AGMO HOLDINGS BERHAD

Registration No. 201701000550 (1214700-W)

SHAPING TOMORROW THROUGH AI

ANNUAL REPORT 2026

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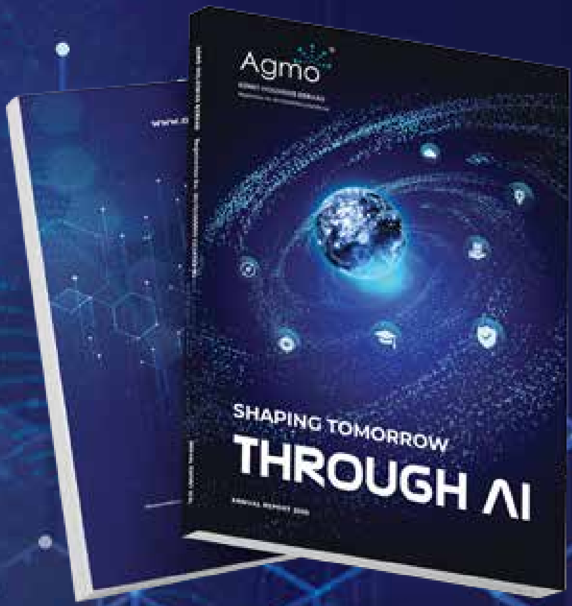

Overview

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SHAPING TOMORROW THROUGH AI

ABOUT US

We are a premier software powerhouse specialising in emerging technologies. Our core expertise lies in delivering comprehensive, end-to-end solutions including digital transformation consultancy and advisory services that meet the diverse needs of our customers.

We remain committed to staying at the forefront of technological advancements, continuously innovating to provide solutions that are agile, future-ready, and aligned with the rapidly changing digital landscape. Through these efforts, we help our clients enhance operational efficiency, improve customer experience, and drive sustainable growth.

VISION

Globally Renowned Digital Solutions Leader

To be the globally recognised leader in digital solutions, setting the benchmark for technical excellence, mindful innovation and transformative global impact.

MISSION

Enriching Lives Through Transformative Technology Solutions

We are dedicated to enriching lives and future-proof businesses through innovative, bespoke digital solutions - fostering excellence, deep collaboration, and sustainable growth.

CORPORATE INFORMATION

BOARD OF DIRECTORS

DATO' LOW HANN YONG
Non-Independent Non-Executive Chairman

TAN AIK KEONG
Non-Independent Executive Director/
Chief Executive Officer

LOW KANG WEN
Non-Independent Executive Director/
Chief Operating Officer

DR. LAU CHER HAN
Independent Non-Executive Director

DATIN YAP SHIN SIANG
Independent Non-Executive Director

MOHD FAIRUZ BIN MOHD AZRUL
Independent Non-Executive Director

TAN MEI XUAN
Independent Non-Executive Director

AUDIT AND RISK MANAGEMENT COMMITTEE

Chairperson
Datin Yap Shin Siang

Members
Dr. Lau Cher Han
Mohd Fairuz bin Mohd Azrul

NOMINATION COMMITTEE

Chairman
Dr. Lau Cher Han

Members
Datin Yap Shin Siang
Mohd Fairuz bin Mohd Azrul

REMUNERATION COMMITTEE

Chairman
Mohd Fairuz bin Mohd Azrul

Members
Dr. Lau Cher Han
Datin Yap Shin Siang

PRINCIPAL PLACE OF BUSINESS

Level 38, Zetrix Tower
Empire City Damansara
Jalan PJU 8, Damansara Perdana
47820 Petaling Jaya
Selangor Darul Ehsan
Tel : +603 7664 8515
Email : ir@agmostudio.com
Website : www.agmo.group

REGISTERED OFFICE

B-21-1, Level 21
Tower B, Northpoint Mid Valley City
No. 1, Medan Syed Putra Utara
59200 Kuala Lumpur
W.P. Kuala Lumpur
Tel : +603 9770 2200
Fax : +603 2201 7774
Email : boardroom@boardroom.com.my

COMPANY SECRETARIES

Tan Tong Lang
(MAICSA 7045482)
(SSM PC NO. 202208000250)

Low Ven Sin
(MAICSA 7076080)
(SSM PC NO. 202208000340)

AUDITORS

Grant Thornton Malaysia PLT
Level 11, Sheraton Imperial Court
Jalan Sultan Ismail
50250 Kuala Lumpur
W.P. Kuala Lumpur
Tel : +603 2692 4022
Fax : +603 2691 5229

SHARE REGISTRAR

Boardroom Share Registrars Sdn. Bhd.
11th Floor, Menara Symphony
No. 5, Jalan Prof. Khoo Kay Kim
Seksyen 13
46200 Petaling Jaya
Selangor Darul Ehsan
Tel : +603 7890 4700
Fax : +603 7890 4670
Email : BSR.Helpdesk@boardroomlimited.com

STOCK EXCHANGE LISTING

Main Market of
Bursa Malaysia Securities Berhad
Stock Name : AGMO
Stock Code : 0258
Sector : Technology

CORPORATE STRUCTURE

AGMO HOLDINGS BERHAD
Registration No. 201701000550 (1214700-W)

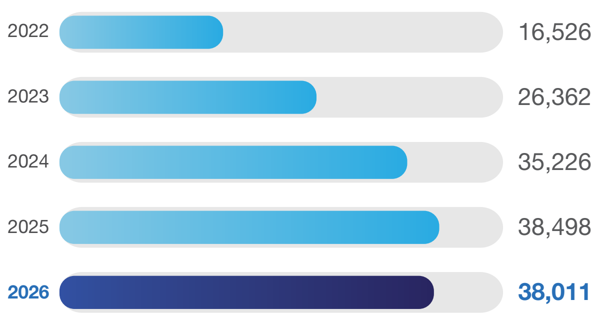
- 100.0% **Agmo Studio Sdn. Bhd.** 201201001183 (974707-M)
- 100.0% **Agmo Digital Solutions Sdn. Bhd.** 202001011508 (1367828-P)
- 100.0% **Agmo Tech Sdn. Bhd.** 202001027870 (1384190-D)
- 100.0% **Agmo Capital Sdn. Bhd.** 201701000547 (1214697-U)
  - 35.0% **WorkGrowth Technology Sdn. Bhd.** 202101008613 (1408912-A)
  - 35.0% **Dah Reply Sdn. Bhd.** 202301047933 (1541847-A)
  - 30.0% **Gtrons Innovation Sdn. Bhd.** 202401050839 (1596682-U)
  - 45.0% **Agmo Strata Technology Sdn. Bhd.** 202501011352 (1612766-U)
  - 45.0% **Penerbitan Minda Sdn. Bhd.** 200001014203 (516809-P)
  - 49.0% **Edge Agmo Sdn. Bhd.** 202601003007 (1665104-M)
  - 14.3% **Heydoc International Sdn. Bhd.** 201501015897 (1141230-T)
  - 9.5% **EzLaw International Sdn. Bhd.** 201601037838 (1208779-X)
  - 7.0% **NextProperty Ventures Sdn. Bhd.** 201501008616 (1133951-M)
  - 6.4% **NextPro Sdn. Bhd.** 201701029578 (1243747-V)
  - 0.7% **Advisonomics Sdn. Bhd.** 201901041580 (1350910-W)
  - 7.5% **AI Lens Sdn. Bhd.** 202401002004 (1547854-U)
- 70.0% **Agmo Sierra Holdings Sdn. Bhd.** 202101001353 (1401651-V)
- 90.0% **Agmo SG Pte. Ltd.** 202317330N
- 90.2% **Agmo Primus Sdn. Bhd.** 202301016203 (1510125-U)
- 65.0% **Agmo Artisan Sdn. Bhd.** 202301002005 (1495924-P)
- 100.0% **Agmo Academy Sdn. Bhd.** 202201041815 (1487512-U)
  - 60.0% **Agmo Skills Development Sdn. Bhd.** 202401036312 (1582159-T)
- 52.5% **Agmo RedSquare Sdn. Bhd.** 202201045864 (1491561-U)
  - 97.8% **Jom eInvoice Sdn. Bhd.** 202401003248 (1549098-K)
- 70.0% **Agmo Ventures X Holdings Sdn. Bhd.** 202301021417 (1515340-W)
  - 99.0% **Agmo EV Sdn. Bhd.** 202301040564 (1534483-T)
- 51.0% **AFintech Sdn. Bhd.** 202401004462 (1550312-H)
- 100.0% **TQ Education Sdn. Bhd.** 202601022995 (1685092-P)

Subsidiaries | Joint Venture Companies | Investee Companies

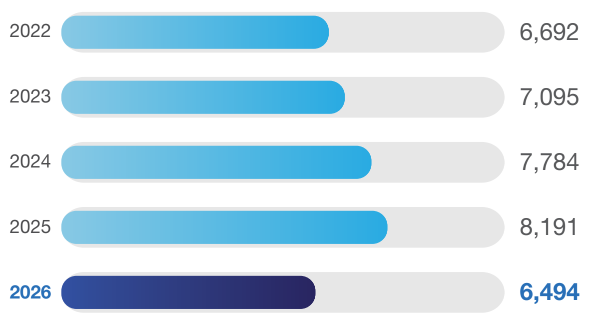
FINANCIAL HIGHLIGHTS

Financial year ended 31 March	2022 (RM'000)	2023 (RM'000)	2024 (RM'000)	2025 (RM'000)	2026 (RM'000)
Key Operating Results					
Revenue	16,526	26,362	35,226	38,498	**38,011**
Gross Profit	7,381	11,828	13,488	17,203	**19,753**
Profit Before Tax	6,955	7,633	9,464	12,165	**10,461**
Profit After Tax	6,738	7,246	7,838	9,205	**7,764**
Net Profit Attributable to Owners of the Company (PATAMI)	6,692	7,095	7,784	8,191	**6,494**
As at 31 March					
Total Assets	13,988	42,917	52,172	62,203	**66,593**
Total Liabilities	2,855	3,547	4,843	5,672	**7,477**
Total Equity					
Equity Attributable to Owners of the Company	11,087	39,090	46,874	55,181	**56,973**
Non-controlling Interests	46	280	455	1,350	**2,143**
Financial Ratio					
Revenue Growth	82.8%	59.5%	33.6%	9.3%	**-1.3%**
Return on Equity	60.4%	18.2%	16.6%	14.8%	**11.4%**

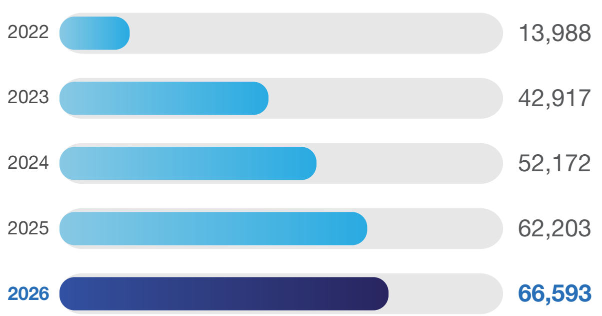
REVENUE
(RM'000)



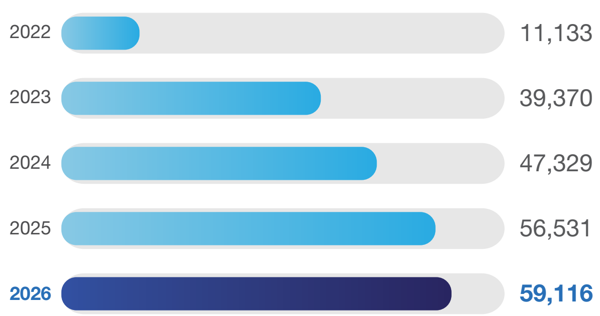
PATAMI
(RM'000)



TOTAL ASSETS
(RM'000)



TOTAL EQUITY
(RM'000)



BOARD OF DIRECTORS' PROFILE

DATO' LOW HANN YONG

Non-Independent Non-Executive Chairman

Malaysian | 41 years old | Male

Date of Appointment: 28 December 2021

Number of Board meetings attended in FY2026: 5/5

Other directorship in public companies and listed issuers: Nil

Family relationship with any directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Dato' Low Hann Yong ("Dato' Low") graduated from University of Malaya with a Bachelor of Laws degree. In 2009, Dato' Low was called to the Malaysian Bar as an advocate and solicitor and subsequently founded Low & Partners, of which he is currently the managing partner. At Low & Partners, he specialises in banking and conveyancing, family law, dispute resolution and corporate matters.

Throughout his career, Dato' Low has actively contributed to the legal community. He has held roles on committees such as the Family Law Committee of Bar Council Malaysia (2012-2013), the Innovation and Future of Law Committee of Bar Council Malaysia (2016-2017) and the National Young Lawyers Committee of Bar Council Malaysia (2010-2015). He has also been an affiliate of Malaysian Institute of Chartered Secretaries and Administrators since 2016.

BOARD OF DIRECTORS' PROFILE
Cont'd

Ts. TAN AIK KEONG

Non-Independent Executive Director / Chief Executive Officer

Malaysian | 41 years old | Male

Date of Appointment: 5 January 2017

Number of Board meetings attended in FY2026: 5/5

Other directorship in public companies and listed issuers: Nil

Family relationship with any directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Mr Tan Aik Keong ("Mr Tan") graduated from Multimedia University, Malaysia with a Bachelor of Electronic Engineering (Honours) degree. He was accredited as a Professional Technologist (Ts.) in 2023 by the Malaysia Board of Technologists (MBOT), a professional body under the Ministry of Science, Technology and Innovation Malaysia, and currently holds a Claude Certified Architect certification.

Mr Tan has over 18 years of experience in the information and communications technology industry. He began his career in 2008 as a Research & Development ("R&D") engineer in Panasonic R&D Centre Malaysia Sdn. Bhd., where he was involved in numerous software R&D projects relating to telecommunication products. He subsequently joined Experian (Malaysia) Sdn. Bhd. as a software developer, where he focused on development of web-related software applications.

In 2012, Mr Tan co-founded Agmo Studio Sdn. Bhd. and was appointed as a director and chief executive officer. He has been instrumental in steering the Group's growth by shaping its strategic direction and securing high-impact partnerships with key industry players. Mr Tan also plays a pivotal role in defining the Group's technology roadmap and driving market expansion initiatives. In addition, he is actively involved in the conceptualisation and development of the Group's digital solutions, such as "SMEHero.ai" and "Agmo EV SuperApp".

Mr Tan also actively contributes his knowledge and expertise in the digital technology industry to various academic and national organisations, including:

- 2023 – Present: Programme Advisory Committee, Peninsula College Georgetown
- 2024 – Present: Council Member, TalentCorp Future Skills Talent Council Information and Communications Technology (FSTC-ICT) Sector
- 2024 – Present: Industry Advisory Board, IMU University (Department of Digital Health & Health Informatics, School of Business & Technology)
- 2024 – Present: Deputy Chairman, Digital Economy & Startup Committee, The Chinese Chamber of Commerce and Industry of Kuala Lumpur & Selangor (KLSCCCI)
- 2025 – Present: Committee Member, Digital Economy & Startup Committee, The Associated Chinese Chambers of Commerce and Industry of Malaysia (ACCCIM)
- 2025 – Present: Industry Advisory Board, Master In Computer Science Programme, New Era University College

BOARD OF DIRECTORS' PROFILE
Cont'd

Ts. LOW KANG WEN

Non-Independent Executive Director / Chief Operating Officer

Malaysian | 41 years old | Male

Date of Appointment: 5 January 2017

Number of Board meetings attended in FY2026: 5/5

Other directorship in public companies and listed issuers: Nil

Family relationship with any directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Mr Low Kang Wen ("Mr Low") graduated from Multimedia University, Malaysia with a Bachelor of Electronic Engineering (Honours) degree in 2008. He was accredited as a Professional Technologist (Ts.) in 2023 by the Malaysia Board of Technologists (MBOT), a professional body under the Ministry of Science, Technology and Innovation Malaysia, and is a HRD Corp Accredited Trainer.

Mr Low has over 18 years of experience in the information and communications technology industry, particularly in the area of R&D of software application lifecycles. He began his career in 2008 as an advanced design engineer at Altera Corporate (M) Sdn. Bhd., where he was involved in the design, implementation and maintenance of software applications. He subsequently joined Nokia Siemens Networks Sdn. Bhd. from 2011 to 2012 as a software development engineer, where he was involved in R&D of software applications.

In 2012, Mr Low co-founded Agmo Studio Sdn. Bhd., where he was appointed as a director and chief operating officer. As Chief Operating Officer, he is responsible for overseeing the Group's overall business operations, with direct leadership over the Academy, Project Management Office (PMO), Sales and Research & Development ("R&D") divisions. In this capacity, he plays a critical role in ensuring operational efficiency, driving quality project delivery, advancing the Group's technological capabilities and supporting talent development and commercial growth initiatives.

Mr Low also actively contributes to various academic and industry organisations, including:

- 2019 – Present: Member of the Institution of Engineering and Technology (IET)'s C&A Technical Network Committee
- 2022 – Present: Industry Advisory Panel, Monash University Malaysia, School of Information Technology
- 2024 – Present: Industry Advisory Panel, Methodist College Kuala Lumpur

BOARD OF DIRECTORS' PROFILE
Cont'd

DR. LAU CHER HAN

Independent Non-Executive Director

Malaysian 45 years old Male

Date of Appointment: 28 December 2021

Number of Board meetings attended in FY2026: 5/5

- Chairman of Nomination Committee
- Member of Audit and Risk Management Committee
- Member of Remuneration Committee

Other directorship in public companies and listed issuers: Nil

Family relationship with other directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Dr. Lau Cher Han ("Dr. Lau") graduated from Queensland University of Technology with a Bachelor of Information Technology (Databases). He subsequently obtained a Master of Information Technology (Research) and a Doctor of Philosophy from the same institution.

Dr. Lau began his career as an academic in 2006, where he served as a teaching assistant at Queensland University of Technology until 2014. In this role, he delivered workshops and lectures on information technologies, web development and software systems development.

From 2007 to 2012, Dr. Lau served in various roles related to environmental research, contributing to projects involving greenhouse gas collection, chromatography, real-time analysis and the development of tools for climate change research in Australia.

In 2014, he founded Ucan Technology Training Centre and joined Malaysian Global Innovation & Creativity Centre, Malaysia as its director of academy, mentoring the start-up of the MaGIC Accelerator Program in the Southeast Asia region. He left Malaysian Global Innovation & Creativity Centre, Malaysia in 2015.

In 2016, Dr. Lau became the shareholder and managing director of Ucan Technologies Sdn. Bhd. and continues to drive advanced analytics and data science applications.

BOARD OF DIRECTORS' PROFILE

Cont'd

DATIN YAP SHIN SIANG

Independent Non-Executive Director

Malaysian | 50 years old | Female

Number of Board meetings attended in FY2026: 5/5

- Chairperson of Audit and Risk Management Committee
- Member of Nomination Committee
- Member of Remuneration Committee

Other directorship in public companies and listed issuers: Milux Corporation Berhad (Independent Non-Executive Chairman)

Family relationship with other directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Datin Yap Shin Siang ("Datin Shin") graduated from the University of Melbourne with a Bachelor of Commerce degree and subsequently obtained a Master of Business Administration from the University of Nottingham. She has been a member of Certified Practising Accountant (CPA) Australia since 2000, Malaysian Institute of Accountants since 2001 and Chartered Tax Institute of Malaysia since 2016.

Datin Shin began her career in 1998 as a staff consultant with Arthur Andersen LLP (now known as Ernst & Young PLT) and subsequently joined KPMG Malaysia (now known as KPMG PLT) from 1999 to 2000 as an audit assistant.

In 2000, Datin Shin joined YYC & Co PLT as its audit manager where she was responsible for supervising and planning audit work for client companies. In 2015, she transitioned to YYC Holdings Sdn. Bhd., where she assumed the role of director and group chief executive officer. In this capacity, she is responsible for driving corporate strategy, making key business decisions and overseeing the overall operations of the company.

