NOTION VTEC BERHAD ("Notion" or "The Company")
Registration No: - 200301035125 (637546-D)
UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026
CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

		INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)
Revenue		109,284	114,379	336,948	356,726
Cost of sales		(103,121)	(102,996)	(312,155)	(302,941)
Gross profit		6,163	11,383	24,793	53,785
Other operating income		1,396	(641)	7,829	11,583
Operating expenses		(12,269)	(11,736)	(42,274)	(38,912)
Finance costs		(950)	(687)	(2,859)	(1,674)
(Loss) / Profit before tax		(5,660)	(1,681)	(12,511)	24,782
Tax expense		742	739	1,009	(7,648)
(Loss) / Profit after tax		(4,918)	(942)	(11,502)	17,134
Other comprehensive (expense) / income					
- Currency translation differences		(178)	(1,057)	(4,026)	1,085
Total comprehensive (expense) / income for the period		(5,096)	(1,999)	(15,528)	18,219
(Loss) / Profit after taxation attributable to:					
- Owners of the Company		(4,807)	(922)	(11,361)	16,888
- Non-controlling interests		(111)	(20)	(141)	246
		(4,918)	(942)	(11,502)	17,134
Total comprehensive (expense) / income for the period attributable to:					
- Owners of the Company		(5,000)	(1,968)	(15,394)	17,973
- Non-controlling interests		(96)	(31)	(134)	246
		(5,096)	(1,999)	(15,528)	18,219
(Loss) / Earnings per share (sen)					
- Basic	B11	(0.91)	(0.18)	(2.16)	3.21
- Diluted	B11	(0.90)	(0.17)	(2.13)	3.03
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 30 JUNE 2026
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Note	As At 30.06.2026 RM'000 (Unaudited)	As At 30.09.2025 RM'000 (Audited)
ASSETS			
Non-current Assets			
Property, plant & equipment		333,278	321,685
Right-of-use assets		7,050	8,507
Other investment	A15	5,634	2,237
		345,962	332,429
Current Assets			
Inventories		73,909	67,482
Receivables		133,867	143,521
Prepayment		2,786	4,521
Current tax assets		2,057	1,530
Cash and bank balances		40,870	59,779
Total current assets		253,489	276,833
TOTAL ASSETS		**599,451**	**609,262**
EQUITY AND LIABILITIES			
Equity			
Share capital	A6	219,414	219,411
Reserve		5,017	8,920
Retained profits		194,080	205,571
Equity attributable to equity owners of the Company		418,511	433,902
Non-controlling interest		736	870
TOTAL EQUITY		419,247	434,772
Non-current Liabilities			
Loans and borrowings	B7	43,310	40,126
Lease liabilities		5,520	6,628
Retirement benefits		1,244	1,307
Deferred tax liabilities		12,471	15,875
Deferred income on government grants		3,360	4,646
		65,905	68,582
Current Liabilities			
Loans and borrowings	B7	28,592	19,791
Lease liabilities		1,756	2,007
Trade payables		55,685	55,249
Other payables		28,266	26,551
Current tax liabilities		-	2,310
		114,299	105,908
TOTAL LIABILITIES		180,204	174,490
TOTAL EQUITY AND LIABILITIES		**599,451**	**609,262**
Net Assets Per Share Attributable to Owners of the Company (Sen)		0.7971	0.8266

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 30 JUNE 2026
<u>CONSOLIDATED STATEMENT OF CHANGES IN EQUITY</u>

		Non-Distributable				Distributable	Attributable		
	Share Capital RM'000	Share Option Reserve RM'000	Statutory 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
9 months ended 30 June 2026									
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	-	-	-	(4,033)	-	-	(4,033)	7	(4,026)
Total other comprehensive loss for the financial period	-	-	-	(4,033)	-	-	(4,033)	7	(4,026)
Loss for the financial period	-	-	-	-	-	(11,361)	(11,361)	(141)	(11,502)
Total comprehensive expense for the financial period	-	-	-	(4,033)	-	(11,361)	(15,394)	(134)	(15,528)
Issuance of shares									
Pursuant to Warrants	3	-	-	-	-	-	3	-	3
Total transactions with owners	3	-	-	-	-	-	3	-	3
Transfer to Statutory Reserve	-	-	130	-	-	(130)	-	-	-
Balance at 30 June 2026	219,414	2,805	130	(2,718)	4,800	194,080	418,511	736	419,247
9 months ended 30 June 2025									
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
Issuance of shares									
Pursuant to ESOS	817	16	-	-	-	-	833	-	833
Pursuant to Warrants	21	-	-	-	-	-	21	-	21
Dividend paid	-	-	-	-	-	(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

