Quarterly rpt on consolidated results for the financial period ended 30 Sep 2026

INSAS BERHAD

Financial Year End	30 Jun 2027
Quarter	1 Qtr
Quarterly report for the financial period ended	30 Sep 2026
The figures	have not been audited

Attachments

IB Q127.pdf
972.5 kB

Default Currency | **Other Currency**

Currency: **Malaysian Ringgit (MYR)**

SUMMARY OF KEY FINANCIAL INFORMATION
30 Sep 2026

		INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
		CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
		30 Sep 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025
		MYR'000	MYR'000	MYR'000	MYR'000
1	Revenue	90,506	44,312	90,506	44,312
2	Profit/(loss) before tax	193,777	36,338	193,777	36,338
3	Profit/(loss) for the period	187,068	29,559	187,068	29,559
4	Profit/(loss) attributable to ordinary equity holders of the parent	184,461	27,593	184,461	27,593
5	Basic earnings/(loss) per share (Subunit)	26.60	4.16	26.60	4.16
6	Proposed/Declared dividend per share (Subunit)	3.50	3.00	3.50	3.00
		AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
7	Net assets per share attributable to ordinary equity holders of the parent	4.0800		3.8200	

Remarks :
1. The basic earnings per ordinary share have been calculated based on the profit attributable to the owners of the Company and the weighted average number of ordinary shares in issue during the period net of shares bought back by the Company.

2. The diluted earnings per ordinary share is equivalent to the basic earnings per ordinary share as there were no potential dilutive ordinary shares of the Company as at the end of the financial quarter and financial period.

3. The net assets per ordinary share attributable to owners of the Company is computed based on Total Shareholders Funds (excluding non-controlling interests) divided by the total number of ordinary shares in issue, net of shares bought back.

Definition of Subunit:

In a currency system, there is usually a main unit (base) and subunit that is a fraction amount of the main unit. Example for the subunit as follows:

Country	Base Unit	Subunit
Malaysia	Ringgit	Sen
United States	Dollar	Cent
United Kingdom	Pound	Pence

Announcement Info

Company Name	INSAS BERHAD
Stock Name	INSAS
Date Announced	19 Nov 2026
Category	Financial Results
Reference Number	FRA-18112026-00020

INSAS BERHAD

Registration No. 196101000026 (4081-M)
(Incorporated in Malaysia)

19 November 2026

BURSA MALAYSIA SECURITIES BERHAD
9th Floor, Exchange Square
Bukit Kewangan
50200 Kuala Lumpur

UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS

		INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Note	FY2027 Quarter ended 30-Sep-26 RM'000	FY2026 Quarter ended 30-Sep-25 RM'000	Changes %	FY2027 Period ended 30-Sep-26 RM'000	FY2026 Period ended 30-Sep-25 RM'000	Changes %
Revenue		**90,506**	44,312	>100%	**90,506**	44,312	>100%
Cost of sales	1	**(69,855)**	(11,270)	>100%	**(69,855)**	(11,270)	>100%
Other income	2	**233,190**	37,525	>100%	**233,190**	37,525	>100%
Administration expenses	3	**(28,203)**	(4,979)	>100%	**(28,203)**	(4,979)	>100%
Other operating expenses	4	**(32,342)**	(33,175)	-3%	**(32,342)**	(33,175)	-3%
Finance costs		**(5,073)**	(5,129)	-1%	**(5,073)**	(5,129)	-1%
Exceptional item	5	**1,944**	11	>100%	**1,944**	11	>100%
Share of profits less losses of associate companies		**3,737**	9,105	-59%	**3,737**	9,105	-59%
Share of loss of a jointly controlled entity		**(127)**	(62)	>100%	**(127)**	(62)	>100%
Profit before tax		**193,777**	36,338	>100%	**193,777**	36,338	>100%
Tax expense		**(6,709)**	(6,779)	-1%	**(6,709)**	(6,779)	-1%
Profit for the quarter/period		**187,068**	29,559	>100%	**187,068**	29,559	>100%
Profit attributable to:-							
Owners of the Company		**184,461**	27,593	>100%	**184,461**	27,593	>100%
Non-controlling interests		**2,607**	1,966	33%	**2,607**	1,966	33%
		187,068	29,559	>100%	**187,068**	29,559	>100%
Earnings per share (in Sen)							
- Basic		**26.60**	4.16		**26.60**	4.16	
- Diluted		**26.60**	4.16		**26.60**	4.16	

