



## **INSIGHTS ANALYTICS BERHAD**

Registration No: 202401035770 (1581617-V)  
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE FOURTH QUARTER ENDED  
30 APRIL 2026

M & A Securities Sdn Bhd ("**M&A**"), being the Sponsor, was responsible for the admission of Insights Analytics Berhad to the ACE Market of Bursa Malaysia Securities Berhad on 27 October 2025. M&A assumes no responsibility for the contents of the unaudited interim financial report for the fourth quarter ended 30 April 2026.

**INSIGHTS ANALYTICS BERHAD**

(Registration No. 202401035770 (1581617-V))

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME<sup>(1)</sup>**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(2)</sup> Unaudited RM'000	Current Year-to-date 30.04.2026 Unaudited RM'000	Corresponding Year-to-date 30.04.2025 <sup>(2)</sup> Unaudited RM'000
Revenue	A9	73,119	N/A	172,570	N/A
Cost of sales		(54,667)	N/A	(109,564)	N/A
<b>Gross profit</b>		<b>18,452</b>	<b>N/A</b>	<b>63,006</b>	<b>N/A</b>
Other income		302	N/A	546	N/A
Administrative expenses		(1,631)	N/A	(7,352)	N/A
Other operating expenses		-	N/A	(1)	N/A
<b>Operating profit</b>		<b>17,123</b>	<b>N/A</b>	<b>56,199</b>	<b>N/A</b>
Finance costs		(132)	N/A	(683)	N/A
Share of results of an associate, net of tax		(32)	N/A	(27)	N/A
<b>Profit before tax</b>		<b>16,959</b>	<b>N/A</b>	<b>55,489</b>	<b>N/A</b>
Income tax expense	B5	(4,190)	N/A	(14,024)	N/A
<b>Profit and total comprehensive income for the financial period</b>		<b>12,769</b>	<b>N/A</b>	<b>41,465</b>	<b>N/A</b>
<b>Total comprehensive income for the financial period attributable to:</b>					
Owners of the Company		12,774	N/A	41,472	N/A
Non-controlling interest		(5)	N/A	(7)	N/A
		<b>12,769</b>	<b>N/A</b>	<b>41,465</b>	<b>N/A</b>

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME<sup>(1)</sup> (CONT'D)**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(2)</sup> Unaudited RM'000	Current Year-to-date 30.04.2026 Unaudited RM'000	Corresponding Year-to-date 30.04.2025 <sup>(2)</sup> Unaudited RM'000
<b>Earning per share attributable to owners of the Company:</b>	B11				
Basic (sen)		2.32	N/A	10.27	N/A
Diluted (sen)		2.32	N/A	10.27	N/A

**Notes:**

N/A – Not applicable.

<sup>(1)</sup> The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the prospectus of Insights Analytics Berhad ("**the Company**") dated 7 October 2025 ("**Prospectus**") and the accompanying explanatory notes attached to this interim financial report.

<sup>(2)</sup> This is the interim financial report for the fourth quarter ended 30 April 2026 being announced in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). There are no comparative figures for the preceding corresponding quarter and year-to-date as no interim financial report been prepared for the comparative period.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup>**

	Note	As at 30.04.2026 Unaudited RM'000	As at 30.04.2025 Audited RM'000
<b><u>ASSETS</u></b>			
<b>Non-current assets</b>			
Property, plant and equipment		2,042	1,042
Right-of-use assets		27	2
Intangible asset		11,788	13,175
Investment in an associate		232	259
<b>Total non-current assets</b>		<b>14,089</b>	<b>14,478</b>
<b>Current assets</b>			
Inventories		517	519
Trade and other receivables		86,568	39,202
Contract assets		102,909	4,257
Cash and short-term deposits		29,969	9,775
Current tax assets		5	20
<b>Total current assets</b>		<b>219,968</b>	<b>53,773</b>
<b>TOTAL ASSETS</b>		<b>234,057</b>	<b>68,251</b>
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Capital and reserves</b>			
Share capital		61,034	1,000
Retained earnings		79,409	37,937
Reorganisation reserve		(18,563)	-
		121,880	38,937
Non-controlling interest		(41)	(34)
<b>TOTAL EQUITY</b>		<b>121,839</b>	<b>38,903</b>
<b>Non-current liabilities</b>			
Loans and borrowings	B8	17	784
Other payables		2,176	6,279
Deferred tax liabilities		1,760	301
<b>Total non-current liabilities</b>		<b>3,953</b>	<b>7,364</b>

