



**AGMO HOLDINGS BERHAD**

Registration No. 201701000550 (1214700-W)  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT  
FOR THE THIRD QUARTER ENDED 31 DECEMBER 2025**

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME FOR  
THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 31 DECEMBER 2025 <sup>(1)</sup>**

	← Unaudited →			
	Individual Quarter		Cumulative Quarter	
	3 months ended		9 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM	RM	RM	RM
Revenue	11,029,663	8,822,502	27,660,931	26,722,674
Cost of sales	(4,065,889)	(5,750,737)	(13,950,268)	(16,795,568)
Gross profit	6,963,774	3,071,765	13,710,663	9,927,106
Other income	9,548	64,670	29,407	79,781
Administrative expenses	(897,333)	(915,048)	(2,823,095)	(2,689,092)
Selling and marketing expenses	(510,881)	(442,450)	(1,512,356)	(823,486)
Other expenses	(1,075,699)	(284,499)	(2,175,484)	(940,911)
Operating profit	4,489,409	1,494,438	7,229,135	5,553,398
Finance income	153,872	282,269	632,948	845,220
Finance cost	(10,022)	(18,493)	(37,364)	(54,855)
Share of loss of equity-accounted joint ventures	(15,214)	-	(32,084)	(5,394)
Profit before tax	4,618,045	1,758,214	7,792,635	6,338,369
Tax expense	(1,195,476)	(330,778)	(1,922,974)	(1,495,818)
Profit for the financial period	3,422,569	1,427,436	5,869,661	4,842,551
Other comprehensive (loss)/income	(15,876)	305	(15,126)	347
<b>Total comprehensive income for the financial period</b>	<b>3,406,693</b>	<b>1,427,741</b>	<b>5,854,535</b>	<b>4,842,898</b>
<b>Profit for the financial period attributable to:</b>				
- Owners of the Company	3,209,433	1,101,434	4,991,592	3,904,764
- Non-controlling interests	213,136	326,002	878,069	937,787
	<b>3,422,569</b>	<b>1,427,436</b>	<b>5,869,661</b>	<b>4,842,551</b>
<b>Total comprehensive income for the financial period attributable to:</b>				
- Owners of the Company	3,193,632	1,101,709	4,976,375	3,905,217
- Non-controlling interests	213,061	326,032	878,160	937,681
	<b>3,406,693</b>	<b>1,427,741</b>	<b>5,854,535</b>	<b>4,842,898</b>
<b>Earnings per share attributable to owners of the Company <sup>(2)</sup>:</b>				
- Basic (sen)	0.99	0.34	1.54	1.20
- Diluted (sen)	0.99	0.34	1.54	1.20

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME FOR  
THE THIRD QUARTER AND FINANCIAL PERIOD ENDED 31 DECEMBER 2025 <sup>(1)</sup> (CONT'D)**

Notes:

- (1) The basis of preparation of the unaudited condensed consolidated statements of profit or loss and other comprehensive income is disclosed in Note A1 and should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2025 (“AFS 2025”) and the accompanying explanatory notes attached to this interim financial report.
- (2) Earnings per share is calculated based on the weighted average number of ordinary shares as disclosed in Note B11.

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**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025 <sup>(1)</sup>**

