AGMO HOLDINGS BERHAD

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

UNAUDITED INTERIM FINANCIAL REPORT
FOR THE FIRST QUARTER ENDED 30 JUNE 2026

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 JUNE 2026 [(1)]

	Unaudited			
	Individual Quarter 3 months ended		**Cumulative Quarter 3 months ended**	
	30.06.2026	**30.06.2025**	**30.06.2026**	**30.06.2025**
	RM	**RM**	**RM**	**RM**
Revenue	8,633,080	7,997,379	8,633,080	7,997,379
Cost of sales	(5,132,267)	(5,052,169)	(5,132,267)	(5,052,169)
Gross profit	3,500,813	2,945,210	3,500,813	2,945,210
Other income	73,035	18,379	73,035	18,379
Administrative expenses	(1,046,400)	(925,031)	(1,046,400)	(925,031)
Selling and marketing expenses	(677,743)	(522,386)	(677,743)	(522,386)
Other expenses	(1,029,591)	(522,334)	(1,029,591)	(522,334)
Operating profit	820,114	993,838	820,114	993,838
Finance income	184,771	261,088	184,771	261,088
Finance cost	(10,339)	(14,928)	(10,339)	(14,928)
Share of (loss)/profit of equity-accounted joint ventures	(18,775)	9,218	(18,775)	9,218
Profit before tax	975,771	1,249,216	975,771	1,249,216
Tax expense	(288,163)	(216,811)	(288,163)	(216,811)
Profit for the financial period	687,608	1,032,405	687,608	1,032,405
Other comprehensive loss	(13,871)	(773)	(13,871)	(773)
Total comprehensive income for the financial period	673,737	1,031,632	673,737	1,031,632
Profit for the financial period attributable to:				
- Owners of the Company	561,014	759,824	561,014	759,824
- Non-controlling interests	126,594	272,581	126,594	272,581
	687,608	1,032,405	687,608	1,032,405
Total comprehensive income for the financial period attributable to:				
- Owners of the Company	547,176	759,037	547,176	759,037
- Non-controlling interests	126,561	272,595	126,561	272,595
	673,737	1,031,632	673,737	1,031,632
Earnings per share attributable to owners of the Company [(2)]:				
- Basic (sen)	0.17	0.23	0.17	0.23
- Diluted (sen)	0.17	0.23	0.17	0.23

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 30 JUNE 2026 [(1)] (CONT'D)

Notes:

(1) The basis of preparation of the unaudited condensed consolidated statements of profit or loss and other comprehensive income is disclosed in Note A1 and should be read in conjunction with the Audited Financial Statements for the financial year ended 31 March 2026 ("AFS 2026") and the accompanying explanatory notes attached to this interim financial report.

(2) Earnings per share is calculated based on the weighted average number of ordinary shares as disclosed in Note B12.

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026 (1)

	Unaudited As at 30.06.2026 RM	Audited As at 31.03.2026 RM
ASSETS		
Non-current assets		
Property, plant and equipment	1,130,019	1,241,178
Right-of-use assets	550,951	615,487
Investment in joint ventures	512,378	531,153
Other investments	905,492	905,492
Intangible assets	386,115	450,055
Development costs	13,228,296	11,904,554
Deferred tax assets	128,756	35,814
Trade receivables	741,470	770,356
Total non-current assets	17,583,477	16,454,089
Current assets		
Trade receivables	22,029,465	21,472,761
Other receivables, deposits and prepayments	811,139	650,668
Tax recoverable	595,453	439,214
Fixed deposit placed with a licensed bank	869,597	148,931
Cash and bank and short-term investments	25,090,207	27,427,288
Total current assets	49,395,861	50,138,862
Total assets	66,979,338	66,592,951
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owners of the Company		
Share capital	24,908,400	24,908,400
Reserves	309,836	288,540
Retained earnings	32,337,196	31,776,182
	57,555,432	56,973,122
Non-controlling interests	2,269,081	2,142,520
Total equity	59,824,513	59,115,642
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	755,813	737,004
Lease liabilities	206,760	103,860
Total non-current liabilities	962,573	840,864
Current liabilities		
Trade payables	308,153	160,660
Other payables and accruals	3,193,217	3,662,843
Contract liabilities	2,161,786	2,070,693
Lease liabilities	380,119	552,270
Tax payables	148,977	189,979
Total current liabilities	6,192,252	6,636,445
Total liabilities	7,154,825	7,477,309
Total equity and liabilities	66,979,338	66,592,951
Net assets per share attributable to owners of the Company (sen)	17.71	17.53

