



AGMO HOLDINGS BERHAD

Registration No. 201701000550 (1214700-W)

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FOURTH QUARTER ENDED 31 MARCH 2026**

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 FOURTH QUARTER AND FINANCIAL YEAR ENDED 31 MARCH 2026 ⁽¹⁾**

	← Unaudited →		Audited	
	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	12 months ended	12 months ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Revenue	10,349,952	11,775,053	38,010,883	38,497,727
Cost of sales	<u>(4,307,122)</u>	<u>(4,499,484)</u>	<u>(18,257,390)</u>	<u>(21,295,052)</u>
Gross profit	6,042,830	7,275,569	19,753,493	17,202,675
Other income	44,726	-	74,133	60,252
Selling and marketing expenses	(843,540)	(197,046)	(2,355,896)	(1,020,532)
Administrative expenses	(1,242,592)	(1,036,422)	(4,065,687)	(3,725,514)
Other expenses	<u>(1,288,294)</u>	<u>(474,241)</u>	<u>(3,463,778)</u>	<u>(1,395,623)</u>
Operating profit	2,713,130	5,567,860	9,942,265	11,121,258
Finance income	179,886	286,202	812,834	1,131,422
Finance cost	(163,483)	(16,051)	(200,847)	(70,906)
Share of loss of equity-accounted joint ventures	<u>(32,303)</u>	<u>(11,866)</u>	<u>(64,387)</u>	<u>(17,260)</u>
Profit before tax	2,697,230	5,826,145	10,489,865	12,164,514
Tax expense	<u>(581,462)</u>	<u>(1,463,734)</u>	<u>(2,504,436)</u>	<u>(2,959,552)</u>
Profit for the financial period/year	2,115,768	4,362,411	7,985,429	9,204,962
Other comprehensive loss	<u>(10,597)</u>	<u>(1,942)</u>	<u>(25,723)</u>	<u>(1,595)</u>
Total comprehensive income for the financial period/year	<u>2,105,171</u>	<u>4,360,469</u>	<u>7,959,706</u>	<u>9,203,367</u>
Profit for the financial period/year attributable to:				
- Owners of the Company	1,705,971	4,286,349	6,697,563	8,191,113
- Non-controlling interests	<u>409,797</u>	<u>76,062</u>	<u>1,287,866</u>	<u>1,013,849</u>
	<u>2,115,768</u>	<u>4,362,411</u>	<u>7,985,429</u>	<u>9,204,962</u>
Total comprehensive income for the financial period/year attributable to:				
- Owners of the Company	1,695,022	4,284,370	6,671,397	8,189,587
- Non-controlling interests	<u>410,149</u>	<u>76,099</u>	<u>1,288,309</u>	<u>1,013,780</u>
	<u>2,105,171</u>	<u>4,360,469</u>	<u>7,959,706</u>	<u>9,203,367</u>
Earnings per share attributable to owners of the Company ⁽²⁾:				
- Basic (sen)	<u>0.52</u>	<u>1.32</u>	<u>2.06</u>	<u>2.52</u>
- Diluted (sen)	<u>0.52</u>	<u>1.32</u>	<u>2.06</u>	<u>2.52</u>

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME FOR
THE FOURTH QUARTER AND FINANCIAL YEAR ENDED 31 MARCH 2026 ⁽¹⁾ (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 B12.

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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 MARCH 2026 ⁽¹⁾

	Unaudited As at 31.03.2026 RM	Audited As at 31.03.2025 RM
ASSETS		
Non-current assets		
Property, plant and equipment	1,241,178	1,502,576
Right-of-use assets	615,487	853,299
Investment in joint ventures	531,153	145,349
Other investments	905,492	695,492
Intangible assets	-	427,737
Development costs	11,904,554	5,382,738
Deferred tax assets	178,330	-
Trade receivables	920,476	-
Total non-current assets	16,296,670	9,007,191
Current assets		
Trade receivables	21,351,279	17,051,197
Other receivables, deposits and prepayments	650,668	1,082,294
Tax recoverable	439,214	495,324
Intangible assets	450,055	-
Fixed deposits placed with a licensed bank	148,931	10,569
Cash and bank and short-term investments	27,427,288	34,556,885
Total current assets	50,467,435	53,196,269
Total assets	66,764,105	62,203,460
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owners of the Company:-		
Share capital	24,908,400	24,908,400
Reserves	288,540	115,684
Retained earnings	31,979,415	30,156,955
	57,176,355	55,181,039
Non-controlling interests	2,160,694	1,350,027
Total equity	59,337,049	56,531,066
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	676,470	444,864
Lease liabilities	103,860	307,700
Total non-current liabilities	780,330	752,564
Current liabilities		
Trade payables	160,660	217,195
Other payables and accruals	3,662,845	2,269,193
Contract liabilities	2,070,693	1,580,519
Lease liabilities	552,270	616,567
Tax payables	200,258	236,356
Total current liabilities	6,646,726	4,919,830
Total liabilities	7,427,056	5,672,394
Total equity and liabilities	66,764,105	62,203,460
Net assets per share attributable to owners of the Company (sen)	17.59	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.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 ⁽¹⁾

