AGORA HOLDINGS, INC.

a Utah corporation

COMPANY INFORMATION AND DISCLOSURE STATEMENT

As of June 23, 2015

Item I Name of the Issuer and its Predecessor (if any):

The exact name of the issuer is Agora Holdings, Inc. (the "Company"), a Utah corporation.

The Company was incorporated on February 1, 1983 as Pleistocene, Inc. in the State of Utah. On June 25, 1983, the Company changed its name to "Gentronix Laboratories, Inc."

On February 13, 1990, the Company merged with Consolidated International Holdings, Inc. a New York corporation. The Company was the surviving entity and changed its name to "Consolidated Holding's Corp." In connection with such merger, the Company changed its authorized capital stock to 50 million shares of common stock, par value $0.001, 10 million shares of Series "A" preferred stock, par value $0.001 and 10 million shares of Series "B" preferred stock. The Series "A" preferred stock also included a dividend equal to 10% of the net profits of the Company divided by the number of shares outstanding in each year in which the Company has net profits, subject to the approval of the Board of Directors. The Series "B" preferred stock had a preferential right of $4.00 per share and each share had the right to cast 5 votes in any action voted upon by the shareholders of the Company.

On October 19, 1993, the Company acquired all of the issued and outstanding shares of Midcontinent Petroleum Corporation, a Missouri corporation, in exchange for 2,639,280 shares of the Company's common stock.

On October 21, 1993, the Company conducted a 10,000-for-one reverse split of the issued and outstanding shares of its common stock, reducing its issued and outstanding shares from 5,530,840 to 553 shares.

On March 4, 1997, the Company conducted a 11-for-one reverse split of the issued and outstanding shares of the Company's common stock reducing the Company's common stock from 4,451,459 to 404,628 shares. The Company also changed its name to Pacific Diversified Holdings Corp.

On May 1, 1998, the Company changed its name to Agora Holdings, Inc. and restated its capital stock to consist of 50 million shares of common stock and 50,000 shares of preferred stock to be issued in one or more series as set by the Board of Directors.

On May 19, 2014 the Company filed amended articles with the State of Utah in order to effect a reverse split on the basis of 1,000 to 1, to increase the Company's authorized common shares to 500,000,000 and to increase the Company's authorized preferred shares to 100,000,000 which became effective on July 22, 2014. The effect of this reverse split has been retroactively applied to the common stock balances and is reflected in all common stock activity presented herein.

On May 29, 2014, the Company entered into a share exchange agreement (the "Share Exchange Agreement") with Sandra Gale Morgan, owner of all of the issued and outstanding membership interests of 677770BC LTD, a British Columbia corporation doing business as Sunbeam Central ("SBC") where the Company will acquire all of the issued and outstanding shares of capital stock of SBC with the purpose of owning and operating SBC as the Company's wholly-owned subsidiary and will deliver a total of 250,000,000 shares of the Company's common stock and 50,000,000 shares of the Company's preferred stock. The Company was unable to close the transaction and on September 20, 2014 the Company, Sandra Gale Morgan and SBC entered into a termination agreement where under all issued preferred shares and common shares of Agora held in escrow pending closing of the transaction were canceled and returned to treasury and all membership interests of SBC were returned from escrow to Sandra Gale Morgan.

On September 30, 2014, the Company entered into and completed a share exchange agreement with Danail Terziev, an individual residing in the Province of Ontario ("Owner"), who is the 100% holder of the issued and outstanding shares of Geegle Media Ltd. ("Geegle"), an Ontario corporation ("GML"). Under such agreement, the Owner will deliver all of the outstanding capital stock of GML to the Company in exchange for a total of 70,000,000 shares of the Company's common stock and $150,000 cash payment, payable within 90 days of the Company becoming current in its filings on OTC Markets.

As a result of the aforementioned transaction, GML became a wholly owned subsidiary of the Company and GML's prior owner, Mr. Terziez, became CEO and a member of the Company's Board of Directors.

The business combination was accounted for as a reverse acquisition and recapitalization using accounting principles applicable to reverse acquisitions whereby the financial statements subsequent to the date of the transaction are presented as a continuation of GML. Under reverse acquisition accounting GML (the subsidiary) is treated as the accounting parent (acquirer) and the Company (parent) is treated as the accounting subsidiary (acquiree). All outstanding shares have been restated to reflect the effect of the business combination.

