



RGB International Bhd. [200301001411 (603831-K)]

(Incorporated in Malaysia)

Interim Unaudited Financial Statements
30 June 2025



CONTENTS

	PAGE
CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	1
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION	2
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	3 - 4
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS	5 - 6
EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134	7 - 11
EXPLANATORY NOTES PURSUANT TO APPENDIX 9B (RULE 9.22(2)) OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”)	12 - 18



**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	Note	3 MONTHS ENDED			6 MONTHS ENDED		
		30 JUN 2025 RM'000	30 JUN 2024 RM'000	% + / (-)	30 JUN 2025 RM'000	30 JUN 2024 RM'000	% + / (-)
Revenue	9	94,945	99,581	-5%	168,519	309,692	-46%
Cost of sales		(68,685)	(71,427)	-4%	(119,357)	(240,844)	-50%
- Depreciation		(2,207)	(9,609)	-77%	(4,776)	(19,869)	-76%
- Others		(66,478)	(61,818)	8%	(114,581)	(220,975)	-48%
Gross profit		26,260	28,154	-7%	49,162	68,848	-29%
Other income		605	312	94%	856	633	35%
Administrative expenses		(9,288)	(6,295)	48%	(19,427)	(19,442)	0%
- Depreciation		(935)	(1,036)	-10%	(1,893)	(2,046)	-7%
- Others		(8,353)	(5,259)	59%	(17,534)	(17,396)	1%
Selling and marketing expenses		(4,321)	(1,963)	120%	(5,967)	(4,181)	43%
Other gain/(expenses), net		1,463	(1,113)	231%	1,567	(2,828)	155%
Operating profit		14,719	19,095	-23%	26,191	43,030	-39%
Finance income		6,355	1,616	293%	12,992	3,098	319%
Finance costs		(4,956)	(257)	1828%	(10,326)	(398)	2494%
Profit before tax		16,118	20,454	-21%	28,857	45,730	-37%
Taxation	20	(1,801)	(1,769)	-2%	(2,401)	(5,040)	52%
Profit for the financial period		14,317	18,685	-23%	26,456	40,690	-35%
Other comprehensive (loss)/income, net of tax:							
Item that may be reclassified subsequently to profit or loss							
- Foreign currency translations, representing other comprehensive (loss)/income for the financial period		(13,017)	(574)	2168%	(14,578)	6,368	-329%
Total comprehensive income for the financial period		1,300	18,111	-93%	11,878	47,058	-75%
Profit attributable to:							
Owners of the Company		14,018	18,864	-26%	26,405	41,042	-36%
Non-controlling interests		299	(179)	267%	51	(352)	114%
		14,317	18,685	-23%	26,456	40,690	-35%
Total comprehensive income attributable to:							
Owners of the Company		1,773	18,365	-90%	12,695	46,925	-73%
Non-controlling interests		(473)	(254)	86%	(817)	133	-714%
		1,300	18,111	-93%	11,878	47,058	-75%
Earnings per ordinary share attributable to owners of the Company (sen):							
Basic	25	0.91	1.22	-25%	1.71	2.66	-36%
Diluted	25	0.91	1.22	-25%	1.71	2.66	-36%



**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	AS AT 30 JUN 2025 RM'000	AS AT 31 DEC 2024 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	10	43,418	48,190
Investment properties		29,253	31,291
Investments in associates		169	178
Right-of-use assets		6,419	6,351
Trade receivables		164,354	210,714
Contract assets		5,185	4,827
Due from associates		3,166	2,642
Deferred tax assets		646	639
		<u>252,610</u>	<u>304,832</u>
Current assets			
Inventories		10,612	16,455
Trade receivables		198,172	155,861
Other receivables		30,998	44,079
Contract assets		9,005	9,193
Deposits with licensed banks		70,473	78,804
Cash and bank balances		61,981	52,004
Other investments		22,837	18,285
		<u>404,078</u>	<u>374,681</u>
TOTAL ASSETS		<u>656,688</u>	<u>679,513</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		158,485	158,485
Treasury shares		(1,198)	(1,198)
Foreign currency translation reserve		18,631	32,341
Legal reserve		733	733
Retained earnings		92,420	87,586
		<u>269,071</u>	<u>277,947</u>
Non-controlling interests		16,166	16,983
Total equity		<u>285,237</u>	<u>294,930</u>
Non-current liabilities			
Lease liabilities		4,254	4,054
Trade payables		134,889	175,951
Other payables		9,784	12,818
Deferred tax liabilities		100	100
		<u>149,027</u>	<u>192,923</u>
Current liabilities			
Lease liabilities		1,088	1,074
Trade payables		163,721	121,018
Other payables		23,866	26,453
Contract liabilities		16,872	33,702
Due to associates		90	96
Current tax liabilities		10,624	9,317
Dividend payable		6,163	-
		<u>222,424</u>	<u>191,660</u>
Total liabilities		<u>371,451</u>	<u>384,583</u>
TOTAL EQUITY AND LIABILITIES		<u>656,688</u>	<u>679,513</u>
Net assets per share (sen)		<u>17</u>	<u>18</u>



