



RGB International Bhd.
Registration No. 200301001411 (603831-K)

ANNUAL REPORT **2025**

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23rd

ANNUAL GENERAL MEETING

DATE : Friday, 29 May 2026
TIME : 10:00 a.m.
VENUE : Sri Mas 2 (Ballroom), Level 4,
Bayview Hotel Georgetown Penang,
25A Farquhar Street,
10200 George Town,
Penang, Malaysia

Our Vision

To be a leading manufacturer, distributor, concession and technical support services provider in the gaming supply industry.

Our Mission

To be the premier integrated gaming solutions specialist focusing on the manufacturing, distribution, concession and management of, and technical support for electronic gaming machines (“EGMs”) that provide ultimate recreational experience.

Our Core Values

Our commitment to excellence springs forth from a strong foundation of CORE VALUES:



OUR PEOPLE, OUR KEY ASSETS

Continuously identifying new talents and developing our team in upholding high standards of ethics and integrity at all times.



QUALITY

Striving and delivering the best quality of services and products.



CORPORATE LEADERSHIP

Increasing shareholders’ value while simultaneously focusing on growth guided by good corporate governance (“CG”) and financial discipline.



CORPORATE SOCIAL RESPONSIBILITY (“CSR”)

Participating in projects that benefit the community and environment.

Corporate Profile

RGB International Bhd. (“RGB” or “the Company”) was incorporated in Malaysia on 16 January 2003.


RGB is an investment holding company with its subsidiaries (“RGB Group” or “the Group”) primarily involved in:


- sales and marketing, and manufacturing of EGMs and equipment (“SSM”).
- machine concession, technical support and management (“TSM”).
- on-site technical solution, preventive maintenance and repair services for EGMs and equipment (“Engineering Services”).


The history of RGB’s involvement in the supply and services in the gaming industry began way back in 1986 through its wholly owned subsidiary, RGB Sdn. Bhd. (“RGBSB”). The Group is now acknowledged as a leading supplier of EGMs and casino equipment as well as a major machine concession provider.

RGB has marked its presence in Malaysia and also operates in the Philippines, Cambodia, Laos, Vietnam, Singapore, Macau and Timor-Leste.

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Run the QR Code Reader app and point your camera to the QR Code
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Get access to the digital version of our annual reports

The digital version of RGB’s Annual Report 2025 is available on our website.

Go to <https://www.rbggames.com/home/annual-report.html> or scan the below QR code with your smartphone.



Further information can also be found on our website: www.rbggames.com

Corporate Information

BOARD OF DIRECTORS



Dato' Surinder Singh A/L Inder Singh
Independent Non-Executive Chairman

Mr. Ganaser A/L Kaliappen
Executive Director

Ms. Chuah Hui Jing
Non-Independent Non-Executive Director

Dato' Seri Chuah Kim Seah
Managing Director

Ms. Lung Sai Mei
Independent Non-Executive Director

Datuk Lim Tow Boon, Steven
Group Chief Operating Officer

Ms. Khaw Bee Nee
Independent Non-Executive Director

Audit Committee

Ms. Khaw Bee Nee, Chairman
Dato' Surinder Singh A/L Inder Singh
Ms. Lung Sai Mei

Nomination & Remuneration ("N&R") Committee

Ms. Lung Sai Mei, Chairman
Dato' Surinder Singh A/L Inder Singh
Ms. Khaw Bee Nee

Credit Review & Risk Assessment ("CRR") Committee

Mr. Ganaser A/L Kaliappen, Chairman
Datuk Lim Tow Boon, Steven
Mr. Chuah Eng Hwa
Mr. Liew Yung Kuan

Executive Committee

Dato' Seri Chuah Kim Seah, Chairman
Datuk Lim Tow Boon, Steven
Mr. Ganaser A/L Kaliappen
Mr. Mazlan Bin Ismail
Mr. Chuah Eng Hwa
Mr. Liew Yung Kuan
Mr. Chuah Eng Meng

Company Secretaries

Ms. Yeow Sze Min
(SSM PC No. 201908003120,
MAICSA 7065735)

Ms. Low Seow Wei
(SSM PC No. 202008000437,
MAICSA 7053500)

Registered Office

Suite 18.05, MWE Plaza
8 Lebuhr Farquhar
10200 George Town
Penang, Malaysia
Tel : +(60)4 263 1966
Fax : +(60)4 262 8544
Email : info@sshhsb.com.my

Principal Place of Business

8 Green Hall
10200 George Town
Penang, Malaysia
Tel : +(60)4 263 1111
Fax : +(60)4 263 1188
E-mail : ir@rgbgames.com
Website : www.rgbgames.com

Share Registrars

Securities Services (Holdings) Sdn. Bhd.
Suite 18.05, MWE Plaza
8 Lebuhr Farquhar
10200 George Town
Penang, Malaysia
Tel : +(60)4 263 1966
Fax : +(60)4 262 8544
Email : info@sshhsb.com.my

Legal Form and Domicile

Public Limited Liability Company
Incorporated and Domiciled in Malaysia

Stock Exchange Listing

Main Market of Bursa Malaysia
Securities Berhad ("Bursa Securities")
Stock code : 0037
Stock name : RGB

Auditors

Grant Thornton Malaysia PLT
[201906003682 (LLP0022494-LCA)
& AF 0737]
Chartered Accountants
Level 5, Menara BHL
51 Jalan Sultan Ahmad Shah
10050 George Town
Penang, Malaysia

Principal Bankers

United Overseas Bank (Malaysia) Bhd.
Hong Leong Bank Berhad
Malayan Banking Berhad
Maybank International Labuan Branch
Industrial and Commercial Bank of
China (Macau) Limited
Oversea-Chinese Banking Corporation
Limited

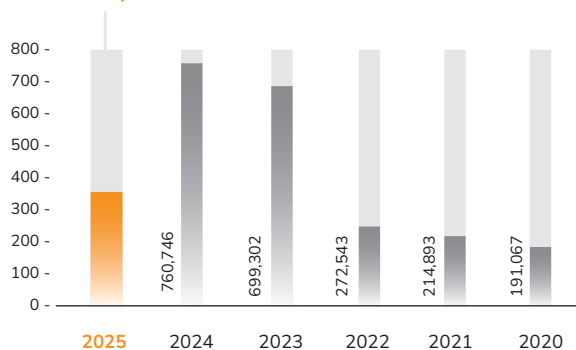
Group Financial Highlights

	2025 RM'000	2024 RM'000	2023 RM'000	2022 RM'000	2021 RM'000	2020 RM'000
Revenue	348,872	760,746	699,302	272,543	214,893	191,067
Profit/(Loss) Before Tax	43,110	100,992	31,647	8,715	(7,473)	(27,958)
EBITDA*	48,570	128,854	83,740	61,238	44,915	28,969
Net Profit/(Loss)	36,811	91,010	21,211	3,822	(10,417)	(29,076)
Cash and Bank Balances	98,485	130,808	148,935	76,168	32,731	39,178
Property, Plant and Equipment	42,779	48,190	62,803	77,262	113,836	156,530
Total Assets	708,698	679,513	436,149	465,233	382,339	404,290
Shareholders' Equity	260,194	277,947	252,336	237,297	222,373	225,825

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

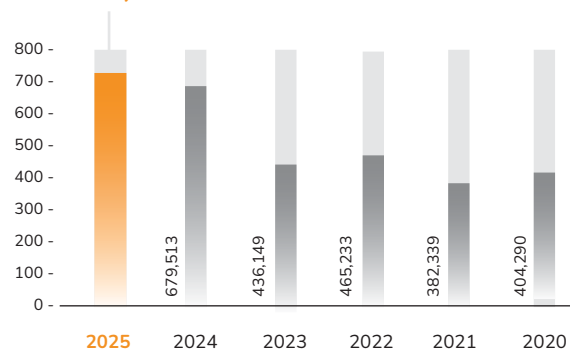
REVENUE (RM'000)

RM348,872



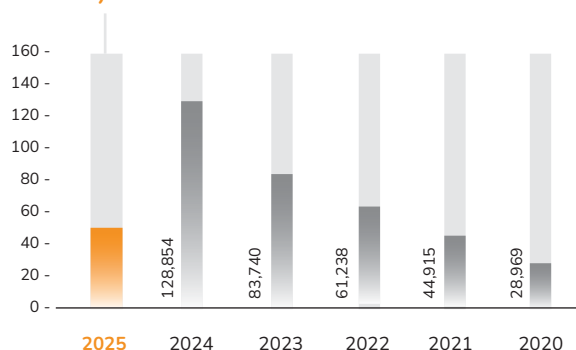
TOTAL ASSETS (RM'000)

RM708,698



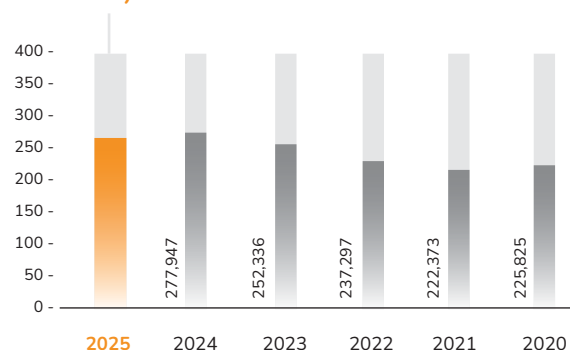
EBITDA* (RM'000)

RM48,570



SHAREHOLDERS' EQUITY (RM'000)

RM260,194



Corporate Structure



RGB International Bhd.

Registration No. 200301001411 (603831-K)



Investor Relations

“

We at RGB continue to place importance on building strong relationships with our shareholders and the investing community by providing regular updates and remaining transparent. The Board of Directors of the Company (“the Board”) is committed in the following guidelines set out in the established Investor Relations Policy, which can be found on the Company’s website (<https://www.rgbgames.com/home/investor-policy.html>).

”

COMMUNICATION CHANNELS

We prioritise effective communication with all stakeholders by providing relevant, timely and accurate information. We disseminate the required information via annual reports, circulars, quarterly financial reports and corporate announcements through Bursa Securities’ website.

Additionally, we also actively respond to queries from the financial community, namely local and foreign analysts and fund managers, through one-on-one meetings, conference calls and electronic communications. We also engage the media through interviews or press releases, to inform the public of corporate and business developments.

While institutional shareholders, stock analysts, media and financial communities may have regular contact with the management, the Company has taken special care to ensure that any material price sensitive information is disseminated to all shareholders at the same time.

Lastly, we encourage and provide the opportunity for shareholders to share their opinions and concerns to the Board and senior management during the question-and-answer session at general meetings.

ENHANCEMENT OF ACCESS VIA INTERNET

Besides the above channels, we also regularly provide updates through the Company’s website (www.rgbgames.com). The website provides relevant corporate information, such as annual reports, quarterly financial reports, as well as announcements and presentations given to shareholders, analysts and media.

Besides this, we also provide a communication channel through our website, and encourage shareholders and members of the financial community to direct queries through the site, or email us directly to our dedicated Investor Relations address (ir@rgbgames.com).

We will also continue to make effort to increase the user-friendliness of our site, as well as improve the efficiency of communications between all stakeholders and us in order to achieve common understanding of our operations progress and outlook.



Directors' Profile



DATO' SURINDER SINGH A/L INDER SINGH, DSPN

Independent Non-Executive Chairman

| Age | Gender | Nationality
| 64 | Male | Malaysian

Date of appointment: 27 May 2024

Date of appointment as Chairman: 27 August 2025

No. of Board meetings attended in 2025: 5/5

Qualification

- Member, Institute of Corporate Directors Malaysia ("ICDM")
- Bachelor of Laws (LLB) and Master of Laws (LLM), University of London
- Post Graduate Diploma in Arbitration (Reading)
- Certificate in Legal Practice (CLP)

Board Committee membership

- Member of Audit Committee
- Member of N&R Committee

Working experience

Dato' Surinder was called to the Malaysian Bar in 1988. Over the course of his 38-year career, his practice has focused primarily on civil and commercial litigation. With a strong legal background, he is well-equipped to assist the Board in making informed decisions to support shareholders' interests.

DATO' SERI CHUAH KIM SEAH, DGPN, DMSM, DSDK, JP

Managing Director ("MD")

| Age | Gender | Nationality
| 73 | Male | Malaysian

Date of appointment: 30 October 2003

No. of Board meetings attended in 2025: 5/5

Qualification

- Fellow, Association of Chartered Certified Accountants
- Fellow, ICDM
- Member, Malaysian Institute of Accountants ("MIA")
- Member, ASEAN Chartered Professional Accountants

Board Committee membership

- Chairman of Executive Committee

Working experience

Dato' Seri Chuah and his brother, Dato' Chuah Kim Chiew, marked their beginning in the gaming and amusement supply industry through RGBSB. He has close to 40 years of experience in strategic, sales and marketing management.

Presently, Dato' Seri Chuah plans and develops the Group's strategic business direction, plans and policies. He also assesses potential business ventures and alliances for the Group as well as oversees the Group's human resources function.

Other information

- Director of several subsidiaries of RGB
- Director of several other private limited companies

**Directors’
Profile****DATUK LIM TOW BOON, STEVEN,**
PJN, BKM

Group Chief Operating Officer (“Group COO”)

| Age | Gender | Nationality
| 65 | Male | Malaysian

Date of appointment: 30 October 2003

No. of Board meetings attended in 2025: 5/5

Qualification

- Fellow, ICDM
- Member, Australian Institute of Company Directors
- Bachelor of Arts, Brock University, Canada

Board Committee membership

- Member of Executive Committee
- Member of CRRRA Committee

Working experience

Datuk Steven Lim assumed the position as Chief Operating Officer (“COO”) of RGB Business Division in 2009 and thereafter promoted as COO of the Group in 2013. He was later redesignated as Group COO on 26 February 2026. As Group COO, his key responsibilities are leading strategic planning and overseeing the overall operation and management of Leisure and Non-Leisure Business Units of the Group.

Datuk Steven Lim joined the Group in 1988 as Management Executive focusing on sales and marketing of gaming and amusement machines. His broad experience and expertise in sales and marketing has boosted the growth of the Group’s market share in the gaming supply industry.

Other information

- Director of several subsidiaries of RGB
- Director of several other private limited companies

MR. GANASER A/L KALIAPPEN

Executive Director

| Age | Gender | Nationality
| 70 | Male | Malaysian

Date of appointment: 27 May 2024

No. of Board meetings attended in 2025: 5/5

Qualification

- Member, ICDM
- Master in Public & International Affairs, University of Pittsburgh, USA
- Bachelor of Arts, University of Malaya
- Diploma in Education, University of Malaya
- Diploma in Public Management, National Institute of Public Training

Board Committee membership

- Chairman of CRRRA Committee
- Member of Executive Committee

Working experience

Mr. Ganaser was with the Administrative and Diplomatic Service of the Government for 25 years before retiring as Director in the Ministry of Defence. Earlier, he was the Principal Assistant Secretary with the Ministry of Finance where he managed the financial control, gaming licensing and regulatory compliance matters.

Mr. Ganaser then joined RGB Group as General Manager, Regulatory Compliance on 1 October 2004. He held the position of Regulatory Compliance Director on 1 January 2009 and was redesignated as Senior Vice President, Corporate and Regulatory Compliance on 16 January 2018. Subsequently, on 27 May 2024, he was appointed as an Executive Director of the Company.

He is responsible for managing all compliance matters with the authorities and regulatory requirements in the various countries where RGB Group operates.

Other information

- Director of several subsidiaries of RGB
- Director of several other private limited companies

Directors' Profile



MS. LUNG SAI MEI, JSM, BCM

Independent Non-Executive Director

| Age | Gender | Nationality
| 58 | Female | Malaysian

Date of appointment: 1 March 2024

No. of Board meetings attended in 2025: 5/5

Qualification

- Member, ICDM
- Master of Business Administration, International University of Japan
- Bachelor of Education, Agricultural University of Malaysia (now known as Universiti Putra Malaysia)
- Diploma in Public Administration, National Institute of Public Administration ("INTAN")

Board Committee membership

- Chairman of N&R Committee
- Member of Audit Committee

Working experience

Ms. Lung started her Administrative and Diplomatic service career in the government in 1996 as Assistant Secretary in INTAN. She has over 30 years of experience in the civil service with considerable knowledge in policy development and finance after working in various ministries and government departments including 9 years' experience in the Ministry of Finance handling budgeting, international finance and public asset management which also involved licensing and regulating the gaming industry.

Prior to her retirement which took effect from 2 January 2024, she held various positions such as Deputy Undersecretary of the Public Asset Management of the Ministry of Finance, Director of K-Economy Division in the Ministry of Economy and Senior Director of the Facilitation Fund Section in the Public Private Partnership Unit (UKAS) of the Prime Minister's Department.

MS. KHAW BEE NEE

Independent Non-Executive Director

| Age | Gender | Nationality
| 54 | Female | Malaysian

Date of appointment: 1 August 2025

No. of Board meetings attended in 2025: 2/2

Qualification

- Fellow, Association of Chartered Certified Accountants ("ACCA")
- Member, MIA
- Member, ICDM
- Master of Business Administration, University of Manchester

Board Committee membership

- Chairman of Audit Committee
- Member of N&R Committee

Working experience

Ms. Khaw is a senior finance professional with over 30 years of experience. She began her career at Ernst & Young (1994 - 2000) managing audits, due diligence and IPO-related work. She then served at S P Setia Berhad (2001 - 2005) as Manager, Group Corporate & Finance, leading corporate finance, business planning and tax compliance. At Datascan Berhad (now known as Cusapi Berhad) (2005 - 2006), she was Vice President, Group Corporate & Finance, overseeing finance, supply chain, human resources and Mergers and Acquisitions ("M&A") execution. In 2006, she briefly joined Mah Sing Group Berhad as Deputy General Manager, Finance & Accounts before moving to Packet One Networks (Malaysia) Sdn Bhd (now known as TM Technology Services Sdn Bhd) (2007 - 2010) as Associate Director of Finance, where she established finance operations, secured funding and managed post-M&A integration.

She rejoined Mah Sing Group Berhad in 2010 as General Manager, Group Finance & Treasury and from 2012 to June 2025 served as Senior General Manager, Head of Corporate Finance & Investor Relations, leading the Group's investor relations and corporate finance functions, including fundraising and investment evaluations.

Other information

- Independent Non-Executive Director of EI Power Berhad

**Directors'
Profile****MS. CHUAH HUI JING****Non-Independent Non-Executive Director**

| Age | Gender | Nationality
| 32 | Female | Malaysian

Date of appointment: 24 August 2023

No. of Board meetings attended in 2025: 5/5

Qualification

- Member, ICDM
- MSc Risk Management and Financial Engineering, Imperial College Business School, London
- BSc Mathematics and Statistics for Finance, Imperial College London

Working experience

Ms. Chuah started her career in 2016 as a Quantitative Analyst in BNP Paribas London where she supported the trading desk as well as designed and developed new features and trading tools. She later joined Citigroup London from 2019 to 2022 in the Investment Banking Division in which she was primarily responsible for structuring and executing M&A, Initial Public Offering (“IPO”) and capital raise transactions for healthcare, power, utilities and renewables industries.

Ms. Chuah was appointed as a Non-Independent Non-Executive Director of the Company on 24 August 2023 and was subsequently designated as an Executive Director in May 2024. In this role, she was responsible for developing and implementing investment strategies that align with RGB’s goals and objectives, advising the Group on prospective investment projects, managing the Group’s investment portfolio and monitoring its performance, managing the risk associated with the investments as well as sourcing for new investment opportunities. She was invited and joined one of the Group’s key international suppliers where she assists with the formulation and execution of strategic initiatives across both land-based and digital channels. In light of her new role, she was redesignated as a Non-Independent Non-Executive Director of the Company on 9 April 2025.

Other information

- Director of other private limited company

Notes:**Family Relationship with Directors and/or Major Shareholders**

Dato’ Seri Chuah Kim Seah is a substantial shareholder of RGB and Ms. Chuah Hui Jing is the daughter of Dato’ Seri Chuah Kim Seah.

Save as disclosed herein, none of the Directors has any family relationship with any directors and/or major shareholders of the Company.

Conflict of Interest (“COI”)

None of the Directors has any COI or potential COI, including interest in any competing business with the Company and its subsidiaries.

Conviction for Offences

Other than traffic offences, none of the Directors has been convicted for any offences within the past 5 years nor has been imposed of any public sanction or penalty by the relevant regulatory bodies during the financial year under review.

Other Directorships

Except as disclosed by Ms. Khaw Bee Nee, none of the other Directors holds any other directorship in public companies.

Key Senior Management Team



MR. MAZLAN BIN ISMAIL

Senior Vice President

Age	Gender	Nationality
62	Male	Malaysian

Date first appointed to key senior management position
30 October 2003

Qualification

- Ordinary Member, Malaysian Institute of Management
- Diploma in Management, Malaysian Institute of Management

Job description/working experience

Mr. Mazlan is responsible for developing and managing the Group's investor relations function and overseeing the implementation of policies and operational management for administrative, surveillance and security functions for the Group.

He started his career as Senior Audit Assistant with Chuah & Associates in 1988 before leaving to pursue other career opportunities 3 years later.

Other information

- Member of Executive Committee of RGB
- Director of several subsidiaries of RGB

MR. CHUAH ENG HWA

Senior Vice President

Age	Gender	Nationality
40	Male	Malaysian

Date first appointed to key senior management position
1 January 2016

Qualification

- Member, Chartered Accountants Australia and New Zealand
- Member, Malaysian Institute of Certified Public Accountants
- Bachelor of Business (Accounting), Monash University, Australia
- Bachelor of Computing, Monash University, Australia

Job description/working experience

Mr. Chuah joined the Group on 1 April 2015 as Project Manager. He was promoted to Vice President, New Investment and Corporate Administration on 1 January 2016 and subsequently redesignated as Vice President, New Investment and Treasury, Vice President and Senior Vice President on 16 January 2018, 15 March 2021 and 7 May 2025 respectively. Following the resignation of the former Chief Financial Officer ("CFO") on 30 June 2019, Mr. Chuah oversees the responsibilities of the CFO till 16 January 2023. His responsibilities include overseeing treasury management and financial investments for the Group.

He has almost 6 years of experience with Ernst & Young in transaction advisory and assurance services prior to joining the Group.

Other information

- Member of CRRRA Committee of RGB
- Member of Executive Committee of RGB
- Director of a subsidiary of RGB
- Director of several other private limited companies

Notes:

Family Relationship with Directors and/or Major Shareholders

Mr. Chuah Eng Hwa and Mr. Chuah Eng Meng are the sons of Dato' Seri Chuah Kim Seah and the brothers of Ms. Chuah Hui Jing.

Save as disclosed herein, none of the other key senior management team has any family relationship with any directors and/or major shareholders of the Company.

Key Senior Management Team



MR. LIEW YUNG KUAN

CFO

Age	Gender	Nationality
44	Male	Malaysian

Date first appointed to key senior management position
17 January 2023

Qualification

- Member, MIA
- Bachelor of Accounting (Honours), University of Science, Malaysia

Job description/working experience

Mr. Liew joined the Group on 1 October 2019 as Financial Controller. He was promoted to Vice President, Finance and CFO on 17 January 2023 and 7 May 2025 respectively. He is currently responsible for accounting, financial management, corporate finance, costing, credit control and risk assessments functions for RGB Group.

Mr. Liew started his career with Ernst & Young in 2007 in audit assurance division and subsequently joined a commercial company in 2013 as Finance Manager.

Other information

- Member of CRRRA Committee of RGB
- Member of Executive Committee of RGB
- Director of a subsidiary of RGB

COI

None of the key senior management team has any COI or potential COI, including interest in any competing business, with the Company and its subsidiaries.

Conviction for Offences

Other than traffic offences, none of the key senior management team has been convicted for any offences within the past 5 years nor has been imposed of any

MR. CHUAH ENG MENG

COO - Leisure

Age	Gender	Nationality
34	Male	Malaysian

Date first appointed to key senior management position
27 May 2024

Qualification

- Victorian Education of Certificate, Geelong Grammar School, Australia

Job description/working experience

Mr. Chuah joined RGB Group as Projects Director in January 2019, where he quickly became an integral part of the team, leading to his promotion to Vice President, SSM in 2020 and subsequently to Senior Vice President, SSM in 2024, Deputy COO in 2025 and COO in 2026. In this current role, he spearheads the management and strategic direction of the Group's Leisure Business Unit, which includes overseeing comprehensive event planning. With a solid foundation in strategic leadership and operational expertise, he strives to contribute to the continued success of the Leisure Business Unit.

His career journey reflects steady growth, beginning with his role as Market Consultant at Starseries Development Sdn. Bhd. in 2013, followed by his position as COO at Chanel Paradise Sdn. Bhd. in 2016.

Other information

- Member of Executive Committee of RGB
- Director of a subsidiary of RGB
- Director of several other private limited companies

public sanction or penalty by the relevant regulatory bodies during the financial year under review.

Other Directorships

None of the key senior management team holds any directorship in public companies.

KEY SUPPLIERS FOR SSM PRODUCT

**LIGHT &
WONDER**™

ARISTOCRAT GAMING

DR
GAMING TECHNOLOGY

KONAMI

ANDAMIRO®

KL Saberi

SUZOHAPP

EVERI

— POWERED BY —
DELL Technologies

Management Discussion & Analysis

“
On behalf of the Board,
I am pleased to present to you our Annual Report
and Audited Financial Statements for the financial
year ended (“FYE”) 31 December 2025.”

OVERVIEW

RGB is a leading supplier of gaming products in Asia with over 39 years of experience in the gaming supply industry. We have grown from strength to strength since its inception in 1986.

RGB has 3 main business segments:

1. SSM Division

The SSM division comprises the sales of EGMs, casino equipment and all kinds of gaming-related parts and components. We market our proprietary products and are also the authorised distributor of gaming products for many world-renowned brands in the industry. Our clients encompass a broad spectrum ranging from major casinos in the world’s gaming industry to operators of VIP slot clubs in many Asian countries, they are well supported by our dedicated sales team who provide clients with unparalleled round the clock service.

2. TSM Division

The TSM division provides machine concession programmes to operators throughout Asia, along with comprehensive technical, management, marketing and advisory services. We partner with licenced operators across Asia, with over 3,400 active EGMs deployed in 36 outlets.

3. Engineering Services Division

The Engineering Services division offers end-to-end support and continuous maintenance to ensure the seamless operations of both SSM and TSM divisions. With a team of well-trained engineers and support from renowned gaming product manufacturers, we are dedicated to provide our customers with the best possible customer support experience to meet their unique requirements. We strive to be a one-stop-shop for all customer needs, providing an efficient and comprehensive solution to any problems they may encounter.

Our Engineering Services division also offers a comprehensive suite of services to support the gaming industry, which includes product installation, machine relocation and game conversion, gaming table equipment and utility support, product and scenario-based training solutions, EGM technical and casino management system (“CMS”) requirements consultancy for new and existing operations, EGM preventive maintenance programs, and CMS turnkey solutions. In addition, we also provide a range of gaming parts and repair services.

To uphold our commitment to excellence, RGB employs a strategic approach focused on continuous innovation, industry-leading expertise, and customer-centric solutions. We invest in cutting-edge technologies, cultivate strong partnerships with leading gaming manufacturers, and prioritise continuous training for our Engineering Services team to stay ahead of industry trends.

At RGB, we are committed to provide fully featured gaming solutions and unparalleled support in the gaming supply industry. Overall, RGB stands as a leading provider of comprehensive gaming solutions to the licenced operators.

