



YBS INTERNATIONAL BERHAD

(Formerly known as LNG Resources Berhad)
(Company No: 582043-K)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For the twelve months ended 31 March 2019 - unaudited

	Current quarter Three months ended 31 March		Cumulative quarter Twelve months ended 31 March	
	2019 RM'000	2018 RM'000	2019 RM'000	2018 RM'000
Revenue	15,381	18,093	69,024	76,640
Cost of sales	(13,292)	(14,290)	(57,239)	(62,816)
Gross profit	2,089	3,803	11,785	13,824
Other operating income	(68)	(178)	1,510	477
Selling and distribution expenses	(157)	(495)	(638)	(979)
Administrative expenses	(1,982)	(2,213)	(8,131)	(9,281)
Other operating expenses	(346)	(950)	(443)	(2,344)
Operating profit/(loss)	(464)	(33)	4,083	1,697
Finance income	16	7	47	38
Finance costs	(136)	(177)	(642)	(759)
Profit/(Loss) before tax	(584)	(203)	3,488	976
Tax expense	39	(50)	(966)	(896)
Net profit/(loss) for the year/period	(545)	(253)	2,522	80
Other comprehensive loss for the year/period, net of tax <i>Items that are or may be reclassified subsequently to profit or loss</i>				
Foreign currency exchange differences on translation of foreign operations	(1)	(56)	(71)	(133)
Total comprehensive income/(loss) for the year/period	(546)	(309)	2,451	(53)
Net profit/(loss) attributable to:				
Owners of the Company	(533)	(227)	2,716	313
Non-controlling interests	(12)	(26)	(194)	(233)
Net profit/(loss) for the year/period	(545)	(253)	2,522	80
Total comprehensive income/(loss) attributable to:				
Owners of the Company	(534)	(278)	2,646	190
Non-controlling interests	(12)	(31)	(195)	(243)
Total comprehensive income/(loss) for the year/period	(546)	(309)	2,451	(53)



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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (continued) For the twelve months ended 31 March 2019 - unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Twelve months ended	
	31 March		31 March	
	2019	2018	2019	2018
	RM'000	RM'000	RM'000	RM'000
Earnings/(Loss) per share attributable to owners of the Company (sen per share)				
Basic	(0.22)	(0.09)	1.12	0.13
Diluted	-	-	-	-

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION As at 31 March 2019

	31 March 2019 (Unaudited) RM'000	31 March 2018 (Audited) RM'000
Non-current assets		
Property, plant and equipment	32,961	35,305
Investment properties	638	653
Prepaid lease rentals	1,699	1,804
Goodwill	10,698	10,656
Deferred tax assets	526	406
Receivables, deposits and prepayments	232	231
	<u>46,754</u>	<u>49,055</u>
Current assets		
Inventories	12,142	11,138
Receivables, deposits and prepayments	14,121	16,650
Current tax recoverable	599	559
Fixed deposits with licensed banks	1,216	93
Cash and bank balances	6,707	6,001
	<u>34,785</u>	<u>34,441</u>
Current liabilities		
Payables and accrued liabilities	11,742	12,650
Current tax payable	-	104
Borrowings – Bank overdrafts	1,826	1,717
Borrowings – Others	5,270	7,572
	<u>18,838</u>	<u>22,043</u>
Net current assets	<u>15,947</u>	<u>12,398</u>
	<u>62,701</u>	<u>61,453</u>
Equity		
Share capital	35,116	35,116
Treasury shares	(146)	-
Exchange fluctuation reserve	528	598
Retained profits	22,354	19,638
Equity attributable to owners of the Company	<u>57,852</u>	<u>55,352</u>
Non-controlling interests	878	1,083
Total equity	<u>58,730</u>	<u>56,435</u>
Non-current liabilities		
Borrowings – Others	2,015	3,530
Deferred tax liabilities	1,272	1,247
Deferred income on government grant	684	241
	<u>3,971</u>	<u>5,018</u>
	<u>62,701</u>	<u>61,453</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.24</u>	<u>0.23</u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the twelve months ended 31 March 2019 - unaudited

