

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	31.03.2026 RM'000 (Unaudited)	31.03.2025 RM'000 (Unaudited)	31.03.2026 RM'000 (Unaudited)	31.03.2025 RM'000 (Unaudited)
Revenue	106,571	116,391	227,664	242,347
Cost of sales	(100,379)	(97,082)	(209,034)	(199,945)
Gross profit	6,192	19,309	18,630	42,402
Other operating income	2,186	(692)	6,433	12,224
Operating expenses	(12,222)	(10,753)	(30,005)	(27,176)
Finance costs	(912)	(488)	(1,909)	(987)
(Loss) / Profit before tax	(4,756)	7,376	(6,851)	26,463
Tax expense	393	(2,042)	267	(8,387)
(Loss) / Profit after tax	(4,363)	5,334	(6,584)	18,076
Other comprehensive (expense) / income				
- Currency translation differences	(3,835)	68	(3,848)	2,142
Total comprehensive (expense) / income for the period	(8,198)	5,402	(10,432)	20,218
(Loss) / Profit after taxation attributable to:				
- Owners of the Company	(4,291)	5,100	(6,554)	17,810
- Non-controlling interests	(72)	234	(30)	266
	(4,363)	5,334	(6,584)	18,076
Total comprehensive (expense) / income for the period attributable to:				
- Owners of the Company	(8,133)	5,159	(10,394)	19,941
- Non-controlling interests	(65)	243	(38)	277
	(8,198)	5,402	(10,432)	20,218
(Loss) / Earnings per share (sen)				
- Basic	B11 (0.82)	0.97	(1.25)	3.39
- Diluted	B11 (0.80)	0.91	(1.22)	3.19
Proposed/Declared Dividend Per Share (sen)	-	-	-	-

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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	As At 31.03.2026 RM'000 (Unaudited)	As At 30.09.2025 RM'000 (Audited)
ASSETS			
Non-current Assets			
Property, plant & equipment		327,929	321,685
Right-of-use assets		7,439	8,507
Other investment	A15	5,879	2,237
		<u>341,247</u>	<u>332,429</u>
Current Assets			
Inventories		70,041	67,482
Receivables		127,427	143,521
Prepayment		5,674	4,521
Current tax assets		769	1,530
Cash and bank balances		51,341	59,779
Total current assets		<u>255,252</u>	<u>276,833</u>
TOTAL ASSETS		<u>596,499</u>	<u>609,262</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	A6	219,413	219,411
Reserve		5,207	8,920
Retained profits		198,890	205,571
Equity attributable to equity owners of the Company		<u>423,510</u>	<u>433,902</u>
Non-controlling interest		832	870
TOTAL EQUITY		<u>424,342</u>	<u>434,772</u>
Non-current Liabilities			
Loans and borrowings	B7	43,112	40,126
Lease liabilities		5,698	6,628
Retirement benefits		1,247	1,307
Deferred tax liabilities		13,572	15,875
Deferred income on government grants		3,432	4,646
		<u>67,061</u>	<u>68,582</u>
Current Liabilities			
Loans and borrowings	B7	24,554	19,791
Lease liabilities		1,937	2,007
Trade payables		50,037	55,249
Other payables		26,816	26,551
Current tax liabilities		1,752	2,310
		<u>105,096</u>	<u>105,908</u>
TOTAL LIABILITIES		<u>172,157</u>	<u>174,490</u>
TOTAL EQUITY AND LIABILITIES		<u>596,499</u>	<u>609,262</u>
Net Assets Per Share Attributable to Owners of the Company (Sen)		<u>0.8067</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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Non-Distributable				Distributable	Attributable	Non-Controlling Interest	Total Equity	
	Share Capital	Share Option Reserve	Statutory Reserve	Currency Translation Reserve	Capital Reserve	Retained Earnings			to Owners of the Company
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<u>6 months ended 31 March 2026</u>									
Balance at 1 October 2025	219,411	2,805	-	1,315	4,800	205,571	433,902	870	434,772
Currency translation differences for foreign operations	-	-	-	(3,840)	-	-	(3,840)	(8)	(3,848)
Total other comprehensive loss for the financial period	-	-	-	(3,840)	-	-	(3,840)	(8)	(3,848)
Loss for the financial period	-	-	-	-	-	(6,554)	(6,554)	(30)	(6,584)
Total comprehensive expense for the financial period	-	-	-	(3,840)	-	(6,554)	(10,394)	(38)	(10,432)
<u>Issuance of shares</u>									
Pursuant to Warrants	2	-	-	-	-	-	2	-	2
Total transactions with owners	2	-	-	-	-	-	2	-	2
Transfer to Statutory Reserve	-	-	127	-	-	(127)	-	-	-
Balance at 31 March 2026	219,413	2,805	127	(2,525)	4,800	198,890	423,510	832	424,342
<u>6 months ended 31 March 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	-	-	-	2,131	-	-	2,131	11	2,142
Total other comprehensive income for the financial period	-	-	-	2,131	-	-	2,131	11	2,142
Profit for the financial period	-	-	-	-	-	17,810	17,810	266	18,076
Total comprehensive income for the financial period	-	-	-	2,131	-	17,810	19,941	277	20,218
<u>Issuance of shares</u>									
Pursuant to ESOS	817	(46)	-	-	-	-	771	-	771
Pursuant to Warrants	21	-	-	-	-	-	21	-	21
Dividend paid	-	-	-	-	-	(5,252)	(5,252)	-	(5,252)
Total transactions with owners	838	(46)	-	-	-	(5,252)	(4,460)	-	(4,460)
Balance at 31 March 2025	219,313	2,775	-	3,319	4,800	206,272	436,479	889	437,368