GML is in the business of software development, specializing in web, media and lpTV applications as well as operating support billing software for VOIP telephony.

Item II **Address of the Issuer's Principal Executive Offices:**

Agora Holdings, Inc.
1255 W. Rio Salado Pkwy, Suite 215
Tempe, AZ 85281
Office: 480-830-2700

Item III **Security Information**

Trading Symbol:	AGHI
Exact title and class of securities outstanding:	Common Stock
CUISP:	00848N 204

Total Authorized Share Capital: 500 million shares of Common Stock, par value $0.001
100 million shares of Preferred Stock, par value $0.10

Total Shares issued and Outstanding: 120,036,702 shares of Common Stock
Nil shares of Preferred Stock

Name and address of the transfer agent:

ClearTurst, LLC.
16540 Pointe Village Dr., Suite 206
Lutz, FL 33558
Telephone: 813-235-4490

ClearTrust, LLC, is registered under the Securities Exchange Act of 1934, as amended, and is an approved transfer agent by the U.S. Securities and Exchange Commission.

The Company's stock has never been subject to any trading suspensions issued by the SEC.

No stock split, stock dividend, recapitalization, merger, acquisition, spin-off or reorganization has occurred in the past twelve (12) months nor are any anticipated, except for a reverse split of the Company's common stock that was affected on July 22 2014.

Item IV **Issuance History**

Subsequent to December 31, 2013, the Company made the following issuances of stock:

On May 29, 2014, the Company entered into a Share Exchange Agreement whereby it obtained all of the issued and outstanding shares of 677770 BC Ltd., a British Columbia corporation, doing business as “Sunbeam”, in exchange for 250,000,000 shares of the Company’s common stock and 50,000,000 shares of the Company’s Preferred Stock. The shares in respect of the aforementioned transaction were issued during August 2014 and held in escrow pending certain other closing conditions. The Company was unable to close the transaction and on September 20, 2014 the Company, Sandra Gale Morgan and SBC entered into a termination agreement where under all issued preferred shares and common shares of Agora held in escrow pending closing of the transaction were canceled and returned to treasury and all membership interests of SBC were returned from escrow to Sandra Gale Morgan.

On October 30, 2014, 50,000 preferred shares were converted to 50,000,000 shares of common stock pursuant to the rights and preferences of the preferred shares.

On September 30, 2014, the Company issued 70,000,000 shares of its common stock to Danail Terziev in exchange for all of the issued and outstanding capital stock of GML.

As at the date of this report the Company had 120,036,702 common shares issued and outstanding and Nil preferred shares.

The Company’s amended Articles of Incorporation, as amended, provides that the Company has 500,000,000 authorized shares of common stock, par value $0.001 per share, authorized to be issued at the discretion of the Board of Directors and 100,000,000 authorized shares of preferred stock. The holders of shares of our common stock are entitled to one vote for each share held on all matters submitted to a vote of the stockholders and do not have any cumulative voting rights. The holders of our preferred stock are entitled to 10 votes for each share of preferred stock held on all matters submitted to a vote of the stockholders and do not have any cumulative voting rights. Holders of our common stock and preferred stock are entitled to receive proportionally any dividends declared by our Board of Directors out of funds legally available therefore. The Company has not paid any dividend to its shareholders as of the date hereof and does not anticipate paying any dividends for the foreseeable future.

In the event of our liquidation or dissolution, holders of our common stock and preferred stock are entitled to share ratably in all assets remaining after payment of all debts and other liabilities, subject to the prior rights of any then outstanding preferred stock. Holders of our common stock have no preemptive, subscription, redemption or conversion rights. All outstanding shares of the Company’s common stock are validly issued, fully paid and non-assessable. The shares to be issued by us in this offering will be, when issued and paid for, validly issued, fully paid and non-assessable.

The rights, preferences and privileges of holders of our common stock are subject to, and may be adversely affected by, the rights of holders of shares of any series of preferred stock that we may designate and issue in the future.

Item V Financial Statements

The Company has attached to this Disclosure Statement the following financial statements:

As of March 31, 2015 and 2014: Balance Sheets, Statements of Operations, Statements of Cash flows and Notes to Financial Statements

Item VI Nature of the Issuer's Business:

A. Business of Issuer

Our wholly owned, operating subsidiary, Geegle Media Ltd. was incorporated in the Province of Ontario, Canada on August 16, 2010. Geegle is in the business of software development, specializing in web, media and lpTV applications as well as operating support billing software for VOIP telephony. Geegle commenced generating revenue by the sales of its services in its first year of operations and reported gross revenues of $35,355 and $33,859 respectively in its most recently completed fiscal years ended December 31, 2014 and 2013.

