

**NOTION VTEC BERHAD**  
**Company No: - 637546-D**

**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2013 RM'000	Preceding Year Corresponding Quarter 30.09.2012 RM'000	Current Year To Date 30.09.2013 RM'000	Preceding Year To Date 30.09.2012 RM'000
Revenue	62,057	88,860	224,194	308,827
Cost of Sales	<u>(46,568)</u>	<u>(63,286)</u>	<u>(181,115)</u>	<u>(235,532)</u>
Gross Profit	15,489	25,574	43,079	73,295
Other Operating Income	3,788	2,940	46,556	11,389
Operating Expenses	<u>(7,311)</u>	<u>(7,130)</u>	<u>(50,381)</u>	<u>(24,665)</u>
Operating Profit	11,966	21,384	39,254	60,019
Derivative Gain/ (Loss)	(7,522)	1,505	(3,778)	2,544
Finance Costs	<u>(1,518)</u>	<u>(1,578)</u>	<u>(6,036)</u>	<u>(5,241)</u>
Profit Before Taxation	2,926	21,311	29,440	57,322
Taxation	<u>(903)</u>	<u>(2,723)</u>	<u>(7,625)</u>	<u>(8,073)</u>
Profit After Taxation	2,023	18,588	21,815	49,249
Other Comprehensive (loss) / income:				
-currency translation differences	<u>165</u>	<u>(1,240)</u>	<u>579</u>	<u>(2,072)</u>
Total comprehensive income for the financial year	<u>2,188</u>	<u>17,348</u>	<u>22,394</u>	<u>47,177</u>
Profit after taxation attributable to:				
-Owners of the Company	2,023	18,722	21,815	49,264
-Non-controlling Interests	<u>-</u>	<u>(134)</u>	<u>-</u>	<u>(15)</u>
	<u>2,023</u>	<u>18,588</u>	<u>21,815</u>	<u>49,249</u>
Total comprehensive income for the financial year attributable to:				
-Owners of the Company	2,188	17,482	22,394	47,192
-Non-controlling Interests	<u>-</u>	<u>(134)</u>	<u>-</u>	<u>(15)</u>
	<u>2,188</u>	<u>17,348</u>	<u>22,394</u>	<u>47,177</u>
Basic Earnings Per Share (sen)	<u>0.75</u>	<u>6.94</u>	<u>8.13</u>	<u>18.25</u>
Proposed/Declared Dividend Per Share (sen)	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	<u>3.00</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 YEAR ENDED 30 SEPTEMBER 2013**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at End of Current Quarter 30.09.2013 RM'000	As at Preceding Year Ended 30.09.2012 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	302,958	319,810
<b>Current assets</b>		
Inventories	63,926	56,231
Trade receivables	58,278	57,926
Other receivables and deposits	8,434	8,288
Tax refundable	1,288	3,626
Derivative assets	-	530
Short term deposits with licensed banks	2,399	2,360
Cash and bank balances	41,301	36,651
	<u>175,626</u>	<u>165,612</u>
<b>Total assets</b>	<u>478,584</u>	<u>485,422</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share Capital	135,209	135,209
Share Premium	-	-
Treasury Shares	(2,243)	(7,828)
Currency Translation Reserves	(1,859)	(2,438)
Retained Profits	183,783	176,135
Other Capital Reserve	4,800	4,800
<b>Equity attributable to owners of the Company</b>	<u>319,690</u>	<u>305,878</u>
Minority Interests	-	48
<b>Total equity</b>	<u>319,690</u>	<u>305,926</u>
<b>Non-current liabilities</b>		
Long term borrowings	54,709	64,113
Deferred taxation	17,615	19,736
	<u>72,324</u>	<u>83,849</u>
<b>Current Liabilities</b>		
Trade payables	19,166	27,066
Other payables and accruals	20,586	29,051
Provision for taxation	3,613	-
Derivative liabilities	6,918	-
Short term borrowings	35,548	37,365
Bank overdrafts	739	2,165
	<u>86,570</u>	<u>95,647</u>
<b>Total Liabilities</b>	<u>158,894</u>	<u>179,496</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>478,584</u>	<u>485,422</u>
Net assets per ordinary share (RM)	<u>1.1917</u>	<u>1.1584</u>

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.