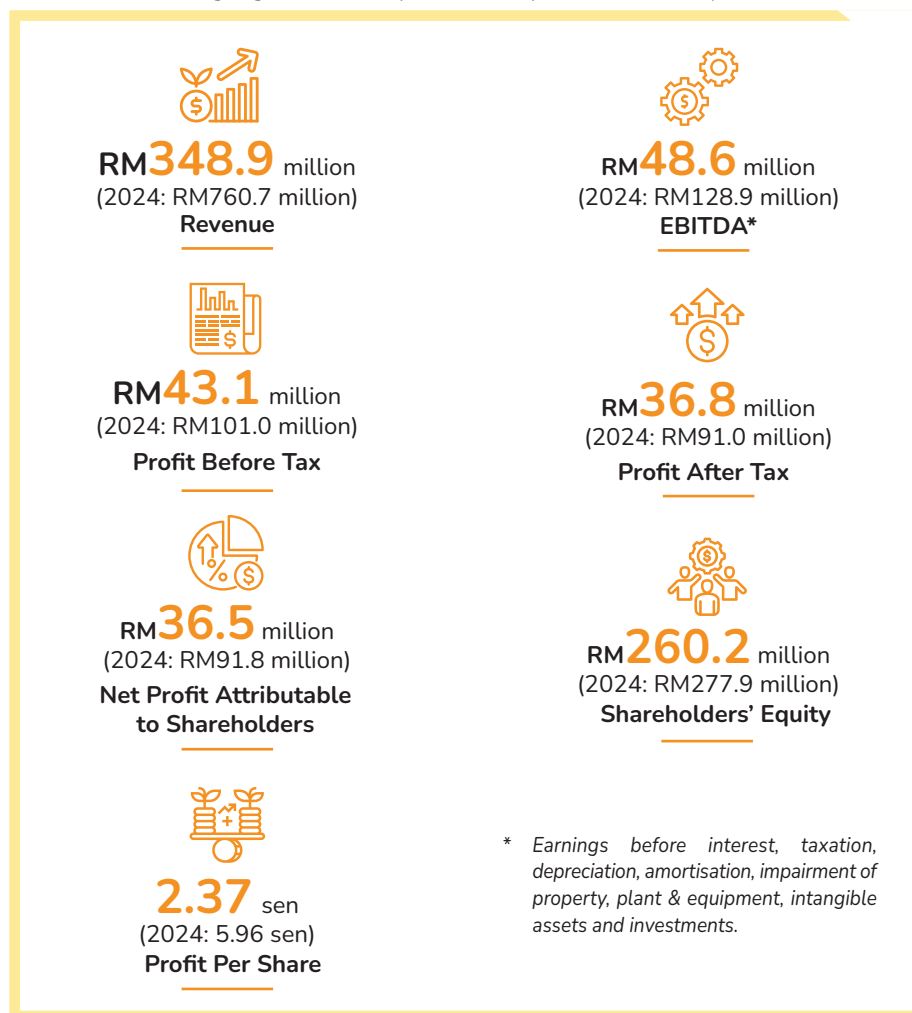


Management Discussion & Analysis

FINANCIAL REVIEW

The tourism and hospitality industries experienced a more challenging environment in 2025, particularly in certain regions where the Group operates. The Group recorded a decline in performance for the FYE 31 December 2025, primarily attributable to the lower volume of orders in 2025 and postponement of a few projects from 2025 to 2026. In addition, performance was affected by adverse market conditions in certain operating regions, which led to softer market demands and disruptions to business operations.

The table below highlights the Group's financial performance for year 2025:



Revenue and Profit Before Tax

The Group recorded revenue of RM348.9 million in 2025, a decrease of RM411.8 million as compared to RM760.7 million in the previous year mainly due to a delivery of bulk order in 2024 and the decline in TSM operations following the unfavourable market conditions in certain regions as well as the postponement of a few projects from 2025 to 2026.

As a result, the Group recorded a profit before tax of RM43.1 million in 2025, as compared to profit before tax of RM101.0 million in 2024.

Liquidity and Capital Resources

As part of its overall liquidity management, the Group preserves sufficient levels of cash and cash equivalents to meet its working capital requirements. The Group's cash and cash equivalents stood at RM92.8 million as at 31 December 2025 although there was a drop of revenue and EBITDA in 2025. The Group maintained deposits with licensed banks of RM38.3 million as at 31 December 2025, compared to RM78.8 million in the previous financial year. The decrease in deposit was mainly due to placement of money market funds during the year.

In addition, despite having zero borrowing in 2025, the Group continues to maintain available banking facilities at a reasonable level. This is to ensure that the Group has access to bank funding should the need for capital expenditure ("CAPEX") or working capital arise in the future.

The Group's CAPEX decreased from RM17.4 million in 2024 to RM8.6 million in 2025, of which RM6.1 million was allocated to upgrade the current EGMs in existing TSM outlets.

OPERATIONAL REVIEW

SSM Division

The revenue and profit before tax for SSM division decreased by 57% and 49% respectively for the FYE 31 December 2025 as compared to previous year. The decline was mainly due to lower number of products sold and variation in product mix in 2025.

TSM Division

The revenue and profit before tax for TSM division decreased by 38% and 80% respectively for the FYE 31 December 2025 as compared to previous year.

Management Discussion & Analysis

This was mainly attributable to weaker performance at several key TSM outlets driven by adverse weather conditions, high jackpot payouts and temporary closure of certain TSM outlets in Cambodia since beginning of June 2025.

The lower margin in profit before tax was mainly due to additional impairment on property, plant and equipment, as well as higher allowance for expected credit losses recorded during the year, particularly in regions affected by heightened market uncertainties.

Engineering Services Division

The Engineering Services division recorded revenue of RM2.2 million in 2025, compared to RM2.4 million in 2024. The division reported a marginal decline in EBITDA and profit before tax to RM1.5 million in 2025, from RM1.7 million in 2024.

DIVIDENDS

The Company has declared the following dividends for the FYE 31 December 2025:

First interim single-tier dividend

Rate per ordinary share	Payment Date
RM0.004	18 July 2025

Second interim single-tier dividend

Rate per ordinary share	Payment Date
RM0.004	16 October 2025

Third interim single-tier dividend

Rate per ordinary share	Payment Date
RM0.002	19 January 2026

Fourth interim single-tier dividend

Rate per ordinary share	Payment Date
RM0.001	16 April 2026

The Board continues to explore, over the long term, the establishment of a formal dividend policy, keeping in mind the requisite investments needed to execute our expansion plans, especially in the growing market like the Philippines and Cambodia. The priority for us is to build a sustainable growth path that will be beneficial to both the Group and shareholders.

BUSINESS RISKS

The Group's main business risks comprise intensifying competition, changes in regulations and policies, and fluctuation of foreign exchange rates.

The Group's business is in a competitive environment and faces competition from other gaming suppliers and operators. With our businesses located in various countries in Asia, changes in each country's regulations and policies may have impact on our operations. These include issues such as minimum wages, restrictions on local residents entering gaming establishments, increase in gaming taxes and foreign exchange control.

The Group is also exposed to risk of fluctuation in foreign exchange rates as the Group's global operations necessitate dealings in foreign-denominated currency. Although the Group does not have a currency hedging policy at the moment, a significant part of the currency risk is naturally hedged as most of the Group's cost of sales and operating expenditures are denominated in the same currency as the respective revenues.

BUSINESS OUTLOOK AND PROSPECTS

In view of the prevailing operating environment, the Group remains cautiously optimistic over its outlook for the FYE 2026. Performance across the regional gaming industry is expected to be influenced by regulatory developments, macroeconomic conditions, consumer spending patterns and tourism trends within the Group's principal markets of the Philippines, Cambodia and Vietnam. Leveraging its established position as a leading EGMs and equipment distributor and machine concessionaire, the Group will continue to pursue expansion opportunities, operational enhancements and new project rollouts across these markets, while maintaining operational resilience.

The Group will also continue to prioritise prudent cost management, operational efficiency and disciplined capital deployment while selectively pursuing strategic partnerships and new market opportunities to strengthen its regional footprint. Barring any unforeseen adverse developments in regulatory, economic or market conditions, the Group expects to deliver a satisfactory performance for the FYE 2026.

ACKNOWLEDGEMENT

On behalf of the Board, we record our sincere appreciation to our shareholders, business partners and financial institutions for their continued trust and support, which have enabled RGB Group to pursue sustainable growth and long-term value creation.

We are pleased to welcome Ms. Khaw Bee Nee to RGB Board. We are confident that her experience and perspectives will contribute positively to the Board's deliberations and further strengthen the Group's strategic direction.

We also wish to place on record our appreciation to our Independent Non-Executive Directors, Ms. Lam Voon Kean and Tan Sri Norazman Bin Hamidun, who retired in May 2025 and resigned in March 2026 respectively. We are grateful for their guidance and valuable contributions during their tenure.

Finally, we extend our appreciation to our Directors, management team and employees for their continued dedication, professionalism and commitment. Their collective efforts have been fundamental to the Group's achievements and continued development in 2025.

DATO' SURINDER SINGH
A/L INDER SINGH

Independent Non-Executive Chairman

DATO' SERI CHUAH KIM SEAH
Managing Director

20 April 2026

Sustainability Statement

RGB Group's sustainability approach is centred on creating long-term value by integrating 4 pillars, i.e., Economic, Environmental, Social and Governance considerations into its strategies, operations and decision-making processes. This Sustainability Statement outlines RGB Group's sustainability-related risks, opportunities, governance and performance for the FYE 31 December 2025.

This Statement has been prepared in accordance with Bursa Securities' Main Market Listing Requirements ("MMLR") on sustainability reporting, Sustainability Reporting Guide and it is aligned, where applicable, with the National Sustainability Reporting Framework ("NSRF"), specifically on the IFRS S1 General Requirements for Sustainability-related Disclosures and IFRS S2 Climate-related Disclosures through a phased and developmental approach. The sustainability disclosures are also referred to the Global Reporting Initiative ("GRI") standards and Malaysian Code on Corporate Governance ("MCCG").

This Statement should be read in conjunction with other sections of this Annual Report, including the Management Discussion and Analysis, CG Overview Statement, and Statement on Risk Management and Internal Control, where sustainability-related matters are further contextualised.

REPORTING SCOPE AND BOUNDARY

This Sustainability Statement covers data and activities for the reporting period from 1 January 2025 to 31 December 2025, unless otherwise stated. The reporting scope includes RGB International Bhd. and its subsidiaries, and excludes associates, joint ventures and business activities over which RGB Group does not have direct control or a significant equity interest.

The Environmental, Social and Governance ("ESG") disclosures encompass RGB Group's principal business segments, namely SSM, TSM and Engineering Services.

ASSURANCE

There was no external independent assurance conducted on the sustainability information disclosed in this Statement. Nevertheless, all data in this Statement had been internally assessed, verified by the Sustainability Committee and regular internal reviews had been performed to ensure the accuracy, consistency and reliability of data, as well as adherence to the policies, processes and controls governing sustainability reporting. The Statement was reviewed and approved by the Board.

In order to strengthen the credibility of this Statement and to align with relevant requirements, it is in the pipeline that the Sustainability Statement will be subjected to an independent assurance process as part of its sustainability reporting maturity journey. In essence, the data and information reported in this Statement were fairly presented.

STATEMENT AVAILABILITY AND FEEDBACK

Both the Sustainability Statement (<https://www.rbggames.com/home/annual-report.html>) and Sustainability Policy (<https://www.rbggames.com/home/about-us.html>) are available on RGB's corporate website. We welcome all opinions and feedback from our stakeholders to ensure that our ESG approaches remain meaningful and relevant.

Please contact us at sustainability@rbggames.com for any questions or comments.

VALUE CREATION AND BUSINESS MODEL

RGB Group seeks to create sustainable value by optimising the use of its key capitals, namely financial, intellectual and human, technology and equipment, social and relationship, and natural capital. In financial year ("FY") 2025, RGB Group reviewed its approaches to managing sustainability-related risks and opportunities by embedding 4 pillars, i.e., Economic, Environmental, Social and Governance considerations into business decisions and performance management.

The RGB Group's sustainability efforts are guided by 3 sustainability themes:

Theme 1 : Advancing Business Responsibilities



Theme 2 : Care for the Planet



Theme 3 : Care for the People



These themes form the basis of RGB Group's commitment to sustainable practices and incorporate the 4 pillars as abovementioned to balance the business sustainability with financial success, ensuring a holistic approach to long-term growth as well as to support long-term value creation for shareholders and broader stakeholders.

CAPITALS, OUTPUTS AND VALUES CREATED



Financial Capital

RGB Group is accountable and transparent to stakeholders on its sustainability strategy and performance by practising transparency, accuracy, consistency, fair and timely dissemination of its fundamentals.

The funding derived from revenue, cash generated from operations and financing facilities enabled RGB Group to remain profitable, with revenue of RM348.9 million, a net cash position of RM98.5 million and zero gearing. Value was created through profit after tax of RM36.8 million, return on equity of 13% and total dividends of 1.1sen per share declared for the FYE 31 December 2025.



Intellectual and Human Capital

RGB Group is inspired to be an employer of choice by providing a sound working environment, continuous education and development of talent. Its continued success depends on the quality and effective teamwork of its employees in pursuing RGB Group's vision, mission and core values.

RGB Group's workforce, comprising diverse skills, experience and expertise, contributed 2,370 training hours during FY2025. These initiatives enhanced employee capabilities, supported workforce development and reinforced an inclusive culture that values diversity and equal opportunity.



Technology and Equipment Capital

Through continued investment in technological know-how and infrastructure, RGB Group delivered 1,924 EGMs amid a more challenging market environment. While sales volume was below the annual target, management remained focused on operational efficiency, customer engagement, and prudent cost management to sustain overall performance.



Social and Relationship Capital

RGB Group is dedicated to support the development of the community in which it operates through various initiatives.

RGB Group maintained strong relationships with customers, suppliers, employees and regulators while contributed a total of RM70,780 to community initiatives. These engagements strengthened stakeholders' trust and reinforced RGB Group's social licence to operate.



Natural Capital

RGB Group is committed towards environmental conservation by promoting environmental responsibility and encouraging use of eco-friendly products. It shall also continue to adopt and apply environmentally responsible practices, sound social policies and good CG framework with the objective of achieving long-term sustainable growth.

RGB Group focused on responsible resource utilisation by recycling 9.49 metric tonnes of waste and disposed of 130 used EGMs. These initiatives supported waste reduction, circular economy practices and RGB Group's ongoing prohibition of single-use plastics.

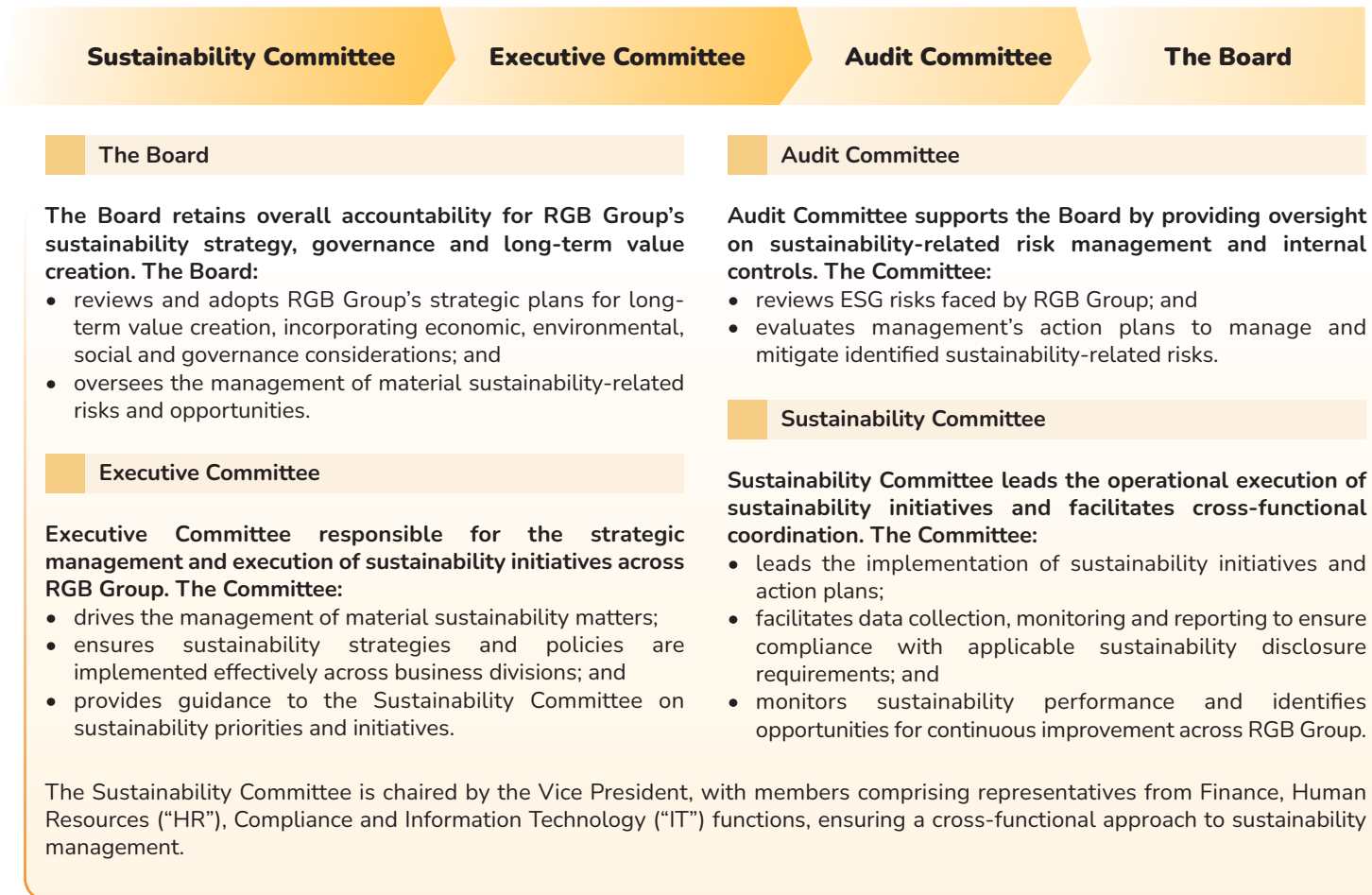
GOVERNANCE

RGB Group established a structured sustainability governance framework to ensure effective oversight, accountability and integration of sustainability-related risks and opportunities across the organisation. This governance structure supports long-term value creation by embedding economic, environmental and social considerations into RGB Group's strategy, risk management and operational decision-making.

Sustainability Statement

GOVERNANCE STRUCTURE

The sustainability oversight within RGB Group is driven through a multi-tier governance structure comprising the Board, Audit Committee, Executive Committee and Sustainability Committee. Each level plays a distinct role in ensuring sustainability matters are appropriately governed, managed and monitored, as illustrated below:



INTEGRATING ESG ASPECTS INTO RGB GROUP'S RISK MANAGEMENT

Sustainability-related risks are integrated into RGB Group's Enterprise Risk Management ("ERM") framework and are considered alongside strategic, operational and financial risks. These risks and opportunities are assessed based on their potential impact on RGB Group's business continuity, financial performance, reputation and long-term value creation.

The risk management activities are led by the Executive Committee and are carried out based on the review of risk profiles to assess the existing risks as well as identify the potential risks that could impact RGB Group. Any material change in the risk profiles is reported directly to the Audit Committee and the Board.








STAKEHOLDER ENGAGEMENT

Effective stakeholder engagement is essential for understanding expectations, addressing concerns and enhancing decision-making. RGB Group engages regularly with its internal and external stakeholders, including shareholders, employees, customers, business partners, suppliers, regulators and communities, through various communication channels and engagement activities.

The stakeholder feedback is considered during the identification and prioritisation of material sustainability matters and is served to inform RGB Group's strategic direction, risk management and sustainability initiatives. Through consistent and meaningful engagement, RGB Group aims to strengthen partnerships, enhance transparency and support long-term business success.

Sustainability Statement

Recognising that it is neither feasible nor practical to engage with all stakeholders on every issue, RGB Group seeks to strike an appropriate balance between time, resources and expectations of stakeholders. A summary of RGB Group's key stakeholders, engagement channels and areas of concern is set out in the Stakeholder Engagement table, as follows:

Stakeholder Groups	Engagement Channels and Frequency	Material Matters and Focus	
The Board or Employees 	Annually <ul style="list-style-type: none"> Materiality assessment survey Performance appraisal review Monthly <ul style="list-style-type: none"> Management team meeting 	Ongoing, ad hoc or as needed <ul style="list-style-type: none"> Formal and informal meeting and discussions Email, notices or memorandum Onboarding programme for new employees Training or workshop Company-wide employee engagement sessions and team building activities 	<ul style="list-style-type: none"> Business development Ethical and responsible business CG Labour practices and standards Employee inclusivity and diversity Occupational health and safety ("OHS")
Shareholders or Investors 	Quarterly or annually <ul style="list-style-type: none"> Financial or corporate announcements via Bursa Securities Annual General Meeting ("AGM") Annual Report 	Ongoing, ad hoc or as needed <ul style="list-style-type: none"> Investor relations enquiries or meetings Corporate website and social media Media releases 	<ul style="list-style-type: none"> Business development Economic performance and shareholder returns CG Environmental management Ethical and responsible business Labour practices and standards
Government or Regulatory Authorities 	Ongoing, ad hoc or as needed <ul style="list-style-type: none"> Workshops and training Discussion and meeting 	<ul style="list-style-type: none"> Engagement forum, webinars or emails Official meetings and visits 	<ul style="list-style-type: none"> CG Ethical and responsible business Labour practices and standards Data protection and IT infrastructure Environmental management
Suppliers 	Ongoing <ul style="list-style-type: none"> One-on-one meetings Emails and telecommunications Audit and site visit Vendor registration and evaluation 	<ul style="list-style-type: none"> Contract negotiation and renewal Events and activities (e.g. trade shows, exhibitions, workshops) 	<ul style="list-style-type: none"> OHS CG Ethical and responsible business Supply chain management Environmental management
Customers, Business Partners or Joint Venture Partners 	Ongoing, ad hoc or as needed <ul style="list-style-type: none"> Customer feedback Site visits After sales services Compliance audit Trade partner or distributor engagements 	<ul style="list-style-type: none"> Joint business planning or review meetings Events and activities (e.g. trade shows, exhibitions, workshops) Corporate website and social media 	<ul style="list-style-type: none"> Business development and customer management CG Data protection and IT infrastructure Ethical and responsible business
Local Communities 	Ongoing <ul style="list-style-type: none"> Corporate volunteering programmes Fundraising initiatives 	<ul style="list-style-type: none"> Community outreach programmes Corporate website and social media 	<ul style="list-style-type: none"> Community and society Environmental management
Media or Analysts 	Ongoing, ad hoc or as needed <ul style="list-style-type: none"> Analyst briefings Media interviews or enquiries 	<ul style="list-style-type: none"> Product launching Brand marketing campaigns 	<ul style="list-style-type: none"> Business development Economic performance Ethical and responsible business Brand activities

Sustainability Statement

Photos of activities conducted and interactions with respective stakeholders:



March 2025: RGB's participation in International Women's Day Forum in the Philippines



May 2025: RGB's 22nd AGM



May 2025: RGB's participation in G2E Asia 2025 in Macau



November 2025: RGB Connect 2025 in Bangkok, Thailand

MATERIALITY ASSESSMENT

The materiality assessment enables us to identify, evaluate and prioritise material ESG matters that could reasonably be expected to affect RGB Group's business performance, financial position, cash flows and future prospects, as well as its impacts on the economy, environment and society, ensuring that the materiality matters aligned with RGB Group's strategic business goals.

In determining material matters, RGB Group considered the following:

- Stakeholder concerns and expectations, based on written feedback from key stakeholder groups;
- Actual or potential impacts on RGB Group's financial performance, business continuity and long-term value creation;
- Regulatory and statutory requirements;
- Severity of impacts, including ESG implications; and
- ERM outcomes, including operational, financial, compliance and reputational risks.

RGB Group conducts a comprehensive evaluation of material matters to steer RGB Group's sustainability initiatives. The materiality assessment process involves the following steps:

01 Identification and/or review of material sustainability matters,

considering several aspects such as applicable regulatory requirements, industry standards, peer benchmarking, internal policies, ERM outcomes, recognised sustainability frameworks and emerging sustainability issues.

02 Stakeholder identification and engagement,

which key stakeholder groups are identified based on their influence on, and impact from, RGB Group's operations. Stakeholder inputs are gathered through appropriate engagement channels such as surveys, meetings, discussions and internal workshops.

03 Assessment and prioritisation of material sustainability matters,

in which the identified sustainability matters are evaluated based on their significance to stakeholders and their potential impacts on RGB Group's financial performance, operations, risk profile and long-term sustainability. The assessment is based on the level of impact and likelihood of each sustainability matter, using the pre-determined parameters. RGB Group reviewed the impact of each sustainability matter in terms of financial, reputational, customer satisfaction, regulatory, operational and human capital.

04 Validation and review,

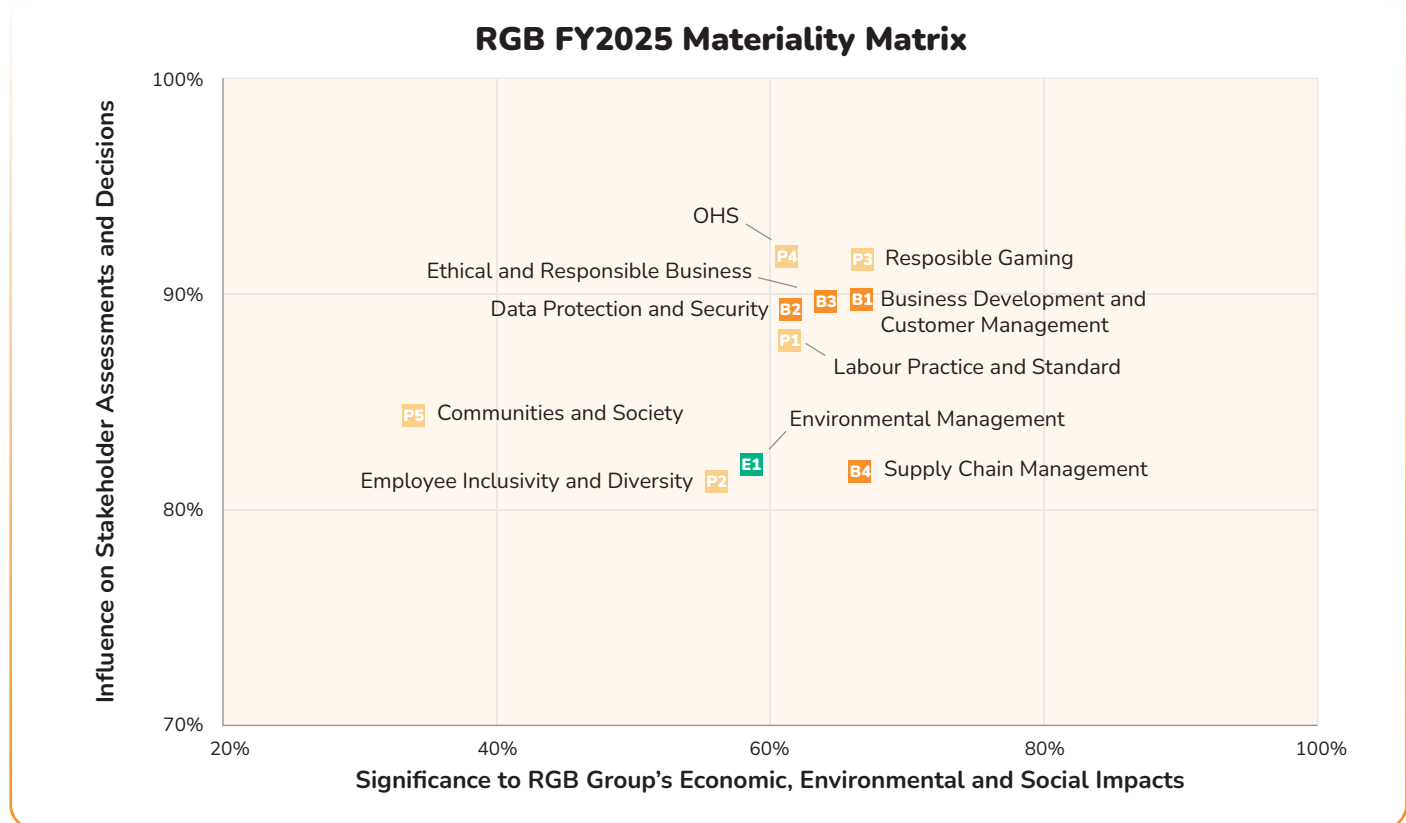
which a Materiality Matrix is illustrated to provide a visual representation of RGB Group's priorities. The prioritised material sustainability matters are reviewed and validated by the Executive Committee and the Board to ensure alignment with RGB Group's strategic direction, risk management and business objectives.

05 Disclosure and continuous improvement,

which the material sustainability matters are disclosed in the Sustainability Statement, with commitments to monitor, review and refine the materiality assessment periodically to reflect evolving stakeholder expectations and business developments.