The consolidated statement of changes in equity 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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026**CONSOLIDATED STATEMENT OF CASH FLOW**

	31.03.2026	31.03.2025
	RM'000	RM'000
	(Unaudited)	(Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(6,851)	26,463
Adjustments for:		
Amortisation of deferred income on government grant	(144)	(223)
Depreciation	13,962	12,462
Fair value changes on other investment	1,408	897
Gain on lease modification	-	(23)
Government grant	(1,069)	-
Interest expense	1,727	886
Interest income	(259)	(361)
Inventories written down	147	-
(Gain)/Loss on disposal of property, plant and equipment	(1,128)	55
Plant and equipment written off	19	-
Reversal of impairment loss on property, plant and equipment	(7)	(89)
Share based payment	-	684
Unrealised loss/(gain) on foreign currency translation	846	(9,975)
Operating profit before changes in working capital	8,651	30,776
Inventories	(2,706)	(8,862)
Receivables	15,224	25,099
Payables	(5,247)	(29,830)
Cash from operations	15,922	17,183
Interest paid	(1,727)	(886)
Tax paid	(1,833)	(4,594)
Net cash generated from operating activities	12,362	11,703
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	259	361
Proceeds from disposal of property, plant and equipment	1,127	1,443
Purchase of property, plant and equipment	(21,256)	(18,754)
Purchase of other investment	(5,050)	(3,001)
Net cash used in investing activities	(24,920)	(19,951)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in short term loans and borrowings	4,994	1,302
Drawdown of hire purchase	2,535	9,745
Drawdown of term loans	5,397	-
Proceeds from issuance of shares	2	108
Repayment of hire purchase obligations	(4,622)	(4,483)
Repayment of lease liabilities	(1,057)	(453)
Repayment of term loans	(557)	(1,263)
Dividend paid	-	(5,252)
Net cash generated/(used in) financing activities	6,692	(296)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,866)	(8,544)
Cash and cash equivalents brought forward	59,779	62,473
Currency translation differences	(2,572)	1,700
Cash and cash equivalents carried forward	51,341	55,629
<i>Represented by:</i>		
Cash and bank balances	51,341	55,629

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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

NOTES TO THE QUARTERLY FINANCIAL REPORT (Continued)

A2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements of the Group for the FYE 2025 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 31 March 2026	525,994,233	219,412,620

As at 31 March 2026, the total number of unexercised ESOS Options are as follows:

<u>Date of offer</u> <u>ESOS Options</u>	<u>Exercise Price</u> <u>RM</u>	<u>Total no. of</u> <u>unexercised</u> <u>ESOS Options</u>
27 February 2017	0.53	486,930
12 December 2017	0.29	1,440,140
28 May 2020	0.68	8,133,300
11 April 2025	0.71	25,000,000
		<u>35,060,370</u>

As at 31 March 2026, the number of Warrant-D in issue is 51,222,337 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")/solid-state drive ("SSD"), 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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

NOTES TO THE QUARTERLY FINANCIAL REPORT (Continued)

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 25 May 2026, Notion International (M) Sdn Bhd, a wholly-owned subsidiary of Notion VTec Berhad, entered into a sale and purchase agreement with Heptagon Photonics Malaysia Sdn Bhd for the disposal of a vacant freehold industrial land held under Geran 587913, No. Lot 169181, Mukim Pulai, Daerah Johor Bahru, Negeri Johor for a cash consideration of RM27,316,800 only ("Proposed Disposal"). The Proposed Disposal is due to the Company currently having no immediate development or operational plans for the land. The Proposed Disposal is conditional upon the approval and consent of the relevant authorities.

