



YBS INTERNATIONAL BERHAD

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For the three months ended 30 June 2019 - unaudited

	Current quarter Three months ended 30 June		Cumulative quarter Three months ended 30 June	
	2019 RM'000	2018 RM'000	2019 RM'000	2018 RM'000
Revenue	17,423	18,586	17,423	18,586
Cost of sales	(14,966)	(15,571)	(14,966)	(15,571)
Gross profit	2,457	3,015	2,457	3,015
Other operating income	414	871	414	871
Selling and distribution expenses	(173)	(168)	(173)	(168)
Administrative expenses	(2,000)	(1,732)	(2,000)	(1,732)
Other operating expenses	(118)	(118)	(118)	(118)
Operating profit	580	1,868	580	1,868
Finance costs	(171)	(186)	(171)	(186)
Profit before tax	409	1,682	409	1,682
Income tax expense	(194)	(495)	(194)	(495)
Profit after tax for the period	215	1,187	215	1,187
Other comprehensive expenses <i>Item that may be reclassified subsequently to profit or loss</i>				
Foreign currency exchange differences on translation of foreign operations	(121)	(15)	(121)	(15)
Total comprehensive income for the period	94	1,172	94	1,172
Profit after tax attributable to:				
Owners of the Company	327	1,291	327	1,291
Non-controlling interests	(112)	(104)	(112)	(104)
Profit after tax for the period	215	1,187	215	1,187
Total comprehensive income attributable to:				
Owners of the Company	206	1,276	206	1,276
Non-controlling interests	(112)	(104)	(112)	(104)
Total comprehensive income for the period	94	1,172	94	1,172



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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (continued) For the three months ended 30 June 2019 - unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Three months ended	
	30 June		30 June	
	2019	2018	2019	2018
	RM'000	RM'000	RM'000	RM'000
Earnings per share attributable to owners of the Company (sen per share)				
Basic	0.14	0.53	0.14	0.53
Diluted	-	-	-	-

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2019 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2019

	30 June 2019 (Unaudited) RM'000	31 March 2019 (Audited) RM'000
Non-current assets		
Property, plant and equipment	29,842	33,053
Investment properties	634	638
Prepaid lease rentals	-	1,699
Right-of-use assets	6,030	-
Goodwill	10,656	10,656
Deferred tax assets	512	526
Other receivables, deposits and prepayments	7	232
	47,681	46,804
Current assets		
Inventories	11,035	12,143
Trade receivables	13,792	12,312
Other receivables, deposits and prepayments	2,210	1,796
Amount owing by related parties	18	13
Current tax assets	470	600
Fixed deposits with licensed banks	1,227	1,216
Cash and bank balances	6,767	6,707
	35,519	34,787
Total assets	83,200	81,591
Equity		
Share capital	35,116	35,116
Treasury shares	(291)	(146)
Reserves	23,139	22,933
Equity attributable to owners of the Company	57,964	57,903
Non-controlling interests	766	878
Total equity	58,730	58,781
Non-current liabilities		
Borrowings	1,760	2,015
Lease liabilities	1,862	-
Deferred tax liabilities	1,307	1,273
Deferred income on government grants	667	684
	5,596	3,972
Current liabilities		
Trade payables	6,460	5,796
Other payables and accruals	5,539	5,836
Amount owing to related parties	229	110
Bank overdrafts	2,141	1,826
Borrowings	4,023	5,270
Lease liabilities	472	-
Current tax liabilities	10	-
	18,874	18,838
Total liabilities	24,470	22,810
Total equity and liabilities	83,200	81,591



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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2019

	30 June 2019	31 March 2019
	(Unaudited)	(Audited)
	RM'000	RM'000
Net assets per share attributable to owners of the Company (RM)	<u>0.24</u>	<u>0.24</u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2019 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the three months ended 30 June 2019 - unaudited

	Share capital RM'000	Treasury shares RM'000	<u>Non- distributable</u> Exchange fluctuation reserve RM'000	<u>Distributable</u> Retained profits RM'000	Equity attributable to owners of the company RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 April 2019	35,116	(146)	621	22,312	57,903	878	58,781
Total comprehensive income/(expenses) for the period							
Profit after tax for the period	-	-	-	327	327	(112)	215
Other comprehensive expenses:							
- Foreign currency exchange differences on translation of foreign operations	-	-	(121)	-	(121)	-	(121)
	-	-	(121)	327	206	(112)	94
Transactions with owners							
Purchase of treasury shares	-	(145)	-	-	(145)	-	(145)
At 30 June 2019	35,116	(291)	500	22,639	57,964	766	58,730