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 30 JUNE 2026
CONSOLIDATED STATEMENT OF CASH FLOW

	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(12,511)	24,782
Adjustments for:		
Amortisation of deferred income on government grant	(216)	(335)
Depreciation	21,244	18,943
Fair value changes on other investment	1,653	196
Gain on lease modification	-	(23)
Government grant	(1,069)	-
Interest expense	2,633	1,376
Interest income	(376)	(515)
Inventories written down	390	-
(Gain)/Loss on disposal of property, plant and equipment	(990)	18
Plant and equipment written off	23	1
Reversal of inventories written off	-	(165)
Reversal of impairment loss on property, plant and equipment	(7)	(89)
Share based payment	-	732
Unrealised loss/(gain) on foreign currency translation	462	(7,778)
Operating profit before changes in working capital	11,236	37,143
Inventories	(6,817)	(7,951)
Receivables	12,390	38,049
Payables	1,558	(34,749)
Cash from operations	18,367	32,492
Interest paid	(2,633)	(1,376)
Tax paid	(5,233)	(9,826)
Net cash generated from operating activities	10,501	21,290
CASH FLOW FROM INVESTING ACTIVITIES		
Addition to term deposit with tenure more than 3 months	(19)	-
Interest received	376	515
Proceeds from disposal of property, plant and equipment	1,268	211
Purchase of property, plant and equipment	(33,725)	(57,732)
Purchase of other investment	(5,050)	(3,001)
Net cash used in investing activities	(37,150)	(60,007)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in short term loans and borrowings	10,115	(2,317)
Drawdown of hire purchase	2,535	10,745
Drawdown of term loans	7,400	26,658
Proceeds from issuance of shares	3	122
Repayment of hire purchase obligations	(6,815)	(5,813)
Repayment of lease liabilities	(1,594)	(670)
Repayment of term loans	(1,250)	(2,756)
Dividend paid	-	(5,252)
Net cash generated from financing activities	10,394	20,717
NET DECREASE IN CASH AND CASH EQUIVALENTS	(16,255)	(18,000)
Cash and cash equivalents brought forward	59,262	62,473
Currency translation differences	(2,673)	304
Cash and cash equivalents carried forward	40,334	44,777
Represented by:		
Cash and bank balances	40,870	44,777
Less: Deposit with tenure more than 3 months	(536)	-
	40,334	44,777

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.

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 2025 ("**FYE 2025**") 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 2025 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 2025.

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

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

Amendments to MFRS 121	*Lack of Exchangeability*

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 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*
Amendments to MFRS 9 and MFRS 7:	*Contracts Referencing Nature-dependent Electricity*

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*
Amendments to MFRS 121	*Translation to a Hyperinflationary Presentation Currency*

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 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.

	No. of shares	RM
Issued and paid-up share capital as at 31 March 2026	525,994,233	219,412,620
Additions during the current quarter 30 June 2026:		
Issuance of shares pursuant to conversion of Warrant-D	1,700	757
Issued and paid-up share capital as at 30 June 2026	525,995,933	219,413,377

As at 30 June 2026, the total number of unexercised ESOS Options are as follows:

Date of offer ESOS Options	Exercise Price RM	Total no. of unexercised ESOS Options
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
		35,060,370

As at 30 June 2026, the number of Warrant-D in issue is 51,220,637 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.

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

There was no material event subsequent to the end of the quarter under review.