Sustainability Statement

Following the materiality assessment in FY2024, RGB Group conducted a more comprehensive review in FY2025 by distributing a materiality assessment survey to a bigger group of stakeholders. Several inputs, data and feedback were gathered, tabulated and plotted a Materiality Matrix to illustrate the importance of each material sustainability matter based on the significance to RGB Group in term of economy, environmental and social impact as well as their influence on stakeholders' assessment and decision, as follows:



For FY2025, there was no major change to RGB Group's business model or operating context, hence the identified sustainability matters remained relevant and unchanged. Among 10 material sustainability matters, the Materiality Matrix identified the following as the most critical matters:

- 👑 Responsible Gaming
- 👑 Business Development and Customer Management
- 👑 Ethical and Responsible Business
- 👑 OHS
- 👑 Data Protection and Security

Those priorities will be embedded into RGB Group's strategic planning and resource allocation decision to strengthen resilience and deliver long-term stakeholder value.

Material Sustainability Matters

Theme 1 : Advancing Business Responsibilities

- B1 Business Development and Customer Management
- B3 Ethical and Responsible Business
- B2 Data Protection and Security
- B4 Supply Chain Management

Theme 2 : Care for the Planet

- E1 Environmental Management

Theme 3 : Care for the People

- P1 Labour Practice and Standard
- P4 OHS
- P2 Employee Inclusivity and Diversity
- P5 Communities and Society
- P3 Responsible Gaming

For each of the matters set out in the above, we defined our key activities with targets to monitor the performance which were further elaborated in the Sustainability Statement. Our key activities and performance of targets are tabulated below:

Advancing Business Responsibilities	
B1 Business Development and Customer Management	
<p>Target</p> <ul style="list-style-type: none"> Diversified brand portfolio sold through RGB Achieve minimum 30% quotation-to-sale conversion rate Increase in new customer acquisition 	<p>FY2025 Performance</p> <ul style="list-style-type: none"> RGB carried 41 brand portfolios. RGB achieved 64% quotation-to-sale conversion rate. 11 new customers were engaged in FY2025.
B2 Data Protection and Security	
<p>Target</p> <ul style="list-style-type: none"> To have zero number of substantiated complaints concerning breaches of customer privacy and losses of customer data 	<p>FY2025 Performance</p> <ul style="list-style-type: none"> Zero substantiated complaints concerning breaches of customer privacy and losses of customer data received in FY2025.
B3 Ethical and Responsible Business	
<p>Target</p> <ul style="list-style-type: none"> To have 100% of employees from Category 1 and 80% of employees from Category 2 received training on anti-corruption To have 100% of operations assessed for corruption-related risks To achieve zero confirmed incidents of corruption 	<p>FY2025 Performance</p> <ul style="list-style-type: none"> 98% of employees from Category 1 and 93% of employees from Category 2 had received training on anti-corruption. 100% coverage of business operations, namely SSM, TSM and Engineering Services were assessed for corruption-related risks. Zero confirmed incidents of corruption reported in FY2025.
B4 Supply Chain Management	
<p>Target</p> <ul style="list-style-type: none"> Sustain or increase the procurement of goods and services from local suppliers 	<p>FY2025 Performance</p> <ul style="list-style-type: none"> 3.1% purchases were made from local suppliers, indicated an increase compared to FY2024 (i.e. 1.2%). The low spending on local suppliers was mainly due to the licensing and restriction on gaming products mainly from key suppliers operated overseas.
Care for the Planet	
E1 Environmental Management	
<p>Target</p> <ul style="list-style-type: none"> Energy Management <ul style="list-style-type: none"> Efficiently utilise energy Water Management <ul style="list-style-type: none"> Efficient use of water Waste Management <ul style="list-style-type: none"> Promote 5Rs in workplace (Refuse, Reduce, Reuse, Repurpose, and Recycle) Emission Management <ul style="list-style-type: none"> Minimise scope 1 emissions in tonnes of CO₂e Minimise scope 2 emissions in tonnes of CO₂e Minimise scope 3 emissions in tonnes of CO₂e (at least for the categories of business travel and employee commuting) 	<p>FY2025 Performance</p> <ul style="list-style-type: none"> The electricity consumption for FY2025 was 576,456 kWh, marked 3% reduction as compared to FY2024. A total of 28,189 litres of petrol consumed and 10,562 litres of diesel consumed in FY2025. 4.38 megalitres were used in FY2025. 9.49 MT and 7.28 MT of wastes were diverted from disposal and directed to disposal respectively. 85.48 tCO₂e from scope 1 emission. 446.18 tCO₂e from scope 2 emission. 386.2 tCO₂e from scope 3 emission.

Sustainability Statement

Care for the People

P1 Labour Practice and Standard

Target

- Continuous talent development by ensuring all employees categories have access to training that advances their skills and career progression
- Maintain a balanced workforce structure by ensuring stability in the proportion of permanent and contract staff
- Build an inclusive and supportive workplace that encourages long-term careers and minimises turnover
- To achieve zero substantiated complaints concerning human rights violations

FY2025 Performance

- A total of 2,370 hours of training attended by the employees, contributed to a 90% increase compared to FY2024.
- Only 11% of employees are contractors or temporary staff, which had slightly decreased compared to FY2024.
- 44 resignations recorded in FY2025.
- Zero substantiated complaints concerning human rights violations received in FY2025.

P2 Employee Inclusivity and Diversity

Target

- To promote employee diversity
- To achieve at least 30% women on board

FY2025 Performance

- Female employees maintained at 41% of the total workforce.
- 68% of employees aged between 30-50 years old.
- 3 out of 8 directors (38%) are female director.

P3 Responsible Gaming

Target

- Ensure 100% of customers are licensed operators in their respective jurisdiction
- Ensure 100% of new EGMs and systems sold or leased comply with Gaming Laboratories International or equivalent standards

FY2025 Performance

- 100% due diligence performed on 55 gaming-related new customers.
- 100% of new EGMs and systems sold or leased were complied with Gaming Laboratories International or equivalent standards.

P4 OHS

Target

- To achieve zero cases of work-related fatalities
- To have zero lost time incident rate
- Ensure employee awareness on health and safety through trainings or other engagement initiatives

FY2025 Performance

- Zero cases of work-related fatalities.
- Lost time incident rated at zero.
- 157 employees were trained on health and safety standards.

P5 Communities and Society

Target

- To contribute a minimum of RM30,000 to the community
- To support at least 10 beneficiaries

FY2025 Performance

- A total of RM70,780 had been contributed to the local community.
- 618 people had been beneficial from the contribution.

FORWARD OUTLOOK

RGB Group remains committed to strengthening its sustainability practices and disclosures in line with evolving regulatory expectations and best practices. Going forward, RGB Group will continue to enhance data quality, expand climate-related disclosures, refine targets and deepen the integration of sustainability into its strategy and risk management processes to support long-term value creation.



Theme 1: Advancing Business Responsibilities

BUSINESS DEVELOPMENT AND CUSTOMER MANAGEMENT

RGB Group continuously seeks to enhance its existing businesses and pursue new growth opportunities while strengthening customer engagement and service quality. In doing so, RGB Group recognises that business development and customer management present both strategic opportunities for value creation and risks that may impact financial performance, regulatory compliance, reputation and long-term sustainability. Strong performance drives business growth and is reflected in the health of the stock market. Accordingly, RGB Group maintains a robust risk assessment framework and governance mechanisms to identify, assess and manage these risks and opportunities in a timely and disciplined manner.

Business development

RGB Group's business development activities are supported by dedicated committees and departments to ensure that investment decisions are made prudently and in alignment with RGB Group's long-term strategy and risk appetite. The

Legal Compliance Department is responsible for drafting and vetting agreements and legal documentation, while the feasibility, viability and progress of investments and business ventures are reviewed by the CRRRA Committee in accordance with RGB Group's internal Investment Policy.

Under the Investment Policy, all CAPEXs and new investment proposals are subject to assessment and evaluation by the CRRRA Committee prior to escalation to the Executive Committee or the Board for approval. Key considerations include strategic fit, regulatory requirements, financial returns, payback period and risk exposure. Post-investment performance and payback periods are closely monitored to enable early identification of underperformance and the implementation of timely corrective actions.

Through these processes, RGB Group seeks to capitalise on growth opportunities while managing financial, operational, regulatory and geopolitical risks associated with business expansion.

Key risks and opportunities and corresponding management measures include the following:

a Selecting suitable business partners

Risks:

Regulatory non-compliance, reputational damage, financial losses arising from unsuitable or unethical partners.

Opportunities:

Long-term partnerships with reputable operators that enhance market access, revenue stability and brand credibility.

RGB Group hence:

- ventures only with credible and reputable customers and business partners holding valid gaming and operating licences;
- conducts due diligence, background checks and screening procedures prior to engagement;
- requires compliance with RGB's Anti-Bribery & Corruption Policy by customers and business partners;
- maintains regular engagement with business partners to monitor operational and financial performance; and
- provides ongoing operational and technical support through regional offices where RGB Group operates.

b Expansion into new ventures or market

Risks:

Capital misallocation, delayed returns, regulatory uncertainty and operational challenges in new markets; and

Decline in investor confidence and market stability.

Opportunities:

Revenue diversification, market expansion and long-term growth.

To address the above, RGB Group:

- conducts site visits for new investment locations involving Board members and senior management;
- performs detailed feasibility studies and Return on Investment ("ROI") analyses for all new ventures or capital acquisitions, which are reviewed by the CRRRA Committee and the Board prior to approval;
- business diversification at RGB Ltd (Philippines Branch) where the application for Game Aggregator License and Game Content Provider License had been approved by the Electronic Game Licensing Department of Philippine Amusement and Gaming Corporation ("PAGGOR"); and
- actively participate in international exhibitions, conferences to network and explore business opportunities with potential customers, as well as to stay informed about the latest technologies, regulations, trends and market demands.

Sustainability Statement

c Exposure to social, political and regulatory instability

Risks:

Business disruption, changes in gaming regulations, adverse operating conditions.

Opportunities:

Early identification of market shifts and regulatory developments, enabling proactive strategic adjustments.

RGB Group manages these risks by:

- maintaining regular communication with local authorities, government agencies and business partners to get updates relating to political, social and economic developments; and
- conducting ongoing research on the gaming supply industry to remain abreast of regulatory changes and emerging market requirements.

In addition to the above, internal controls are reinforced through continuous oversight by the CRRRA Committee, complemented by regular progress update sessions with business partners. The CRRRA Committee is kept informed of and actively involved in key investment matters deliberated at Executive Committee meetings.

Customer management

RGB adopts a customer-centric approach aimed at delivering reliable products and high-quality services while building long-term relationships with its customers. Customer satisfaction is integral to the longevity of RGB Group's principal business, and we engage our customers at every stage to ensure tailored care and services are provided. Effective customer management presents opportunities to strengthen customer loyalty, enhance recurring revenue and reinforce RGB Group's market position, while also exposing RGB Group to operational, reputational and data-related risks if not properly managed.

Customer management is overseen by the Regional Head and monitored by the Group COO. RGB Group's initiatives are driven by a commitment to service excellence, customer satisfaction and data protection. Our teams are equipped with the relevant technical expertise and product knowledge to deliver solutions tailored to customer requirements. Customer feedback and grievances are actively monitored and addressed to support continuous improvement.

Key customer management risks and opportunities and the corresponding initiatives include the following:

a Operational continuity and service reliability

Risks:

EGM downtime affecting customer satisfaction and revenue.

Initiatives:

- Designated personnel are assigned at each outlet to manage daily operations and promptly address operational issues to always ensure EGMs function effectively.

b Customer engagement and relationship management

Opportunities:

Strengthening long-term partnerships and identifying new business opportunities.

Initiatives:

- Regular site visits are conducted based on market size and location to monitor operations and maintain close relationships with customers and business partners;
- During FY2025, top management conducted visits to key customers in the Philippines, Cambodia, Laos, Vietnam, Singapore and Malaysia;
- Quick response to the customers for better turnover of quotations to sales order;
- Weekly or monthly meetings are held with business partners to review EGMs performance and develop strategic marketing and business plans; and
- Customer feedback forms are used at respective casino outlets to gather customers' experiences, concerns and feedback.

c Market visibility and product development

Opportunities:

Enhancing brand presence and gathering customer insights for product.

Initiatives:

- Participation in international and regional gaming trade shows to engage customers and industry stakeholders and obtain feedback on products;
- Offer wide range of products which aimed to cover front and back-end business, include EGMs, electronic table games, system, utilities, casino products, signages, spart parts and non-gaming products;
- Several new brands were brought in during FY2025;
- Increase number of brand portfolio that RGB can offer to the customers, as a distributor or third-party supplier;
- Increase number of brands that RGB has distributorship;
- In 2025, RGB Group showcased its products at G2E Asia in Macau through a dedicated exhibition booth, strengthening engagement with industry leaders and customers.

During the year under review, RGB Group established a dedicated showroom and training centre at its Manila office to demonstrate the latest EGMs and casino equipment to customers. RGB Group also set up a workshop at its Kuala Lumpur office to support product training and development. In addition, RGB Group organised the “RGB Connect” event in Bangkok, bringing together customers, manufacturers and business partners to strengthen relationships and create new business opportunities.

RGB aims to balance customer-related risks with opportunities for revenue growth, service excellence and long-term value creation. As such, the following indicators have been measured:

Indicator	FY2023	FY2024	FY2025
Number of brands portfolio RGB carries	30	35	41
Conversion rate from quotation to sales	69%	64%	64%
Number of new customers	17	9	11



G2E Asia 2025 at Macau



RGB Connect 2025 at Bangkok, Thailand

Sustainability Statement



RGB Workshop in Kuala Lumpur Office



RGB Showroom and Training Centre in the Philippines Office

Theme 1: Advancing Business Responsibilities

DATA PROTECTION AND SECURITY



IT and digital systems are integral to RGB Group's business operations, supporting customer management, gaming operations, financial reporting and cross-border activities. As digitalisation increases across RGB Group, the risk landscape associated with data security, system reliability and cyber threats continues to evolve. Effective data protection and IT infrastructure management enables RGB Group to mitigate material operational and regulatory risks while unlocking opportunities to enhance efficiency and stakeholder confidence. Recognising this, RGB Group places strong emphasis on safeguarding its information assets and strengthening its IT infrastructure to ensure resilience, regulatory compliance and sustainable business growth.

RGB Group has summarised the key risks and opportunities as follows:

Risks

- Cybersecurity threats such as leakage of data and information, and unauthorised system access;
- Operational disruptions arising from system failures, data loss or infrastructure obsolescence; and
- Non-compliance with data protection regulations, including the Personal Data Protection Act ("PDPA"), which may result in financial penalties and reputational damage.

Opportunities

- Strengthening customer and business partner trust through robust data governance and privacy protection;
- Improving operational efficiency and system reliability through upgraded IT infrastructure and standardised procedures; and
- Enhancing organisational resilience and business continuity through effective backup, disaster recovery and cybersecurity controls.

Sustainability Statement

RGB Group's data protection and IT infrastructure are overseen by the IT Department, which is responsible for managing the computer network, software and hardware inventory, telecommunications systems and technology-related initiatives across RGB Group. The IT Department reports to management on IT-related risks, incidents and system performance through established internal communication channels, including regular updates via messaging platforms, emails and in-person briefings.

The governance of data protection and IT practices is guided by RGB Group's IT Standard Operating Procedure ("SOP"), which sets out roles, responsibilities, escalation procedures and internal controls to manage technology-related risks.

Policies and frameworks

In FY2025, RGB Group conducted a review on the following policies to ensure the relevancy in supporting the compliance, risk management and consistent IT practices across RGB Group:

- Data Protection and Privacy Policy;
- Cybersecurity Policy which covers:
 - Identity and access management enhancement;
 - Cloud data protection and retention controls;
 - Email security and threat protection;
 - Cloud backup and disaster recovery readiness;
 - Intranet security modernisation;
- Acceptable Use Policy;
- Access Control Policy; and
- Software and Hardware Management Policy.

Additionally, RGB Group implemented the following initiatives to manage data protection and IT-related risks:

Firewall and system security	<ul style="list-style-type: none"> • Installation of enhanced intrusion prevention systems to strengthen access control and protect against external threats; • Enhancement of endpoint security through firewall 	<ul style="list-style-type: none"> management and browser phishing protection; • Technology refresh of firewall systems at Headquarter and Prai operations in Malaysia; and • Continuous cloud security posture tracking.
Monitoring and infrastructure management	<ul style="list-style-type: none"> • Regular monitoring and updating of end-user computers to protect against malware and viruses; • Continuous review and enhancement of IT policies and procedures to align with evolving cybersecurity best practices; • Tracking and monitoring of installed software and corresponding licences to ensure legal compliance and system integrity; 	<ul style="list-style-type: none"> • Implement encryption on all backup systems to safeguard the integrity and availability of sensitive data, especially in the event of ransomware attacks or system failures; • Limiting privileged or administrative account access to authorised personnel; • Enhancement of email security through SPAM Hero; and • Data Loss Prevention optimisation.
User access control	<ul style="list-style-type: none"> • Regulation of access to sensitive data on servers and critical applications, including the Enterprise Resource Planning ("ERP") system, to minimise unauthorised access risks; • Require employees to update workstation's password periodically with increasing complexity 	<ul style="list-style-type: none"> standards to strengthen account and data security; and • Enable automatic screen-lock settings on all end-users and shared devices to reduce the risk of unauthorised access from unattended terminals.
Training and awareness	<ul style="list-style-type: none"> • Implementation of IT training programmes to promote awareness and compliance with IT-related policies; • Ongoing education of employees on the 	<ul style="list-style-type: none"> Acceptable Use Policy and IT best practices; and • Require all employees to comply with the Code of Ethics & Conduct.
Confidentiality safeguards	<ul style="list-style-type: none"> • Inclusion of confidentiality and non-disclosure clauses in employees' Letters of Employment as well as in binding agreements with external 	<ul style="list-style-type: none"> parties such as suppliers, customers and joint venture partners to reinforce data protection obligations.

Sustainability Statement

Monitoring and Performance

In FY2025, RGB Group conducted internal audit of its IT security systems to assess compliance with internal policies and procedures and to identify areas for improvement. These audits support continuous enhancement of RGB Group's IT governance and risk management practices.

For the financial years from 2023 to 2025, RGB Group recorded the following:

ZERO substantiated complaints concerning breaches of customer privacy and data loss received from outside parties.

ZERO complaints concerning breaches of customer privacy and data loss received from the regulatory bodies.

Theme 1: Advancing Business Responsibilities

ETHICAL AND RESPONSIBLE BUSINESS



In view of operating in a highly regulated gaming supply industry across multiple jurisdictions, RGB Group recognises that ethical conduct, regulatory compliance and sound CG are fundamental to sustaining business continuity, stakeholder confidence and long-term value creation. Increasing regulatory expectations, heightened enforcement activities and reputational scrutiny require RGB Group to operate with integrity, accountability and transparency at all times.

Accordingly, RGB Group is committed to maintaining high standards of ethical and responsible business practices across its operations, supported by robust governance structures, policies and internal controls, which is guided by the following:

- Malaysian Anti-Corruption Commission (“MACC”) Act 2009;
- Section 17A of Malaysian Anti-Corruption Commission (Amendment) Act 2018;
- Guidelines on Adequate Procedures;
- MCCG; and
- MMLR of Bursa Securities.

In order for RGB Group to manage the governance and compliance risks, effective ethical and responsible business practices shall be in place. Through the annual risk assessment, the following had been identified as the key risks:

- Non-compliance with the regulatory requirements across different jurisdictions;
- Exposure to bribery or unethical conduct by the employees or third parties;
- Trust and confidence of stakeholder will be undermined; and
- Reputational damage impacting market position, share and partnership or joint venture relationship.

RGB on the other hand also assessed the following potential opportunities:

- Strengthen investor, customer and business partner confidence through strong governance and ethical conduct which promote transparency in practices;
- Enhance operational discipline and accountability through effective internal controls;
- Support sustainable growth and market expansion by maintaining regulatory credibility; and
- Foster a positive workplace culture with accountability and ethical conduct among employees.

The Audit Committee is accountable to review the anti-corruption framework and to monitor the effectiveness of Compliance Committee in carrying out the necessary compliance monitoring activities to prevent the occurrence of corrupt practices in relation to the business activities. The Corporate, Regulatory and Legal Compliance Departments are responsible for managing compliance-related matters, including gaming licensing, regulatory engagement and adherence to applicable laws and regulations in the countries where RGB Group operates.

These functions and departments work closely with management to monitor compliance obligations, assess regulatory developments and ensure appropriate controls are in place to support ethical and responsible business operations.

To guide ethical behaviour and reinforce a culture of integrity, RGB Group established the following key policies and/or framework:

a) Anti-Bribery & Corruption Policy

The Anti-Bribery & Corruption Policy reflects RGB Group's zero-tolerance stance towards bribery and corruption and ensures compliance with applicable anti-corruption laws, including:

- MACC Act 2009;
- United States Foreign Corrupt Practices Act ("FCPA") 1977;
- United Kingdom Bribery Act 2010; and
- Other anti-bribery and corruption laws where RGB has businesses.

The Anti-Bribery & Corruption Policy incorporates the following compliance procedures for strict enforcement:

- Gifts;
- Meals, travel and entertainment;
- Charitable donations and sponsorships;
- Political contributions;
- Facilitation payments;
- Dealing with third parties; and
- Record-keeping.

RGB Group also incorporates relevant provisions of ISO 37001 Anti-Bribery Management Systems into its Anti-Bribery & Corruption Policy, which has been in place since 2015.

The Compliance Committee reports to the Audit Committee on a half-yearly basis, including any corruption-related incidents recorded during the period. In the absence of such incidents, confirmation is provided that no cases were reported.

From FY2023 to FY2025,

100%

corruption risk assessments were conducted across all business segments, namely SSM, TSM and Engineering Services.

ZERO

incident of corruption were recorded across RGB Group's operations.

b) Due Diligence Review

A due diligence exercise is required to be performed on all gaming-related third parties prior to commencing business engagements to assess integrity, regulatory standing and compliance with RGB Group's ethical standards.

A standardised Due Diligence Form is used for the said purpose, and it is subjected to the Compliance Committee's approval.

c) Whistleblowing Policy

The Whistleblowing Policy provides a formal mechanism for employees to report suspected misconduct, unethical behaviour or illegal activities in a safe and confidential manner.

Under this policy:

- The whistleblower should promptly report the suspected or instances of wrongdoing to the Chairman of the Board of Directors and/or Chairman of the Audit Committee. The report must be in writing, submit via post or email, to ensure that there is a clear understanding of the issues raised. A Whistleblowing Disclosure Form is available at <https://www.rbggames.com/home/pdf/2026/Whistleblowing-260226.pdf>;
- All reports are handled fairly, independently, and confidentially.
- Whistleblowers are protected under the Malaysian Whistleblower Protection Act 2010 and are informed of investigation outcomes where appropriate.

d) Code of Ethics & Conduct

The Code of Ethics & Conduct sets out the fundamental principles and standards of behaviour expected of RGB Group's directors and employees, promoting professionalism, integrity and accountability in all business dealings. The said Code of Ethics & Conduct covers the following aspects:

- Compliance with laws, rules and regulations;
- Competition and fair dealing;
- COI;
- Insider trading;
- Safe and healthy environment;
- Confidentiality and protection of company assets;
- Prompt communications;
- Proper records and communications; and
- Reporting non-compliance.

The Anti-Bribery & Corruption Policy, Code of Ethics & Conduct and Whistleblowing Policy are publicly accessible on RGB Group's corporate website (<https://www.rbggames.com/home/about-us.html>) to provide assurance to both internal and external stakeholders and serve as tone from the top.

Sustainability Statement

e) Training, Awareness and Declarations

An anti-bribery and corruption training via webinar, e-learning platform or formal training is conducted to all RGB Group's employees. The underlying data based on employee groups from FY2023 to FY2025 was disclosed as below:

Indicator	FY2023	FY2024	FY2025
Category 1	100%	0%	98%
Category 2	100%	0%	93%
Total % of employees	100%	0%	94%

Category 1: Refers to senior management and key personnel who are actively liaising with third parties, where management aimed to have 100% of employees under Category 1 to undergo the training; and

Category 2: Refers to employees who do not have direct or active liaison with third parties and management aimed to have at least 80% of the Category 2 employees to be trained on anti-corruption.

Nevertheless, all new employees received briefings and copies on RGB Group's ethical policies (e.g. Anti-Bribery & Corruption Policy, Code of Ethics & Conduct and Whistleblowing Policy) during orientation programmes.

To strengthen ethical governance and fraud prevention, RGB Group implemented the following initiatives:

a Fraud monitoring systems

- Installation of closed-circuit television ("CCTV") at RGB-managed outlets for surveillance and deterrence; and
- Deployment of CMS to monitor gaming operations and data collection processes.

b Internal controls

- A Limit of Authority is developed, and it should be strictly complied by all business units, regardless of level of employee position;
- A Product & Purchasing Policy is established, in which minimum 2 quotations are required for comparison prior to the ordering process;
- Inclusion of corruption risk as part of annual risk assessment exercise, which is under ERM approach conducted by external consultant;
- Conducting cash counts, fixed asset sightings and control checks at various locations;
- Monitoring revenue remittances from business partners via Statement of Account;
- Ensuring proper SOPs, including defined roles, responsibilities, limits of authority and financial controls; and
- Strengthen cash count procedures through CCTV monitoring and improved communication.

c Declaration

- Reinforced ethical awareness via mandatory declarations by new employees during induction to uphold RGB Group's core values and commit to ethical conduct; and
- Employees are required to submit annual declaration on (i) COI and (ii) anti-bribery and corruption, where the RGB Group achieved 96% and 94% completion on COI and anti-bribery and corruption declaration respectively.

Theme 1: Advancing Business Responsibilities

SUPPLY CHAIN MANAGEMENT



Supply chain management is a critical component of RGB Group's operations, as it directly affects product quality, service reliability, operational efficiency and customer satisfaction. Given the highly regulated nature of the gaming supply industry and RGB Group's geographically dispersed sourcing network, effective supply chain governance is essential to ensure compliance, resilience and continuity of operations. The supply chain management also demonstrates a commitment to ethical and sustainable sourcing across the supply chain environment to minimise risks of non-compliance related to human rights, labour standards and environmental management. Furthermore, the approach of supporting local industries drives long-term economic growth and sustainability and shared prosperity.

RGB Group's geographically dispersed sourcing network consists of the following:



RGB Group's supply chain activities are overseen by the Product & Purchasing Department and the Logistics Department, under the supervision of the COO and Director of Product & Logistics. Distributorship management under the SSM business segment is directly overseen by the MD, with support from the Group COO and COO, ensuring close alignment between supply chain decisions and strategic business objectives.

In terms of supply chain management, RGB Group acknowledges the following risks:

- Supply disruptions arising from dependency on suppliers, distributorship restrictions and geopolitical uncertainties;
- Regulatory non-compliance by suppliers in a highly regulated gaming environment; and
- Quality, delivery and performance risks that may impact customer operations and EGM uptime; and
- Ethical and compliance risks associated with third-party suppliers, including bribery and corruption.

Despite the above, the opportunities underlying supply chain management are identified as:

- Strengthen supply chain resilience through supplier diversification and buffer stock management;
- Enhance cost efficiency and reducing downtime through increased local sourcing where feasible;
- Improve transparency, coordination and operational efficiency through digital supply chain systems; and
- Strengthen stakeholder confidence by working with accredited, reputable and compliant suppliers.

RGB Group's supply chain governance framework ensures clear accountability and oversight across procurement, logistics and distributorship management. Hence, regular management review and internal coordination meetings are conducted to ensure timely communication and effective monitoring.

All suppliers are required to comply with RGB Group's internal policies, including provisions aligned with:

- MACC Act 2009;
- United States FCPA 1977;
- United Kingdom Bribery Act 2010; and
- Other anti-bribery and corruption laws where RGB has businesses.

Sustainability Statement

To ensure ethical, compliant and efficient supply chain operations, RGB Group has established the following policies and procedures:

a) Product & Purchasing Policy

This policy governs end-to-end procurement activities, ensuring that goods and services are acquired at optimum cost while meeting quality, performance, and regulatory requirements.

b) Logistics Policies and Procedures

These policies ensure that delivery and logistics processes are conducted efficiently, with goods delivered on time, to the correct locations, in good condition, and at reasonable cost.