RGB International Bhd. [200301001411 (603831-K)]

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	----- Attributable to owners of the Company -----							
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Legal reserve RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2025	158,485	(1,198)	32,341	733	87,586	277,947	16,983	294,930
Profit for the financial period	-	-	-	-	26,405	26,405	51	26,456
Foreign currency translations	-	-	(13,710)	-	-	(13,710)	(868)	(14,578)
Total comprehensive (loss)/income for the financial period	-	-	(13,710)	-	26,405	12,695	(817)	11,878
Transaction with owners:								
Fourth interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(9,245)	(9,245)	-	(9,245)
Second special interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(6,163)	(6,163)	-	(6,163)
First interim single-tier dividend declared for the financial year ending 31 December 2025	-	-	-	-	(6,163)	(6,163)	-	(6,163)
Total transactions with owners	-	-	-	-	(21,571)	(21,571)	-	(21,571)
At 30 June 2025	158,485	(1,198)	18,631	733	92,420	269,071	16,166	285,237



RGB International Bhd. [200301001411 (603831-K)]

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025 (CONTINUED)**

	----- Attributable to owners of the Company -----						
	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2024	158,485	(1,198)	39,945	55,104	252,336	18,283	270,619
Profit/(loss) for the financial period	-	-	-	41,042	41,042	(352)	40,690
Foreign currency translations	-	-	5,883	-	5,883	485	6,368
Total comprehensive income for the financial period	-	-	5,883	41,042	46,925	133	47,058
Transaction with owners:							
Second interim single-tier dividend declared for the financial year ended 31 December 2023	-	-	-	(12,327)	(12,327)	-	(12,327)
First interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	(9,245)	(9,245)	-	(9,245)
Total transactions with owners	-	-	-	(21,572)	(21,572)	-	(21,572)
At 30 June 2024	158,485	(1,198)	45,828	74,574	277,689	18,416	296,105



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025**

	6 MONTHS ENDED	
	30 JUN 2025 RM'000	30 JUN 2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	28,857	45,730
Adjustments for:		
Distribution income from other investments	(316)	(408)
Interest income	(1,572)	(3,098)
Accretion of interest on lease liabilities	163	110
Unwinding discount on receivables	(11,420)	-
Unwinding discount on payables	9,971	-
Depreciation of investment properties	473	564
Depreciation of property, plant and equipment	5,468	20,458
Depreciation of right-of-use assets	728	893
Allowance for expected credit losses ("ECL") on:		
- trade receivables	3,121	992
- other receivables	762	-
Reversal of ECL on:		
- trade receivables	(3,160)	(2,795)
- amount owing by associates	(673)	-
Gain on disposal of property, plant & equipment	(1)	-
Gain on lease termination	(2)	(3)
Gain on disposal of other investments	(45)	-
Inventories written (back)/down	(46)	1,047
Unrealised (gain)/loss on foreign exchange	(1,113)	1,791
Property, plant and equipment written off	26	106
Operating profit before changes in working capital	31,221	65,387
Changes in working capital:		
Receivables, inventories and contract assets	35,831	(4,892)
Payables and contract liabilities	(32,084)	3,387
Cash generated from operations	34,968	63,882
Taxes paid	(521)	(1,136)
Tax refunded	40	-
Net cash from operating activities	34,487	62,746



