

NOTION VTEC BERHAD
Company No: - 637546-D

UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2013 RM'000	Preceding Year Corresponding Quarter 31.03.2012 RM'000	Current Year To Date 31.03.2013 RM'000	Preceding Year To Date 31.03.2012 RM'000
Revenue	50,841	84,508	99,981	124,138
Cost of Sales	<u>(42,727)</u>	<u>(65,050)</u>	<u>(85,985)</u>	<u>(99,242)</u>
Gross Profit	8,114	19,458	13,996	24,896
Other Operating Income	1,786	3,434	3,523	4,318
Operating Expenses	<u>(5,788)</u>	<u>(5,817)</u>	<u>(36,382)</u>	<u>(15,443)</u>
Operating Profit/ (loss)	4,112	17,075	(18,863)	13,771
Derivative gain	1,005	699	3,074	646
Finance Costs	<u>(1,546)</u>	<u>(1,179)</u>	<u>(3,020)</u>	<u>(2,428)</u>
Profit/ (Loss) Before Taxation	3,571	16,595	(18,809)	11,989
Taxation	<u>(1,184)</u>	<u>(984)</u>	<u>(1,532)</u>	<u>(1,164)</u>
Profit/ (Loss) After Taxation	2,387	15,611	(20,341)	10,825
Other Comprehensive (loss) / income:				
-currency translation differences	<u>(340)</u>	<u>(450)</u>	<u>900</u>	<u>(968)</u>
Total comprehensive income/ (loss) for the period	<u>2,047</u>	<u>15,161</u>	<u>(19,441)</u>	<u>9,857</u>
Profit/ (Loss) after taxation attributable to:				
-Owners of the Company	2,387	15,537	(20,341)	10,706
-Non-controlling Interests	<u>-</u>	<u>74</u>	<u>-</u>	<u>119</u>
	<u>2,387</u>	<u>15,611</u>	<u>(20,341)</u>	<u>10,825</u>
Total comprehensive income/ (loss) for the period attributable to:				
-Owners of the Company	2,047	15,087	(19,441)	9,738
-Non-controlling Interests	<u>-</u>	<u>74</u>	<u>-</u>	<u>119</u>
	<u>2,047</u>	<u>15,161</u>	<u>(19,441)</u>	<u>9,857</u>
Earnings/ (Loss) Per Share (sen)	<u>0.90</u>	<u>5.75</u>	<u>(7.71)</u>	<u>3.96</u>
Proposed/Declared Dividend Per Share (sen)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The condensed consolidated income statements should be read in conjunction with the audited financial statements for the financial year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD
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UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at End of Current Quarter 31.03.2013 RM'000	As at Preceding Year Ended 30.09.2012 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	307,905	319,810
Current assets		
Inventories	56,715	56,231
Trade receivables	40,995	57,926
Other receivables and deposits	10,195	8,288
Tax refundable	2,719	3,626
Derivative assets	400	530
Short term deposits with licensed banks	2,351	2,360
Cash and bank balances	<u>28,307</u>	<u>36,651</u>
	<u>141,682</u>	<u>165,612</u>
Total assets	<u>449,587</u>	<u>485,422</u>
EQUITY AND LIABILITIES		
Equity		
Share Capital	135,209	135,209
Share Premium	-	-
Treasury Shares	(7,926)	(7,828)
Currency Translation Reserves	(1,538)	(2,438)
Retained Profits	150,313	176,135
Other Capital Reserve	<u>4,800</u>	<u>4,800</u>
Equity attributable to owners of the Company	280,858	305,878
Non-controlling Interests	-	48
Total equity	<u>280,858</u>	<u>305,926</u>
Non-current liabilities		
Long term borrowings	67,681	64,113
Deferred taxation	<u>19,195</u>	<u>19,736</u>
	<u>86,876</u>	<u>83,849</u>
Current Liabilities		
Trade payables	16,868	27,066
Other payables and accruals	19,647	29,051
Dividend payable	5,279	-
Provision for taxation	105	-
Derivative liabilities	-	-
Short term borrowings	39,954	37,365
Bank overdrafts	-	2,165
	<u>81,853</u>	<u>95,647</u>
Total Liabilities	168,729	179,496
TOTAL EQUITY AND LIABILITIES	<u>449,587</u>	<u>485,422</u>
Net assets per ordinary share (RM)	1.0640	1.1584

The condensed consolidated balance sheets should be read in conjunction with the audited financial statements for the financial year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.

