

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.06.2025 RM'000 (Unaudited)	30.06.2024 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)	30.06.2024 RM'000 (Unaudited)
Revenue	114,379	135,485	356,726	340,873
Cost of sales	(102,996)	(102,103)	(302,941)	(261,949)
Gross profit	11,383	33,382	53,785	78,924
Other operating income	(641)	2,698	11,583	8,384
Operating expenses	(11,736)	(11,514)	(38,912)	(30,709)
Finance costs	(687)	(525)	(1,674)	(1,691)
(Loss)/Profit before tax	(1,681)	24,041	24,782	54,908
Tax expense	739	(4,078)	(7,648)	(12,886)
(Loss)/Profit after tax	(942)	19,963	17,134	42,022
Other comprehensive income				
-Currency translation differences	(1,057)	(709)	1,085	(1,207)
Total comprehensive income for the period	(1,999)	19,254	18,219	40,815
(Loss)/Profit after taxation attributable to:				
- Owners of the Company	(922)	20,153	16,888	42,212
- Non-controlling interests	(20)	(190)	246	(190)
	(942)	19,963	17,134	42,022
Total comprehensive income for the period attributable to:				
- Owners of the Company	(1,968)	19,445	17,973	41,006
- Non-controlling interests	(31)	(191)	246	(191)
	(1,999)	19,254	18,219	40,815
Earnings per share (sen)				
- Basic	B11	(0.18)	3.90	3.21
- Diluted	B11	(0.17)	3.60	3.03
Proposed/Declared Dividend Per Share (sen)		-	-	1.00

The consolidated income statements should be read in conjunction with the audited financial statements for the financial year ended 30 September 2024 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	As At 30.06.2025 RM'000 (Unaudited)	As At 30.09.2024 RM'000 (Audited)	
ASSETS				
Non-current Assets				
Property, plant & equipment		323,139	282,435	
Right-of-use assets		1,157	924	
Other investment	A15	2,805	-	
		327,101	283,359	
Current Assets				
Inventories		72,818	64,702	
Receivables		132,461	161,015	
Prepayment		3,871	4,278	
Current tax assets		2,489	3,239	
Cash and bank balances		44,777	62,473	
Total current assets		256,416	295,707	
TOTAL ASSETS		583,517	579,066	
EQUITY AND LIABILITIES				
Equity				
Share capital	A6	219,313	218,475	
Share option reserve		2,837	2,821	
Currency translation reserve		2,273	1,188	
Capital reserve		4,800	4,800	
Retained profits		205,350	193,714	
Equity attributable to equity owners of the Company		434,573	420,998	
Non-controlling interest		858	612	
TOTAL EQUITY		435,431	421,610	
Non-current Liabilities				
Loans and borrowings	B7	40,467	11,059	
Lease liabilities		358	362	
Retirement benefits		750	725	
Deferred tax liabilities		17,598	16,545	
Deferred income on government grants		4,757	5,093	
		63,930	33,784	
Current Liabilities				
Loans and borrowings	B7	14,455	17,347	
Lease liabilities		823	604	
Trade payables		52,077	70,503	
Other payables		15,877	30,310	
Current tax liabilities		924	4,908	
		84,156	123,672	
TOTAL LIABILITIES		148,086	157,456	
TOTAL EQUITY AND LIABILITIES		583,517	579,066	
Net Assets Per Share Attributable to Owners of the Company (Sen)		0.8291	0.8033	

The consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 September 2024 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Non-Distributable			Distributable		Attributable		
	Share Capital RM'000	Share Option Reserve RM'000	Currency Translation Reserve RM'000	Capital Reserve RM'000	Retained Earnings RM'000	to Owners of the Company RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
<u>9 months ended 30 June 2025</u>								
Balance at 1 October 2024	218,475	2,821	1,188	4,800	193,714	420,998	612	421,610
Currency translation differences for foreign operations	-	-	1,085	-	-	1,085	-	1,085
Total other comprehensive income for the financial period	-	-	1,085	-	-	1,085	-	1,085
Profit for the financial period	-	-	-	-	16,888	16,888	246	17,134
Total comprehensive income for the financial period	-	-	1,085	-	16,888	17,973	246	18,219
<u>Issuance of shares</u>								
Pursuant to ESOS	817	16	-	-	-	833	-	833
Pursuant to Warrants	21	-	-	-	-	21	-	21
Dividend payable	-	-	-	-	(5,252)	(5,252)	-	(5,252)
Total transactions with owners	838	16	-	-	(5,252)	(4,398)	-	(4,398)
Balance at 30 June 2025	219,313	2,837	2,273	4,800	205,350	434,573	858	435,431
<u>9 months ended 30 June 2024</u>								
Balance at 1 October 2023	211,228	4,949	3,868	4,800	156,175	381,020	-	381,020
Currency translation differences for foreign operations	-	-	(1,206)	-	-	(1,206)	(1)	(1,207)
Total other comprehensive loss for the financial period	-	-	(1,206)	-	-	(1,206)	(1)	(1,207)
Profit/(Loss) for the financial period	-	-	-	-	42,212	42,212	(190)	42,022
Total comprehensive income for the financial period	-	-	(1,206)	-	42,212	41,006	(191)	40,815
<u>Acquisition of subsidiary</u>								
Issuance of shares	-	-	-	-	-	-	141	141
Pursuant to ESOS	4,519	(1,341)	-	-	-	3,178	-	3,178
Pursuant to Warrants	13	-	-	-	-	13	-	13
Dividend payable	-	-	-	-	(5,210)	(5,210)	-	(5,210)
Balance at 30 June 2024	215,760	3,608	2,662	4,800	193,177	420,007	(50)	419,957

The consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2024 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

CONSOLIDATED STATEMENT OF CASH FLOW

	Period Ended	
	30.06.2025	30.06.2024
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	24,782	54,908
Adjustments for:		
Amortisation of deferred income on government grant	(335)	(335)
Depreciation	18,943	18,084
Fair value changes on other investments	196	-
Gain on bargain purchase	-	(147)
Gain on lease modification	(23)	(212)
Loss on disposal of plant and equipment	18	-
Impairment loss on trade receivables	-	15
Interest expense	1,376	1,537
Interest income	(515)	(317)
Inventories written off	-	509
Plant and equipment written off	1	347
Reversal of inventories written down	(165)	-
Reversal of impairment loss on plant and equipment	(89)	(886)
Reversal of impairment loss on trade receivables	-	(359)
Share based payment	732	-
Unrealised (gain)/loss on foreign currency translation	(7,778)	1,279
Operating profit before changes in working capital	<u>37,143</u>	<u>74,423</u>
Inventories	(7,951)	(8,350)
Receivables	38,049	(42,367)
Payables	<u>(34,749)</u>	<u>(1,235)</u>
Cash from operations	32,492	22,471
Payment for retirement benefits	-	(47)
Interest paid	(1,376)	(1,537)
Tax (paid)/refund	<u>(9,826)</u>	<u>64</u>
Net cash generated from operating activities	<u>21,290</u>	<u>20,951</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	515	317
Proceeds from disposal of property, plant and equipment	211	609
Net cash inflow from acquisition of a subsidiary	-	1,768
Purchase of property, plant and equipment	(57,732)	(14,488)
Purchase of other investment	(3,001)	-
Net cash used in investing activities	<u>(60,007)</u>	<u>(11,794)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Drawdown of hire purchase	10,745	6,469
Proceeds from issuance of ESOS/Warrant conversion	122	3,191
Decreased in short term loans and borrowings	(2,317)	(3,000)
Repayment of hire purchase obligations	(5,813)	(6,100)
Repayment of lease liabilities	(670)	(921)
Drawdown of term loans	26,658	-
Repayment of term loans	(2,756)	(3,676)
Dividend paid	(5,252)	-
Net cash generated from/(used in) financing activities	<u>20,717</u>	<u>(4,037)</u>
NET CHANGES IN CASH AND CASH EQUIVALENTS		
Cash and cash equivalents brought forward	(18,000)	5,120
Currency translation differences	62,473	49,699
Cash and cash equivalents carried forward	<u>44,777</u>	<u>52,832</u>
<i>Represented by:</i>		
Cash and bank balances	<u>44,777</u>	<u>52,832</u>