Geegle is managed by its President and founder Mr. Danail Terziev and does not have any other full time employees, but rather uses consultants to undertake all of its software development and sales efforts. Our key software development activities are undertaken by contracted consultants located in Bulgaria.

Our target markets for operations are Canada, Europe and the USA. Presently all our sales are generated in the Canadian marketplace, with software development work for services in the USA and Europe currently underway. Among other client work, a key component of our revenue to date includes operating the billing service for GeegNet Communications Ltd. (an affiliated company owned and operated by Mr. Terziev).

Our targeted market expansion efforts include development and marketing of video software for web TV which we manage through the domain www.geegle.tv. Geegle TV is an international, fully automated platform that can deliver content from any source into any country provided we have rights to that content. We intend to focus efforts on this segment, and specifically in obtaining content rights, in order to increase our revenue stream in the current and coming years. We will also continue to provide website development services and billing software services to supplement our revenue stream, along with customized domain services including online marketing for these domains.

During our current fiscal year the Company entered into negotiations for online TV distribution for t Canada, and we are concurrently working on obtaining rights to content in various other international locations. In Canada, in order to provide our on line services we need to secure agreements with local service providers in order to commence live streaming.

B. Date and State of Incorporation

The Issuer is a Utah corporation, incorporated on February 1, 1983.

C. Issuer's Primary and Secondary SIC Codes

Primary SIC: 7371 - Computer programming services
Secondary SIC: 7841 – Services –Video tape Rental Sector

D. Issuer's Fiscal Year End Date

The Issuer's fiscal year end is December 31.

E. Principal Products, Services and Their Markets

The Company is focused on software development, specializing in web, media and lpTV applications as well as operating support billing software for VOIP telephony. More recently we are focusing our applications on TV streaming for the European, Canadian and U.S. markets.

Item VII Nature and Extent of the Issuer's Facilities

Agora Holdings, Inc. presently is using its corporate counsel's law firm's address as its offices without remuneration; such office is located at:

1255 W. Rio Salado Pkwy, Suite 215
Tempe, AZ 85281

We are seeking suitable office space in Ontario, Canada for our subsidiary operations.

Item VIII Officer, Directors and Control Persons (greater than 5% shareholders):

A. Officers, Directors and Control Persons

Mr. Ruben Yakubov – President and Director

Ruben Yakubov, age 41, was appointed to the Company's board of directors and as President on September 30, 2014. He was formerly the Company's Secretary/Treasurer from June 13, 2014 to September 30, 2014, and the Company's President from June 13, 2014 to July 29, 2014. Mr. Yakubov graduated in 1994 as an economist from Kazakhski Chimiko-Technologitcheski Institute in Chimkent, Kazakhstan. Mr. Yakubov has been working as an economist and financial advisor in various business and financial sectors for almost 19 years. Mr. Yakubov served as a director at Kazstroyservice ("KSS") for 15 years, from 1996 to 2011. KSS is Kazakhstan based company, which specializes in project delivery services for both construction and infrastructure projects including oil pipelines, oil refinery plants and on-shore/off-shore infrastructure for the oil and gas industry.

Mr. Danail Terziev– CEO and Director

Danail Terziev is the founder and Chairman of Geegle Media Ltd., our wholly owned subsidiary and on September 30, 2014 was appointed director and Chief Executive Officer of the Company. Mr. Terziev is also the sole shareholder and Chairman of the Board of Directors for GeegNet Communications Ltd., a company that provides contract services for Bell and Rogers in Canada, installing fiber optic cables from street to point of use both commercially and residentially. GeegNet also offers a phone service for which Geegle Media Ltd is contracted to provide the customer billing.

After graduating from the Technical University of Varna, Bulgaria, with a Masters of Telecommunications, Mr. Terziev spent almost five years in the telecommunications industry in Bulgaria, then was employed by Comcast U.S. cable and affiliates, a cellular company, out of Chicago, U.S.A. He also spent several years with Rogers Cable Inc. affiliate companies providing telecommunication services in Canada. His U.S. experience covered sales, marketing, new product development and strategic planning. In the most recent five years Mr. Terziev has provided telecommunications consulting services to Intek Communications (2010 to 2014) and Metafor IT Solutions (2007 to 2010).