	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 year	-	-	-	6,697,563	6,697,563	1,287,866	7,985,429
Foreign exchange translation differences for foreign operation	-	(26,166)	-	-	(26,166)	443	(25,723)
Total comprehensive (loss)/income for the financial year	-	(26,166)	-	6,697,563	6,671,397	1,288,309	7,959,706
Transactions with owners:							
Dividend paid to owners	-	-	-	(4,875,103)	(4,875,103)	-	(4,875,103)
Share-based payment expenses related to Employees Share Option Scheme ("ESOS")	-	-	199,022	-	199,022	-	199,022
Total transactions with owners	-	-	199,022	(4,875,103)	(4,676,081)	-	(4,676,081)
Capital contribution from non-controlling interest	-	-	-	-	-	114	114
Dividend paid to non-controlling interests	-	-	-	-	-	(477,756)	(477,756)
As at 31 March 2026	24,908,400	(27,556)	316,096	31,979,415	57,176,355	2,160,694	59,337,049

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 ⁽¹⁾ (CONT'D)**

	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 2024	24,908,400	136	-	21,965,842	46,874,378	454,957	47,329,335
Profit for the financial year	-	-	-	8,191,113	8,191,113	1,013,849	9,204,962
Foreign exchange translation differences for foreign operation	-	(1,526)	-	-	(1,526)	(69)	(1,595)
Total comprehensive (loss)/ income for the financial year	-	(1,526)	-	8,191,113	8,189,587	1,013,780	9,203,367
Transaction with owners:							
Share-based payment expenses related to ESOS	-	-	117,074	-	117,074	-	117,074
Capital contribution from non-controlling interest	-	-	-	-	-	40	40
Dividend paid to non-controlling interests	-	-	-	-	-	(118,750)	(118,750)
As at 31 March 2025	24,908,400	(1,390)	117,074	30,156,955	55,181,039	1,350,027	56,531,066

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 YEAR ENDED 31 MARCH 2026 ⁽¹⁾

	Unaudited 12 months ended 31.03.2026 RM	Audited 12 months ended 31.03.2025 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	10,489,865	12,164,514
Adjustments for: -		
Depreciation of equipment	520,811	466,819
Depreciation of right-of-use assets	598,196	563,428
Amortisation of development costs	959,226	237,885
Bad debts written off	17,222	-
Finance cost	200,847	70,906
Finance income	(812,834)	(1,131,422)
Gain on disposal of equipment	(14,162)	(3,754)
Share-based payment expenses related to ESOS	199,022	117,074
Share of loss of equity-accounted joint ventures	64,387	17,260
Fair value loss on digital assets	256,541	8,558
Gain on lease termination	(13,073)	(3,591)
Net remeasurement of expected credit losses	140,613	-
Net unrealised loss/(gain) on foreign exchange	110,987	(24,153)
Operating profit before working capital changes	12,717,648	12,483,524
Changes in working capital:-		
Receivables	(5,396,469)	(5,271,946)
Payables	1,827,291	728,382
Cash generated from operations	9,148,470	7,939,960
Tax refunded	589,062	96,241
Tax paid	(3,021,290)	(2,680,689)
Net cash flow from operating activities	6,716,242	5,355,512
CASH FLOWS FROM INVESTING ACTIVITIES		
Finance income received	812,834	1,131,422
Purchase of equipment	(259,421)	(408,681)
Proceeds from disposal of equipment	14,170	6,600
Placement of fixed deposits with a licensed bank	(138,362)	(10,569)
Development costs paid	(7,481,042)	(4,493,373)
Capital contribution from non-controlling interest	114	40
Acquisition/Subscription of shares in joint ventures	(450,191)	(5,595)
Acquisition/Subscription of shares in investee companies	(210,000)	(520,833)
Net cash used in investing activities	(7,711,898)	(4,300,989)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026 ⁽¹⁾ (CONT'D)**