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UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	←-----Attributable to equity holders of the parent-----→								
	Ordinary Share Capital RM'000	Share Premium RM'000	←-----Non-distributable-----→			←Distributable→		Non- Controlling Interests RM'000	Total Equity RM'000
			Treasury Shares RM'000	Currency Translation Reserves RM'000	Other Capital Reserve RM'000	Retained Profits RM'000	Total RM'000		
6 months ended 31 March 2013									
As at 1 October 2012	135,209	*	(7,828)	(2,438)	4,800	176,135	305,878	48	305,926
Acquisition of shares from non-controlling interests	-	-	-	-	-	(202)	(202)	(48)	(250)
Profit for the financial year	-	-	-	-	-	(20,341)	(20,341)	-	(20,341)
Currency translation differences	-	-	-	900	-	-	900	-	900
Purchase of own shares	-	-	(98)	-	-	-	(98)	-	(98)
Final tax-exempt dividend of 2.0 sen per ordinary Share of RM 0.50 each in respect of the financial Year ended 30.09.012	-	-	-	-	-	(5,279)	(5,279)	-	(5,279)
As at 31 March 2013	135,209	*	(7,926)	(1,538)	4,800	150,313	280,858	-	280,858

*denotes RM 57.50

6 months ended 31 March 2012

As at 1 October 2011	77,280	25,193	(198)	(366)	-	166,885	268,794	1,233	270,027
Profit for the financial year	-	-	-	-	-	10,706	10,706	119	10,825
Currency translation differences	-	-	-	(968)	-	-	(968)	-	(968)
Purchase of own shares	-	-	(1)	-	-	-	(1)	-	(1)
As at 31 March 2012	77,280	25,193	(199)	(1,334)	-	177,591	278,531	1,352	279,883

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.

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UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	Current Year-To-Date 31.03.2013 RM'000	Preceding Year-To-Date 31.03.2012 RM'000
CASH FLOWS FROM/ (FOR) OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(18,809)	11,989
Adjustments for:		
Depreciation of property, plant and equipment	19,909	16,297
Interest expense	2,844	2,345
Plant and equipment written off	12,715	5,455
Inventories written off	8,258	2,328
Provision for repair of factory building	3,959	4,006
Provision for insurance claim	-	(6,312)
(Gain)/ Loss on disposal of plant and equipment	(1)	3
Unrealised foreign currency translation gain	(430)	(2,055)
Derivative (gain) / loss	129	(516)
Interest income	(94)	(142)
Operating profit before working capital changes	28,480	33,398
Increase in inventories	(8,685)	(7,001)
Decrease/ (Increase) in trade and other receivables	15,912	(17,696)
Increase/ (Decrease) in trade and other payables	(29,627)	16,664
CASH FROM OPERATIONS	6,080	25,365
Interest paid	(2,844)	(2,345)
Tax refunded	2,002	6,967
Tax paid	(3,109)	(2,333)
NET CASH FROM OPERATING ACTIVITIES	2,129	27,654
CASH FLOWS (FOR)/ FROM INVESTING ACTIVITIES		
Interest received	94	142
Proceeds from disposal of plant and equipment	18	-
Purchase of property, plant and equipment	(17,645)	(21,122)
Investment in a subsidiary	(250)	-
NET CASH FOR INVESTING ACTIVITIES	(17,783)	(20,980)
CASH FLOWS FROM/ (FOR) FINANCING ACTIVITIES		
Drawdown from hire-purchase and lease obligations	5,597	1,772
Repayment of hire-purchase and lease obligations	(10,176)	(8,183)
Drawdown of term loan	18,231	1,809
Repayment of term loan	(9,735)	(6,454)
Drawdown of bank borrowings	22,532	7,761
Repayment of bank borrowings	(20,260)	(8,323)
Buy-back of shares	(98)	(1)
NET CASH FLOWS FROM/ (FOR) FINANCING ACTIVITIES	6,091	(11,619)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,563)	(4,945)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	36,504	24,229
Currency translation differences – subsidiaries	3,717	(493)
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	30,658	18,791

Note (A)

Cash and cash equivalents at the end of the financial period comprise the following:

Short term deposits with licensed banks	2,351	5,821
Cash and bank balances	28,307	16,146
Bank overdrafts	-	(3,176)
	30,658	18,791

The condensed consolidated cash flow statements should be read in conjunction with the audited financial statements for the financial year ended 30 September 2012 and the accompanying explanatory notes attached to the interim financial statements.