Moreover, to manage supply chain risks and enhance resilience, RGB Group has implemented the following initiatives:

a Supplier assessment and selection

- New or existing suppliers are assessed based on the following 3 key criteria:
 - Compliance with MACC Act 2009, United States FCPA 1977, United Kingdom Bribery Act 2010 and other anti-bribery and corruption laws where RGB has businesses;
 - Compliance with applicable International Gaming Standards; and
 - Demonstrated capability and liability coverage to deliver high-quality products.
- Due diligence and background checks are required to be performed before engaging or selecting the suppliers. Each vendor is also compulsory to fill in a Vendor Declaration Form in relation to anti-bribery and corruption context.

b Internal and external communication

- Weekly internal meetings are conducted to track supply chain progress and departmental performance; and
- Regular dialogue sessions are held with major suppliers to address operational issues, performance expectations and delivery timelines.

c Preparation for unforeseen circumstances

- Engagement with alternative suppliers to respond promptly to urgent customer requirements for critical spare parts and components; and
- Maintenance of buffer stocks to mitigate supply disruptions and support sudden customer demands.

e Local sourcing initiatives

- Sourcing of selected items locally, such as Uninterruptible Power Supply (“UPS”), Liquid Crystal Display (“LCD”) monitors, TITO Tickets, network components and cabling, PTM plates and wire harnesses;
- Expansion of local sourcing for manufacturing operations in Malaysia (Prai), including cables, connectors, hardware components, consumables and accessories; and
- Ongoing efforts to increase the proportion of local sourcing to reduce costs and minimise EGM downtime, where regulatory and licensing conditions permit.

f Digital supply chain management

- Utilisation of the ERP system to coordinate, monitor and enhance supply chain processes.

g Diversification of distributorship

- Broadening distributorship arrangements among global industry players to reduce dependency on a single or limited number of distributors.

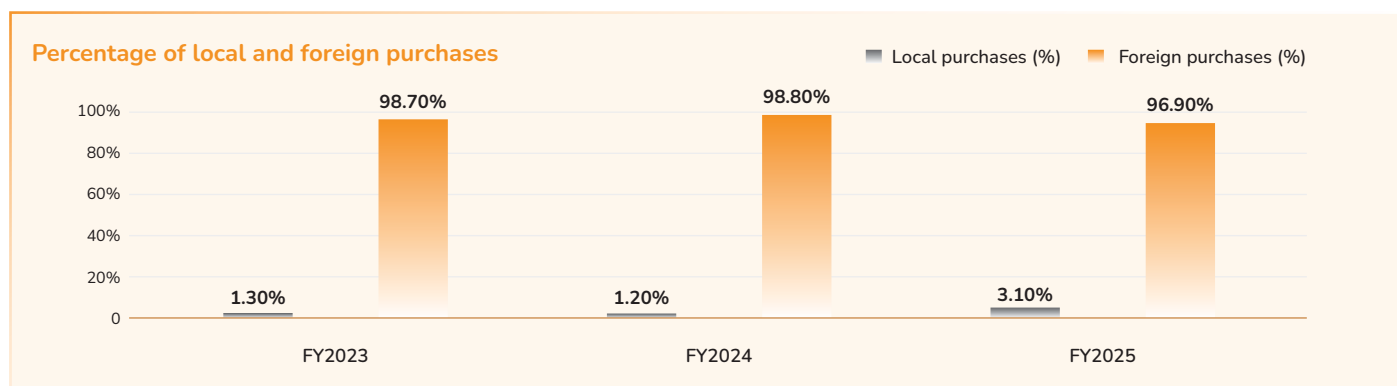
Monitoring and performance

RGB Group’s supply chain comprises both local and overseas suppliers. The proportion of overseas sourcing remains higher due to licensing requirements and regulatory restrictions applicable to gaming products, with key suppliers primarily located in regions such as Macau and Australia. Nevertheless, RGB Group continues to prioritise procurement of goods and services from local suppliers who meet the standards.

The table below presents the percentage breakdown of local over total supplies for RGB Group’s key operating entities:

Indicator	FY2023	FY2024	FY2025
Total amount on Local Suppliers (RM'000)	7,656	7,933	9,169
Total amount on All Suppliers (RM'000)	568,847	642,884	292,081
Proportion on Local Suppliers (%)	1.3%	1.2%	3.1%

* For RGB’s manufacturing operation in Malaysia, 80% of the total purchases for FY2025 was locally sourced, while the remaining 20% is imported.



Despite constraints on local sourcing within the gaming industry, RGB Group continues to identify opportunities to strengthen its value chain while ensuring regulatory compliance and service reliability for customers.

Theme 2: Care For The Planet

ENVIRONMENTAL MANAGEMENT



Climate change presents both transition risks (including policy, legal, technology, market and reputational risks) and physical risks (acute and chronic weather events) that may affect societies, ecosystems and businesses. As a responsible gaming supply group operating across multiple jurisdictions, RGB Group recognises the importance of managing its environmental footprint and complying with applicable environmental laws and regulations.

Environmental management is a material sustainability matter for RGB Group as it affects operating costs, regulatory compliance, business continuity and stakeholder expectations. Accordingly, RGB Group focuses on responsible energy use, greenhouse gas (“GHG”) emissions management, water conservation and waste reduction to support long-term sustainability and operational resilience.

Sustainability Statement

Environmental and climate-related factors give rise to both material risks and opportunities for RGB Group.

Key Risks

- Increase operating costs arising from higher energy prices or carbon-related regulations;
- Regulatory and compliance risks associated with evolving environmental and climate-related requirements;
- Physical climate risks that may disrupt operations, logistics or business continuity; and
- Reputational risks arising from poor environmental performance or inadequate disclosures.

Identified Opportunities

- Improve operational efficiency and cost savings through energy optimisation;
- Reduce environmental footprint through emissions reduction, waste minimisation and circular practices as well as promote responsible resources consumption;
- Enhance resilience and preparedness for climate-related disruptions; and
- Strengthen stakeholder confidence through transparent environmental management and reporting.

As a result of the above, RGB Group implemented environmental management initiatives across its operations, with responsibilities embedded within operational and management functions. The environmental performance, includes energy consumption, emissions, water usage and waste management, is monitored through internal processes and reported to management for oversight.

RGB Group considers climate-related risks and opportunities across short, medium and long-term time horizons, taking into consideration the transition risks such as regulatory changes, energy costs and market expectations, as well as physical risks including extreme weather events. Where relevant, these considerations are factored into operational planning, cost management and capital allocation decisions to support business resilience and long-term value creation.

As a trading-focused business, RGB Group's sustainability efforts are centred on responsible business practices, operational efficiency and regulatory compliance. The Group continues to monitor relevant performance indicators to ensure effective oversight and responsible resource management across its operations.

Energy Management

In response to climate change concerns, RGB Group implemented practical energy-efficiency initiatives to reduce electricity consumption and emissions across its operations. The SOP of HQ Admin - 3.17 Workplace General Rules and Regulations governs the following initiatives:

- Last person to leave respective floor must ensure that all lights (including the rooms and common corridor), air-conditioners, water dispenser, kettle, oven or microwave at pantry and all other appliances are turned off;
- Each staff is required to switch off the appliances at their individual workstation and the general photocopiers or printers at their floor when leaving the office each day;
- Working days operation hours for:
 - Air-conditioners (every floor): 8.30am to 12.30pm; 1.30pm to 7.00pm;
 - Lift: 7.00am to 8.00pm or last person to leave the office;
- For non-working days, approvals are needed from respective heads of division to turn on the air-conditioners and lift;
- Lights at Ground Floor lobby should be turned off from 8.00pm to 7.00am on official working days; and
- Lights at Ground Floor carpark area and walkway pavement should be turned off from 7.00am to 7.00pm daily. Exception applies depending on the weather and the security personnel may turn off the light later than usual.

Other than that, RGB Group has implemented or consider implementing the following measures in the foresee future for energy saving:

- Install energy-efficient bulbs and Light-Emitting Diodes ("LED") lighting; and
- Plan to install solar panels at Prai factory in Malaysia.

Our energy consumptions were tabulated as below:

Indicator	FY2023	FY2024	FY2025
Electricity consumption (kWh)	532,288	596,633	574,456
Petrol consumption (litres)	30,461	29,432	28,189
Diesel consumption (litres)	21,850	17,594	10,562

Note: Consumption records for FY2023 and FY2024 were adjusted reflect the actual usage by all RGB entities and physical premises, including staff accommodation.

GHG Emissions

RGB Group aims to sustain healthy ecosystems and mitigate long-term environmental risks. Hence, RGB Group measures and reports its GHG emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.

- **Scope 1 and Scope 3** emissions are calculated using emission factors from the United Kingdom Government GHG Conversion Factors for Company Reporting; and
- **Scope 2 emissions** are calculated using emission factors from the Peninsular Malaysia Energy Commission Grid Emission Factor.

As part of initiatives, RGB Group assures that climate change stances are executed accordingly, as outlined in the Sustainability Policy. The following measures are implemented:

- Utilisation of online communication platforms to reduce carbon impacts;
- Climate related risks and opportunities are taken into consideration for business, investment and financial decision-making processes;
- Install electric vehicle ("EV") charger at office to promote environmentally friendly travelling for business and usage of EVs.

The 3-years comparative data on emissions were as follows:

Indicator	FY2023	FY2024	FY2025
Scope 1 (tCO ₂ e)	119.2	106.13	85.48
Scope 2 (tCO ₂ e)	411.99	461.79	446.18
Scope 3 (tCO ₂ e) - Business Travel	115.54	137.00	121.5
- Employee Commuting	N/A	N/A	264.7

Notes:

Scope 1 – source that are owned or controlled by the Company (i.e. petrol and diesel usage by company cars);

Scope 2 – purchased electricity consumed by the Company; and

Scope 3 – consequence of the activities of the company but occur from sources not owned or controlled by the Company. The data collection of employee commuting was commenced effective FY2025.

Sustainability Statement

Water Management

RGB Group recognises that access to clean and safe water is essential and is committed to responsible water use across its operations. Water is sourced from established water supply companies with reliable infrastructure, while all wastewater is discharged into municipal sewage systems for proper treatment.

To promote responsible water use and minimise wastage across its operations, RGB Group implemented the following water conservation initiatives:

- Water-efficient fixtures, where all existing toilet bowls at RGB Group's headquarters and Prai facilities in Malaysia have been upgraded with dual-flush levers, providing both half-flush and full-flush options to reduce water consumption;
- Employee awareness and behavioural change as RGB Group raises awareness among employees on water-saving practices, such as turning off taps after use and using water responsibly during daily activities;
- Monitoring and tracking of water consumption at the headquarters and Prai facilities in Malaysia on a bi-monthly basis with reference to Penang Water Authority ("PBA") water bills. This enables RGB Group to monitor usage trends and identify potential conservation opportunities;
- Preventive maintenance and leak management with regular inspections and maintenance of water-using equipment and fixtures are conducted. Broken valves, leaking taps and faulty toilet flappers are promptly repaired or replaced to prevent water loss. These practices are implemented at RGB Group's operations; and
- Operational controls and daily checks in business sites, which the cleaning personnel conduct daily checks to ensure water supply is turned off before leaving the office. Water usage is controlled to operating hours only to minimise unnecessary consumption.

The 3-years comparative data on water consumptions were as follows:

Indicator	FY2023	FY2024	FY2025
Total water consumption (m ³)	3,969	3,898	4,379
Total water consumption (megalitres)	3.97	3.90	4.38

Note: Records for FY2023 and FY2024 had been adjusted to cover all entities, physical premises including staff accommodation, to reflect transparent and comparable consumption against FY2025.

Waste Management

Effective waste management is essential in reducing pollution, conserving resources and mitigating climate change impacts. RGB Group formalised waste-related practices through the following policies and framework:

- Comply with Malaysian Environmental Quality Act 1974 [ACT 127] - Environmental Quality (Scheduled Wastes) Regulations 2005 (P.U.(A) 294/2005);
- Waste Management Policy, which governs the production waste management at Prai factory in Malaysia; and
- Policy on Prohibition of Single-Use Plastics, which governs plastic usage within office operations.

Key initiatives include the following:

- All scheduled wastes are required to be collected by the appointed licensed waste disposal agent in accordance with Department of Environment ("DOE") regulations;
- Reusable containers and recycling bags provided to employees to reduce plastic waste in the workplace;
- Enhance recycling programmes, by recycling used and scrapped paper, boxes, old magazines, paper boxes, plastics, cartons and iron or steel;
- Inspect faulty or old EGMs to determine whether they should be refurbished or disposed. To prevent wastage and ensure cost optimisation, the Engineering Services team also analyses specific parts of the EGMs that are to be disposed of for the possibility to reuse such as power supplies, LCDs, printed circuit boards ("PCB"), buttons and bill validators. Any remaining parts or EGMs that cannot be repurposed are scrapped and the hazardous waste resulted from the scrapping of the obsolete EGMs is disposed of through a licensed third-party collector; and
- Reduce paper consumption through electronic communication and double-sided printing.

RGB segregated the waste into 2 categories, i.e. waste diverted from disposal which includes reused or recycled or those subjected to other recovery operation, and waste directed to disposal referring to waste where recycling or recovery is not possible.

For FY2025, lower wastes diverted from disposal as reported below:

Indicator	FY2023	FY2024	FY2025
Total waste diverted from disposal (mt)	55.62	17.58	9.49
Total waste directed to disposal (mt)	N/A	N/A	7.28

End-of-Life Product Management

RGB Group adopts circular practices in managing end-of-life EGMs. EGMs are assessed to determine whether refurbishment, reuse or disposal is appropriate. Components such as power supplies, LCDs, PCBs, buttons and bill validators are analysed for reuse potential. Obsolete EGMs that cannot be repurposed are scrapped, with hazardous waste disposed of through licensed third-party contractors as tabulated below:

Indicator	FY2023	FY2024	FY2025
Used EGMs refurbished (units)	0	545	0
Used EGMs disposed (units)	120	0	130

Theme 3 : Care for the People

LABOUR PRACTICE AND STANDARDS



Employees are the cornerstone of RGB Group's business success and long-term sustainability. RGB Group's ability to attract, retain and develop competent talent directly affects operational efficiency, service quality, customer satisfaction, and business continuity. In view of operating across multiple jurisdictions, RGB Group recognises that fair labour practices, employee development and respect for human rights are material to sustain workforce stability and organisational resilience. It is essential for RGB Group to invest in the capabilities of employees to remain at the forefront of innovation, technology and quality services.

The HR Department, based at RGB Group's headquarters and corporate offices in Malaysia, the Philippines and Cambodia, is responsible for managing people attraction, retention and development initiatives.

In this regard, RGB has identified the risks and opportunities for this material matter.

Key Risks

- Workplace discrimination or inequitable practices;
- Reduced employee engagement and retention if the element of inclusivity is not effectively managed; and
- Workforce disputes issues may weaken organisation's credibility with stakeholders and lose a competitive advantage.

Key Opportunities

- Leverage diverse perspectives to enhance innovation and decision-making;
- Strengthen employee engagement and organisational culture; and
- Empower employees to voice out and ensure they are treated with fairness and respect.

Sustainability Statement

The HR Department implements recruitment, retention, performance management and employee development initiatives in accordance with RGB Group's HR Policies and Procedures. These initiatives are aligned with local labour laws and regulations in each operating country.

Employee performance is assessed annually through a structured Performance Management System, which supports career development, rewards performance and identifies training needs.

Meanwhile, a comprehensive review and update of the HR related policies are conducted in FY2025, covered the following:

- Employee Handbook;
- Recruitment Policy;
- Leave Policy;
- Training Policy;
- Travelling Policy;
- Group Human Rights Commitment Policy;
- Work From Home Policy;
- Elimination of Violence, Harassment & Sexual Harassment at Workplace Policy; and
- Disciplinary & Grievances Policy.

People Attraction and Retention

RGB Group adopts structured recruitment practices guided by internal recruitment guidelines. Talent attraction initiatives include:

- Employee referral programmes with incentives for successful referrals; and
- Participation in career fairs to expand access to potential candidates.

Employee turnover and recruitment trends were monitored continuously to improve the employee stability as follows:

Indicator	FY2023	FY2024	FY2025
Turnover in Non-Executive level	52	24	24
Turnover in Executive level	20	7	11
Turnover in Manager and above	4	9	9
Total turnover headcounts	76	40	44
% of turnover	18%	10%	11%

In RGB, we aimed to balance our workforce structure by ensuring stability in the proportion of permanent and contract staff:

Indicator	FY2023	FY2024	FY2025
Total number of permanent staff	386	349	312
Total number of contract staff	47	46	38
Total number of employees	433	395	350
% of contract staff	11%	12%	11%

Training and Development

Continuous learning is a key pillar of RGB Group's talent strategy. In order to have an effective training development to employees, an annual training programme is developed upon finalisation of training needs analysis to develop employees' skills and fulfill their needs. Several types and nature of trainings are provided to all levels of employees as follows:

- **Upskill and reskill programmes** - Invest in leadership, management, technical and soft skills development programmes to bridge gaps and refine essential skills. Soft skill training is needed to enable our employees to interact interactively with other people in workplace;
- **Knowledge sharing, cross training or job rotation** - Foster collaborative learning environment where employees can share knowledge and expertise, supported by experienced team leaders among regions or business units. Enable employees to explore different roles or skills at respective regions or business units; and
- **On the job or real-world experience training** - Empower employees for self-learning and development to cultivate a culture of experiential learning by offering employees opportunities to learn through real-world experience.

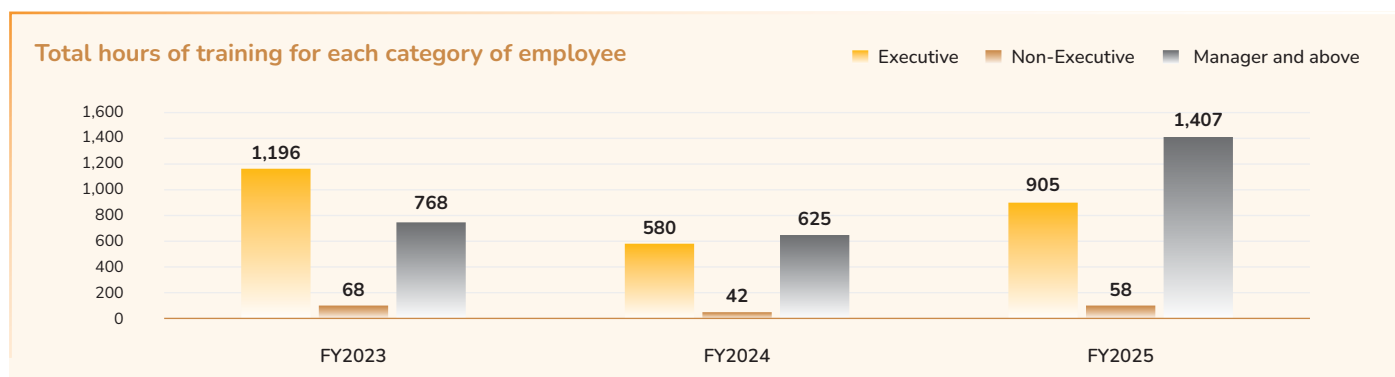
On the other hand, the following measures are implemented across the RGB Group:

- Conduct orientation programme for new employees to understand the corporate culture, philosophy, business models as well as brief the key topics such as organisational structure, key corporate policies and procedures, Code of Ethics & Conduct and Anti-Bribery & Corruption Policy;
- Mandatory trainings are prepared and trained to ensure the employees are equipped with necessary skills and informed on all applicable regulations, such as anti-bribery and corruption training and OHS training; and
- Talent development and succession planning procedures are in place by setting up SMART-based Key Performance Indicators (“KPIs”), monitoring the staff performance with periodic performance appraisal process with supported training development to bridge the skill gaps.

Training hours by employee category were tracked and disclosed to demonstrate commitment to workforce development as tabulated below:

Indicator	FY2023	FY2024	FY2025
Total training provided to the employees (hours)	2,032	1,247	2,370

The above are further breakdown by employee categories as illustrated below:



Employee Benefits and Welfare

RGB Group provides competitive remuneration and benefits to support employee well-being, including the following:

- Comply with the standard minimum wage laws within each country we operate;
- Salary scale is benchmarked on a periodic basis against industry peers to compensate and reward our employees fairly;
- Group Hospitalisation, Surgical and Personal Accident insurance coverage;
- Annual medical claims ranging from RM600 to RM1,200, based on length of service;
- Statutory paternity and maternity leave in accordance with local regulations;
- Travel, transportation, subsistence and accommodation allowances for employees working outside their home country; and
- Employee benefits, promotions, recognition, rewards and increments are based on the employee’s performance and merit and make sure the procedures are conducted fairly and transparently by involving senior management.

Human Rights

RGB is committed to respecting and protecting human rights across its operations. RGB Group adheres to applicable international standards, local laws and regulations governing labour and human rights.

Employees are expected to be treated fairly and without discrimination, harassment or abuse. Grievance and complaint channels are available for employees to raise concerns with the HR Department or their direct supervisors. All complaints are investigated and addressed appropriately. A structured whistleblowing procedures are developed to protect human rights violations.

For FY2023 to FY2025, RGB Group recorded

ZERO

substantiated complaints relating to human rights violations.

Sustainability Statement

Theme 3 : Care for the People

EMPLOYEE INCLUSIVITY AND DIVERSITY



RGB Group is committed to fostering an inclusive and diverse workplace that values fairness, mutual respect and equal opportunity. Inclusivity and diversity are material to maintain employee morale, engagement and long-term retention across RGB Group's multi-national workforce. It is essential to foster a positive work environment that attracts and retains talent that value their contributions. RGB Group embraces the strength of a diverse workforce and strives to create an inclusive environment where every employee is respected and valued equally, regardless of age, race, gender, disability, nationality, religion or sexual orientation.

In this regard, RGB has identified the risks and opportunities for this material matter.

Key Risks

- Talent shortages and high turnover, which may disrupt operations and increase recruitment and training costs;
- Skills gaps that may affect service quality and operational performance; and
- Potential labour or human rights violations that could result in regulatory action, reputational damage, or employee dissatisfaction.

Key Opportunities

- Build a skilled and engaged workforce that supports business growth;
- Enhance employee loyalty and productivity through structured development and fair employment practices; and
- Strengthen reputation as a responsible employer across its operating regions.

Inclusivity and diversity practices are guided by the Employee Handbook, which outlines policies, behavioural expectations and workplace standards. The HR Department regularly reviews and updates these policies to ensure relevance and compliance.

RGB Group initiated the following measures:

- Encourage open door discussion between employees and their superiors, ensuring sharing of ideas and suggestions for improvements;
- An Exit Survey Form will be shared to resignee for completion before the employee's last working day. Conduct of exit interviews for better understanding of employees' reason for departure;
- RGB Group strictly prohibits any form of discrimination in its recruitment practices. Job advertisements and job descriptions processes must not request, state or publish any information relating to race, age, gender, sexual orientation, gender identity, ethnicity, disability or special needs, religion, political affiliation, union membership, national origin or marital status; and
- Curated an array of diverse programmes and engaging activities for employees to participate, such as organising sports activities, appreciation meal and festive celebrations for employees to gather and interact with each other.

Employee engagement initiatives are implemented to gather feedback and address workforce concerns in a timely manner.

Workforce Profile and Diversity

RGB Group disclosed workforce and Board diversity data by gender, age and employee category to demonstrate transparency and accountability.

As at 31 December 2025,



41%

of the workforce
comprised female
employees.

38%

of the Board
comprised women.

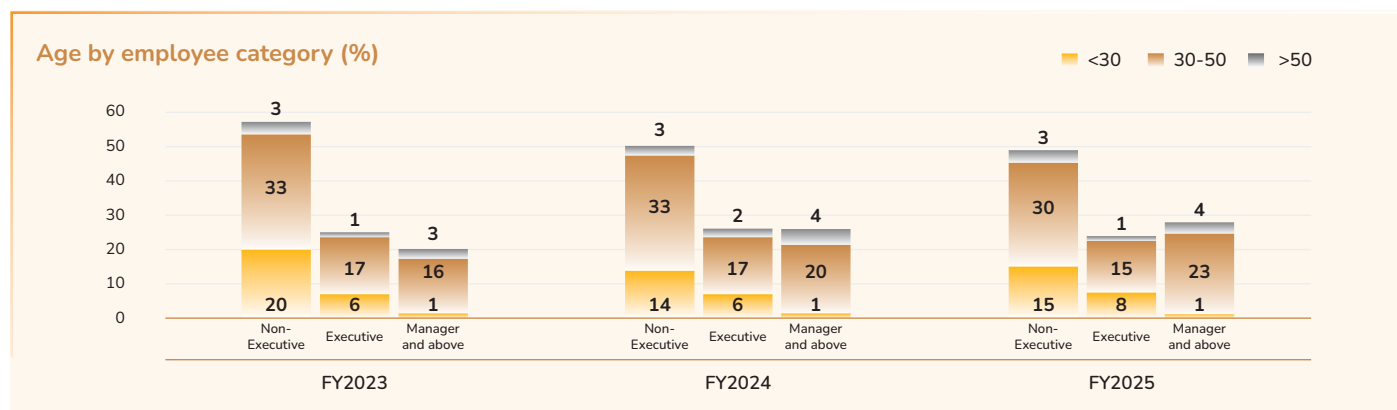
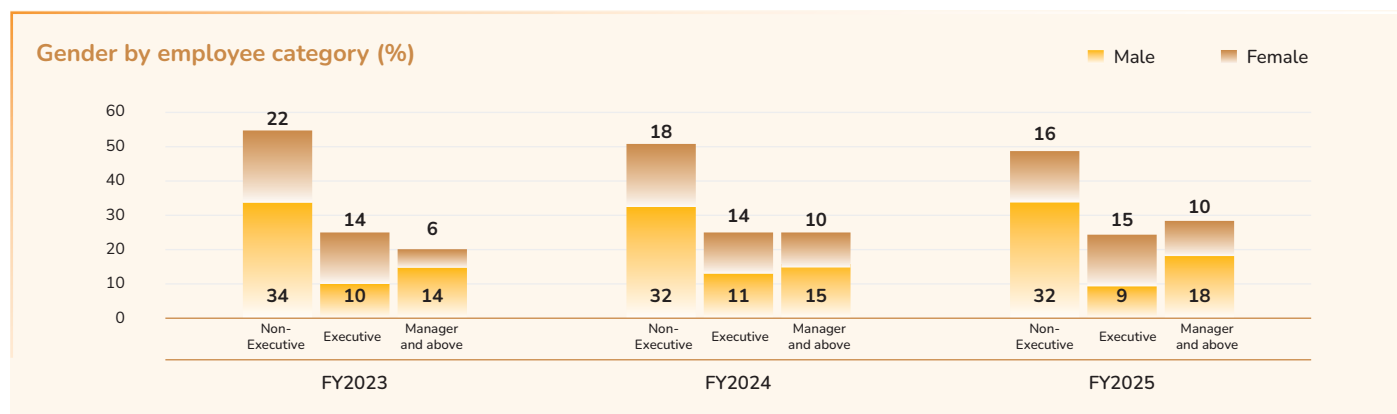
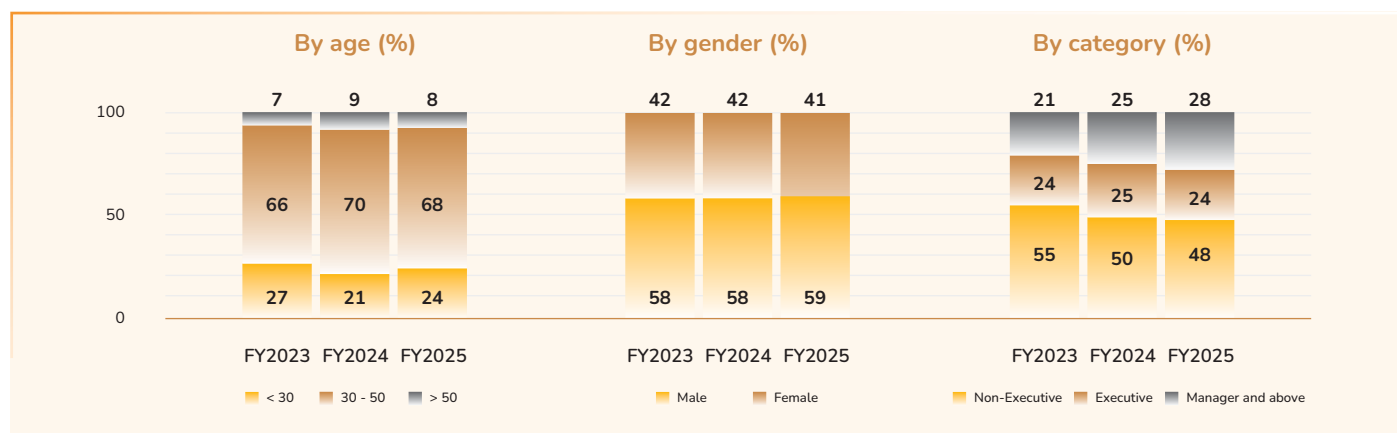


68%

the majority of employees were within
the 30-50 age group, supporting
workforce continuity and experience.