	Unaudited 12 months ended 31.03.2026 RM	Audited 12 months ended 31.03.2025 RM
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(5,352,859)	(118,750)
Interest paid	(48,826)	(70,906)
Repayment of lease liabilities	(615,448)	(563,477)
Net cash used in financing activities	(6,017,133)	(753,133)
NET CHANGES IN CASH AND CASH EQUIVALENTS	(7,012,789)	301,390
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR	34,556,885	34,257,090
FOREIGN EXCHANGE TRANSLATION DIFFERENCES	(116,808)	(1,595)
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	27,427,288	34,556,885

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:

	Unaudited 12 months ended 31.03.2026 RM	Audited 12 months ended 31.03.2025 RM
Fixed deposits placed with a licensed bank	148,931	10,569
Cash and bank and short-term investments	27,427,288	34,556,885
	27,576,219	34,567,454
Less: Fixed deposits held in trust by Directors	(148,931)	(10,569)
Cash and cash equivalents	27,427,288	34,556,885

(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.

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 Main Market 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 financial year ended 31 March 2026.

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 financial year ended 31 March 2026.

A6 DIVIDEND PAID

Dividend paid by the Company during the financial year ended 31 March 2026 is as follows:

	RM
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 financial year ended 31 March 2026.

A8 SEGMENTAL INFORMATION

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

Unaudited three months ended 31 March 2026

	Development of bespoke digital solutions	Provision of digital platform-based services	Provision of subscription, hosting, technical support and maintenance services	Provision of training and development services	Total as per consolidated financial statements
	RM	RM	RM	RM	RM
Revenue					
Total revenue	12,461,484	1,174,665	1,929,485	326,477	15,892,111
Elimination	(5,167,758)	-	(374,401)	-	(5,542,159)
External revenue	<u>7,293,726</u>	<u>1,174,665</u>	<u>1,555,084</u>	<u>326,477</u>	<u>10,349,952</u>
Results					
Segment profit	4,292,168	649,939	937,376	163,347	6,042,830
Other income					44,726
Selling and marketing expenses					(843,540)
Administrative expenses					(1,242,592)
Other expenses					(1,288,294)
Finance income					179,886
Finance cost					(163,483)
Share of loss of equity- accounted joint ventures					(32,303)
Profit before tax					<u>2,697,230</u>
Tax expense					(581,462)
Profit for the financial period					<u>2,115,768</u>

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A8 SEGMENTAL INFORMATION (CONT'D)

Unaudited 12 months ended 31 March 2026

	Development of bespoke digital solutions	Provision of digital platform- based services	Provision of subscription, hosting, technical support and maintenance services	Provision of training and development services	Total as per consolidated financial statements
	RM	RM	RM	RM	RM
Revenue					
Total revenue	34,572,079	5,069,904	6,368,071	732,244	46,742,298
Elimination	(8,003,301)	-	(710,007)	(18,107)	(8,731,415)
External revenue	<u>26,568,778</u>	<u>5,069,904</u>	<u>5,658,064</u>	<u>714,137</u>	<u>38,010,883</u>
Results					
Segment profit	12,667,998	3,812,663	3,223,289	49,543	19,753,493
Other income					74,133
Selling and marketing expenses					(2,355,896)
Administrative expenses					(4,065,687)
Other expenses					(3,463,778)
Finance income					812,834
Finance cost					(200,847)
Share of loss of equity- accounted joint ventures					<u>(64,387)</u>
Profit before tax					10,489,865
Tax expense					<u>(2,504,436)</u>
Profit for the financial year					<u>7,985,429</u>

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A8 SEGMENT INFORMATION (CONT'D)