	Attributable to owners of the Company						Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Treasury Shares RM'000	Non-distributable Exchange fluctuation reserve RM'000	Distributable Retained profits RM'000	Total RM'000			
At 1 April 2018	35,116	-	598	19,638	55,352	1,083	56,435	
Total comprehensive income/(loss) for the year								
Net profit for the year	-	-	-	2,716	2,716	(194)	2,522	
Other comprehensive loss:								
- Foreign currency exchange differences on translation of foreign operations	-	-	(70)	-	(70)	(1)	(71)	
	-	-	(70)	2,716	2,646	(195)	2,451	
Transactions with owners								
Own shares acquired	-	(146)	-	-	(146)	-	(146)	
Subscription of additional shares in a subsidiary by non-controlling interest	-	-	-	-	-	88	88	
Changes in ownership interests in a subsidiary	-	-	-	-	-	(98)	(98)	
	-	(146)	-	-	(146)	(10)	(156)	
At 31 March 2019	35,116	(146)	528	22,354	57,852	878	58,730	



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued) For the twelve months ended 31 March 2019 - unaudited

	Attributable to owners of the Company		Retained profits RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Non-distributable Exchange fluctuation reserve RM'000				
At 1 April 2017	35,116	721	19,325	55,162	1,179	56,341
Total comprehensive income/(loss) for the year						
Net profit for the year	-	-	313	313	(233)	80
Other comprehensive loss:						
- Foreign currency exchange differences on translation of foreign operations	-	(123)	-	(123)	(10)	(133)
	-	(123)	313	190	(243)	(53)
Transactions with owners						
Subscription of additional shares in a subsidiary by non-controlling interest	-	-	-	-	147	147
At 31 March 2018	35,116	598	19,638	55,352	1,083	56,435

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS For the twelve months ended 31 March 2019 – unaudited

	Twelve months ended 31 March	
	2019 RM'000	2018 RM'000
Operating Cash Flows		
Net profit for the financial year	2,522	80
Adjustments for:		
Depreciation of property, plant and equipment	4,516	4,880
Allowance for slow-moving inventories	-	48
Amortisation of prepaid lease rentals	105	105
Depreciation of investment properties	15	15
Amortisation of deferred income on government grant	(33)	(23)
Finance costs	642	759
Impairment loss on trade and other receivables	45	102
Property, plant and equipment written off	15	-
Reversal of impairment loss on trade and other receivables	-	(109)
Reversal of allowance for write-down of inventories to net realizable value	-	(71)
Rental income from investment properties	-	(15)
Finance income	(47)	(38)
(Gain)/Loss on disposal of property, plant and equipment	56	(1)
Unrealised foreign currency exchange (gain)/losses	(205)	874
Tax expense	966	896
Operating profit before changes in working capital	8,597	7,502
Changes in working capital:		
Inventories	(1,005)	411
Receivables	2,642	2,184
Payables	(1,216)	(1,287)
Cash generated from operations	9,018	8,810
Interest paid	(642)	(759)
Tax paid	(1,529)	(1,650)
Tax refunded	320	23
Net operating cash flow	7,167	6,424
Investing Cash Flows		
Purchases of property, plant and equipment	(2,468)	(2,796)
Interest received	47	38
Proceeds from disposal of property, plant and equipment	527	47
Rental received from investment properties	-	15
Net investing cash flow	(1,894)	(2,696)
Financing Cash Flows		
Acquisition of non-controlling interests	(140)	-
Repurchase of treasury shares	(146)	-
Drawdown of additional term loans	3,738	5,052
Subscription of additional shares in a subsidiary by non-controlling interests	88	147
Drawdown of bankers' acceptances	9,361	8,693
Fund received from refinancing of property, plant and equipment under finance lease	-	516
Government grant received	477	-
Repayment of bankers' acceptances	(9,298)	(8,732)
Repayment of finance lease liabilities	(1,194)	(1,014)
Repayment of term loans	(6,424)	(6,593)
Withdrawals of fixed deposits pledged as securities	-	14
Net financing cash flow	(3,538)	(1,917)