INSAS BERHAD
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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS (CONT'D)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	FY2027 Quarter ended 30-Sep-26 RM'000	FY2026 Quarter ended 30-Sep-25 RM'000	FY2027 Period ended 30-Sep-26 RM'000	FY2026 Period ended 30-Sep-25 RM'000
Note 1				
Included in Cost of sales is the following item:-				
Depreciation	**(1,649)**	(1,776)	**(1,649)**	(1,776)
Note 2				
Included in Other income are the following items:-				
Allowance for doubtful debts no longer required	**56**	6	**56**	6
Bad debts recovered	**373**	-	**373**	-
Fair value gain on derivative financial instruments	**1,234**	-	**1,234**	-
Gain on disposal of property, plant and equipment	**100**	-	**100**	-
Gain on disposal of quoted securities held for investment	**1,200**	551	**1,200**	551
Interest income	**9,265**	8,738	**9,265**	8,738
Gain on exchange differences				
- unrealised	**3,088**	-	**3,088**	-
- realised	**2,177**	206	**2,177**	206
Gain on fair value changes of financial assets at fair value through profit or loss	**20,781**	20,216	**20,781**	20,216
Gain on disposal of shares in an associate company	**183,286**	-	**183,286**	-
Note 3				
Included in Administration expenses is the following item:-				
Depreciation	**(323)**	(313)	**(323)**	(313)
Note 4				
Included in Other operating expenses are the following items:-				
Allowance for doubtful debts	**(581)**	(6,001)	**(581)**	(6,001)
Amortisation of intangible asset	**(74)**	(15)	**(74)**	(15)
Depreciation	**(586)**	(544)	**(586)**	(544)
Fair value loss on derivative financial instruments	**-**	(42)	**-**	(42)
Loss on acquisition of an associate company upon remeasurement of previously held equity interest arising from step acquisition	**-**	(1,136)	**-**	(1,136)
Loss on disposal of property, plant and equipment	**-**	(103)	**-**	(103)
Loss on exchange differences				
- unrealised	**-**	(10,656)	**-**	(10,656)
Provision for impairment loss on investment in an associate company	**(10,503)**	-	**(10,503)**	-
Property, plant and equipment written off	**(4)**	-	**(4)**	-
Note 5				
Exceptional item represents:-				
Net gain on deemed disposal of equity interests in an associate company	**1,944**	11	**1,944**	11

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	FY2027 Quarter ended 30-Sep-26 RM'000	FY2026 Quarter ended 30-Sep-25 RM'000	Changes %	FY2027 Period ended 30-Sep-26 RM'000	FY2026 Period ended 30-Sep-25 RM'000	Changes %
Profit for the quarter/period	**187,068**	29,559	>100%	**187,068**	29,559	>100%
Other comprehensive (loss)/income may not be reclassified to profit or loss subsequently:-						
(Loss)/Gain on fair value changes of financial assets at fair value through other comprehensive income, net of tax	**(218)**	2,466	>-100%	**(218)**	2,466	>-100%
Share of other comprehensive income of investments accounted for using equity method, net of tax	**-**	117	-100%	**-**	117	-100%
Other comprehensive income/(loss) may be reclassified to profit or loss subsequently:-						
Share of other comprehensive income/(loss) of investments accounted for using equity method, net of tax	**2,394**	(550)	>-100%	**2,394**	(550)	>-100%
Foreign currency translation of foreign operations, net of tax	**374**	(1,787)	>-100%	**374**	(1,787)	>-100%
Total other comprehensive income for the quarter/period, net of tax	**2,550**	246	>100%	**2,550**	246	>100%
Total comprehensive income for the quarter/period, net of tax	**189,618**	29,805	>100%	**189,618**	29,805	>100%
Attributable to:-						
Owners of the Company	**187,011**	27,839	>100%	**187,011**	27,839	>100%
Non-controlling interests	**2,607**	1,966	33%	**2,607**	1,966	33%
	189,618	29,805	>100%	**189,618**	29,805	>100%