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025 (CONTINUED)**

	6 MONTHS ENDED	
	30 JUN 2025 RM'000	30 JUN 2024 RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,253)	(8,450)
Proceeds from disposals of property, plant and equipment	1	-
Purchase of right-of-use assets	(25)	-
Net changes in other investments	(4,038)	(14,864)
Net changes in associate's balance	149	(83)
Interest received	1,571	3,098
Net cash used in investing activities	(4,595)	(20,299)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments of lease liabilities	(803)	(1,044)
Dividends paid	(15,408)	(21,572)
Net cash used in financing activities	(16,211)	(22,616)
NET INCREASE IN CASH AND CASH EQUIVALENTS	13,680	19,831
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES	(12,035)	3,758
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	125,233	143,506
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	126,878	167,095
Cash and cash equivalents at the end of the financial period comprise of the followings:		
Cash and bank balances	61,981	47,055
Deposits with licensed banks	70,473	125,469
	132,454	172,524
Less: Deposits pledged to licensed banks	(5,575)	(5,429)
	126,879	167,095



PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134

1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with MFRS 134 *Interim Financial Reporting* and paragraph 9.22 of the Listing Requirements of Bursa Securities.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024. The explanatory notes attached to the interim financial statements provide explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2024.

2. Changes in Accounting Policies

2.1 New MFRSs adopted during the financial period

The Group adopted the followings Standard of the MFRS Framework that were issued by the Malaysian Accounting Standards Board (“MASB”) during the financial period:

Amendments to MFRS 121 Lack of Exchangeability

Adoption of the above Standard did not have any material effect on the financial performance or position of the Group.

2.2 New MFRSs that have been issued but not yet effective

The following are Standards of the MFRS Framework that have been issued by the MASB but have not been early adopted by the Group:

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 9 and MFRS 7 Contracts Referencing Nature-dependent Electricity	1 January 2026
Annual Improvements to MFRS Accounting Standards-Volume 11	1 January 2026
MFRS 18 Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 Subsidiaries without Public Accountability: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

The Group does not expect the adoption of the above Standards to have a significant impact on the financial statements.



3. Significant Event

During the quarter under review, there were no material events that have not been reflected in the financial statements.

4. Comments about Seasonal or Cyclical Factors

The overall business of the Group was not affected by any significant seasonal factors.

5. Unusual Items due to their Nature, Size or Incidence

There were no items affecting assets, liabilities, equity, net income, or cash flows during the current quarter that are unusual because of their nature, size and incidence.

6. Changes in Estimates

There were no changes in the nature and amount of estimates reported that will have a material effect in the current quarter.

7. Changes in Debts and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

8. Dividend Paid

The Fourth Interim Single Tier Dividend of RM0.006 per ordinary share and Second Special Interim Single Tier Dividend of RM0.004 per ordinary share respectively for the financial year ended 31 December 2024 were paid on 18 April 2025.



9. Segmental Information

Segment information is presented in respect of the Group's business segments:

	3 MONTHS ENDED		6 MONTHS ENDED	
	30 JUN	30 JUN	30 JUN	30 JUN
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Segment Revenue				
Sales and Marketing	77,527	67,863	128,054	242,748
Technical Support and Management	16,262	29,845	38,856	63,257
Engineering Services	717	695	1,080	1,283
Others (1)	541	1,280	733	2,608
	<u>95,047</u>	<u>99,683</u>	<u>168,723</u>	<u>309,896</u>
Eliminations	(102)	(102)	(204)	(204)
Revenue	<u>94,945</u>	<u>99,581</u>	<u>168,519</u>	<u>309,692</u>
EBITDA*				
Sales and Marketing	14,481	15,341	20,785	38,137
Technical Support and Management	3,642	16,403	13,886	32,633
Engineering Services	504	550	713	973
Others	(968)	(60)	(1,439)	(386)
Unallocated	91	(2,393)	(1,274)	(6,123)
Total	<u>17,750</u>	<u>29,841</u>	<u>32,671</u>	<u>65,234</u>
Profit/(Loss) before tax				
Sales and Marketing	15,168	15,210	22,030	37,886
Technical Support and Management	983	6,014	8,164	11,233
Engineering Services	504	550	713	973
Others	(1,261)	(398)	(2,046)	(1,124)
	<u>15,394</u>	<u>21,376</u>	<u>28,861</u>	<u>48,968</u>
Unallocated income/(expenses)	724	(922)	(4)	(3,238)
- Finance cost	(116)	(202)	(197)	(305)
- Interest income	673	1,589	1,348	3,034
- Legal and professional fee	(226)	(185)	(456)	(286)
- Realised foreign exchange gain/(loss)	566	(714)	431	(934)
- Unrealised foreign exchange (loss)/gain (trade)	(417)	550	(317)	286
- Unrealised foreign exchange gain/(loss) (non-trade)	1,312	(889)	1,430	(2,077)
- Other expenses	(1,068)	(1,071)	(2,243)	(2,956)
	<u>16,118</u>	<u>20,454</u>	<u>28,857</u>	<u>45,730</u>
Profit before tax	<u>16,118</u>	<u>20,454</u>	<u>28,857</u>	<u>45,730</u>