Datin Shin also currently holds the following positions:

- Treasurer of The Federation of Chinese Associations Malaysia - Huazong
- Member of the Business Advisory Board at Taylor's University

BOARD OF DIRECTORS' PROFILE
Cont'd

MOHD FAIRUZ BIN MOHD AZRUL

Independent Non-Executive Director

Malaysian 51 years old Male

Date of Appointment: 28 December 2021

Number of Board meetings attended in FY2026: 5/5

- Chairman of Remuneration Committee
- Member of Audit and Risk Management Committee
- Member of Nomination Committee

Other directorship in public companies and listed issuers: Nil

Family relationship with other directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

En. Mohd Fairuz bin Mohd Azrul ("En. Fairuz") holds a Bachelor of Science in Industrial Management (Computing and Information Technology) from Carnegie Mellon University, United States of America ("USA").

En. Fairuz began his career in 1998 as a consultant with KPMG LLP in Boston, USA, where he worked on financial back-end systems. In 2003, he joined Multimedia Development Corporation Sdn. Bhd. as an account manager, where he handled international Multimedia Super Corridor (MSC) applications and set-up. He subsequently held various senior leadership positions between 2004 and 2014 across various companies, specialising in research and development (R&D) and commercialisation of radio-frequency (RF) mixed signal systems, radio-frequency identification (RFID) solutions and wireless sensor network solutions.

In 2015, En. Fairuz joined Wisilica Inc. as an adviser to its board of directors, contributing to business and market development as well as the establishment of its office and research and development team in India until 2025.

Since 2017, En. Fairuz has chiefly been involved in engineering systems consultancy and projects in the areas of mechanical, electrical and systems for sustainable and renewable energy clients.

BOARD OF DIRECTORS' PROFILE

Cont'd

TAN MEI XUAN

Independent Non-Executive Director

Malaysian 36 years old Female

Date of Appointment: 4 October 2024

Number of Board meetings attended in FY2026: 5/5

Other directorship in public companies and listed issuers: Nil

Family relationship with any directors/ shareholders of the Company: Nil

Conflict of interest or potential conflict of interest with the Company: Nil

Any conviction for offences (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Ms Tan Mei Xuan ("Ms Tan") graduated from Dasein Academy of Art with a Diploma in Graphic Design, majoring in visual communication with a focus on design entrepreneurship.

Ms Tan is a seasoned entrepreneur and brand strategist with experience in entrepreneurship, brand development, business strategy and transformation. In 2015, she founded Favful Pte. Ltd., which operated the Favful beauty e-commerce platform in Malaysia through its subsidiary, Lovelife Technologies Sdn. Bhd. and served as its chief executive officer until 2022. She exited the business in 2022 following the divestment of her equity stake.

From 2023 to 2024, Ms Tan served as chief strategy officer and adviser of Paywatch Malaysia Sdn. Bhd.. She is currently a partner and principal brand strategist at Sasha Ventures PLT, where she advises and works with companies across various industries and stages of growth on brand positioning, creative strategy and growth.

Ms Tan also serves as a mentor to entrepreneurs through various organisations, including 500 Global, Selangor Information Technology & Digital Economy Corporation (SIDEC) and the Chinese Chamber of Commerce and Industry of Kuala Lumpur & Selangor (KLSCCCI).

PROFILE OF KEY SENIOR MANAGEMENT

Ts. TAN AIK KEONG

Non-Independent Executive Director/ Chief Executive Officer

Malaysian | 41 years old | Male

For profile of Tan Aik Keong, please refer to page 07 of this Annual Report.

Ts. LOW KANG WEN

Non-Independent Executive Director/ Chief Operating Officer

Malaysian | 41 years old | Male

For profile of Low Kang Wen, please refer to page 08 of this Annual Report.

THAM CHIN SENG

Chief Technology Officer

Malaysian | 44 years old | Male

Directorship(s) in public companies and listed issuers: Nil

Relationship(s) with other directors/ shareholders/ listed issuer: Nil

Conflict of interests or potential conflict of interests with listed issuer: Nil

Any convictions (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Tham Chin Seng ("Mr Tham") graduated from Multimedia University, Malaysia with a Bachelor of Engineering (Honours) Electronics, majoring in computer degree in 2007.

Mr Tham has over 19 years of experience in the information and communications technology industry, having been involved in planning, designing, implementing, commissioning and maintaining large-scale software applications during his time with various technology companies. He began his career in 2007 as an R&D engineer where he worked on R&D of embedded software for electronics instruments. In 2008, he joined Panasonic R&D Centre Malaysia Sdn. Bhd. as a R&D engineer, where he focused on R&D of private branch exchange (PBX) telephone systems.

Mr Tham co-founded Agmo Studio Sdn. Bhd. in 2012 where he was appointed as the chief technology officer. In his role as Chief Technology Officer, he is responsible for defining and executing the Group's technology strategy in alignment with business objectives and evolving market demands. He leads the adoption of emerging technologies to sustain the Group's competitive advantage and plays a key role in ensuring the scalability, security, and performance of its technological infrastructure.

CYNTHIA WONG YOKE WAH

Head of Finance

Malaysian | 38 years old | Female

Directorship(s) in public companies and listed issuers: Nil

Relationship(s) with other directors/ shareholders/ listed issuer: Nil

Conflict of interests or potential conflict of interests with listed issuer: Nil

Any convictions (other than traffic offences) within the past five (5) years: Nil

Any public sanction or penalty imposed by the relevant regulatory bodies during the financial year: Nil

Cynthia Wong Yoke Wah ("Ms Cynthia") graduated from Tunku Abdul Rahman College (now known as Tunku Abdul Rahman University of Management and Technology) with an Advanced Diploma in Commerce (Financial Accounting) in 2010. She is a fellow of the Association of Chartered Certified Accountants and a member of the Malaysian Institute of Accountants.

She began her career in audit and assurance at KPMG PLT, Malaysia in 2010 and left as an audit manager in 2016. She subsequently joined Genting Malaysia Berhad as a finance manager, where she managed group consolidation and financial reporting. In 2018, she joined MY E.G. Management Services Sdn. Bhd. as a senior finance manager, overseeing the finance function of the insurance division.

Subsequently in 2020, she joined MX Global Sdn. Bhd. as the head of finance and treasury and was part of its pioneer management team. There, she played a key role in securing the license to operate a digital asset exchange and was responsible for overseeing finance and human resource-related matters.

She joined Agmo in 2021 as Head of Finance, overseeing the Group's finance, treasury, legal, tax and regulatory compliance matters.

MESSAGE FROM THE CHAIRMAN

Dear Valued Shareholders,

FY2026 was a year of meaningful progress for Agmo Holdings Berhad ("AGMO") as we continued to strengthen our business foundations and advance our long-term growth strategy.

Amid a rapidly evolving technology landscape, AGMO remains well positioned to capture emerging opportunities through continued innovation, strategic collaboration and disciplined execution.

DATO' LOW HANN YONG
Non-Independent Non-Executive Chairman

MESSAGE FROM THE CHAIRMAN
Cont'd

It is my pleasure, on behalf of the Board of Directors ("Board"), to present the Annual Report and Audited Financial Statements of AGMO and its group of companies ("the Group") for the financial year ended 31 March 2026 ("FY2026").

FY2026 represented an important period of strategic execution for AGMO. As the technology landscape continued to evolve at an unprecedented pace, driven in large part by the rapid adoption of Artificial Intelligence ("AI"), the Board remained focused on positioning the Group to capture the opportunities arising from this transformation.

Building on our track record in delivering end-to-end digital transformation for large corporate customers and our capabilities in emerging technologies, we continue to broaden our offerings through proprietary digital solutions designed for wider adoption. This enables AGMO to continue serving the complex needs of large enterprises while making advanced digital capabilities more accessible and affordable to small and medium enterprises ("SMEs").

DELIVERING RESILIENT PERFORMANCE WHILE INVESTING FOR THE FUTURE

Against this backdrop, the Group delivered a year of resilient financial performance, recording revenue of RM38.0 million and profit after tax of RM7.8 million in FY2026.

Throughout the year, the Group continued to invest in capability building and product innovation, laying the foundations for future growth and supporting our progress towards a more resilient revenue profile.

I am pleased to note that this strategy continues to gain momentum, with recurring revenue increasing to 28.2% of the Group's total revenue from 13.1% in the previous financial year.

The Group also maintained a healthy financial position, supported by a debt-free balance sheet and a strong cash position. This provides AGMO with the flexibility to continue investing in innovation while pursuing strategic growth opportunities.

POSITIONING FOR THE AI ECONOMY

AI is rapidly becoming a foundational layer of the digital economy, influencing how governments, businesses and individuals operate, make decisions and access services.

Recognising this opportunity, AGMO has continued to strengthen its portfolio of proprietary solutions throughout FY2026. This included the further development of JomeInvoice in support of Malaysia's e-Invoicing implementation, as well as the introduction of SMEHero.ai and AgmoClaw to address emerging needs in business automation and enterprise AI deployment.

The Group also continued to invest in talent development and capability building to equip our team with the skills needed to develop, deploy and govern AI solutions.

In parallel, AGMO pursued selected strategic collaborations through investments and joint ventures to broaden its capabilities, improve access to new technologies and extend its market reach. Collectively, these initiatives position the Group to participate more effectively in the opportunities arising from the continued growth of AI.

MESSAGE FROM THE CHAIRMAN
Cont'd

SUSTAINABILITY AND GOVERNANCE

The Board believes that long-term success depends not only on financial performance, but also on maintaining the trust of our stakeholders, upholding strong governance and conducting our business responsibly.

As our solutions become more deeply embedded in customers' operations, we recognise the importance of responsible technology deployment, strong data governance and the continued development of our people.

The Group also recognises that climate-related considerations are becoming increasingly relevant to long-term business resilience. We will continue to improve resource efficiency within our operations and consider the environmental implications of our technology deployment and business activities as the Group grows.

A NEW CHAPTER

The successful transfer of AGMO's listing to the Main Market of Bursa Malaysia Securities Berhad on 22 April 2026 marked another important milestone in the Group's corporate journey and reflected the progress achieved in strengthening its business, governance standards and operational capabilities.

As we begin our next chapter as a Main Market-listed company, we remain committed to upholding high standards of corporate governance and accountability while creating sustainable long-term value for our stakeholders.

APPRECIATION

On behalf of the Board, I would like to express my sincere appreciation to our management team and employees for their dedication and unwavering commitment throughout the year. Their passion for innovation and commitment to excellence has been instrumental in the Group's continued progress. I also extend my heartfelt appreciation to my fellow Directors for their invaluable guidance, stewardship and support.

To our clients, business partners and regulators, thank you for your continued trust and collaboration. Finally, to our valued shareholders, thank you for your confidence and support. We remain committed to delivering sustainable long-term value as we continue to grow AGMO with discipline, innovation and a clear focus on creating lasting impact.

DATO' LOW HANN YONG
Non-Independent Non-Executive Chairman

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW OF THE GROUP'S BUSINESS AND OPERATIONS

Founded in 2012, Agmo Holdings Berhad ("AGMO" or "the Company") is a digital solutions provider specialising in emerging technologies.

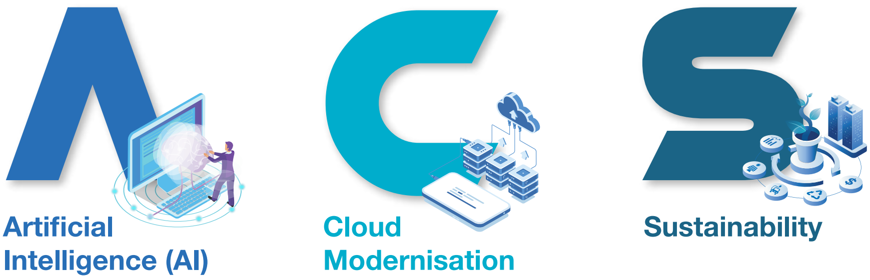
The Company was listed on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 18 August 2022 and successfully transferred to the Main Market of Bursa Securities on 22 April 2026. This milestone further strengthens the Group's corporate profile as it enters its next phase of growth.

The Group designs, builds, modernises and operates digital platforms for customers across the private and public sectors. Its delivery model spans the full solution lifecycle, from business requirements and solution architecture to user experience design, software engineering, systems integration, cloud deployment, managed services and continuous enhancement.

Through this integrated approach, AGMO has progressively broadened its role from an application development provider into a long-term technology partner that helps customers modernise legacy operations, automate workflows, connect data and systems, and build secure and scalable digital platforms.

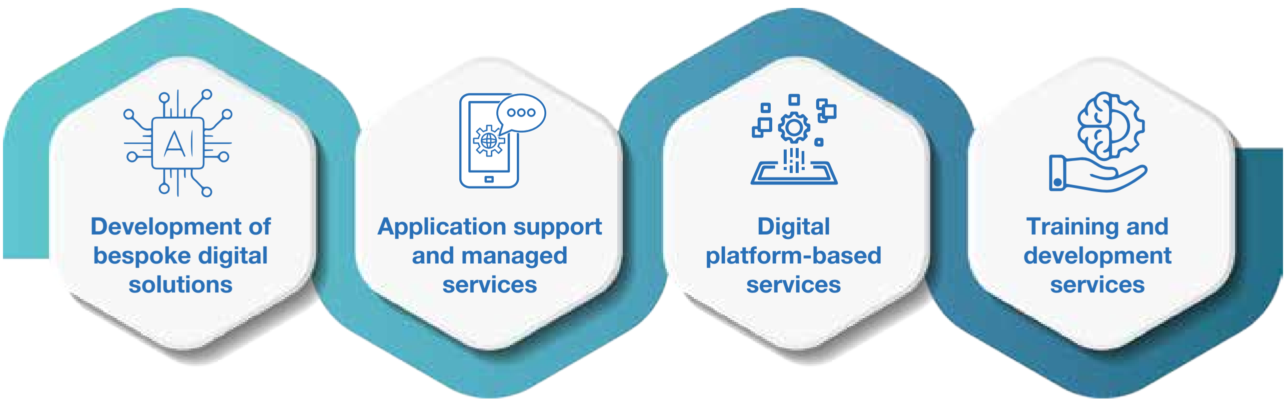
Building on this foundation, AGMO continues to pursue its vision of becoming a globally renowned digital solutions leader and an enabling partner in Malaysia's digital economy. The Group's growth strategy is supported by a largely homegrown talent base, sustained investment in research and development and strategic partnerships across the technology ecosystem.

To carry this vision forward, the Group has refined its strategic focus into three core pillars:



This sharper focus reflects the evolving market needs, as well as the areas in which the Group believes it is best positioned to deliver sustainable growth and long-term value.

These pillars are delivered through the Group's established business activities, namely:



MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF FINANCIAL RESULTS

REVENUE 2026
RM38.01 million
2025: RM38.50 million

GROSS PROFIT 2026
RM19.75 million
2025: RM17.20 million

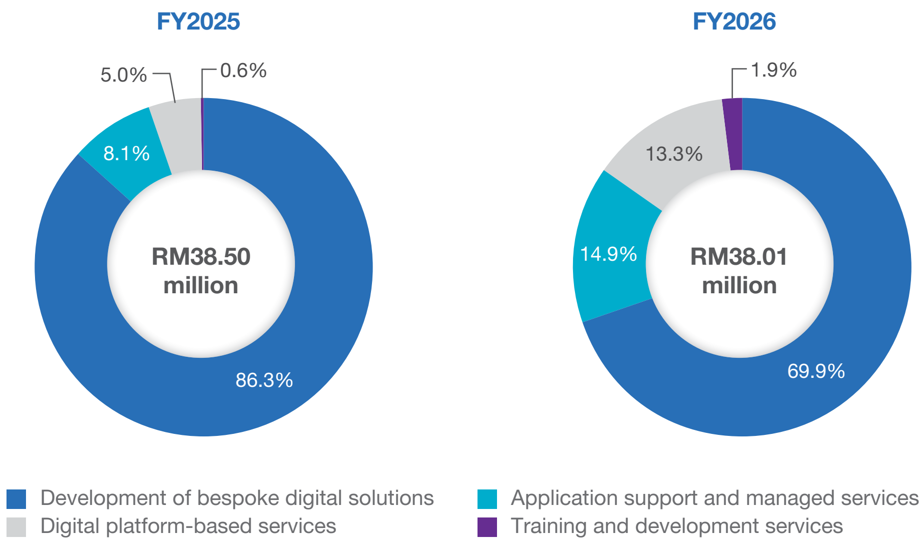
PROFIT AFTER TAX (PAT) 2026
RM7.76 million
2025: RM9.20 million

LOANS AND BORROWINGS 2026
NIL
2025: NIL

FULL-TIME EMPLOYEES 2026
220 employees
2025: 235 employees

For the financial year ended 31 March 2026 ("FY2026"), the Group recorded revenue of RM38.01 million, broadly comparable with RM38.50 million achieved in the previous financial year ended 31 March 2025 ("FY2025"). The slight moderation of RM0.49 million or 1.3% should be viewed against the Group's strategic allocation of resources towards building proprietary solutions and recurring revenue-led products, which are intended to create a more scalable earnings base over time.

Recurring Revenue Contribution
FY2026:
28.2%
FY2025: 13.1%



The change in revenue composition was more pronounced during the year. Recurring revenue streams, comprising application support and managed services and digital platform-based services, contributed 28.2% of total revenue in FY2026 compared with 13.1% in FY2025. In tandem with this transition, the development of bespoke digital solutions segment accounted for 69.9% of total revenue, compared with 86.3% in the previous financial year.

Geographically, Malaysia continued to be the Group's core market, contributing RM35.01 million or 92.1% of total revenue in FY2026. Revenue from overseas customers amounted to RM3.00 million or 7.9% of total revenue. The Group will continue to pursue overseas opportunities while maintaining Malaysia as its principal operating market and product validation ground.

Despite the softer top line, the Group delivered a stronger outcome at the gross profit level, with margin improving to 52.0% in FY2026 from 44.7% in FY2025, and gross profit increasing to RM19.75 million in FY2026 from RM17.20 million in FY2025.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF FINANCIAL RESULTS *cont'd*

The Group recorded profit before tax ("PBT") of RM10.46 million in FY2026, compared with RM12.16 million in FY2025. The lower PBT was mainly due to higher selling and marketing expenses incurred to expand *JomeInvoice* and support business development initiatives in Singapore, higher amortisation of development costs for proprietary solutions, and expenses associated with the Group's transfer to the Main Market. These effects were partially offset by lower outsourced development costs and lower tax expenses. Basic earnings per share attributable to owners of the Company was 2.00 sen for FY2026, compared with 2.52 sen for FY2025.

This cost discipline was also evident in the Group's workforce, which stood at 220 full-time employees as at 31 March 2026, compared with 235 a year ago. The change was mainly due to natural attrition during the year, together with a more targeted approach to hiring in line with the Group's sharpened strategic direction, rather than broad-based headcount growth. This has not affected delivery capacity, as reflected in the improved gross profit margin and reduced reliance on outsourced development services during the year.

The Group's financial position remained resilient as at 31 March 2026. Current assets of RM50.14 million exceeded current liabilities of RM6.64 million, translating into a current ratio of approximately 7.55 times, while cash and cash equivalents amounted to RM27.43 million. The Group also remained free of loans and borrowings, consistent with its prudent capital management and strong balance sheet discipline.

During FY2026, the Company paid an interim single-tier dividend of 1.5 sen per ordinary share in respect of FY2025. The Board remains committed to delivering sustainable shareholder returns while balancing the Group's capital requirements to support future growth and expansion initiatives.

REVIEW OF OPERATIONS

i. Development of bespoke digital solutions

Development of bespoke digital solutions continued to be the Group's largest revenue contributor in FY2026, generating RM26.57 million or 69.9% of total revenue. This segment reflects AGMO's ability to translate complex business challenges into fit-for-purpose digital solutions for corporates and government agencies. Through software engineering, systems integration and user-centred design, the Group helps customers improve operations and strengthen service delivery.

The Group's delivery capabilities are supported by Agmo Genesis, its proprietary in-house development framework comprising standardised and reusable software components, common functional modules and development tools that can be applied across a broad range of projects, including conventional software and AI-enabled solutions. By leveraging proven methodologies and reusable technology components, the Group is able to reduce repetitive programming, improve delivery consistency, accelerate project implementation and undertake a larger number of projects concurrently across different industries.

The segment's revenue decreased by RM6.66 million from RM33.23 million in FY2025, mainly as resources were increasingly channelled into development of proprietary solutions and platform-based offerings. This does not reduce the strategic importance of bespoke development but rather it reflects the Group's intention to balance project-based engagements with products that can generate recurring revenue.