**NOTION VTEC BERHAD**  
**Company No: - 637546-D**

**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 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 Interest RM'000	Total Equity RM'000
			Treasury Shares RM'000	Currency Translation Reserves RM'000	Other Capital Reserves RM'000	Retained Profits RM'000	Total RM'000		
<b>12 months ended 30 September 2013</b>									
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	-	-	-	-	-	21,815	21,815	-	21,815
Currency translation differences	-	-	-	579	-	-	579	-	579
Purchase of own shares	-	-	(3,101)	-	-	-	(3,101)	-	(3,101)
Final tax-exempt dividend of 2.0 sen per ordinary share of RM 0.50 each in respect of the financial year ended 30.9.2012	-	-	-	-	-	(5,279)	(5,279)	-	(5,279)
Distribution of share dividend on the basis of 32 Treasury shares for every 1,000 shares held	-	-	8,686	-	-	(8,686)	-	-	-
As at 30 September 2013	135,209	*	(2,243)	(1,859)	4,800	183,783	319,690	-	319,690
*denotes RM 57.50									
<b>12 months ended 30 September 2012</b>									
As at 1 October 2011	77,280	25,193	(198)	(366)	-	166,885	268,794	1,233	270,027
Issuance of ordinary shares pursuant to the bonus issue	57,929	(25,193)	-	-	-	(32,736)	-	-	-
Acquisition of shares from non-controlling interests	-	-	-	-	-	171	171	(1,170)	(999)
Profit for the financial year	-	-	-	-	-	49,264	49,264	(15)	49,249
Currency translation differences	-	-	-	(2,072)	-	-	(2,072)	-	(2,072)
Interim tax-exempt dividend of 1.0 sen per ordinary share of RM 0.50 each in respect of the financial year ended 30.09.2012	-	-	-	-	-	(2,649)	(2,649)	-	(2,649)
Purchase of own shares	-	-	(7,630)	-	-	-	(7,630)	-	(7,630)
Capitalisation of bonus issue	-	-	-	-	4,800	(4,800)	-	-	-
As at 30 September 2012	135,209	-	(7,828)	(2,438)	4,800	176,135	305,878	48	305,926

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.

**NOTION VTEC BERHAD**  
**Company No: - 637546-D**

**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

<b>Note</b>	<b>Current Year-To-Date 30.09.2013 RM'000</b>	<b>Preceding Year-To-Date 30.09.2012 RM'000</b>
<b>CASH FLOWS FROM/ (FOR) OPERATING ACTIVITIES</b>		
Profit before taxation	29,440	57,322
Adjustments for:		
Depreciation of property, plant and equipment	40,006	34,780
Interest expense	5,865	4,488
Plant and equipment written off	12,726	4,474
Inventories written off	8,258	2,567
Allowance for impairment losses on trade receivables	-	10
Insurance claim receivable	-	-
Loss / (Gain) on disposal of plant and equipment	(1)	(34)
Unrealised foreign currency translation gain	(255)	(466)
Derivative (gain) / loss	7,447	(529)
Interest income	(230)	(242)
Operating profit before working capital changes	103,256	102,370
Increase in inventories	(15,896)	(14,839)
Decrease/ (Increase) in trade and other receivables	1,262	3,254
Increase/ (Decrease) in trade and other payables	(22,542)	24,042
<b>CASH FROM OPERATIONS</b>	<b>66,080</b>	<b>114,827</b>
Interest paid	(5,865)	(4,488)
Tax refunded	3,428	6,967
Tax paid	(7,186)	(5,953)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>56,457</b>	<b>111,353</b>
<b>CASH FLOWS (FOR) / FROM INVESTING ACTIVITIES</b>		
Interest received	230	242
Proceeds from disposal of plant and equipment	18	250
Purchase of property, plant and equipment	(33,282)	(95,854)
Investment in a subsidiary	(250)	(1,000)
<b>NET CASH FOR INVESTING ACTIVITIES</b>	<b>(33,284)</b>	<b>(96,362)</b>
<b>CASH FLOWS (FOR) / FROM FINANCING ACTIVITIES</b>		
Dividends paid	(5,279)	(2,649)
Drawdown from hire-purchase and lease obligations	5,597	14,534
Repayment of hire-purchase and lease obligations	(19,265)	(17,355)
Drawdown of term loan	23,629	26,211
Repayment of term loan	(22,247)	(12,639)
Drawdown of bank borrowings	53,722	32,202
Repayment of bank borrowings	(53,654)	(33,474)
Buy-back of shares	(3,101)	(7,630)
<b>NET CASH FLOWS FOR FINANCING ACTIVITIES</b>	<b>(20,598)</b>	<b>(800)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,575</b>	<b>14,191</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>36,504</b>	<b>24,229</b>
Currency translation differences – subsidiaries	3,882	(1,574)
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR</b>	<b>42,961</b>	<b>36,846</b>