Much of Mr. Terziev's focus during his 18 years career in the telecommunications industry focused on innovation. For the period from November 2003 to December 2007 he participated in deployment of Comcast's Digital Voice program where Comcast transitioned from traditional land service to VoIP style delivery.

From January 2007 to September 2009 Mr. Terziev took a leading role in an affiliate company to Rogers Cable Inc., and participated in introduction of Rogers to commercial service and installations. During his time with Rogers Cable, the company reported over $3.8 billion in revenue, over $1.3 billion in EBITDA and had over 14,000 employees.

August 2010 to present, Mr. Terziev has operated and managed Geegle Media Inc. He is responsible for directing and coordinating strategic planning and budgeting and corporate growth initiatives, as well as day to day corporate functions. Presently, Mr. Terziev splits his time between GeegNet Communications, Geegle Media Ltd and Agora Holdings.

Mr. Ilya Kaplan – Secretary/Treasurer and Director

Mr. Kaplan is a Composer/Sound Designer, recording artist and performer. His most recent sound design credits include a VST Sound library titled "Score FX" and "Score FX 2", both scoring 5/5 in Sound on Sound magazine and 9/10 in keyboard magazine created for a world-renowned sample CD distributor, Ueberschall. Mr. Kaplan's debut in film scoring came in 2004 with a show for the CBC called, "The Greatest Canadian" to which he contributed various tracks and sound ideas. He has since worked on a great variety of films/TV show animations and has written music for game shows, motion pictures and other media.

Greater than 5% shareholders

Danail Terziev, CEO and Director 17 Richbell Street Thornhill, ON L4J 5W5	70,000,000	58.32%

Ioulia Chpilevskaia 49 Givon St. Vaughan ON L6A4L8	10,000,000	8.33%
Alena Ivanova 171 Sunset Beach Road Richmond Hill, ON L4E 3G7	10,000,000	8.33%
Rosa Shimonov 30 North Park Rd. Suite #1408 Thornhill, ON L4J 0G6	9,785,000	8.15%
Yohanan Aharon 81 Belvia Dr. Concord ON L4K 5K3	10,000,000	8.33%
	Total:	91.46%

B. Legal/Disciplinary History

None.

C. Beneficial Owners

As of June 18, 2015, the Company's only shareholder that is known to beneficially own more than ten percent (10.0%) of the Company's outstanding capital stock is Danail Terziev, the Company's CEO and a member of the Board of Directors. As of that date, Mr. Terziev owned 70,000,000 shares of common stock or 58.32%.

Item IX. The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure.

Transfer Agent
ClearTrust Transfer
16540 Pointe Village Dr., Suite 206
Lutz, FL 33558
Telephone: 813-235-4490

Legal Counsel
W. Scott Lawler – Corporate/Securities Attorney
Booth Udall Fuller, PLC
1255 W. Rio Salado Parkway, Suite
215 Tempe, Arizona 85281

Phone: 480-830-2700
Fax: 480-830-2713
www.boothudall.com
WSL@BoothUdall.com

Accountant/Auditor
The Accounting Connection
Li Shen, CGA
145-251 Midpark Blvd SE
Calgary, Alberta T2X 1S3
support@theaccountingconnection.com

Investor Relations
N/A

Item X Issuer's Certification

I, Ruben Yakubov, President of Agora Holdings, Inc. a Utah corporation, hereby certify that:

i. I have reviewed this Company Information and Disclosure Statement (this "Disclosure Statement") of the Company;

ii. Based on my knowledge, this Disclosure Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein made, in light of the circumstances under which such statements were made, not misleading with respect to the periods covered by this Disclosure Statement; and

iii. Based on my knowledge , the financial statements and other financial information included or incorporated by reference in this Disclosure Statement fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of and for the periods presented in this Disclosure Statement.

Dated: June 23, 2015

/s/Ruben Yakubov

Ruben Yakubov
President and director

AGORA HOLDINGS INC.
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

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AGORA HOLDINGS INC.