A11. CHANGES IN COMPOSITION OF THE GROUP

On 2 March 2026, The Company incorporated Nitec (Thai) Co. Ltd ("NTCL"), a 99.99% owned subsidiary in Thailand with a registered share capital of Baht 1 million, comprising 100,000 shares of Baht 10 per share. NTCL has yet to commence any business activity.

Saved for the 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 RM288 million. The total utilisation of these credit facilities as at 30 June 2026 amounted to approximately RM69 million.

A13. CAPITAL COMMITMENTS

	As at 30.06.2026 RM'000 (Unaudited)	**As at 30.09.2025 RM'000 (Audited)**
Approved and contracted for:		
- Purchase of property, plant and equipment	16,314	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 30.06.2026 Level 1 Fair Value RM'000 (Unaudited)	**As at 30.09.2025 Level 1 Fair Value RM'000 (Audited)**
Financial assets		
Financial assets at fair value through profit or loss	5,634	2,237

NOTION VTEC BERHAD ("Notion" or "The Company")
Registration No: - 200301035125 (637546-D)
UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026
ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. GROUP PERFORMANCE REVIEW

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Q3FY2026 RM'000 (Unaudited)	Q3FY2025 RM'000 (Unaudited)	Changes	Q3FY2026 RM'000 (Unaudited)	Q3FY2025 RM'000 (Unaudited)	Changes
HDD/SSD	41,423	40,042	3%	125,470	110,829	13%
Automotive	25,820	24,602	5%	76,068	75,479	1%
EMS	32,234	40,168	-20%	104,018	140,768	-26%
Camera/Industrial	9,807	9,567	3%	31,392	29,650	6%
TOTAL	**109,284**	**114,379**	-4%	**336,948**	**356,726**	-6%

For the quarter under review, the Group registered revenue of RM109.3 million and a loss after taxation of RM4.9 million. This reflects a 4% decline in revenue and a RM4.0 million increase in loss after taxation compared to the corresponding quarter of the preceding financial year. Further details of the Group's performance are set out in Notes B2 and B3 below.

B2. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	INDIVIDUAL QUARTER		
	Q3FY2026 RM'000 (Unaudited)	Q2FY2026 RM'000 (Unaudited)	Changes
Revenue	109,284	106,571	3%
Gross profit	6,163	6,192	0%
Loss before taxation	5,660	4,756	19%
Loss after taxation	4,918	4,363	13%
EBITDA	2,339	3,032	-23%

For the quarter under review, the Group recorded revenue of RM109.3 million, an increase of 3% from RM106.6 million in Q2FY2026. The RM2.7 million increase in revenue was mainly due to marginal increases in contributions from the HDD/SSD, Automotive and EMS segments.

For the quarter under review, the Group recorded a loss before tax of RM5.7 million, compared to a loss before tax of RM4.8 million in Q2FY2026. The higher loss before tax was primarily due to increased selling, marketing and personnel overhead costs.

EBITDA for the quarter under review decreased by RM0.7 million to RM2.3 million, compared to RM3.0 million in Q2FY2026.

B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR

Comparative Performance against Preceding Quarters

	(Unaudited)				
	Q3FY2025	**Q4FY2025**	**Q1FY2026**	**Q2FY2026**	**Q3FY2026**
Revenue by segment	**RM'000**	**RM'000**	**RM'000**	**RM'000**	**RM'000**
HDD/SSD	40,042	45,210	44,308	39,739	41,423
Automotive	24,602	28,023	25,672	24,576	25,820
EMS	40,168	46,766	40,111	31,673	32,234
Camera/Industrial	9,567	10,878	11,002	10,583	9,807
Total	**114,379**	**130,877**	**121,093**	**106,571**	**109,284**

Year-on-Year comparison

The Group recorded consolidated quarterly revenue of RM109.3 million, representing a 4.5% decrease compared to Q3FY2025. The decline was primarily attributable to lower EMS revenue, while overall revenue was further affected by unfavourable foreign exchange movements.