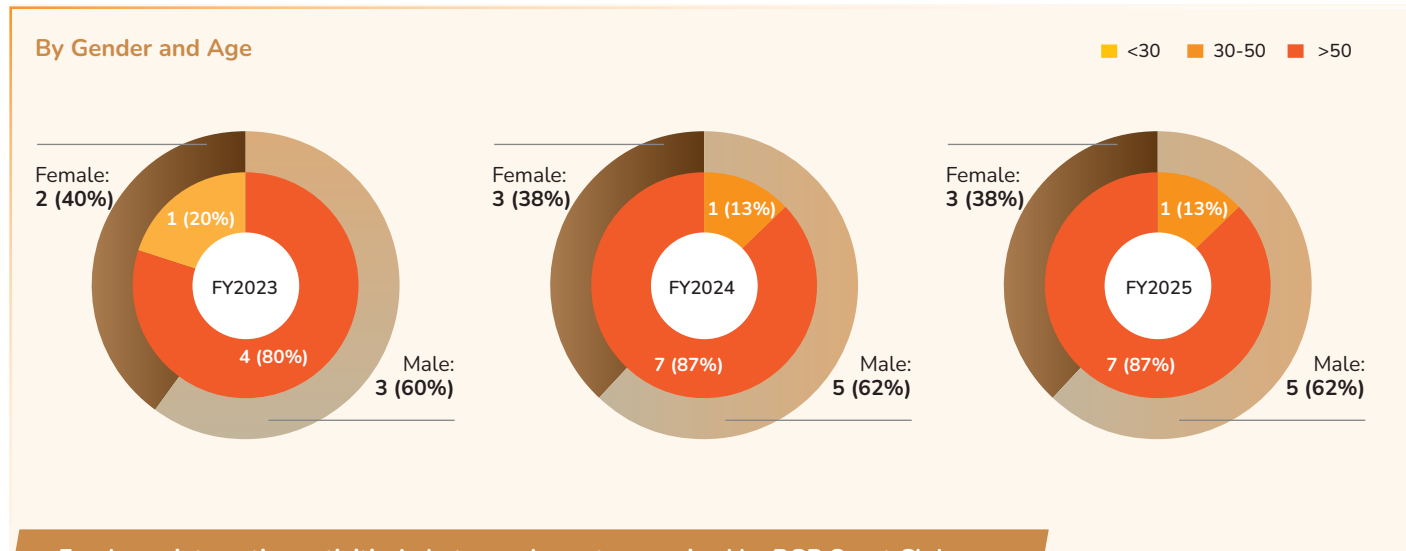
Sustainability Statement

Employees' Profile as illustrated below will further illustrate the inclusivity and diversity of RGB Group:

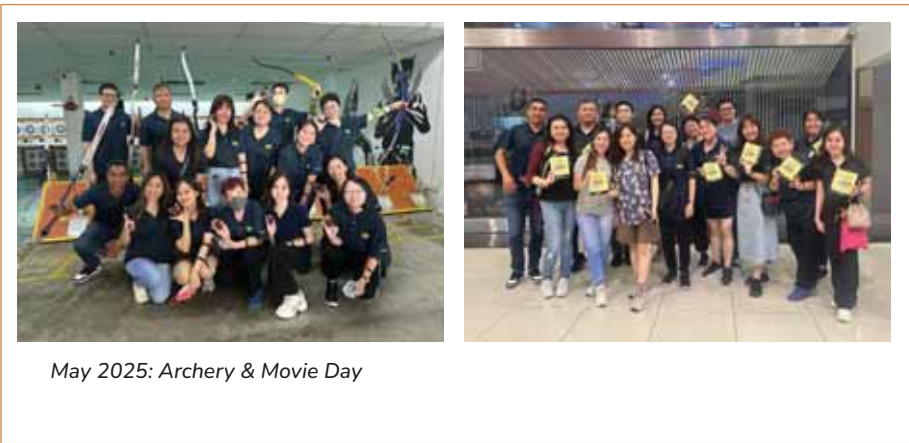
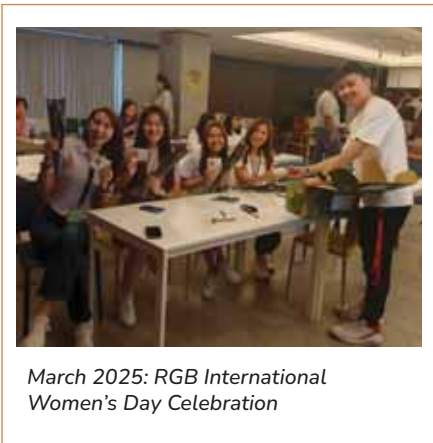


Sustainability Statement

The following is a snapshot of Directors' Profile of RGB:



Employee interaction activities' photos and events organised by RGB Sport Club:



Theme 3 : Care for the People

RESPONSIBLE GAMING



Responsible gaming is fundamental to the sustainability of the gaming industry. RGB recognises its role in supporting safe gaming environments, protecting vulnerable players, and complying with regulatory requirements across all operating jurisdictions. RGB Group acknowledges the potential social risks associated with gambling and is dedicated to implementing measures that minimise its impact on individuals and communities.

RGB Group identified the sustainability risks as summarised below:

- Regulatory non-compliance related to gaming safety and player protection; and
- Reputational risks associated with problematic or underage gambling.

Where for the opportunities, they were summarised below:

- Strengthen relationships with regulators and gaming operators; and
- Enhance trust through ethical and responsible business practices.

Responsible gaming practices are overseen by the TSM Department and Regional Heads. RGB Group collaborates with business partners to ensure compliance with country-specific gaming regulations and responsible gaming standards. The Anti-Bribery & Corruption Policy is also strictly enforced in all business sites, including overseas.

Key Initiatives and measures have been implemented by RGB Group as follows:

- Venture with credible and reputable customers or business partners with valid gaming and operation licences;
- Conduct due diligence, background checks and screening procedures for all new customers (gaming-related);
- Random audit carried out as and when deemed necessary by the manufacturer’s compliance team;
- All new gaming devices and systems are tested, reviewed and reported according to the Gaming Laboratories International or equivalent standards prescribed by the relevant gaming jurisdictions in the operating country;
- Observe the procedures for jackpot settings on EGMs before its installation and operation;
- Adhere to the related responsible gaming laws and regulations in the jurisdictions where they operate;
- Joint effort with joint venture partners to advertise and market gambling responsibly to maintain ethical practices;
- Participation in seminars and conferences on responsible gaming;
- Enforcement of player bans in accordance with regulatory guidelines;
- Display of entry requirements and underage gambling prohibitions at gaming outlets. Adequate screening process is in place during player membership procedure to prevent individuals under 21 years old from participating in any gambling activity at any casino; and
- Referral of problematic players to relevant authorities for professional support.

For FY2025, no player bans were recorded and 100% of the new EGMs and systems sold or leased comply with Gaming Laboratories International or equivalent standards.

On the other hand, a due diligence exercise is required to be performed for new customers before engaging in a formal relationship with them. The latest 3 years’ data was tabulated as follows:

Indicator	FY2023	FY2024	FY2025
Number of due diligence performed on new customers	17	18	55

Note: The substantial increase in due diligence during FY2025 is due to the reorganisation of business entities resulting from e-invoicing. Entities previously consolidated under a single company are now separated, and hence due diligence was performed for each company.

Sustainability Statement

Theme 3 : Care for the People

OHS AND NATURAL DISASTERS



Providing a safe and healthy working environment is a core responsibility of RGB. OHS management is material to employee well-being, operational continuity and regulatory compliance across RGB Group's offices, factories and operational sites. RGB Group's employees are exposed to potential OHS risks from operating equipment, machinery, casino and/or performing their daily tasks at respective operating sites, especially overseas.

With the nature and region of business that RGB operates, we have identified the following risks and opportunities.

Key Risks

- Workplace accidents or injuries;
- Operational disruptions arising from natural disasters; and
- Regulatory non-compliance with OHS requirements.

Key Opportunities

- Reduce operational disruptions through preventive safety measures;
- Enhance employee confidence and morale; and
- Strengthen business continuity and resilience.

OHS practices are overseen by the Administration Department and guided by the following:

OHS Management System Manual, which covers the following aspects:

- OHS organisation and responsibilities;
- OHS objectives and target;
- Hazard identification, risk assessment and risk control ("HIRARC");
- Legal and other requirements;
- Training, competency and awareness;
- Operational controls;
- Emergency Response Plan;
- Performance monitoring and measurement; and
- Incident reporting and investigation.

Emergency Response Preparedness Procedure

- Roles and responsibilities, Emergency Response team reporting organisation chart;
- Fire, chemical and first aids emergency procedure for during and post event actions;
- Incident reporting form; and
- First aid kit checklist.

Key initiatives include the following measures:

- Equip with fire extinguisher within offices and regular maintenance of fire alarm and hose reel systems;
- Conduct inspection of elevators at RGB's building according to the requirements instructed by the Department of Occupational Safety and Health ("DOSH");
- 24-hour security management at key premises;
- Monitor and record external visitors and staff entering the office premises after working or operating hours;
- Provision of safety equipment and first aid facilities;
- Regular air-conditioning cleaning to maintain healthy indoor environments;
- The records for maintenance of fire systems, first aid box, air-conditioner, elevator, compressor and Automated External Defibrillator, are kept for all premises;
- Emergency Response team or personnel are identified and assigned to each premise;
- Evacuation plans and layouts are available to ensure employee's awareness of evacuation diagrams on the premises; and
- All employees are covered under our Group insurance: Hospitalisation Surgery and Group Personnel Accident.

From FY2023 to FY2025,
RGB Group recorded

ZERO

work-related fatalities, injuries,
or lost time incidents.

Training and Preparedness

Health and safety training needs are reviewed regularly across RGB Group’s operations. In FY2025, 157 employees received OHS-related training for the topics such as CPR and AED Training, Workshop on Understanding Anxiety and Depression, Occupational Safety and Health Coordinator Competency Programme.

Various training courses are conducted on an annual basis, including fire and earthquake drills as well as fire prevention training.



Fire Drill Exercise



CPR & AED Training

Natural disaster preparedness includes:

- Emergency Response team and evacuation protocols;
- Regular drills (fire, earthquake, first aid);
- Insurance coverage for employees and assets; and
- Daily automated data backups.

In FY2025,

ZERO

fatalities, injuries, or financial losses were recorded from natural disasters.

Theme 3 : Care for the People

COMMUNITIES AND SOCIETY



As a responsible corporate citizen, RGB contributes to the well-being and development of communities in which it operates. Community engagement supports social license to operate long-term stakeholder relationships and empower underserved groups to address key socio-economic challenges. It is also aimed to create positive social value and foster a more equitable society. Notwithstanding our commitment, sustainability-related risks and opportunities existed as follows.

Key Risks

- Weak community relationships that may affect reputation; and
- Misalignment between CSR activities and community needs.

Key Opportunities

- Strengthen goodwill and stakeholder trust; and
- Create positive social impact through targeted contributions.

Sustainability Statement

CSR initiatives are guided by the Charitable Donations and Sponsorships under Anti-Bribery & Corruption Policy. The said Policy stipulates that before making a commitment to a CSR activity, sponsorship or donation requested by external stakeholders, appropriate due diligence must first be conducted to ensure that the requests are legitimate and that the funds will not be utilised in contravention of this Policy. The due diligence conducted should also be sufficient to ascertain whether the proposed recipient is government-owned or has affiliations with an Official. Records should be kept of the due diligence procedures and outcomes of the review. An Official is defined as any employee, agent or instrumentality of any government, including departments or agencies of a government, any organisation controlled by a government, political parties, or candidates for office.

The “RGB Cares” programme symbolises RGB Group's commitment to operate its business responsibly and be accountable for decisions that impact the shareholders, investors, employees, business partners and fellow stakeholders. While RGB Group concentrates on managing profitable business performance and shareholders' value improvements, we are also mindful of our goals to provide a sustainable workplace for our employees' career development, be socially and environmentally responsible corporate citizen (<https://www.rbggames.com/home/rgb-cares.html>).

In FY2025, RGB Group contributed RM70,780 to various charitable organisations and conducted community engagement activities, including Iftar dinners, charity visits and social events for children and vulnerable groups. In addition, a total of 618 beneficiaries were supported during the year as stated below:

Indicator	FY2023	FY2024	FY2025
Total amount contributed to the community	RM17,141	RM94,147	RM70,780
Total number of beneficiaries of the investment in communities	N/A	N/A	618

Effective FY2025, RGB Group also keeps track of the number of beneficiaries from the contributions made to the community as stated above.

The list of benefited organisations was tabulated below:

RM70,780

TOTAL AMOUNT CONTRIBUTED TO THE COMMUNITY

	Number of beneficiaries
RM1,540 Wisma Yatim Lelaki	77
RM7,000 Persatuan Kebajikan Hope Worldwide Malaysia	180
RM5,000 Penang Adventist Hospital	1
RM10,000 Yayasan Jantung Malaysia	1
RM20,000 Cancer Research Malaysia	1
RM5,000 Persatuan Insan Istimewa Cheras	46
RM5,000 UOB Heatbeat Fundraiser	1

618

TOTAL NUMBER OF BENEFICIARIES

	Number of beneficiaries
RM5,000 GPL Group Charity Bazaar	1
RM10,000 House of Hope	300
RM2,240 Home Team NS	10



Iftar dinner with children from Wisma Yatim Lelaki

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Business Development and Customer Management	Number of brand portfolio RGB Group carries	Number	41	Diversified brand portfolio sold through RGB Group	Internal
Business Development and Customer Management	Quotation-to-sale conversion rate	Percentage	64%	Achieve minimum 30% quotation-to-sale conversion rate	Internal
Business Development and Customer Management	Number of new customer	Number	11	Increase in new customer acquisition	Internal
Data Protection and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	Achieve zero number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Internal
Ethical and Responsible Business	Percentage of employees who have received training on anti-corruption	Percentage	98% of employees from Category 1 and 93% of employees from Category 2 had received training on anti-corruption	To have 100% of employees from Category 1 and 80% of employees from Category 2 received training on anti-corruption	Internal
Ethical and Responsible Business	Percentage of operations assessed for corruption-related risks	Percentage	100%	To have 100% operations assessed for corruption-related risks	Internal
Ethical and Responsible Business	Confirmed incidents of corruption & action taken	Number	0	Achieve zero confirmed incidents of corruption	Internal
Supply Chain Management	Proportion of spending on local suppliers	Percentage	31%	Sustain or increase the procurement of goods & services from local suppliers	Internal
Environmental Management (Energy Management)	Total electricity consumption	Kilowatt-hour	576,456 kWh	Efficiently utilise energy	Internal
Environmental Management (Energy Management)	Total petrol consumption	Litres	28,189 litres	Efficiently utilise energy	Internal
Environmental Management (Energy Management)	Total diesel consumption	Litres	10,562 litres	Efficiently utilise energy	Internal
Environmental Management (Water Management)	Total volume of water used	Megalitres	4.38 megalitres	Efficient use of water	Internal

Sustainability Statement

Bursa Securities Prescribed Table

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FYE 31/12/2025

RGB International Bhd
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Environmental Management (Waste Management)	Total waste diverted from disposal	Metric tonnes	9.49 mt	Promote 5Rs in workplace (Refuse, Reduce, Reuse, Repurpose, and Recycle)	Internal
Environmental Management (Waste Management)	Total waste directed to disposal	Metric tonnes	7.28 mt	Promote 5Rs in workplace (Refuse, Reduce, Reuse, Repurpose, and Recycle)	Internal
Environmental Management (Emission Management)	Scope 1 emissions in tonnes of CO2e	Metric tonnes of carbon dioxide equivalents	85.48 tCO2e	Minimise emission	Internal
Environmental Management (Emission Management)	Scope 2 emissions in tonnes of CO2e	Metric tonnes of carbon dioxide equivalents	44618 tCO2e	Minimise emission	Internal
Environmental Management (Emission Management)	Scope 3 emissions in tonnes of CO2e	Metric tonnes of carbon dioxide equivalents	386.2 tCO2e	Minimise emission	Internal
Labour Practice and Standard	Total hours of training by employee category	Hours	2,370 hours (Non-Executive - 58 hours ; Executive - 905 hours ; Manager and Above - 1,407 hours)	Continuous talent development by ensuring all employees categories have access to training that advances their skills and career progression	Internal
Labour Practice and Standard	Percentage of employees that are contractors or temporary staff	Percentage	11%	Maintain a balanced workforce structure by ensuring stability in the proportion of permanent and contract staff	Internal
Labour Practice and Standard	Number of employee turnover by employee category	Number	44 (Non-Executive - 24 ; Executive - 11 ; Manager and Above - 9)	Build an inclusive and supportive workplace that encourages long-term careers and minimises turnover	Internal
Labour Practice and Standard	Number of substantiated complaints concerning human rights violations	Number	0	Achieve zero substantiated complaints concerning human rights violations	Internal
Employee Inclusivity and Diversity	Percentage of employees by gender & age group	Percentage	- 41% Female ; 59% Male - 24% Below 30 ; 68% Between 30 - 50 ; 8% Above 50	Promote employee diversity	Internal

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Employee Inclusivity and Diversity	Percentage of directors by gender and age group	Percentage	- 38% Female ; 62% Male - 13% Between 30 - 50 ; 87% Above 50	Achieve at least 30% women on board	Internal
Responsible Gaming	Due diligence on customer	Percentage	100%	Ensure 100% of customers are licensed operators in their respective jurisdiction	Internal
Responsible Gaming	Compliance of gaming machines and systems with Gaming Laboratories International or equivalent standards	Percentage	100%	Ensure 100% of new gaming machines and systems sold or leased comply with Gaming Laboratories International or equivalent standards	Internal
Occupational Health & Safety	Number of work-related fatalities	Number	0	Achieve zero work-related fatalities	Internal
Occupational Health & Safety	Lost time incident rate	Percentage	0%	Achieve zero lost time incident rate	Internal
Occupational Health & Safety	Number of employees trained on health and safety standards	Number	157	Ensure employee awareness on health and safety through trainings or other engagement initiatives	Internal
Communities and Society	Amount invested in the community	MYR	RM70,780	Contribute a minimum of RM30,000 annually, in cash or in-kind, to the community	Internal
Communities and Society	Number of beneficiaries of the investment in communities	Number	618	Support at least 10 number of beneficiaries, in cash or in-kind	Internal

Corporate Governance Overview Statement

The Board of RGB is committed to maintaining high standards of CG within the Group for long-term sustainable business growth, protection and enhancement of shareholders value. The Group operates within a governance framework designed based on the guidance from the key CG principles as set out in the MCCG.

The Board further acknowledged that good CG is a fundamental part of its responsibility in managing the business and operations of the Group and discharging its accountability to the shareholders.

The Board is pleased to present this statement outlining an overview of the CG practices of the Company during the FY2025. This statement is prepared in compliance with MMLR of Bursa Securities and it is to be read together with the Company's CG Report 2025 ("CG Report") which is available on the Company's website (<https://www.rgbgames.com/home/cg-report.html>). The CG Report provides the details on how the Company has applied each Practice as set out in the MCCG during the financial year under review.

PRINCIPLE A BOARD LEADERSHIP AND EFFECTIVENESS

I. BOARD RESPONSIBILITIES

Roles of the Board

The Board collectively leads and is responsible for the success of the Group by providing entrepreneurial leadership and strategic direction as well as supervision of the management. It is also the ultimate decision-making body.

The Board is guided by the Board Charter which sets out the functions of the Board, Chairman, MD, Individual Director and Board Committees. The Board Charter also lists the matters reserved for the collective decision of the Board on the basis of any recommendation that may be made from time to time by the Board Committees and/or the management. The Board delegated specific responsibilities to its Committees to oversee the Group's affairs in accordance with their respective Terms of Reference ("TOR"). The MD and Board Committees remain accountable to the Board for the authority that is delegated.

The Board Charter is reviewed periodically to keep it updated with the changes in the Company's policies as well as the latest rules and regulations and is available on the Company's website (<https://www.rgbgames.com/home/about-us.html>).

Formalised ethical standards

The Board has formalised a Code of Ethics & Conduct and is available on the Company's website (<https://www.rgbgames.com/home/about-us.html>). The Code of Ethics & Conduct emphasised the Company's commitment to ethical practices and compliance with the applicable laws and regulations. This code governs the standards of ethics and good conduct expected from the Directors and employees of the Group. The code covers a wide range of business practices and procedures and sets out the basic principles to guide the Group's Directors and employees. The code will be reviewed when necessary to ensure it remains relevant and appropriate.

Moreover, the Company's Employee Handbook, which contains HR policies, serves as a guide to ensure that the accepted code of ethical conduct and employee obligations and responsibilities under this handbook are practised by the employees.

Corporate Governance Overview Statement

The Board has also put in place the following policies to further inculcate ethical values and compliance culture within the Group:

- a) Anti-Bribery & Corruption Policy which sets out the standards the Company expects the directors, employees, agents, consultants, suppliers, vendors and any third-party intermediaries or representatives performing work or services for or on behalf of the Group to comply with in conducting business. This policy can be found on the Company's website (<https://www.rbggames.com/home/about-us.html>).
- b) Related Party Transactions Policy which sets forth the guidelines and procedures to ensure all transactions that involve related parties or COI are determined on a fair, reasonable and consistent basis.
- c) COI Policy to ensure actual, potential and perceived COI are identified, addressed and managed effectively and to provide guidance on how to deal with COI or potential COI situations as when they arise.
- d) Whistleblowing Policy, which is available on the Company's website (<https://www.rbggames.com/home/about-us.html>), provides a platform for the employees and stakeholders of the Group to report any illegal/improper action and/or wrongdoing by the employees and/or the management of the Group.

Chairman and MD

There is a clear and separate division of responsibility in the roles and duties of the Chairman and MD. The Chairman is responsible for instilling good CG practices, leadership and effectiveness of the Board whereas the MD is the officer involved in the day-to-day running of the affairs of the Company.

These 2 positions are held by 2 different individuals. The Chairman of the Board, who was appointed on 27 August 2025, is an Independent Non-Executive Director and the MD is a Non-Independent Executive Director. The roles and responsibilities of the Chairman and MD are defined in the Board Charter. There is a clear division of responsibilities between the Chairman and MD to ensure balance of power and authority and greater capacity for independent decision-making.

Board Committees

As part of the Board's efforts to ensure the effective discharge of its duties, the Board has delegated certain of its functions to Board Committees. Each of the Board Committees operates within clearly defined TOR. The Chairman of the various Committees will report at the Board Meetings on the outcome of the Committee meetings.

The Board has established the following Committees to assist the Board in the execution of its duties:

a) Audit Committee

The composition, TOR and summary of activities of the Audit Committee are set out separately under Audit Committee Report in this Annual Report.

b) N&R Committee

The main roles of the N&R Committee, amongst others, are to ensure that the Board comprises Directors with appropriate skills, knowledge, expertise and experience as well as to ensure a proper balance of Executive Directors and Non-Executive Directors (including Independent Directors), and to review and recommend to the Board the policy framework and remuneration structure for Executive and Non-Executive Directors as well as key senior management.

The TOR of the N&R Committee provides that the Committee shall comprise exclusively of Non-Executive Directors with minimum 3 members in total, a majority of whom being independent. In the event of any vacancy in the Committee, the Board must fill the vacancy within 3 months and appoint such number of new members as may be required to make up the minimum of 3 members. The N&R Committee's TOR can be found on the Company's website (<https://www.rbggames.com/home/about-us.html>).

Corporate Governance Overview Statement

During the financial year under review, the N&R Committee met 4 times and deliberated on the following matters:

- i) The balance of Executive and Non-Executive Directors (including Independent Directors) with an aim to achieve a balance of views on the Board.
- ii) Contribution of each individual Director, the effectiveness of the Board as a whole and the Committees of the Board.
- iii) The character, experience, integrity and competence of the Directors, MD and CFO and to ensure they have the time to discharge their respective roles.
- iv) The required mix of skills and experience and other qualities, including core competencies of the members of the Board.
- v) The level of independence of Independent Directors.
- vi) The term of office and performance of the Audit Committee and its members.
- vii) Retirement and re-election of Directors at the forthcoming AGM.
- viii) Continuation in office of Independent Non-Executive Director who has served the Board for a cumulative term of more than 9 years but not exceeding 12 years.
- ix) The character, experience, integrity, competence, time and commitment of the Directors of the Company's subsidiaries who are retiring by rotation and seeking for re-election at the forthcoming AGM of the respective subsidiaries.
- x) Revision of TOR of N&R Committee and Succession Planning Policy as well as review of Directors' Fit & Proper Policy and Remuneration Policy.
- xi) Proposed remuneration package including benefits payable to the Executive Directors and key senior management of the Company.
- xii) Proposed change of composition in CRRA Committee.
- xiii) The candidate for appointment as Director of the Company's subsidiary.
- xiv) The key performance indicators template for the Directors and key senior management of the Company.
- xv) Declaration of interest, including any COI, concerning the agenda items by the N&R Committee members.

c) CRRA Committee

The CRRA Committee was set up to ensure that the credit control and risk assessment functions of the Group are executed in accordance with the Company's guidelines and policies. It shall comprise at least 4 members, appointed by the Board from among the Executive Directors and key senior management. The CRRA Committee's TOR is published on the Company's website (<https://www.rgbgames.com/home/about-us.html>).

Summary of activities of the CRRA Committee are elaborated in the Statement on Risk Management and Internal Control of this Annual Report.

Corporate Governance Overview Statement

d) Executive Committee

The Executive Committee is responsible for overseeing the management of the Group and receives regular management information including updates from each business area. The Executive Committee members shall be appointed by the Board amongst the Executive Directors and key senior management.

The TOR of the Executive Committee is available on the Company's website (<https://www.rbggames.com/home/about-us.html>).

Board Meetings

The Board meets at least 4 times a year, with additional meetings convened as necessary. The Board is satisfied with the level of time commitment given by the Directors towards fulfilling their roles and responsibilities as Directors of the Company. This is evidenced by the attendance record of the Directors at Board meetings for the FYE 31 December 2025, as set out in the table below.

Directors	Attendance
Dato' Surinder Singh A/L Inder Singh	5/5
Dato' Seri Chuah Kim Seah	5/5
Datuk Lim Tow Boon, Steven	5/5
Mr. Ganaser A/L Kaliappen	5/5
Ms. Lung Sai Mei	5/5
Ms. Khaw Bee Nee (<i>appointed on 1 August 2025</i>)	2/2
Ms. Chuah Hui Jing	5/5
Tan Sri Norazman Bin Hamidun (<i>resigned on 31 March 2026</i>)	5/5
Ms. Lam Voon Kean (<i>retired on 30 May 2025</i>)	3/3

In the intervals between Board meetings, for exceptional matters requiring urgent Board decisions, Board approvals are sought via circular resolutions, which are attached with sufficient and relevant information required for an informed decision-making. Where potential conflicts arise in any transactions involving Director's interest, such Director is required to declare his interest and abstain from further discussion and decision-making process.

An annual corporate calendar, which provides the scheduled dates for meetings of the Board, Board Committees and AGM as well as various gaming expositions and trade shows, is prepared and circulated to the Directors prior to the beginning of every year to facilitate the Directors' time planning.

All the Directors are expected to devote sufficient time to carry out their responsibilities and shall not sit on the boards of more than 5 listed companies. The Directors are required to notify the Chairman of the Board before accepting any new directorships in listed companies, the notification of which shall include an indication of time that will be spent on the new appointments.

Qualified and competent Company Secretaries

The Board is satisfied with the performance and support rendered by the Company Secretaries. The Company Secretaries are persons with professional qualifications and are qualified to act as company secretaries under Section 235(2) of the Companies Act 2016.

The Company Secretaries are responsible for advising the Board on matters in relation to compliance with laws, regulations, guidance and procedures affecting the Directors as well as the principles of good CG practices. They attend and ensure that all Board and its Committees meetings are properly convened and that the decisions made and/or resolutions passed thereof are recorded in minutes of meeting and kept in the statutory register at the registered office of the Company. The roles and responsibilities of the Company Secretaries are set out in the Board Charter.

Corporate Governance Overview Statement

Access to information and advice

The Directors have full and timely access to information to enable them to discharge their duties.