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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued) For the twelve months ended 31 March 2019 – unaudited

	Twelve months ended 31 March	
	2019 RM'000	2018 RM'000
Net changes in cash and cash equivalents	1,735	1,811
Effects of changes in exchange rate	(19)	(182)
Cash and cash equivalents at beginning of financial year	4,284	2,655
Cash and cash equivalents at 31 March	6,000	4,284
Cash and cash equivalents comprise of:		
Cash and bank balances	6,707	6,001
Fixed deposits with licensed banks	1,216	93
Bank overdrafts	(1,826)	(1,717)
Pledged deposits	(97)	(93)
	6,000	4,284

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2018 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 year ended 31 March 2018.

The consolidated financial statements of the Group for the year ended 31 March 2018 are available upon request from the Company’s registered office at 57-G Persiaran Bayan Indah, Bayan Bay, Sungai Nibong, 11900 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 year ended 31 March 2018.

A2. Significant accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2018, except for the adoption of the following MFRSs, Amendments and/or IC Interpretations:

Effective for financial periods beginning on or after 1 January 2018

- MFRS 9 Financial Instruments
- MFRS 15 Revenue from Contracts with Customers
- IC Interpretation 22 - Foreign Currency Transactions and Advance Consideration

Except as described below, the accounting policies applied in these interim financial statements are the same as those applied in the Group’s consolidated financial statements as at and for the year ended 31 March 2018. The changes in accounting policies are also expected to be reflected in the Group’s consolidated financial statements as at and for the year ending 31 March 2019.

The Group has adopted MFRS 9 ‘Financial Instruments’ and MFRS 15 ‘Revenue from Contracts with Customers’ which resulted in changes in accounting policies and adjustments to the amount recognised in the financial statements. A number of new standards are effective from 1 January 2018 but they do not have a material effect on the Group’s financial statements.

MFRS 9 Financial Instruments

MFRS 9 replaces the provisions of MFRS 139 that relate to the recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments, impairment of financial assets and hedge accounting.

The Group have reviewed its financial assets and liabilities and are expecting the following impact from the adoption of the new standard on 1 April 2018:



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A2. Significant accounting policies (continued)

The majority of the Group's financial assets are debt instruments that are currently carried as 'loans and receivables' and measured at amortised cost. These financial assets will satisfy the conditions for classification at amortised cost under MFRS 9 and hence there will be no change to the accounting for these financial assets.

There will be no impact on the Group's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and the Group does not have any of such financial liabilities. The derecognition rules have been transferred from MFRS 139 'Financial Instruments: Recognition and Measurement' and have not been changed.

The new impairment model requires the recognition of impairment provisions based on expected credit losses ("ECL") rather than only incurred credit losses as is the case under MFRS 139. It applies to financial assets classified at amortised cost, debt instruments measured at FVOCI, contract assets under MFRS 15 'Revenue from Contracts with Customers', lease receivables, loan commitments and certain financial guarantee contracts.

The Group have performed an impact assessment on MFRS 9 and concluded that the adoption of the new standard did not have a significant impact to the Group's interim financial statements.

MFRS 15 Revenue From Contracts With Customers

MFRS 15 supersedes the current revenue recognition guidance including MFRS 118 Revenue, MFRS 111 Construction Contracts and the related interpretations when it became effective. MFRS 15 established a new five-step model that applies to revenue arising from contracts with customers.

The Group have undertaken an assessment of the impact and have concluded that MFRS 15 did not have a significant impact on the results and financial position of the Group.

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 year under review.

A5. Changes in estimates

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

A6. Debt and equity securities

There were no issues, cancellations, repurchases, resale and repayments of debt and equity securities for the year under review.

A7. Dividends paid

There were no dividends paid during the year under review.