The consolidated statement of cash flow should be read in conjunction with the audited financial statements for the financial year ended 30 September 2024 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

NOTES TO THE QUARTERLY FINANCIAL REPORT

A1. BASIS OF PREPARATION

The interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 September 2024 ("FYE 2024") and the accompanying explanatory notes attached to the interim financial statements.

These explanatory notes to the 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 Company and its subsidiaries ("The Group").

The accounting policies and methods of computations adopted in these interim financial statements are consistent with those adopted in the financial statements of the Group for the FYE 2024 except for the changes in accounting policies and presentations resulting from the adoption of new and revised MFRSs and amendments to MFRSs that are effective for financial periods beginning on or after 1 January 2024.

The Group has adopted the following Amendments to Standard during the financial period.

MFRS effective for financial periods beginning on or after 1 January 2024

Amendments to MFRS 16

Leases – Lease Liability in a Sale and Leaseback

Amendments to MFRS 101

Presentation of Financial Statements - Classification of liabilities as current or non-current

Amendments to MFRS 101

Presentation of Financial Statements – Non-current Liabilities with Covenants

Amendments to MFRS 107 and MFRS 7

Statement of Cash Flows and Financial Instruments: Disclosures - Supplier Finance Arrangements

The adoption of the above pronouncements did not have material impact on the financial statements of the Group and of the Company.

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board:

MFRS effective for financial periods beginning on or after 1 January 2025

Amendments to MFRS 121

Lack of Exchangeability

MFRS effective for financial periods beginning on or after 1 January 2026

Annual Improvements to MFRS Accounting Standards - Volume 11

Amendments to MFRS 9 and MFRS 7:

Amendments to the Classification and Measurement of Financial Instruments

MFRS effective for financial periods beginning on or after 1 January 2027

MFRS 18

Presentation and Disclosure in Financial Statements

MFRS 19

Subsidiaries without Public Accountability: Disclosures

MFRS effective for financial periods beginning on or after a date yet to be confirmed

Amendments to MFRS 10 and MFRS 128

Consolidated Financial Statements and Investments in Associates and Joint Ventures – Sales or Contribution of Assets between an Investor and its Associate or Joint Venture

The adoption of the above new MFRSs and amendments/improvements to MFRSs are not expected to have any material financial impact on the financial statements of the Group.

A2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements of the Group for the FYE 2024 was not subject to any qualification.

A3. COMMENTS ABOUT SEASONAL OR CYCLICAL FACTORS

The results of the Group were not materially affected by any significant seasonal or cyclical factors during the quarter under review.

A4. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the quarter under review.

A5. MATERIAL CHANGES IN ESTIMATES

There were no other changes in estimates that have had a material effect in the current quarter results.

A6. DEBT AND EQUITY SECURITIES

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, shares held as treasury shares and resale of treasury shares for the current quarter.

	<u>No. of shares</u>	<u>RM</u>
Issued and paid-up share capital as at 30 June 2025	525,789,224	219,312,563

As at 30 June 2025, the total number of unexercised ESOS Options are as follows:

<u>Date of offer</u>	<u>Exercise Price</u>	<u>Total no. of unexercised ESOS Options</u>
<u>ESOS Options</u>	<u>RM</u>	
27 February 2017	0.53	519,570
12 December 2017	0.29	1,598,330
28 May 2020	0.68	8,143,300
11 April 2025	0.71	25,000,000
		35,261,200

As at 30 June 2025, the number of Warrant-D in issue is 51,226,516 with an exercise price of RM0.445.

A7. DIVIDEND PAID

There were no dividends paid for the quarter under review.