	<b>Unaudited</b> <b>As at 31.12.2025</b> <b>RM</b>	<b>Audited</b> <b>As at 31.03.2025</b> <b>RM</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Equipment	1,246,524	1,502,576
Right-of-use assets	493,952	853,299
Investment in joint ventures	562,966	145,349
Other investments	905,492	695,492
Intangible assets	-	427,737
Development costs	9,585,144	5,382,738
<b>Total non-current assets</b>	<b>12,794,078</b>	<b>9,007,191</b>
<b>Current assets</b>		
Trade receivables	19,115,180	17,051,197
Other receivables, deposits and prepayments	1,514,919	1,082,294
Tax recoverable	741,227	495,324
Intangible assets	509,997	-
Fixed deposits placed with a licensed bank	90,530	10,569
Cash and bank and short-term investments	27,649,868	34,556,885
<b>Total current assets</b>	<b>49,621,721</b>	<b>53,196,269</b>
<b>Total assets</b>	<b>62,415,799</b>	<b>62,203,460</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	24,908,400	24,908,400
Reserves	262,347	115,684
Retained earnings	30,273,444	30,156,955
	55,444,191	55,181,039
Non-controlling interests	2,228,187	1,350,027
<b>Total equity</b>	<b>57,672,378</b>	<b>56,531,066</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liabilities	419,108	444,864
Lease liabilities	183,723	307,700
<b>Total non-current liabilities</b>	<b>602,831</b>	<b>752,564</b>
<b>Current liabilities</b>		
Trade payables	63,836	217,195
Other payables and accruals	2,437,549	2,269,193
Contract liabilities	1,204,573	1,580,519
Lease liabilities	364,780	616,567
Tax payables	69,852	236,356
<b>Total current liabilities</b>	<b>4,140,590</b>	<b>4,919,830</b>
<b>Total liabilities</b>	<b>4,743,421</b>	<b>5,672,394</b>
<b>Total equity and liabilities</b>	<b>62,415,799</b>	<b>62,203,460</b>
Net assets per share attributable to owners of the Company (sen)	17.06	16.98

Note:

(1) The basis of preparation of the unaudited condensed consolidated statement of financial position is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

**AGMO HOLDINGS BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025 <sup>(1)</sup>**

	Share Capital RM	Foreign Exchange Reserve RM	Share Option Reserve RM	Retained Earnings RM	Total RM	Non- Controlling Interests RM	Total Equity RM
As at 1 April 2025	24,908,400	(1,390)	117,074	30,156,955	55,181,039	1,350,027	56,531,066
Profit for the financial period	-	-	-	4,991,592	4,991,592	878,069	5,869,661
Other comprehensive (loss)/income for the financial period	-	(15,217)	-	-	(15,217)	91	(15,126)
Total comprehensive (loss)/income for the financial period	-	(15,217)	-	4,991,592	4,976,375	878,160	5,854,535
<b>Transaction with owners:</b>							
Interim single-tier dividend for the financial year ended 31 March 2025	-	-	-	(4,875,103)	(4,875,103)	-	(4,875,103)
Share-based payment expenses related to Employees Share Option Scheme ("ESOS")	-	-	161,880	-	161,880	-	161,880
As at 31 December 2025	24,908,400	(16,607)	278,954	30,273,444	55,444,191	2,228,187	57,672,378
As at 1 April 2024	24,908,400	136	-	21,965,842	46,874,378	454,957	47,329,335
Profit for the financial period	-	-	-	3,904,764	3,904,764	937,787	4,842,551
Other comprehensive income/(loss) for the financial period	-	453	-	-	453	(106)	347
Total comprehensive income for the financial period	-	453	-	3,904,764	3,905,217	937,681	4,842,898
<b>Transaction with owners:</b>							
Capital contribution from non-controlling interests	-	-	-	-	-	40	40
Dividend paid to non- controlling interest	-	-	-	-	-	(118,750)	(118,750)
Share-based payment expenses related to ESOS	-	-	31,410	-	31,410	-	31,410
As at 31 December 2024	24,908,400	589	31,410	25,870,606	50,811,005	1,273,928	52,084,933

Note:

(1) The basis of preparation of the unaudited condensed consolidated statement of changes in equity is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