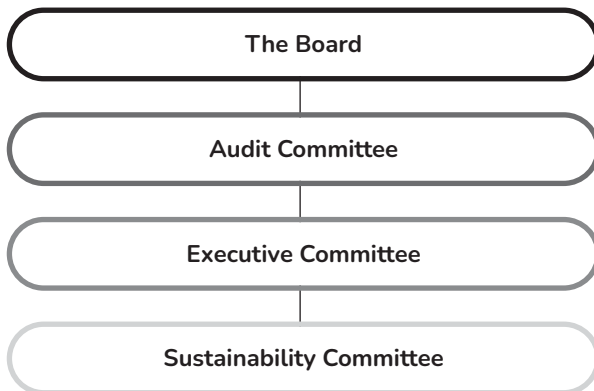
Agenda and discussion papers are circulated at least 5 business days prior to the Board and Board Committee meetings to allow the Directors and Board Committee members to study and evaluate the matters to be discussed and subsequently make effective decisions. Procedures have been established concerning the content, presentation and timely delivery of papers for each Board and Board Committee meeting as well as for matters arising from such meetings. Actions on all matters arising from any meeting are reported at the subsequent meeting.

The Directors are regularly updated by the Company Secretaries on new statutory, corporate and regulatory developments relating to Directors' duties and responsibilities or the discharge of their duties as Directors of the Company.

The Directors have unrestricted access to the advice and services of Company Secretaries and senior management staff within the Group and may obtain independent professional advice at the Company's expense in the furtherance of their duties. Individual Directors may also obtain independent professional or other advice in fulfilling their duties, subject to approval by the Board.

Governance of Sustainability

The sustainability governance structure of the Group is outlined as follows:



The Board is principally responsible for the Group's sustainability strategies, priorities, targets and performance as set out in the Sustainability Policy which is available on the Company's website (<https://www.rbggames.com/home/about-us.html>). The Audit Committee assists the Board in overseeing the implementation of the Group's sustainability approach and ensuring that key targets are being met while the Executive Committee drives the strategic management of sustainability-related matters of the Group. The Sustainability Committee supports the Executive Committee by coordinating sustainability initiatives and data collection across the Group, conducting materiality assessments and stakeholder engagement, monitoring improvement plans to enhance sustainability performance, and reporting sustainability-related matters on a periodic basis.

II. BOARD COMPOSITION

Composition of the Board and Board Balance

As at 31 December 2025, the Board comprised 3 Executive Directors, 4 Independent Non-Executive Directors and 1 Non-Independent Non-Executive Director which complied with the MCGG and MMLR of Bursa Securities in respect of board composition.

As an effective and dynamic Board is essential towards enhancing long-term shareholders value and interests, the Group maintains its current Board mix which has the necessary skills, expertise and experience in areas relevant to steering the growth of the Group's businesses.

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The Executive Directors are tasked to implement Board decisions and policies whilst overseeing operations and coordinating business decisions. On the other hand, the Independent Non-Executive Directors are independent of management and provide effective and impartial judgement and informed opinions to the deliberations and decision-making of the Board thus fulfilling an essential and pivotal role in corporate accountability. Brief profile of each Board member is presented in this Annual Report under Profile of Directors.

The Board is supportive of gender diversity to comprise 30% woman directors as recommended by the MCCG and has 3 women Directors as at 31 December 2025, representing 37.5% of the Board members.

Tenure of Independent Directors

The Board has implemented a 9-year policy for Independent Non-Executive Directors, in line with the MCCG. The Board may, in exceptional cases and subject to the assessment of the N&R Committee on an annual basis, recommend for an Independent Director who has served a consecutive or cumulative term of 9 years but not exceeding 12 years to remain as an Independent Director subject to shareholders' approval through a two-tier voting process at the Company's AGM.

The presence of Independent Non-Executive Directors is to ensure that issues of strategies, performance and resources proposed by the management are objectively evaluated, taking into consideration the long-term interests of shareholders, employees, customers, and other communities in which the Group conducts its business.

During the financial year under review, Ms. Lam Voon Kean, who had served on the Board as Independent Non-Executive Director of the Company for a cumulative term of more than 9 years but not exceeding 12 years, retired at the 22nd AGM of the Company held on 30 May 2025 in accordance with Regulation 103 of the Company's Constitution, while Tan Sri Norazman Bin Hamidun, who had also served on the Board as Independent Non-Executive Director of the Company for a cumulative term of more than 9 years but not exceeding 12 years, was retained as Independent Non-Executive Director of the Company by the shareholders through a two-tier voting process at the same AGM. Tan Sri Norazman subsequently resigned on 31 March 2026 before reaching a cumulative tenure of 12 years.

Appointment to the Board and Annual Assessment of Directors

The N&R Committee is responsible for making recommendation for any appointments to the Board by assessing the desirability of renewing existing directorships and utilising independent sources to identify suitably qualified candidates and does not solely relying on sources from existing Board members, management or major shareholders. The procedures for appointment of Directors are set out in the Board Charter.

Ms. Khaw Bee Nee was appointed to the Board as Independent Non-Executive Director on 1 August 2025. The N&R Committee has assessed and is satisfied with the character, integrity, professional background, skills, expertise, knowledge, working experience and time commitment of Ms. Khaw in discharging her roles as Independent Non-Executive Director, before making recommendations to the Board for consideration and approval. In conducting the assessment, the N&R Committee was guided by the fit and proper criteria as stipulated in the Directors' Fit & Proper Policy.

In accordance with the Company's Constitution, all newly appointed Directors shall retire and be re-elected by the shareholders at the Company's AGM. An election of Directors takes place subsequent to their appointment each year where 1/3 of the Directors or if their number is not 3 or a multiple of 3, then the number nearest to 1/3, shall retire by rotation from office and shall be eligible for re-election at each AGM and that each Director shall retire from office at least once in every 3 years and shall be eligible for re-election.

The N&R Committee conducts annual performance evaluation of each Director, the Board, Board Committees and CFO based on self and peer assessment approach for continuous improvement. The N&R Committee also conducts an assessment of the Directors of the Company's subsidiaries who are retiring by rotation and seeking for re-election at the forthcoming AGM of the respective subsidiaries. The character, integrity, experience, competence, time and commitment of each Director and CFO are assessed as well as the skills and knowledge of each Director is analysed, inter alia, in the areas of strategy, entrepreneurship, legal and regulatory requirements, CG, risk management, internal controls, audit, accounting, financial reporting, taxation, human capital, sales and marketing, information technology, production and quality assurance. The effectiveness of the Board and its Committees is evaluated in terms of board mix, composition, quality of information, decision-making, boardroom activities and

Corporate Governance Overview Statement

board's relationship with the management as well as board's performance in addressing material sustainability risks and opportunities. The effectiveness of the Audit Committee is further assessed in the aspects of its quality, skills and competencies as well as the conduct and administration of the Audit Committee meetings. The N&R Committee has carried out the aforementioned evaluations for the financial year under review on 26 February 2026. The results of the evaluations and recommendations of the N&R Committee were considered by the Board and appropriate action is taken where necessary.

Annual Assessment of Independence

The N&R Committee had, on 26 February 2026, conducted an annual evaluation of level of independence of all the Independent Non-Executive Directors of the Company for the financial year under review and the Board is satisfied with the level of independence demonstrated by all the Independent Non-Executive Directors and their ability to act in the best interest of the Company.

Directors' Training

The Directors are aware of the need for continuous update of their skills and knowledge to maximise their effectiveness as Directors and assist them in discharging their duties.

The Board has delegated the assessment of skill gaps of the Directors and recommendation of appropriate training and development for the Directors to the N&R Committee. The Board has, with the input from the N&R Committee, satisfied that all the Directors have met their training needs.

During the year under review, they have attended, either collectively or individually, various programs and briefings to keep them updated on the latest regulatory changes as well as new developments in the gaming supply industry.

Seminars, development and training programmes attended by all the Directors as at 31 December 2025 during the FY2025 were as follows:

Director	Programmes	Date
Dato' Surinder Singh A/L Inder Singh	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	Mandatory Accreditation Programme ("MAP") Part II: Leading for Impact (LIP)	26 - 27 May 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Related Party Transactions Simplified	18 September 2025
Dato' Seri Chuah Kim Seah	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	MAP Part II: Leading for Impact (LIP)	25 - 26 June 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Practical Guide in Applying ISA540 Auditing Accounting Estimates and Related Disclosures to Recognise Revenue under MFRS 15 Revenue from Contracts with Customers	27 October 2025
	MPERS Financial Reporting - What to Look Out For	14 November 2025

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Director	Programmes	Date
Datuk Lim Tow Boon, Steven	AI 101 for Leaders (with Case Studies)	25 February 2025
	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	Global Gaming Expo (“G2E”) Asia 2025	7 - 9 May 2025
	SiGMA Asia Submit 2025	3 - 4 June 2025
	MAP Part II: Leading for Impact (LIP)	25 - 26 June 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Inside Asian Gaming (“IAG”) Expo 2025	9 - 10 September 2025
Mr. Ganaser A/L Kaliappen	G2E Las Vegas 2025	7 - 9 October 2025
	Managing Recurrent Related Party Transactions	6 February 2025
	MAP Part II: Leading for Impact (LIP)	12 - 13 February 2025
	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
Ms. Lung Sai Mei	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	Sales Tax Amendments & Service Tax Expansion is Almost Here	30 June 2025
	Strategic Oversight in Strategy Implementation: Getting Execution Right at the Board Level	28 July 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Related Party Transactions Simplified	18 September 2025
Ms. Khaw Bee Nee (appointed on 1 August 2025)	How are Boards Tracking the Progress and Quality of Sustainability Reporting	4 November 2025
	Stamp Duty Developments & Risks	22 August 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
	Building an AI Literate Finance Team - From Buzzwords to Business Impact	28 August 2025
	Boardroom Blindspots: How Our Perceptions of Risk Influence Our Boardroom Effectiveness	3 September 2025

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Director	Programmes	Date
Ms. Khaw Bee Nee <i>(appointed on 1 August 2025)</i> <i>(continue)</i>	MAP Part I	10 - 11 September 2025
	Related Party Transactions Simplified	18 September 2025
	ICDM Members Meet & Greet #5/2025	1 October 2025
	Raising the Bar: Strengthening Board Audit Committee Oversight	23 October 2025
	Southeast Asia - Charting the Region's Path from the Periphery to the Core of Global Consciousness	24 October 2025
	How are Boards Tracking the Progress and Quality of Sustainability Reporting	4 November 2025
Ms. Chuah Hui Jing	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025
Tan Sri Norazman Bin Hamidun <i>(resigned on 31 March 2026)</i>	Amendments to MMLR in relation to Sustainability Reporting Requirements and Other Enhancements issued by Bursa Securities on 23 December 2024 and The Nationality Sustainability Reporting Framework Guidance Document issued by Securities Commission Malaysia on 27 January 2025	26 February 2025
	MAP Part II: Leading for Impact (LIP)	25 - 26 June 2025
	Implementation of Dematerialisation of Specified Securities	27 August 2025

III. REMUNERATION

Remuneration of Directors and Key Senior Management

The level of remuneration of Executive Directors and key senior management is linked to corporate and individual performance as well as their scope of work and responsibilities. The remuneration package of the Executive Directors and key senior management includes basic salary, allowance, bonus and/or benefits-in-kind.

In the case of Non-Executive Directors, the level of remuneration would reflect the experience and level of responsibilities undertaken by Non-Executive Director concerned. The Non-Executive Directors' remuneration comprises annual fees and meeting allowance for each meeting they attended. Fees and meeting allowance are to be paid to Non-Executive Directors only with the approval of shareholders at AGM.

The Executive Director is neither entitled to the above Director's fee nor to receive any meeting allowance for attending Board or Board Committee meetings.

The Board has put in place a Remuneration Policy which sets out the determinants and structure of remuneration of Executive Directors, Non-Executive Directors and key senior management of the Company as well as the procedures to determine their remuneration. This policy is available on the Company's website (<https://www.rbggames.com/home/about-us.html>) and will be reviewed periodically to ensure it continues to remain relevant and appropriate.

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PRINCIPLE B EFFECTIVE AUDIT AND RISK MANAGEMENT

I. AUDIT COMMITTEE

Compliance with applicable financial reporting standards

The Directors have taken reasonable steps to provide a balanced and understandable assessment of the Group's financial performance and future prospects. The Board is assisted by the Audit Committee to oversee the Group's financial reporting process and the quality of the financial reporting.

The Directors of the Company are responsible for the preparation of financial statements that give a true and fair view in accordance with Malaysian Financial Reporting Standards ("MFRS"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia, and for such internal control as the Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In the preparation of the financial statements for the FYE 31 December 2025, the Directors are satisfied that the Group had used appropriate accounting policies that are consistently applied and supported by reasonable and prudent judgement and estimates.

Assessment of suitability and independence of external auditors

The Board has established a transparent relationship with the external auditors through the Audit Committee, which has been accorded with the power to communicate directly with the external auditors towards ensuring compliance with the accounting standards and other related regulatory requirements.

The role of the Audit Committee in relation to the external auditors is stated under the Audit Committee Report of this Annual Report.

The Audit Committee has assessed the independence of the current external auditors of the Company, Grant Thornton Malaysia PLT, on 26 February 2025 prior to recommendation to the Board for endorsement before seeking shareholders' approval for appointment at the 22nd AGM held on 30 May 2025. The current external auditors have confirmed that they are, and have been, independent throughout the conduct of the audit engagement for the FYE 31 December 2025 in accordance with the terms of all relevant professional and regulatory requirements and have provided the declaration in their annual audit plan and audit findings report presented to the Audit Committee of the Company. The Audit Committee is satisfied with the external auditors' technical capability and audit independence.

The Board has established an External Auditors Assessment Policy which outlines the guidelines and procedures for the Audit Committee to assess and review the external auditors.

II. RISK MANAGEMENT AND INTERNAL CONTROL FRAMEWORK

Sound framework to manage risks

The Board, via Audit and CRRA Committees, undertakes overall responsibility for risk oversight and risk management. The Company has established and adopted the risk management policy to administer the Group's approach to risk management.

Internal audit function

The Board recognises the importance of internal control systems whereby shareholders' investment and the Company's assets can be safeguarded.

Details of the Group's risk management and internal control are set out under Statement on Risk Management and Internal Control in this Annual Report.

Corporate Governance Overview Statement

PRINCIPLE C INTEGRITY IN CORPORATE REPORTING MEANINGFUL RELATIONSHIP WITH STAKEHOLDERS

I. COMMUNICATION WITH STAKEHOLDERS

Corporate Disclosure Policy

The Board acknowledges the importance of ensuring prompt dissemination of information to shareholders and regulatory bodies with the intention of giving as clear and complete information of the Group's position and financial performance as possible within the bounds of practicality and legal and regulatory framework governing release of material and price sensitive information. The Board will take reasonable steps to ensure that all who invest in the Company's securities enjoy equal access to such information to avoid an individual or selective disclosure.

In line with increased investor awareness for greater accountability and transparency, the Board has formalised a Corporate Disclosure Policy to enable comprehensive, timely and accurate disclosures on the Group to the regulators, shareholders and other stakeholders.

Leverage on IT for effective dissemination of information

The Group recognises the importance of being accountable to its shareholders and investors and as such has maintained active communication and feedback policy with institutional investors, shareholders and public generally to explain the Group's strategy, performance and major developments.

Details of the Group's investor relations are illustrated under Investor Relations in this Annual Report.

II. CONDUCTS OF GENERAL MEETINGS

Encourage shareholder participation at general meetings

The Company provides additional time for the shareholders to make necessary arrangement to attend the AGM of the Company, either in person or by proxy, by giving 28-day notice in line with good CG practice instead of the 21-day requirement under the Companies Act 2016 and MMLR of Bursa Securities.

The Company's Constitution provides that a member entitled to attend and vote at a meeting of the Company, or at a meeting of any class of members of the Company, shall be entitled to appoint not more than 2 proxies to attend and vote in his/her stead at the meeting, and that a proxy may but need not be a member. There shall be no restriction as to the qualification of the proxy. Where a member appoints more than 1 proxy, he/she shall specify the proportion of his/her holdings to be represented by each proxy, failing which the appointment shall be invalid. A proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the member to speak at the meeting.

Effective communication and proactive engagement

The Company's general meetings remain the principal forum for dialogue and communication with shareholders, in particular individual/retail investors. Shareholders are encouraged to attend the general meetings and, given sufficient time and opportunity to participate in the proceedings, ask questions about the resolutions being proposed and the operations of the Group, and communicate their expectations and possible concerns.

The 22nd AGM of the Company held on 30 May 2025 at Bayview Hotel Georgetown Penang was attended by all the Directors and the Company Secretary. The Chairman of all the Board Committees, senior management and the Company's current external auditors, Grant Thornton Malaysia PLT, have also attended the 22nd AGM to answer questions raised and provide clarification as required by the shareholders. All resolutions proposed were approved by the shareholders at the AGM.

Corporate Governance Overview Statement

Poll voting

Pursuant to Paragraph 8.29A of the MMLR of Bursa Securities, voting at the 22nd AGM of the Company was conducted by poll. Poll Administrator and Independent Scrutineer were appointed to perform the poll by way of electronic voting and validate the poll results respectively.

COMPLIANCE WITH MCCG

The Board is of the opinion that for the FYE 31 December 2025, the Company has complied with the principles and practices as set out in the MCCG except for the following practices where the explanations for departure are disclosed in the CG Report:

- Practice 1.4 - The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee.
- Practice 4.4 - Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company's material sustainability risks and opportunities.
- Practice 5.6 - In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.
- Practice 5.10 - The board discloses in its annual report the company's policy on gender diversity for the board and senior management.
- Practice 8.2 - The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.
- Practice 13.3 - Listed companies should leverage technology to facilitate voting including voting in absentia; and remote shareholders' participation at general meetings.

The Board is satisfied that this statement provides the information necessary to enable the shareholders to evaluate how the MCCG has been applied and obligations are fulfilled under the MCCG and the Bursa Securities' MMLR throughout FY2025, save for the exceptions as disclosed above.

This statement is issued in accordance with a resolution of the Board dated 20 April 2026.

Audit Committee Report

MEMBERS

The current members of the Audit Committee are as follows:

- (i) Ms. Khaw Bee Nee, Chairman - Independent Non-Executive Director
- (ii) Dato' Surinder Singh A/L Inder Singh - Independent Non-Executive Chairman
- (iii) Ms. Lung Sai Mei - Independent Non-Executive Director

COMPOSITION

During the FYE 31 December 2025, the Audit Committee comprised not less than 3 members, all of whom are Independent Non-Executive Directors and this meets the requirements of Paragraph 15.09(1)(b) of the MMLR of Bursa Securities.

In compliance with Paragraph 15.09(1)(c)(i) of the MMLR of Bursa Securities, Ms. Khaw Bee Nee who is a member of the MIA and a fellow member of the ACCA, is the Chairman of the Audit Committee.

The N&R Committee reviews annually the terms of office of the Audit Committee members and assesses the performance of the Audit Committee and its members through an annual Board Assessment and Evaluation and Audit Committee Evaluation. The N&R Committee is satisfied that the Audit Committee and its members have been able to discharge their functions, duties and responsibilities in accordance with the TOR of the Audit Committee which are available on the Company's website (<https://www.rgbgames.com/home/about-us.html>) thereby supporting the Board in ensuring appropriate CG standards within the Group.

MEETINGS

The Audit Committee is to meet at least 4 times a year and as many times as the Audit Committee deems necessary with due notice of issues to be discussed sent to all members.

The CFO and the representatives of the internal auditors shall be in attendance at meetings of the Audit Committee as and when required. The Audit Committee may invite the external auditors, other Directors or members of the management and employees of the Group to be in attendance during meetings to assist in its deliberations.

At least twice a year, the Audit Committee shall meet with the external auditors, in the absence of the Executive Directors and the management staff, to discuss the audit findings and any other observations that they may have during the audit process. The external auditors may also request for a meeting if they consider it needful.

Minutes of each meeting are to be prepared to record its conclusions in discharging its duties and responsibilities and sent to the Audit Committee members, and the Company's Directors who are not members of the Audit Committee.

A total of 5 meetings were held during the FYE 31 December 2025. Details of the attendance of the members at the meetings are as follows:

Directors	Attendance
Ms. Khaw Bee Nee (<i>appointed on 1 August 2025</i>)	2/2
Dato' Surinder Singh A/L Inder Singh	5/5
Ms. Lung Sai Mei	5/5
Tan Sri Norazman Bin Hamidun (<i>resigned on 31 March 2026</i>)	5/5
Ms. Lam Voon Kean (<i>retired on 30 May 2025</i>)	3/3

Audit Committee Report

SUMMARY OF ACTIVITIES

The main activities undertaken by the Audit Committee for the FYE 31 December 2025 were as follows:

(1) Financial Reporting

- (a) Reviewed quarterly unaudited financial statements of the Group with CFO and recommended them to the Board for approval.

The review is to ensure that the quarterly unaudited financial statements present a true and fair view of the Group's financial position and performance and are prepared in accordance with MFRS 134 Interim Financial Reporting and Paragraph 9.22 of MMLR of Bursa Securities.

- (b) Reviewed audited financial statements of the Group for the FYE 31 December 2025 together with CFO and external auditors to ensure it presented a true and fair view of the Group's financial position and performance for the year and complied with applicable approved accounting standards in Malaysia and other legal and regulatory requirements prior to recommending it to the Board for approval.

(2) External Audit

- (a) Discussed key audit issues raised by external auditors from its annual audit for the FYE 31 December 2025 in its audit findings report and management letter including management's response to the findings and actions taken to resolve such issues.
- (b) Discussed with external auditors on their audit plan for the FYE 31 December 2025 outlining their scope of work, audit timeline, areas of audit emphasis, audit approach, updates on financial reporting, engagement team and proposed audit fees.

The Audit Committee accepted the audit plan presented by external auditors and recommended the proposed audit fees to the Board for approval.

- (c) Received the report on limited review for quarterly unaudited financial statements from external auditors.

The external auditors were engaged to conduct a limited review of the Group's quarterly unaudited financial statements for the periods ended 31 March 2025 and 30 June 2025, ensuring their reliability and compliance with MFRS 134 Interim Financial Reporting, before they were presented to the Audit Committee for review and recommendation for the Board's approval.

- (d) Assessed the suitability of maintaining the external auditors for the FYE 31 December 2025 vis-à-vis performance, independence, rotation of audit partners and non-audit services.

The Audit Committee, having been satisfied with the suitability of the current external auditors, recommended to the Board for approval of the re-appointment of Grant Thornton Malaysia PLT as auditors of the Company for the FYE 31 December 2025 subject to shareholders' approval.

- (e) Convened 2 meetings in 2025 with external auditors in the absence of executive directors and management staff in order to provide an opportunity to the external auditors to candidly express any concerns they may have.
- (f) Reviewed the External Auditors Assessment Policy.

Audit Committee Report

(3) Internal Audit

- (a) Reviewed and approved the risk based internal audit plan for the FYE 31 December 2025 to ensure adequate scope and coverage over the Group's activities based on identified risk areas.
- (b) Reviewed the internal audit reports which highlighted the audit issues, recommendations and management's responses. Discussed with management the corrective actions taken to improve the system of internal control based on improvement opportunities identified in the internal audit reports. Reported the significant matters to the Board.

The internal auditors monitored the implementation of management's action plan on outstanding issues through follow up reports to ensure that all key risks and control weaknesses are being properly addressed.

- (c) Assessed the adequacy and suitability of the resource requirements and professionalism of internal auditors and the performance of internal audit function.

The Audit Committee, having been satisfied with the performance of internal auditors, decided to continue outsourcing internal audit function for the FYE 31 December 2025.

- (d) Conducted 2 meetings in 2025 with internal auditors without the presence of Executive Directors and management staff in order to provide the internal auditors an avenue to convey any concerns they may have.

(4) Related Party Transactions

- (a) Reviewed the related party transactions and recurrent related party transactions of a revenue or trading nature on a quarterly basis, after the CRRA Committee has examined and satisfied that those transactions were carried out at arm's length basis, on normal commercial terms, not to the detriment of the minority shareholders and in accordance with the approved mandate.
- (b) Reviewed the circular to shareholders in relation to the proposed renewal of shareholders' mandate for recurrent related party transactions of a revenue or trading nature to ensure that the transactions are carried out on terms not more favourable to the related parties than those generally available to the public and are not detrimental to the interests of the minority shareholders.

(5) COI

- (a) Received declaration of interest, including any COI, concerning the agenda items by the Audit Committee members.

The members of the Board, Audit Committee and N&R Committee are required to declare their interests, including any COI or potential COI, based on the agenda items tabled for their respective meetings. The requirement to declare any COI is included in the meeting notice and recorded in the meeting minutes. Should there be any COI, the affected person must observe the Company's COI Policy, i.e. not to participate in any discussion while the COI matter is being considered and shall not vote on the relevant resolution thereof.

Moreover, all the Directors and key senior management of the Group are also required to complete an annual declaration form, designed to elicit information about potential relationships and COI situations. All Directors and key senior management of the Group shall promptly notify the Company Secretary in writing of the existence of the COI or potential COI and provide the Company Secretary with such information as will reasonably allow an informed assessment to be made by the Audit Committee.

- (b) Received declarations of new or potential COI by the Directors.

During the financial year, the Audit Committee received the declarations of new or potential COI from the Directors. The Audit Committee reviewed and assessed the nature and extent of such conflicts, including any related party transactions that may arise, and considered the measures to be taken to manage and mitigate such conflicts.

Audit Committee Report

(6) Others

- (a) Reviewed Audit Committee Report and Statement on Risk Management and Internal Control for inclusion in the Annual Report 2025 of the Company prior to the submission to the Board for its consideration and approval.

The review is, inter alia, to ensure compliance with the provisions of the Companies Act 2016, MMLR and other legal and regulatory requirements.

- (b) Reviewed the report presented by the CRRR Committee on every quarter pertaining to the approved new ROI.
- (c) Reviewed the proposed audit and non-audit fees for the FYE 31 December 2025 and recommended them to the Board for approval.
- (d) Reviewed the statement to shareholders in relation to the proposed renewal of authority for the Company to purchase its own shares of up to 10% of the total number of issued shares of the Company.
- (e) Reviewed the proposed amendments to the TOR of the Audit Committee and Delegation of Authority Policy and recommended them to the Board for approval.
- (f) Reviewed the anti-bribery and corruption report presented by the Compliance Committee on a half-yearly basis.
- (g) Reviewed the sustainability reporting in relation to the Sustainability Statement to be included in the Annual Report 2025.

INTERNAL AUDIT FUNCTION

The Company has appointed an independent professional accounting firm to provide outsourced internal audit function for the Group in order to assist the Audit Committee in discharging its duties and responsibilities. The objectives of internal audit are to independently assess the system of internal control established by the management, the adequacy and integrity of such internal control system vis-à-vis the objectives served and to make appropriate recommendations thereof as well as determining the extent of adherence to these controls by staff responsible for the function.

During the financial year, the internal auditors conducted audit reviews on SSM key controls processes, covering control environment, contract management, sales order management, cost computation and credit review and monitoring, and IT general controls processes based on the internal audit plan which has been approved by the Audit Committee. Upon completion of the work, the internal auditors presented their findings and recommendations as well as the management's responses and action plans to the Audit Committee for its review and deliberation. The internal auditors also carried out follow up reviews to monitor the implementation of the management's action plans for reporting to the Audit Committee.

The costs incurred for the internal audit function of the Group for 2025 is RM100,000.

This report is made pursuant to a resolution of the Board dated 20 April 2026.

Statement on Risk Management and Internal Control

INTRODUCTION

The Board of RGB remains committed to maintaining a sound framework of risk management and internal control across the Group. This Statement on Risk Management and Internal Control ("Statement") outlines the key features of the Group's risk management and internal control systems for the FYE 31 December 2025 and up to the date of approval of this Statement.

In preparing this Statement, the Board has taken into consideration the guidance provided under the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies 2025 ("SORMIC Guide 2025"), a publication endorsed by Bursa Securities pursuant to Paragraph 15.26(b) of the MMLR.

BOARD RESPONSIBILITY

The Board acknowledges and affirms its overall responsibility for establishing, implementing and maintaining an effective risk management and internal control system to safeguard shareholders' interests and the Group's assets. This responsibility includes reviewing the adequacy, integrity and effectiveness of these systems.

The system of internal control encompasses financial, operational and compliance controls, including risk management practices. In view of the inherent limitations in any system of internal controls, the Group's risk management and internal controls are designed to manage risks within an acceptable level rather than to eliminate them and therefore provide reasonable but not absolute assurance against material misstatement or loss, fraud or irregularities.