Note:
(1) The basis of preparation of the unaudited condensed consolidated statement of financial position is disclosed in Note A1 and should be read in conjunction with the AFS 2026 and the accompanying explanatory notes attached to this interim financial report.

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 (1)

	Share Capital RM	Foreign Exchange Reserve RM	Share Option Reserve RM	Retained Earnings RM	Total RM	Non-Controlling Interests RM	Total Equity RM
As at 1 April 2026	24,908,400	(27,556)	316,096	31,776,182	56,973,122	2,142,520	59,115,642
Profit for the financial period	-	-	-	561,014	561,014	126,594	687,608
Other comprehensive loss for the financial period	-	(13,838)	-	-	(13,838)	(33)	(13,871)
Total comprehensive (loss)/income for the financial period	-	(13,838)	-	561,014	547,176	126,561	673,737
Transaction with owners:							
Share-based payment expenses related to Employees Share Option Scheme ("ESOS")	-	-	35,134	-	35,134	-	35,134
As at 30 June 2026	24,908,400	(41,394)	351,230	32,337,196	57,555,432	2,269,081	59,824,513
As at 1 April 2025	24,908,400	(1,390)	117,074	30,156,955	55,181,039	1,350,027	56,531,066
Profit for the financial period	-	-	-	759,824	759,824	272,581	1,032,405
Other comprehensive (loss)/income for the financial period	-	(787)	-	-	(787)	14	(773)
Total comprehensive (loss)/income for the financial period	-	(787)	-	759,824	759,037	272,595	1,031,632
Transactions with owners:							
Interim single-tier dividend for the financial year ended 31 March 2025	-	-	-	(4,875,103)	(4,875,103)	-	(4,875,103)
Share-based payment expenses related to ESOS	-	-	65,736	-	65,736	-	65,736
	-	-	65,736	(4,875,103)	(4,809,367)	-	(4,809,367)
As at 30 June 2025	24,908,400	(2,177)	182,810	26,041,676	51,130,709	1,622,622	52,753,331

Note:
(1) The basis of preparation of the unaudited condensed consolidated statement of changes in equity is disclosed in Note A1 and should be read in conjunction with the AFS 2026 and the accompanying explanatory notes attached to this interim financial report.

AGMO HOLDINGS BERHAD
Registration No. 201701000550 (1214700-W)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 [(1)]

	Unaudited 3 months ended	
	30.06.2026	**30.06.2025**
	RM	**RM**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	975,771	1,249,216
Adjustments for: -		
Depreciation of equipment	137,099	143,332
Depreciation of right-of-use assets	154,336	148,142
Amortisation of development costs	369,689	163,221
Finance cost	10,339	14,928
Finance income	(184,771)	(261,088)
Share of loss/(profit) of equity-accounted joint ventures	18,775	(9,218)
Fair value loss on digital assets	63,940	1,042
Net unrealised (gain)/loss on foreign exchange	(31,116)	50,356
Gain on lease modification	(2,721)	-
Share-based payment expenses related to ESOS	35,134	65,736
Operating profit before working capital changes	1,546,475	1,565,667
Changes in working capital:		
Receivables	(670,451)	280,706
Payables	(231,040)	(92,226)
Cash generated from operations	644,984	1,754,147
Tax paid	(559,441)	(1,063,123)
Net cash flows from operating activities	85,543	691,024
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	184,771	261,088
Purchase of property, plant and equipment	(25,940)	(85,445)
Development costs paid	(1,693,431)	(1,466,255)
Placement of fixed deposits with licensed banks	(720,666)	(79,090)
Acquisition of shares in an investee company	-	(210,000)
Subscription of additional shares in a joint venture	-	(449,700)
Net cash flows used in investing activities	(2,255,266)	(2,029,402)
CASH FLOWS FROM FINANCING ACTIVITIES		
Finance cost paid	(10,339)	(14,928)
Repayment of lease liabilities	(156,330)	(151,141)
Net cash flows used in financing activities	(166,669)	(166,069)
CASH AND CASH EQUIVALENTS		
Net changes	(2,336,392)	(1,504,447)
At beginning of the financial period	27,427,288	34,556,885
Foreign exchange translation differences	(689)	(64,549)
At end of the financial period	25,090,207	32,987,889