Note 6

The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	As at 30/09/2026 RM'000 (Unaudited)	As at 30/06/2026 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	61,386	62,009
Investment properties	239,764	238,966
Financial assets at fair value through other comprehensive income	51,380	58,635
Jointly controlled entity	(796)	(669)
Associate companies	322,696	470,527
Other receivables	7,590	7,590
Intangible assets	46,514	46,588
Deferred tax assets	2,855	2,921
Land and property development costs	68,000	68,000
Total non-current assets	799,389	954,567
Current assets		
Land and property development costs	11,985	11,977
Inventories	17,665	17,650
Trade receivables	701,819	625,778
Amount due from associate companies	81,659	88,104
Amount due from a jointly controlled entity	709	698
Other receivables, deposits paid and prepayments	65,646	43,813
Financial assets at fair value through profit or loss	332,511	308,907
Tax recoverable	10,531	9,343
Deposits with licensed banks and financial institutions	1,303,715	1,052,075
Cash and bank balances	269,754	240,707
Total current assets	2,795,994	2,399,052
TOTAL ASSETS	3,595,383	3,353,619
EQUITY AND LIABILITIES		
EQUITY		
Share capital	901,575	901,575
Treasury shares	(14,499)	(14,499)
Reserves	18,417	17,360
Retained earnings	1,926,468	1,741,435
Equity attributable to owners of the Company	2,831,961	2,645,871
Non-controlling interests	178,978	176,371
TOTAL EQUITY	3,010,939	2,822,242
LIABILITIES		
Non-current liabilities		
Loans and borrowings	12,705	12,973
Lease liabilities	9,727	10,410
Deferred tax liabilities	14,902	14,902
Total non-current liabilities	37,334	38,285
Current liabilities		
Derivative financial liabilities	3,027	4,261
Trade payables	46,048	38,560
Contract liabilities	52	-
Other payables, deposits received and accruals	56,516	40,353
Loans and borrowings	429,401	394,002
Lease liabilities	7,475	7,784
Tax payable	4,591	8,132
Total current liabilities	547,110	493,092
TOTAL LIABILITIES	584,444	531,377
TOTAL EQUITY AND LIABILITIES	3,595,383	3,353,619
Net assets per share attributable to owners of the Company[(7)] (RM)	4.08	3.82

Note 7
Net assets per share attributable to owners of the Company is computed based on Total Shareholders' Funds (excluding Non-controlling interests) divided by the total number of ordinary shares in issue, net of shares bought back.

Note 8
The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	< Attributable to Owners of the Company >								
	<- Non-distributable reserves ->				<- Distributable reserves ->				
	Share capital RM'000	Fair value through other comprehensive income reserve RM'000	Other reserves RM'000	Exchange translation reserve RM'000	Treasury shares RM'000	Retained earnings RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
Financial period ended 30 September 2026									
As at 1 July 2026	901,575	(495)	1,940	15,915	(14,499)	1,741,435	2,645,871	176,371	2,822,242
Transaction with owners:-									
Transfer of fair value through other comprehensive income reserve to retained earnings	-	(572)	-	-	-	572	-	-	-
Total transaction with owners	-	(572)	-	-	-	572	-	-	-
Total comprehensive (loss)/income for the financial period									
Profit for the financial period	-	-	-	-	-	184,461	184,461	2,607	187,068
Loss on fair value changes of financial assets at fair value through other comprehensive income, net of tax	-	(218)	-	-	-	-	(218)	-	(218)
Share of other comprehensive income of investments accounted for using equity method, net of tax	-	-	-	2,394	-	-	2,394	-	2,394
Foreign currency translation of foreign operations, net of tax	-	-	-	374	-	-	374	-	374
Total comprehensive (loss)/income for the financial period	-	(218)	-	2,768	-	184,461	187,011	2,607	189,618
Post-acquisition reserves - associate companies	-	-	(921)	-	-	-	(921)	-	(921)
Balance at 30 September 2026	901,575	(1,285)	1,019	18,683	(14,499)	1,926,468	2,831,961	178,978	3,010,939

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY (CONT'D)

	< Attributable to Owners of the Company >									
	<Non-distributable reserves>					<Distributable reserves>				
	Share capital RM'000	Fair value through other comprehensive income reserve RM'000	Warrants reserve RM'000	Other reserves RM'000	Exchange translation reserve RM'000	Treasury shares RM'000	Retained earnings RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
Financial period ended 30 September 2025										
As at 1 July 2025	873,930	(3,127)	4,933	2,646	36,154	(14,499)	1,568,894	2,468,931	175,942	2,644,873
Transactions with owners:-										
Non-controlling interests' changes in ownership interests in subsidiary companies	-	-	-	-	-	-	(445)	(445)	(1,552)	(1,997)
Transfer of fair value through other comprehensive income reserve to retained earnings	-	(302)	-	-	-	-	302	-	-	-
Total transactions with owners	-	(302)	-	-	-	-	(143)	(445)	(1,552)	(1,997)
Total comprehensive income/(loss) for the financial period										
Profit for the financial period	-	-	-	-	-	-	27,593	27,593	1,966	29,559
Gain on fair value changes of financial assets at fair value through other comprehensive income, net of tax	-	2,466	-	-	-	-	-	2,466	-	2,466
Share of other comprehensive income/(loss) of investments accounted for using equity method, net of tax	-	117	-	-	(550)	-	-	(433)	-	(433)
Foreign currency translation of foreign operations, net of tax	-	-	-	-	(1,787)	-	-	(1,787)	-	(1,787)
Total comprehensive income/(loss) for the financial period	-	2,583	-	-	(2,337)	-	27,593	27,839	1,966	29,805
Post-acquisition reserves - associate companies	-	-	-	(1)	-	-	-	(1)	-	(1)
Balance at 30 September 2025	873,930	(846)	4,933	2,645	33,817	(14,499)	1,596,344	2,496,324	176,356	2,672,680