**Note (A)**

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

Short term deposits with licensed banks	2,399	2,360
Cash and bank balances	41,301	36,651
Bank overdrafts	(739)	(2,165)
	<b>42,961</b>	<b>36,846</b>

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 YEAR ENDED 30 SEPTEMBER 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 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. The insurance claim offered by the insurer vide their letter dated 12 August 2013 on the fire damage to building, stock and machinery totalling RM 35.8 million has been taken up in Q32013.

**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 during the quarter under review.

As at 20 June 2013, the Company distributed a share dividend on the basis of 32 treasury shares for every 1,000 ordinary shares of RM 0.50 each held. As at 30 September 2013, the Company held 2,147,273 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 2,242,504.

**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.

**NOTION VTEC BERHAD****Company No: - 637546-D****UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013****NOTES TO THE QUARTERLY FINANCIAL REPORT (continued)****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 save for the following:-

The Company has on 4 October 2013 taken up an opportunity to subscribe for 975,000,000 Ordinary shares, representing 19.9% of the enlarged issued and paid-up share capital of Alcyone Resources Ltd (ASX: AYN) ("Alcyone") at an issue price per share of A\$ 0.005 for a total cash consideration of A\$ 4.875 million (equivalent to approximately RM 14.7 million based on A\$1 : RM 3.0090 ("the Subscription").

Upon completion of the Subscription, the Company is entitled for free 487,500,000 Alcyone Options (ASX:AYNOA) ("AYNOA Options") with an exercise price of A\$ 0.01 expiring on 31 July 2015.

The Company has on 7 October 2013 been granted an option to take up a Promissory Note of A\$ 2.5 million from Alcyone, which subject to Alcyone shareholders' approval may be converted into 500,000,000 Shares in Alcyone at an issue price of A\$ 0.005 together with 1 free AYNOA Option for every 2 Shares converted from the Promissory Note.

The option to take up the Promissory Note is open for 6 months from the date of completion of the Subscription. The Promissory Note of A\$ 2.5 million carries a 10% per annum interest payable by Alcyone. The right to convert this Promissory Note into Shares will expire on 10 May 2014.

In the event of conversion of the Promissory Note into Shares and the AYNOA Options arising from the Subscription, NVB's equity interest in Alcyone will increase from 19.9% to 36.05%.

The Board of Directors has on 6 November 2013 announced that the subscription has been completed.

**A11. CHANGES IN THE COMPOSITION OF THE GROUP**

There were no changes in the composition of the Group for the current quarter under review.

**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 30 September 2013, the outstanding hire purchase balance stood at RM 19,831,939.
- b) The Group has also provided corporate guarantees for bank facilities granted for a total amount of RM 278,288,839. As at 30 September 2013, the utilisation of the bank facilities stood at RM 71,164,928.

**A13. CAPITAL COMMITMENTS**

	<b>As at End of Preceding Quarter 30.09.2013 RM'000</b>	<b>As at End of Preceding Quarter 30.06.2013 RM'000</b>	<b>As at End of Preceding Quarter 31.03.2013 RM'000</b>
Approved and contracted for:			
-purchase of property, plant and equipment	<u>4,093</u>	<u>6,023</u>	<u>3,626</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.

## NOTION VTEC BERHAD

Company No: - 637546-D

### UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 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 62.1 million and RM 2.0 million respectively for the quarter ended 30 September 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 4Q of FY2013, the Group recorded revenue of RM 62.1 million (3QFY2013: RM 62.2 million) and profit after tax (PAT) of RM 2.0 million (3QFY2013: RM 40.1 million) and earnings per share of 0.75 sen (3QFY2013: 14.9 sen). In the current quarter under review, revenue was flat compared to the previous quarter. The lower profit is mainly due to allowance for impairment losses on inventory and unrealised losses on foreign exchange and derivatives. The profit after tax of RM 40.1 million in 3QFY2013 is inclusive of the RM 35.8 million fire insurance claim. The claim on the Business Interruption Policy or Consequential Loss is in the hands of the adjuster and is estimated to be completed by end of December 2013. The EBITDA for Q4FY2013 was RM 14.5 million (Q3FY2013: RM 56.8 million).

