'000	Long term RM'000	Total RM'000
Vietnamese Dong	<u>1,598</u>	<u>-</u>	<u>1,598</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. Loss per share

#### Basic loss per share

Basic loss 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 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)	(4,551)	(6,259)
Weighted average number of ordinary shares in issue (units)	<u>258,457,585</u>	<u>255,935,840</u>
<b>Basic loss per ordinary share (sen)</b>	<u>(1.76)</u>	<u>(2.45)</u>

#### Diluted loss per share

	Current quarter	Year to date
Loss after tax attributable to owners of the Company (RM'000)	(4,551)	(6,259)
Weighted average number of ordinary shares in issue (units)	<u>258,457,585</u>	<u>255,935,840</u>
Shares deemed to be issued for no consideration:		
Employees' share options in issues	<u>11,221,348</u>	<u>9,862,695</u>
	<u>269,678,933</u>	<u>265,798,535</u>
<b>Diluted loss per ordinary share (sen)</b>	<u>(1.69)</u>	<u>(2.35)</u>



## YBS INTERNATIONAL BERHAD

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

### NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

The auditor's report on the audited financial statements for the financial year ended 31 March 2023 was not qualified.

#### B13. Loss for the year

	Current quarter RM'000	Year to date RM'000
<b>Loss for the year is arrived at after charging:</b>		
Impairment losses on receivables	77	77
Allowance for inventories written down	18	190
Depreciation	1,860	6,862
Finance costs	675	2,760
<b>and after crediting:</b>		
Amortisation of deferred income on government grants	40	156
Gain on disposal of property, plant and equipment	20	22
Interest income	79	202
Gain on foreign exchange	411	911

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, impairment of assets, gain or loss on derivatives and exceptional items for the current quarter and financial year ended 31 March 2024.

#### 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 23 May 2024.