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 (1) (CONT'D)

Notes to the Condensed Consolidated Statement of Cash Flows

A. Cash and cash equivalents

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

	Unaudited 3 months ended	
	30.06.2026	**30.06.2025**
	RM	**RM**
Fixed deposits placed with a licensed bank	869,597	89,659
Cash and bank and short-term investments	25,090,207	32,987,889
	25,959,804	33,077,548
Less: Fixed deposits held in trust by Directors	(149,597)	(89,659)
Less: Fixed deposits with tenure more than 3 months	(720,000)	-
	25,090,207	32,987,889

(1) The basis of preparation of the above unaudited condensed consolidated statement of cash flows is disclosed in Note A1 and should be read in conjunction with the AFS 2026 and the accompanying explanatory notes attached to this interim financial report.

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A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134 – INTERIM FINANCIAL REPORTING

A1 BASIS OF PREPARATION

The interim financial report of Agmo Holdings Berhad and its subsidiaries ("**the Group**") is unaudited and has been prepared in accordance with MFRS 134 - *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("**MASB**") and Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**").

The interim financial report should be read in conjunction with the AFS 2026 and the accompanying explanatory notes attached to this interim financial report.

The accounting policies adopted for the interim financial report are consistent with those adopted for the AFS 2026 except for the adoption of the amended standards and interpretations that are mandatory for the Group for the financial period beginning 1 January 2026:

- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments
- Amendments that are part of Annual Improvement-Volume 11:
  - Amendments to MFRS 1 First-time Adoption of Malaysian Financial Reporting Standards
  - Amendments to MFRS 7 Financial Instruments: Disclosures
  - Amendments to MFRS 9 Financial Instruments
  - Amendments to MFRS 10 Consolidated Financial Statements
  - Amendments to MFRS 107 Statement of Cash Flow
- Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity*

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

The Group has not applied in advance the following accounting standards and/or amendments that have been issued by MASB but are not yet effective for the current financial period:

Effective for financial period beginning on or after 1 January 2027

- MFRS 18 Presentation and Disclosure in Financial Statements
- MFRS 19 Subsidiaries without Public Accountability: Disclosures
- Amendments to MFRS 19 Subsidiaries without Public Accountability: Disclosures
- Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency*

Deferred to a date to be determined by MASB

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

* Not applicable to the Group's operations.

A1 BASIS OF PREPARATION (CONT'D)

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

MFRS 18 Presentation and Disclosure in Financial Statements

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

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

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

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

A2 AUDITORS' REPORT

The audited consolidated financial statements of the Group for the financial year ended 31 March 2026 were not subject to any qualification.

A3 SEASONAL OR CYCLICAL FACTORS

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

A4 MATERIAL UNUSUAL ITEMS

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the financial period ended 30 June 2026.

A5 CHANGES IN ESTIMATES

There were no changes in the nature and estimates of amounts reported which have a material effect on the results of the Group for the financial period ended 30 June 2026.

A6 DIVIDEND PAID

There was no dividend paid during the financial period ended 30 June 2026.

A7 DEBT AND EQUITY SECURITIES

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial period ended 30 June 2026.