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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)

For the three months ended 30 June 2019 - unaudited

	<u>Share capital</u> RM'000	<u>Non-distributable</u> Exchange fluctuation reserve RM'000	<u>Distributable</u> Retained profits RM'000	Equity attributable to owners of the company RM'000	Non-controlling interests RM'000	Total equity RM'000
At 1 April 2018	35,116	598	19,638	55,352	1,083	56,435
Total comprehensive income/(expenses) for the period						
Profit after tax for the period	-	-	1,291	1,291	(104)	1,187
Other comprehensive expenses: - Foreign currency exchange differences on translation of foreign operations	-	(15)	-	(15)	-	(15)
	-	(15)	1,291	1,276	(104)	1,172
At 30 June 2018	35,116	583	20,929	56,628	979	57,607

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2019 and the accompanying notes attached to the interim financial statements.



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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS For the three months ended 30 June 2019 – unaudited

	Three months ended 30 June	
	2019 RM'000	2018 RM'000
Cash flows from operating activities		
Profit before tax	409	1,682
Adjustments for:		
Depreciation of property, plant and equipment	987	1,047
Amortisation of prepaid lease rentals	-	26
Depreciation of investment properties	4	4
Depreciation of right-of-use assets	283	-
Amortisation of deferred income on government grants	(16)	(6)
Finance costs	171	186
Interest income	(16)	(6)
Unrealised loss/(gain) on foreign exchange	19	(525)
Operating profit before working capital changes	1,841	2,408
Changes in working capital:		
Inventories	1,108	(301)
Trade and other receivables, deposits and prepayments	(1,663)	1,514
Trade and other payables and accruals	521	(628)
Related parties	64	8
Cash generated from operations	1,871	3,001
Interest paid	(171)	(186)
Interest received	16	6
Tax paid	(270)	(441)
Tax refund	266	-
Net cash from operating activities	1,712	2,380
Cash flows for investing activities		
Purchase of property, plant and equipment	(572)	(1,370)
Net cash for investing activities	(572)	(1,370)
Cash flows for financing activities		
Purchase of treasury shares	(145)	-
Drawdown of additional term loans	1,022	734
Drawdown of bankers' acceptances	2,191	2,065
Repayment of bankers' acceptances	(2,160)	(1,977)
Repayment of lease liabilities	(344)	(232)
Repayment of term loans	(1,997)	(1,453)
Placement of fixed deposits pledged as securities	-	(4)
Advance from related parties	50	39
Net cash for financing activities	(1,383)	(828)
Net (decrease)/increase in cash and cash equivalents	(243)	182
Effect of exchange differences	(1)	131
Cash and cash equivalents at beginning of financial period	6,000	4,284
Cash and cash equivalents at 30 June	5,756	4,597



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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

For the three months ended 30 June 2019 – unaudited

	Three months ended 30 June	
	2019	2018
	RM'000	RM'000
Cash and cash equivalents comprise of:		
Cash and bank balances	6,767	6,698
Fixed deposits with licensed banks	1,227	97
Bank overdrafts	(2,141)	(2,101)
Pledged deposits	(97)	(97)
	<u>5,756</u>	<u>4,597</u>

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2019 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 2019.

The consolidated financial statements of the Group for the year ended 31 March 2019 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 2019.

A2. Significant accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2019, except with the adoption of the following MFRSs, Amendments and/or IC Interpretations effective for financial periods beginning on or after 1 January 2019:

- MFRS 16 Leases
- Amendments to MFRS 3 Business Combinations – Previously Held Interest in a Joint Operation (Annual Improvements to MFRSs 2015-2017 Cycle)
- Amendments to MFRS 9 Financial Instruments – Prepayment Features with Negative Compensation
- Amendments to MFRS 11 Joint Arrangements – Previously Held Interest in a Joint Operation (Annual Improvements to MFRSs 2015-2017 Cycle)
- Amendments to MFRS 112 Income Taxes – Income Tax Consequences of Payments on Financial Instruments Classified as Equity (Annual Improvements to MFRSs 2015-2017 Cycle)
- Amendments to MFRS 119 Employee Benefits – Plan Amendment, Curtailment or Settlement
- Amendments to MFRS 123 Borrowing Costs – Borrowing Costs Eligible for Capitalisation (Annual Improvements to MFRSs 2015-2017 Cycle)
- Amendments to MFRS 128 Investments in Associates and Joint Ventures – Long-term Interests in Associates and Joint Ventures
- IC Interpretation 23 Uncertainty over Income Tax Treatments

The adoption of the above standards, interpretations or amendments are not expected to have material financial impact to the financial statements of the Group except as mentioned below:

MFRS 16 Leases

MFRS 16 replaces MFRS 117 Leases, IC Interpretation 4 Determining whether an Arrangement contains a Lease, IC Interpretation 115 Operating Lease – Incentives and IC Interpretation 127 Evaluating the Substance of Transactions Involving the Legal Form of a Lease.