Note 9
The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Period ended 30/09/2026 RM'000	Period ended 30/09/2025 RM'000
Cash flows from operating activities		
Profit before tax	193,777	36,338
Adjustments for:-		
Non-cash items (including (gain)/loss on disposal of assets)	(205,015)	(11,905)
Finance costs	5,073	5,129
Interest income	(9,265)	(8,738)
Operating (loss)/profit before working capital changes	(15,430)	20,824
Changes in working capital:-		
Net changes in current assets	(46,752)	(54,291)
Net changes in current liabilities	23,700	16,581
Cash used in operations	(38,482)	(16,886)
Interest paid	(5,056)	(4,913)
Interest received	9,265	8,738
Net tax paid	(11,293)	(4,966)
Net cash used in operating activities	(45,566)	(18,027)
Cash flows from investing activities		
Subscription of shares in an associate company	-	(57,056)
Subscription of shares in a jointly controlled entity	-	(150)
Investment in financial assets at fair value through profit or loss	(1,256)	(2,471)
Purchase of property, plant and equipment	(753)	(671)
Improvement work incurred on an investment property	-	(12)
Proceeds from disposal of shares in an associate company	279,244	-
Proceeds from disposal of property, plant and equipment	100	618
Proceeds from disposal of quoted and unquoted investments	7,072	302
Dividend received	6,347	8,700
Net cash from/(used in) investing activities	290,754	(50,740)
Cash flows from financing activities		
Decrease/(Increase) in fixed deposits pledged	14,221	(20,431)
Increase in cash and bank balances pledged	(20,065)	(3,021)
Consideration paid for acquisition of additional shares from non-controlling interests	-	(1,997)
Repayment of lease liabilities	(2,095)	(2,466)
Net drawdown of loans and borrowings	34,560	37,705
Net cash from financing activities	26,621	9,790
Net increase/(decrease) in cash and cash equivalents	271,809	(58,977)
Cash and cash equivalents at beginning of the financial period	1,021,898	917,126
Exchange differences	1,791	(815)
Cash and cash equivalents at end of the financial period	1,295,498	857,334
Cash and cash equivalents comprise of:-		
Bank overdrafts	(481)	(8,000)
Cash and bank balances	269,754	197,230
Deposits with licensed banks and financial institutions	1,303,715	921,575
	1,572,988	1,110,805
Less:		
Cash and bank balances pledged	(68,945)	(4,560)
Fixed deposits pledged	(208,545)	(248,911)
	1,295,498	857,334

Note 10
The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2026 and the accompanying explanatory notes attached to the Interim Financial Statements.

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UNAUDITED FINANCIAL REPORT FOR THE FIRST QUARTER AND FINANCIAL PERIOD ENDED 30 SEPTEMBER 2026 – NOTES TO THE UNAUDITED FINANCIAL REPORT.

Part A – Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134: Interim Financial Reporting

A1. Basis of Preparation

This set of financial report is unaudited and has been prepared in compliance with the reporting requirements outlined in the Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad.

This Report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2026, which were prepared under the Malaysian Financial Reporting Standards. The explanatory notes attached to this financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2026.

A2. Changes in Accounting Policies

The accounting policies and methods of computation and presentation adopted by the Group in this Quarterly Report are consistent with those adopted in the audited financial statements for the financial year ended 30 June 2026 except for the adoption of the following amendments to Standards issued by the MASB that became effective and relevant to the Group for the financial year beginning on or after 1 July 2026:-

Effective for financial period beginning on or after 1 January 2026

Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 9 and MFRS 7	Financial Instruments and Financial Instruments: Disclosures - Contracts Referencing Nature - Dependent Electricity

Annual Improvements to MFRS Accounting Standards - Volume 11

- Amendments to MFRS 1 First-time Adoption of MFRS Accounting Standards
- Amendments to MFRS 7 Financial Instruments: Disclosures
- Amendments to MFRS 9 Financial Instruments
- Amendments to MFRS 10 Consolidated Financial Statements
- Amendments to MFRS 107 Statement of Cash Flows

The adoption of the amendments to Standards did not have any material financial impact to the financial statements of the Group.