Note

(1) "Others" consist of manufacturing activities, research & development activities and inter-segment transactions.

* Earnings before interest, taxation, depreciation, amortisation, impairment of property, plant & equipment, intangible assets and investments.



10. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment during the current quarter.

11. Subsequent Events

There were no material events subsequent to the end of the current quarter.

12. Changes in the Composition of the Group during the quarter

There were no material changes in the composition of the Group during the current quarter.

13. Changes in Contingent Liabilities and Contingent Assets

There were no material changes in contingent liabilities and assets since the previous quarter.

14. Capital Commitments

The amount of capital commitments as at 30 June 2025 is as follows:

	AS AT 30 JUN 2025 RM'000
Capital expenditure	
Approved but not contracted for:	
Property, plant and equipment	<u>10,440</u>



15. Significant Related Party Transactions

There were no significant related party transactions during the current quarter except for:

	01.04.2025 to 30.06.2025 RM'000	01.01.2025 to 30.06.2025 RM'000
Sales of products/maintenance charges/technical service/rental charged to:		
- Channel Paradise Sdn. Bhd.	116	843
Technical support and management fee from:		
- Timor Holding, S.A.	896	2,161
Purchase of products from:		
- Channel Paradise Sdn. Bhd.	187	209
- Channel Paradise Pte. Ltd.	2,578	3,499

Related parties are corporations in which certain Directors of the Company and subsidiaries have substantial interest.

The related party transactions described above were undertaken on arm's length basis and normal commercial terms that were not more favourable to the related parties than those generally accorded to the public and were in the best interest of the Group. These transactions were also not detrimental to the minority shareholders of the Company.



B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B (RULE 9.22(2)) OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”)

16. Performance Review

	3 MONTHS ENDED			6 MONTHS ENDED		
	30 JUN 2025	30 JUN 2024	%	30 JUN 2025	30 JUN 2024	%
	RM'000	RM'000	+/(%)	RM'000	RM'000	+/(%)
Revenue						
Sales and Marketing	77,527	67,863	+14%	128,054	242,748	-47%
Technical Support and Management	16,262	29,845	-46%	38,856	63,257	-39%
Engineering Services	717	695	+3%	1,080	1,283	-16%
Others (1)	439	1,178	-63%	529	2,404	-78%
Total	94,945	99,581	-5%	168,519	309,692	-46%
Profit/(Loss) before tax						
Sales and Marketing	15,168	15,210	-0%	22,030	37,886	-42%
Technical Support and Management	983	6,014	-84%	8,164	11,233	-27%
Engineering Services	504	550	-8%	713	973	-27%
Others	(1,261)	(398)	+217%	(2,046)	(1,124)	+82%
	15,394	21,376	-28%	28,861	48,968	-41%
Unallocated income/(expenses)	724	(922)	+179%	(4)	(3,238)	-100%
- Finance cost	(116)	(202)	-43%	(197)	(305)	-35%
- Interest income	673	1,589	-58%	1,348	3,034	-56%
- Legal and professional fee	(226)	(185)	+22%	(456)	(286)	+59%
- Realised foreign exchange gain/(loss)	566	(714)	+179%	431	(934)	+146%
- Unrealised foreign exchange (loss)/gain (trade)	(417)	550	-176%	(317)	286	-211%
- Unrealised foreign exchange gain/(loss) (non-trade)	1,312	(889)	+248%	1,430	(2,077)	+169%
- Other expenses	(1,068)	(1,071)	-0%	(2,243)	(2,956)	-24%
Profit before tax	16,118	20,454	-21%	28,857	45,730	-37%

Note

(1) “Others” consist of manufacturing activities, research & development activities and inter-segment transactions.