**AGMO HOLDINGS BERHAD**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025 <sup>(1)</sup>**

	Unaudited 9 months ended	
	31.12.2025 RM	31.12.2024 RM
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	7,792,635	6,338,369
Adjustments for: -		
Depreciation of equipment	386,423	341,453
Depreciation of right-of-use assets	444,425	416,231
Amortisation of development costs	676,503	35,148
Finance cost	37,364	54,855
Finance income	(632,948)	(845,220)
Share of loss of equity-accounted joint ventures	32,084	5,394
Fair value loss on digital assets	196,599	-
Unrealised loss/(gain) on foreign exchange	116,854	(39,206)
Share-based payment expenses related to ESOS	161,880	31,410
Operating profit before working capital changes	9,211,819	6,338,434
Changes in working capital:		
Receivables	(2,800,197)	(2,461,663)
Payables	(360,949)	714,631
Cash generated from operations	6,050,673	4,591,402
Tax refunded	304,062	96,241
Tax paid	(2,665,199)	(1,741,074)
Net cash flow from operating activities	3,689,536	2,946,569
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	632,948	845,220
Purchase of equipment	(130,371)	(376,368)
Development costs paid	(4,878,909)	(2,385,894)
Capital contribution from non-controlling interests	-	40
Placement of fixed deposits with licensed banks	(79,961)	-
Acquisition of shares in investee companies	(210,000)	(358,333)
Acquisition/Subscription of shares in joint ventures	(449,701)	(5,250)
Net cash used in investing activities	(5,115,994)	(2,280,585)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid	(4,875,103)	(118,750)
Interest paid	(37,364)	(54,855)
Repayment of lease liabilities	(460,842)	(414,107)
Net cash used in financing activities	(5,373,309)	(587,712)
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	(6,799,767)	78,272
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	34,556,885	34,257,090
<b>FOREIGN EXCHANGE TRANSLATION DIFFERENCES</b>	(107,250)	53,165
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	27,649,868	34,388,527

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025 <sup>(1)</sup> (CONT'D)**

Notes to the Condensed Consolidated Statement of Cash Flows

A. Cash and cash equivalents

Cash and cash equivalents included in the Condensed Consolidated Statement of Cash Flows comprise the following:

	<b>Unaudited</b>	
	<b>9 months ended</b>	
	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM</b>	<b>RM</b>
Cash and bank and short-term investments	27,649,868	34,388,527
Fixed deposits placed with licensed banks	90,530	-
	<u>27,740,398</u>	<u>34,388,527</u>
Less: Fixed deposits held in trust by Directors	(90,530)	-
	<u>27,649,868</u>	<u>34,388,527</u>

- (1) The basis of preparation of the above unaudited condensed consolidated statement of cash flows is disclosed in Note A1 and should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

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**A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134 – INTERIM FINANCIAL REPORTING**

**A1 BASIS OF PREPARATION**

The interim financial report of Agmo Holdings Berhad and its subsidiaries (“**the Group**”) is unaudited and has been prepared in accordance with 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 Malaysia Securities Berhad (“**Bursa Securities**”).

The interim financial report should be read in conjunction with the AFS 2025 and the accompanying explanatory notes attached to this interim financial report.

The accounting policies adopted for the interim financial report are consistent with those adopted for the AFS 2025 except for the adoption of amendments/improvements to MFRSs that are mandatory for the Group for the financial period beginning 1 January 2025:

- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability

The adoption of these amendments/improvements to MFRSs did not have any material impact on the interim financial report of the Group.

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by MASB but are not yet effective for the current financial period:

**Effective for financial period beginning on or after 1 January 2026**

- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
- Amendments that are part of Annual Improvement-Volume 11:
  - Amendments to MFRS 1 First-time Adoption of Malaysian Financial Reporting 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 Flow
- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity\*

**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

**Deferred to a date to be determined by MASB**

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

\* Not applicable to the Group’s operations.

**A1 BASIS OF PREPARATION (CONT'D)**

The initial application of the accounting standards and amendments are not expected to have any material financial impact on the current period and prior period financial statements of the Group upon its first adoption, except for:-

MFRS 18 Presentation and Disclosure in Financial Statements

MFRS 18 Presentation and Disclosure in Financial Statements introduces three sets of new requirements to improve companies' reporting of financial performance:

- Improved comparability in the statement of profit or loss (income statement)
- Enhanced transparency of management-defined performance measures
- More useful grouping of information in the financial statements

MFRS 18 replaces MFRS 101 Presentation of Financial Statements. It carries forward many requirements from MFRS 101 unchanged. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, but companies can apply it earlier.

The Group is currently working to identify all impacts the amendments will have on the financial statements and notes to the financial statements.

**A2 AUDITORS' REPORT**

The audited consolidated financial statements of the Group for the financial year ended 31 March 2025 were not subject to any qualification.

**A3 SEASONAL OR CYCLICAL FACTORS**

The Group's performance was not subject to any significant seasonal or cyclical factors.

**A4 MATERIAL UNUSUAL ITEMS**

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the nine months ended 31 December 2025.

**A5 CHANGES IN ESTIMATES**

There were no changes in the nature and estimates of amounts reported which have a material effect on the results of the Group for the nine months ended 31 December 2025.