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION<sup>(1)</sup> (CONT'D)**

	Note	As at 30.04.2026 Unaudited RM'000	As at 30.04.2025 Audited RM'000
<b>Current Liabilities</b>			
Loans and borrowings	B8	82	234
Lease liabilities	B8	27	2
Trade and other payables		101,556	18,491
Contract liabilities		1,743	328
Current tax liabilities		4,857	2,929
<b>Total current liabilities</b>		<b>108,265</b>	<b>21,984</b>
<b>TOTAL LIABILITIES</b>		<b>112,218</b>	<b>29,348</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>234,057</b>	<b>68,251</b>
<b>Net assets per ordinary share attributable to owners of the Company (RM)<sup>(2)</sup></b>		<b>0.22</b>	<b>38.94</b>

**Notes:**

- <sup>(1)</sup> The basis of preparation of the Unaudited Condensed Consolidated Statement of Financial Position are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 7 October 2025 and the accompanying explanatory notes attached to this interim financial report.
- <sup>(2)</sup> Net assets per ordinary share is calculated based on total equity attributable to owners of the Company divided by the number of ordinary shares as at 30 April 2026 and 30 April 2025 of 550,000,000 and 1,000,200 ordinary shares, respectively.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY<sup>(1)</sup>**

	← Attributable to owners of the Company →			Sub-total Unaudited RM'000	Non- Controlling interest Unaudited RM'000	Total Equity Unaudited RM'000
	Share capital Unaudited RM'000	Retained earnings Unaudited RM'000	Reorganisation reserve Unaudited RM'000			
<b>Balance as at 1 May 2025</b>	<b>1,000</b>	<b>37,937</b>	-	<b>38,937</b>	<b>(34)</b>	<b>38,903</b>
Profit for the financial year	-	41,472	-	41,472	(7)	41,465
Adjustment arising from the acquisition of subsidiaries	18,562	-	(18,563)	(1)	-	(1)
Issuance of shares pursuant to the IPO	41,472	-	-	41,472	-	41,472
<b>Balance as at 30 April 2026</b>	<b>61,034</b>	<b>79,409</b>	<b>(18,563)</b>	<b>121,880</b>	<b>(41)</b>	<b>121,839</b>

**Note:**

<sup>(1)</sup> *The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 7 October 2025 and the accompanying explanatory notes attached to this interim financial report.*

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup>**

	<b>CUMULATIVE QUARTER</b>	
	<b>Current Year-to-date 30.04.2026 Unaudited RM'000</b>	<b>Corresponding Year-to-date 30.04.2025<sup>(2)</sup> Unaudited RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before taxation	55,489	N/A
Adjustment for:		
Depreciation of property, plant, and equipment	225	N/A
Depreciation of right-of-use assets	25	N/A
Amortisation of intangible assets	1,387	N/A
Gain on disposal of property, plant and equipment	(27)	N/A
Property, plant and equipment written off	1	N/A
Interest expense	683	N/A
Interest income	(476)	N/A
Net unrealised gain on foreign exchange	(1)	N/A
Share of results of an associate	27	N/A
<b>Operating profit before working capital changes</b>	<b>57,333</b>	<b>N/A</b>
<b>Movements in working capital:</b>		
Inventories	2	N/A
Trade and other receivables	(47,366)	N/A
Contract assets	(98,652)	N/A
Trade and other payables	81,137	N/A
Contract liabilities	1,415	N/A
<b>Cash used in operating activities</b>	<b>(6,130)</b>	<b>N/A</b>
Interest paid	(683)	N/A
Interest received	476	N/A
Income tax refunds	15	N/A
Income tax paid	(10,637)	N/A
<b>Net cash used in operating activities</b>	<b>(16,959)</b>	<b>N/A</b>