AGMO serves a wide range of clients across various industries including healthcare, logistics, oil and gas, automotive, financial services, renewable energy, retail and government-related sectors. The Group's accumulated implementation experience across these industries provides a strong foundation for addressing complex business and operational requirements, while enabling the integration of AI capabilities where they create meaningful value for customers.

Customer engagements under this segment often extend beyond the initial implementation to include continuous enhancements as technology and customers' business requirements evolve. This supports strong customer retention as AGMO develops substantial knowledge of each customer's operations, technology environment and system dependencies over time.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF OPERATIONS *cont'd*

ii. Application support and managed services

This segment was previously reported as "Provision of subscription, hosting, technical support and maintenance services".

In FY2026, the application support and managed services segment contributed RM5.66 million in revenue, compared with RM3.14 million in FY2025. While revenue from bespoke digital solutions moderated during the year, revenue from this segment increased as a growing number of customers' solutions progressed from implementation into long-term operational support and managed services.

Under this segment, AGMO provides hosting and managed cloud services across platforms such as *Microsoft Azure, Amazon Web Services (AWS) and Alibaba Cloud*. This multi-cloud capability enables the Group to recommend and manage cloud environments based on each customer's operational, security, scalability and cost requirements, while reducing reliance on any single technology platform.

To support the continued operation of these digital solutions and cloud environments, the Group provides application and infrastructure monitoring, incident resolution, adaptive and corrective maintenance, security and version updates, performance optimisation and service continuity support.

Subsequent to the financial year, the Group, through its wholly owned subsidiary Agmo Studio Sdn. Bhd., was appointed as a reseller of Lark Technologies' suite of workplace collaboration and enterprise productivity solutions across Malaysia, Vietnam and Thailand. The appointment broadens the Group's offerings to include the deployment, integration and ongoing support of unified workplace solutions, while strengthening its regional presence in Southeast Asia.

iii. Digital platform-based services

The digital platform-based services segment recorded significant growth, with revenue increasing to RM5.07 million in FY2026 from RM1.91 million in FY2025. The stronger contribution was mainly driven by the continued commercialisation of *JomeInvoice*. The Group continues to expand its portfolio of proprietary and selected third-party digital platforms and AI-enabled solutions.

Key offerings under this segment include the following:

(a) JomeInvoice

JomeInvoice is an e-Invoicing middleware solution developed to support businesses in complying with the Inland Revenue Board's e-Invoicing requirements. The solution acts as a connector to the IRB's MyInvois System and is designed to integrate with existing accounting, Enterprise Resource Planning (ERP), Point-of-Sales ("POS") systems, eCommerce and other invoice-generating systems.

Beyond compliance connectivity, *JomeInvoice* provides integration flexibility, data security features, reporting capabilities and workflow support to help businesses transition to e-Invoicing with minimal disruption. In FY2026, the solution continued to be a key contributor to the Group's recurring revenue strategy as Malaysia's phased e-Invoicing implementation progressed.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF OPERATIONS *cont'd*

iii. Digital platform-based services *cont'd*

(a) *JomeInvoice* *cont'd*

The Group continues to enhance *JomeInvoice* through broader ecosystem integrations, AI-assisted automation features and flexible subscription offerings.

(b) *Vote2U*

Vote2U is a blockchain-enabled electronic voting platform designed to support secure and efficient voting at general meetings of public listed companies.

Originally launched in May 2020 to facilitate remote participation and virtual general meetings during the COVID-19 pandemic, Vote2U has since evolved to primarily support e-voting requirements for hybrid and physical meetings. The platform enables shareholders to cast votes electronically on corporate resolutions while providing listed companies with an efficient and transparent process for managing, recording and verifying voting results.

Vote2U incorporates security and verification features such as shareholder authentication, record of depositors (ROD) integration and a blockchain-enabled audit trail to support the integrity, traceability and reliability of the voting process.

(c) *Agmo Health*

Agmo Health was launched in November 2021 as an online health consultation and prescription application that can be accessed by healthcare service providers, pharmacies and patients. It can also function as a mini-app integrated within our clients' mobile application as an additional service offering.

(d) *AI Platform Portfolio*

The Group continues to strengthen its AI capabilities through a combination of proprietary platforms and strategic technology partnerships, enabling AGMO to recommend and implement AI solutions that best suit the operational requirements, scale and digital maturity of different organisations.

SMEHero.ai

Introduced in January 2026, *SMEHero.ai* is an AI platform designed to make AI adoption accessible and affordable for Malaysian Small and Medium Enterprises ("SMEs"). Purpose-built for the Malaysian market, the platform provides ready-to-use AI applications across business functions such as finance, human resources, sales and operations, while integrating with selected Malaysian business systems to help SMEs improve productivity and automate routine tasks.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF OPERATIONS *cont'd*

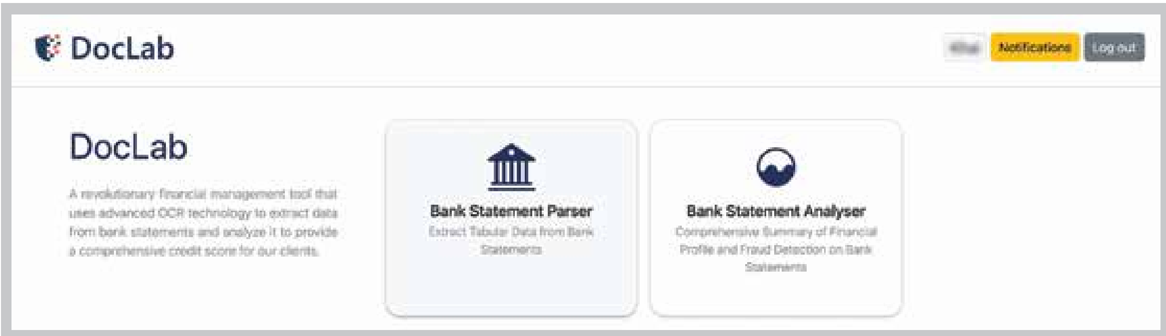
iii. Digital platform-based services *cont'd*

(d) AI Platform Portfolio *cont'd*

DocLab

DocLab is an AI-powered bank statement analysis solution that integrates optical character recognition (OCR), fraud detection, credit assessment and network analytics capabilities. The solution automates the extraction and analysis of information from bank statements, enabling financial institutions to identify transaction patterns, assess customers' financial profiles and support more informed credit decisions.

Its network analytics capabilities also identify relationships among accounts, customers and transactions, assisting financial institutions in detecting suspicious activities, potential fraud and money-laundering risks.



AgmoClaw

The Group also introduced *AgmoClaw*, an enterprise AI platform built on the *OpenClaw* framework and integrated with *Lark*, an enterprise collaboration platform. Designed for organisations seeking greater flexibility and control over how AI is deployed within their business, the platform enables organisations to create and manage AI agents while centrally managing user access, usage levels, costs and security. This allows businesses to expand AI adoption across departments while maintaining appropriate oversight and control.

Glem.ai

To broaden its enterprise AI offering, the Group also offers *Glem.ai* through its strategic partnership as the exclusive distributor and implementation partner in Malaysia. *Glem.ai* is an enterprise AI platform that helps organisations automate workflows, integrating seamlessly with existing systems and deploying AI agents across different data sources. Together with software licensing, the Group provides implementation, system integration, customisation and ongoing support services.

glem.ai

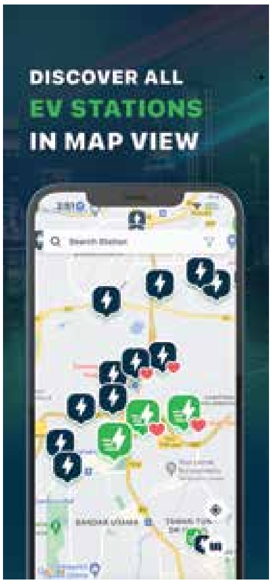
MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

REVIEW OF OPERATIONS *cont'd*

iii. Digital platform-based services *cont'd*

(e) Agmo EV SuperApp

Agmo EV SuperApp is a unified digital platform that brings together vehicle connectivity, mobility, payments, charging and other lifestyle services for electric vehicle ("EV") users within a single application. Its charging capabilities include the integration of multiple Charge Point Operator (CPO) networks, intelligent station discovery, real-time charger availability, route and charging planning, and integrated payments.



iv. Training and development services

The Group's training and development segment underscores AGMO's commitment to supporting Malaysia's digital economy by developing technology talent across different stages of the learning journey. Through professional upskilling programmes and technology education for young learners, the Group contributes to building a future-ready workforce equipped with digital capabilities that support the nation's long-term digital transformation agenda.

Agmo Academy

Through *Agmo Academy*, the Group delivers practitioner-led technology training, customised corporate workshops and professional certification programmes in areas including AI, cloud technologies and software engineering. Leveraging the practical experience of its consultants and engineers involved in commercial project delivery, *Agmo Academy* focuses on equipping organisations and professionals with practical implementation skills, while supporting enterprises in accelerating AI adoption and digital transformation.

Agmo Junior

Through *Agmo Junior*, the Group provides technology education programmes for children and teenagers aged 5 to 17, introducing coding, robotics, AI and computational thinking through hands-on, project-based learning. The programmes are designed to cultivate digital literacy, creativity and problem-solving skills from an early age, supporting the development of future digital talent while broadening the Group's education ecosystem.

Revenue from training and development services increased to RM0.71 million in FY2026 from RM0.22 million in FY2025. The improvement reflects rising demand for digital and AI-related upskilling, supported by the Group's involvement in initiatives such as *MyMahir* and its broader focus on helping organisations build practical AI capabilities.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

STRATEGIC DEVELOPMENTS AND ECOSYSTEM BUILDING

Strategic AI Collaborations

The Group established a joint venture with a subsidiary of Theta Edge Berhad ("Theta Edge") to support the commercialisation and deployment of AI-enabled solutions. The collaboration combines AGMO's software engineering and AI implementation capabilities with Theta Edge's industry experience and market access. The joint venture provides a platform for the Group to jointly pursue larger and more complex technology opportunities, particularly within the public sector and regulated industries.

The Group also expanded its vertical AI strategy through a collaboration with Sasbadi Holdings Berhad ("Sasbadi"). The collaboration represents the Group's initial venture under its *Merdeka LLM* initiative, a Malaysian-focused large language model currently under development. By combining Sasbadi's education content and domain expertise with AGMO's AI architecture, model development and systems integration capabilities, the initiative aims to develop contextualised AI learning solutions for the local education sector. The Group is currently focused on technical development, use-case validation and potential commercialisation pathways.

AI Ecosystem Participation and Industry Development

The Group also participated in selected industry and community initiatives that provided access to emerging technology talent, practical AI use cases and broader industry perspectives. These activities complemented the Group's commercial work by strengthening external networks and supporting knowledge exchange within Malaysia's AI ecosystem.

This included the Group's involvement in the KAIN Malaysia AI Report 2025, a community-led review of Malaysia's AI landscape covering local language models, AI infrastructure, robotics, talent development and ecosystem support. The initiative provided the Group with additional visibility into emerging technologies, market needs and potential areas of collaboration.

ANTICIPATED/KNOWN RISKS AND MITIGATING PLANS/STRATEGIES

Risks	Mitigating plans/strategies
Rapid advancements in technology require the Group to continuously enhance its capabilities to ensure its offerings remain relevant and aligned with evolving customer expectations.	The Group continues to invest in research and development and collaborate with strategic technology partners to strengthen its technical capabilities and respond to changes in the technology landscape. In addition, the Group prioritises ongoing employee upskilling and training to ensure its workforce remains equipped to support the adoption and implementation of relevant technologies.
The Group's core business segment is primarily delivered through project-based engagements, with revenue recognised upon completion of specific milestones. The timing of project execution may result in fluctuations in financial performance.	The risk is partly moderated by the recurring need for system enhancements as technology, business requirements and customer operations evolve, together with long-term customer relationships that provide a degree of continuity in the Group's project pipeline. The Group continues to actively manage project pipelines and delivery schedules, while maintaining a diversified customer base and project portfolio. In FY2026, the Group served more than 100 distinct customers, with no single customer contributing more than 10% of the Group's total revenue. In addition, the Group's growing portfolio of platform-based services, including *JomeInvoice*, together with application support and managed services, supports a more balanced revenue profile.

MANAGEMENT DISCUSSION AND ANALYSIS
Cont'd

ANTICIPATED/KNOWN RISKS AND MITIGATING PLANS/STRATEGIES *cont'd*

Risks	Mitigating plans/strategies
The Group's ability to consistently deliver quality services and digital solutions depends heavily on the expertise and retention of its technical personnel. Continued demand for technology talent may intensify competition for skilled personnel and constrain the resources available to support project delivery and business growth.	As at 31 March 2026, the Group employed 220 full-time employees, comprising largely homegrown talent. The Group continues to attract and retain talent by providing continuous learning opportunities, exposure to large-scale digital transformation projects and the ability to work with emerging technologies across various industries. Competitive remuneration packages and the Group's Employee Share Option Scheme ("ESOS") further support employee retention and align employees with the Group's long-term growth objectives.
The nature of the Group's services requires electronic storage, processing of and access to confidential information and personal data, which may be vulnerable to cybersecurity threats and other information security incidents.	The Group maintains appropriate information security policies, procedures and controls to safeguard information assets and support the secure delivery of its services. These are supported by the Group's ISO 9001:2015 Quality Management Systems, ISO/IEC 27001:2022 Information Security Management Systems and ISO/IEC 20000-1:2018 Information Technology Service Management Systems certifications, which provide structured quality, information security and IT service management practices.
The Group's financial performance is vulnerable to fluctuations in global and local economic conditions. Additionally, the Group faces ongoing competition from both established and new competitors who offer comparable services and products.	To mitigate the impact of macroeconomic fluctuations, the Group maintains a diversified customer and industry portfolio to reduce concentration risk and exposure to any single market segment. The Group also monitors economic conditions and adopts prudent financial management and operational measures to preserve profitability and business continuity. To remain competitive, the Group continues to improve service quality and enhance its offerings through market research, product development and strategic partnerships.

PROSPECTS

The Group believes enterprise technology is entering a new phase of transformation, driven by the rapid advancement of AI, increasing demand for cloud-native applications and the continued adoption of subscription-based digital platforms. As organisations focus on improving productivity, reducing operating costs and accelerating innovation, technology investments are expected to become increasingly outcome-driven, favouring solutions that deliver measurable business value rather than technology adoption for its own sake.

Against this backdrop, the Group remains focused on strengthening its position across enterprise AI, cloud modernisation and digital platforms while expanding recurring revenue and deepening customer relationships.

The Rise of Enterprise AI

Following the widespread adoption of generative AI, the Group believes the industry is entering its next stage of evolution, where AI becomes embedded within everyday business operations rather than functioning primarily as an assistive tool. Businesses are increasingly seeking AI capable of automating workflows, coordinating tasks across multiple systems and supporting operational decision-making with minimal human intervention.

This shift is expected to accelerate enterprise demand for practical AI solutions that integrate seamlessly into existing business processes. Rather than competing solely on AI models, the Group's strategy focuses on delivering AI applications that solve industry-specific challenges and generate measurable operational improvements.

As enterprise adoption matures, the Group expects AI-related software, enterprise deployments and managed AI services to become increasingly important contributors to long-term recurring revenue.

MANAGEMENT DISCUSSION AND ANALYSIS

Cont'd

PROSPECTS *cont'd*

Modernising Enterprise Technology

Many organisations continue to operate legacy applications that were not designed for today's digital and AI-driven environment. At the same time, increasing cybersecurity requirements, evolving customer expectations and growing data volumes are accelerating the need for technology modernisation.

The Group expects enterprises to continue investing in application modernisation, cloud-native development and managed technology services to improve scalability, resilience and operational efficiency. This presents opportunities to support customers throughout the lifecycle of their digital systems, from modernisation and implementation to long-term operations and enhancement.

Sustainability and Clean Energy Digitalisation

Malaysia's continued progress under its National Energy Transition Roadmap, alongside accelerating EV adoption and renewable energy targets, is expected to drive demand for digital solutions that help organisations in this space manage projects, improve operational efficiency and enhance customer experiences.

Leveraging its experience in delivering digital solutions across solar project management, electric vehicle solutions and waste management and recycling initiatives, the Group believes it is well positioned to capture further opportunities in this space.

OUTLOOK

The Group remains optimistic about the long-term outlook for enterprise digitalisation. While technology continues to evolve rapidly, the Group believes the most significant opportunity lies not in the advancement of AI models themselves, but in helping organisations successfully integrate these technologies into everyday business operations.

By combining enterprise software development, AI innovation, digital platforms and managed technology services, the Group is well positioned to support customers throughout their digital transformation journey while expanding recurring revenue and delivering sustainable long-term value for shareholders.

Supported by its established customer base, proprietary technologies, strategic partnerships and experienced engineering workforce, the Group believes it is well positioned to capture opportunities arising from the next phase of enterprise AI adoption and Malaysia's continued digital transformation.

SUSTAINABILITY STATEMENT

1. BASIS OF PREPARATION

1.1 Reporting period, entity and boundary

This Sustainability Statement ("Statement") covers Agmo Holdings Berhad ("AGMO" or the "Company") and its subsidiaries (collectively, the "Group") for the period from 1 April 2025 to 31 March 2026 ("FY2026"). The reporting period is aligned with the Group's financial reporting cycle.

The reporting boundary is determined using the operational control approach and covers AGMO and its subsidiaries, consistent with the entities consolidated in the Group's FY2026 financial statements. Operating data from the Group's joint ventures is excluded from this Statement because the Group does not exercise operational control over those entities. The Group's corporate structure is set out on page 04 of this Annual Report.

1.2 Reporting framework

The Statement has been prepared with reference to the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board ("ISSB"), comprising IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2, Climate-related Disclosures, as applied in Malaysia through the National Sustainability Reporting Framework ("NSRF").

FY2026 represents the Group's first reporting cycle incorporating disclosures with reference to IFRS S1 and IFRS S2. The Group has therefore adopted a phased and proportionate approach, with emphasis on establishing reliable data, strengthening internal reporting processes and presenting decision-useful information that reflects AGMO's business model and current sustainability maturity.

The main areas being progressively strengthened towards full alignment over future reporting cycles are set out below:

- Scope 3 emissions: AGMO reports a limited set of Scope 3 categories in the current reporting period, with coverage to broaden as data collection capabilities and internal systems continue to develop.
- Comparative information: Comparatives are not presented for certain metrics disclosed for the first time in the current reporting period. For indicators previously reported by the Group, comparative performance data is presented for up to three financial years where that data is available, consistent with the Group's prior Sustainability Statements. Where an earlier period was not tracked, this is stated.
- Climate-related scenario analysis: Given its asset-light business model and operating profile as a technology group, AGMO has adopted a qualitative approach that is proportionate to its circumstances, rather than undertaking quantitative modelling.

1.3 Reporting time horizons

The following time horizons reflect the Group's business planning and technology investment cycles:

Time horizon	Period	Management context
Short term	1–3 years	Annual business planning, budgeting and near-term operational priorities
Medium term	3–10 years	Strategic roadmaps, technology investment and market development
Long term	Beyond 10 years to 2050	Longer-term business resilience and Malaysia's national net-zero aspiration

1.4 Connectivity with the financial statements

This Statement should be read together with the Group's consolidated financial statements for FY2026, which have been prepared in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the Companies Act 2016. Where sustainability-related disclosures have a financial connection, they are prepared using underlying records, data and assumptions that are consistent with those used for the related financial information, where applicable.

SUSTAINABILITY STATEMENT
Cont'd

1.5 Judgements, estimates and forward-looking information

The preparation of sustainability information involves judgements and estimates, particularly for Scope 3 emissions derived from employee survey responses, human resources records and published emission factors. Forward-looking statements, including long-term aspirations and anticipated actions, are based on information available at the reporting date and may be affected by changes in market conditions, technology, regulation and data availability.

2. GROUP PROFILE

2.1 About AGMO

Founded in 2012, AGMO is a Malaysia-based digital solutions group specialising in emerging technologies. The Group provides application development, digital platforms and technology-related services to customers across the public and private sectors.