Saved for the above, there was no material event subsequent to the end of the quarter under review.

A11. CHANGES IN COMPOSITION OF THE GROUP

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 RM288 million. The total utilisation of these credit facilities as at 31 March 2026 amounted to approximately RM68 million.

A13. CAPITAL COMMITMENTS

	As at 31.03.2026 RM'000 (Unaudited)	As at 30.09.2025 RM'000 (Audited)
Approved and contracted for:		
- Purchase of property, plant and equipment	8,648	7,010

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 31.03.2026 Level 1 Fair Value RM'000 (Unaudited)	As at 30.09.2025 Level 1 Fair Value RM'000 (Audited)
<u>Financial assets</u>		
Financial assets at fair value through profit or loss	5,879	2,237

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. GROUP PERFORMANCE REVIEW

	INDIVIDUAL QUARTER		Changes	CUMULATIVE QUARTER		Changes
	Q2FY2026	Q2FY2025		Q2FY2026	Q2FY2025	
	RM'000 (Unaudited)	RM'000 (Unaudited)		RM'000 (Unaudited)	RM'000 (Unaudited)	
HDD/SSD	39,739	36,917	8%	84,047	70,763	19%
Automotive	24,576	28,122	-13%	50,248	50,878	-1%
EMS	31,673	42,752	-26%	71,784	100,600	-29%
Camera/Industrial	10,583	8,600	23%	21,585	20,106	7%
TOTAL	106,571	116,391	-8%	227,664	242,347	-6%

During the quarter ended 31 March 2026 ("Q2FY2026"), the Group recorded revenue and loss after taxation of RM106.6 million and RM4.4 million respectively, representing 8% decrease in revenue and a decline from profit after taxation of RM5.3 million in Q2FY2025. 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
	Q2FY2026 RM'000 (Unaudited)	Q1FY2026 RM'000 (Unaudited)	
Revenue	106,571	121,093	-12%
Gross profit	6,192	12,438	-50%
Loss before taxation	4,756	2,095	127%
Loss after taxation	4,363	2,221	96%
EBITDA	3,032	5,403	-44%

The Group recorded revenue of RM106.6 million for the current quarter, representing a 12.0% decrease from RM121.1 million in Q1FY2026. The RM14.5 million decline was primarily attributable to lower contributions from both EMS and HDD/SSD segments.

The Group reported a loss before tax of RM4.8 million for the current quarter, compared to a loss before tax of RM2.1 million in Q1FY2026. This was mainly attributable to a lower gross profit of RM6.2 million, arising from reduced revenue, the impact of lower foreign currency rates and higher production cost.

EBITDA for Q2FY2026 decreased to RM3.1 million (Q1FY2026: RM5.4 million), in line with the factors outlined above.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR

Comparative Performance against Preceding Quarters

	<------(Unaudited)----->				
	Q2FY2025	Q3FY2025	Q4FY2025	Q1FY2026	Q2FY2026
	RM'000	RM'000	RM'000	RM'000	RM'000
<u>Revenue by segment</u>					
HDD/SSD	36,917	40,042	45,203	44,308	39,739
Automotive	28,122	24,601	28,023	25,672	24,576
EMS	42,752	40,168	46,765	40,111	31,673
Camera/Industrial	8,600	9,568	10,877	11,002	10,583
Total	116,391	114,379	130,868	121,093	106,571

Year-on-Year comparison

The Group recorded consolidated quarterly revenue of RM106.6 million, representing a decrease of 8.4% compared with Q2FY2025. The decline was primarily attributable to a reduction in EMS revenue. Overall revenue was further impacted by an unfavourable foreign exchange effect.

Gross profit margin declined to 5.8% from 16.6% in Q2FY2025 largely driven by unfavourable foreign exchange (USD depreciated by 11.4%) and higher production costs including escalating feedstock prices (Quarter-average LME aluminum benchmark price has surged by 40%-45% YoY). This has resulted in a loss of RM4.4 million compared to a profit of RM5.3 million in the same period last year.

Segment Outlook

HDD/SSD: The HDD/SSD market continues to show positive momentum. The Group continues to strengthen its operational and technological capabilities, while enhancing cost efficiency to improve its competitiveness and support future growth. The upcoming Heat-Assisted Magnetic Recording (HAMR) technology transition remains one of the Group's key focus areas. Alongside ongoing capacity expansion initiatives, the Group has intensified efforts to diversify its customer base and actively pursue higher-value accounts to broaden its revenue streams and improve profitability.