**INSIGHTS ANALYTICS BERHAD**

(Registration No. 202401035770 (1581617-V))  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup> (CONT'D)**

	<b>CUMULATIVE QUARTER</b>	
	<b>Current</b>	<b>Corresponding</b>
	<b>Year-to-date</b>	<b>Year-to-date</b>
	<b>30.04.2026</b>	<b>30.04.2025<sup>(2)</sup></b>
	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from investing activities</b>		
Investment in subsidiary	(1)	N/A
Change in pledged fixed deposits	152	N/A
Proceeds from disposal of property, plant, and equipment	27	N/A
Purchase of property, plant, and equipment	(1,226)	N/A
Purchase of intangible assets	(2,175)	N/A
<b>Net cash used in investing activities</b>	<b>(3,223)</b>	<b>N/A</b>
<b>Cash flows from financing activities</b>		
Net proceeds from issuance of shares	41,472	N/A
Repayment of term loans	(683)	N/A
Repayment of lease liabilities	(24)	N/A
Repayment of hire purchase obligations	(236)	N/A
<b>Net cash from financing activities</b>	<b>40,529</b>	<b>N/A</b>
<b>Net increase in cash and cash equivalents</b>	<b>20,347</b>	<b>N/A</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>9,374</b>	<b>N/A</b>
<b>Cash and cash equivalents at the end of the financial year<sup>(3)</sup></b>	<b>29,721</b>	<b>N/A</b>

**Notes:**

N/A - Not applicable.

<sup>(1)</sup> The basis of preparation of the Unaudited Condensed Consolidated Statement of Cash Flows are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 7 October 2025 and the accompanying explanatory notes attached to this interim financial report.

<sup>(2)</sup> This is the interim financial report for the fourth quarter ended 30 April 2026 being announced in compliance with the Listing Requirements. There are no comparative figures for the preceding corresponding year-to-date as no interim financial report been prepared for the comparative period.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS<sup>(1)</sup> (CONT'D)**

<sup>(3)</sup> *Cash and cash equivalents at the end of the financial year comprise:*

	<b>CUMULATIVE QUARTER</b>	
	<b>Current Year-to-date 30.04.2026 Unaudited RM'000</b>	<b>Corresponding Year-to-date 30.04.2025<sup>(2)</sup> Unaudited RM'000</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Cash and bank balances	29,559	N/A
Fixed deposits with licensed banks	410	N/A
	29,969	N/A
Less:		
Fixed deposits pledged to licensed banks	(248)	N/A
	29,721	N/A

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL  
2026**

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**NOTES TO THE INTERIM FINANCIAL REPORT****A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING  
STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT****A1. Basis of preparation**

The interim financial report of Insights Analytics Berhad and its subsidiaries (collectively the “**Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”) and Rule 9.22 and Appendix 9B of the Listing Requirements of Bursa Securities.

This is the fourth interim financial report being announced by the Group in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding corresponding quarter and year-to-date.

This interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus of the Company dated 7 October 2025 and the accompanying explanatory notes attached to this interim financial report.

**A2. Significant accounting policies**

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the Accountants’ Report as disclosed in the Prospectus of the Company dated 7 October 2025, except for the adoption of the following amendments to MFRS.