By combining software engineering expertise with industry knowledge, the Group helps clients modernise operations, improve efficiency and develop new digital products, services and business models.

2.2 Core business activities

Business activity	How the Group creates value
Development of bespoke digital solutions	Designs and develops customised applications using technologies such as artificial intelligence, data analytics and cloud computing to support clients' digital transformation.
Application support and managed services	Provides maintenance, technical support, deployment, hosting and related services that support the continuity and performance of client applications.
Digital platform-based services	Develops and operates scalable digital platforms that address business, regulatory and industry needs.
Training and development services	Provides technology-focused learning programmes for individuals and organisations, supporting digital literacy and future-ready skills.

2.3 Operating footprint

The Group's principal operations and office facilities are located in Malaysia and are primarily conducted from leased premises. The Group's presence in Singapore supports regional commercial activities and market development. As an asset-light technology group, its direct operational footprint is mainly associated with office facilities, employee activities and the use of third-party cloud infrastructure.

3. OUR SUSTAINABILITY APPROACH

3.1 Governance and accountability

Board Oversight

The Board of Directors holds ultimate oversight of the Group's sustainability matters. Its responsibilities, as set out in the Board Charter, include reviewing and approving the Group's sustainability strategy and initiatives and overseeing the alignment of relevant internal controls with the Group's business processes.

Climate-related risks and opportunities are considered, where relevant, within the Board's broader sustainability and risk oversight. During FY2026, the Board exercised this oversight principally through its review and approval of the annual Sustainability Statement and relevant sustainability initiatives.

Management Responsibilities

Management supports the Board by coordinating sustainability activities, compiling relevant information and preparing the Group's sustainability disclosures. The Chief Operating Officer provides overall management oversight, while the ESG Tribe supports cross-functional coordination and data gathering. Operational teams implement approved initiatives within their respective areas of responsibility.

Governance Capability Development

Sustainability and climate-related matters are managed through an integrated governance approach to promote consistency and avoid duplicated processes. The Board's oversight is supported by the collective business, technology, financial, risk-management and governance experience of its members. All members of the Board have completed Bursa Malaysia's Mandatory Accreditation Programme Part II: Leading for Impact, which supports their understanding of sustainability-related governance and oversight responsibilities. The Chief Operating Officer and relevant management functions provide operational and technical input, while external professional advisers are engaged where specialised reporting or technical expertise is required.

The Group does not currently maintain a separate formal process requiring sustainability or climate-related considerations to be documented for every major transaction. Where such matters are relevant, management considers practical trade-offs between commercial objectives, implementation costs, regulatory expectations, operational requirements and longer-term business resilience.

Formal quantified climate-reduction targets have not yet been established. The Group's net-zero aspiration represents a long-term direction rather than an approved short-term reduction target. The relevance of formal targets, milestones and monitoring arrangements will be reviewed as the Group's emissions data and sustainability measurement capabilities develop.

Executive Remuneration

Executive remuneration is determined under the Group's existing performance framework. During FY2026, climate-and other sustainability-related performance metrics have yet to be incorporated into executive remuneration. The Group will review the appropriateness of incorporating such metrics as its targets, measurement processes and governance framework develop.

Governance body or role	Current responsibilities
Board of Directors	Provides ultimate oversight of sustainability matters; reviews and approves the Group's sustainability strategy, relevant initiatives and annual Sustainability Statement.
Chief Operating Officer	Provides management oversight and supports coordination of the Group's sustainability reporting and activities.
ESG Tribe	Supports cross-functional coordination, data gathering and preparation of sustainability disclosures.
Operational teams	Implement relevant sustainability initiatives within their functions and provide supporting information.

3.2 Stakeholder engagement

AGMO engages with stakeholders through established business and communication channels to understand the matters relevant to the Group's operations, services and sustainability priorities. The approach builds on existing corporate practices and is proportionate to the nature of each stakeholder relationship. The table below summarises the Group's principal stakeholder groups, engagement channels, key areas of interest, responses and frequency of engagement.

SUSTAINABILITY STATEMENT
Cont'd

Stakeholder group	Engagement channels	Key areas of interest	AGMO's response	Frequency
Employees	Town halls, team discussions, internal communication platforms, employee surveys, performance reviews and People & Culture support channels	Career development and training, flexible working arrangements, employee well-being and workload management	Learning and development opportunities, employee benefits, flexible working arrangements where roles permit, and access to People & Culture support	Continuous; structured engagement at least quarterly
Customers	Account management, technical support, service reviews and customer satisfaction surveys	Service quality, delivery performance, information security, data protection and regulatory compliance	Service-level commitments, customer support, satisfaction measurement, ISO/IEC 27001-certified information security management and PDPA-related controls	Continuous; formal review for selected engagements and quarterly account review
Investors and shareholders	Annual General Meeting, Bursa announcements, Annual Report, investor enquiries and briefings	Financial performance, growth prospects, governance and sustainability readiness	Timely corporate disclosures, investor engagement and publication of financial, governance and sustainability information	Annual for the AGM and Annual Report; continuous for Bursa announcements and investor enquiries
Regulators	Regulatory filings, disclosures, consultations and engagement through the Company Secretary	Compliance with listing, corporate governance and sustainability reporting requirements	Monitoring of regulatory developments and timely submission of required disclosures	Continuous; according to applicable filing and disclosure deadlines
Suppliers and business partners	Vendor onboarding, commercial engagement and periodic vendor review	Fair commercial terms, integrity, data security and reliable service delivery	Risk-based onboarding procedures, contractual requirements and relevant anti-bribery and information-security controls	Continuous; during onboarding, contracting and periodic vendor reviews
Communities and education partners	Internships, Agmo Academy programmes, university partnerships and community events	Digital skills, employability, technology exposure and inclusive access to learning	Technology education, internship opportunities, community programmes and collaborative learning initiatives	During programme cycles and scheduled community or education initiatives

The Group will also consider opportunities to broaden investor engagement on relevant sustainability and climate-related matters as its reporting practices continue to develop.

3.3 Materiality

During FY2026, the Group reviewed its material sustainability matters with reference to its business model, operating environment, stakeholder perspectives, prior-year disclosures and applicable reporting expectations. The review considered both the relevance of each matter to the Group's business and prospects and its potential impact on stakeholders.

A formal stakeholder survey was conducted in FY2025 as part of the Group's materiality assessment process. Feedback gathered through the survey was considered in identifying and prioritising the Group's material sustainability matters. During FY2026, the Group continued to engage stakeholders through its existing channels and considered whether the identified matters remained relevant.

Following the review, the Group retained its material sustainability matters for FY2026. These matters provide the basis for the management approaches and performance indicators presented in this Statement and will continue to be reviewed as the Group's business, regulatory environment and stakeholder expectations evolve.

In developing the Group's disclosures with reference to IFRS S1, the review also considered whether the sustainability-related risks and opportunities associated with these matters could reasonably be expected to affect the Group's prospects, including its cash flows, access to finance or cost of capital over the time horizons defined in Section 1.3.

The table below provides a high-level connection between each material matter, its relevance to AGMO, the associated risks and opportunities, and the Group's strategic response and implications. It should not be read as indicating that every material matter is a separate financially material sustainability-related risk or opportunity. The sustainability-related risks and opportunities that management considers could reasonably be expected to affect the Group's prospects, together with their time horizons and potential effects, are set out in Section 3.4. The related management approaches and performance indicators are presented in Sections 4 and 6.

Material matter and relevance to AGMO	Associated risks and opportunities	Strategic response and implications
Innovation Maintaining technological relevance, supporting client transformation and developing scalable digital solutions.	Market risk (technology obsolescence); opportunities arising from development of new products or services.	Continuous investment in research, product development and technology capabilities supports competitiveness and may create new project, platform and recurring-revenue opportunities. See Sections 3.4 and 4.1.
Emissions Understanding and managing emissions associated with electricity, business travel and employee commuting.	Transition risk (regulatory compliance and increased carbon pricing and energy-cost); opportunity to improve resource and operating efficiency.	Maintaining an annual emissions inventory and reviewing resource efficiency support regulatory readiness and may reduce resource consumption and operating costs. See Sections 5 and 6.1.
Employment Attracting, engaging and retaining skilled employees in a competitive technology market.	Human capital risk (Talent retention)	Competitive compensation benchmarking, employee benefits, flexible working arrangements and structured career pathways support delivery capacity, service quality and growth. See Sections 3.4 and 4.4.
Training and education Strengthening workforce capabilities and contributing to Malaysia's digital talent pipeline.	Human capital risk (Talent retention); opportunity to strengthen workforce capability and the digital talent pipeline.	Facilitating training, professional development and education programmes support service quality, employee development and Malaysia's digital talent pipeline. See Sections 4.4, 4.8 and 6.3.

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Material matter and relevance to AGMO	Associated risks and opportunities	Strategic response and implications
Occupational health and safety Supporting employee well-being, safe office operations and business continuity.	Physical risk (disruption from severe weather at leased premises)	Hybrid working models support employee safety and operational resilience during adverse weather events. See Sections 4.4, 5.2 and 6.4.
Economic performance Maintaining financial resilience and the capacity to invest in people, technology and growth.	Opportunities from new digital solutions and market development.	Strengthening capabilities in renewable energy and sustainability-related sectors, expanding ESG-centric solutions support resilience and growth. See Sections 3.4, 4.1 and 6.8.
Waste Managing electronic waste and reducing physical resource use through digital working practices.	Opportunities for resource efficiency	Implementing paperless initiatives and digital collaboration tools, and leveraging licensed electronic-waste recycling reduce physical resource use and support responsible equipment disposal. See Sections 4.6 and 6.2.
Customer privacy Protecting personal and confidential information and maintaining customer trust.	Data security and privacy risk, cybersecurity threats and regulatory compliance obligations	ISO/IEC 27001-certified information security management, data-protection policies and vendor-management processes support service continuity and customer trust. See Sections 3.4, 4.3 and 6.5.
Anti-corruption Upholding ethical conduct and meeting expectations applicable to a listed technology group serving public- and private-sector customers.	Governance, regulatory, contractual and reputational risk arising from bribery, corruption or unethical conduct.	The Anti-Bribery and Anti-Corruption framework, Code of Ethics and Conduct, vendor-onboarding controls and whistleblowing channel support ethical conduct and compliance. See Sections 4.2 and 6.5.

3.4 Sustainability-related risk management

Sustainability-related risks and opportunities are considered within the Group's broader business, governance and risk-management processes. In identifying and assessing these matters, management considers regulatory and market developments, operating experience, stakeholder feedback, client engagement, emerging technology trends and the Group's business activities and capabilities.

The assessment considers the nature of each risk or opportunity, its likelihood, relevant time horizon and potential effects on the Group's financial performance, operations, reputation and compliance obligations. Opportunities are also evaluated based on their strategic fit, commercial relevance and alignment with the Group's capabilities.

The Group's principal non-climate sustainability-related risks remain closely connected to its technology and service-delivery model, including technology obsolescence and talent retention. Climate-related risks and opportunities are presented separately in Section 5.

The Group's risk register includes enterprise risks associated with its technology and service-delivery model. Climate-related risks were formally included in the risk register for the first time in FY2026. Risks recorded in the register are assessed using the Group's impact-and-likelihood methodology, and relevant mitigation measures are documented. The full risk register is reviewed by the Board annually.

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FY2026 was the first reporting cycle in which the Group identified and disclosed sustainability-related risks and opportunities with reference to IFRS S1. Although the underlying business and operational risks were already considered through the Group's existing risk-management processes, the Group did not maintain a separate IFRS S1-aligned assessment process in the preceding reporting period. Accordingly, there were no prior IFRS S1 processes against which changes in identification, assessment, prioritisation or monitoring could be compared.

The principal non-climate sustainability-related risks and opportunities identified for FY2026 are summarised below. The time horizons applied are as defined in Section 1.3.

Category	Risk or opportunity	Time horizon	Potential effect on AGMO	Management response
Risk	Market risk (Technology obsolescence)	Short to long term	Rapid technological change may reduce the competitiveness of existing solutions, affect client demand and require continued investment in skills, platforms and product development.	Continuous investment in research and development and technology capabilities, quarterly product roadmap reviews aligned with technology and market developments.
Risk	Human capital risk (Talent retention)	Short to medium term	Competition for skilled technology professionals may increase remuneration costs and affect project delivery capacity, service quality and growth.	Competitive compensation benchmarking, continuous learning and development, employee benefits, flexible working arrangements and structured career pathways.
Opportunity	New digital and sustainability-related solutions	Short to long term	Growing demand for reporting, regulatory compliance and renewable energy solutions may create new project, platform and recurring-revenue opportunities.	Evaluation and commercialisation of solutions aligned with client needs and the Group's capabilities, such as the Agmo EV SuperApp.
Opportunity	Access to new markets	Medium to long term	Evolving digital and sustainability requirements may expand the Group's addressable market.	Expanding ESG solution offerings into regional markets to serve clients transitioning to lower-carbon models.

Current and anticipated financial effects

The Group assessed the current and anticipated financial effects of its material non-climate sustainability-related risks and opportunities primarily on a qualitative basis. During FY2026, the current effects were reflected within broader operating costs, workforce expenditure, R&D investment and project performance, while anticipated effects were considered as part of the Group's broader revenue forecasting and financial-planning processes. These effects were not separately tracked for each individual risk or opportunity.

Technology obsolescence may require continued investment in research and development, technology infrastructure and employee capability development and may affect client demand and project margins. Talent retention risk may increase remuneration, training and retention costs and may constrain project-delivery capacity.

Opportunities arising from tailored digital solutions for renewable energy and sustainability-related sectors, together with ESG-focused products and platforms, may support new projects, platforms and recurring revenue. Their financial contribution will depend on client demand, commercialisation and project conversion over the relevant time horizons.

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Quantitative financial effects have not been separately disclosed because these effects cannot currently be isolated from the Group's broader operating costs and revenue forecasts with sufficient reliability without undue cost or effort. The Group will continue to strengthen the connection between its sustainability-related assessments, budgeting and financial-planning processes.

3.5 Sustainability priorities

Strategic priority	Management focus	Linked material matters
Responsible digital innovation	Developing secure, scalable and commercially relevant digital solutions, including solutions that support regulatory and sustainability-related requirements.	Innovation, economic performance, customer privacy
People and capability	Supporting talent development, employee well-being, inclusive employment practices and technology education.	Employment, training and education, occupational health and safety
Operational responsibility and resilience	Managing resource use, emissions, ethical conduct, data protection and business continuity in a manner proportionate to the Group's operations.	Emissions, waste, customer privacy, anti-corruption

4. MANAGEMENT APPROACH TO MATERIAL MATTERS

4.1 Economic performance and innovation

Sustainable economic performance enables AGMO to invest in people, technology and long-term growth. The Group manages economic performance through disciplined execution, prudent financial management and continued investment in capabilities that support its competitive position.

Innovation is central to the Group's business model. Research, product development and commercialisation activities are directed towards emerging technologies and digital platforms with identifiable customer and market needs. This includes solutions that support digital compliance, resource efficiency, electric mobility and other sustainability-related use cases where these align with the Group's capabilities and commercial strategy.

Technology obsolescence is a material market risk because rapid changes in artificial intelligence, cloud computing, data platforms and other technologies may affect the relevance and competitiveness of the Group's solutions. The Group responds through continued capability development, research and product enhancement.

During FY2026, the Group conducted formal quarterly product roadmap reviews to assess product-development priorities, market relevance, customer needs and relevant technology developments.

4.2 Ethical conduct and anti-corruption

AGMO is committed to conducting business with integrity. The Group's Anti-Bribery and Anti-Corruption framework is supported by relevant policies, employee communication, vendor onboarding procedures and a whistleblowing channel for reporting suspected misconduct.

The Code of Ethics and Conduct sets expectations relating to conflicts of interest, confidentiality, fair dealing, use of company assets and compliance with applicable laws. Relevant functions support implementation, and material matters are escalated through the Group's established governance channels.

4.3 Cybersecurity and data protection

Information security and data protection are fundamental to AGMO's role as a digital solutions provider. The Group maintains an ISO/IEC 27001-certified Information Security Management System covering areas such as access control, change management, vendor management, incident response and physical security.

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Personal data is managed in accordance with the Group's applicable policies and the requirements of the Personal Data Protection Act 2010. Security and privacy considerations are incorporated into service delivery, system administration and customer support processes.

4.4 People, well-being and capability development

AGMO's ability to deliver high-quality technology solutions depends on attracting, developing and retaining skilled people. Workforce management is supported by competitive compensation benchmarking, structured career-development pathways, performance management, learning and development, employee benefits and flexible working arrangements (where operationally appropriate), internship-to-hire pipelines and succession planning for key positions.

Talent retention is a material human-capital risk because the loss of key personnel or shortages in specialised skills may affect delivery capacity, service quality and growth. The Group manages this risk through competitive compensation benchmarking, structured career-development pathways, performance management, internship-to-hire pipelines, succession planning for selected key positions, employee benefits and flexible working arrangements where appropriate.

During FY2026, the Group delivered 12 facilitated training programmes representing 205 facilitated training hours, supplemented by online learning and assessments through the AGMO TalentLMS platform. Training topics included technical, workplace, safety and compliance-related subjects. Average training hours per employee are reported in Section 6.

The Group promotes equal opportunity and a respectful workplace through its employment practices and workplace policies, in accordance with applicable employment and labour requirements. Employees may raise concerns relating to discrimination, harassment or other workplace conduct matters through the Group's People & Culture support channels or the Group's whistleblowing channel. Health and safety considerations reflect AGMO's office-based operating model and include employee well-being, workplace safety and business continuity arrangements during operational disruptions.

The Group is committed to respecting internationally recognised human rights, with reference to the Universal Declaration of Human Rights and relevant International Labour Organization Conventions. The Group maintains zero tolerance for child labour and seeks to uphold fair and responsible employment practices across its operations.

No human-rights grievances were recorded during FY2026.

Employee support area	Examples
Health and wellness	Medical and hospitalisation coverage, health screening and selected wellness benefits
Leave and flexibility	Statutory and company leave benefits, together with flexible working arrangements where roles permit
Learning and career development	Facilitated training, online learning, professional development and performance reviews
Workplace support	People & Culture support channels and workplace facilities that support employee engagement

4.5 Customer experience

Customer trust, delivery quality and responsive support are important to the Group's long-term relationships. Customer engagement is managed through account management, project delivery, technical support and service-level arrangements set out in the relevant contracts and statements of work.

Customer satisfaction is measured at relevant stages of major engagements and ongoing service relationships. Feedback is used to identify improvement opportunities, while customer information is handled in accordance with the Group's information-security and data-protection requirements.

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4.6 Resource efficiency and waste

AGMO's direct environmental footprint is relatively limited and is primarily associated with office electricity, employee travel and commuting, and electronic equipment. The Group promotes digital collaboration and paper-light working practices and routes electronic waste to licensed recyclers.

Water and general waste at the Group's principal offices are managed centrally by building management and are not separately metered at the tenancy level. The Group's operations are not water-intensive. Environmental performance data that can be measured reliably is presented in Section 6.

Paper consumption is monitored on a cost basis and is reported in Section 6.2. Other material consumption is not separately tracked. The Group's resource-efficiency approach therefore focuses principally on digital collaboration, paper-light working practices and responsible management of electronic equipment and e-waste.

4.7 Responsible supply chain

The Group's supply chain comprises mainly technology vendors, cloud-service providers and professional-service partners. Vendor onboarding and commercial management incorporate relevant integrity, contractual, information-security and service-delivery considerations, proportionate to the nature of the engagement.

4.8 Community and digital inclusion

AGMO contributes to the development of Malaysia's technology talent pipeline through internships, educational partnerships, community programmes and Agmo Academy. These initiatives provide learners and early-career talent with practical exposure to emerging technologies and digital skills.

Agmo Space provides a collaborative setting for technology learning and engagement. Programmes delivered during the year included technology education, student activities and community events, with performance indicators presented in Section 6.

5. CLIMATE-RELATED DISCLOSURES

This section presents the Group's climate-related disclosures under the four pillars of governance, strategy, risk management, and metrics and targets. This structure is prepared with reference to IFRS S2, building upon the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The governance and risk processes described here are integrated with the broader sustainability approach in Section 3.