**A6 DIVIDEND PAID**

Dividend paid during the nine months ended 31 December 2025 is as follows:

	<b>RM</b>
Interim single-tier dividend for the financial year ended 31 March 2025 paid on 10 July 2025 - 1.5 sen per ordinary share	<u>4,875,103</u>

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**A7 DEBT AND EQUITY SECURITIES**

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the nine months ended 31 December 2025.

**A8 SEGMENTAL INFORMATION**

Segmental information is presented in respect of the Group's business segments as follows:

**Unaudited three months ended 31 December 2025**

	<b>Development of bespoke digital solutions</b>	<b>Provision of digital platform-based services</b>	<b>Provision of subscription, hosting, technical support and maintenance services</b>	<b>Provision of training and development services</b>	<b>Total as per consolidated financial statements</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>Revenue</b>					
Total revenue	9,305,190	1,149,027	1,694,099	165,611	12,313,927
Elimination	(1,234,783)	-	(49,481)	-	(1,284,264)
External revenue	<u>8,070,407</u>	<u>1,149,027</u>	<u>1,644,618</u>	<u>165,611</u>	<u>11,029,663</u>
<b>Results</b>					
Segment profit/(loss)	5,432,948	727,585	869,632	(66,391)	6,963,774
Other income					9,548
Administrative expenses					(897,333)
Selling and marketing expenses					(510,881)
Other expenses					(1,075,699)
Finance income					153,872
Finance cost					(10,022)
Share of loss of equity- accounted joint ventures					(15,214)
Profit before tax					<u>4,618,045</u>
Tax expense					(1,195,476)
Profit for the financial period					<u>3,422,569</u>

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**A8 SEGMENTAL INFORMATION (CONT'D)**

**Unaudited nine months ended 31 December 2025**

	<b>Development of bespoke digital solutions</b>	<b>Provision of digital platform-based services</b>	<b>Provision of subscription, hosting, technical support and maintenance services</b>	<b>Provision of training and development services</b>	<b>Total as per consolidated financial statements</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>Revenue</b>					
Total revenue	23,824,940	3,203,520	4,485,903	387,660	31,902,023
Elimination	(3,858,169)	-	(382,923)	-	(4,241,092)
External revenue	<u>19,966,771</u>	<u>3,203,520</u>	<u>4,102,980</u>	<u>387,660</u>	<u>27,660,931</u>
<b>Results</b>					
Segment profit/(loss)	9,965,457	1,868,095	1,975,681	(98,570)	13,710,663
Other income					29,407
Administrative expenses					(2,823,095)
Selling and marketing expenses					(1,512,356)
Other expenses					(2,175,484)
Finance income					632,948
Finance cost					(37,364)
Share of loss of equity-accounted joint ventures					(32,084)
Profit before tax					<u>7,792,635</u>
Tax expense					<u>(1,922,974)</u>
Profit for the financial period					<u>5,869,661</u>

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**A8 SEGMENT INFORMATION (CONT'D)**

**Unaudited three months ended 31 December 2024**

	<b>Development of bespoke digital solutions</b>	<b>Provision of digital platform-based services</b>	<b>Provision of subscription, hosting, technical support and maintenance services</b>	<b>Provision of training and development services</b>	<b>Total as per consolidated financial statements</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>Revenue</b>					
Total revenue	9,383,585	532,831	813,421	70,011	10,799,848
Elimination	(1,910,929)	-	(66,417)	-	(1,977,346)
External revenue	<u>7,472,656</u>	<u>532,831</u>	<u>747,004</u>	<u>70,011</u>	<u>8,822,502</u>
<b>Results</b>					
Segment profit/(loss)	2,487,689	306,045	331,241	(53,210)	3,071,765
Other income					64,670
Administrative expenses					(915,048)
Selling and marketing expenses					(442,450)
Other expenses					(284,499)
Finance income					282,269
Finance cost					(18,493)
Profit before tax					<u>1,758,214</u>
Tax expense					(330,778)
Profit for the financial period					<u>1,427,436</u>

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**A8 SEGMENT INFORMATION (CONT'D)**

