

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.

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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		255,252	276,833
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
		67,061	68,582
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
		105,096	105,908
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.

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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	<u>8,651</u>	<u>30,776</u>
Inventories	(2,706)	(8,862)
Receivables	15,224	25,099
Payables	<u>(5,247)</u>	<u>(29,830)</u>
Cash from operations	15,922	17,183
Interest paid	(1,727)	(886)
Tax paid	<u>(1,833)</u>	<u>(4,594)</u>
Net cash generated from operating activities	<u>12,362</u>	<u>11,703</u>
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	<u>(5,050)</u>	<u>(3,001)</u>
Net cash used in investing activities	<u>(24,920)</u>	<u>(19,951)</u>
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	<u>6,692</u>	<u>(296)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,866)	(8,544)
Cash and cash equivalents brought forward	59,779	62,473
Currency translation differences	<u>(2,572)</u>	<u>1,700</u>
Cash and cash equivalents carried forward	<u>51,341</u>	<u>55,629</u>
<i>Represented by:</i>		
Cash and bank balances	<u>51,341</u>	<u>55,629</u>

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.