A2. Changes in Accounting Policies (Cont'd)

The Group has not early adopted new Standards, amendments to Standards and annual improvements to Standards that have been issued but are not yet effective for the accounting period beginning 1 July 2026, as follows:-

Effective for financial period 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 19	Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency
Amendments to MFRS 128	Investments in Associates and Joint Ventures - Amendments to the Fair Value Option for Investments in Associates and Joint Ventures

Effective for financial period beginning on or after 1 January 2029

MFRS 20	Regulatory Assets and Regulatory Liabilities

Management anticipates that all relevant pronouncements will be adopted in the Group's accounting policies for the first period beginning after the effective date of the pronouncements.

The initial applications of the relevant new Standards, amendments to Standards and annual improvements to Standards are not expected to have any material financial impact to the financial statements of the Group.

A3. Declaration of Audit Qualification

There was no qualified report issued by the auditors in the audited financial statements of the Group for the financial year ended 30 June 2026.

A4. Seasonality and Cyclicality of Interim Operations

The performance of the Group is not significantly affected by seasonal and cyclical fluctuation.

A5. Exceptional/Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

The following are the exceptional items that occurred during the current financial quarter and financial period under review which affect the assets, liabilities, equity, net income or cash flows of the Group:-

Recognised in the Statements of Profit or Loss

	Individual Quarter		Cumulative Quarter	
	Quarter ended	Quarter ended	Period ended	Period ended
	30-Sep-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025
	RM'000	RM'000	RM'000	RM'000
Fair value gain/(loss) on derivative financial instruments	1,234	(42)	1,234	(42)
Gain on fair value changes of financial assets at fair value through profit or loss	20,781	20,216	20,781	20,216
Gain on disposal of quoted securities held for investment	1,200	551	1,200	551
Gain on disposal of shares in an associate company	183,286	-	183,286	-
Gain/(Loss) on exchange differences				
- realised	2,177	206	2,177	206
- unrealised	3,088	(10,656)	3,088	(10,656)
Loss on acquisition of an associate company upon remeasurement of previously held equity interest arising from step acquisition	-	(1,136)	-	(1,136)
Provision for impairment loss on investment in an associate company	(10,503)	-	(10,503)	-
Net gain on deemed disposal of equity interests in an associate company	1,944	11	1,944	11

A6. Material Changes in Estimates

There are no material changes in accounting estimates used in the preparation of the financial statements in the current financial quarter and financial period as compared to the preceding corresponding financial quarter and financial period.

A7. Debts and Equity Securities

The shareholders of the Company, by an ordinary resolution passed in the Annual General Meeting of the Company held on 28 November 2025, approved the Company's plan to repurchase its own shares. The Directors of the Company are committed to enhance the value of the Company to its shareholders and believe that the repurchase plan can be applied in the best interests of the Company and its shareholders.

The Company did not repurchase any of its shares from the open market during the financial period ended 30 September 2026. Of the total 723,815,787 issued and fully paid-up ordinary shares, 30,327,291 shares are being held as treasury shares by the Company as at 30 September 2026.

Other than the above, there were no issuance and repayment of equity and debts securities, share cancellations and resale of treasury shares by the Company for the financial period ended 30 September 2026.

A8. Dividends Paid

No dividend has been paid for the current financial quarter and financial period-to-date.

A9. Segment Information

The segment analysis on the Group's results for the financial period ended 30 September 2026 is as follows:-

	Financial services and credit & leasing	Investment holding and trading	Technology and IT-related manufacturing, trading and services	Car rental and retail trading	Property investment and development	Elimination	Consolidated Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue							
External revenue	23,163	32,417	31,312	3,370	244	-	90,506
Inter-segment revenue	481	694	3,166	69	66	(4,476)	-
Total segment revenue	23,644	33,111	34,478	3,439	310	(4,476)	90,506
Results							
Segment profit/(loss) from operations	17,997	33,069	133,152	(192)	27	(22)	184,031
Interest income	1,559	5,462	6,420	32	28	(4,236)	9,265
Finance costs	(4,210)	(3,753)	(941)	(342)	(85)	4,258	(5,073)
Exceptional item	-	-	1,944	-	-	-	1,944
Share of profits less losses of associate companies	-	2,084	955	677	21	-	3,737
Share of loss of a jointly controlled entity	(127)	-	-	-	-	-	(127)
Profit/(Loss) before tax	15,219	36,862	141,530	175	(9)	-	193,777
Tax expense	(4,787)	(1,787)	(106)	(7)	(22)	-	(6,709)
Profit/(Loss) for the financial period	10,432	35,075	141,424	168	(31)	-	187,068
Attributable to:-							
Owners of the Company							184,461
Non-controlling interests							2,607
Segment assets	1,000,406	964,211	1,348,927	63,065	218,774	-	3,595,383
Segment liabilities	98,943	329,987	122,431	18,714	14,369	-	584,444

