

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	31.12.2025 RM'000 (Unaudited)	31.12.2024 RM'000 (Unaudited)	31.12.2025 RM'000 (Unaudited)	31.12.2024 RM'000 (Unaudited)
Revenue	121,093	125,956	121,093	125,956
Cost of sales	<u>(108,655)</u>	<u>(102,863)</u>	<u>(108,655)</u>	<u>(102,863)</u>
Gross profit	12,438	23,093	12,438	23,093
Other operating income	4,247	12,916	4,247	12,916
Operating expenses	<u>(17,783)</u>	<u>(16,423)</u>	<u>(17,783)</u>	<u>(16,423)</u>
Finance costs	<u>(997)</u>	<u>(499)</u>	<u>(997)</u>	<u>(499)</u>
(Loss) / Profit before tax	(2,095)	19,087	(2,095)	19,087
Tax expense	<u>(126)</u>	<u>(6,345)</u>	<u>(126)</u>	<u>(6,345)</u>
(Loss) / Profit after tax	(2,221)	12,742	(2,221)	12,742
Other comprehensive (expense) / income				
- Currency translation differences	<u>(13)</u>	<u>2,074</u>	<u>(13)</u>	<u>2,074</u>
Total comprehensive (expense) / income for the period	<u>(2,234)</u>	<u>14,816</u>	<u>(2,234)</u>	<u>14,816</u>
(Loss) / Profit after taxation attributable to:				
- Owners of the Company	(2,263)	12,710	(2,263)	12,710
- Non-controlling interests	<u>42</u>	<u>32</u>	<u>42</u>	<u>32</u>
	<u>(2,221)</u>	<u>12,742</u>	<u>(2,221)</u>	<u>12,742</u>
Total comprehensive (expense) / income for the period attributable to:				
- Owners of the Company	(2,261)	14,782	(2,261)	14,782
- Non-controlling interests	<u>27</u>	<u>34</u>	<u>27</u>	<u>34</u>
	<u>(2,234)</u>	<u>14,816</u>	<u>(2,234)</u>	<u>14,816</u>
Earnings per share (sen)				
- Basic	B11 (0.43)	2.42	(0.43)	2.42
- Diluted	B11 <u>(0.42)</u>	<u>2.27</u>	<u>(0.42)</u>	<u>2.27</u>
Proposed/Declared Dividend Per Share (sen)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The consolidated statement of profit and loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to the interim financial statements.

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Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	As At 31.12.2025 RM'000 (Unaudited)	As At 30.09.2025 RM'000 (Audited)
ASSETS			
Non-current Assets			
Property, plant & equipment		325,461	321,685
Right-of-use assets		7,754	8,507
Other investment	A15	6,063	2,237
		<u>339,278</u>	<u>332,429</u>
Current Assets			
Inventories		67,770	67,482
Receivables		139,056	143,521
Prepayment		5,312	4,521
Current tax assets		280	1,530
Cash and bank balances		52,902	59,779
Total current assets		<u>265,320</u>	<u>276,833</u>
TOTAL ASSETS		<u>604,598</u>	<u>609,262</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	A6	219,413	219,411
Share option reserve		2,805	2,805
Currency translation reserve		1,317	1,315
Capital reserve		4,800	4,800
Retained profits		203,308	205,571
Equity attributable to equity owners of the Company		<u>431,643</u>	<u>433,902</u>
Non-controlling interest		897	870
TOTAL EQUITY		<u>432,540</u>	<u>434,772</u>
Non-current Liabilities			
Loans and borrowings	B7	40,459	40,126
Lease liabilities		6,004	6,628
Retirement benefits		1,308	1,307
Deferred tax liabilities		15,337	15,875
Deferred income on government grants		3,505	4,646
		<u>66,613</u>	<u>68,582</u>
Current Liabilities			
Loans and borrowings	B7	18,865	19,791
Lease liabilities		1,911	2,007
Trade payables		52,420	55,249
Other payables		30,253	26,551
Current tax liabilities		1,996	2,310
		<u>105,445</u>	<u>105,908</u>
TOTAL LIABILITIES		<u>172,058</u>	<u>174,490</u>
TOTAL EQUITY AND LIABILITIES		<u>604,598</u>	<u>609,262</u>
Net Assets Per Share Attributable to Owners of the Company (Sen)		<u>0.8223</u>	<u>0.8266</u>

The consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to the interim financial statements.

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Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025**CONSOLIDATED STATEMENT OF CASH FLOW**

	31.12.2025 RM'000 (Unaudited)	31.12.2024 RM'000 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(2,095)	19,087
Adjustments for:		
Amortisation of deferred income on government grant	(72)	(112)
Depreciation	6,851	6,196
Fair value changes on other investment	1,224	868
Government grant	(1,069)	-
Interest expense	861	432
Interest income	(142)	(154)
Inventories written down	134	-
(Gain)/Loss on disposal of property, plant and equipment	(1,128)	10
Plant and equipment written off	19	-
Reversal of impairment loss on property, plant and equipment	(7)	-
Unrealised loss/(gain) on foreign currency translation	2,914	(11,879)
Operating profit before changes in working capital	7,490	14,448
Inventories	(422)	(9,469)
Receivables	460	12,126
Payables	2,019	(4,179)
Cash from operations	9,547	12,926
Interest paid	(861)	(432)
Tax refund/(paid)	271	(2,903)
Net cash generated from operating activities	8,957	9,591
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	142	154
Proceeds from disposal of property, plant and equipment	1,127	287
Purchase of property, plant and equipment	(10,037)	(12,353)
Purchase of other investment	(5,050)	(3,001)
Net cash used in investing activities	(13,818)	(14,913)
CASH FLOW FROM FINANCING ACTIVITIES		
Decrease in short term loans and borrowings	(632)	(3,180)
Drawdown of hire purchase	1,461	3,932
Drawdown of term loans	1,120	-
Proceeds from issuance of shares	2	101
Repayment of hire purchase obligations	(2,347)	(1,642)
Repayment of lease liabilities	(532)	(236)
Repayment of term loans	(194)	(632)
Net cash used in financing activities	(1,122)	(1,657)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,983)	(6,979)
Cash and cash equivalents brought forward	59,779	62,473
Currency translation differences	(894)	521
Cash and cash equivalents carried forward	52,902	56,015
<i>Represented by:</i>		
Cash and bank balances	52,902	56,015

The consolidated statement of cash flow should be read in conjunction with the audited financial statements for the financial year ended 30 September 2025 and the accompanying explanatory notes attached to the interim financial statements.