A8. SEGMENTAL INFORMATION

The Group is primarily engaged in four business segments which are in the design and volume production of high precision metal manufacturing of hard disk drive ("HDD"), automotive industries' components, electronic manufacturing services ("EMS") and camera/industrial ("CI"). Breakdown of segmental revenue and product mix is shown in Note B1.

The Group's operations are primarily conducted in Malaysia and Thailand.

A9. VALUATION OF ASSETS

There was no revaluation of property, plant and equipment for the quarter under review.

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE QUARTER

On 4 August 2025, the Company announced the issuance of 32,640 ESOS Options at exercise price of RM0.53 per share and 168,190 ESOS Options at exercise price of RM0.29 per share.

Saved as disclosed above, there were no material events subsequent to the end of the quarter under review.

A11. CHANGES IN COMPOSITION OF THE GROUP

On 11 June 2025, the Company announced that Notion Industrial Technology (Dongguan) Limited ("NITD"), an indirect owned dormant subsidiary of the Company duly incorporated in the People's Republic of China with a registered capital of RMB2,000,000 on 10 May 2024, had been struck off from the Register of Companies, the People's Republic of China, with effective on 29 May 2025. Since its incorporation, no capital contributions have been made and NITD has not commenced any business operations.

Saved as disclosed above, there were no changes in the composition of the Group for the current quarter under review.

A12. CONTINGENT LIABILITIES

The Company has entered into financial guarantee contracts to provide financial guarantees to financial institutions for credit facilities granted to certain subsidiaries up to a total limit of approximately RM313 million. The total utilisation of these credit facilities as at 30 June 2025 amounted to approximately RM56 million.

A13. CAPITAL COMMITMENTS

	As at 30.06.2025 RM'000 (Unaudited)	As at 30.09.2024 RM'000 (Audited)
Approved and contracted for: - Purchase of property, plant and equipment	1,993	7,001

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS

All related party transactions and balances within the Group had been entered into in the normal course of business and were carried out on normal commercial terms during the current quarter.

A15. FAIR VALUE OF FINANCIAL INSTRUMENT

The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1:	Quoted prices in active markets for identical assets or liabilities.
Level 2:	Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3:	Inputs for the assets or liabilities that are not based on observable market data.

The following table analyses the fair value hierarchy for financial instruments carried at fair value in the statement of financial position:

	As at 30.06.2025	As at 30.09.2024
	Level 1	Level 1
	Fair Value	Fair Value
	RM'000	RM'000
	(Unaudited)	(Audited)
<u>Financial assets</u>		
Financial assets at fair value through profit or loss	2,805	-

B1. GROUP PERFORMANCE REVIEW

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Q3FY2025	Q3FY2024	Changes	Q3FY2025	Q3FY2024	Changes
	RM'000 (Unaudited)	RM'000 (Unaudited)		RM'000 (Unaudited)	RM'000 (Unaudited)	
HDD	38,235	38,563	-1%	108,109	91,197	19%
Automotive	24,601	29,237	-16%	75,479	94,371	-20%
EMS	40,168	55,629	-28%	140,768	119,031	18%
Camera/Industrial	11,375	12,056	-6%	32,370	36,274	-11%
TOTAL	114,379	135,485	-16%	356,726	340,873	5%

During the quarter ended 30 June 2025 ("Q3FY2025"), the Group recorded revenue and loss after taxation ("LAT") of RM114.4 million and RM0.9 million respectively, representing 15.6% decrease in revenue and a decline from profit after taxation of RM20.0 million in Q3FY2024. Cumulatively, the Group reported total revenue of RM356.7 million, marking an increase of 4.7%, while PAT of RM17.1 million is 59.2% lower as compared to the same period in last financial year. Refer Notes B2 and B3 below for a detailed review of the Group's performance.