HDD/SSD: Revenue increased moderately by 3.4% year-on-year, mainly driven by growth in the SSD segment. The Group expects HDD revenue to improve in the coming quarters as discussions on price adjustments with the key customer is progressing positively, although the outcome and quantum of any adjustment remain subject to customers' acceptance. In addition, HDD revenue is expected to benefit from the anticipated ramp-up of orders for new platforms in the near future.

Automotive: Revenue improved by 5.0% year-on-year, supported by organic growth and contributions from existing customer programmes.

EMS: Revenue declined by 19.8% year-on-year, mainly due to lower shipment volumes amid softer global demand and intensified competition in high-value consumer electrical products, consistent with the situation reported in Q2FY2026.

Gross profit margin decreased to 5.6% (Q3FY2025: 10.0%) as a result of higher production costs and unfavourable foreign exchange movements. Consequently, the Group recorded a larger net loss of RM4.9 million (Q3FY2025: net loss of RM0.9 million), primarily attributable to the factors mentioned above.

Overall Outlook

The Group continues to pursue improvements in average selling prices ("ASP") across its key customer base. The Group is cautiously optimistic that the transition from aluminium to glass will contribute positively to its future performance and growth prospects. Nevertheless, the Group remains committed to strengthening its strategic initiatives, enhancing margins, and pursuing selective business opportunities within its core competencies to improve long-term performance and shareholder value.

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	
	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)
Tax based on results for the period/year:				
- Current tax	218	1,368	1,411	6,602
- Underprovision of prior year	142	(53)	984	(7)
- Deferred tax	(1,102)	(2,054)	(3,404)	1,053
TOTAL	**(742)**	**(739)**	**(1,009)**	**7,648**

The effective tax rate of the Group for the current quarter is lower than the statutory tax rate of 24% due to the recognition of deferred tax.

B6. STATUS OF CORPORATE PROPOSALS

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 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 30.06.2026 RM'000 (Unaudited)	As at 30.09.2025 RM'000 (Audited)
NON-CURRENT		
Secured		
- Hire purchase payables	11,579	13,468
- Term Loans	31,731	26,658
	43,310	**40,126**
CURRENT		
Secured		
- Hire purchase payables	5,670	8,061
- Term Loans	1,516	440
- Banker's Acceptance	1,406	1,725
- Trust receipt	5,000	565
- Revolving credits	15,000	9,000
	28,592	**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	
	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)	30.06.2026 RM'000 (Unaudited)	30.06.2025 RM'000 (Unaudited)
Profit before Tax is arrived at after crediting:				
Amortisation of deferred income on government grant	(72)	(112)	(216)	(335)
Gain on lease modification	-	-	-	(23)
Interest income	(117)	(154)	(376)	(515)
Reversal of inventories written down	-	(165)	-	(165)
Loss/(Gain) on disposal of property, plant and equipment	138	(37)	(990)	18
Government grant	-	-	(1,069)	-
Reversal of impairment loss on plant and equipment	-	-	(7)	(89)
Profit before Tax is arrived at after charging:				
Depreciation and amortisation	7,282	6,481	21,244	18,943
Fair value changes on other investment	245	(701)	1,653	196
Interest expense	906	490	2,633	1,376
Inventories written down	243	-	390	-
Plant and equipment written off	4	1	23	1
Realised loss on foreign exchange currency	97	348	3,442	4,673
Unrealised (gain)/loss on foreign exchange currency	(384)	2,197	462	(7,778)
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

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	
	30.06.2026 (Unaudited)	30.06.2025 (Unaudited)	30.06.2026 (Unaudited)	30.06.2025 (Unaudited)
(Loss) / Profit attributable to Owners of the Company (RM'000)	(4,807)	(922)	(11,361)	16,888
Based on the weighted average number of ordinary shares in issued ('000)	525,994	525,646	525,994	525,454
Basic (loss) / earnings per share (sen)	(0.91)	(0.18)	(2.16)	3.21
Based on the weighted average number of ordinary shares in issue ('000)	532,817	513,416	532,817	557,276
Diluted (loss) / earnings per share (sen)	(0.90)	(0.17)	(2.13)	3.03

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 20 August 2026.

By Order of the Board
Petaling Jaya
20 August 2026