A9. Segment Information (Cont'd)

The segment analysis on the Group's results for the financial period ended 30 September 2025 is as follows:-

	Financial services and credit & leasing	Investment holding and trading	Technology and IT-related manufacturing, trading and services	Car rental and retail trading	Property investment and development	Eliminations	Consolidated Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue							
External revenue	29,172	10,307	624	3,475	734	-	44,312
Inter-segment revenue	758	693	4,940	74	68	(6,533)	-
Total segment revenue	29,930	11,000	5,564	3,549	802	(6,533)	44,312
Results							
Segment profit/(loss) from operations	14,888	9,354	(644)	(283)	383	(23)	23,675
Interest income	1,586	5,033	4,920	87	498	(3,386)	8,738
Finance costs	(3,045)	(4,490)	(436)	(482)	(85)	3,409	(5,129)
Exceptional item	-	-	11	-	-	-	11
Share of profits less losses of associate companies	-	2,900	6,113	83	9	-	9,105
Share of losses of a jointly controlled entity	(62)	-	-	-	-	-	(62)
Profit/(Loss) before tax	13,367	12,797	9,964	(595)	805	-	36,338
Tax expense	(5,689)	(191)	(779)	(6)	(114)	-	(6,779)
Profit/(Loss) for the financial period	7,678	12,606	9,185	(601)	691	-	29,559
Attributable to:-							
Owners of the Company							27,593
Non-controlling interests							1,966
Segment assets	840,594	853,856	1,240,594	66,062	243,691	-	3,244,797
Segment liabilities	96,337	357,634	79,897	22,929	15,320	-	572,117

A10. Valuation of Property, Plant and Equipment

The valuation of land and building held under property, plant and equipment has been brought forward without amendment from the annual financial statements of the Group for the financial year ended 30 June 2026.

A11. Changes in the Composition of the Group

There were no changes in the composition of the Group for the current financial quarter and financial period, including business combinations, acquisition or disposal of subsidiary companies and long-term investments, restructuring and discontinuing operations other than as disclosed below:-

On 3 July 2026, the Company announced that Insas Plaza Sdn. Bhd., Insas Technology Berhad and Media Lang Limited, all wholly-owned subsidiaries of the Company, had disposed an aggregate of 150 million ordinary shares in its associate company, Inari Amertron Berhad ("Inari") for a total consideration of approximately RM318.10 million ("Disposals").

The Disposal were caried out through direct business transactions. The Disposals enabled the Group to realise capital gains and monetise part of its investments in Inari. Arising from the Disposals, the Group's shareholding in Inari has decreased to 5.701%.

A12. Material Subsequent Events

There were no material events subsequent to the financial period ended 30 September 2026 and up to the date of this Report, which affects substantially the results of the operation of the Group.

A13. Contingent Assets or Liabilities

As at the date of this Report, the Company has provided guarantees as follows:-

	Company	
	Limit RM'000	Amount Utilised RM'000
Unsecured:-		
Corporate guarantees extended to licensed banks and financial institutions for credit facilities granted to certain subsidiary companies	148,226	112,979

There is no contingent asset as at the date of this Report.

A14. Commitments

Material contractual commitments not provided for in the financial statements as at 30 September 2026 are as follows:-

	RM'000
To acquire property, plant and equipment	155
Investment commitments in relation to financial assets at fair value through other comprehensive income	485

A15. Related Party Transactions

Related party transactions had been entered into in the ordinary course of business that had been undertaken at arm's length basis on normal commercial terms.

ADDITIONAL INFORMATION REQUIRED BY PART A OF APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

Comparison between current financial quarter against preceding year corresponding financial quarter

Group's summary

The Group reported revenue of RM90.5 million and a pre-tax profit of RM193.8 million in the current financial quarter (Q1/2027) as compared to revenue of RM44.3 million and a pre-tax profit of RM36.3 million in the preceding year corresponding financial quarter (Q1/2026). The review of performance by divisions are as follows:-

Financial services and credit & leasing division

The unit reported lower revenue of RM23.2 million in Q1/2027 mainly due to lower revenue generated by structured finance unit as compared to revenue of RM29.2 million in Q1/2026.

The unit reported higher pre-tax profit of RM15.2 million in the current financial quarter as compared to RM13.4 million in the preceding year corresponding financial quarter mainly due to higher revenue generated by its corporate advisory services in the current financial quarter.