5.1 Governance

The Board's climate-related oversight forms part of its broader responsibility for sustainability and risk matters. Management supports the Board through the preparation of the annual Sustainability Statement and the coordination of relevant climate-related information. The responsibilities of the Board, Chief Operating Officer, ESG Tribe and operational teams are summarised in Section 3.1.

During FY2026, climate-related performance metrics were not incorporated into executive remuneration. Accordingly, executive management remuneration did not include any climate-related performance component. AGMO recognises this as an area to develop and will review the appropriateness of incorporating climate-related performance measures as its targets, measurement processes and governance framework develop.

5.2 Strategy and resilience

AGMO has applied a qualitative climate-related assessment that is proportionate to its asset-light business model and current exposure.

During FY2026, the Group undertook an initial qualitative consideration of its exposure to transition and physical climate-related risks. The review considered developments in sustainability reporting and energy-efficiency requirements, together with the potential effects of localised flooding and extreme heat on the Group's Malaysian operations and workforce. The Group intends to further develop and document its climate-resilience assessment process as its climate-reporting capabilities mature.

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The time horizons applied to the climate-related risks and opportunities are defined in Section 1.3 and are shown in the table below.

The Group's cloud-based delivery model and flexible working arrangements provide operational adaptability during localised disruptions. As AGMO does not own or operate energy-intensive manufacturing facilities or data centres, its direct exposure is more limited than that of asset-heavy businesses. The Group nevertheless remains indirectly exposed through purchased electricity, employee activities, third-party technology infrastructure, regulation and customer expectations.

No material current-year financial effect was identified as being attributable specifically to climate-related risks. Climate-related opportunities arise principally from customer demand for digital solutions that support reporting, operational efficiency, electric mobility and other sustainability-related requirements.

Driver	Risk or opportunity	Time horizon	Potential relevance to AGMO	Management response
Evolving sustainability reporting and climate policy	Transition risk	Medium to long term	Additional reporting, data and compliance requirements and possible indirect increases in electricity, cloud or supplier costs.	Strengthening reporting capabilities, monitoring relevant requirements and maintaining a proportionate emissions inventory.
Severe weather and localised disruption	Physical risk	Short, medium and long term	Potential disruption to office access, employee travel, delivery timelines or local operations.	Cloud-based delivery, flexible working arrangements and established business-continuity practices.
Demand for sustainability-related digital solutions	Opportunity	Short to long term	Potential new projects, platforms and recurring services for customers responding to regulatory and market changes.	Evaluating and commercialising solutions aligned with customer needs and the Group's technology capabilities.
Operational efficiency	Opportunity	Short to medium term	Potential reductions in resource consumption, emissions and operating costs.	Digital collaboration, hybrid working and ongoing review of cloud and technology-resource efficiency.
Regional green-technology demand	Opportunity	Medium to long term	Potential expansion of the addressable market as ASEAN clients respond to sustainability and lower-carbon requirements.	Extending sustainability-related digital offerings through ASEAN markets, subject to commercial viability.

The Group's current climate-related actions focus on emissions measurement, operational efficiency and the optimisation of its technology infrastructure. An annual greenhouse gas emissions inventory is prepared for the emissions sources included within the Group's reporting boundary.

Cloud resources and server capacity are managed based on operational requirements, with virtualisation, consolidation and resource optimisation considered where appropriate. Sustainability-related considerations are also taken into account, where relevant, in evaluating and developing digital solutions, although the Group does not currently apply a formal sustainability assessment framework across all product-development activities.

These activities are funded through existing operating budgets. During FY2026, the Group did not maintain a separate climate-related capital budget, obtain dedicated transition financing or have a formal climate transition plan. Its approach will continue to develop as its emissions data, risk assessment and climate-governance capabilities mature.

Current and anticipated financial effects

During FY2026, the Group assessed the financial effects of its climate-related risks and opportunities primarily on a qualitative basis. No material climate-related financial effect was separately identified in the Group's financial statements for the reporting period.

Over the short to medium term, the Group expects modest additional expenditure relating to sustainability reporting, greenhouse gas emissions measurement, data collection and professional support. Electricity and third-party cloud-service costs may also be affected indirectly by energy prices, supplier pricing, regulatory requirements and broader climate-related policies.

The Group is currently unable to isolate the portion of electricity and cloud-service expenditure attributable specifically to climate-related factors, as these costs are also influenced by business growth, usage levels, service configurations, exchange rates and commercial arrangements with suppliers.

Climate-related and sustainability-related digital solutions may contribute to future project, platform or recurring revenue, subject to customer demand and successful commercialisation. No separate revenue forecast has been attributed to these opportunities because their timing, project conversion and financial contribution remain uncertain.

Quantitative financial effects have not been disclosed because the relevant effects are embedded within broader operating costs and revenue forecasts and cannot currently be isolated with sufficient reliability without undue cost or effort. The Group will continue to strengthen the connection between climate-related assessments, budgeting and financial planning as its data and reporting processes mature.

5.3 Risk management

Climate-related risks are integrated into the Group's broader risk-management process and recorded in the Group's risk register. The risks are assessed using the Group's existing risk-rating methodology, which considers the likelihood of occurrence and the potential impact on the Group.

The climate-related risks recorded in the risk register comprises transition risks arising from regulatory and sustainability-reporting developments and physical risks that may affect the Group's leased premises, employees, business continuity and reliance on third-party infrastructure. Mitigation measures are documented in the risk register and considered as part of the Group's broader operational and risk-management activities.

Based on the Group's impact-and-likelihood assessment, transition and physical climate risks were rated lower than its core operational and market risks during FY2026. This reflects the Group's asset-light business model, limited ownership of physical assets and reliance primarily on leased premises and third-party cloud infrastructure. The relative significance of these risks may change as regulatory requirements, energy-market conditions and the Group's operating exposure evolve.

Climate-related risks are not currently assigned to individually designated risk owners within the risk register. Relevant mitigation activities are undertaken by the appropriate management and functional teams according to the nature of the risk.

The Group's full risk register, including climate-related risks and their corresponding ratings and mitigation measures, is reviewed by the Board annually. Where a material change in risk exposure, a significant incident or a regulatory development arises between the annual reviews, the relevant management or functional team is expected to escalate the matter to senior management. Matters assessed as significant to the Group's operations, financial position, strategy or reputation are subsequently brought to the Board's attention through the appropriate reporting or governance channel.

As FY2026 was the first year in which climate-related risks were formally included in the risk register and assessed with reference to IFRS S2, there were no prior formal climate-risk register processes against which changes in identification, assessment, prioritisation or monitoring could be compared. The Group will continue to strengthen the documentation, ownership and monitoring of climate-related risks as its risk-management and climate-reporting practices develop.

Bursa Malaysia's Climate-related Sustainability Intelligence (CSI) platform is also used to support the preparation and submission of sustainability performance information.

5.4 Metrics and long-term direction

AGMO measures greenhouse gas emissions using the operational control approach. FY2026 emissions comprise Scope 1, location-based Scope 2 and selected Scope 3 categories covering business travel and employee commuting. The related emissions figures are presented in Section 6.1, while the measurement methodology, emission factors and limitations are set out in the table below and in the notes to Section 6.1.

FY2026 has been designated as the baseline year for monitoring the Group's future emissions performance, while FY2025 emissions data is presented as comparative historical information.

The Group has yet to establish quantified, time-bound greenhouse gas emissions reduction targets. Its aspiration to achieve net-zero greenhouse gas emissions by 2050, in alignment with Malaysia's national aspiration, represents a long-term direction rather than an approved short- or medium-term reduction target. The Group will use the FY2026 baseline and data from subsequent reporting periods to monitor its emissions performance and provide a basis for developing measurable priorities, interim milestones and proportionate emissions-reduction initiatives.

The Group's current climate-related actions focus on maintaining its annual greenhouse gas emissions inventory, improving resource efficiency, supporting flexible working arrangements and reviewing opportunities to optimise cloud and technology-resource utilisation. The Group prioritises direct operational measures and does not currently rely on carbon credits as part of its emissions approach.

During FY2026, the Group's climate-related activities were funded through existing operating and R&D budgets. No material capital expenditure was specifically designated for climate-transition purposes, and no dedicated transition financing was obtained. The Group also did not apply an internal carbon price or use a formal methodology to classify capital expenditure, operating expenditure or revenue as climate-aligned. Accordingly, no expenditure or revenue was formally reported as climate-aligned during the reporting period.

Emission category	Measurement approach
Scope 1	Direct emissions from sources under the Group's operational control. No company-owned vehicles or stationary fuel-combustion sources were identified for FY2026.
Scope 2	Location-based emissions from purchased electricity, calculated using the applicable Malaysian grid emission factor.
Scope 3 – business travel	Estimated using available travel records and published emission factors for the relevant modes of travel and accommodation.
Scope 3 – employee commuting	Estimated using employee survey responses, human resources information and published emission factors by transport mode.

During FY2026, the Group did not hold renewable energy certificates, green electricity contracts or other contractual instruments relating to renewable electricity. Accordingly, no renewable electricity was claimed through contractual instruments during the reporting period.

6. SUSTAINABILITY PERFORMANCE

The following tables consolidate the Group's key sustainability indicators for FY2026, with FY2025 comparatives where available.

Remarks: "–" Indicates no target established

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6.1 Greenhouse gas emissions

Metric (tCO_2e)	FY2025	FY2026
Scope 1	0.30	0.00
Scope 2 – location-based	54.83	59.07
Scope 2 – market-based	0.00	0.00
Scope 3 – business travel	80.93	7.28
Scope 3 – employee commuting	83.34	114.93
Scope 3 total	164.27	122.21
Total emissions	219.40	181.28

The variance in business travel emissions between FY2025 and FY2026 is primarily attributable to differences in calculation methodology and emission factor application.

Restatement: the FY2025 total emissions figure presented above (219.40 tCO_2e) differs from the 219.47 tCO_2e published in the Group's FY2025 Sustainability Statement. The difference arises from the exclusion of the previously reported 'use of sold products (website traffic)' category of 0.08 tCO_2e, which is no longer within the Group's reporting boundary, together with a rounding adjustment to Scope 2. No other prior-period figures have been restated.

6.2 Environmental indicators

Metric	Unit	FY2024	FY2025	FY2026
Total energy consumption	GJ	278.9	260.4	287.4
Grid electricity	kWh	77,470	72,333	79,831
Electronic waste generated	kg	Not previously disclosed	31.72	184.00
Total water withdrawn and consumed	cubic metres	-	-	-
Total waste generated, of which diverted from disposal/directed to disposal	tonnes	-	-	-
Total cost of paper purchased	RM	360	261	272

Water and general waste at the Group's principal offices are managed centrally by building management as part of shared office facilities and are not separately metered or weighed at the tenancy level. The Group's operations are not water-intensive.

The increase in e-waste generated in FY2026 reflects the disposal of electronic assets that reached the end of their useful life and equipment that was deemed unsuitable for further use following damage assessment.

6.3 Workforce and diversity

Metric	FY2024	FY2025	FY2026
Total full-time employees at year end	214	235	220
Employees by gender	Female: 34.1% Male: 65.9%	Female: 30.2% Male: 69.8%	Female: 29.5% Male: 70.5%
Employees by age group	≤ 30 years: 66.7% 31–50 years: 33.3% ≥ 50 years: 0.0%	≤ 30 years: 64.8% 31–50 years: 34.8% ≥ 50 years: 0.4%	≤ 30 years: 52.3% 31–50 years: 47.3% ≥ 50 years: 0.5%
Senior/key management by gender	Not previously disclosed	Female: 1 (25%) Male: 3 (75%)	Female: 1 (25%) Male: 3 (75%)
Board representation by gender	Female: 1 (16.67%) Male: 5 (83.33%)	Female: 2 (28.6%) Male: 5 (71.4%)	Female: 2 (28.6%) Male: 5 (71.4%)

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Metric	FY2024	FY2025	FY2026
Employees by category	Not previously disclosed	Key senior management: 4 Executive: 19 Senior: 65 Middle: 92 Junior: 55	Senior key management: 4 Executive: 19 Senior: 60 Middle: 86 Junior: 51
Employee turnover (no.)	Not previously disclosed	79	91
Contractors or temporary staff	Not previously disclosed	0%	0%
Average training hours per employee	Not previously disclosed	13	17
Employees by ethnicity	Chinese: 174 Malay: 29 Indian: 6 Others: 5	Chinese: 168 Malay: 53 Indian: 8 Others: 6	Chinese: 150 Malay: 58 Indian: 7 Others: 5
Employees that require a work visa	Not previously disclosed	2.55% (6 employees)	2% (5 employees)
Employee engagement	Not previously disclosed	Not comparable (different scoring method)	42% actively engaged (net score +13)
Representation by gender and ethnicity	Not previously disclosed	Senior and key management Female Chinese: 0.43% Male Chinese: 1.28% All employees Female Chinese: 23.40% Male Chinese: 46.38% Female Malay: 5.96% Male Malay: 16.60% Female Indian: 0.43% Male Indian: 2.98% Male Others: 2.55%	Senior and key management Female Chinese: 0.45% Male Chinese: 1.37% All employees Female Chinese: 20.91% Male Chinese: 45.45% Female Malay: 7.73% Male Malay: 18.64% Female Indian: 0.45% Male Indian: 2.73% Male Others: 2.27%

As at 31 March 2026, 2% of employees required a work visa to work in Malaysia. Recruiting employees who require a work visa exposes the Group to immigration processing timelines, changes to pass eligibility or quota conditions, and renewal risk, any of which could delay onboarding or interrupt an employee's ability to continue working. The Group manages visa renewals through the eXpats system, which issues automated email and system notifications at defined milestones from 90 days to 30 days before expiry. These prompts drive document collection, human resources review, filing with the relevant authorities and updating of employee records, so that renewals are completed ahead of expiry and compliance is maintained on a continuous basis.

Employee engagement is measured through a quarterly survey designed, distributed and administered internally by the Group's human resources function. The survey has two parts: a scored section covering basic needs, individual contribution, teamwork and growth, and a free-response section inviting views on what employees value about AGMO and how the workplace could be improved. Responses are recorded on a rating scale of 1 to 4. Employees selecting the highest rating are treated as actively engaged. Averaged across the four quarterly rounds conducted during the year, 40 of the 95 employees who completed the survey fell into this category in FY2026, or 42%. The Group also monitors a net engagement score, derived by mapping the rating scale to Net Promoter Score categories, with rating 4 treated as promoters, rating 3 as passive and ratings 1 and 2 as detractors, and deducting the percentage of detractors from the percentage of promoters. On that basis the Group recorded a net score of +13 for FY2026. The survey is issued to employees based at headquarters, and 95 of the 158 employees invited responded, representing 43.18% of the Group's total workforce of 220. Employees based outside headquarters are not yet within the scope of the survey. FY2026 is the first year in which engagement has been measured on this basis. No comparative is presented, as the prior year's survey used a different scoring method and the results are not comparable.

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6.4 Health and safety

Metric	FY2025	FY2026
Work-related fatalities	0	0
Lost time incident rate (LTIR, per 100 workers per year)	0	0
Average health and safety training hours per employee	1	1
Lost time injuries (number)	0	0
Employees trained on health and safety standards (number)	25	23

6.5 Ethics, data protection and customer indicators

Metric	FY2025	FY2026	Reference/ target
Confirmed incidents of corruption	0	0	0
Employees trained on anti-corruption	14%	100%	100%
Data breaches involving personal information	0	0	0
Substantiated customer privacy complaints	0	0	0
Monetary losses from user-privacy proceedings	RM 0	RM 0	RM 0
Customer Satisfaction Score	79%	84%	≥80%
Customer complaints received	11	11	–
Project performance issues	8	2	–
Cloud service disruptions (number)	Not presented	61	–
Cloud service downtime (hours)	Not presented	211.08	–
Operations assessed for corruption-related risks	Not previously disclosed	100%	100%
Substantiated complaints concerning human rights violations	Not previously disclosed	0	0

Note: Cloud service disruption and service downtime data is subject to the standard data retention policies of the respective cloud service providers. Consequently, complete historical information for FY2025 is not available, and FY2026 represents the earliest reporting period with complete and verifiable data for this disclosure.

6.6 Community indicators

Metric	FY2026
Community investment	RM168,479
Agmo Academy participants	598
Community events	61
Internship engagements hosted	43

6.7 Supply chain and technology profile

Metric	FY2025	FY2026
Proportion of spending on local suppliers	74.0% local; 26.0% foreign	67.4% local; 32.6% foreign
Software licences/subscriptions	99% cloud; 1% on-premise	99% cloud; 1% on-premise

6.8 Economic value

Metric (RM'000)	FY2024	FY2025	FY2026
Economic value generated	35,226	38,498	38,011
Revenue	35,226	38,498	38,011
Economic value distributed	(28,246)	(30,031)	(30,539)
Operating costs	(10,921)	(11,768)	(11,085)
Employee wages and benefits	(13,958)	(13,597)	(14,795)
Payments to government, including corporate income tax, EPF, SOCSO and EIS	(3,367)	(4,666)	(4,659)
Economic value retained	6,980	8,467	7,472

7. REPORTING PRACTICES AND ASSURANCE

7.1 Data preparation and review

Sustainability information was compiled through the ESG Tribe with support from relevant business functions. The Chief Operating Officer provided management oversight, and the Sustainability Statement was submitted to the Board of Directors for review and approval.

7.2 Internal review and independent assurance

This Statement was not subject to internal audit review, and independent external assurance was not obtained for FY2026. The Group will evaluate the appropriate scope and timing of independent assurance in line with regulatory requirements, stakeholder expectations and the maturity of its data and reporting processes.

The management review and validation process described in Section 7.1 does not constitute independent assurance.

7.3 External advisory support

AGMO engaged an external sustainability adviser to support the preparation of this Statement. The adviser did not act as an independent assurance provider.

8. CONTENT REFERENCE INDEX

This index maps the IFRS S1 and IFRS S2 disclosure requirements to the relevant sections of this Statement. Status key: Disclosed = substantively addressed. Partial = addressed in part. Phased = addressed on a proportionate basis in this first reporting cycle, with fuller disclosure to follow. Not applicable = the requirement does not apply to the Group's activities. Requirements are grouped where a common status applies.