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A8. Segment information

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

- i. Precision engineering - Involved in the design and manufacture of high precision moulds, tools and dies.
- ii. Precision plastic injection moulding - Engaged in the precision engineering plastic injection moulding and sub-assembly.
- iii. 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.
- iv. Others – Involved in the manufacture and assembly of electronic components and manufacture of paper honeycomb products.

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 year ended 31 March 2019 was as follows:

	Precision engineering RM'000	Precision plastic injection moulding RM'000	Precision machining and stamping RM'000	Others RM'000	Total RM'000
External revenue	12,142	15,089	40,232	1,561	69,024
Inter-segment revenue	3,467	562	186	-	4,215
Reportable segment profit/(loss)	2,574	2,470	4,332	(131)	9,245
Reportable segment assets	23,808	13,947	43,592	4,853	86,200
Reportable segment liabilities	9,122	1,743	17,345	2,766	30,976

Reconciliation of reportable segment profit:

	Year to date RM'000
Total profit for reportable segments	9,245
Depreciation and amortisation	(4,636)
Finance costs	(642)
Finance income	47
Unallocated corporate expenses	384
Elimination of inter-segment profits	(910)
Consolidated profit before tax	3,488



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A9. Events after the end of the interim period

There were no events after the current year ended 31 March 2019 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 year ended 31 March 2019.

A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and year ended 31 March 2019 were as follows:

	Current quarter RM'000	Year to date RM'000
Additions	786	2,578

A12. Material commitments

As at 31 March 2019, the Group has the following material commitments:

	RM'000
Contracted but not provided for:	
Capital expenditure	250
Operating lease	2,146
Total	2,396

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

Related party transactions have been entered into in the normal course of business under normal trade terms. The related party transaction of the Group was as follows:

	Current quarter RM'000	Year to date RM'000
Transactions with company in which Directors have substantial interest		
- Purchase	-	32

In the opinion of the Directors, the above transactions have been entered into in the ordinary course of business and have been established under terms no less favorable than those transacted with unrelated parties.



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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		Year to date	
	Three months ended		Twelve months ended	
	31 March		31 March	
	2019	2018	2019	2018
	RM'000	RM'000	RM'000	RM'000
Precision engineering	2,857	3,113	12,142	12,229
Precision plastic injection moulding	2,781	4,485	15,089	22,753
Precision machining and stamping	9,311	10,323	40,232	40,707
Others	432	172	1,561	951
	<u>15,381</u>	<u>18,093</u>	<u>69,024</u>	<u>76,640</u>

The Group reported revenue of RM69.024 million for the current year ended 31 March 2019, representing a decrease of 9.9% as compared to the prior year ended 31 March 2018. For the current quarter ended 31 March 2019, the Group achieved revenue of RM15.381 million as compared to the prior year corresponding quarter of RM18.093 million. The decline in revenue for the current year and quarter was mainly due to decrease in revenue contribution from the precision plastic injection moulding segment and slowdown in customers' orders in the current quarter.

The Group's profit before tax for the current year ended 31 March 2019 increased to RM3.488 million from RM0.976 million recorded in the prior year ended 31 March 2018. The significant increase in the Group's profit before tax was mainly attributable to favourable foreign currency exchange in the current year. For the current quarter ended 31 March 2019, the Group recorded a loss before tax of RM0.584 million as compared to the prior year corresponding quarter of RM0.203 million. The increase in the Group's loss before tax was mainly due to drop in the Group's revenue for the current quarter.

Precision engineering segment

Revenue for the current year of RM12.142 million approximated revenue of RM12.229 million in the prior year. For the current quarter, revenue decreased by 8.2% as compared to prior year corresponding quarter mainly due to reduced orders from its customer.

Precision plastic injection moulding segment

Revenue for the current year and quarter ended 31 March 2019 declined by 33.7% and 38.0% respectively as compared to last year corresponding period primarily due to drop in insert moulding orders from its customer.