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A2. Significant accounting policies (continued)

MFRS 16 Leases (continued)

MFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under MFRS 117.

A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligations to make lease payments. The right-of-use asset is initially measured at cost and subsequently measured at cost (subject to certain exceptions), less accumulated depreciation and impairment losses, adjusted for any re-measurement of the lease liability. The lease liability is initially measured at present value of the lease payments that are not paid at that date. Subsequently, the lease liability is adjusted for interest and lease payments, as well as the impact of lease modifications. There are recognitions exemptions for short-term leases and leases of low-value items.

Lessor accounting remains similar to the current standard which continues to be classified as finance or operating lease.

The Group adopted MFRS 16 using the modified retrospective method of adoption with the date of initial application of 1 April 2019, comparatives are not restated. The Group recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets.

The Group recognised the carrying amount of the prepaid lease rentals, leasehold land and assets acquired under hire purchase arrangements as at 31 March 2019 as the carrying amount of the right-of-use assets at the date of initial application.

The following table presents the impact of changes to the consolidated statement of financial position of the Group resulting from the adoption of MFRS 16 as at 1 April 2019:

Group	As at 31.03.2019 RM'000	Reclassifications RM'000	As at 01.04.2019 RM'000
Non-current assets			
Property, plant and equipment	33,053	(2,916)	30,137
Prepaid lease rentals	1,699	(1,699)	-
Right-of-use assets	-	6,734	6,734
Non-current liabilities			
Borrowings	2,015	(180)	1,835
Lease liabilities	-	1,651	1,651
Current liabilities			
Borrowings	5,270	(379)	4,891
Lease liabilities	-	1,027	1,027



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A2. Significant accounting policies (continued)

MFRS 16 Leases (continued)

The lease liabilities as at 1 April 2019 can be reconciled to the operating lease commitments as at 31 March 2019 as follows:

	RM'000
Operating lease commitments as at 31 March 2019	2,343
Add: Option of extension of lease	340
Less: Commitments relating to short-term leases	(13)
	<hr/> 2,670
Incremental borrowing rate as at 1 April 2019	7.22% - 15.75%
	<hr/> 2,119
Reclassification of borrowings to lease liabilities	559
Lease liabilities as at 1 April 2019	<hr/> <hr/> 2,678

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 period under review.

A5. Changes in estimates

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

A6. Debt and equity securities

There were no issues, cancellations, repurchases, resale and repayments of debt and equity securities except for the following:

During the financial period, the Company has purchased 1,050,000 of its issued ordinary shares from the open market at an average price of RM0.14 per share. The total consideration paid for the purchase including transactions costs was RM145,335. The ordinary shares purchased are held as treasury shares in accordance with Section 127(6) of the Companies Act 2016.

As at 30 June 2019, a total of 2,108,800 ordinary shares are held as treasury shares by the Company. None of the treasury shares were resold during the financial period.

A7. Dividends paid

There were no dividends paid during the period 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 period ended 30 June 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	3,548	2,960	10,658	257	17,423
Inter-segment revenue	1,864	201	58	-	2,123
Reportable segment profit/(loss)	611	288	822	(87)	1,634
Reportable segment assets	24,293	14,493	45,681	3,298	87,765
Reportable segment liabilities	9,455	2,091	19,288	1,601	32,435

Reconciliation of reportable segment profit:

	Period to date RM'000
Total profit for reportable segments	1,634
Depreciation and amortisation	(1,274)
Finance costs	(171)
Interest income	16
Unallocated corporate expenses	(66)
Elimination of inter-segment profits	270
Consolidated profit before tax	409



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A9. Events after the end of the interim period

There were no events after the current period ended 30 June 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 period ended 30 June 2019.