The Board, assisted by the Audit Committee, provides strategic direction and oversight of the Group's risk management and internal control systems. This process includes reviews of risk mitigation actions undertaken by management through the CRRA Committee. The risk management process was in operation throughout the financial year under review and remained in place up to the date of approval of this Statement.

RISK MANAGEMENT

In line with Practices 10.1 and 10.2 of the MCCG, the Group has established a robust and systematic Risk Management and Internal Control Framework to identify, evaluate, manage and monitor key risks across all levels of the organisation.

Risk Governance Structure

The Board is ultimately responsible for the Group's risk management and internal control system.

The risk management and internal control system is supported by a governance structure based on the 3 Lines Model, which enhances accountability and oversight across the Group.

First Line Operational management is responsible for identifying, assessing and managing risks arising from their business activities and for implementing effective internal controls;

Second Line Risk oversight is exercised through management committees, including CRRA Committee which monitors key risks exposures and ensures appropriate risk mitigation measures are implemented; and

Third Line Internal audit function provides independent assurance on the adequacy and effectiveness of the Group's risk management and internal control systems.

Statement on Risk Management and Internal Control

Risk Management Framework and Processes

Risk management is embedded into the Group's operational processes and strategic decision-making, enabling proactive identification and mitigation of risks.

1. Identification and Assessment of Risks

The CRRA Committee, together with the Executive Committee, identifies and assesses key business risks arising from both internal and external factors, including but not limited to:

- Turnover of key personnel.
- Economic and political changes.
- Competitive landscape.
- Regulatory and compliance developments.
- Technological advancements.
- Operational and business specific risks.

Risks are assessed against the Group's defined risk appetite. Divisional heads or managers are responsible for continuously monitoring mitigation measures and reporting progress to the CRRA Committee, which subsequently updates the Board.

2. Risk Appetite and Tolerance

Risk appetite and tolerance limits are established with consideration for likelihood of occurrence and severity of consequences. These limits are reviewed periodically to ensure alignment with the Group's strategic direction and operating environment.

3. Monitoring and Review

Existing controls and risk mitigation measures are evaluated regularly for effectiveness. Enhancements are implemented as needed to address emerging risks or control gaps.

Responsibilities of the CRRA Committee

The CRRA Committee reports to the Board and deliberates on, among others, the following key matters:

- Monitoring of trade collections and recommending recovery actions for overdue debts, if any.
- Reviewing special credit terms granted to selected customers.
- Assessing provisions and write-offs for doubtful trade receivables.
- Ensuring compliance with the Group's Expenditure Controls and Delegation of Authority Policy in credit-related decisions.
- Reviewing progress of non-performing investments and ventures.
- Evaluating feasibility of proposed CAPEXs prior to approval.
- Assessing the viability and performance of investments and ventures.
- Reviewing new business ventures, leasing, concession and TSM agreements.
- Monitoring related party transactions and recurrent related party transactions.

Compliance and ESG-Related Risk Management

The Compliance Committee supports the Group in mitigating regulatory and ethical risks by:

- Reporting to the Audit Committee twice yearly on due diligence for new customers and vendors.
- Reporting quarterly to the Executive Committee on FCPA-related expenses.
- Conducting annual anti-bribery and corruption training for all employees.

The Group enhances risk oversight in areas relating to governance, business ethics, operational sustainability and data integrity by implementing, among others, the following measures:

- Ensuring 100% of operations are assessed for corruption risk.
- Conducting anti-bribery and corruption training for all employees annually.

Statement on Risk Management and Internal Control

- Ensuring all employees submit annual declarations on COI and anti-bribery and corruption compliance.
- Targeting zero substantiated complaints relating to customer privacy breaches or data losses.
- Ensuring all new EGMs and systems are supplied only to licensed operators.
- Ensuring all new EGMs and systems sold or leased comply with Gaming Laboratories International standards.

The Legal Compliance Department oversees the drafting and vetting of contracts and legal documentation. Feasibility, viability, and progress of investments and ventures are reviewed by the CRRRA Committee pursuant to the Group's internal Investment Policy. Under this policy, all CAPEXs and new investments undergo rigorous assessment, including:

- Strategic fit.
- Regulatory compliance.
- Financial returns and payback period.
- Risk exposure.

Post-investment performance is monitored closely to detect underperformance at an early stage and facilitate timely corrective actions.

Collectively, these risk management, compliance, sustainability and governance activities form an integrated framework that enables the Group to maintain a sound and effective system of risk management and internal control. Through the oversight of the Board, Audit Committee and CRRRA Committee, supported by dedicated compliance, sustainability, legal and operational teams, the Group ensures that key risks are systematically identified, assessed and managed; internal controls are continuously monitored and strengthened; regulatory and ethical standards are upheld; and investment decisions are subject to rigorous evaluation. This coordinated approach ensures that emerging risks are addressed proactively, business processes remain resilient and the Group's strategic and operational objectives can be achieved in a controlled and sustainable manner.

INTERNAL AUDIT FUNCTION

For FY2025, the internal audit function of the Group is outsourced to an independent professional firm, which assists both the Board and the Audit Committee by conducting independent assessment of the adequacy and effectiveness of the Group's internal control system. To ensure independence from management, the internal auditors report directly to the Audit Committee through risk-based internal audit plan approved by the Audit Committee and guided by the firm's Internal Audit Methodology, which is aligned with the International Professional Practices Framework ("IPPF") of the Institute of Internal Auditors.

Internal audit reports, which include identified improvement opportunities, management's responses, and proposed action plans based on root cause analysis, are presented to the Audit Committee for review.

During the financial year under review, the following internal audit was carried out to assess the internal control systems:

Audited Areas	Reporting Month
1. Sales Support and Marketing	November 2025
2. IT general controls	April 2026

The Group continues to strengthen its IT general controls and cybersecurity measures, including access controls, data protection protocols, system monitoring and disaster recovery preparedness to safeguard information integrity, minimise cyber threats and support business continuity. Enhancements to the IT control environment are reviewed periodically by the management, internal auditors and Audit Committee.

The internal auditors also performed follow up reviews on previous audit recommendations and updated the Audit Committee on the status of implementation of management-agreed action plans.

Statement on Risk Management and Internal Control

The other key elements of the Group's internal control systems are described below:

(a) Limits of Authority and Responsibility

Clear lines of authority, responsibility and accountability are established through documented charters and TOR, organisational structures and Expenditure Controls and Delegation of Authority Policy. These enhance the Group's ability to execute its strategies and operational objectives effectively.

(b) Written Policies and Procedures

Comprehensive internal policies and procedures are documented for all functional areas and are reviewed periodically to ensure operational consistency and compliance.

(c) Planning, Monitoring and Reporting

- There is an established strategic planning and budgetary process, requiring all functional divisions to prepare the annual capital and operating expenditure budgets for discussion and approval by the Board;
- The Audit Committee reviews the Group's quarterly financial performance, together with the management, which is subsequently reported to the Board;
- Regular and comprehensive information are provided to the key management team, covering financial and operational performance and key business indicators to promote effective review and monitoring of performance and decision-making purposes; and
- The management meetings are held regularly to identify, discuss and resolve strategic, operational, financial and key management issues.

(d) Business Continuity and Safeguarding of Assets

Adequate insurance and physical safeguards are maintained to ensure protection against potential losses arising from unforeseen events.

Management also continues to review operational resilience measures, including contingency arrangements and business continuity considerations, to minimise disruptions to the Group's operations.

ADEQUACY AND EFFECTIVENESS OF THE GROUP'S RISK MANAGEMENT AND INTERNAL CONTROL SYSTEMS

The Board has received assurance from the MD and CFO that the Group's risk management and internal control systems have been operating adequately and effectively, in all material aspects, during the financial year under review and up to the date of this Statement. Based on this assurance and the results of ongoing reviews, the Board is of the view that the Group's risk management and internal control systems are adequate and effective in addressing financial, operational and compliance risks. There were no material losses, contingencies or uncertainties arising during the financial year that would require disclosure in the Annual Report.

Pursuant to Paragraph 15.23 of the MMLR of Bursa Securities, the external auditors have reviewed this Statement for inclusion in the Annual Report of the Company for the FYE 31 December 2025.

The review of this Statement by the external auditors was performed in accordance with the scope set out in the Audit and Assurance Practice Guide 3, Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report, issued by the MIA.

The external auditors have reported to the Board that nothing has come to their attention that causes them to believe that this Statement is not prepared, in all material aspects, in accordance with the disclosures required by Paragraph 7 of the SORMIC Guide 2025 to be set out, nor is this Statement factually inaccurate.

This Statement is made in accordance with a resolution of the Board dated 20 April 2026.

Financial Calendar

26 February
2025

Announcement of the consolidated results for the 4th quarter and financial year ended 31 December 2024

30 April
2025

Announcement of the audited consolidated results for the financial year ended 31 December 2024

30 May
2025

Announcement of the consolidated results for the 1st quarter ended 31 March 2025

27 August
2025


Announcement of the consolidated results for the 2nd quarter ended 30 June 2025

25 November
2025

Announcement of the consolidated results for the 3rd quarter ended 30 September 2025

26 February
2026

Announcement of the consolidated results for the 4th quarter and financial year ended 31 December 2025



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Directors' Report and Financial Statements

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Directors' Report

For the Financial Year Ended 31 December 2025

The directors have pleasure in submitting their report and the audited financial statements of the Group and of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The Company is principally an investment holding company. The principal activities of the subsidiaries are mainly sales and marketing, technical support and management, and engineering service of gaming and amusement machines and equipment.

Further details of the subsidiaries are disclosed in Note 7 to the financial statements.

There have been no significant changes in the nature of these activities of the Group and of the Company during the financial year.

RESULTS

	Group RM	Company RM
Profit for the financial year	36,810,747	22,699,282
Attributable to:		
Owners of the Company	36,470,451	22,699,282
Non-controlling interests	340,296	-
	36,810,747	22,699,282

In the opinion of the directors, the results of the operations of the Group and of the Company for the financial year ended 31 December 2025 have not been substantially affected by any item, transaction or event of a material and unusual nature.

TREASURY SHARES

The shareholders of the Company approved the proposed renewal of shareholders' mandate for the Company to repurchase its own shares at the Annual General Meeting held on 30 May 2025.

As at 31 December 2025, the Company held 7,393,000 treasury shares out of the total 1,548,245,697 issued and fully paid ordinary shares. The shares repurchased are held as treasury shares in accordance with the requirements of Section 127 of the Companies Act 2016. The number of ordinary shares as at 31 December 2025, net of treasury shares, is 1,540,852,697.

Further relevant details are disclosed in Note 16 to the financial statements.

Directors' Report

For the Financial Year Ended 31 December 2025

DIVIDENDS

Since the end of the previous financial year, the Company has paid the following dividends:

- (i) Fourth interim single-tier dividend of 0.6 sen per ordinary share amounting to RM9,245,114 in respect of the financial year ended 31 December 2024 on 18 April 2025;
- (ii) Second special interim single-tier dividend of 0.4 sen per ordinary share amounting to RM6,163,413 in respect of the financial year ended 31 December 2024 on 18 April 2025;
- (iii) First interim single-tier dividend of 0.4 sen per ordinary share amounting to RM6,163,413 in respect of the financial year ended 31 December 2025 on 18 July 2025;
- (iv) Second interim single-tier dividend of 0.4 sen per ordinary share amounting to RM6,163,413 in respect of the financial year ended 31 December 2025 on 16 October 2025; and
- (v) Third interim single-tier dividend of 0.2 sen per ordinary share amounting to RM3,081,704 in respect of the financial year ended 31 December 2025 on 19 January 2026.

On 26 February 2026, the Company has declared a fourth interim single-tier dividend of 0.1 sen per ordinary share amounting to RM1,540,857 in respect of the financial year ended 31 December 2025 and paid on 16 April 2026. The financial statements for the current financial year do not reflect the declared dividends. Such dividends will be accounted for in shareholders' equity as an appropriation of retained earnings in the financial year ending 31 December 2026.

The directors do not recommend any final dividend payment for the financial year.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year other than those disclosed in the financial statements.

SHARE CAPITAL AND DEBENTURE

During the financial year, the Company did not issue any shares or debentures.

OPTIONS GRANTED OVER UNISSUED SHARES

No options were granted to any person to take up unissued ordinary shares of the Company during the financial year.

DIRECTORS

The directors of the Company and its subsidiaries in office since the beginning of the financial year to the date of this report are:

Directors of the Company:

- Dato' Surinder Singh A/L Inder Singh
- * Dato' Seri Chuah Kim Seah
- * Datuk Lim Tow Boon
- * Ganaser A/L Kaliappen
- Lung Sai Mei
- Chuah Hui Jing
- Khaw Bee Nee (appointed on 1 August 2025)
- Lam Voon Kean (retired on 30 May 2025)
- Tan Sri Norazman Bin Hamidun (resigned on 31 March 2026)

Directors' Report

For the Financial Year Ended 31 December 2025

DIRECTORS (continued)

The directors of the Company and its subsidiaries in office since the beginning of the financial year to the date of this report are: (continued)

Directors of the subsidiaries:

Dato' Chuah Kim Chiew
 Andrew Lim Chong Thye
 Chuah Eng Hwa
 Chuo Ah Ngau
 Liew Yung Kuan
 Mazlan Bin Ismail
 Wong Huey Ping
 Yong Why Ling
 Kanokwan Lehliem (appointed on 31 January 2025)
 Chuah Eng Meng (appointed on 14 May 2025)
 Edward Chen Yew Fung (appointed on 23 February 2026)
 Ung Chi Fong (resigned on 10 December 2025)
 Lim Chin Teong (resigned on 23 February 2026)

* The directors are also directors of the Company's certain subsidiaries.

DIRECTORS' INTERESTS IN SHARES

According to the Register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in shares of the Company and its related corporations during the financial year are as follows:

	← Number of ordinary shares →			Balance at 31.12.2025
	Balance at 1.1.2025	Bought	Sold	
The Company:				
Direct interest:				
Dato' Seri Chuah Kim Seah	466,157,473	509,900	-	466,667,373
Datuk Lim Tow Boon	5,089,142	-	-	5,089,142
Tan Sri Norazman Bin Hamidun	3,048,571	-	-	3,048,571
Lung Sai Mei	40,000	-	-	40,000
Indirect interest:				
* Dato' Seri Chuah Kim Seah	5,905,141	1,100,000	-	7,005,141

* Indirect interest pursuant to Section 8 and Section 59(11)(c) of the Companies Act 2016 held through Manju Sdn. Bhd., his spouse and his child respectively.

By virtue of Dato' Seri Chuah Kim Seah's substantial interest in the shares of the Company, he is deemed to have interest in the shares of all the subsidiaries to the extent that the Company has an interest.

Other than the above, none of the other directors holding office at the end of the financial year had any interests in shares in the Company and its related corporations during the financial year.

Directors' Report

For the Financial Year Ended 31 December 2025

DIRECTORS' REMUNERATION AND BENEFITS

During the financial year, the fees and other benefits received and receivable by the directors of the Company are as follows:

	COMPANY RM	SUBSIDIARIES RM	GROUP RM
Directors' fees	525,994	5,000	530,994
Salaries, bonus, allowances and other benefits	119,600	2,620,288	2,739,888
Defined contribution plans	8,878	104,807	113,685
Social security contributions and employment insurance	437	2,678	3,115
Benefits-in-kind	-	11,667	11,667
	654,909	2,744,440	3,399,349

Since the end of the previous financial year, no director of the Company has received or become entitled to receive any benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by the directors as shown above) by reason of a contract made by the Company or a related corporation with a director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest, other than those related party transactions disclosed in the notes to the financial statements.

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

INDEMNITY AND INSURANCE FOR DIRECTORS AND OFFICERS

The Group and the Company effected liability insurance of the directors and officers during the financial year to protect the directors and officers of the Group and of the Company against potential costs and liabilities arising from claims brought against the directors and officers. During the financial year, the total amount of indemnity coverage was RM10,000,000 and the insurance premium paid was RM24,229.

OTHER STATUTORY INFORMATION

Before the financial statements of the Group and of the Company were made out, the directors took reasonable steps:

- (i) to ascertain that proper action had been taken in relation to the writing off of bad debts and the provision for doubtful debts, and satisfied themselves that adequate provision had been made for doubtful debts and there were no bad debts to be written off; and
- (ii) to ensure that any current assets which were unlikely to be realised in the ordinary course of business including their values as shown in the accounting records of the Group and of the Company have been written down to an amount which they might be expected so to realise.

Directors' Report

For the Financial Year Ended 31 December 2025

OTHER STATUTORY INFORMATION (continued)

At the date of this report, the directors are not aware of any circumstances:

- (i) which would render it necessary to write off any bad debts or the amount of the provision for doubtful debts in the financial statements of the Group and of the Company inadequate to any substantial extent; or
- (ii) which would render the values attributed to current assets in the financial statements of the Group and of the Company misleading; or
- (iii) which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate; or
- (iv) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements misleading.

At the date of this report, there does not exist:

- (i) any charge on the assets of the Group or of the Company which has arisen since the end of the financial year which secures the liability of any other person; or
- (ii) any contingent liability of the Group or of the Company which has arisen since the end of the financial year.

In the opinion of the directors:

- (i) no contingent liability or other liability has become enforceable or is likely to become enforceable within the period of twelve (12) months after the end of the financial year which will or may affect the ability of the Group and of the Company to meet their obligations as and when they fall due; and
- (ii) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Company for the current financial year in which this report is made.

Directors' Report

For the Financial Year Ended 31 December 2025

AUDITORS

The auditors, Grant Thornton Malaysia PLT, have expressed their willingness to continue in office.

The total amount of fees paid to or receivable by the auditors as remuneration for their services to the Group and the Company for the financial year ended 31 December 2025 are as follows:

	GROUP RM	COMPANY RM
Statutory audit	332,769	132,800
Assurance related services	85,000	85,000
Total	417,769	217,800

The Company has agreed to indemnify the auditors to the extent permissible under the provisions of the Companies Act 2016 in Malaysia. However, no payment has been made under this indemnity for the financial year.

Signed on behalf of the Board of Directors in accordance with a resolution of the Board of Directors:

Dato' Seri Chuah Kim Seah

Datuk Lim Tow Boon

Penang,
Date: 20 April 2026

Directors' Statement

In the opinion of the directors, the financial statements set out on pages 86 to 156 are drawn up in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as at 31 December 2025 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Board of Directors:

Dato' Seri Chuah Kim Seah

Datuk Lim Tow Boon

Date: 20 April 2026

Statutory Declaration

I, Liew Yung Kuan, the officer primarily responsible for the financial management of RGB International Bhd., do solemnly and sincerely declare that the financial statements set out on pages 86 to 156 are to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared by)
the abovenamed at Penang, this 20th)
day of April 2026.)

Liew Yung Kuan
CA 32366
Chief Financial Officer

Before me,

Goh Suan Bee
No: P125
Commissioner for Oaths

Independent Auditors' Report

To the Members of RGB International Bhd.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of RGB International Bhd., which comprise the statements of financial position as at 31 December 2025 of the Group and of the Company, and the statements of comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the financial year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 86 to 156.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 December 2025, and of their financial performance and cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the By-Laws (*on Professional Ethics, Conduct and Practice*) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants* (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters	How Our Audit Addressed the Key Audit Matter
<p>Revenue recognition (Note 19 to the financial statements)</p> <p>The Group's revenue is mainly derived from sales and marketing ("SSM") and technical support and management ("TSM"), which together constitute 99% of total revenue.</p> <p>We focus on this area due to the magnitude and voluminous transactions which may give rise to a higher risk of material misstatements in respect of the timing and amount of revenue recognised. Besides, there is a risk that revenue may be incorrectly recognised as different contractual arrangements with customers will result in different timing and amount of revenue recognised.</p>	<p>Our audit procedures in relation to the SSM revenue recognition included, amongst others, the following:</p> <ul style="list-style-type: none"> • Obtained an understanding of the Group's SSM revenue recognition process and application and thereafter tested controls on the occurrence of SSM revenue; • Reviewed the material contracts entered with customers and ascertained that the revenue recognition is in accordance with <i>MFRS 15</i>; • Performed analytical procedures on the trend of revenue recognised to identify for any abnormalities; • Performed substantive testing on a sampling basis to verify that revenue recognition criteria was properly applied by checking to the documents which evidenced the delivery of goods to the customers;

Independent Auditors' Report

To the Members of RGB International Bhd.

Key Audit Matters (continued)

Key Audit Matters	How Our Audit Addressed the Key Audit Matter
<p>Revenue recognition (Note 19 to the financial statements) (continued)</p>	<p>Our audit procedures in relation to the SSM revenue recognition included, amongst others, the following:(continued)</p> <ul style="list-style-type: none"> • Assessed whether revenue was recognised in correct period by testing cut-off through assessing sales transaction taking place at either side of the reporting date as well as reviewing credit notes and sales returns issued after the reporting date; and • Reviewed the sales ledger to identify any sales transactions that were entered using journals or non-sales invoices references and evaluated the nature of the transactions to determine whether they were <i>bona fide</i> transactions. <p>Our audit procedures in relation to the TSM revenue recognition included, amongst others, the following:</p> <ul style="list-style-type: none"> • Obtained an understanding of the Group's TSM revenue recognition process and application and thereafter tested controls on the occurrence of TSM revenue; • Reviewed the supply and technical support agreements entered with customers and ascertained that the revenue recognition is in accordance with <i>MFRS 15</i> and agreed terms and conditions as stipulated in the agreements; • Performed substantive testing on a sampling basis to verify that revenue recognition criteria was properly applied by checking to statement of profit distributions billings against the meter-reading reports generated from the gaming machines; and • Matched the locations where the Group placed its gaming machines pursuant to the supply and technical support agreements to the locations where the Group generated revenue and identified for any abnormalities.
<p>Recoverability of trade receivables (Note 9 to the financial statements)</p> <p>The Group has significant trade receivables as at 31 December 2025 and it is subject to credit risk exposure.</p> <p>We focus on this area as the assessment of expected credit losses of trade receivables involves management judgement and estimation uncertainty in determining the probability of default occurring by considering the ageing of trade receivables, historical loss experience, appropriate forward-looking information and estimated cash flows recoverable in worst-case scenarios to assess expected credit losses.</p>	<p>Our audit procedures in relation to the recoverability of trade receivables included, amongst others, the following:</p> <ul style="list-style-type: none"> • Assessed the recoverability of balances and the adequacy of allowance for expected credit losses for significant outstanding balances based on the expected credit loss model applied by the Group; • Evaluated techniques and methodology in the expected credit loss approach against the requirement of <i>MFRS 9</i>; • Reviewed the ageing analysis of trade receivables and tested the reliability thereof; • Reviewed subsequent collections for major customers and overdue amounts; • Made inquiries of management regarding the action plans to recover overdue balances; and • Examined other evidence including customer correspondences.

There is no key audit matters to be communicated in the audit of the separate financial statements of the Company.

Independent Auditors' Report

To the Members of RGB International Bhd.

Information Other than the Financial Statements and Auditors' Report Thereon

The directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors of the Company are responsible for the preparation of financial statements of the Group and of the Company so as to give a true and fair view in accordance with Malaysian Financial Reporting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the directors are responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Independent Auditors' Report

To the Members of RGB International Bhd.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current financial year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors, are disclosed in Note 7 to the financial statements.

Independent Auditors' Report

To the Members of RGB International Bhd.

Other Matter

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Grant Thornton Malaysia PLT
AF: 0737
201906003682 (LLP0022494-LCA)
Chartered Accountants

Teh Khang Xuen
No. 03805/12/2027 J
Chartered Accountant

Penang

Date: 20 April 2026

Statements of Financial Position

As at 31 December 2025

		Group		Company	
	NOTE	2025 RM	2024 RM	2025 RM	2024 RM
ASSETS					
Non-current assets					
Property, plant and equipment	4	42,779,394	48,189,928	9,244	12,375
Investment properties	5	28,691,293	31,291,235	-	-
Right-of-use assets	6	6,667,198	6,351,431	-	198,570
Investment in subsidiaries	7	-	-	160,024,341	160,657,736
Investment in associates	8	161,682	177,739	-	-
Trade and other receivables	9	110,167,831	213,355,444	-	143,285
Contract assets	10	2,419,173	4,827,465	-	-
Deferred tax assets	11	-	639,405	-	-
		190,886,571	304,832,647	160,033,585	161,011,966
Current assets					
Inventories	12	133,769,830	16,454,955	-	-
Trade and other receivables	9	231,277,824	199,939,543	37,451	15,960,993
Contract assets	10	14,317,839	9,192,461	-	-
Current tax assets		-	-	523	4,834
Other investments	13	39,961,025	18,285,375	-	-
Cash and bank balances	14	98,484,925	130,808,247	12,833,422	1,033,337
		517,811,443	374,680,581	12,871,396	16,999,164
TOTAL ASSETS		708,698,014	679,513,228	172,904,981	178,011,130

The accompanying notes form an integral part of the financial statements.

Statements of Financial Position

As at 31 December 2025

	NOTE	2025 RM	Group 2024 RM	2025 RM	Company 2024 RM
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	15	158,484,726	158,484,726	158,484,726	158,484,726
Treasury shares	16	(1,198,144)	(1,198,144)	(1,198,144)	(1,198,144)
Reserves	17	102,907,391	120,660,615	11,788,293	19,906,068
		260,193,973	277,947,197	169,074,875	177,192,650
Non-controlling interests		15,787,452	16,983,023	-	-
Total equity		275,981,425	294,930,220	169,074,875	177,192,650
Non-current liabilities					
Lease liabilities	6	4,450,582	4,053,748	-	195,383
Trade and other payables	18	89,157,991	188,769,234	-	-
Deferred tax liabilities	11	416,640	100,081	-	-
		94,025,213	192,923,063	-	195,383
Current liabilities					
Lease liabilities	6	1,007,372	1,073,877	-	40,314
Trade and other payables	18	311,590,851	147,567,245	748,402	582,783
Dividend payable		3,081,704	-	3,081,704	-
Contract liabilities	10	21,553,387	33,701,472	-	-
Current tax liabilities		1,458,062	9,317,351	-	-
		338,691,376	191,659,945	3,830,106	623,097
Total liabilities		432,716,589	384,583,008	3,830,106	818,480
TOTAL EQUITY AND LIABILITIES		708,698,014	679,513,228	172,904,981	178,011,130

The accompanying notes form an integral part of the financial statements.

Statements of Comprehensive Income

For the Financial Year Ended 31 December 2025

	NOTE	2025 RM	Group 2024 RM	2025 RM	Company 2024 RM
Revenue	19	348,872,485	760,745,785	25,053,905	63,263,900
Cost of sales		(265,687,326)	(616,993,732)	-	-
Gross profit		83,185,159	143,752,053	25,053,905	63,263,900
Other income	20	2,825,597	1,380,893	-	30,542
Administrative expenses		(38,114,778)	(40,736,052)	(1,892,537)	(1,910,089)
Selling and marketing expenses		(11,740,263)	(9,930,402)	-	-
Other operating income/(expenses), net (Addition)/Reversal of allowance for expected credit losses		3,388,580 (2,852,290)	(1,384,462) 2,984,088	(1,381,975) 937,781	(1,258,582) (621,482)
Operating profit		36,692,005	96,066,118	22,717,174	59,504,289
Finance income	21	25,549,755	7,820,470	-	-
Finance costs	22	(19,131,630)	(2,894,608)	(17,887)	(23,707)
Profit before tax		43,110,130	100,991,980	22,699,287	59,480,582
Tax expense	25	(6,299,383)	(9,982,284)	(5)	-
Profit for the financial year		36,810,747	91,009,696	22,699,282	59,480,582
Other comprehensive loss, net of tax:					
Item that will be reclassified subsequently to profit or loss:					
- Foreign currency translation differences for foreign operation, representing other comprehensive loss for the financial year		(24,942,485)	(8,146,429)	-	-
Total comprehensive income for the financial year		11,868,262	82,863,267	22,699,282	59,480,582
Profit attributable to:					
Owners of the Company		36,470,451	91,767,855	22,699,282	59,480,582
Non-controlling interests		340,296	(758,159)	-	-
		36,810,747	91,009,696	22,699,282	59,480,582
Total comprehensive income attributable to:					
Owners of the Company		13,063,833	84,163,577	22,699,282	59,480,582
Non-controlling interests		(1,195,571)	(1,300,310)	-	-
		11,868,262	82,863,267	22,699,282	59,480,582
Earnings per ordinary share attributable to owners of the Company (sen)					
- Basic	26	2.37	5.96		
- Diluted	26	2.37	5.96		

The accompanying notes form an integral part of the financial statements.