Precision machining and stamping segment

The precision machining and stamping segment recorded a revenue of RM40.232 million in the current year as compared to RM40.707 million in the prior year. For the current quarter, revenue decreased by 9.8% as compared to prior year corresponding quarter. The decrease was mainly due to decrease in orders for its stamping and machining parts during the year.



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B1. Performance review (continued)

Gross profit

The Group's gross profit for the current quarter and year ended 31 March 2019 amounted to RM2.089 million and RM11.785 million, representing a decrease of 45.1% and 14.7% respectively as compared to last year corresponding period. The decline in gross profit was in tandem with the decrease in the Group's revenue.

B2. Comment on material change in profit before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance	
			RM'000	%
Revenue	15,381	15,886	(505)	(3.2)
Profit/(Loss) before tax	(584)	494	(1,078)	(218.2)

The Group recorded a loss before tax of RM0.584 million in the current quarter as compared to profit before tax of RM0.494 million in the preceding quarter ended 31 December 2018. The decline in profit before tax was due to drop in revenue and foreign exchange losses incurred in current quarter.

B3. Future prospects

The business environment remains uncertain and challenging due to rising competition and ongoing trade tensions between the United States of America and China. Despite these challenges, the Group will continue its efforts to grow its sales and increase capacity utilisation as well as improve operational efficiency.

Further, 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.

Premised on the above, the Group remained cautious on the overall outlook for financial year ending 2020.

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 2019.

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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B6. Income tax expense

	Current quarter RM'000	Year to date RM'000
Income tax	63	1,060
Deferred tax	(102)	(94)
	<u>(39)</u>	<u>966</u>

The effective tax rate of the Group is higher than the statutory tax rate of 24% mainly due to certain expenses which were not deductible for income tax purposes and losses of certain subsidiaries cannot be set off against taxable profits generated by the other subsidiaries.

B7. Status of corporate proposals

There is no outstanding uncompleted corporate proposals as at the date of this quarterly report.

B8. Borrowings and debt securities

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

	Short term RM'000	Long term RM'000	Total RM'000
<i>Secured</i>			
Bank overdrafts	1,826	-	1,826
Bankers' acceptance	2,443	-	2,443
Finance lease liabilities	379	180	559
Term loans	2,448	1,835	4,283
	<u>7,096</u>	<u>2,015</u>	<u>9,111</u>

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

	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	617	-	617
Vietnamese Dong	958	-	958
Indian Rupees	18	-	18
	<u>1,593</u>	<u>-</u>	<u>1,593</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 year under review.



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B11. Earnings per share

Basic earnings per ordinary share

The calculation of basic earnings per ordinary share for the current quarter and financial year to date was based on the net profit attributable to owners of the Company and the weighted average number of ordinary shares in issue, excluding treasury shares, in the respective periods as follows:

	Current quarter	Year to date
Net profit/(loss) attributable to owners of the Company (RM'000)	(533)	2,716
Weighted average number of ordinary shares in issue (units)	241,794,176	241,945,470
Basic earnings/(loss) per ordinary share (sen)	(0.22)	1.12

Diluted earnings per ordinary share

Not applicable.

B12. Auditor's report on preceding annual financial statements

The auditor's report on the audited financial statements for the year ended 31 March 2018 was not qualified.

B13. Profit for the period

	Current quarter RM'000	Year to date RM'000
Profit for the period is arrived at after charging:		
Amortisation of prepaid lease rentals	26	105
Foreign currency exchange losses	229	303
Impairment loss on loans and receivables	35	45
Depreciation	1,098	4,531
Loss on disposal of property, plant and equipment	44	56
Property, plant and equipment written off	7	15
Finance costs	136	642
and after crediting:		
Amortisation of deferred income on government grant	16	33
Foreign currency exchange gain	(164)	689
Finance income	16	47

Other than the above, there were no other income including investment income, provision for and write off of receivables, provision for and write off of inventories, 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 year ended 31 March 2019.



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B14. Derivative financial instruments

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