**Unaudited nine months ended 31 December 2024**

	<b>Development of bespoke digital solutions</b>	<b>Provision of digital platform-based services</b>	<b>Provision of subscription, hosting, technical support and maintenance services</b>	<b>Provision of training and development services</b>	<b>Total as per consolidated financial statements</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>Revenue</b>					
Total revenue	27,213,750	1,284,366	2,565,268	165,157	31,228,541
Elimination	(4,256,183)	-	(249,684)	-	(4,505,867)
External revenue	<u>22,957,567</u>	<u>1,284,366</u>	<u>2,315,584</u>	<u>165,157</u>	<u>26,722,674</u>
<b>Results</b>					
Segment profit/(loss)	8,388,893	757,469	988,248	(207,504)	9,927,106
Other income					79,781
Administrative expenses					(2,689,092)
Selling and marketing expenses					(823,486)
Other expenses					(940,911)
Finance income					845,220
Finance cost					(54,855)
Share of loss of equity-accounted joint venture					(5,394)
Profit before tax					<u>6,338,369</u>
Tax expense					(1,495,818)
Profit for the financial period					<u>4,842,551</u>

**Geographical Information**

Revenue based on geographical location of customers are as follows:

	<b>Individual Quarter 3 months ended</b>		<b>Cumulative Quarter 9 months ended</b>	
	<b>31.12.2025</b>	<b>31.12.2024</b>	<b>31.12.2025</b>	<b>31.12.2024</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
Malaysia	10,022,095	8,003,540	25,509,278	23,942,103
Other countries	1,007,568	818,962	2,151,653	2,780,571
	<u>11,029,663</u>	<u>8,822,502</u>	<u>27,660,931</u>	<u>26,722,674</u>

**A9 CHANGES IN THE COMPOSITION OF THE GROUP**

Saved as disclosed below, there were no changes to the composition of the Group during the nine months ended 31 December 2025.

- (i) On 10 June 2025, Agmo Capital Sdn. Bhd. (“Agmo Capital”), a wholly-owned subsidiary of the Company, acquired 5.0% equity interest in Zetrix Sdn. Bhd. (“Zetrix”). Zetrix is principally involved in development and provision of distributed ledger technology and solutions related products and services.
- (ii) On 20 June 2025, Agmo Capital further subscribed 449,700 ordinary shares in its joint venture company, Gtrons Innovation Sdn. Bhd. (“Gtrons Innovation”). Agmo Capital’s equity interest in Gtrons Innovation remained at 30.0%.
- (iii) On 28 July 2025, Agmo Capital’s equity interest in Advisonomics Sdn. Bhd. (“Advisonomics”) was diluted to 0.7% following the issuance of new ordinary shares in Advisonomics.
- (iv) On 3 November 2025, Agmo Ventures X Holdings Sdn Bhd, a 70.0% owned subsidiary of the Company, transferred 1.0% equity interest in its wholly-owned subsidiary, Agmo EV Sdn Bhd (“Agmo EV”) to an employee pursuant to an employee share grant exercise. The Company’s indirect equity interest in Agmo EV was reduced to 69.3%.
- (v) On 31 December 2025, Agmo Capital acquired 45.0% equity interest in Penerbitan Minda Sdn Bhd (“PMSB”) pursuant to a Joint Venture cum Shareholders’ Agreement entered into with Sasbadi Online Sdn Bhd. PMSB is intended to carry on the business of development and commercialisation of an Artificial-Intelligence (AI) solution in the form of a Large Language Model (LLM) specialised for education.

**A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF FINANCIAL PERIOD**

There were no material events subsequent to the nine months ended 31 December 2025.

**A11 CAPITAL COMMITMENTS**

There were no capital commitments as at 31 December 2025.