Unaudited three months ended 31 March 2025

	Development of bespoke digital solutions	Provision of digital platform- based services	Provision of subscription, hosting, technical support and maintenance services	Provision of training and development services	Total as per consolidated financial statements
	RM	RM	RM	RM	RM
Revenue					
Total revenue	12,231,415	624,832	892,318	58,765	13,807,330
Elimination	(1,962,786)	-	(69,491)	-	(2,032,277)
External revenue	<u>10,268,629</u>	<u>624,832</u>	<u>822,827</u>	<u>58,765</u>	<u>11,775,053</u>
Results					
Segment profit/(loss)	6,397,976	382,014	541,774	(46,195)	7,275,569
Selling and marketing expenses					(197,046)
Administrative expenses					(1,036,422)
Other expenses					(474,241)
Finance income					286,202
Finance cost					(16,051)
Share of loss of equity- accounted joint ventures					<u>(11,866)</u>
Profit before tax					5,826,145
Tax expense					<u>(1,463,734)</u>
Profit for the financial period					<u>4,362,411</u>

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A8 SEGMENT INFORMATION (CONT'D)

Audited 12 months ended 31 March 2025

	Development of bespoke digital solutions	Provision of digital platform- based services	Provision of subscription, hosting, technical support and maintenance services	Provision of training and development services	Total as per consolidated financial statements
	RM	RM	RM	RM	RM
Revenue					
Total revenue	39,445,165	1,909,198	3,457,586	223,922	45,035,871
Elimination	(6,218,969)	-	(319,175)	-	(6,538,144)
External revenue	<u>33,226,196</u>	<u>1,909,198</u>	<u>3,138,411</u>	<u>223,922</u>	<u>38,497,727</u>
Results					
Segment profit/(loss)	14,718,846	1,135,440	1,573,525	(225,136)	17,202,675
Other income					60,252
Selling and marketing expenses					(1,020,532)
Administrative expenses					(3,725,514)
Other expenses					(1,395,623)
Finance income					1,131,422
Finance cost					(70,906)
Share of loss of equity- accounted joint ventures					<u>(17,260)</u>
Profit before tax					12,164,514
Tax expense					<u>(2,959,552)</u>
Profit for the financial year					<u>9,204,962</u>

Geographical Information

Revenue based on geographical location of customers are as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Malaysia	9,387,004	10,860,822	35,011,834	34,802,925
Other countries	962,948	914,231	2,999,049	3,694,802
	<u>10,349,952</u>	<u>11,775,053</u>	<u>38,010,883</u>	<u>38,497,727</u>

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A9 CHANGES IN THE COMPOSITION OF THE GROUP

Saved as disclosed below, there were no changes to the composition of the Group during the financial year ended 31 March 2026.

- (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 of the Group 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.
- (vi) On 2 January 2026, Jom eInvoice Sdn Bhd (“Jom eInvoice”), an indirect subsidiary of the Company, issued new ordinary shares representing 2.2% equity interest to an employee of the Group pursuant to an employee share grant exercise. The Company’s indirect equity interest in Jom eInvoice was reduced to 51.3%.
- (vii) On 21 January 2026, Agmo Capital subscribed 49.0% equity interest in a joint venture company, Edge Agmo Sdn Bhd (“Edge Agmo”) pursuant to a Joint Venture cum Shareholder’s Agreement entered into with Theta Technologies Sdn Bhd. Edge Agmo is principally involved in developing innovative technology, AI and blockchain solutions.

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF FINANCIAL PERIOD

Save as disclosed in Note B6 and Note B10, there were no material events subsequent to the financial year ended 31 March 2026.

A11 CAPITAL COMMITMENTS

There were no capital commitments as at 31 March 2026.

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A12 SIGNIFICANT RELATED PARTY TRANSACTIONS

The related party transactions of the Group are as shown below:

	Individual Quarter 3 months ended	
	31.03.2026	31.03.2025
	RM	RM
A. Joint venture companies		
- Sales - provision of services	526,560	1,248,292
- Purchase of services	(27,750)	-
- Provision of financial assistance	-	(194,460)
B. Entities connected with certain Directors of the Company		
- Sales - provision of services	25,000	92,940
- Purchase of services	(59,987)	(83,029)
- Rental paid for leasing of vending machine	-	(2,550)
C. Entities connected with certain Directors of subsidiaries of the Company		
- Sales - provision of services	178,200	207,900
- Purchase of services	(485,790)	(604,388)
	<hr/>	<hr/>
	Cumulative Quarter 12 months ended	
	31.03.2026	31.03.2025
	RM	RM
A. Joint venture companies		
- Sales - provision of services	1,084,355	1,979,003
- Purchase of services	(196,834)	(68,880)
- Repayment received for/(Provision of) financial assistance	179,597	(241,200)
B. Entities connected with certain Directors of the Company		
- Sales - provision of services	155,032	434,498
- Purchase of services	(253,626)	(143,951)
- Rental paid for leasing of vending machine	(5,100)	(10,200)
C. Entities connected with certain Directors of subsidiaries of the Company		
- Sales - provision of services	627,165	839,160
- Purchase of services	(1,140,487)	(1,907,055)
	<hr/>	<hr/>