**Adoption of amendments to MFRS**

The adoption of the following amendments to MFRS that is mandatory effective for financial period beginning or after 1 January 2025:

MFRS 121      The Effects of Changes in Foreign Exchange Rates

The adoption of the above amendments to MFRSs did not have any significant effect on the financial statements of the Group and did not result in significant changes to the Group's existing accounting policies.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**

**A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)**

**New MFRS and amendments to MFRSs**

At the date of authorisation for issue of this interim financial report, the new MFRS and amendments to MFRSs, which were in issue but not yet effective and have not been early adopted by the Group are as follow:

<u>New MFRS</u>		<b>Effective for financial period beginning on or after</b>
MFRS18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability Disclosures	1 January 2027
<u>Amendments to MFRSs</u>		
MFRS 1	First-time Adoption of Malaysian Financial Reporting Standard	1 January 2026
MFRS 7	Financial Instruments: Disclosures	1 January 2026
MFRS 9	Financial Instruments	1 January 2026
MFRS 10	Consolidated Financial Statements	1 January 2026/Deferred
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027
MFRS 107	Statement of Cash Flows	1 January 2026
MFRS 121	The Effects of Changes in Foreign Exchange Rates	1 January 2027
MFRS 128	Investment in Associates and Joint Ventures	Deferred

**A3. Audited Report of Preceding Annual Financial Statements**

The audited combined financial statements for the FYE 30 April 2025 were not subject to any qualification.

**A4. Seasonal or Cyclical Factors**

The Group does not experience significant fluctuation in operations due to seasonal factors during the current financial quarter and year-to-date under review.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL  
2026**

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**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)****A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)****A5. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature in size or incidence during the current financial quarter under review.

**A6. Material Changes in Estimates**

There were no material changes in the estimates of amounts reported that have had material effects on the results for the current financial quarter under review.

**A7. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

On 15 July 2025, the Company issued 428,999,900 new ordinary shares ("**Shares**") pursuant to the acquisition of the entire equity interest in Insights Analytics Technologies Sdn. Bhd. (formerly known as Exxor Technologies Sdn. Bhd.) for a purchase consideration of RM19,562,395, at an issue price of RM0.0456 per share.

In conjunction with the Company's Initial Public Offering ("**IPO**"), the Company issued 121,000,000 new Shares at an issue price of RM0.36 per Share via public issue that were allocated in the following manner:

- 27,500,000 Shares were issued to the Malaysian public;
- 11,000,000 Shares were issued to our eligible directors and employees, and persons who have contributed to the success of the Group;
- 41,250,000 Shares were issued by way of private placement to Bumiputera investors approved by the Ministry of Investment, Trade and Industry ("**MITI**"); and
- 41,250,000 Shares were issued by way of private placement to selected investors.

Pursuant thereto, the Company was admitted to the Official List of Bursa Securities and the Company's entire enlarged share capital comprising 550,000,000 Shares were listed and quoted on the ACE Market of Bursa Securities on 27 October 2025.

Save as disclosed above, there were no issuance, cancellation, repurchase, resale or repayment of debt and equity securities during the current financial quarter and year-to-date under review.

**A8. Dividend Paid**

There was no dividend paid or declared by the Company during the current financial quarter under review.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**

**A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)**

**A9. Segmental Reporting**

**a) Revenue by Business Activities:**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Quarter</b>	<b>Corresponding Quarter</b>	<b>Current Year-to-date</b>	<b>Corresponding Year-to-date</b>
	<b>30.04.2026</b>	<b>30.04.2025<sup>(1)</sup></b>	<b>30.04.2026</b>	<b>30.04.2025<sup>(1)</sup></b>
	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Water technology solutions	71,919	N/A	140,743	N/A
Intelligent asset management solutions	1,200	N/A	31,827	N/A
	<u>73,119</u>	<u>N/A</u>	<u>172,570</u>	<u>N/A</u>

**Notes:**

*N/A – Not applicable.*

<sup>(1)</sup> *This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.*

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**

**A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)**

**A9. Segmental Reporting (Cont'd)**

**b) Revenue by Geographical Market:**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(1)</sup> Unaudited RM'000	Current Year-to-date 30.04.2026 Unaudited RM'000	Corresponding Year-to-date 30.04.2025 <sup>(1)</sup> Unaudited RM'000
Malaysia	73,119	N/A	172,570	N/A
Overseas	-	N/A	-	N/A
	<b>73,119</b>	<b>N/A</b>	<b>172,570</b>	<b>N/A</b>