NOTION VTEC BERHAD**Company No: - 637546-D****UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013****NOTES TO THE QUARTERLY FINANCIAL REPORT****A1. BASIS OF PREPARATION**

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

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"). This interim financial report should be read in conjunction with the Group's annual audited financial report for the financial year ended ("FYE") 30 September 2012.

The accounting policies and methods of computations adopted in these interim financial statements are consistent with those adopted in the financial statements for the FYE 30 September 2012.

A2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report on the financial statements of the Group for the FYE 30 September 2012 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 during the quarter under review except for the damage to the plant, property, equipment and inventories caused by the fire incident at our factory on 31 December 2012. The write off and provision for repairs amounted to RM 24.9 million have been taken up in the profit and loss account in Q12013.

A5. MATERIAL CHANGES IN ESTIMATES

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

A6. CHANGES IN DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchase, resale and repayments of debts and equity securities saved for that disclosed during the quarter.

As at 31 March 2013, the Company held 6,464,548 repurchased shares as treasury shares out of its total issued and paid up share capital of 270,418,065 ordinary shares of RM 0.50 each. The treasury shares are held at a carrying amount of RM 7,926,179.

A7. DIVIDEND PAID

No dividend was paid during the quarter under review.

A8. SEGMENTAL INFORMATION

The Group is primarily engaged in three business segment which is in the design and volume production of high precision metal manufacturing of hard disk drive ("HDD"), camera and automotive industries' components. Breakdown of segmental revenue and product mix is found in Note B2.

The Group's operations are 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 were no material events between the end of the reporting quarter and the date of this announcement.

NOTION VTEC BERHAD**Company No: - 637546-D****UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013****NOTES TO THE QUARTERLY FINANCIAL REPORT (continued)****A11. CHANGES IN THE COMPOSITION OF THE GROUP**

There were no changes in the composition of the Group for the current quarter under review saved for the following:

As announced on 21 November 2012 and 14 January 2013, the Settlement Agreement entered into between the Company, Foo Kee Pack, Yong Kim Seng, Woi See Khoon and Yap Yee Khim (collectively referred to as the "Parties") in which the Parties have agreed to settle all the issues and dispute between them was completed with the acquisition of the remaining 30% issued and paid up share capital in Swiss Impression Sdn Bhd (SISB) resulting in SISB becoming a wholly owned subsidiary of NVB on 14 January 2013.

A12. CONTINGENT LIABILITIES

- a) The Company has provided corporate guarantees for hire purchase facilities granted to subsidiaries for total amount of RM 127,874,651. As at 31 March 2013, the outstanding hire purchase balance stood at RM 28,820,549.
- b) The Group has also provided corporate guarantees for bank facilities granted for a total amount of RM 278,288,839. As at 31 March 2013, the utilisation of the bank facilities stood at RM 78,814,448.

A13. CAPITAL COMMITMENTS

	As at End of Current Quarter 31.03.2013 RM'000	As at End of Preceding Quarter 31.12.2012 RM'000	As at End of Preceding Quarter 30.09.2012 RM'000
Approved and contracted for: -purchase of property, plant and equipment	<u>6,154</u>	<u>4,424</u>	<u>13,620</u>

A14. SIGNIFICANT RELATED PARTY TRANSACTIONS

The Directors of Notion are of the opinion that there is no related party transaction which would have a material impact on the financial position and the business of the Group during the financial quarter.

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UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013

ADDITIONAL INFORMATION REQUIRED BY LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. GROUP PERFORMANCE REVIEW

The Group recorded revenue and profit after taxation ("PAT") of approximately RM 50.8 million and RM 2.4 million respectively for the quarter ended 31 March 2013. Refer Notes B2 and B3 below for a detailed review of the Group's performance.

B2. COMPARISON WITH PRECEDING QUARTER'S RESULTS

Financials:

For Q2 of FY2013, the Group recorded revenue of RM 50.8 million (Q1FY2013: RM 49.1 million) and profit after tax of RM 2.4 million (Q1FY2013 loss after tax (LAT): RM 22.7 million) and earnings per share of 0.9 sen (Q1FY2013: loss per share of 8.6 sen). In the current quarter under review, revenue was flat compared to the previous quarter mainly due to the slow recovery in the economy of the major markets. The fire incident on 31 December 2012, at a section of our main factory located at Lot 6123, Klang resulted in asset loss with total book carrying value of about RM 24.9 million consisting of damage to machineries and equipment (RM 12.7 million), inventory (RM 8.3 million) and building and fixtures (RM 3.9 million) as reported in the previous quarter did not help matters. The Group has Industrial All Risks and Business Interruption Insurance Policy coverage. For the quarter under review, the insurance compensation claim has not been recognised yet as the adjusters is still evaluating the claim although an interim claim of RM 11.0 million has been paid in April 2013. Excluding the exceptional loss due to the fire of RM 24.9 million, the PAT for Q2FY2013 and Q1FY2013 would have been RM 2.4 million and RM 2.2 million respectively. The EBITDA (excluding the exceptional loss due to the fire incident) for Q2FY2013 was RM 14.9 million compared to RM 13.9 million recorded in Q1FY2013. The increase in EBITDA is marginal due to the flat revenue between the first two quarters of the financial year.

Product mix:

In Q2FY2013, HDD parts revenue recorded RM 19.9 million (Q1FY2013: RM 17.0 million), camera parts recorded RM 20.7 million (Q1FY2013: RM 22.5 million) whilst the industrial/ automotive revenue was at RM 10.2 million (Q1FY2013: RM 9.6 million). The product mix for Q2FY2013 was HDD: Camera: Industrial/Automotive of 39%: 41%: 20% compared to previous quarter's mix of 35%: 46%: 19%.

B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR

Business Review and Outlook

The period January to March was a continuation of the slow orders trend witnessed in Q1 and can be described as a lethargic quarter. The Group recorded revenue of RM50.8 million and PAT of RM2.4 million. If we exclude the financial effects arising from the fire incident, the Group revenue record was RM99.9 mil and PAT of RM4.6 mil with a net margin of less than 5%.

The minimum wage policy implemented on 1 January 2013 had a significant effect to our cost of production. Also, the much reduced revenue has resulted in significant reduction of profitability and margins due to a sharp increase in unfulfilled machine capacity.

The reduction in orders was across most segments. The short month of February and Chinese New Year holidays also attributed to a shorter period.

For the month of April, orders have picked up by 30% and this rise is seen to be sustainable until the end of the year.

We expect revenue for second half of FY2013 to be about 30% to 40% higher than the first half of FY2013 and expect better profitability and margin in second half of FY2013. This is an internal management target and it is not an estimate, forecast or projection. In addition, this internal target has not been reviewed by our external auditors.

Also, the fire claims will likely be concluded before Q3 FY2013.

The Board is optimistic that the Group will remain profitable in FY2013 even in the challenging season of economic slowdown and impact from the fire.

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

B4. PROFIT FORECAST, PROFIT GUARANTEE AND INTERNAL TARGETS

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

B5. TAXATION

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding Quarter	To Date	To Date
	31.03.2013	31.03.2012	31.03.2013	31.03.2012
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Company and Subsidiaries				
Taxation				
- Current	1,024	1,704	1,722	1,860
- Underprovision in the previous financial year	350	-	350	-
Deferred taxation	(190)	(720)	(540)	(696)
	<u>1,184</u>	<u>984</u>	<u>1,532</u>	<u>1,164</u>

The effective tax rate of approximately 28% was higher than the statutory tax rate of 25% was mainly due to depreciation of non-qualifying assets and expenses disallowed for tax purposes. There is a tax charge despite reporting a loss for the current year-to-date as damages resulting from the fire has been added back so as to match with the impending insurance claim.

B6. STATUS OF CORPORATE PROPOSALS

There are no other corporate proposals announced but pending completion as at date of this report.

B7. BORROWINGS AND DEBTS SECURITIES

The Group's borrowings as at 31 March 2013 are as follows:

	<u>RM'000</u>
Long-term	
Secured	
Hire purchase and lease payables	16,139
Term loan	<u>51,542</u>
	<u>67,681</u>
Short-term	
Secured	
Portion of hire purchase and lease payables due within one year	12,681
Portion of term loan due within one year	20,803
Unsecured	
Bank overdraft	-
Other short term borrowings	<u>6,470</u>
	<u>39,954</u>
	<u>107,635</u>

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

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

B8. RETAINED PROFITS

The breakdown of the realised and unrealised profit/ (losses) as at the end of the reporting period is as follows:

	As at End of Current Quarter 31.03.2013 <u>RM'000</u>	As at Preceding Year Quarter 31.03.2012 <u>RM'000</u>
Total retained profits:		
-realised	169,118	191,369
-unrealised	<u>(18,805)</u>	<u>(13,777)</u>
	<u>150,313</u>	<u>177,592</u>