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

B1 REVIEW OF PERFORMANCE

Current quarter ended 31 March 2026 ("Q4 FY 2026") compared with preceding year corresponding quarter ended 31 March 2025 ("Q4 FY 2025")

The Group recorded revenue of RM10.35 million in Q4 FY 2026, representing a decrease of RM1.43 million as compared to RM11.78 million in Q4 FY 2025. The decrease was primarily attributable to the Group's continued focus towards the development of its proprietary solutions, which led to lower completion of project deliverables for customers within the development of bespoke digital solutions segment.

The decline was partially mitigated by the growth in revenue from the Group's recurring revenue streams, namely the provision of subscription, hosting, technical support and maintenance services and JomelInvoice, our e-Invoice middleware solution. Collectively, these recurring revenue streams contributed 26.4% of the Group's total revenue in Q4 FY 2026 as compared to 12.3% in Q4 FY 2025.

Revenues from the development of bespoke digital solutions segment remained as the Group's main revenue contributor, contributing RM7.29 million (70.4%) of total revenue for Q4 FY 2026.

The Group's profit before tax ("PBT") for Q4 FY 2026 was RM2.70 million as compared to RM5.83 million for Q4 FY 2025. The decrease of RM3.13 million was mainly attributable to:

- (i) lower revenue as mentioned above;
- (ii) higher selling and marketing expenses incurred to support market expansion efforts for JomelInvoice and business development initiatives in Singapore;

mitigated by:

- (iii) lower cost associated with outsourced development services.

The Group recorded a decrease in profit after tax ("PAT") of RM2.25 million from RM4.36 million in Q4 FY 2025 to RM2.11 million in Q4 FY 2026. The lower PAT was mainly due to the lower PBT as mentioned above, mitigated by lower tax expenses.

Financial year ended 31 March 2026 ("FY 2026") compared with preceding year corresponding financial year ended 31 March 2025 ("FY 2025")

The Group's total revenue remained relatively stable at RM38.01 million in FY 2026 as compared to RM38.50 million in FY 2025. The marginal decrease of RM0.49 million was primarily attributable to the Group's increased focus on developing its proprietary solutions in FY 2026, as part of the Group's strategy to strengthen its recurring revenue base and support long-term growth.

Revenues from the Group's recurring revenue streams increased to 28.2% of the Group's total revenue in FY 2026, as compared to 13.1% in FY 2025. Correspondingly, contribution from the development of bespoke digital solutions segment reduced from 86.3% in FY 2025 to 69.9% in FY 2026, as the Group continued to strengthen its recurring revenue-driven business segments.

The Group recorded PBT of RM10.49 million in FY 2026 as compared to RM12.16 million in FY 2025. The decrease in PBT was mainly due to higher selling and marketing expenses, higher amortisation of development costs and expenses incurred in relation to the Group's transfer to the Main Market, mitigated by lower cost associated with outsourced development services.

The Group's PAT decreased by RM1.21 million from RM9.20 million in FY 2025 to RM7.99 million in FY 2026. The decrease was mainly due to the lower PBT as mentioned above, mitigated by lower tax expenses.

B2 COMPARISON WITH THE IMMEDIATE PRECEDING QUARTER'S RESULTS

	Current Quarter ended 31.03.2026	Preceding Quarter ended 31.12.2025	Variance	
	RM	RM	RM	%
Revenue	10,349,952	11,029,663	(679,711)	(6.2)
Profit before tax	2,697,230	4,618,045	(1,920,815)	(41.6)
Profit after tax	2,115,768	3,422,569	(1,306,801)	(38.2)

Current quarter ended 31 March 2026 ("Q4 FY 2026") compared with the immediate preceding quarter ended 31 December 2025 ("Q3 FY 2026")

The Group recorded a decrease in revenue of RM0.68 million from RM11.03 million in Q3 FY 2026 to RM10.35 million in Q4 FY 2026. The decrease was mainly attributable to lower revenue contribution from the development of bespoke digital solutions segment, as a result of higher completion of project deliverables in the previous quarter.