Investment holding and trading division

The investment unit reported higher revenue of RM32.4 million and pre-tax profit of RM36.9 million in Q1/2027 as compared to RM10.3 million and RM12.8 million respectively in Q1/2026 mainly due to higher trading activities and unrealised foreign exchange gain in the current financial quarter.

Technology and IT-related manufacturing, trading and services division

The Technology unit reported higher revenue of RM31.3 million and a pre-tax profit of RM141.5 million in the current financial quarter as compared to the preceding year corresponding financial quarter of RM0.6 million and RM10.0 million respectively mainly due to disposal of shares in an associate company.

B2. Comments on material changes in the revenue and profit before tax for the current financial quarter as compared with the immediate preceding financial quarter

	Current Quarter 30-Sep-2026 RM'000	Immediate Preceding Quarter 30-June-2026 RM'000	Changes (%)
Revenue	90,506	180,157	-50%
Profit from operations	184,031	124,463	48%
Profit before tax	193,777	129,552	50%
Profit after tax	187,068	101,924	84%
Profit attributable to owners of the Company	184,461	99,475	85%

The Group reported lower revenue of RM90.5 million in the current financial quarter as compared to RM180.2 million in the immediate preceding financial quarter, mainly due to higher trading activities by the investment unit in Q4/2026. The Group reported higher pre-tax profit of RM193.8 million in the current financial quarter as compared to RM129.6 million in Q4/2026 mainly due to lower provision for impairment loss in the current financial quarter.

B3. Prospects for financial year ending 30 June 2027

The outlook for the remaining months in FY2027 is expected to remain cautiously positive, supported by Malaysia's resilient domestic economy, continued investment activity and increasing digitalisation benefitting the capital and financial markets. The global economic environment is expected to remain mixed, with opportunities arising from continued technological advancement, artificial intelligence and investment in infrastructure, but with risks arising from geopolitical tensions, international trade policies, interest-rate developments, inflationary pressures and potential corrections in financial markets.

The Group remains resilient, supported by its strong financial fundamentals and prudent cash and financial management. Barring any unforeseen circumstances, the Board remains cautiously optimistic about the Group's prospects for the remainder of FY2027 and will continue its vigilance to navigate the Group through the volatile macroeconomic landscape to prioritise operational efficiency, prudent risk management and selective growth initiatives to deliver sustainable performance for the full financial year.

B4. Variance of Actual Profit from Forecast Profit/Profit Guarantee

This note is not applicable for the financial period under review as the Group did not enter into any scheme that requires it to present forecast results or guarantee any profit.

B5. Tax Expense

The tax expense for the current financial quarter and financial period ended 30 September 2026 is as follows:-

	Individual Quarter Quarter ended 30-Sep-2026 RM'000	Quarter Quarter ended 30-Sep-2025 RM'000	Cumulative Quarter Period ended 30-Sep-2026 RM'000	Quarter Period ended 30-Sep-2025 RM'000
Income tax:-				
Provision for current financial quarter/period				
- Malaysian income tax	6,490	6,729	6,490	6,729
- Overseas income tax	96	77	96	77
Capital gain tax	57	-	57	-
Deferred tax:-				
Transfer from/(to) deferred taxation	66	(27)	66	(27)
	6,709	6,779	6,709	6,779

B5. Tax Expense (Cont'd)

The reconciliation between the statutory tax rate and the effective tax rate on the pre-tax profit of the Group are as follows:-

	Individual Quarter ended 30-Sep-2026 RM'000	Quarter Quarter ended 30-Sep-2025 RM'000	Cumulative Period ended 30-Sep-2026 RM'000	Quarter Period ended 30-Sep-2025 RM'000
Profit before tax	193,777	36,338	193,777	36,338
Income tax at Malaysian statutory tax rate of 24%	46,507	8,721	46,507	8,721
Tax effects in respect of:-				
Non-allowable expenses	9,479	4,482	9,479	4,482
Income not subject to tax	(55,737)	(6,308)	(55,737)	(6,308)
Effect of different tax rates in other countries	1,207	4	1,207	4
Overseas tax paid on dividend income	96	77	96	77
Capital gain tax	57	-	57	-
Utilisation of previously unrecognised deferred tax assets	(45)	(197)	(45)	(197)
Deferred tax not recognised in the financial statements	5,145	-	5,145	-
Tax expense for the financial quarter/period	6,709	6,779	6,709	6,779

B6. Status of Corporate Proposal announced but not completed as at the date of this Report

There is no corporate proposal that has been announced but has not been completed as at the date of this Report.

B7. Status of Utilisation of Proceeds

There are no unutilised proceeds from any corporate proposal.