16. Performance Review (Continued)

(i) Comparison with previous year's corresponding quarter

The Group registered a revenue and profit before tax for Sales and Marketing ("SSM") division of RM77.5 million and RM15.2 million respectively for the quarter ended 30 June 2025. This represents an increase of 14% in revenue while profit before tax was broadly unchanged as compared to previous year's corresponding quarter mainly due to higher number of products sold and variation in product mix.

The revenue and profit before tax for Technical Support and Management ("TSM") division decreased by 46% and 84% respectively for the quarter ended 30 June 2025 as compared to previous year's corresponding quarter. The decrease is primarily attributable to weaker performance at several key TSM outlets driven by adverse weather conditions, high jackpot payouts and the temporary closure of certain TSM outlets in the Poipet region in the current quarter.

The increase in unallocated income is mainly due to the increase in unrealised foreign exchange gains during the quarter ended 30 June 2025.

(ii) Comparison with previous year's corresponding period

The revenue and profit before tax for SSM division decreased by 47% and 42% respectively for the six months period ended 30 June 2025 as compared to previous year's corresponding period mainly due to lower number of products sold in the first quarter of 2025.

The revenue for TSM division decreased by 39% for the six months period ended 30 June 2025 as compared to previous year's corresponding period mainly due to weaker performance at several key TSM outlets driven by adverse weather conditions, high jackpot payouts and the temporary closure of certain TSM outlets in the Poipet region since beginning of June 2025. Correspondently, the profit before tax decreased by 27% due to lower revenue and partially offset by the lower depreciation cost for machines during the current period.



17. Comparison with Previous Quarter's Results

	3 MONTHS ENDED		
	30 JUN	31 MAR	%
	2025	2025	
	RM'000	RM'000	+/(−)
Revenue			
Sales and Marketing	77,527	50,527	+53%
Technical Support and Management	16,262	22,594	-28%
Engineering Services	717	363	+98%
Others (1)	439	90	+388%
Revenue	94,945	73,574	+29%
Profit/(Loss) before tax			
Sales and Marketing	15,168	6,862	+121%
Technical Support and Management	983	7,181	-86%
Engineering Services	504	209	+141%
Others	(1,261)	(785)	+61%
	15,394	13,467	+14%
Unallocated income/(expenses)	724	(728)	+199%
- Finance cost	(116)	(81)	+43%
- Interest income	673	675	-0%
- Legal and professional fee	(226)	(230)	-2%
- Realised foreign exchange gain/(loss)	566	(135)	+519%
- Unrealised foreign exchange (loss)/gain (trade)	(417)	100	-517%
- Unrealised foreign exchange gain (non-trade)	1,312	118	+1012%
- Other expenses	(1,068)	(1,175)	-9%
Profit before tax	16,118	12,739	+27%

Note

(1) "Others" consist of revenue from manufacturing activities, research & development activities and inter-segment transactions.

The SSM division recorded higher revenue and profit before tax in current quarter mainly due to higher number of products sold and variation in product mix.

The decrease in revenue and profit before tax for TSM division was mainly due to weaker performance at several key TSM outlets driven by adverse weather conditions, high jackpot payouts and the temporary closure of certain TSM outlets in the Poipet region since beginning of June 2025.

The increase in unallocated income in current quarter is mainly due to the increase in unrealised foreign exchange gains during the current quarter.



18. Commentary on Prospects

18.1 Looking ahead, the Group's prospects remain robust, bolstered by the promising market conditions, especially in key areas including the Philippines and Cambodia. The Philippine Amusement and Gaming Corporation (“PAGCOR”) has announced that the country’s Gross Gaming Revenue (“GGR”) in 2025 is targeted to hit a record PHP 450 billion¹. Additionally, the Group is strategically expanding its presence in Cambodia. As a pivotal slot machine distributor and major player in the machine concession business in the region, the Group is well positioned to capitalise on this industry growth.

18.2 The Group remains vigilant for emerging opportunities including prospect of new and upcoming markets. Barring unforeseen circumstances, the Group expects to achieve a satisfactory performance in 2025.

19. Profit Forecast

The company did not announce any profit forecast for the financial year.