A8 SEGMENTAL INFORMATION

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

Unaudited three months ended 30 June 2026

	Development of bespoke digital solutions RM	Application support and managed services RM	Digital platform-based services RM	Training and development services RM	Total as per consolidated financial statements RM
Revenue					
Total revenue	7,171,554	1,145,616	1,485,233	83,834	9,886,237
Elimination	(1,159,332)	(93,825)	-	-	(1,253,157)
External revenue	6,012,222	1,051,791	1,485,233	83,834	8,633,080
Results					
Segment profit/(loss)	2,261,908	387,472	969,607	(118,174)	3,500,813
Other income					73,035
Administrative expenses					(1,046,400)
Selling and marketing expenses					(677,743)
Other expenses					(1,029,591)
Finance income					184,771
Finance cost					(10,339)
Share of loss of equity-accounted joint ventures					(18,775)
Profit before tax					975,771
Tax expense					(288,163)
Profit for the financial period					687,608

A8 SEGMENTAL INFORMATION (CONT'D)

Unaudited three months ended 30 June 2025

	Development of bespoke digital solutions RM	Application support and managed services RM	Digital platform-based services RM	Training and development services RM	Total as per consolidated financial statements RM
Revenue					
Total revenue	6,703,879	1,185,271	1,049,871	178,850	9,117,871
Elimination	(1,022,626)	(97,866)	-	-	(1,120,492)
External revenue	5,681,253	1,087,405	1,049,871	178,850	7,997,379
Results					
Segment profit	1,689,236	482,192	714,155	59,627	2,945,210
Other income					18,379
Administrative expenses					(925,031)
Selling and marketing expenses					(522,386)
Other expenses					(522,334)
Finance income					261,088
Finance cost					(14,928)
Share of profit of equity-accounted joint ventures					9,218
Profit before tax					1,249,216
Tax expense					(216,811)
Profit for the financial period					1,032,405

Geographical Information

Revenue based on geographical location of customers are as follows:

	Individual and Cumulative Quarter 3 months ended	
	30.06.2026 RM	30.06.2025 RM
Malaysia	8,165,206	7,528,558
Other countries	467,874	468,821
	8,633,080	7,997,379

A9 CHANGES IN THE COMPOSITION OF THE GROUP

On 5 June 2026, TQ Education Sdn. Bhd. was incorporated as a wholly-owned subsidiary of the Company and is intended to be principally involved in provision of training and development centre-related services, other information technology service activities and provision of consultancy services.

Saved as disclosed above, there were no other changes to the composition of the Group during the financial period ended 30 June 2026.

A10 MATERIAL EVENTS SUBSEQUENT TO THE END OF FINANCIAL PERIOD

There were no material events subsequent to 30 June 2026.

A11 CAPITAL COMMITMENTS

There were no capital commitments as at 30 June 2026.

A12 SIGNIFICANT RELATED PARTY TRANSACTIONS

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

	Individual and Cumulative Quarter 3 months ended	
	30.06.2026	**30.06.2025**
	RM	**RM**
A. Joint venture companies		
- Sales - provision of services	140,328	267,458
- Purchases of services	(101,947)	(160,961)
- Provision of financial assistance	-	7,115
B. Entities connected with certain Directors of the Company		
- Sales - provision of services	-	30,980
- Purchases of services	(70,879)	(35,030)
- Rental paid for leasing of vending machine	-	(2,550)
C. Entities connected with certain Directors of subsidiaries of the Company		
- Sales - provision of services	-	220,770
- Purchases of services	(747,636)	(205,890)

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

B1 REVIEW OF PERFORMANCE

<u>Current quarter ended 30 June 2026 ("Q1 FY 2027") compared with preceding year corresponding quarter ended 30 June 2025 ("Q1 FY 2026")</u>

The Group's total revenue grew by approximately RM0.63 or 7.9% from RM8.00 million in Q1 FY 2026 to RM8.63 million in Q1 FY 2027. The increase was mainly contributed by higher completion of project deliverables under the development of bespoke digital solutions segment, as well as increase in revenue contribution from subscription of *DocLab*, an AI-powered bank statement analysis solution under the Group's digital platform-based services segment during the current quarter.