The Group recorded a decrease in PBT of RM1.92 million from RM4.62 million in Q3 FY 2026 to RM2.70 million in Q4 FY 2026, mainly due to lower revenue as mentioned above and higher selling and marketing expenses.

Consequently, the Group's PAT decreased by RM1.31 million from RM3.42 million in Q3 FY 2026 to RM2.11 million in Q4 FY 2026 due to lower PBT as mentioned above, mitigated by lower tax expenses.

B3 PROSPECTS

For the financial year ending 31 March 2027 ("FY 2027"), the Group will continue to focus on expanding its digital solutions portfolio, with an emphasis on generative Artificial Intelligence (AI) sovereignty solutions, enterprise digitalisation and sustainability-driven innovations. In line with this strategic focus, the Group remains committed to strengthening its technology capabilities through ongoing investments in research and development.

The Group continues to enhance its e-Invoice middleware solution, *JomeInvoice*, to support the broader nationwide implementation of e-Invoicing among Small and Medium Enterprises ("SMEs") in Malaysia as the regulatory implementation progresses in phases. Adoption momentum is expected to strengthen progressively in line with the regulatory rollout. In Q4 FY 2026, the Group also introduced new AI-driven offerings with the launch of *SMEHero.ai*, a locally developed platform aimed at enabling Malaysian SMEs to automate operations, harness data-driven insights and scale securely within the digital economy, as well as *AgmoClaw*, an enterprise AI control layer built on the OpenClaw framework integrated with Lark's collaboration platform.

Moving forward, the Group intends to continue leveraging government-led initiatives and policy measures that encourage digital transformation, AI adoption and sustainable development in Malaysia. The Group also seeks to strengthen collaborations with government agencies, technology partners and industry participants to support innovation, ecosystem development and long-term growth opportunities.

The Group's prospects are further supported by its existing order book and recurring revenue streams, which are expected to contribute positively to its financial 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.

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B4 PROFIT FORECAST / PROFIT GUARANTEE

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

B5 TAXATION

	← Unaudited →		→ Audited	
	Individual Quarter		Cumulative Quarter	
	3 months ended		12 months ended	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Current income tax				
Current income tax charge	503,510	1,180,906	2,452,240	2,654,512
Deferred tax				
Deferred tax charge	77,952	282,828	52,196	305,040
Total tax expense	581,462	1,463,734	2,504,436	2,959,552
Effective tax rate	21.6%	25.1%	23.9%	24.3%

The Group's effective tax rate for the current quarter was lower than the statutory income tax rate of 24.0%, primarily due to recognition of unutilised tax losses arising from certain subsidiary of the Group.

B6 STATUS OF CORPORATE PROPOSAL

On 18 August 2025, Kenanga Investment Bank Berhad had, on behalf of the Board, announced that the Company proposed to undertake the following:

- (a) proposed transfer of the listing of and quotation for the entire issued share capital of the Company from the ACE Market of Bursa Securities to the Main Market of Bursa Securities ("Proposed Transfer"); and
- (b) proposed amendments to the constitution of the Company to facilitate the implementation of the Proposed Transfer ("Proposed Amendments").

The Proposed Transfer was successfully completed on 22 April 2026, and the Proposed Amendments took effect on the same date.

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

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B7 STATUS OF UTILISATION OF PROCEEDS

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

Purpose	Proposed Utilisation RM'000	Reallocation⁽²⁾ RM'000	Revised Utilisation RM'000	Actual Utilised RM'000	Balance Unutilised RM'000	Estimated timeframe for utilisation from Listing⁽¹⁾	Revised timeframe for utilisation from 15 August 2025⁽²⁾
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	(1,714)	827	Within 36 months	Within 24 months
Regional expansion to Singapore	686	-	686	(340)	346	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	(6,471)	435	Within 30 months	Within 24 months
(ii) Setting up of new office	305	664	969	(804)	165	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>(20,327)</u>	<u>1,773</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.

B8 BORROWINGS

The Group does not have any borrowings as at 31 March 2026.

B9 DERIVATIVES

The Group did not enter into any derivatives during the financial year ended 31 March 2026.