Requirement	Section	Status
A. IFRS S1: General Requirements		
S1.20 (disclosure of material sustainability-related information)	1.1, 1.2, 3.3	Disclosed
S1.21 to S1.22 (fair presentation; complete, neutral and accurate information)	1.2, 1.5	Partial
S1.23 to S1.24 (connected information; comparability)	1.4, 5.2	Partial
S1.B32 (connections across disclosures)	1.4, 3.3	Partial
S1.B33 to S1.B36 (other sources of guidance)	-	Not applicable
S1.B42 (reporting entity and boundary)	1.1	Disclosed
S1.59(a) (industry practice and other guidance considered)	1.2, 3.3	Partial
S1.59(b) (SASB industry-based guidance applied)	9	Disclosed

SUSTAINABILITY STATEMENT
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Requirement	Section	Status
S1.60 to S1.64 (reporting period alignment; sources of estimation)	1.1, 1.5	Disclosed
S1.66 to S1.68 (location of disclosures within the annual report)	1.1, 1.4	Disclosed
S1.70 (aggregation and disaggregation of information)	6	Partial
S1.72 (statement of preparation with reference to IFRS S1 and S2)	1.2	Disclosed
S1.B47 to S1.B53 (measurement, estimation and outcome uncertainty)	1.5, 6	Partial
S1.B54 (comparative information)	1.2, 6	Partial
S1.27(a) (governance body oversight, responsibilities and skills)	3.1	Partial
S1.27(b) (management's role in governance processes)	3.1	Disclosed
S1.30(a) (identification of sustainability-related risks and opportunities)	3.3, 3.4	Disclosed
S1.30(b) to S1.30(c) (time horizons and effects on the business model, per risk)	1.3, 3.4	Partial
S1.32 to S1.33 (business model, value chain and strategic response)	2.3, 3.4, 4.1	Partial
S1.35 to S1.41 (effects on financial position, performance and cash flows)	3.4	Phased: qualitative, with the reason for non-quantification stated
S1.44 (risk-management processes, integration and changes)	3.4, 5.3	Partial
S1.46 to S1.50 (metrics, measurement basis and restatements)	6	Partial
S1.51 to S1.53 (targets and progress monitoring)	5.4	Partial: no quantified targets in FY2026
S1.74 to S1.78 (judgements and measurement uncertainty)	1.5	Partial
S1.B58 to S1.B59 (errors and restatement of prior-period information)	1.5, 6.1	Partial
B. IFRS S2: Climate-related Disclosures		
S2.06 (climate governance: oversight, responsibilities, skills, remuneration link)	3.1, 5.1	Partial
S2.07 (management's role in climate governance)	3.1, 5.1	Disclosed
S2.10 to S2.11 (climate-related risks and opportunities; time horizons)	1.3, 5.2	Disclosed
S2.12 (industry-based sources of guidance considered)	9	Disclosed
S2.13 (effects on business model and value chain)	2.3, 5.2	Partial
S2.14 (strategy, decision-making and transition planning)	5.2, 5.4	Partial: no formal transition plan in FY2026
S2.15 to S2.21 (climate-related financial effects)	5.2	Phased: qualitative, with the reason for non-quantification stated
S2.22 (climate resilience and scenario analysis)	5.2	Phased: qualitative approach, proportionate to the business model
S2.24 to S2.26 (climate risk-management processes)	5.3	Partial
S2.29(a) (Scope 1, Scope 2 and Scope 3 greenhouse gas emissions)	5.4, 6.1	Disclosed: Scope 3 limited to categories 6 and 7

Requirement	Section	Status
S2.29(a)(iii) (Scope 2 location-based and market-based)	5.4, 6.1	Disclosed
S2.29(b) to S2.29(d) (assets and business activities vulnerable to transition and physical risk, and aligned to climate-related opportunities, as amounts and percentages)	-	Not disclosed: not quantified for FY2026
S2.29(e) (capital deployment to climate-related risks and opportunities)	5.4	Disclosed: stated as none designated
S2.29(f) (internal carbon price)	5.4	Disclosed: stated as not applied
S2.29(g) (remuneration linked to climate considerations)	3.1, 5.1	Disclosed: stated as not incorporated
S2.32 (industry-based metrics)	9	Partial: SASB TC-SI, see Section 9
S2.33 to S2.37 (climate-related targets)	5.4	Partial: no quantified targets in FY2026
C. Bursa Malaysia ACE Market requirements (Guidance Note 11)		
Common sustainability matters and indicators (para 6.2(a))	6.1 to 6.8	Partial: water and general waste are centrally managed and not separately metered
Data for the last 3 financial years per metric (para 6.2(a))	6.1 to 6.8	Partial: three financial years presented for established metrics
Internal review or independent assurance statement (para 6.2(b))	7.2	Disclosed: neither obtained for FY2026
Summary of data and performance targets in the prescribed format (para 6.2(c))	-	Filed separately as the Bursa prescribed table
SASB Software & IT Services (TC-SI) standard	9	Partial: see Section 9

9. SASB CONTENT INDEX

In preparing its sustainability-related financial disclosures, the Group referred to and considered the applicability of the disclosure topics and associated metrics in the SASB Standards. Based on the nature of its principal business activities, the Group identified the Software & IT Services Standard (industry code TC-SI) as the industry standard most relevant to its operations.

The following index maps the TC-SI disclosure topics and metrics to the relevant sections of this Statement. A "Partial" status indicates that the Statement addresses the topic but does not currently report every data point specified by the metric.

SUSTAINABILITY STATEMENT
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9.1 TC-SI metric mapping

SASB topic	Metric code	Metric description	FY2026 disclosure status and basis	Location
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	Total energy consumed; percentage from grid electricity; percentage from renewable sources.	Disclosed: total energy consumption and grid electricity reported; 100 per cent grid-sourced, no renewable electricity claimed	5.4, 6.2
	TC-SI-130a.2	Total water withdrawn and consumed; percentage of each in regions with high or extremely high baseline water stress.	Partial: water is managed centrally by building management and is not separately metered at the tenancy level; operations are not water-intensive	4.6, 6.2
	TC-SI-130a.3	How environmental considerations are incorporated into strategic planning for data-centre and computing infrastructure needs.	Disclosed: the Group does not operate a targeted-advertising business; personal data is managed under the PDPA	4.3
Data Privacy and Freedom of Expression	TC-SI-220a.1	Policies and practices relating to behavioural advertising and user privacy.	Disclosed: the Group does not operate a behavioural-advertising business; personal data is managed under its data-protection policies and the PDPA	4.3
	TC-SI-220a.2	Number of users whose information is used for secondary purposes.	Not applicable: user information is not used for secondary purposes	-
	TC-SI-220a.3	Monetary losses arising from legal proceedings associated with user privacy.	Disclosed: nil monetary losses	6.5
	TC-SI-220a.4	Law-enforcement requests for user information: number of requests, users affected and percentage resulting in disclosure.	Disclosed: nil requests received	6.5
	TC-SI-220a.5	Countries where core products or services are subject to government-required monitoring, blocking, content filtering or censorship.	Not applicable: no core products or services subject to government-required monitoring, blocking, content filtering or censorship	-
Data Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of users affected.	Disclosed: nil data breaches	6.5
	TC-SI-230a.2	Approach to identifying and addressing data-security risks, including use of third-party cybersecurity standards.	Disclosed: ISO/IEC 27001-certified information security management system	4.3

SUSTAINABILITY STATEMENT
Cont'd

SASB topic	Metric code	Metric description	FY2026 disclosure status and basis	Location
Recruiting and Managing a Global, Diverse and Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa.	Disclosed: 2% of employees require a work visa, with the related risks described	6.3
	TC-SI-330a.2	Employee engagement measured as a percentage.	Disclosed: 42% of survey respondents actively engaged, with a net engagement score of +13	6.3
	TC-SI-330a.3	Gender and relevant diversity-group representation across executive management, non-executive management, technical employees and other employees.	Partial: the metric requires representation for four categories (executive management, non-executive management, technical employees, all other employees). Reported for management and all employees only.	6.3
Intellectual Property Protection and Competitive Behaviour	TC-SI-520a.1	Monetary losses arising from legal proceedings associated with anti-competitive behaviour.	Disclosed: nil monetary losses	4.2, 6.5
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of performance issues and service disruptions, and total customer downtime.	Partial: performance issues, service disruptions and total customer downtime reported for FY2026. Downtime is stated in hours; the standard's unit of measure is days.	6.5
	TC-SI-550a.2	Business-continuity risks associated with technology disruptions and the measures used to manage them.	Disclosed: cloud-based delivery, flexible working arrangements and business-continuity practices	4.3, 5.2

9.2 Activity metrics

Metric code	Metric description	FY2026 disclosure status and basis	Location
TC-SI-000.A	Number of licences or subscriptions and percentage that are cloud-based.	Disclosed: 99 per cent cloud-based, 1 per cent on-premise	6.7
TC-SI-000.B	Data-processing capacity and percentage outsourced.	Partial: data processing is substantially outsourced to third-party cloud providers; capacity is not separately quantified	6.7
TC-SI-000.C	Data-storage volume and percentage outsourced.	Partial: data storage is substantially outsourced to third-party cloud providers; volume is not separately quantified	6.7

Contact

Questions relating to this Sustainability Statement may be directed to the Compliance Team at admin@agmostudio.com.

SUSTAINABILITY STATEMENT
Cont'd

Agmo Holdings Berhad
BMLR Transition Period

Date & Time: 2026-07-31_16:52:51
FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Anti-Corruption	Percentage of employees trained on anti-corruption	%	100%	100%	100%	Internal	
Anti-Corruption	Percentage of operations assessed for corruption--related risks	%	100%	100%	100%	Internal	
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	0	0	0	Internal	
Community and society	Total amount invested in the community (external beneficiaries)	MYR	—	168,478.96	—	No assurance	
Community and society	Total number of community event	Number	—	61	—	No assurance	
Diversity	Number and percentage of employees by gender	Number (%)	Female: 71 (30.2%) Male: 164 (69.8%)	Female: 65 (29.5%) Male: 155 (70.5%)	—	Internal	
Diversity	Percentage of employees by age group	%	≤ 30 years old: 64.8% 31 - 50 years old: 34.8% > 50 years old: 0.4%	≤ 30 years old: 52.3% 31 - 50 years old: 47.3% > 50 years old: 0.5%	—	Internal	
Diversity	Employees by job level / category	Number	Senior Key Management: 4 Executive: 19 Senior: 65 Middle: 92 Junior: 55	Senior Key Management: 4 Executive: 19 Senior: 60 Middle: 86 Junior: 51	—	Internal	
Diversity	Gender representation in senior / key management positions	Number (%)	Female: 1 (25%) Male: 3 (75%)	Female: 1 (25%) Male: 3 (75%)	—	Internal	
Diversity	Gender representation on the Board of Directors	Number (%)	Female: 2 (28.6%) Male: 5 (71.4%)	Female: 2 (28.6%) Male: 5 (71.4%)	—	Internal	
Energy management	Total energy consumption	GJ	260.4	287.4	—	Internal	

SUSTAINABILITY STATEMENT
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Agmo Holdings Berhad
BMLR Transition Period

Date & Time: 2026-07-31_16:52:51
FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Health and safety	Number of work-related fatalities	Number	0	0	0	Internal	
Health and safety	Lost time incident rate (LTIR)	Per 100 workers per year	0	0	0	Internal	
Health and safety	Average health and safety training hours per employee	Hour	1	1	—	Internal	
Health and safety	Lost time injuries	Number	0	0	0	Internal	
Health and safety	Employees trained on health and safety standards	Number	25	23	—	Internal	
Labour practices and standards	Average training hours per employee	Hour	13	17	—	Internal	
Labour practices and standards	Percentage of employees that are contractors or temporary staff	%	0%	0%	—	Internal	
Labour practices and standards	Total number of employee turnover	Number	79	91	—	Internal	
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number	0	0	0	Internal	
Supply chain management	Proportion of spending on local suppliers	%	Local: 74.0% Foreign: 26.0%	Local: 67.4% Foreign: 32.6%	—	No assurance	
Data privacy and security	Number of substantiated customer-privacy related complaints	Number	0	0	0	Internal	
Data privacy and security	Number of data breaches, percentage that involve personally identifiable information (PII), and number of users affected	Number (%)	0	0	0	No assurance	

SUSTAINABILITY STATEMENT
Cont'd

Agmo Holdings Berhad
BMLR Transition Period

Date & Time: 2026-07-31_16:52:51
FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Data privacy and security	Total monetary losses from legal proceedings associated with user privacy	MYR	0	0	0	Internal	
Data privacy and security	Number of law-enforcement requests for user information, and the number the Group complied with	Number	0	0	—	Internal	
Water	Total volume of water used	Cubic metres	—	—	—	No assurance	Centralised water usage shared with the office building.
Waste management	Total waste generated, and a breakdown of the following: (i) total waste diverted from disposal (ii) total waste directed to disposal	Tonnes	—	—	—	No assurance	Waste is managed centrally by the building management as part of shared office facilities and is not separately weighed or recorded at the tenancy level.
E-waste disposed / recycled	Total e-waste generated	Kg	31.72	184	—	No assurance	
Emissions management	Scope 1 emissions	Tonnes of CO_2e	0.30	0	0	No assurance	
Emissions management	Scope 2 emissions	Tonnes of CO_2e	54.83	59.07	—	No assurance	
Emissions management	Scope 3 emissions (business travel & employee commuting)	Tonnes of CO_2e	164.27	122.21	—	No assurance	

SUSTAINABILITY STATEMENT
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Agmo Holdings Berhad
IFRS S1

Date & Time: 2026-07-31_16:52:51
FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Customer experience	Customer Satisfaction Score (CSAT)	%	79	84	≥80	Internal	
Customer experience	Number of customer complaints received	Number	11	11	—	Internal	
Customer experience	Number of project performance issues	Number	8	2	—	Internal	
Customer Experience	Number of service disruptions, and total hours of customer downtime	Number / hour	—	(i) 61 (ii) 211.08 hours	—	Internal	
Competitive behaviour	Total monetary losses from legal proceedings associated with anti-competitive behaviour	MYR	0	0	0	Internal	
Employee management	Total full-time employees (year-end)	Number	235	220	—	Internal	
Community investment	AGMO Academy intake	Number	—	598	—	Internal	
Community investment	Internship engagements hosted	Number	—	43	—	Internal	
Activity metric	Proportion of software licences / subscriptions: (i) cloud-based (ii) on-premise	%	Cloud-based: 99% On-premise: 1%	Cloud-based: 99% On-premise: 1%	—	No assurance	

SUSTAINABILITY STATEMENT
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Agmo Holdings Berhad
IFRS S2

Date & Time: 2026-07-31_16:52:51
FYE 31/03/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance	Remarks
Climate	Scope 1	Tonnes of CO_2e	0.30	0	0	No assurance	
Climate	Scope 2 (location-based)	Tonnes of CO_2e	54.83	59.07	—	No assurance	
Climate	Scope 2 (market-based)	Tonnes of CO_2e	0	0	—	No assurance	No renewable / contractual instruments
Climate	Scope 3 - Category 6: Business Travel	Tonnes of CO_2e	80.93	7.28	—	No assurance	
Climate	Scope 3 - Category 7: Employee Commuting	Tonnes of CO_2e	83.34	114.93	—	No assurance	

CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of Directors ("**Board**") of Agmo Holdings Berhad ("**Agmo**" or the "**Company**") recognises the importance of good corporate governance practices within the Company and its subsidiaries ("**Group**") as a fundamental part of discharging its responsibilities to safeguard shareholders' investments and to protect the interests of all stakeholders.

The Board is pleased to set out below the manner in which the Group has applied the three main principles of the Malaysian Code on Corporate Governance 2021 ("**MCCG**") during the financial year ended 31 March 2026 ("**FY2026**"), which are as follows:-

Principle A: Board Leadership and Effectiveness;
Principle B: Effective Audit and Risk Management; and
Principle C: Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders.

This statement is prepared in compliance with the ACE Market Listing Requirements ("**AMLR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and it is to be read together with the Corporate Governance Report 2026 of the Company which is available on the Company's website at www.agmo.group.

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS

BOARD RESPONSIBILITIES

The Board is collectively responsible for the proper stewardship and overall performance of the Group's business and for ensuring the long-term success of the Group and the delivery of sustainable value to stakeholders. To this end, the Board sets goals, policies and targets within a framework of prudent and effective controls which enables risk to be assessed and managed.

The roles and responsibilities of the Board in discharging its fiduciary and leadership functions have been formalised in the Board Charter which is available on the Company's website at www.agmo.group.

Broadly, the responsibilities of the Board are inclusive of but not limited to:

- provide leadership and oversee the overall conduct of the Group's businesses to ensure that the businesses are being properly managed;
- review and approve strategic plans, business objectives and corporate policies of the Group;
- oversee sustainability matters, including Environmental, Social and Governance ("ESG") considerations in the Group's corporate strategy and long-term value creation;
- oversee the Group's risk management, internal control and compliance framework, and ensure that appropriate systems and controls are in place to manage principal risks;
- ensure that the Group maintains appropriate corporate governance practices and ethical standards;
- review and approve the Group's financial statements and quarterly and annual reports, and oversee the Group's financial performance;
- review and approve material investment policies, guidelines or frameworks relating to the management of the Group's funds and investments, where applicable;
- review and approve material capital expenditure, investments and other matters requiring Board approval in accordance with the Group's Financial Authority Limits;
- approve the appointment of external auditors and their related audit fees;
- oversee succession planning for the Board and key senior management;
- appoint Board Committees, delegate appropriate authority to such Committees and review the reports and recommendations of the Board Committees; and
- oversee the conduct of Board evaluations and follow-up actions arising therefrom, and encourage Directors to participate in appropriate training and development programmes.

For the Board to discharge its functions and responsibilities in an orderly and effective manner, the Board has delegated specific powers and responsibilities to various Board committees, namely the Audit and Risk Management Committee, Nomination Committee and Remuneration Committee. The functions of each Board Committee are set out in the Terms of Reference of the respective Committees, which are available on the Company's website at www.agmo.group.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

CHAIRMAN AND CHIEF EXECUTIVE OFFICER

The roles of the Chairman and Chief Executive Officer are separately held, with a clear division of responsibilities to ensure the balance of control, power and authority.

Dato' Low Hann Yong, the Non-Independent Non-Executive Chairman of the Board, is responsible for ensuring the integrity and effectiveness of the Board's governance process. He acts as a facilitator at Board meetings and ensures that Board proceedings comply with good conduct and best practices.

Dato' Low Hann Yong is not a member of the Audit and Risk Management Committee, Nomination Committee and Remuneration Committee of the Company to avoid the risk of self-review and impairment of the objectivity of the Chairman and the Board when deliberating on the observations and recommendations put forth by the Board Committees, in line with Practice 1.4 of the MCCG.

Mr Tan Aik Keong, the Chief Executive Officer of the Group, is responsible for the day-to-day management of the Group by contributing strategies and insights to enable the Group to achieve its goals and objectives efficiently. He leads the management team in ensuring that the Group's businesses deliver shareholder value.

COMPANY SECRETARIES

The Board is supported by two (2) qualified and competent Company Secretaries. Both the Company Secretaries are members of the Malaysian Institute of Chartered Secretaries and Administrators ("**MAICSA**") and are qualified to act as Company Secretaries pursuant to Section 235(2) of the Companies Act 2016 (the "**Act**").

The Company Secretaries are responsible for providing support and guidance in advising the Board on all secretarial matters of the Company, in particular compliance with the AMLR of Bursa Securities as well as to inform and keep the Board updated on the latest developments in corporate governance, changes in the legal and regulatory framework, new statutory requirements and best practices.

COMPANY'S POLICIES

The Board encourages employees across the Group to adhere and maintain the highest standard of ethical behaviour and, accordingly, the Group has adopted the following policies as a mechanism to minimise any risks that may occur.

1. **Board Charter**

   The Board has adopted a Board Charter to provide guidance to the Directors in the fulfilment of their roles, duties and responsibilities in accordance with the principles of good corporate governance. The Board Charter shall be periodically reviewed and updated as and when necessary to ensure that it remains consistent with applicable laws, regulations and governance best practices.

2. **Code of Ethics and Conduct**

   The Group has put in place a Code of Ethics and Conduct which serves to document the Group's commitment in all its business dealings with its employees, customers, shareholders, business associates, regulators and the public in a manner that is ethical, responsible, fair and in compliance with applicable laws and regulations.

3. **Whistleblowing Policy**

   The Group has established a whistleblowing policy to provide an avenue for the employees of the Group and members of the public to raise concerns of any wrongdoing or improper conduct involving the Group and its directors or employees.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

COMPANY'S POLICIES *cont'd*

4. Anti-Bribery & Anti-Corruption Policy

The Group is committed to promoting strong governance culture and ethical behaviour within the Group and to prevent the occurrence of corrupt practices in accordance with Section 17A of the Malaysian Anti-Corruption Commission (Amendment) Act 2018 on corporate liability for corruption and hence has adopted the Anti-Bribery & Anti-Corruption Policy.

5. Directors' Fit and Proper Policy

The Board has adopted a Directors' Fit and Proper Policy to ensure that Directors possess the character, integrity, a relevant range of skills, knowledge, experience, competence and time commitment to carry out their roles and responsibilities effectively in the best interests of the Company and its stakeholders.

Details of the Board Charter, Code of Ethics and Conduct, Whistleblowing Policy, Anti-Bribery & Anti-Corruption Policy and Directors' Fit and Proper Policy are available on the Company's website at www.agmo.group.

BOARD COMPOSITION

The Board is committed to ensuring that its composition not only reflects the diversity as recommended by the MCCG, as best as it can, but also comprises the right mix of skills and balance to contribute to the achievement of the Group's goals and business objectives.

The current Board consists of seven (7) members, comprising one (1) Non-Independent Non-Executive Chairman, one (1) Non-Independent Executive Director / Chief Executive Officer, one (1) Non-Independent Executive Director / Chief Operating Officer and four (4) Independent Non-Executive Directors. The Company has complied with Rule 15.02 of the AMLR of Bursa Securities, which requires that at least two (2) or one-third (1/3) of the Board consists of independent directors, and that there be at least one female director. The composition is also in line with Practice 5.2 of the MCCG where at least half of the Board are independent directors. In terms of gender diversity, female representation on the Board currently stands at 28.6%. While this is marginally below the 30% threshold recommended by the MCCG, the Board remains committed to enhancing gender diversity and will continue to consider suitably qualified female candidates for future appointments.