**Notes:**

*N/A – Not applicable.*

<sup>(1)</sup> *This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.*

**A10. Material Events Subsequent to the End of the Current Financial Quarter**

There were no material events subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

**A11. Changes in The Composition of The Group**

There were no material changes in the composition of the Group during the current financial quarter under review.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**

**A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)**

**A12. Contingent Liabilities and Contingent Assets**

There were no material contingent liabilities and contingent assets of the Group as at the end of the current financial quarter under review.

**A13. Significant Related Parties Transactions**

Significant transactions between the Group and related parties are as follows:

Types of transactions	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter	Corresponding Quarter	Current Year-to-date	Corresponding Year-to-date
	30.04.2026	30.04.2025 <sup>(1)</sup>	30.04.2026	30.04.2025 <sup>(1)</sup>
	Unaudited	Unaudited	Unaudited	Unaudited
	RM'000	RM'000	RM'000	RM'000
<b>Sales of goods and rendering of services</b>				
Persons connected to a director	-	N/A	256	N/A
<b>Purchase of goods and services</b>				
Associate	-	N/A	28	N/A
<b>Rental expenses</b>				
Persons connected to a director	7	N/A	28	N/A

**Notes:**

N/A – Not applicable.

<sup>(1)</sup> This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL  
2026****NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)****A. EXPLANATORY NOTES ON THE COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING  
STANDARDS ("MFRS 134"), INTERIM FINANCIAL REPORT (CONT'D)****A14. Capital Commitments**

Save as disclosed below, there are no material capital commitments as at the date of this interim financial report:

	<b>As at 30.04.2026 Unaudited RM'000</b>
<b>Authorised and contracted for:</b>	
Acquisition of 3 intelligent asset management solutions	8,122
Acquisition of buildings	1,170
	<u>9,292</u>

**A15. Valuation of Property, Plant and Equipment**

The Group has not carried out any valuation of its property, plant and equipment in the current financial quarter under review.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1. Review of Performance**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(1)</sup> Unaudited RM'000	Current Year-to- date 30.04.2026 Unaudited RM'000	Corresponding Year-to-date 30.04.2025 <sup>(1)</sup> Unaudited RM'000
Revenue	73,119	N/A	172,570	N/A
Profit before tax	16,959	N/A	55,489	N/A

**Notes:**

*N/A – Not applicable.*

<sup>(1)</sup> *This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.*

The Group recorded revenue of RM73.12 million for the current financial quarter ended 30 April 2026, derived from both the water technology solutions and intelligent asset management solutions.

The Group recorded profit before tax of RM16.96 million for the current financial quarter ended 30 April 2026.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B2. Comparison with the Immediate Preceding Quarter's Result**

	<b>Current Quarter 30.04.2026 Unaudited</b>	<b>Immediate Preceding Quarter 31.01.2026 Unaudited</b>	<b>Variance</b>	
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue	73,119	44,276	28,843	65.1
Profit before tax	16,959	12,285	4,674	38.0
Profit after tax	12,769	9,521	3,248	34.1

The Group reported revenue of RM73.12 million, an increase of 65.1% in comparison with the immediate preceding financial quarter. The increase was primarily due to an increase in water technology solutions segment, mainly contributed by a rise in sub segment of construction services.

The Group's profit before tax increased to RM16.96 million in the current financial quarter, reflecting an increase of 38.0% from RM12.29 million in comparison with the immediate preceding financial quarter.

Correspondingly, the Group's profit after tax increased to RM12.77 million in the current financial quarter reflecting an increase of RM3.25 million or 34.1% in comparison with the immediate preceding financial quarter.