B2. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	INDIVIDUAL QUARTER			Changes
	Q3FY2025	Q2FY2025		
	RM'000 (Unaudited)	RM'000 (Unaudited)		
Revenue	114,379	116,391		-2%
Gross profit	11,383	19,309		-41%
(Loss)/Profit before taxation	(1,681)	7,376		-123%
(Loss)/Profit after taxation	(942)	5,334		-118%
EBITDA	5,024	13,778		-64%

The Group recorded a revenue of RM114.4 million for the current quarter, a slight decline from RM116.4 million in Q2FY2025. The RM2.0 million decrease was mainly due to lower contributions from the Automotive and EMS segments, partially offset by improved performance in the HDD and Camera/Industrial segments.

A loss before tax of RM1.7 million was reported in the current quarter, compared to a profit before tax of RM7.4 million in Q2FY2025. The RM9.1 million reduction was primarily driven by a lower gross profit, impacted by the weakening of the USD, initial setup costs for new products, and higher production costs.

EBITDA for Q3FY2025 stood at RM5.0 million, down from RM13.8 million in Q2FY2025. The higher EBITDA in the previous quarter was largely due to the aforementioned factors, along with additional foreign exchange losses of RM1.5 million incurred in Q3FY2025.

B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR

Comparing with Preceding Quarter's Sales:

Business Segments	INDIVIDUAL QUARTER		Changes
	Q3FY2025 RM'000 (Unaudited)	Q2FY2025 RM'000 (Unaudited)	
HDD	38,235	36,028	6.1%
Automotive	24,601	28,122	-12.5%
EMS	40,168	42,752	-6.0%
Camera/Industrial	11,375	9,489	19.9%
TOTAL	114,379	116,391	-1.7%

The Group recorded a marginally lower consolidated revenue of **RM114 million** for the current quarter, down **1.7%** compared to Q2FY2025.

In the core individual business segments:

- **HDD** continued its positive revenue momentum since Q1FY2025 (**RM33.8 million**), supported by strong global demand linked to AI-related applications.
- **Automotive** performance has normalised partially following earlier front-loading activities in response to U.S. tariff implications.
- **EMS** revenue declined by **6%**, mainly due to heightened market challenges including but not limited to softer consumer sentiment and market competition on high-ticket products.

Tariff and Trade Developments

Malaysia has successfully negotiated with the U.S. to reduce tariffs from **25%** to **19%**, aligning with the current regional base rate in Southeast Asia (Thailand/Indonesia/Philippines – 19%; Vietnam – 20%). The U.S. tariff on Chinese imports remains at **30%**, extended for another 90 days until **10 November 2025**. A new **15%** baseline tariff on EU imports took effect on **7 August 2025**, pending further regulatory guidance.

While these negotiations provide a reasonable degree of market certainty and direction, it is still premature to quantify the overall impact, as U.S.–China and U.S.–EU trade discussions remain unresolved.

Segment Outlook

- **HDD** (exempt from U.S. tariffs) is expected to sustain steady growth, driven by the booming global demand for data storage.
- **Automotive** may be affected by external factors such as U.S. tariffs, technological shifts, China's excess capacity, and intense competition. The Group has, however, secured several new Automotive accounts, with economic benefits from ramped-up production expected to materialise soon. Operational improvements and efficiency initiatives remain ongoing.
- **EMS**, the largest contributor to Group revenue, is expanding its product portfolio through targeted sales initiatives, with meaningful contributions expected in the near term.

Currency Impact

The broad outlook for the USD remains negative following its significant depreciation in 2025. A subdued USD is expected to affect Group performance, and the Group continues to undertake selective short-term FX hedging when rates are favourable.

Outlook

Barring unforeseen circumstances, the Board expects FY2025 diversified revenue to remain sustainable following an exceptional performance in FY2024, with the Group on track to deliver a resilient profitability for FY2025 amid the market conditions outlined above.

B4. PROFIT FORECAST, PROFIT GUARANTEE

The Group did not issue any profit guarantee and profit forecast during the current financial period to date.