Automotive: The operating environment for the Automotive segment remains broadly stable. The gradual ramp-up of newly secured customer programmes continues, with progressive improvements in mass production supporting operational stability. The Group remains focused on execution efficiency and meeting customer delivery requirements as production volumes scale up.

EMS: The EMS business is cyclical in nature, with performance influenced by fluctuations in global demand and competitive dynamics. The Group is confident of progressively expanding its customer diversification initiatives. However, the operating environment has become more challenging, marked by intensified competition from China and softer global demand. While strategic initiatives are in place to enhance resilience, including customer diversification and capacity investments, the benefits are expected to materialise progressively over time. Prolonged external headwinds may continue to weigh on near-term segment performance.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR (CONTINUED)

Segment Outlook (Cont'd)

Overall Outlook

The Group is seeing improving visibility in certain industries amid more constructive global trade discussions and ongoing diplomatic efforts in the Middle East. Nevertheless, global uncertainties, together with evolving consumer and industry behaviour arising from rapid AI-driven technological disruption, continue to drive market volatility and uneven demand conditions across industries. Following two consecutive quarters of losses, the Group is prioritising operational discipline, margin enhancement initiatives and disciplined resource allocation, while pursuing selective opportunities aligned with the differing operating dynamics of its business segments.

Barring unforeseen circumstances, the Board expects the effective execution of its strategic plans to contribute towards improved performance outcomes.

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

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM'000	RM'000	RM'000	RM'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<u>Tax based on results for the period/year:</u>				
- Current tax	529	2,164	1,193	5,234
- Underprovision of prior year	842	46	842	46
- Deferred tax	(1,764)	(168)	(2,302)	3,107
TOTAL	(393)	2,042	(267)	8,387

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.

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**B7. BORROWINGS AND DEBTS SECURITIES**

The Group borrowings are as follows:

	As at 31.03.2026 RM'000 (Unaudited)	As at 30.09.2025 RM'000 (Audited)
NON-CURRENT		
<u>Secured</u>		
- Hire purchase payables	12,863	13,468
- Term Loans	30,249	26,658
	43,112	40,126
CURRENT		
<u>Secured</u>		
- Hire purchase payables	6,580	8,061
- Term Loans	1,689	440
- Banker's Acceptance	2,400	1,725
- Trust receipt	3,885	565
- Revolving credits	10,000	9,000
	24,554	19,791

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 QUARTER ENDED		CUMULATIVE QUARTER YEAR ENDED	
	31.03.2026 RM'000 (Unaudited)	31.03.2025 RM'000 (Unaudited)	31.03.2026 RM'000 (Unaudited)	31.03.2025 RM'000 (Unaudited)
<u>Profit before Tax is arrived at after crediting:</u>				
Amortisation of deferred income on government grant	(72)	(111)	(144)	(223)
Gain on lease modification	-	(23)	-	(23)
Interest income	(117)	(207)	(259)	(361)
(Gain)/Loss on disposal of property, plant and equipment	-	45	(1,128)	55
Government grant	-	-	(1,069)	-
Reversal of impairment loss on plant and equipment	-	(89)	(7)	(89)
<u>Profit before Tax is arrived at after charging:</u>				
Depreciation and amortisation	7,111	6,266	13,962	12,462
Fair value changes on other investment	184	29	1,408	897
Interest expense	866	454	1,727	886
Inventories written down	13	-	147	-
Plant and equipment written off	-	-	19	-
Realised loss/(gain) on foreign exchange currency	2,563	(825)	3,345	4,325
Unrealised (gain)/loss on foreign exchange currency	(2,068)	1,904	846	(9,975)
Share based payment	-	684	-	684

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

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

Registration No: - 200301035125 (637546-D)

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**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.

B11. (LOSS) / 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	
	31.03.2026 (Unaudited)	31.03.2025 (Unaudited)	31.03.2026 (Unaudited)	31.03.2025 (Unaudited)
(Loss) / Profit attributable to Owners of the Company (RM'000)	(4,291)	5,100	(6,554)	17,810
Based on the weighted average number of ordinary shares in issued ('000)	525,993	525,646	525,993	525,286
Basic (loss) / earnings per share (sen)	<u>(0.82)</u>	<u>0.97</u>	<u>(1.25)</u>	<u>3.39</u>
Based on the weighted average number of ordinary shares in issue ('000)	535,839	558,770	535,839	558,549
Diluted (loss) / earnings per share (sen)	<u>(0.80)</u>	<u>0.91</u>	<u>(1.22)</u>	<u>3.19</u>

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 25 May 2026.

By Order of the Board

Petaling Jaya

25 May 2026