**B3. Group's Prospects**

The Group remains confident in delivering our continued performance and sustainable growth, supported by its established presence in the water technology sector and business of providing intelligent asset management solutions. The intelligent asset management solutions, powered by Internet of Things (IoT), Artificial Intelligence (AI), data analytics, cloud computing, and digital twin technologies, enable real-time tracking, predictive maintenance, automated reporting, and advanced simulation and optimisation capabilities. This enhances operational efficiency, supports proactive decision-making, and improves cost effectiveness across various industries. With a strong portfolio of proprietary solutions and proven track records, the Group is well positioned to capitalize on emerging opportunities in Malaysia.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B3. Group's Prospects (Cont'd)**

Looking ahead, the Group will continue to focus on the following strategic priorities:

- Enhancing in-house research and development capabilities;
- Strengthening market presence in Malaysia;
- Securing more projects in tandem with government's initiatives; and
- Exploring strategic investments and acquisitions.

The Group expects to maintain its growth momentum and deliver sustainable value to shareholders in the coming years.

**B4. Variance of Profit Forecast**

The Group did not issue any profit forecast for the current financial quarter.

**B5. Income Tax Expense**

The breakdown of income tax expense is as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(1)</sup> Unaudited RM'000	Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(1)</sup> Unaudited RM'000
Current taxation	4,190	N/A	14,024	N/A
Effective tax rate (%)	24.7	N/A	25.3	N/A
Statutory tax rate (%)	24.0	N/A	24.0	N/A

The effective tax rate for the current quarter ended 30 April 2026 was relatively consistent as compared to the statutory tax rate of 24%.

**Notes:**

*N/A – Not applicable.*

<sup>(1)</sup> *This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.*

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**
**B6. Profit Before Tax**

Profit from operations is derived after charging/(crediting) the following<sup>(1)</sup>:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.04.2026 Unaudited RM'000	Corresponding Quarter 30.04.2025 <sup>(2)</sup> Unaudited RM'000	Current Year-to-date 30.04.2026 Unaudited RM'000	Corresponding Year-to-date 30.04.2025 <sup>(2)</sup> Unaudited RM'000
Depreciation of property, plant and equipment	65	N/A	225	N/A
Depreciation of right-of-use assets	6	N/A	25	N/A
Amortisation of intangible assets	347	N/A	1,387	N/A
Net realised loss on foreign exchange	-	N/A	*	N/A
Net unrealised gain on foreign exchange	(1)	N/A	(1)	N/A
Gain on disposal of property, plant and equipment	-	N/A	(27)	N/A
Interest income	(299)	N/A	(476)	N/A
Interest expenses	132	N/A	683	N/A

**Notes:**

\* Denotes <RM1,000

N/A – Not applicable.

(1) Saved as disclosed above, the other items pursuant to Paragraph 16 of Appendix 9B of Listing Requirements are not applicable.

(2) This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**
**B7. Utilisation of Proceeds Raised from the IPO**

Pursuant to the Listing of the Company on the ACE Market of Bursa Securities on 27 October 2025 (“**Listing**”), the Company issued 121,000,000 Shares at IPO price of RM0.36 per Share, raising gross proceeds of RM43.56 million.

As at 30 April 2026, the status of utilisation of proceeds arising from the IPO is stated in the following manner:

<b>Utilisation of proceeds<sup>(1)</sup></b>	<b>Proposed utilisation RM'000</b>	<b>Actual utilisation RM'000</b>	<b>Unutilised amount RM'000</b>	<b>Estimated timeframe for utilisation<sup>(2)</sup></b>
Business expansion				
- Expansion of corporate office in Sarawak with a mini data centre	4,400	1,168	3,232	Within 18 months
- Expansion of IT operations	1,860	-	1,860	Within 24 months
- Expansion of West Malaysia branch office	1,212	-	1,212	Within 24 months
General working capital	22,181	9,951	12,230	Within 24 months
Strategic investments, mergers and acquisitions opportunities	9,000	-	9,000	Within 24 months
Estimated listing expenses	4,907	4,907	-	Immediately
<b>Total</b>	<b>43,560</b>	<b>16,026</b>	<b>27,534</b>	

**Notes:**

N/A – Not applicable.