B9. NOTES TO THE CONDENSED CONSOLIDATED INCOME STATEMENT

Profit/ (loss) after taxation is arrived at after charging / (crediting) the following items:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2013 <u>RM'000</u>	Preceding Year Corresponding Quarter 31.03.2012 <u>RM'000</u>	Current Year To Date 31.03.2013 <u>RM'000</u>	Preceding Year To Date 31.03.2012 <u>RM'000</u>
a) Interest income	(75)	(88)	(94)	(142)
b) Other income	(691)	(1,471)	(1,866)	(2,122)
c) Interest expense	1,416	1,126	2,844	2,345
d) Depreciation and amortisation	9,958	8,227	19,909	16,297
e) Provision for doubtful debts	-	-	-	-
f) Bad debts written off	-	-	-	-
g) (Gain)/ Loss on disposal of plant and equipment	-	2	(1)	3
h) Impairment of assets	-	-	-	-
i) Foreign exchange loss / (gain)	(1,018)	(1,009)	(1,559)	(1,104)
j) (Gain) from derivatives (please refer to Note B10)	(1,005)	(699)	(3,074)	(646)
k) Plant and equipment written off	-	-	12,715	5,455
l) Inventories written off	-	-	8,258	2,328
m) Provision for repair of factory building	-	-	3,959	4,006

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

B10. DERIVATIVE GAIN

Derivative gain consists of realised gain on settlement of hedging contracts during the quarter and fair value changes due to movement in mark-to-market (MTM) position on non-designated hedging contracts at 31 March 2013 which comprised the following:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2013 RM'000	Preceding Year Corresponding Quarter 31.03.2012 RM'000	Current Year To Date 31.03.2013 RM'000	Preceding Year To Date 31.03.2012 RM'000
Gain / (loss) from foreign currency hedging contracts:				
-settlement of hedging contracts	1,134	424	3,203	996
-fair value changes due to movement in MTM position on non-designated hedging contracts	(129)	-	(129)	-
	<u>1,005</u>	<u>424</u>	<u>3,074</u>	<u>996</u>
Gain / (Loss) from commodity hedging contracts:				
-settlement of hedging contracts	-	(385)	-	(866)
-fair value changes due to movement in MTM position on non-designated hedging contracts	-	660	-	516
	<u>-</u>	<u>275</u>	<u>-</u>	<u>(350)</u>
Net Gain from derivative contracts:	<u>1,005</u>	<u>699</u>	<u>3,074</u>	<u>646</u>

B11. DERIVATIVE FINANCIAL INSTRUMENTS

Type of derivatives

	Notional Value as at 31.03.2013 RM'000	Fair Value as at 31.03.2012 Assets RM'000
Foreign Currency Hedging Contracts		
-Less than 1 year	288,861	400
-1 year to 2 years	<u>236,112</u>	<u>-</u>
	<u>524,973</u>	<u>400</u>
TOTAL	<u>524,973</u>	<u>400</u>

The foreign currency contracts were entered into as hedges for sales denominated in US Dollars and Euro to limit the exposure to potential changes in foreign exchange rates with respect to the subsidiary company's foreign currencies denominated estimated receipts.

There is minimal credit risk as the contracts were entered into with reputable banks.

B12. MATERIAL LITIGATION

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

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UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2013

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

B13. DIVIDENDS PER SHARE

The shareholders had on 20 March 2013 at the Ninth Annual General Meeting of the Company approved a final tax-exempt dividend of 2.0 sen per ordinary share in respect of the financial year ended 30 September 2012. The dividend was paid on 16 April 2013.

No dividend has been proposed for the quarter ended 31 March 2013 (Q2FY2012: Nil).

B14. EARNINGS PER SHARE

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2013 (Unaudited)	Preceding Year Corresponding Quarter 31.03.2012 (Unaudited)	Current Year To Date 31.03.2013 (Unaudited)	Preceding Year To Date 31.03.2012 (Unaudited)
Profit/ (loss) attributable to owners of the Company (RM'000)	2,387	15,537	(20,341)	10,706
Number of ordinary shares in issue (excluding the treasury shares held by the Company) ('000)	263,953	270,331	263,953	270,331
Earnings/ (loss) per share (sen) *	0.90	5.75	(7.71)	3.96

Note:-

*The EPS is calculated based on enlarged share capital after bonus issue.

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 16 May 2013.

By Order of the Board

Petaling Jaya
16 May 2013