B10 MATERIAL LITIGATION

On 23 April 2026, Agmo Studio Sdn Bhd (“Defendant”), a wholly-owned subsidiary of the Company, was served with a Writ of Summons and Statement of Claim (Civil Suit No. WA-22NCvC-204-04/2026), both dated 22 April 2026 (“Civil Suit”), filed by Zitron Enterprise (M) Sdn Bhd (“Plaintiff”) at the Kuala Lumpur High Court (“the Court”). The legal proceedings concern a project undertaken by Agmo Studio to develop a customised Enterprise Resource Planning (“ERP”) system for the Plaintiff (“Project”).

The Plaintiff is claiming the following through the Civil Suit:

- (i) damages, being:-
 - (a) the total amount paid of RM505,400.00;
 - (b) the total ERP monthly subscription of RM83,883.60 for the period calculated from 01.06.2024 to the date of judgment;
 - (c) the manpower cost and time spent by the Plaintiff for the execution of the Project calculated at a man day rate of RM1,500.00 and amounting to RM908,250.00;
- (ii) interest on the judgment sum at the rate of 5% per annum from the date of the filing of the action to the date of judgment;
- (iii) interest on the judgment sum at the rate of 5% per annum from the date of judgment to the date of full and final settlement;
- (iv) further and/or alternatively, general damages for breach of contract and misrepresentation to be assessed by the Court;
- (v) interest at the rate of 5% per annum or any other interest rate as deemed appropriate by the Court on the sum awarded for general damages from the date of filing of the action until full and final settlement;
- (vi) the Defendant to return and/or destroy all data and information received from the Plaintiff for the purpose of executing the Project and provide proof of the same in the form of a Statutory Declaration to the Plaintiff;
- (vii) costs; and
- (viii) such further and/or other reliefs or direction as the Court deems fit and proper.

During the case management via e-Review on 20 May 2026, the Court has directed the Defendant to file its Statement of Defence by 8 June 2026, and for the Plaintiff to file its Reply to Defence by 22 June 2026.

The next case management has been fixed on 13 July 2026 for further directions.

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B11 DIVIDEND DECLARED

No dividend has been proposed or declared by the Board of Directors of the Company during the current quarter ended 31 March 2026.

B12 EARNINGS PER SHARE

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

	← Unaudited →		→ Audited ←	
	Individual Quarter 3 months ended		Cumulative Quarter 12 months ended	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
<u>Basic earnings per share</u>				
Profit attributable to owners of the Company (RM)	1,705,971	4,286,349	6,697,563	8,191,113
Weighted average number of ordinary shares in issue ('000)	325,000	325,000	325,000	325,000
Basic earnings per share (sen)	0.52	1.32	2.06	2.52
<u>Diluted earnings per share</u>				
Profit attributable to owners of the Company (RM)	1,705,971	4,286,349	6,697,563	8,191,113
Weighted average number of ordinary shares in issue (basic) ('000)	325,000	325,000	325,000	325,000
Effects of dilutive potential ordinary shares from ESOS ('000) ⁽¹⁾	-	51	-	51
Weighted average number of ordinary shares in issue (diluted) ('000)	325,000	325,051	325,000	325,051
Diluted earnings per share (sen) ⁽¹⁾	0.52	1.32	2.06	2.52

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 outstanding ESOS options of the Company.

The ESOS options for the current quarter and cumulative quarters ended 31 March 2026 are anti-dilutive and hence the calculation of diluted earnings per share does not assume the exercise of the ESOS options.

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B13 DISCLOSURE ON SELECTED EXPENSE/(INCOME) ITEMS AS REQUIRED BY THE LISTING REQUIREMENTS

	← Unaudited →		→ Audited ←	
	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	12 months ended	12 months ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Profit before tax is arrived at after charging/(crediting):				
Auditor's remuneration				
- current period	24,904	32,635	130,317	130,678
Bad debts written off	17,222	-	17,222	-
Depreciation and amortisation	570,882	475,300	2,078,233	1,268,132
Finance cost	163,483	16,051	200,847	70,906
Finance income	(179,886)	(286,202)	(812,834)	(1,131,422)
Net remeasurement of expected credit losses	140,613	-	140,613	-
Net loss on foreign currency exchange	42,174	18,525	170,574	42,725

B14 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 26 May 2026.