In the event of any vacancy of the Board resulting in non-compliance with Rule 15.02 of the AMLR of Bursa Securities, the Company will fill the vacancy within three (3) months.

BOARD MEETINGS

The Board shall meet at least four (4) times in a financial year to facilitate the discharge of its responsibilities, although additional meetings may be called at any time at the Chairman's discretion.

During FY2026, a total of five (5) Board meetings were held and the attendance of the Directors is shown in the table below:

	Name of Directors	Attendance for FY2026
(a)	Dato' Low Hann Yong	5/5
(b)	Tan Aik Keong	5/5
(c)	Low Kang Wen	5/5
(d)	Dr. Lau Cher Han	5/5
(e)	Datin Yap Shin Siang	5/5
(f)	Mohd Fairuz bin Mohd Azrul	5/5
(g)	Tan Mei Xuan	5/5

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

BOARD MEETINGS *cont'd*

Based on the attendance record as set out above, the Board is satisfied with the level of time and commitment given by each of the Directors towards fulfilling their duties and responsibilities.

All the Directors complied with the minimum 50% attendance in respect of the Board meetings held in FY2026 as stipulated under Rule 15.05 of the AMLR of Bursa Securities.

ACCESS TO INFORMATION AND ADVICE

The meeting materials for each Board meeting were circulated to all the Directors at least seven (7) days prior to the respective meeting. Reasonable time was given to the Directors to review the Board papers so that matters arising could be properly deliberated at the Board meetings and appropriate decisions could be made by the Board.

The Board has access to all information pertaining to the Company and advice/services of the Company Secretaries and Key Senior Management of the Group to facilitate the discharge of their duties as Directors. The Board is entitled to obtain independent professional advice at the Company's expense to enable them to discharge their duties with adequate knowledge on the matters being deliberated.

CONTINUOUS PROFESSIONAL DEVELOPMENT

The Board acknowledges the importance of continuous education and training programmes to enable effective discharge of its responsibilities and to be apprised of the changes to regulatory requirements and the impact such regulatory requirements will have on the Group.

Details of seminars/conferences/training programmes attended by the Board members during FY2026 are as listed below:

Name of Directors	Seminars/Conferences/Training Programmes Attended
Dato' Low Hann Yong	Limited Liability Law Partnerships ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)
Tan Aik Keong	Future Forward: AI, Security & Smarter Business MPC Forum May 2025 Digitalisation Workshop MECON Annual Conference PUMM AI Forum PRISM 2025 Malaysia Public Service AI & Digital Leadership Program SAMENTA AI Productivity Fest 2025 AI Horizon 2025 Delta Solution Day Introductory talk on AI- Manufacturing Sharing Session National AI Policy and Industrial Impact MDX Summit & SmartGov Malaysia 2025 Future Governance MAICSA Annual Conference 2025 Selangor Smart City & Digital Economy Convention (SDEC) 2025 JDN Special Interest Workshop 2025 TFORUM 2025 Selangor Techsphere Summit 2025 TechVision AI Forum YEA Event 2025 ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

CONTINUOUS PROFESSIONAL DEVELOPMENT *cont'd*

Name of Directors	Seminars/Conferences/Training Programmes Attended
Low Kang Wen	Build Business Value Through Growth and Profit with Greg Crabtree Mastering Coaching Hypergrowth Sales with Jack Daly Future Tech Forum CIC Asia 2025 YYC Tax Summit 2025 A Masterclass on Putting Stories to Work with Bharat Avalani Discover TM One's AI-Powered Smart City Showcase at SCEKL ASEAN AI Malaysia Summit 2025 NAIO AI Roundtable: Talent Next Gen TeenXChange and Game Changers Coalition Programme ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)
Dr. Lau Cher Han	CloudTech & DataCentre Conference 2.0 SAMENTA AI Productivity Fest 2025 LEAD The Future Asia ESG Summit 2025 ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)
Datin Yap Shin Siang	Malaysian Tax Conference 2025 MIA International Accountants Conference 2025 SST Meets Construction, Installation, Repair and Maintenance Services MFRS/IFRS 18 in Practice: A Guide for Accountants, Preparers and Auditors Audit Planning, Risk Assessment and Internal Control: Addressing the Auditor's Challenges Stamp Duty Self-Assessment 2026: Are You Prepared? Audit Quality: Implementing Key Elements of the Audit Quality Framework ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)
Mohd Fairuz bin Mohd Azrul	CyberSecMy Conference 2025 LLM Engineering: Master AI, Large Language Models & Agents ICDM PowerTalk - Reverse Governance: What if the Algorithm Assesses the Board? Singapore International Energy Week (SIEW) 2025 Silicon Malaysia Conference 2025
Tan Mei Xuan	Moneyhero's Partners Offsite ICDM - Mandatory Accreditation Programme Part II: Leading For Impact (LIP)

RE-ELECTION OF DIRECTORS

In accordance with the Company's Constitution and in compliance with the AMLR of Bursa Securities, a Director shall retire from office at least once in every three (3) years but shall be eligible for re-election.

Pursuant to Clause 130.1 of the Company's Constitution, an election of Directors shall take place each year at the Annual General Meeting ("**AGM**") of the Company, where one-third (1/3) of the Directors for the time being, or, if their number is not three (3) or a multiple of three (3), then the number nearest to one-third shall retire from office and be eligible for re-election. The Directors to retire every year shall be the Directors who have been in office the longest since their last election.

Pursuant to Clause 115 of the Company's Constitution, any Director so appointed either to fill a casual vacancy or as an addition to the existing Directors shall hold office only until the next following AGM of the Company and shall then be eligible for re-election but shall not be taken into account in determining the Directors who are to retire by rotation at that meeting.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

RE-ELECTION OF DIRECTORS *cont'd*

Upon the recommendation of the Nomination Committee and the Board, the Directors who are standing for re-election at the forthcoming AGM of the Company are:-

1. Dato' Low Hann Yong; and
2. Tan Aik Keong

TENURE OF INDEPENDENT DIRECTORS

In accordance with the Board Charter, the tenure of an independent director should not exceed a term limit of nine (9) years. In the event that the Board intends to retain the independent director beyond nine (9) years, the Board should provide justification and seek shareholders' approval through a Two-tier Voting Process and the manner to obtain the shareholders' approval on the resolution shall follow the recommendation of the MCCG.

Currently, none of the Independent Directors of the Company has exceeded a cumulative term of nine (9) years.

NOMINATION COMMITTEE

The Nomination Committee ("**NC**") comprises three (3) Independent Non-Executive Directors, to support and advise the Board in fulfilling their responsibilities to shareholders in ensuring the Board is composed of the right group of individuals, with an appropriate mix of skills, knowledge, experience and independence that is aligned with the Company's objectives and strategic goals.

During FY2026, the NC had reviewed and recommended the re-election of the retiring Directors for the Board's approval.

BOARD ASSESSMENT

The NC is responsible for evaluating the performance and effectiveness of the entire Board, the Board Committees and individual Directors on an annual basis. The evaluation process is led by the NC Chairman and supported by the Company Secretary via questionnaires or evaluation forms.

The Board's effectiveness is assessed in the areas of its roles and responsibilities and composition, attendance record, intensity of participation at meetings, quality of interventions and special contributions. Besides, the effectiveness of the Board Committees is assessed in terms of structure and processes, accountability and responsibility as well as the effectiveness of the Chairman/Chairperson of the respective Board Committees.

Based on the annual assessment conducted for FY2026, the NC was satisfied with the existing Board composition and concluded that each Director has the requisite competence to serve on the Board and has sufficiently demonstrated their commitment to the Company in terms of time and participation during FY2026, and recommended to the Board the re-election of retiring Directors at the Company's forthcoming AGM. All assessments and evaluations carried out by the NC in the discharge of its functions were properly documented and minuted by the Company Secretary in attendance. The results of the assessments and comments by Directors were summarised and deliberated at the NC meeting and thereafter reported to the Board for notation.

REMUNERATION COMMITTEE

The Board has set up a Remuneration Committee ("**RC**") which comprises three (3) Independent Non-Executive Directors, to assist the Board in determining the Directors' remuneration including the review of remuneration packages for the Executive Directors and Key Senior Management of the Company to ensure that the Company attracts and retains individuals with the necessary skills and experience as required.

During FY2026, the RC had reviewed and recommended the proposed revision of the remuneration package payable to the Executive Directors and Key Senior Management of the Company for the Board's approval.

CORPORATE GOVERNANCE OVERVIEW STATEMENT
Cont'd

PRINCIPLE A – BOARD LEADERSHIP AND EFFECTIVENESS *cont'd*

DIRECTORS' REMUNERATION

The details of the Directors' remuneration comprising remuneration received or receivable from the Group in FY2026 are as follows: -

Directors	Directors' Fee (RM'000)	Salaries & Bonuses (RM'000)	Other emoluments (RM'000)	Total (RM'000)
Dato' Low Hann Yong	31.5	-	-	31.5
Tan Aik Keong	-	255.8	33.1	288.9
Low Kang Wen	-	245.8	31.9	277.7
Dr. Lau Cher Han	31.5	-	-	31.5
Datin Yap Shin Siang	31.5	-	-	31.5
Mohd Fairuz bin Mohd Azrul	31.5	-	-	31.5
Tan Mei Xuan	31.5	-	-	31.5
Total	**157.5**	**501.6**	**65.0**	**724.1**

The key senior management of the Group comprises four (4) Key Senior Management personnel, two (2) of whom are also members of the Board, whose details of remuneration are listed under the Director's remuneration in the table above.

The details of the remuneration of the remaining two (2) Key Senior Management personnel are as follows:

Key Senior Management	Remuneration band (RM'000)
Tham Chin Seng	260-310
Cynthia Wong Yoke Wah	270-320

PRINCIPLE B – EFFECTIVE AUDIT AND RISK MANAGEMENT

AUDIT AND RISK MANAGEMENT COMMITTEE

The Board is assisted by the Audit and Risk Management Committee ("**ARMC**") which comprises solely three (3) Independent Non-Executive Directors, to oversee the Group's financial reporting process. The Chairperson of the ARMC is not the Chairman of the Board. The ARMC members possess a wide range of skills, are financially literate and able to understand matters within the purview of the ARMC, including the financial reporting and performance of the Group.

The Board took note of Practice 9.2 of the MCCG that the ARMC shall have a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARMC and has incorporated the said practice in the Terms of Reference of the ARMC.

The independence, suitability and appointment/re-appointment of the external auditors are reviewed by the ARMC annually. Based on the assessment, the ARMC was satisfied with the performance and independence of the external auditors and recommended to the Board to put forth a proposal for the re-appointment of the external auditors at the forthcoming AGM.

The Board fulfils its responsibilities in the risk governance and oversight functions through the ARMC via a risk management framework which adopts a structured and integrated approach in managing key business risks.

Details of the activities carried out by the ARMC for FY2026 are set out in the ARMC Report in the Annual Report.

CORPORATE GOVERNANCE OVERVIEW STATEMENT

Cont'd

PRINCIPLE C – INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS

COMMUNICATION WITH STAKEHOLDERS

The Board recognises the importance of being transparent and accountable to its shareholders and has used various channels of communication to enable the Board and Management to continuously communicate, disclose and disseminate comprehensive and timely information to investors, shareholders, the financial community and the public.

The various channels of communication with stakeholders are through the Company's website and email, announcements via Bursa Link, circular and annual report, general meetings and press releases which will help to enhance stakeholders' understanding of the business and operations of the Group and to make informed investment decisions.

CONDUCT OF GENERAL MEETINGS

General meetings serve as an invaluable platform for shareholders to engage with the Board and Key Senior Management in productive dialogue and provide constructive feedback that contributes to the overall betterment of the Group.

As recommended by the MCCG, the notice of the AGM held in 2025 was despatched to shareholders at least twenty-eight (28) days before the AGM to allow shareholders additional time to go through the Annual Report and make the necessary attendance and voting arrangements. The notices of AGM and extraordinary General Meeting ("**EGM**"), which set out the businesses to be transacted at the AGM and EGM, respectively, were also published in a major local newspaper. The Board ensured that each item of special business included in the notices of the AGM or EGM was accompanied by a full explanation of the effects of any proposed resolution. In line with Rule 8.31A of the AMLR of Bursa Securities, all resolutions set out in the Notices were put to vote by poll. The Company had also appointed an independent scrutineer to validate the votes cast at the AGM and EGM. The outcomes of the AGM and EGM were announced to Bursa Securities on the same day while the minutes of the AGM and EGM, respectively, were published on the Company's website within thirty (30) business days after the respective general meeting.

All Directors who were in office at the time attended the general meetings held in 2025. Barring unforeseen circumstances, all Directors will be present at the forthcoming AGM of the Company to enable the shareholders to raise questions and concerns directly to the Board.

COMPLIANCE STATEMENT

Save as disclosed above, the Board is of the view that the Group has complied with and shall remain committed to attaining the highest possible standards through the continuous adoption of the principles and best practices set out in the MCCG and all other applicable laws, where applicable and appropriate. This Corporate Governance Overview Statement was approved by the Board on 28 July 2026.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

The Board of Directors (“**the Board**”) of Agmo Holdings Berhad (“**Agmo**” or “**Company**”) is pleased to present the Audit and Risk Management Committee (“**ARMC**”) Report which provides insights into the manner in which the ARMC discharged its functions for the Group in respect of the financial year ended 31 March 2026 (“**FY2026**”).

COMPOSITION

The ARMC comprises solely Independent Non-Executive Directors. The present members of the ARMC are as follows: -

Chairperson : Datin Yap Shin Siang, *Independent Non-Executive Director*

Members : Dr. Lau Cher Han, *Independent Non-Executive Director*
Mohd Fairuz bin Mohd Azrul, *Independent Non-Executive Director*

The ARMC Chairperson, Datin Yap Shin Siang, is a member of the Certified Practising Accountant (CPA) Australia, Malaysian Institute of Accountants and Chartered Tax Institute of Malaysia. Accordingly, the composition of the ARMC complies with Rules 15.09 and 15.10 of the ACE Market Listing Requirements (“**AMLR**”) of Bursa Malaysia Securities Berhad (“**Bursa Securities**”) and Practice 9.4 of the Malaysian Code on Corporate Governance 2021 (“**MCCG**”).

The members of the ARMC have the relevant experience and expertise in finance and accounting and have carried out their duties in accordance with the Terms of Reference of the ARMC.

INDEPENDENCE OF THE AUDIT COMMITTEE

The Company recognises the importance of maintaining the independence and objectivity of its external auditors and ensuring that no conflict of interest arises. None of the members of the ARMC was former audit partners of the external auditors appointed by the Group. The Company will observe a cooling-off period of at least three (3) years in the event any potential candidate to be appointed as a member of the ARMC was a former audit partner of the Group’s external auditors.

MEETINGS

The ARMC held five (5) meetings during FY2026 and the attendance of the ARMC members is set out below: -

Name	Designation	Attendance
Datin Yap Shin Siang	Chairperson	5/5
Dr. Lau Cher Han	Member	5/5
Mohd Fairuz bin Mohd Azrul	Member	5/5

The agenda and meeting papers were circulated to the ARMC members at least seven (7) days prior to each meeting. The meetings were of adequate length to allow the ARMC to accomplish its agenda with sufficient time to discuss emerging issues. The minutes of each ARMC meeting were recorded and tabled for confirmation at the next ARMC meeting, and subsequently presented to the Board for notation.

The Head of Finance was invited to all ARMC meetings to facilitate direct communications and to provide clarification on financial and risk assessment reports. The executive Board members as well as representatives of the external auditors and internal auditors were also invited to attend the meetings to provide input, advice and clarification on key audit matters, where required.

TERMS OF REFERENCE

The Terms of Reference of the ARMC, which set out its duties and responsibilities are accessible via the Company’s corporate website at https://www.agmo.group/corporate-governance/

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT
Cont'd

SUMMARY OF ACTIVITIES OF THE ARMC

The activities undertaken by the ARMC in the discharge of its functions and duties for FY2026 are summarised as follows: -

(a) Financial reporting

- Reviewed the unaudited quarterly financial reports and audited annual financial statements before they were presented to the Board for approval, and discussed with Management and the external auditors on the financial reporting standards applied, including the judgements exercised in the application of those standards and the critical accounting estimates and assumptions used in arriving at the reported amounts of items in the quarterly financial reports and annual financial statements.

(b) Matters relating to External Audit

- Reviewed the Audit Planning Memorandum, Audit Review Memorandum and Audit Completion Memorandum for FY2026 and thereafter recommended the same to the Board for notation.
- Reviewed significant matters arising from the audit which were highlighted by the external auditors and reported the same to the Board.
- Briefed by the external auditors on changes in the relevant regulatory and statutory requirements.
- Reviewed the proposed external audit fees for FY2026 and thereafter recommended the same to the Board for approval.
- Assessed the suitability, objectivity and independence of the external auditors and recommended their reappointment to the Board for shareholders' approval.

(c) Matters relating to Internal Audit

- Reviewed and approved the internal audit plan for FY2026 to ensure adequate scope and coverage of the Group's activities taking into consideration the key risk areas identified within the Group.
- Reviewed the internal audit reports which were tabled during the year, the audit recommendations made and Management's response to these recommendations. Where appropriate, the ARMC directed Management to rectify and improve control procedures and workflow processes based on the internal auditors' recommendations.
- Assessed the performance and effectiveness of the internal audit function.

(d) Matters relating to related party transactions and/or conflicts of interest

- Reviewed all related party transactions ("**RPT**") undertaken by the Group, including new transactions entered into during the year and assessed potential conflicts of interest to ensure compliance with the Group's RPT policies and procedures.

(e) Matters relating to risk management

- Reviewed the Group's annual risk assessment report to evaluate the effectiveness of the Group's risk management framework and the adequacy of risk mitigation measures.

(f) Other Matters

- Reviewed the status of corporate proposals undertaken by the Company as disclosed in the quarterly reports.
- Reviewed the status of utilisation of proceeds from the Company's initial public offering exercise.
- Reviewed the Statement on Risk Management and Internal Control, Corporate Governance Overview Statement and Management Discussion and Analysis on behalf of the Board for inclusion in the Annual Report, and the Corporate Governance Statement.

AUDIT AND RISK MANAGEMENT COMMITTEE REPORT

Cont'd

INTERNAL AUDIT FUNCTION

The Group has outsourced its internal audit function to GovernanceAdvisory.com Sdn. Bhd. ("**the Internal Auditors**"), a professional firm with a team headed by Mr Wong Tchen Cheg, who is an Associate Member of the Institute of Internal Auditors Malaysia and a member of the Malaysian Institute of Accountants as well as Certified Practising Accountant (CPA) Australia.

The Internal Auditors were engaged to undertake independent and objective reviews of the effectiveness of the governance, risk management and internal controls in respect of certain key functions of the Group. The Internal Auditors report directly to the ARMC and provide impartial advice to the ARMC and Management as to whether the key functions reviewed are: -

i. in accordance with the Group's policies and procedures; and
ii. achieving the desired results effectively and efficiently.

The Internal Auditors conducted reviews twice during FY2026, and the findings and recommendations were presented to the ARMC for deliberation and communicated to Management for the necessary corrective actions. The Internal Auditors also provided follow-up audit reports at subsequent ARMC meetings to update the ARMC on the status of key audit issues highlighted in previous meetings.

The internal audit reports were tabled to the Board for notation and, where necessary, approval after being reviewed by the ARMC.

The costs incurred for the internal audit function in respect of FY2026 amounted to RM26,000.

This ARMC Report has been reviewed by the ARMC and approved by the Board on 28 July 2026.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

INTRODUCTION

The Board of Directors ("**Board**") of Agmo Holdings Berhad ("**Company**") is pleased to present its Statement on Risk Management and Internal Control ("**Statement**") for the financial year ended 31 March 2026 ("**FY2026**"). This Statement outlines the nature, scope and key features of the risk management and internal control systems of the Company and its subsidiaries ("**Group**").

This Statement has been prepared pursuant to Rule 15.26(b) of the ACE Market Listing Requirements ("**AMLR**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**") and is guided by the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies ("**SORMIC Guide 2025**").