##### Product mix:

In Q4FY2013, HDD parts revenue recorded RM 21.2 million (Q3FY2013: RM 20.9 million), camera parts recorded RM 29.2 million (Q3FY2013: RM 30.4 million) whilst the industrial/automotive revenue was at RM 11.6 million (Q3FY2013: RM 10.8 million). The product mix for Q4FY2013 was HDD: Camera: Industrial/Automotive of 34%: 47%: 19% compared to previous quarter's mix of 34%: 49%: 17%.

#### B3. PROSPECTS FOR THE CURRENT FINANCIAL YEAR

##### Business Review and Outlook

The principal reason for a lower margin in recorded in Q4 is due to provision for unrealized derivative losses of RM6.9 million due to the sharp spike in USD exchange rate at end September of RM3.26 to 1 USD. This was necessary in mark to market requirement under the FRS accounting rules. It is expected this provision conservative and may not be realized in the future to that quantum. The forecast for one international bank is 3.10 to 3.15 by end 2014.

The Q4 EBITDA of RM14.5 million is a better indicator of the cashflow for the quarter.

The HDD sector continues to depend on the enterprise bulk capacity segment for the internet and datacenters and the requirement for multi platter and antiodisk is good for the Group.

The SLR camera segment is facing sharply lower demand due to the slower economies of China and Europe and the likely to continue for sometime until USA comes out of recession and create more jobs and encourage consumer spending.

We have great confidence in the auto/industrial segment with the entrance of TRW as our new customer and the continued support of the Continental Group in the electronic braking systems parts.

The investment in Alcyone Resources Ltd is being monitored closely for performance and a turnaround to its named plated capacity of 1.2 million oz per annum. It is expected to be producing 100,000 oz of silver per month in early 2014 and we expect this Company to be profitable once it reaches its designed capacity.

With the earlier treasury share dividend amounting to a carrying value of RM8.7 million and its distribution to shareholders, the Board is pleased to announce an interim dividend of 1 cent per share payable in January 2014.

We expect FY2014 to grow cautiously in the difficult business environment as the Group explores new opportunities in identified areas.

#### 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.

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**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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

**B5. TAXATION**

Company and Subsidiaries	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding Quarter	To Date	To Date
	30.09.2013	30.09.2012	30.09.2013	30.09.2012
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>
Taxation				
- Current	2,314	336	9,311	4,447
- Under provision in the previous financial year	-	213	435	213
Deferred taxation	(1,411)	2,174	(2,121)	3,413
	<u>903</u>	<u>2,723</u>	<u>7,625</u>	<u>8,073</u>

The effective tax rate of approximately 25.9% was higher than the statutory tax rate of 25% was mainly due to depreciation of non-qualifying assets and expenses disallowed for tax purposes.

**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 30 September 2013 are as follows:

	<u>RM'000</u>
<b>Long-term</b>	
Secured	
Hire purchase and lease payables	10,957
Term loan	<u>43,752</u>
	<u>54,709</u>
<b>Short-term</b>	
Secured	
Portion of hire purchase and lease payables due within one year	8,875
Portion of term loan due within one year	22,407
Unsecured	
Bank overdraft	739
Other short term borrowings	<u>4,266</u>
	<u>36,287</u>
	<u>90,996</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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**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**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:

	<b>As at End of Current Quarter 30.09.2013 RM'000</b>	<b>As at Preceding Year Quarter 30.09.2012 RM'000</b>
Total retained profits:		
-realised	208,211	194,876
-unrealised	<u>(24,428)</u>	<u>(18,741)</u>
	<u>183,783</u>	<u>176,135</u>

**B9. NOTES TO THE CONDENSED CONSOLIDATED INCOME STATEMENT**

PAT is arrived at after charging / (crediting) the following items:

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current Year Quarter</b>	<b>Preceding Year Corresponding Quarter</b>	<b>Current Year To Date</b>	<b>Preceding Year To Date</b>
	<b>30.09.2013 RM'000</b>	<b>30.09.2012 RM'000</b>	<b>30.09.2013 RM'000</b>	<b>30.09.2012 RM'000</b>
a) Interest income	(81)	(48)	(230)	(242)
b) Other income	(624)	(1,940)	(4,110)	(7,995)
c) Interest expense	1,479	949	5,865	4,488
d) Depreciation and amortisation	10,141	9,718	40,006	34,780
e) Provision for doubtful debts	-	-	-	-
f) Bad debts written off	-	-	-	-
g) (Gain)/ Loss on disposal of plant	-	(37)	(1)	(34)
h) Impairment of assets	-	-	-	-
i) Foreign exchange loss / (gain)	(3,019)	(933)	(6,170)	(3,133)
j) Loss/ (Gain) from derivatives (Please refer to Note B10)	7,522	(2,034)	3,778	(3,073)
k) Plant and equipment written off	-	-	12,715	5,458
l) Inventories written off	-	-	8,258	2,518
m) Cost of repair- damaged plant	-	-	3,959	-
n) Insurance	-	-	(35,779)	(5,805)

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**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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

**B10. DERIVATIVE GAIN / (LOSS)**

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 30 September 2013 which comprised the following:

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2013 RM'000	Preceding Year Corresponding Quarter 30.09.2012 RM'000	Current Year To Date 30.09.2013 RM'000	Preceding Year To Date 30.09.2012 RM'000
Gain/ (Loss) from foreign currency hedging contracts:				
-settlement of hedging contracts	(743)	1,505	3,669	3,753
-fair value changes due to movement in MTM position on non-designated hedging contracts	(6,779)	529	(7,447)	(228)
	<u>(7,522)</u>	<u>2,034</u>	<u>(3,778)</u>	<u>3,525</u>
Gain / (Loss) from commodity hedging contracts:				
-settlement of hedging contracts	-	-	-	(1,224)
-fair value changes due to movement in MTM position on non-designated hedging contracts	-	-	-	772
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(452)</u>
Net (Loss)/ Gain from derivative contracts:	<u>(7,522)</u>	<u>2,034</u>	<u>(3,778)</u>	<u>3,073</u>

**B11. DERIVATIVE FINANCIAL INSTRUMENTS**

Type of derivatives	Notional Value as at 30/09/2013 RM'000	Fair Value as at 30/09/2013 Assets / (Liabilities) RM'000
Foreign Currency Hedging Contracts		
-Less than 1 year	303,448	(4,173)
-1 year to 2 years	<u>206,164</u>	<u>(2,745)</u>
	<u>509,612</u>	<u>(6,918)</u>
Commodity Hedging Contract		
-Less than 1 year	<u>-</u>	<u>-</u>
TOTAL	<u>509,612</u>	<u>(6,918)</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. The commodity derivative contract was entered into as hedges for purchases of aluminium to limit the exposure to potential fluctuation in prices.

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.

**NOTION VTEC BERHAD**

Company No: - 637546-D

**UNAUDITED QUARTERLY FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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

**B13. DIVIDENDS PER SHARE**

The Board has on 20 November 2013, declared and approved an interim tax-exempt dividend of 1.0 sen per ordinary share in respect of the financial year ended 30 September 2013. The dividend is payable on 15 January 2014 and the entitlement date has been fixed on 26 December 2013.

During the previous corresponding period, the Company has declared a final tax-exempt dividend of 2.0 sen per ordinary share for the financial year ended 30 September 2012.

**B14. EARNINGS PER SHARE**

The earnings per share were 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 30.09.2013 (Unaudited)	Preceding Year Corresponding Quarter 30.09.2012 (Unaudited)	Current Year To Date 30.09.2013 (Unaudited)	Preceding Year To Date 30.09.2012 (Unaudited)
Profit attributable to owners of the Company (RM'000)	2,023	18,722	21,815	49,264
Number of ordinary shares in issue (excluding the treasury shares held by the Company) ('000)	268,271	269,931	268,271	269,931
Basic earnings per share (sen) *	<u>0.75</u>	<u>6.94</u>	<u>8.13</u>	<u>18.25</u>

Note:-

\*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 20 November 2013.

**By Order of the Board**

Petaling Jaya

20 November 2013