Revenues from the development of bespoke digital solutions segment has remained our main revenue contributor, contributing RM6.01 million (69.6%) of our total revenue for Q1 FY 2027, while the Group continues to record growth in revenue from recurring revenue streams, with a collective contribution of 29.4% to the Group's total revenue in Q1 FY 2027 as compared to 26.7% in Q1 FY 2026.

The Group's profit before tax ("PBT") for Q1 FY 2027 was RM0.98 million as compared to RM1.25 million for Q1 FY 2026. The decrease was primarily attributable to:

(i) expenses incurred in Q1 FY2027 in relation to the Group's transfer to the Main Market;
(ii) higher amortisation of development costs;
(iii) higher selling and marketing expenses incurred to support market expansion efforts for JomeInvoice;

mitigated by:
(iv) lower outsource development services costs.

The Group's profit after tax ("PAT") for Q1 FY 2027 was RM0.69 million as compared to RM1.03 million for Q1 FY 2026, mainly due to the decrease of PBT as mentioned above.

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B2 COMPARISON WITH THE IMMEDIATE PRECEDING QUARTER'S RESULTS

	Current Quarter ended 30.06.2026	Preceding Quarter Ended 31.03.2026	Variance	
	RM	RM	RM	%
Revenue	8,633,080	10,349,952	(1,716,872)	(16.6)
Profit before tax	975,771	2,668,592	(1,692,821)	(63.4)
Profit for the financial period	687,608	1,894,361	(1,206,753)	(63.7)

Current quarter ended 30 June 2026 ("Q1 FY 2027") compared with the immediate preceding quarter ended 31 March 2026 ("Q4 FY 2026")

The Group recorded revenues of RM8.63 million in Q1 FY 2027 as compared to RM10.35 million in Q4 FY 2026, mainly due to lower revenue contribution from the development of bespoke digital solutions segment.

The Group's PBT for Q1 FY 2027 was RM0.98 million as compared to RM2.67 million in Q4 FY 2026. The decrease was mainly due to lower revenue as mentioned above.

Consequently, the Group recorded a lower PAT of RM0.69 million in Q1 FY 2027, as compared to RM1.89 million in Q4 FY 2026, mitigated by lower tax expenses.

B3 PROSPECTS

The Group will continue to pursue growth by expanding its enterprise software development and Artificial Intelligence (AI) innovation offerings, while growing its recurring revenue base through digital platforms and managed technology services. While the Group continues to support customers through their digital transformation journey, rapid technological change and evolving customer requirements remain as challenges to be navigated.

Nevertheless, supported by its established customer base, proprietary technologies, strategic partnerships and experienced engineering workforce, the Board of Directors is cautiously optimistic that the Group's future prospects remain favourable.

B4 PROFIT FORECAST / PROFIT GUARANTEE

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

B5 TAXATION

	Unaudited Individual and Cumulative Quarter 3 months ended	
	30.06.2026 RM	**30.06.2025 RM**
<u>Income tax:-</u>		
Current period	362,200	203,971
<u>Deferred tax</u>		
Current period	(74,037)	12,840
	288,163	216,811
Effective tax rate	29.5%	17.4%

B6 STATUS OF CORPORATE PROPOSAL

There were no corporate proposals that have been announced by the Company but not completed as at the date of this interim financial report.