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**A12 SIGNIFICANT RELATED PARTY TRANSACTIONS**

In the normal course of business, the Group undertakes on agreed terms and prices, transactions with related companies and other related parties. The related party transactions of the Group carried out during the nine months ended 31 December 2025 are as follows:

	<b>Individual Quarter 3 months ended</b>	
	<b>31.12.2025 RM</b>	<b>31.12.2024 RM</b>
<b>Sales to related parties</b>		
- WorkGrowth Technology Sdn. Bhd (“WorkGrowth Technology”)	-	9,000
- YYC GST Consultants Sdn. Bhd. (“YYC GST”)	145,452	341,558
- Gtrons Innovation Sdn. Bhd. (“Gtrons Innovation”)	74,045	519,509
- Artisan IT Solution Sdn. Bhd. (“Artisan IT Solution”)	228,195	207,900
- Dah Reply Sdn. Bhd. (“Dah Reply”)	39,800	-
- EzLaw International Sdn. Bhd. (“EzLaw International”)	3,600	-
<b>Purchases from related parties</b>		
- YYC Tax Consultants Sdn. Bhd. (“YYC Tax”)	(95,577)	(57,822)
- Dah Reply	(8,123)	(39,120)
- RedSquare Technologies Sdn. Bhd. (“RedSquare Technologies”)	(196,497)	(882,721)
- Vechnology Sdn. Bhd. (“Vechnology”)	-	(2,550)
	-	(2,550)
	<b>Cumulative Quarter 9 months ended</b>	
	<b>31.12.2025 RM</b>	<b>31.12.2024 RM</b>
<b>Sales to related parties</b>		
- WorkGrowth Technology	9,000	13,500
- YYC GST	176,432	341,558
- Gtrons Innovation	453,275	519,509
- Artisan IT Solution	448,965	623,700
- Dah Reply	95,520	197,702
- EzLaw International	3,600	-
<b>Purchases from related parties</b>		
- YYC Tax	(193,639)	(60,922)
- Dah Reply	(169,084)	(68,880)
- RedSquare Technologies	(654,697)	(1,302,667)
- Vechnology	(5,100)	(7,650)
<b>Repayment received for financial assistance provided to a related party</b>		
- Dah Reply	179,677	-
	179,677	-

**B ADDITIONAL INFORMATION REQUIRED BY APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA SECURITIES FOR THE ACE MARKET**

**B1 REVIEW OF PERFORMANCE**

**Current quarter ended 31 December 2025 (“Q3 FY 2026”) compared with preceding year corresponding quarter ended 31 December 2024 (“Q3 FY 2025”)**

The Group’s total revenue grew by approximately RM2.21 million or 25.1% from RM8.82 million in Q3 FY 2025 to RM11.03 million in Q3 FY 2026. The increase was mainly contributed by the following:

- (i) Increase in revenue contribution from the development of bespoke digital solutions segment, attributable to higher completion of project deliverables during the current quarter; and
- (ii) Growth in revenue from JomeInvoice, our e-Invoice middleware solution following the phased implementation of e-Invoicing in Malaysia with effect from 1 August 2024.

Revenues from the development of bespoke digital solutions segment has remained as our main revenue contributor, contributing RM8.07 million (73.2%) of our total revenue for Q3 FY 2026.

The Group’s profit before tax (“PBT”) increased by RM2.86 million from RM1.76 million in Q3 FY 2025 to RM4.62 million in Q3 FY 2026. The increase was mainly contributed by higher revenue as mentioned above and lower cost associated with outsourced development services, offset by higher amortisation of development costs.

The Group recorded an increase in profit after tax (“PAT”) of RM1.99 million from RM1.43 million in Q3 FY 2025 to RM3.42 million in Q3 FY 2026. The higher PAT was mainly due to the increase in PBT as mentioned above offset by higher tax expenses.

**Cumulative quarter ended 31 December 2025 (“YTD FY 2026”) compared with preceding year corresponding cumulative quarter ended 31 December 2024 (“YTD FY 2025”)**

The Group’s total revenue increased by approximately RM0.94 million from RM26.72 million in YTD FY 2025 to RM27.66 million in YTD FY 2026. The increase was primarily attributable to the continued growth in revenue from JomeInvoice and higher revenue from provision of subscription, hosting, technical support and maintenance services segment, offset by lower revenue from development of bespoke digital solutions segment.

Revenues from the development of bespoke digital solutions segment has remained our main revenue contributor, contributing RM19.62 million (70.9%) of our total revenue for YTD FY 2026.

The Group’s PBT increased by RM1.45 million from RM6.34 million in YTD FY 2025 to RM7.79 million in YTD FY 2026. The increase was mainly contributed by higher revenue as mentioned above and lower cost associated with outsourced development services, offset by higher amortisation of development costs.