CONSOLIDATED BALANCE SHEETS
(Unaudited)

	March 31, 2015	December 31, 2014
ASSETS		
Current		
Cash	$ 119	$ 1,976
Accounts receivable	5,862	-
Total Current Assets	5,981	1,976
Total Assets	$ 5,981	$ 1,976
LIABILITIES		
Current		
Accounts payable and accrued liabilities	$ 23,963	$ 18,877
Other payable	2,953	2,969
Due to related party	13,188	2,847
Convertible notes, net of unamortized discount	73,135	36,257
Total Current Liabilities	113,239	60,950
Total Liabilities	113,239	60,950
Commitment and contingency	150,000	150,000
STOCKHOLDERS' DEFICIT		
Preferred Stock, $0.10 par value; authorized: 100,000,000, no shares issued and outstanding as of March 31, 2015 and December 31, 2014	-	-
Common Stock, $0.001par value; authorized: 500,000,000 shares, 120,036,702 shares issued and outstanding as of March 31, 2015 and December 31, 2014	120,037	120,037
Additional Paid-in Capital	(54,554)	(92,354)
Accumulated other comprehensive income (loss)	1,050	817
Accumulated income (deficit)	(173,791)	(87,474)
Total Stockholders' Deficit	(107,257)	(58,974)
Total Liabilities and Stockholders' Deficit	$ 5,982	$ 1,976

The accompanying notes are an integral part of these unaudited consolidated financial statements

AGORA HOLDINGS INC.

CONSOLIDATED STATEMENTS OF OPERATIONS
AND OTHER COMPREHENSIVE INCOME
(Unaudited)

	Three months ended March 31, 2015	Three months ended March 31, 2014
Revenue	$ 5,660	$ 407
Operating Expenses		
Management fees	18,000	-
Professional fees	-	-
Consulting fees	19,800	-
General and administrative expenses	13,784	4,578
Total operating expenses	51,584	4,578
Income (loss) from operations	(45,924)	(4,171)
Interest expenses	(40,393)	-
Net (loss)	$ (86,317)	$ (4,171)
Net loss per share – basic and diluted	$ (0.00)	$ (0.00)
Weighted average shares outstanding – basic and diluted	120,036,702	70,000,000
Comprehensive Income (Loss):		
Net income (loss)	$ (86,317)	$ (4,171)
Effect of foreign currency translation	233	165
Comprehensive Loss	$ (86,084)	$ (4,006)

The accompanying notes are an integral part of these unaudited consolidated financial statements

AGORA HOLDINGS INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

	Three months ended Mar 31, 2015	Three months ended Mar 31, 2014
Cash flows from Operating Activities		
Net income (loss)	$ (86,317)	$ (4,171)
Adjustments to reconcile net loss to net cash used in operations:		
Amortization of debt discount	36,878	-
Changes in operating assets and liabilities:		
Accounts receivable	(5,984)	(1,586)
Accounts payable	5,098	4,893
Due to related party	10,790	84
Net cash used in operating activities	(39,535)	(780)
Cash flows from Financing Activities		
Proceeds from convertible notes	37,800	-
Net cash provided by financing activities	-	-
Effects of exchange rates on cash	(122)	(24)
Increase (decrease) in cash during the period	1,857	(804)
Cash, beginning of period	1,976	804
Cash, end of period	$ 119	$ -
Supplemental disclosure of cash flow information:		
Cash paid for:		
Interest	$ -	$ -
Income taxes	$ -	$ -

The accompanying notes are an integral part of these unaudited consolidated financial statements

AGORA HOLDINGS INC.
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

Note 1 – Description of business and basis of presentation

Organization and nature of business

Agora Holdings Inc. (the "Company" or "Agora") is a Utah corporation incorporated on February 1, 1983 as Pleistocene, Inc. On May 1, 1998 we changed our name to Agora Holdings, Inc. The Company is presently pursuing various business opportunities is in the business of software development, specializing in web, media and lpTV applications as well as operating support billing software for VOIP telephony, through its wholly owned subsidiary, Geegle Media Inc. Presently our primary operational office is located in Canada, with software development work outsourced to Bulgaria.

On May 19, 2014 the Company filed amended articles with the State of Utah in order to effect a reverse split on the basis of 1,000 to 1, to increase the Company's authorized common shares to 500,000,000 and to increase the Company's authorized preferred shares to 100,000,000 which became effective on July 22, 2014. The effect of this reverse split has been retroactively applied to the common stock balances as at December 31, 2013 and reflected in all common stock activity presented in these financial statements.