(1) The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 7 October 2025.

(2) From the date of the Listing.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**

**B8. Borrowings and Debt Securities**

The Group's borrowings are denominated in Ringgit Malaysia. As at 30 April 2026 and 30 April 2025, the Group's total borrowings are as follows:

	<b>As at 30.04.2026 Unaudited RM'000</b>	<b>As at 30.04.2025 Audited RM'000</b>
<b><u>Non-current</u></b>		
<b><u>Secured</u></b>		
Term loans	17	659
Hire purchase payables	-	125
	17	784
<b><u>Unsecured</u></b>		
Lease liabilities	-	-
	17	784
<b><u>Current</u></b>		
<b><u>Secured</u></b>		
Term loans	82	123
Hire purchase payables	-	111
	82	234
<b><u>Unsecured</u></b>		
Lease liabilities	27	2
	109	236
<b>Total borrowings</b>	<b>126</b>	<b>1,020</b>

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL  
2026**

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**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF  
BURSA MALAYSIA SECURITIES BERHAD (CONT'D)****B9. Material Litigation**

Pursuant to announcement made by the Company on 27<sup>th</sup> March 2026, the Company, its wholly owned subsidiary, Insights Analytics Technologies Sdn. Bhd. (formerly known as Exxor Technologies Sdn. Bhd.), its directors Bong Joon Fook and Ts. Wee Khiam Hui had received a letter dated 26<sup>th</sup> March 2026 from Messrs. David Teng & Co., the advocates acting for Place2Stay Management Sdn. Bhd. ("Plaintiff"), accompanied by a Writ of Summons dated 24<sup>th</sup> March 2026 and Statement of Claim dated 24<sup>th</sup> March 2026 ("Claims") issued by the Kuching High Court ("Court") demanding inter-alia, payment of the balance purchase price of RM8,480,100.00. There is no material development arising from such litigation as at the date of this interim financial report.

Save as disclosed above, there are no material litigation proceedings involving the Group, whether as plaintiff or defendant, and the Directors are not aware of any pending or threatened legal proceedings against the Group as at the date of this interim financial report.

**B10. Dividend**

There was no dividend declared or recommended for payment by the Board during the financial quarter under review.

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**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FOURTH (4<sup>th</sup>) QUARTER ENDED 30 APRIL 2026**
**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONT'D)**
**B11. Earnings Per Share (“EPS”)**

The basic and diluted EPS for the current financial quarter and period-to-date are as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Quarter 30.04.2026	Corresponding Quarter <sup>(1)</sup> 30.04.2025	Current Year-to-date 30.04.2026	Corresponding Year-to-date <sup>(1)</sup> 30.04.2025
Profit attributable to the owners of the Company (RM'000)	12,774	N/A	41,472	N/A
Weighted average number of ordinary shares in issue (basic) ('000)	550,000	N/A	403,836	N/A
Basic EPS <sup>(2)</sup> (sen)	2.32	N/A	10.27	N/A
Diluted EPS <sup>(3)</sup> (sen)	2.32	N/A	10.27	N/A

**Notes:**

N/A – Not applicable.

<sup>(1)</sup> This is the fourth interim financial report being announced in compliance with the Listing Requirements, therefore there are no comparative figures for the preceding corresponding quarter and year-to-date.

<sup>(2)</sup> Basic EPS is calculated based on profit attributable to owners of the Company divided by weighted average number of ordinary shares in issue during the current financial quarter and financial year-to-date.

<sup>(3)</sup> The diluted EPS of the Company is equivalent to the basic EPS as the Company does not have convertible securities at the end of the reporting period.

**B12. Status of Corporate Proposals**

There were no corporate proposals announced but not implemented as at the date of this interim financial report.

**B13. Authorisation for Issue**

The interim financial report was authorised for issue by the Board of Directors on 26<sup>th</sup> June 2026.