B8. Group Borrowings and Debt Securities as at 30 September 2026

	As at 30 September 2026					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
Secured						
Bank overdrafts						
- RM	-	-	-	481	-	481
Term loans						
- RM	-	12,705	-	1,057	-	13,762
- SGD	-	-	11,196	35,738	11,196	35,738
- GBP	-	-	993	5,357	993	5,357
- EUR	-	-	642	2,966	642	2,966
Revolving credit facilities	-	-	-	383,802	-	383,802
Total loans and borrowings	-	12,705	-	429,401	-	442,106

	As at 30 September 2025					
	Long term		Short term		Total borrowings	
	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000	Foreign denomination '000	RM denomination RM'000
Secured						
Term loans						
- RM	-	13,789	-	1,021	-	14,810
- SGD	-	-	10,900	34,647	10,900	34,647
- GBP	-	-	944	5,130	944	5,130
- EUR	-	-	2,032	9,772	2,032	9,772
Revolving credit facilities	-	-	-	236,320	-	236,320
Margin financing facilities	-	-	-	1,830	-	1,830
Bank overdraft	-	-	-	8,000	-	8,000
Total loans and borrowings	-	13,789	-	296,720	-	310,509

The weighted average interest rates per annum were as follows:-

	Interest Rate (%)	
	As at 30.09.2026	**As at 30.09.2025**
Secured		
Bank overdrafts	9.14%	7.17%
Term loans	2.46%-6.84%	2.70%-7.24%
Revolving credit facilities	3.75%-5.95%	4.02%-6.00%
Margin financing facility	-	6.67%

B9. Material Litigation

There are no material pending litigation since the last annual reporting date up to the date of this Report. The Group was not engaged in any litigation which is likely to give rise to proceedings which may materially and adversely affect the financial position or the business operations of the Group.

B10. Dividend

The Board of Directors is pleased to declare an interim single tier dividend of 3.5 sen per ordinary share each in the Company in respect of the financial year ending 30 June 2027.

B11. Earnings per share

(a) Basic earnings per share

The basic earnings per share for the financial quarter and financial period have been calculated by dividing the profit attributable to owners of the Company for the financial quarter and financial period by the weighted average number of ordinary shares in issue during the financial quarter and financial period.

	Individual Quarter		Cumulative Quarter	
	Quarter ended 30-Sep-2026	Quarter ended 30-Sep-2025	Period ended 30-Sep-2026	Period ended 30-Sep-2025
Net profit attributable to owners of the Company for the financial quarter and financial period (RM'000)	184,461	27,593	184,461	27,593
Weighted average number of ordinary shares in issue, after accounting for the effect of shares bought back ('000)	693,488	663,272	693,488	663,272
Basic earnings per share (Sen)	26.60	4.16	26.60	4.16

(b) Diluted earnings per share

The diluted earnings per share is not computed as there are no dilutive potential equity instruments in issue that gave diluted effect to the earnings per share.

B12. Derivative Financial Liabilities

Details of derivative financial liabilities as at 30 September 2026 are set out below:-

Type of Derivatives	Contract/ Notional value RM'000	Fair value RM'000
Currency Forward Contract and Options		
- Less than 1 year	102	(92)
Other equity related contracts		
- Less than 1 year	78,340	(2,935)
	78,442	(3,027)

There is no significant changes in respect of the following since the end of the preceding financial year ended 30 June 2026:-

(a) the cash requirements of the derivative financial instruments;
(b) the policies that is in place for mitigating or controlling the risks associated with these derivative financial instruments; and
(c) the related accounting policies.

B13. Disclosure of Gains/Losses Arising from Fair Value Changes of Financial Liabilities

Financial liabilities of the Group are classified as either financial liabilities at fair value through profit or loss or other financial liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include derivative financial instruments entered into by the Group that do not meet the hedge accounting criteria.

The fair value changes of the derivative financial instruments are derived from quotes obtained from licensed financial institutions. The resulting gain or loss is recognised in the statements of profit or loss. Fair value gain on derivative financial instruments of RM1.2 million in the current financial quarter and for the financial period ended 30 September 2026 have been recognised in the statements of profit or loss.

Other financial liabilities

The Group's other financial liabilities include trade payables, other payables and accruals and loans and borrowings.

Trade and other payables are recognised initially at fair value plus directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method.

Loans and borrowings are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost using the effective interest method.

The carrying amounts of other financial liabilities as at the end of the reporting period approximate to their fair values due to their short-term nature, or that they are floating rate instruments that are re-priced to market interest rates on or near the end of the reporting period.

There is no gain or loss arising from fair value changes to other financial liabilities.