20. Taxation

	3 MONTHS ENDED		6 MONTHS ENDED	
	30 JUN 2025 RM'000	30 JUN 2024 RM'000	30 JUN 2025 RM'000	30 JUN 2024 RM'000
Income Tax				
- Current period	1,801	1,769	2,401	5,040
	<u>1,801</u>	<u>1,769</u>	<u>2,401</u>	<u>5,040</u>

Domestic income tax is calculated at the Malaysian statutory rate of 24% (2024: 24%) of the estimated assessable profit for the financial year. The effective tax rate of the Group for the financial year is lower than the statutory income tax rate mainly due to income subjected to different tax jurisdictions and income not subjected to tax, partially offset by expenses not deductible for tax purposes.

21. Corporate Proposals

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

22. Material Litigation

The Group does not have any material litigation, which in the opinion of the Directors, would have a material impact on the financial results of the Group.

¹ <https://www.reuters.com/world/asia-pacific/philippines-expects-gambling-revenues-jump-again-2025-after-hitting-record-last-2025-02-26/>



23. Dividend

The First Interim Single Tier Dividend of RM0.004 per ordinary share in respect of the financial year ending 31 December 2025 was paid on 18 July 2025.

The Board of Directors has approved Second Interim Single Tier Dividend of RM0.004 per ordinary share in respect of the financial year ending 31 December 2025. The entitlement date is fixed on 30 September 2025 and payment will be made on 16 October 2025.

24. Notes to the Statement of Profit or Loss and Other Comprehensive Income

The profit before taxation is after accounting for the following:

	3 MONTHS ENDED		6 MONTHS ENDED	
	30 JUN	30 JUN	30 JUN	30 JUN
	2025	2024	2025	2024
	RM'000	RM'000	RM'000	RM'000
Distribution income from other investments	(155)	(208)	(316)	(408)
Interest income	(895)	(1,616)	(1,572)	(3,098)
Unwinding discount on receivables	(5,460)	-	(11,420)	-
Rental income	(70)	(73)	(140)	(152)
Sundry income	(381)	(30)	(401)	(73)
Accretion of interest on lease liabilities	81	61	163	110
Unwinding discount on payables	4,761	-	9,971	-
Depreciation of investment property	254	282	473	564
Depreciation of property, plant and equipment	2,524	9,917	5,468	20,458
Depreciation of right-of-use assets	365	446	728	893
Allowance for expected credit losses ("ECL") on:				
- trade receivables	1,124	766	3,121	992
- other receivables	762	-	762	-
Reversal of ECL on:				
- trade receivables	(2,486)	(2,626)	(3,160)	(2,795)
- amount owing by associates	(673)	-	(673)	-
Gain on disposal of property, plant and equipment	-	-	(1)	-
Gain on lease termination	(2)	(1)	(2)	(3)
Inventories written (back)/down	(16)	467	(46)	1,047
Realised (gain)/loss on foreign exchange	(566)	714	(431)	934
Unrealised (gain)/loss on foreign exchange	(895)	339	(1,113)	1,791
Property, plant and equipment written off	-	61	26	106



25. Earnings Per Ordinary Share

(a) Basic

Basic earnings per ordinary share is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year after deducting treasury shares.

	3 MONTHS ENDED		6 MONTHS ENDED	
	30 JUN 2025	30 JUN 2024	30 JUN 2025	30 JUN 2024
Profit attributable to owners of the Company (RM'000)	14,018	18,864	26,405	41,042
Weighted average number of ordinary shares in issue ('000)	1,540,853	1,540,853	1,540,853	1,540,853
Basic earnings per ordinary share (sen)	0.91	1.22	1.71	2.66

(b) Diluted

Diluted earnings per ordinary share have not been presented as the Group did not have any outstanding share options as at 30 June 2025.

Diluted earnings per ordinary share for the quarter ended 30 June 2025 equal basic earnings per ordinary share because there are no potentially dilutive instruments in existence as at 30 June 2025.

26. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the financial year ended 31 December 2024 was not qualified.

27. Review by the Company's External Auditors

The condensed consolidated interim financial statements for the period ended 30 June 2025 have been reviewed by the Company's external auditors in accordance with the International Standard on Review Engagements 2410 (ISRE 2410) - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.



RGB International Bhd. [200301001411 (603831-K)]

28. Authorisation for Issue

On 27 August 2025, the Board of Directors authorised the issue of these interim financial statements.

By Order of the Board

RGB International Bhd. [200301001411 (603831-K)]

Dato' Seri Chuah Kim Seah
Managing Director
27 August 2025