On May 29, 2014, the Company entered into a share exchange agreement (the "Share Exchange Agreement") with Sandra Gale Morgan, owner of all of the issued and outstanding membership interests of 677770BC LTD, a British Columbia corporation doing business as Sunbeam Central ("SBC") where the Company will acquire all of the issued and outstanding shares of capital stock of SBC with the purpose of owning and operating SBC as the Company's wholly-owned subsidiary and will deliver a total of 250,000,000 shares of the Company's common stock and 50,000,000 shares of the Company's preferred stock. The Company was unable to close the transaction and on September 20, 2014 the Company, Sandra Gale Morgan and SBC entered into a termination agreement where under all issued preferred shares and common shares of Agora held in escrow pending closing of the transaction were canceled and returned to treasury and all membership interests of SBC were returned from escrow to Sandra Gale Morgan.

On September 30, 2014, the Company entered into and completed a share exchange agreement with Danail Terziev, an individual residing in the Province of Ontario ("Owner"), who is the 100% holder of the issued and outstanding shares of Geegle Media Ltd. ("Geegle"), an Ontario corporation ('GML"). Under such agreement, the Owner will deliver all of the outstanding capital stock of GML to the Company in exchange for a total of 70,000,000 shares of the Company's common stock and $150,000 cash payment, payable within 90 days of the Company becoming current in its filings on OTC Markets.

Concurrent with the aforementioned share exchange agreement, Mr. Danail Terziev, was appointed to the Company's board of directors and became the Chief Executive Officer of Agora. Mr. Terziev also became the controlling shareholder of the Company concurrent with the completion of the transaction.

As a result of the aforementioned transaction, Geegle became a wholly owned subsidiary of the Company.

The business combination was accounted for as a reverse acquisition and recapitalization using accounting principles applicable to reverse acquisitions whereby the financial statements subsequent to the date of the transaction are presented as a continuation of GML. Under reverse acquisition accounting GML (subsidiary) is treated as the accounting parent (acquirer) and the Company (parent) is treated as the accounting subsidiary (acquiree). All outstanding shares have been restated to reflect the effect of the business combination.

Geegle Media Ltd. is in the business of software development, specializing in web, media and lpTV applications as well as operating support billing software for VOIP telephony.

Certain reclassifications have been made to the prior period's financial statements to conform to the current period's presentation.

Note 2 - Summary of Significant Accounting Policies

Principal of Consolidation

These consolidated financial statements include the accounts of Agora Holdings Inc. and its wholly-owned subsidiary, Geegle Media Ltd. All intercompany balances and transactions have been eliminated in consolidation.

Estimates

In preparing the consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statements of financial condition, and revenues and expenses for the years then ended. Actual results may differ significantly from those estimates. Significant estimates made by management include, but are not limited to, the assumptions used to calculate stock-based compensation, derivative liabilities, debt discounts and common stock issued for assets, services or in settlement of obligations.

Cash and Cash Equivalents

For purposes of reporting within the statements of cash flows, the Company considers all cash on hand, cash accounts not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Property and Equipment

Property and equipment are recorded at cost. Depreciation and amortization on property and equipment are determined using the straight-line method over the three to five year estimated useful lives of the assets.

Revenue Recognition

The Company recognizes revenue when persuasive evidence of an arrangement exists, services have been rendered, the sales price is fixed or determinable, and collectability is reasonably assured.

Foreign Currencies

Functional and presentation currency - Items included in the consolidated financial statements of each of the Company and its subsidiaries are measured using the currency of the primary economic environment in which the entity operates (the ‘functional currency’). The consolidated financial statements are presented in US Dollars, which is the Company’s presentation currency.

Transactions and balances - Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at quarter end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of operations.

Subsidiaries

The results and financial position of all subsidiaries that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

Note 2 - Summary of Significant Accounting Policies (continued)

Subsidiaries (continued)

i) assets and liabilities are translated at the closing rate at the date of the balance sheet;
ii) income and expenses are translated at average exchange rates;
iii) all resulting exchange differences are recognized as other comprehensive income, a separate component of equity.

Fair Value of Financial Instruments

The Company's financial instruments consist of cash, receivables, payables, and due to related party. The carrying amount of cash, receivables and payables approximates fair value because of the short-term nature of these items. The carrying amount of the notes payable approximates fair value as the individual borrowings bear interest at market interest rates.