A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and period ended 30 June 2019 were as follows:

	Current quarter RM'000	Period to date RM'000
Additions	330	330

A12. Material commitments

As at 30 June 2019, the Group has the following material commitments:

	RM'000
Contracted but not provided for:	
Capital expenditure	638

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	Period to date RM'000
Transactions with company in which Director have substantial interest		
- Sales of goods	42	42
- Purchases of goods	107	107



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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		Period to date	
	Three months ended		Three months ended	
	30 June		30 June	
	2019	2018	2019	2018
	RM'000	RM'000	RM'000	RM'000
Revenue:				
Precision engineering	3,548	3,520	3,548	3,520
Precision plastic injection moulding	2,960	5,425	2,960	5,425
Precision machining and stamping	10,658	9,308	10,658	9,308
Others	257	333	257	333
	<u>17,423</u>	<u>18,586</u>	<u>17,423</u>	<u>18,586</u>
Gross profit	2,457	3,015	2,457	3,015
Profit before tax	409	1,682	409	1,682
Profit after tax	215	1,187	215	1,187

The Group achieved revenue of RM17.423 million for the current quarter/period ended 30 June 2019 as compared to the prior year corresponding quarter/period of RM18.586 million. The decline was mainly attributable to the decrease in revenue contribution from the precision plastic injection moulding segments.

Profit before tax for the Group amounted to RM0.409 million for the current quarter/period as compared to RM1.682 million in the prior year corresponding quarter/period mainly due to drop in the Group's revenue for the current quarter/period.

Precision engineering segment

Revenue for the current quarter/period of RM3.548 million approximated revenue of RM3.520 million in the last year corresponding quarter/period.

Precision plastic injection moulding segment

The trade war that erupted in 2018 coupled with the slowing global economy continue to impact the precision plastic injection moulding segment. Revenue from this segment for the current quarter/period declined by 45.4% as compared to previous year's corresponding quarter/period due to reduced orders from its customers.

Precision machining and stamping segment

Revenue for the current quarter/period increased by 14.5% as compared to previous year's corresponding quarter/period mainly due to increase in orders for its stamping and machining parts.

Gross profit

The Group's gross profit for the current quarter/period ended 30 June 2019 amounted to RM2.457 million, representing a decrease of 18.5% as compared to last year's corresponding quarter/period. The decline in gross profit was in tandem with the decrease in the Group's revenue.



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B2. Comment on material change in profit before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance	
			RM'000	%
Revenue	17,423	15,381	2,042	13.3
Profit/(Loss) before tax	409	(584)	993	(170.0)

The Group recorded a profit before tax of RM0.409 million for the current quarter ended 30 June 2019 as compared to a loss before tax of RM0.584 million recorded in the previous quarter ended 31 March 2019. The increase in profit before tax was mainly attributable to the increase in revenue for the current quarter.

B3. Future prospects

Business environment remains challenging. The increasing risks and uncertainties from global growth and brewing trade tensions between the United States of America and China continue to weigh on the outlook. Trade uncertainties have further increased with Japan removing South Korea from its "white list" of favored export destinations.

Additionally, 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 remains 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 period ended 30 June 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.

B6. Income tax expense

	Current quarter RM'000	Period to date RM'000
Income tax	143	143
Deferred tax	51	51
	<u>194</u>	<u>194</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.



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B8. Borrowings and debt securities

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

	As at 30 June 2019		
	Short term RM'000	Long term RM'000	Total RM'000
<i>Secured</i>			
Bank overdrafts	2,141	-	2,141
Bankers' acceptance	2,474	-	2,474
Term loans	1,549	1,760	3,309
	<u>6,164</u>	<u>1,760</u>	<u>7,924</u>

	As at 30 June 2018		
	Short term RM'000	Long term RM'000	Total RM'000
<i>Secured</i>			
Bank overdrafts	2,101	-	2,101
Bankers' acceptance	2,468	-	2,468
Finance lease liabilities	888	632	1,520
Term loans	4,201	2,049	6,250
	<u>9,658</u>	<u>2,681</u>	<u>12,339</u>

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

	As at 30 June 2019		
	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	1,098	-	1,098
Vietnamese Dong	159	-	159
Indian Rupees	9	-	9

	As at 30 June 2018		
	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	857	-	857
Vietnamese Dong	618	-	618
Indian Rupees	33	9	42

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 period 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 period to date was based on the 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	Period to date
Profit attributable to owners of the Company (RM'000)	327	327
Weighted average number of ordinary shares in issue (units)	240,774,647	240,774,647
Basic earnings per ordinary share (sen)	<u>0.14</u>	<u>0.14</u>

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 2019 was not qualified.

B13. Profit for the period

	Current quarter RM'000	Period to date RM'000
Profit for the period is arrived at after charging:		
Foreign currency exchange losses	118	118
Depreciation	1,274	1,274
Finance costs	171	171
and after crediting:		
Amortisation of deferred income on government grants	16	16
Foreign currency exchange gain	242	242
Interest income	16	16

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 period ended 30 June 2019.

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.