B5. TAXATION

<u>Tax based on results for the period:</u>	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000 (Unaudited)	RM'000 (Unaudited)	RM'000 (Unaudited)	RM'000 (Unaudited)
- Current tax	1,368	2,764	6,602	6,326
- Underprovision of prior year	(53)	(14)	(7)	(14)
- Deferred tax	(2,054)	1,328	1,053	6,574
TOTAL	(739)	4,078	7,648	12,886

The effective tax rate of the Group for the current quarter is higher than the statutory tax rate of 24% due to unallowable expenses.

B6. STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced but pending completion as at the date of this report.

B7. BORROWINGS AND DEBTS SECURITIES

The Group borrowings are as follows:

	As at 30.06.2025	As at 30.09.2024
	RM'000 (Unaudited)	RM'000 (Audited)
NON-CURRENT		
<u>Secured</u>		
- Hire purchase payables	13,809	10,510
- Term Loans	26,658	549
	40,467	11,059
CURRENT		
<u>Secured</u>		
- Hire purchase payables	8,414	7,643
- Term Loans	1,178	2,524
- Banker's Acceptance	-	1,597
- Trust receipt	863	583
- Revolving credits	4,000	5,000
	14,455	17,347

The hire purchase payables and term loans are secured by legal charges over certain property, plant and equipment belonging to certain subsidiaries of the Company.

B8. NOTES TO THE CONDENSED CONSOLIDATED INCOME STATEMENT

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	QUARTER ENDED		PERIOD ENDED	
	30.06.2025 RM'000 (Unaudited)	30.06.2024 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)	30.06.2024 RM'000 (Unaudited)
<u>Profit before Tax is arrived at after crediting:</u>				
Amortisation of deferred income on government grant	(112)	(112)	(335)	(335)
Gain on bargain purchase	-	(147)	-	(147)
Gain on lease modification	-	(6)	(23)	(212)
Interest income	(154)	(115)	(515)	(317)
Realised gain on foreign exchange currency	-	(749)	-	(3,597)
Reversal of inventories written down	(165)	-	(165)	-
Reversal of impairment loss on receivables	-	(7)	-	(359)
Reversal of impairment loss on plant and equipment	-	(886)	(89)	(886)
Unrealised loss / (gain) on foreign exchange currency	2,197	1,183	(7,778)	1,279
<u>Profit before Tax is arrived at after charging:</u>				
Depreciation and amortisation	6,481	5,959	18,943	18,084
Fair value changes on other investment	(701)	-	196	-
Interest expense	490	475	1,376	1,537
Inventories written off	-	-	-	509
Impairment loss on receivables	-	-	-	15
Loss on disposal of property, plant and equipment	(37)	-	18	-
Plant and equipment written off	1	-	1	347
Realised (gain) / loss on foreign exchange currency	348	-	4,673	-
Share based payment	48	-	732	-

The following items are not applicable in the financial period under review:

Gain or loss on disposal of quoted or unquoted investment or properties

Gain or loss on derivatives

Unrealised loss on foreign exchange currency

B9. MATERIAL LITIGATION

There were no material litigations that might adversely and materially affect the position of the Group as at date of this report.

B10. DIVIDENDS

The Board of Directors does not recommend any dividend for the reporting quarter.

NOTION VTEC BERHAD ("Notion" or "The Company")

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (Continued)

B11. EARNINGS PER SHARE

The earnings per share is calculated by dividing the profit attributable to the owners of the Company by the number of ordinary shares in issue.

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	30.06.2025 (Unaudited)	30.06.2024 (Unaudited)	30.06.2025 (Unaudited)	30.06.2024 (Unaudited)
Profit after taxation (RM'000)	(922)	20,153	16,888	42,212
Based on the weighted average number of ordinary shares in issued ('000)	525,646	516,753	525,454	516,139
Basic earnings per share (sen)	(0.18)	3.90	3.21	8.18
Based on the weighted average number of ordinary shares in issue ('000)	543,416	560,330	557,276	558,468
Diluted earnings per share (sen)	(0.17)	3.60	3.03	7.56

AUTHORISATION FOR ISSUE

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 21 August 2025.

By Order of the Board

Petaling Jaya
21 August 2025