The Group’s PAT increased by RM1.03 million from RM4.84 million in YTD FY 2025 to RM5.87 million in YTD FY 2026. The increase was mainly due to the higher PBT as mentioned above, offset by higher tax expenses.

**B2 COMPARISON WITH THE IMMEDIATE PRECEDING QUARTER'S RESULTS**

	<b>Current Quarter ended 31.12.2025</b>	<b>Preceding Quarter Ended 30.09.2025</b>	<b>Variance</b>	
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>%</b>
Revenue	11,029,663	8,633,889	2,395,774	27.7
Profit before tax	4,618,045	1,925,374	2,692,671	139.9
Profit after tax	3,422,569	1,414,687	2,007,882	141.9

**Current quarter ended 31 December 2025 ("Q3 FY 2026") compared with the immediate preceding quarter ended 30 September 2025 ("Q2 FY 2026")**

The Group recorded an increase in revenue of RM2.40 million from RM8.63 million in Q2 FY 2026 to RM11.03 million in Q3 FY 2026. The increase was mainly attributable to higher revenue contribution from the development of bespoke digital solutions segment, driven by higher completion of project deliverables during the current quarter.

The Group recorded an increase in PBT of RM2.69 million from RM1.93 million in Q2 FY 2026 to RM4.62 million in Q3 FY 2026, mainly due to higher revenue as mentioned above and lower outsource development services costs.

Consequently, the Group's PAT grew by RM2.01 million from RM1.41 million in Q2 FY 2026 to RM3.42 million in Q3 FY 2026 due to higher PBT as mentioned above, offset by higher tax expenses.

**B3 PROSPECTS**

For the financial year ending 31 March 2026 ("FY2026"), the Group remains focused on growing its portfolio of digital solutions, with continued emphasis on generative Artificial Intelligence (AI)-driven sovereignty solutions and sustainability-aligned innovations. In line with this strategic focus, the Group continues to invest in research and development to strengthen its technology capabilities, drive innovation and deliver practical solutions that meet evolving customer needs.

The Group continues to enhance its e-Invoice middleware solution, JomeInvoice, to support the phased nationwide implementation of e-Invoicing for Small and Medium Enterprises ("SMEs"). Adoption momentum is expected to strengthen progressively in line with the regulatory rollout. In January 2026, the Group further expanded its AI-driven offerings with the launch of SME Hero AI, a locally developed platform designed to help Malaysian SMEs automate operations, harness data-driven insights and scale securely within the digital economy.

The Group will continue to ride on both new and existing initiatives by the Government of Malaysia aimed at promoting investments in digitalisation and green growth in Malaysia, where we look to actively engage in partnerships with government agencies and industry associations to harness synergies, foster innovation and propel collective progress.

In addition, the Group's business outlook is expected to be strengthened by a strong order book, which is expected to contribute positively to the Group's performance over the near to medium term.

Barring any unforeseen circumstances, the Board remains cautiously optimistic about the Group's performance and long-term growth outlook.

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**B4 PROFIT FORECAST / PROFIT GUARANTEE**

The Group did not issue any profit forecast or profit guarantee in any public documents.

**B5 TAXATION**

	← Unaudited →			
	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31.12.2025 RM	31.12.2024 RM	31.12.2025 RM	31.12.2024 RM
<b>Current income tax</b>				
Current income tax charge	928,732	305,410	1,948,730	1,473,606
<b>Deferred tax</b>				
Deferred tax charge	266,744	25,368	(25,756)	22,212
<b>Total tax expense</b>	1,195,476	330,778	1,922,974	1,495,818
Effective tax rate	25.9%	18.8%	24.7%	23.6%

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**B6 STATUS OF CORPORATE PROPOSAL AND UTILISATION OF PROCEEDS**

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

The IPO proceeds from the public issue amounting to RM22.10 million was utilised in the following manner:

Purpose	Proposed	Reallocation	Revised	Actual	Balance	Estimated	Revised
	Utilisation	( <sup>2</sup> )	Utilisation	Utilised	Unutilised	timeframe for	timeframe for
	RM'000	RM'000	RM'000	RM'000	RM'000	Listing <sup>(1)</sup>	15 August 2025 <sup>(2)</sup>
Investment in a dedicated R&D team	3,449	-	3,449	(3,449)	-	Within 24 months	Not applicable
Investment in a dedicated sales, marketing and business development team	2,456	-	2,456	(2,456)	-	Within 36 months	Not applicable
Investment in a dedicated technical support and maintenance services division	3,564	(1,653)	1,911	(1,911)	-	Within 36 months	Not applicable
Establishment of a training and development centre	2,541	-	2,541	(1,475)	1,066	Within 36 months	Within 24 months
Regional expansion to Singapore	686	-	686	(258)	428	Within 36 months	Within 18 months
Working capital and related capital expenditure:							
(i) Expansion of our mobile and web application development and digital platform-based services	5,917	989	6,906	(6,202)	704	Within 30 months	Within 24 months
(ii) Setting up of new office	305	664	969	(630)	339	Within 12 months	Within 12 months
Estimated listing expenses	3,182	-	3,182	(3,182)	-	Immediate	Immediate
	<u>22,100</u>	<u>-</u>	<u>22,100</u>	<u>(19,563)</u>	<u>2,537</u>		

Notes:

- (1) From the date of listing of the Company on the ACE Market of Bursa Securities of 18 August 2022. The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 1 August 2022.
- (2) On 15 August 2025, the Company announced the variation and extension of timeframe for the utilisation of the IPO proceeds as disclosed above.

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**B7 BORROWINGS**

The Group does not have any borrowings as at 31 December 2025.

**B8 DERIVATIVES**

The Group did not enter into any derivatives during the nine months ended 31 December 2025.

**B9 MATERIAL LITIGATION**

The Group has no outstanding material litigation as at the date of this interim financial report.

**B10 DIVIDEND DECLARED**

No dividend has been proposed or declared by the Board of Directors of the Company during the current quarter ended 31 December 2025.

**B11 EARNINGS PER SHARE**

The basic and diluted earnings per share for the current and cumulative quarter is calculated as follows:

	← Unaudited →			
	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	9 months ended	9 months ended
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
<b><u>Basic earnings per share</u></b>				
Profit attributable to owners of the Company (RM)	3,209,433	1,101,434	4,991,592	3,904,764
Weighted average number of ordinary shares in issue ('000)	325,000	325,000	325,000	325,000
Basic earnings per share (sen)	0.99	0.34	1.54	1.20
<b><u>Diluted earnings per share</u></b>				
Profit attributable to owners of the Company (RM)	3,209,433	1,101,434	4,991,592	3,904,764
Effects of dilutive potential ordinary shares from ESOS ('000) <sup>(1)</sup>	-	91	-	30
Weighted average number of ordinary shares in issue ('000)	325,000	325,000	325,000	325,000
Diluted earnings per share <sup>(1)</sup> (sen)	0.99	0.34	1.54	1.20

**AGMO HOLDINGS BERHAD**  
Registration No. 201701000550 (1214700-W)  
Incorporated in Malaysia

**B11 EARNINGS PER SHARE (CONT'D)**

Note:

- (1) The diluted earnings per share of the Group is computed by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue, adjusted for the effects of dilutive potential ordinary shares that would be issued upon conversion of all outstanding ESOS options of the Company.

The ESOS options are anti-dilutive and hence the calculation of diluted earnings per share for the current period does not assume the exercise of the ESOS options.

**B12 DISCLOSURE ON SELECTED EXPENSE/(INCOME) ITEMS AS REQUIRED BY THE LISTING REQUIREMENTS**

	← Unaudited →			
	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
	RM	RM	RM	RM
Profit before tax is arrived at after charging/(crediting):				
Auditor's remuneration				
- current period	35,123	19,549	105,413	98,043
Depreciation and amortisation	516,383	285,374	1,507,351	792,832
Finance cost	10,022	18,493	37,364	54,855
Finance income	(153,872)	(282,269)	(632,948)	(845,220)
Net loss/(gain) on foreign currency exchange	81,412	(82,517)	128,400	24,200

**B13 APPROVAL OF INTERIM FINANCIAL REPORT**

The interim financial report as set out above was approved by the Board of Directors in accordance with a resolution dated 27 February 2026.