Income Taxes

The Company accounts for income taxes in accordance with Accounting Standards Codification ("ASC") Topic 740, Income Taxes, which requires that the Company recognize deferred tax liabilities and assets based on the differences between the financial statement carrying amounts and the tax bases of assets and liabilities, using enacted tax rates in effect in the years the differences are expected to reverse. Deferred income tax benefit (expense) results from the change in net deferred tax assets or deferred tax liabilities. A valuation allowance is recorded when it is more likely than not that some or all deferred tax assets will not be realized.

Loss per Common Share

In accordance with ASC Topic 280 – "Earnings Per Share", the basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding. Diluted loss per common share is computed similar to basic loss per common share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive.

Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

Note 3 – Going Concern

At March 31, 2015 and 2014, the Company had net losses of $86,317 and $4,171 respectively. The Company believes that its existing capital resources may not be adequate to enable it to execute its business plan. These conditions raise substantial doubt as to the Company's ability to continue as a going concern. The Company estimates that it will require additional cash resources during 2015 and beyond based on its current operating plan and condition. The Company expects cash flows from operating activities to improve, primarily as a result of an increase in revenue and a decrease in certain operating expenses, although there can be no assurance thereof. The accompanying consolidated financial statements do not include any adjustments that might be necessary should we be unable to continue as a going concern. If we fail to generate positive cash flow or obtain additional financing, when required, we may have to modify, delay, or abandon some or all of our business and expansion plans.

AGORA HOLDINGS INC.
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

Note 4 - Convertible Notes

The Company signed various one-year convertible notes with an investor during fiscal 2014 which bear interest at 8% per annum. Any portion of the loans and unpaid interest thereon are convertible at any time at the option of the lender into shares of common stock of the Company at a conversion price of $0.002 per share.

The Company recognized the intrinsic value of the embedded beneficial conversion feature ("BCF") for each of the convertible notes and recorded the beneficial conversion feature as additional paid-in capital reducing the carrying value of the convertible notes to $nil on the respective issuance dates. The carrying value will be accreted over the term of each convertible note up to its face value.

The following table summarizes information in respect to the convertible notes:

	Principal Amount ($)	Debt Discount ($)	Carrying Value ($)	Accrued interest payable ($)
December 31, 2013	-	-	-	-
Acquired from business combination	105,676	(95,995)	9,681	775
Additions	41,837	(41,837)	-	-
Amortization of debt discount	-	26,576	26,576	-
Interest expenses	-	-	-	1,549
December 31, 2014	147,513	(111,256)	36,257	2,324
Additions	37,800	(37,800)	-	-
Amortization of debt discount	-	36,878	36,878	-
Interest expenses	-	-	-	3,515
March 31, 2015	185,313	(112,178)	73,135	5,839

The Company analyzed the conversion feature of above Convertible Notes for derivative accounting consideration under FASB ASC 470 and determined that the conversion feature did not create embedded derivatives.

Note 5- Equity

The Company's authorized common stock consists of 500,000,000 common shares with par value of $0.001 and 100,000,000 shares of preferred stock with par value of $0.10 per share.

The Company had 70,000,000 common shares issued and outstanding as of December 31, 2013 as a result of the recapitalization and reverse merger transaction described above in Note 4. In addition, as of the transaction date, there were 36,702 common shares and 50,000 preferred shares issued and outstanding.

On October 30, 2014, 50,000 preferred shares were converted to 50,000,000 shares of common stock.

As of March 31, 2015, the Company has 120,036,702 shares of common stock and nil shares of preferred stock issued and outstanding.

AGORA HOLDINGS INC.
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

Note 6- Other events

On September 30, 2014 concurrent with the closing of the Share Exchange Agreement described in Note 4 above, Ms. Sandra Gale Morgan, Ms. Clair Morgan and Mr. Peter Gooch tendered their resignations as officers and directors of the Company. Concurrently Mr. Danial Terziev was appointed Chief Executive Officer and to the Company's Board of Directors, Mr. Ilya Kaplan was appointed Director and Secretary/ Treasurer, and Mr. Ruben Yakubov, submitted his resignation as Secretary/ Treasurer, and was appointed to the Board of Directors and as President of the Company.

Note 7- Subsequent Events

None