BOARD RESPONSIBILITY

The Board acknowledges its overall responsibility for the adequacy and effectiveness of the Group's risk management and internal control systems. These systems are designed to safeguard shareholders' interests and the Group's assets, support the achievement of the Group's strategic and operational objectives, and promote compliance with applicable laws, regulations, internal policies and procedures.

The Board recognises that the Group's risk management and internal control systems are designed to manage, rather than eliminate, the risks that may affect the achievement of the Group's business objectives. Accordingly, such systems can only provide reasonable but not absolute assurance against material misstatement, fraud, loss or unforeseen events.

The Board, through the Audit and Risk Management Committee ("**ARMC**"), reviews the adequacy and effectiveness of the Group's risk management and internal control systems. The ARMC assists the Board by reviewing significant risk and control matters reported by Management, the Internal Auditors and the External Auditors, and by recommending appropriate actions to strengthen the Group's governance, risk management and internal control processes.

The Board also recognises the importance of maintaining a risk-aware culture across the Group. Management is responsible for implementing the risk management and internal control processes within their respective areas of responsibility, including identifying, assessing, monitoring and mitigating risks, as well as ensuring that appropriate controls are operating effectively.

RISK MANAGEMENT FRAMEWORK AND PROCESS

The Group has in place an ongoing process for identifying, evaluating, monitoring and managing principal risks that may affect the achievement of its strategic and operational objectives. The process was in place during FY2026 and up to the date of approval of this Statement.

The Group's risk management approach is guided by *ISO 31000 Risk Management - Guidelines and COSO Enterprise Risk Management Framework*. The risk management process includes the identification of key risks, assessment of their likelihood and potential impact, consideration of existing controls, and development of appropriate mitigation plans to manage such risks within acceptable levels. Risk owners are responsible for monitoring the relevant risks and implementing agreed action plans.

The Board, through the ARMC, reviews whether the Group's key risks remain within acceptable risk levels and whether the mitigating controls continue to be appropriate having regard to changes in the Group's business environment, technology landscape and regulatory requirements.

All significant risks identified, along with the corresponding controls and mitigation plans implemented by Management, are documented in the risk assessment report which was compiled and tabled to the ARMC and the Board for deliberation on 28 July 2026.

The key risks considered during FY2026 include, among others, project delivery and execution risk, cybersecurity and data protection risk, technology and emerging technology risk, talent retention risk, regulatory and compliance risk, and financial and operational risk. These risks are managed through project monitoring, documented policies and procedures, access controls, information security practices, management reporting, periodic operations review meetings and escalation of significant matters to Management, the ARMC and the Board, where required.

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

Cont'd

RISK MANAGEMENT FRAMEWORK AND PROCESS *cont'd*

Internal Audit Function

The Group has outsourced its internal audit function to GovernanceAdvisory.com Sdn. Bhd., an independent professional internal audit service provider. The Internal Auditors report directly to the ARMC and assist the Board in assessing the adequacy and effectiveness of the Group's risk management and internal control systems based on the scope of work outlined in the annual internal audit plan approved by the ARMC during FY2026. The Internal Auditors were given full and unrestricted access to relevant records, documents and personnel required for the performance of their work. There were no restrictions placed on the scope of the Internal Auditors' work.

The Internal Auditors are independent of the activities they audit and do not have any direct operational responsibility or authority over the audited areas.

The scope of work of the internal audit function includes, among others:

(a) reviewing the adequacy and effectiveness of internal controls based on the Group's policies and procedures;

(b) assessing whether key controls are operating effectively in supporting operational efficiency, reliability of financial and management information, and compliance with policies and procedures;

(c) reporting observations, findings and recommendations to the ARMC;

(d) reviewing newly implemented controls where applicable; and

(e) conducting follow-up reviews on Management's corrective actions to address prior internal audit findings.

The ARMC reviewed the internal audit reports, observations, recommendations and Management's responses during the year. Follow-up actions were monitored to ensure that control deficiencies identified were addressed within agreed timelines.

Joint Venture Companies

The risk management and internal control systems described in this Statement apply principally to the Company and its subsidiaries. The disclosures in this Statement do not include the risk management and internal control practices of joint venture companies, where the Group does not have full management control over their operations.

Notwithstanding this, the Group safeguards its interests in these entities through appropriate governance arrangements, including board representation by members of the Company's senior management, review of periodic financial and operational updates, and participation in key matters requiring board or shareholder approval, where applicable.

OTHER KEY ELEMENTS OF INTERNAL CONTROL PROCESSES

In addition to the risk management and internal audit processes, the Group has established various key internal controls to support the adequacy and effectiveness of its internal control system. These include:

(a) quarterly review of financial results and operational matters by the ARMC and the Board;

(b) bi-weekly operations review meetings to monitor the progress of business operations, deliberate significant issues and formulate corrective measures;

(c) documented policies and standard operating procedures for key business and support functions;

(d) centralised monitoring of corporate finance and treasury matters on a weekly, monthly and quarterly basis;

(e) formal authorisation limits for various levels of personnel are established to reduce the risk of unauthorised transactions;

STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL
Cont'd

OTHER KEY ELEMENTS OF INTERNAL CONTROL PROCESSES *cont'd*

In addition to the risk management and internal audit processes, the Group has established various key internal controls to support the adequacy and effectiveness of its internal control system. These include: *cont'd*

(f) quarterly reporting on key business indicators and performance results of each subsidiary and department to Management for review and decision making; and

(g) review and monitoring of related party transactions, conflict of interest matters and regulatory compliance matters, where applicable.

ADEQUACY AND EFFECTIVENESS OF RISK MANAGEMENT AND INTERNAL CONTROL SYSTEMS

The Board, through the ARMC, has reviewed the adequacy and effectiveness of the Group's risk management and internal control systems for FY2026 and up to the date of approval of this Statement. The review took into consideration Management's risk assessment, internal audit reports, Management's responses and action plans, financial and operational reporting, and matters raised by the External Auditors, where applicable.

The Board has received assurance from the Chief Executive Officer, Chief Operating Officer and Head of Finance that, to the best of their knowledge, the Group's risk management and internal control systems have operated adequately and effectively in all material respects during FY2026 and up to the date of approval of this Statement.

REVIEW OF STATEMENT BY EXTERNAL AUDITORS

Pursuant to Rule 15.23 of the AMLR of Bursa Securities, the External Auditors have reviewed this Statement. Their review was performed in accordance with Audit and Assurance Practice Guide 3 (AAPG 3) issued by the Malaysian Institute of Accountants which does not require the External Auditors to form an opinion on the adequacy and effectiveness of the risk management and internal control systems of the Group.

Based on the procedures performed, the External Auditors have reported that nothing has come to their attention that would cause them to believe that the Statement has not been prepared, in all material respects, in accordance with the disclosures required by Section 7 of the SORMIC Guide 2025.

This Statement is made in accordance with a resolution of the Directors passed on 28 July 2026.

NOMINATION COMMITTEE REPORT

The Nomination Committee (“**NC**”) assists the Board of Directors (“**the Board**”) of Agmo Holdings Berhad (“**Agmo**” or the “**Company**”) in discharging its responsibilities by overseeing the selection and assessment of Directors to ensure that the composition of the Board meets the needs of the Company. The NC is guided by the Terms of Reference of the NC, which can be accessed on the Company’s corporate website at https://www.agmo.group/corporate-governance/

Composition and Meeting

The NC is chaired by Dr. Lau Cher Han, who is an Independent Director, in line with Practice 5.8 of the Malaysian Code on Corporate Governance 2021 (“**MCCG**”) that the NC should be chaired by an independent director or a senior independent director.

The members of the NC during financial year ended 31 March 2026 (“**FY2026**”) together with their attendance record at the NC meeting held during FY2026 are as follows:

Name	Designation	Directorship	Attendance
Dr. Lau Cher Han	Chairman	Independent Non-Executive Director	1/1
Datin Yap Shin Siang	Member	Independent Non-Executive Director	1/1
Mohd Fairuz bin Mohd Azrul	Member	Independent Non-Executive Director	1/1

The NC meets as and when required but at least once a year.

The Executive Directors and Key Senior Management were invited to the NC meeting to facilitate deliberations as well as provide clarifications on the proposals tabled for the NC’s consideration. An update of key deliberations and recommendations by the NC was reported to the Board at its meeting.

Board Nomination and Selection Process

The NC is responsible for considering and making recommendations to the Board candidates for directorship when the need arises such as to fill a vacancy arising from resignation or retirement or to close any skills, competencies, experience or diversity gap that has been identified or to strengthen board composition. Candidates may be proposed by the Chief Executive Officer or any Director or shareholder and must fulfil the requirements prescribed under the relevant laws and regulations for appointment as director. A candidate’s suitability for appointment will be based primarily on the individual’s merits as well as the strategic aim for the appointment.

Summary of Activities of the NC

The NC’s key activities are summarised below:

a) Annual Evaluation

The NC had conducted an annual evaluation of the effectiveness of the Board as a whole, its committees and the contribution of each individual Director for FY2026. The evaluation exercise was facilitated by the Company Secretaries via questionnaires/evaluation forms covering the areas of size and composition, expertise, board functions, role and responsibilities, contribution and performance, board structure, quality of governance, conflict of interest, fit and proper, calibre and personality, personal commitment, legal and regulatory compliance, decision making, internal control and risk management and meeting administration and conduct.

Based on the assessment performed, the results of the evaluations indicated that each Director understands their roles, power, duties and responsibilities as a director, and there are no evident weaknesses or shortcomings which require mitigating measures. The Board and the board committees continue to operate effectively and the performance of the Directors and the time commitment in discharging their duties as Directors of the Company for FY2026 were satisfactory.

NOMINATION COMMITTEE REPORT

Cont'd

Summary of Activities of the NC *cont'd*

The NC's key activities are summarised below: *cont'd*

a) Annual Evaluation *cont'd*

The NC, with the concurrence of the Board, was of the view that the Board is of the right size and has an appropriate mix of skills, experience, perspective, independence and diversity, including gender diversity needed to meet the needs of the Company.

b) Review of Directors standing for re-election

The NC, having considered the criteria set out in the Directors' Fit and Proper Policy, discussed and reviewed the schedule of retirement by rotation. In particular, the NC assessed the eligibility of Dato' Low Hann Yong and Tan Aik Keong, who are due to retire by rotation pursuant to Clause 130.1 of the Company's Constitution at the forthcoming Fifth Annual General Meeting ("AGM") of the Company, to stand for re-election.

The NC was satisfied that they continue to perform and contribute effectively as indicated by the performance evaluation results, devote the necessary time commitment to their roles and responsibilities, exercise objectivity and independence of judgement, and as such resolved to recommend to the Board that they stand for re-election.

c) Independence of the Independent Directors

Based on the assessment performed, the independence of the Independent Directors is in accordance with the criteria set out in the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. The assessment includes evaluating whether the Independent Directors can speak openly and whether there is objective and independent deliberation, review and decision-making.

d) Review of the NC Report for the financial year ended 31 March 2026

The NC reviewed the NC Report prior to its recommendation to the Board for inclusion in Annual Report 2026.

In addition, the Group believes that it is of utmost importance that our Board comprises qualified individuals who possess the requisite knowledge, experience, independence, foresight and judgement to ensure that our Board functions effectively and discharges its duties in the best interests of the Company and shareholders.

This NC Report was reviewed by the NC and approved by the Board on 28 July 2026.

ADDITIONAL COMPLIANCE INFORMATION

1. UTILISATION OF PROCEEDS RAISED FROM CORPORATE PROPOSALS

INITIAL PUBLIC OFFERING ("IPO")

The Company undertook its initial public offering ("**IPO**") exercise in 2022 and was listed on the ACE Market of Bursa Malaysia Securities Berhad ("**Bursa Securities**") on 18 August 2022 ("**Listing Date**"). Pursuant to the said IPO, the Company had successfully raised gross proceeds of RM22.1 million from the public issue of 85.0 million new ordinary shares in the Company at an issue price of RM0.26 per share.

The Company had utilised approximately RM20.3 million of the gross proceeds, details of which are as described in the following table:-

Purpose	Proposed Utilisation RM'000	Revised Utilisation[(1)] RM'000	Actual Utilised RM'000	Deviation RM'000	Estimated timeframe for utilisation from Listing Date	Revised timeframe for utilisation from 15 August 2025[(1)]
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	1,911	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	6,906	6,471	435	Within 30 months	Within 24 months
(ii) Setting up of new office	305	969	804	165	Within 12 months	Within 12 months
Estimated listing expenses	3,182	3,182	3,182	-	Immediate	Not applicable
Total	**22,100**	**22,100**	**20,327**	**1,773**		

Note:

[(1)] *On 15 August 2025, the Company announced the variation and extension of timeframe for the utilisation of the IPO proceeds as disclosed above.*

ADDITIONAL COMPLIANCE INFORMATION
Cont'd

2. AUDIT FEES AND NON-AUDIT FEES PAID TO THE EXTERNAL AUDITORS

The amount of audit fees and non-audit fees paid or payable to the External Auditors by the Group and the Company, respectively, for the financial year ended 31 March 2026 are as follows:-

	Group (RM'000)	Company (RM'000)
Audit fees	125.3	28.5
Non-audit fee*	5.0	5.0
Total	**130.3**	**33.5**

* *The non-audit fee relates to review of Statement on Risk Management and Internal Control.*

3. MATERIAL CONTRACTS

Save as disclosed in the audited financial statements in this Annual Report, there were no material contracts entered into by the Company and/or its subsidiaries involving the interests of Directors and/or major shareholders during the financial year.

4. MATERIAL CONTRACTS RELATING TO LOANS

There were no material contracts relating to loans entered into by the Company and its subsidiaries involving the Directors', chief executive's and/or major shareholders' interests during the financial year.

5. EMPLOYEES' SHARE OPTION SCHEME ("SCHEME")

On 12 September 2023 ("Effective Date"), the Company established an Employees' Share Option Scheme of up to 30% of the total number of issued shares of the Company (excluding treasury shares, if any), which involves the granting of options ("Options") to the eligible directors and employees of the Group.

(a) Details of the Scheme are as follows:

Date of offer	29 November 2024
Exercise Price of Options offered	RM0.462
Duration of the Scheme	A period of five (5) years from the Effective Date and may be extended or renewed (as the case may be) for a further period of five (5) years or such shorter period.

	Since commencement of the Scheme	During the financial year
Total number of Options granted	3,216,000	-
Total number of Options vested	508,560	508,560

ADDITIONAL COMPLIANCE INFORMATION

Cont'd

5. EMPLOYEES' SHARE OPTION SCHEME ("SCHEME") *cont'd*

(b) Total number of Options granted and vested under the Scheme is as follows:

	Options Granted			Options Vested during FY2026			Options Outstanding	
Category of Participants	Number of Options	%	Number of Participants	Number of Options	%	Number of Participants	At 1 April 2025	At 31 March 2026
Directors	700,000	21.7	6	140,000	27.5	6	700,000	700,000
Key Senior Management	250,000	7.8	1	40,000	7.9	1	250,000	250,000
Other employees	2,266,000	70.5	86	328,560	64.6	67	2,202,000	1,858,000
Total	**3,216,000**	**100.0**	**93**	**508,560**	**100.0**	**74**	**3,152,000**	**2,808,000**

Remarks: None of the Options have been exercised since commencement of the Scheme and during the financial year.

(c) The aggregate maximum allocation to the Directors and Key Senior Management of the Group shall not exceed 20% of the total Options available under the Scheme. The total allocation to the Directors and Key Senior Management represents approximately 1.0% of the total Options available under the Scheme since commencement of the Scheme and during FY2026.

(d) Breakdown of the Options offered to and exercised by Non-Executive Directors pursuant to the Scheme is as follows:

Name	Designation	Number of Options Granted	Number of Options Vested	Number of Options Exercised	Number of Options Outstanding
Dato' Low Hann Yong	Non-Independent Non-Executive Chairman	50,000	10,000	-	50,000
Dr. Lau Cher Han	Independent Non-Executive Director	50,000	10,000	-	50,000
Mohd Fairuz bin Mohd Azrul	Independent Non-Executive Director	50,000	10,000	-	50,000
Datin Yap Shin Siang	Independent Non-Executive Director	50,000	10,000	-	50,000

ADDITIONAL COMPLIANCE INFORMATION
Cont'd

6. RECURRENT RELATED PARTY TRANSACTIONS ("RRPTs")

The details of the Recurrent Related Party Transactions ("RRPTs") of a revenue or trading nature transacted during the current financial year, pursuant to the shareholders' mandate obtained at the Company's Extraordinary General Meeting held on 30 September 2025 are as follows:

Name of Related Parties	Related Party Within the Group	Nature of Transactions	Aggregate Value of Transactions During FY2026 (RM'000)	Interested Directors, Major Shareholders and Persons Connected and Nature of relationship
RedSquare Technologies Sdn. Bhd. ("RedSquare Technologies")	Agmo RedSquare Sdn. Bhd. ("Agmo RedSquare")	Provision of manpower/ software development services by RedSquare Technologies to Agmo RedSquare	536	Wong Zi Ning is a Director and Major Shareholder of Agmo RedSquare by virtue of his 100.0% direct equity interest in RedSquare Technologies, which in turn holds a 42.5% direct equity interest in Agmo RedSquare. Additionally, through Agmo RedSquare, RedSquare Technologies holds a 41.6% indirect effective equity interest in Jom eInvoice, where Wong Zi Ning also serves as a Director and is a Major Shareholder. He also serves as a director of RedSquare Technologies.
	Jom eInvoice Sdn. Bhd. ("Jom eInvoice")	Provision of manpower/ software development services by RedSquare Technologies to Jom eInvoice	113	
Artisan IT Solution Sdn. Bhd. ("Artisan IT Solution"	Agmo Artisan Sdn. Bhd. ("Agmo Artisan")	Provision of manpower/ software development services by Agmo Artisan to Artisan IT Solution	627	Chow Yao Fong is a Director and Major Shareholder of Agmo Artisan by virtue of his 90.0% direct equity interest in Artisan IT Solution, which in turn holds a 30.0% direct equity interest in Agmo Artisan. He also serves as a director of Artisan IT Solution.

Further information on the proposed new and renewal of shareholders' mandate for the RRPTs to be tabled at the forthcoming Annual General Meeting are set out in the Circular to Shareholders dated 31 July 2026.

7. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the Main Market Listing Requirements, below are the financial data that are relevant for purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

ADDITIONAL COMPLIANCE INFORMATION
Cont'd

7. DISCLOSURE OF FINANCIAL DATA FOR SHARIAH SCREENING *cont'd*

(A) Group Total Income and Total Assets

Total Income	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Revenue		38,011	38,498
Other income		74	60
Finance income		813	1,131
Share of result of joint ventures		(64)	(17)
Total		38,834	39,672
Total Assets		**66,593**	**62,203**

(B) Business Activities

Shariah Non-Compliant Activities	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Other income		1	1
Finance income		22	-
Total		**23**	**1**

(C) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Cash at bank (exclude cash in hand)		449	669
Cash in hand		11	9
Investment in cash funds		20,698	30,010
Total		**21,158**	**30,688**

Conventional Account/Instruments	Remarks	Group 2026 (RM'000)	Group 2025 (RM'000)
Cash at bank (exclude cash in hand)		3,661	3,868
Deposits with licensed bank		149	11
Deposits with bank in foreign jurisdiction: non-interest bearing		508	-
Money market instruments		2,100	-
Total		**6,418**	**3,879**

(ii) Debt Component

The Group does not have any debt during the financial year.

DIRECTORS' RESPONSIBILITIES STATEMENT IN RELATION TO THE FINANCIAL STATEMENTS

The Directors are required under the Companies Act 2016 ("**the Act**") to prepare financial statements for each financial year in accordance with Malaysian approved accounting standards and the Act, to give a true and fair view of the Group's and the Company's financial position, performance, and cash flows.

In preparing the financial statements, the Directors have:

- ensured that appropriate accounting policies have been adopted and applied consistently;
- ensured that the applicable accounting standards have been complied with, subject to any material departures being disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis, unless it is inappropriate to presume that the Group and the Company will continue as going concerns.

The Directors are also responsible for ensuring that the Group and the Company keep proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Group and of the Company, and which enable them to ensure that the financial statements comply with the requirements of the Act.

The Directors have taken such steps as are reasonably available to them to safeguard the assets of the Group and of the Company and to prevent and detect fraud and other irregularities.