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B7 UTILISATION OF PROCEEDS

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

Purpose	Proposed Utilisation RM'000	Reallocation (2) RM'000	Revised Utilisation RM'000	Actual Utilised RM'000	Balance Unutilised RM'000	Estimated timeframe for utilisation from Listing (1)	Revised timeframe for utilisation from 15 August 2025 (2)
Investment in a dedicated R&D team	3,449	-	3,449	(3,449)	-	Within 24 months	Not applicable
Investment in a dedicated sales, marketing and business development team	2,456	-	2,456	(2,456)	-	Within 36 months	Not applicable
Investment in a dedicated technical support and maintenance services division	3,564	(1,653)	1,911	(1,911)	-	Within 36 months	Not applicable
Establishment of a training and development centre	2,541	-	2,541	(1,879)	662	Within 36 months	Within 24 months
Regional expansion to Singapore	686	-	686	(425)	261	Within 36 months	Within 18 months
Working capital and related capital expenditure:							
(i) Expansion of our mobile and web application development and digital platform-based services	5,917	989	6,906	(6,753)	153	Within 30 months	Within 24 months
(ii) Setting up of new office	305	664	969	(969)	-	Within 12 months	Within 12 months
Estimated listing expenses	3,182	-	3,182	(3,182)	-	Immediate	Immediate
	22,100	-	22,100	(21,024)	1,076		

Notes:

(1) From the date of listing of the Company on the ACE Market of Bursa Securities of 18 August 2022. The utilisation of proceeds as disclosed above should be read in conjunction with the Company's Prospectus dated 1 August 2022.

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

B8 BORROWINGS

The Group does not have any borrowings as at 30 June 2026.

B9 DERIVATIVES

The Group did not enter into any derivatives during the financial period ended 30 June 2026.

B10 MATERIAL LITIGATION

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

Zitron is claiming the following through the Civil Suit:

(i) a refund of RM505,400.00, being the amount paid by Zitron in respect of the Project;
(ii) ERP subscription costs of RM83,883.60 per month from 1 June 2024 to the date of judgment;
(iii) manpower costs of RM908,250.00;
(iv) general damages for alleged breach of contract and misrepresentation, to be assessed by the Court;
(v) interests and costs;
(vi) an order requiring ASSB to return and/or destroy all data and information received from Zitron in connection with the Project and to confirm the same by way of a statutory declaration; and
(vii) such further and/or other reliefs as the Court deems fit.

ASSB denies Zitron's claims. On 8 June 2026, ASSB filed its Statement of Defence and Counterclaim in response to the Civil Suit.

ASSB's counterclaim ("Counterclaim") against Zitron comprises: -

(i) RM344,088.00 in respect of an unpaid milestone invoice, further Project work completed but remaining unbilled and unpaid, and amounts payable under three additional purchase orders;
(ii) additional man-day costs and third-party cloud hosting infrastructure costs, to be particularised and/or assessed by the Court; and
(iii) interests and costs.

On 29 June 2026, Zitron filed its Reply to Defence and Defence to Counterclaim, in which it maintained its claims and denied ASSB's Counterclaim.

The Civil Suit is fixed for trial from 1 March 2027 to 5 March 2027 and from 12 April 2027 to 16 April 2027.

Other than the above, there are no other pending material litigations as at 27 August 2026.

B11 DIVIDEND DECLARED

No dividend has been proposed or declared by the Board of Directors of the Company during the current quarter ended 30 June 2026.

B12 EARNINGS PER SHARE

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

	Unaudited Individual and Cumulative Quarter 3 months ended	
	30.06.2026	**30.06.2025**
Basic earnings per share		
Profit attributable to owners of the Company (RM)	561,014	759,824
Weighted average number of ordinary shares in issue ('000)	325,000	325,000
Basic earnings per share (sen)	0.17	0.23
Diluted earnings per share		
Profit attributable to owners of the Company (RM)	561,014	759,824
Effects of dilutive potential ordinary shares from ESOS ('000) [(1)]	-	-
Weighted average number of ordinary shares in issue ('000)	325,000	325,000
Diluted earnings per share (sen)	0.17	0.23

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

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

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

	Unaudited Individual and Cumulative Quarter	
	30.06.2026	**30.06.2025**
	RM	**RM**
Profit before tax is arrived at after charging/(crediting):		
Auditor's remuneration		
- current period	34,425	34,967
Depreciation and amortisation	661,124	454,695
Finance cost	10,339	14,928
Finance income	(184,771)	(261,088)
Net (gain)/loss on foreign currency exchange	(26,658)	61,596

B14 APPROVAL OF INTERIM FINANCIAL REPORT

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