Consolidated Statement of Changes in Equity

For the Financial Year Ended 31 December 2025

	NOTE	Attributable to Owners of the Company					Total RM	Non- Controlling Interests RM	Total Equity RM
		Share Capital RM	Treasury Shares RM	Foreign Currency Translation Reserve RM	Legal Reserve RM	Retained Earnings RM			
2025									
Balance at beginning		158,484,726	(1,198,144)	32,341,419	732,742	87,586,454	277,947,197	16,983,023	294,930,220
Profit for the financial year		-	-	-	-	36,470,451	36,470,451	340,296	36,810,747
Foreign currency translations		-	-	(23,406,618)	-	-	(23,406,618)	(1,535,867)	(24,942,485)
Total comprehensive income for the financial year		-	-	(23,406,618)	-	36,470,451	13,063,833	(1,195,571)	11,868,262
<i>Transaction with owners of the Company:</i>									
Dividends	27	-	-	-	-	(30,817,057)	(30,817,057)	-	(30,817,057)
Balance at end		158,484,726	(1,198,144)	8,934,801	732,742	93,239,848	260,193,973	15,787,452	275,981,425
2024									
Balance at beginning		158,484,726	(1,198,144)	39,945,697	-	55,103,737	252,336,016	18,283,333	270,619,349
Transferred from retained earnings to legal reserve		-	-	-	732,742	(732,742)	-	-	-
Profit for the financial year		-	-	-	-	91,767,855	91,767,855	(758,159)	91,009,696
Foreign currency translations		-	-	(7,604,278)	-	-	(7,604,278)	(542,151)	(8,146,429)
Total comprehensive income for the financial year		-	-	(7,604,278)	-	91,767,855	84,163,577	(1,300,310)	82,863,267
<i>Transaction with owners of the Company:</i>									
Dividends	27	-	-	-	-	(58,552,396)	(58,552,396)	-	(58,552,396)
Balance at end		158,484,726	(1,198,144)	32,341,419	732,742	87,586,454	277,947,197	16,983,023	294,930,220

The accompanying notes form an integral part of the financial statements.

Statement of Changes in Equity

For the Financial Year Ended 31 December 2025

2025	NOTE	Share Capital RM	Treasury Shares RM	Distributable Retained Earnings RM	Total Equity RM
Balance at beginning		158,484,726	(1,198,144)	19,906,068	177,192,650
Total comprehensive income for the financial year		-	-	22,699,282	22,699,282
<i>Transaction with owners of the Company:</i>					
Dividends	27	-	-	(30,817,057)	(30,817,057)
Balance at end		158,484,726	(1,198,144)	11,788,293	169,074,875
2024					
Balance at beginning		158,484,726	(1,198,144)	18,977,882	176,264,464
Total comprehensive income for the financial year		-	-	59,480,582	59,480,582
<i>Transaction with owners of the Company:</i>					
Dividends	27	-	-	(58,552,396)	(58,552,396)
Balance at end		158,484,726	(1,198,144)	19,906,068	177,192,650

The accompanying notes form an integral part of the financial statements.

Statements of Cash Flows

For the Financial Year Ended 31 December 2025

	2025 RM	Group 2024 RM	2025 RM	Company 2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	43,110,130	100,991,980	22,699,287	59,480,582
Adjustments for:				
Accretion of interest on lease liabilities	333,543	390,259	16,086	19,012
Allowance for expected credit losses ("ECL") on:				
- Trade receivables	7,483,165	5,530,121	-	-
- Other receivables	1,100,557	-	-	-
- Due from associates	-	122,776	-	-
- Due from subsidiaries	-	-	-	676,184
Depreciation of:				
- Property, plant and equipment	10,339,320	30,640,647	3,131	1,483
- Investment properties	967,711	1,093,705	-	-
- Right-of-use assets	1,647,673	1,660,171	45,514	45,514
Distribution income from other investments	(757,575)	(775,852)	-	(29,970)
Dividend income from subsidiaries	-	-	(25,053,905)	(63,263,900)
Fair value gain on other investments	(8,905)	(46,705)	-	-
(Gain)/Loss on lease termination	(4,073)	4,473	(42,327)	-
(Gain)/Loss on disposal of:				
- Other investments	(44,941)	(388,289)	-	-
- Property, plant and equipment	-	38,128	-	(1)
Interest expense	-	445	-	-
Interest income	(2,753,759)	(5,657,453)	-	-
Inventories written down	731,570	1,462,909	-	-
Loss on deregistration of a subsidiary	225,578	-	-	-
Property, plant and equipment written off	26,981	264,625	-	-
Reversal of allowance for ECL on:				
- Trade receivables	(5,015,050)	(8,636,985)	-	-
- Other receivables	(43,367)	-	-	-
- Due from associates	(673,015)	-	-	-
- Due from subsidiaries	-	-	(937,781)	(54,702)
(Reversal)/Addition of impairment losses on:				
- Investments in subsidiaries	-	-	896,274	-
- Investment properties	(1,122,308)	-	-	-
- Property, plant and equipment	416,261	-	-	-
Unrealised (gain)/loss on foreign exchange	(1,521,506)	279,272	114,708	(529,192)
Unwinding discount on associates' balances	464,301	-	-	-
Unwinding discount on payables	17,963,125	1,897,209	-	-
Unwinding discount on receivables	(22,795,996)	(2,163,017)	-	-
Operating profit/(loss) before change in working capital	50,069,420	126,708,419	(2,259,013)	(3,654,990)
Changes in working capital:				
Inventories	(117,981,187)	(9,793,876)	-	-
Receivables	93,630,035	(261,934,562)	-	(2,500)
Contract assets	(3,759,926)	(1,533,011)	-	-
Payables	47,053,007	235,796,827	157,143	190,464
Contract liabilities	(10,744,827)	(9,977,098)	-	-
Cash generated from/(used in) operations	58,266,522	79,266,699	(2,101,870)	(3,467,026)
Interest paid	-	(445)	-	-
Income tax paid	(13,264,640)	(10,547,828)	(231)	(296)
Income tax refunded	61,547	12,757	4,537	-
Net cash from/(used in) operating activities	45,063,429	68,731,183	(2,097,564)	(3,467,322)

The accompanying notes form an integral part of the financial statements.

Statements of Cash Flows

For the Financial Year Ended 31 December 2025

	NOTE	2025 RM	Group 2024 RM	2025 RM	Company 2024 RM
CASH FLOWS FROM INVESTING ACTIVITIES					
Acquisition of right-of-use assets	A	(165,590)	-	-	-
Changes in deposits pledged to licensed banks		(151,356)	(146,182)	-	-
Dividends received		-	-	25,053,905	63,263,900
Interest received		2,753,759	5,657,453	-	-
Net changes in other investments		(20,829,890)	1,849,838	-	29,970
Purchase of property, plant and equipment		(8,558,960)	(17,428,693)	-	(10,108)
Proceeds from disposal of property, plant and equipment		-	171,126	-	2
Net changes in subsidiaries' balances		-	-	16,883,811	7,489,812
Net changes in associates' balances		559,702	(9,169)	-	-
Subscription of ordinary shares in a subsidiary		-	-	(262,879)	-
Net cash (used in)/from investing activities		(26,392,335)	(9,905,627)	41,674,837	70,773,576
CASH FLOWS FROM FINANCING ACTIVITIES					
Dividends paid		(27,735,353)	(67,797,510)	(27,735,353)	(67,797,510)
Net changes in subsidiaries' balances	B	-	-	14,565	(2,290,272)
Payments of lease liabilities	B	(1,731,812)	(1,851,769)	(56,400)	(56,400)
Net cash used in financing activities		(29,467,165)	(69,649,279)	(27,777,188)	(70,144,182)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(10,796,071)	(10,823,723)	11,800,085	(2,837,928)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES		(21,678,607)	(7,449,598)	-	-
CASH AND CASH EQUIVALENTS AT BEGINNING		125,233,026	143,506,347	1,033,337	3,871,265
CASH AND CASH EQUIVALENTS AT END		92,758,348	125,233,026	12,833,422	1,033,337

The cash and cash equivalents are represented by:

Cash in hand and at banks	60,194,052	52,004,516	12,833,422	1,033,337
Deposits with licensed banks	38,290,873	78,803,731	-	-
Less: Deposits pledged with licensed banks	(5,726,577)	(5,575,221)	-	-
	92,758,348	125,233,026	12,833,422	1,033,337

A. Acquisition of right-of-use assets

Total acquisition cost	2,817,014	827,798	-	-
Financed by lease arrangement	(2,651,424)	(827,798)	-	-
Total cash acquisition	165,590	-	-	-

The accompanying notes form an integral part of the financial statements.

Statements of Cash Flows

For the Financial Year Ended 31 December 2025

B. Reconciliation of liabilities arising from financing activities

Reconciliation between the opening and closing balances in the statements of financial position for liabilities arising from financing activities is as follows:

	Balance at beginning RM	Net cash flows RM	Others ¹ RM	Balance at end RM
GROUP				
2025				
Lease liabilities, representing total liabilities arising from financing activities	5,127,625	(1,731,812)	2,062,141	5,457,954
2024				
Lease liabilities, representing total liabilities arising from financing activities	3,481,781	(1,851,769)	3,497,613	5,127,625
COMPANY				
2025				
Amount due to subsidiaries	4,489	14,565	(6,089)	12,965
Lease liabilities	235,697	(56,400)	(179,297)	-
Total liabilities arising from financing activities	240,186	(41,835)	(185,386)	12,965
2024				
Amount due to subsidiaries	2,325,251	(2,290,272)	(30,490)	4,489
Lease liabilities	214,219	(56,400)	77,878	235,697
Total liabilities arising from financing activities	2,539,470	(2,346,672)	47,388	240,186

¹ Others consist of non-cash movement as follows:

	2025 RM	Group 2024 RM	2025 RM	Company 2024 RM
Accretion of interest on lease liabilities	333,543	390,259	16,086	19,012
Additions of lease liabilities	2,651,424	827,798	-	-
Effect of modification to lease payments	-	2,709,850	-	58,866
Lease termination	(443,195)	(279,297)	(195,383)	-
Foreign currency translation	(479,631)	(150,997)	(6,089)	(30,490)
	2,062,141	3,497,613	(185,386)	47,388

The accompanying notes form an integral part of the financial statements.

Notes to the Financial Statements

31 December 2025

1. CORPORATE INFORMATION

General

The Company is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad.

The registered office of the Company is located at Suite 18.05, MWE Plaza, No. 8, Lebuhraya Farquhar, 10200 George Town, Penang.

The principal place of business of the Company is located at 8, Green Hall, 10200 George Town, Penang.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 20 April 2026.

Principal Activities

The Company is principally an investment holding company. The principal activities of the subsidiaries are mainly sales and marketing, technical support and management, and engineering service of gaming and amusement machines and equipment.

Further details of the subsidiaries are disclosed in Note 7 to the financial statements.

There have been no significant changes in the nature of these activities of the Group and of the Company during the financial year.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

The financial statements of the Group and of the Company have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia.

2.2 Basis of Measurement

The financial statements of the Group and of the Company are prepared under the historical cost convention, except for other investments that are measured at fair values.

2.3 Functional and Presentation Currency

Ringgit Malaysia ("RM") is the presentation currency of the Group and of the Company.

RM is also the functional currency of the Company. The functional currency is the currency of the primary economic environment in which the Company operates. The Group's foreign operation has different functional currency.

Notes to the Financial Statements

31 December 2025

2. BASIS OF PREPARATION (continued)

2.4 Adoption of Amendments to MFRSs

The accounting policies adopted by the Group and the Company are consistent with those of the previous financial years except for the adoption of the following amendments to MFRSs that are mandatory for the current financial year:

Effective for annual periods beginning on or after 1 January 2025

Amendments to MFRS 121 The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability

Initial application of the above amendments to MFRSs did not have any material impact to the financial statements of the Group and of the Company upon adoption.

2.5 Standards/Amendments to MFRSs Issued But Not Yet Effective

The following are accounting standards/amendments to MFRSs that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group and the Company:

Effective for annual periods beginning on or after 1 January 2026

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Amendments to the Classification and Measurement of Financial Instruments

Annual Improvements to MFRS Accounting Standards - Volume 11

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity

Effective for annual periods 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

Effective date yet to be confirmed

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

The initial application of the above new accounting standards/amendments to MFRSs is not expected to have any material impact to the financial statements of the Group and of the Company, except for *MFRS 18 Presentation and Disclosure in Financial Statements*.

MFRS 18 introduces new requirements on presentation within the statements of profit or loss, including specified totals and subtotals. It also requires disclosure of management-defined performance measures and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements and the notes. In addition, there are consequential amendments to *MFRS 107 Statement of Cash Flows* and *MFRS 134 Interim Financial Reporting*.

The amendments will have an impact on the Group's and on the Company's presentation of statements of comprehensive income, statements of cash flows and additional disclosures in the notes to the financial statements but not on the measurement or recognition of any items in the Group's and the Company's financial statements.

The Group is currently assessing the impact of *MFRS 18* and plans to adopt the new standard on the required effective date.

Notes to the Financial Statements

31 December 2025

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

3.1 Judgements made in applying accounting policies

In the process of applying the Group's and the Company's accounting policies, management has made the following judgement, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements:

Determining the lease term of contracts with renewal options - Group and Company as lessee

The Group and the Company determine the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group and the Company have several lease contracts that include extension and termination options. The Group and the Company apply judgement in evaluating whether it is reasonably certain to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group and the Company reassess the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

The Group and the Company have included the extension options period as part of the lease term for certain lease of premises as it is reasonably certain that the extension options will be exercised in view of the Group and the Company would suffer a significant economic disincentive and alternative premise is not readily available. The Group has not included the extension options period as part of the lease term for lease of certain premises, leasehold land and motor vehicles as the extension options are not available. The periods covered by termination options are included as part of the lease term only when they are reasonably certain not to be exercised.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(i) Deferred tax assets

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profit will be available against which all the deductible temporary differences can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Notes to the Financial Statements

31 December 2025

3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (continued)

3.2 Key sources of estimation uncertainty (continued)

(i) Deferred tax assets (continued)

Assumptions about generation of future taxable profits would depend on the achievability of projected profits and this requires judgement of the management. These assumptions and judgement are subject to risks and uncertainty, hence there is a possibility that changes in circumstances will alter expectations, which may impact on the amount of deferred tax assets recognised.

The carrying amount of deferred tax assets of the Group as at the end of the reporting period is disclosed in Note 11 to the financial statements.

(ii) Provision for expected credit loss ("ECL") of receivables

The Group considers credit loss experience and observable data such as current changes and future forecasts in economic conditions by geographical segment of the Group to estimate the amount of ECL. The methodology (roll rate method) and assumptions including any forecasts of future economic conditions are reviewed regularly.

During this process, the probability of non-payment by the trade receivables is adjusted by forward-looking information (gross domestic product ("GDP")) and multiplied by the amount of the expected loss arising from default to determine the lifetime ECL for the trade receivables. For trade receivables, which are reported net, such allowance for ECL is recorded in a separate impairment account with the loss being recognised in the statements of comprehensive income. On confirmation that the trade receivables would not be collectable, the gross carrying amount of the asset would be written off against the associated impairment.

Individual assessment of impairment of trade receivables are separately assessed when it is probable that cash due will not be received in full.

It requires management to exercise significant judgement in determining the probability of default by trade receivables, appropriate forward-looking information and estimated cash flows recoverable in worst-case scenarios to assess ECL.

The information about the ECL on the Group's trade receivables is disclosed in Note 32.3.1 to the financial statements.

(iii) Revenue from contracts with customers

Consideration of significant financing component in a contract

The Group determined that certain contracts contain significant financing components, considering the length of time between the customer's payment and the transfer of gaming machines to the customer, as well as the prevailing interest rates in the market. The transaction price for these contracts is discounted to take into consideration the significant financing component.

In determining the interest to be applied to the amount of consideration, the Group concluded that the interest rate implicit in the contract (e.g., the interest rate that discounts the cash selling price of the gaming machines to be received in future) is appropriate because this is commensurate with the rate that would be reflected in a separate financing transaction between the entity and its customer at contract inception.

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3. SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS (continued)

3.2 Key sources of estimation uncertainty (continued)

(iii) Revenue from contracts with customers (continued)

Principal versus agent considerations

The Group has certain contracts with customers to acquire, on their behalf, certain gaming machines from suppliers. Under these contracts, the Group provides procurement services (i.e., coordinating the selection of suitable suppliers and managing the ordering and delivery of the gaming machines). The Group determined that it does not have control of the gaming machines before they are being transferred to customers, and it does not have the ability to direct the use of the gaming machines or obtain benefits from the gaming machines.

Besides, the Group has no discretion in establishing the price for the gaming machines. The Group's consideration in these contracts is only based on the difference between the maximum purchase price quoted by the customer and the final price negotiated by the Group with the suppliers.

This has indicated that the Group does not control the goods before they are being transferred to customers. Therefore, the Group determined that it is an agent in these contracts. In addition, the Group concluded that it transfers control over its services (e.g. arranging for the delivery of goods from suppliers) at a point in time, upon receipt by the customer of the goods, because this is when the customer benefits from the Group's agency service.

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4. PROPERTY, PLANT AND EQUIPMENT

GROUP	Freehold land RM	Buildings RM	Renovation RM	Electrical installation RM	Motor vehicles RM	Gaming machines RM	Plant, machinery, fittings and equipment RM	Furniture, fittings and office equipment RM	Capital work-in- progress RM	Total RM
2025										
At cost										
Balance at beginning	1,610,000	6,430,000	7,959,499	79,138	2,620,777	486,365,908	761,805	19,022,330	972,346	525,821,803
Additions	-	-	31,642	-	160,411	6,125,604	34,578	465,479	1,741,246	8,558,960
Written off	-	-	(100,896)	-	(44,896)	(41,500,432)	(21,599)	(3,785,296)	-	(45,453,119)
Transfer to inventories	-	-	-	-	-	(94,301)	-	-	-	(94,301)
Reclassification	-	-	253,598	-	-	-	-	-	(253,598)	-
Exchange differences	-	-	(480,638)	-	(192,867)	(42,762,168)	-	(1,021,493)	(78,160)	(44,535,326)
Balance at end	1,610,000	6,430,000	7,663,205	79,138	2,543,425	408,134,611	774,784	14,681,020	2,381,834	444,298,017
Accumulated depreciation										
Balance at beginning	-	1,507,597	5,913,002	79,133	2,122,820	439,636,781	714,272	15,405,792	-	465,379,397
Current charge	-	136,820	521,677	-	161,077	8,895,936	20,049	603,761	-	10,339,320
Written off	-	-	(100,878)	-	(44,892)	(36,939,022)	(21,588)	(3,018,915)	-	(40,125,295)
Transfer to inventories	-	-	-	-	-	(29,043)	-	-	-	(29,043)
Exchange differences	-	-	(333,872)	-	(152,297)	(39,170,759)	-	(791,220)	-	(40,448,148)
Balance at end	-	1,644,417	5,999,929	79,133	2,086,708	372,393,893	712,733	12,199,418	-	395,116,231
Accumulated impairment losses										
Balance at beginning	-	-	283,255	-	-	10,099,700	-	1,869,523	-	12,252,478
Current charge	-	-	-	-	-	416,261	-	-	-	416,261
Written off	-	-	-	-	-	(4,535,303)	-	(765,540)	-	(5,300,843)
Exchange differences	-	-	(25,589)	-	-	(793,569)	-	(146,346)	-	(965,504)
Balance at end	-	-	257,666	-	-	5,187,089	-	957,637	-	6,402,392
Carrying amount	1,610,000	4,785,583	1,405,610	5	456,717	30,553,629	62,051	1,523,965	2,381,834	42,779,394

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4. PROPERTY, PLANT AND EQUIPMENT (continued)

GROUP	Freehold land RM	Buildings RM	Renovation RM	Electrical installation RM	Motor vehicles RM	Gaming machines RM	Plant, machinery, fittings and equipment RM	Furniture, fittings and office equipment RM	Capital work-in-progress RM	Total RM
2024										
At cost										
Balance at beginning	1,610,000	6,430,000	7,019,362	79,138	2,703,958	563,532,707	852,673	20,763,271	-	602,991,109
Additions	-	-	1,615,120	-	389,832	13,715,883	29,393	702,100	976,365	17,428,693
Disposals	-	-	-	-	(379,760)	-	(8,079)	(3,399)	-	(391,238)
Written off	-	-	(443,490)	-	(16,420)	(76,750,171)	(112,182)	(2,085,958)	-	(79,408,221)
Transfer to inventories	-	-	-	-	-	(355,860)	-	-	-	(355,860)
Exchange differences	-	-	(231,493)	-	(76,833)	(13,776,651)	-	(353,684)	(4,019)	(14,442,680)
Balance at end	1,610,000	6,430,000	7,959,499	79,138	2,620,777	486,365,908	761,805	19,022,330	972,346	525,821,803
Accumulated depreciation										
Balance at beginning	-	1,370,778	5,928,531	79,133	2,205,782	495,131,475	817,174	16,610,862	-	522,143,735
Current charge	-	136,819	552,687	-	150,672	29,052,133	17,319	731,017	-	30,640,647
Disposals	-	-	-	-	(170,508)	-	(8,078)	(3,398)	-	(181,984)
Written off	-	-	(443,459)	-	(16,415)	(71,359,120)	(112,143)	(1,652,999)	-	(73,584,136)
Transfer to inventories	-	-	-	-	-	(222,214)	-	-	-	(222,214)
Exchange differences	-	-	(124,757)	-	(46,711)	(12,965,493)	-	(279,690)	-	(13,416,651)
Balance at end	-	1,507,597	5,913,002	79,133	2,122,820	439,636,781	714,272	15,405,792	-	465,379,397
Accumulated impairment losses										
Balance at beginning	-	-	292,187	-	-	15,398,746	-	2,353,641	-	18,044,574
Written off	-	-	-	-	-	(5,129,129)	-	(430,331)	-	(5,559,460)
Exchange differences	-	-	(8,932)	-	-	(169,917)	-	(53,787)	-	(232,636)
Balance at end	-	-	283,255	-	-	10,099,700	-	1,869,523	-	12,252,478
Carrying amount	1,610,000	4,922,403	1,763,242	5	497,957	36,629,427	47,533	1,747,015	972,346	48,189,928

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4. PROPERTY, PLANT AND EQUIPMENT (continued)

COMPANY	Furniture, fittings and office equipment	
	2025 RM	2024 RM
At cost		
Balance at beginning	163,651	156,942
Addition	-	10,108
Disposal	-	(3,399)
Balance at end	163,651	163,651
Accumulated depreciation		
Balance at beginning	151,276	153,191
Current charge	3,131	1,483
Disposal	-	(3,398)
Balance at end	154,407	151,276
Carrying amount	9,244	12,375

- (a) The carrying amount of property, plant and equipment which has been charged to licensed banks as security for the secured banking facilities of the Group are as follows:

	GROUP	
	2025 RM	2024 RM
Freehold land	1,610,000	1,610,000
Buildings	3,162,084	3,264,903
	4,772,084	4,874,903

- (b) A motor vehicle of the Group with a net carrying amount of RM4 (2024: RM4) is held in trust for a subsidiary of the Company in the name of a director.
- (c) During the financial year, an impairment loss of RM416,261 (2024: RM Nil) was recognised under other operating income/(expenses), net within the Group's statements of comprehensive income in respect of the gaming machines, due to the temporary closure of certain gaming outlets.
- (d) The Group leases partial of the building to a related party. The lease contains an initial non-cancellable period of one (1) year with option to renew for subsequent one (1) year. Subsequent renewals are negotiated with the lessee. The directors do not classify part of the building to investment properties due to the lease area is immaterial.

Notes to the Financial Statements

31 December 2025

4. PROPERTY, PLANT AND EQUIPMENT (continued)

(d) (continued)

The Group has aggregate future minimum lease receivable as at the end of the reporting period as follows:

	GROUP	
	2025 RM	2024 RM
Less than one (1) year	30,000	72,000

(e) Information about leases for which the Group is lessor is presented below:

GROUP	Building (subject to operating leases)	
	2025 RM	2024 RM
At cost		
Balance at beginning/end	2,990,000	2,990,000
Accumulated depreciation		
Balance at beginning	862,828	803,028
Current charge	59,800	59,800
Balance at end	922,628	862,828
Carrying amount	2,067,372	2,127,172

Material accounting policy information

All items of property, plant and equipment are initially measured at cost. After initial recognition, property, plant and equipment, except for freehold land, are stated at cost less accumulated depreciation and any accumulated impairment losses.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associate with the expenditure will flow to the Group and the Company.

Depreciation is calculated to write off the cost of the assets to their residual values on an straight-line basis over their estimated useful lives. The principal depreciation rates are as follows:

Buildings	2%
Renovation	20%
Electrical installation	20%
Motor vehicles	20%
Gaming machines	13% - 20%
Plant, machinery, fittings and equipment	20%
Furniture, fittings and office equipment	20%

Notes to the Financial Statements

31 December 2025

4. PROPERTY, PLANT AND EQUIPMENT (continued)

Material accounting policy information (continued)

Capital work-in-progress represents assets under construction, and which are not ready for commercial use at the end of the reporting period. Capital work-in-progress is stated at cost, and is transferred to the relevant category of assets and depreciated accordingly when the assets are completed and ready for commercial use. Capital work-in-progress is not depreciated until the assets are ready for their intended use.

Freehold land has indefinite useful life and is not depreciated.

5. INVESTMENT PROPERTIES

GROUP	Buildings	
	2025 RM	2024 RM
At cost		
Balance at beginning	51,351,014	52,934,070
Exchange differences	(4,535,093)	(1,583,056)
Balance at end	46,815,921	51,351,014
Accumulated depreciation		
Balance at beginning	15,436,453	14,807,704
Current charge	967,711	1,093,705
Exchange differences	(1,395,942)	(464,956)
Balance at end	15,008,222	15,436,453
Accumulated impairment losses		
Balance at beginning	4,623,326	4,769,118
Reversal	(1,122,308)	-
Exchange differences	(384,612)	(145,792)
Balance at end	3,116,406	4,623,326
Carrying amount	28,691,293	31,291,235

(a) Rental income generated from rental of investment properties of the Group during the financial year amounted to RM264,469 (2024: RM264,800).

(b) Direct operating expenses arising from the investment properties generating rental income during the financial year amounted to RM158,816 (2024: RM147,398).

(c) The Group has entered into non-cancellable lease agreements on its certain investment properties for terms of one (1) to two (2) years (2024: one (1) to two (2) years) and renewable at the end of the lease period. The monthly rental consists of a fixed base rent.

Notes to the Financial Statements

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5. INVESTMENT PROPERTIES (continued)

(c) (continued)

The Group has aggregate future minimum lease receivable as at the end of the reporting period as follows:

	GROUP	
	2025 RM	2024 RM
Less than one (1) year	194,857	225,354
One (1) to two (2) years	-	111,323
	194,857	336,677

(d) During the financial year, the Group has carried out a review of the recoverable amount of an investment property due to its fair value is higher than its carrying amount. The review has led to the reversal of impairment loss of RM1,122,308 (2024: RM Nil), which was recognised under other operating income/(expenses), net within the Group's statements of comprehensive income. The recoverable amount was derived based on fair value less cost of disposal of the said property.

(e) **Fair value information**

The investment properties have an open market value of approximately RM32,013,655 (2024: RM35,068,515). Details of the Group's investment properties and information about the fair value hierarchy are as follows:

GROUP	Level 1 RM	Level 2 RM	Level 3 RM	Carrying amount RM
2025				
Investment properties	-	-	32,013,655	28,691,293
2024				
Investment properties	-	-	35,068,515	31,291,235

Level 3 fair value

Level 3 fair value is estimated using unobservable inputs for the investment properties.

The fair value of the investment properties amounted to RM26,043,903 (2024: RM29,328,046) is determined based on the valuation exercise carried out by the external and independent property valuer, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued. It has been derived based on depreciated replacement cost method, i.e. the cost of a modern equivalent asset was adjusted for the asset's physical condition and utility together with obsolescence and relative disabilities affecting the actual asset. The estimated fair value would be higher/lower if the adjustment is higher/lower.

The fair value of the investment properties amounted to RM5,969,752 (2024: RM5,740,469) are determined based on directors' estimation by reference to market evidence of transaction prices of similar properties in the vicinity and same category. The significant unobservable input into this valuation method is adjustment factors to prices of comparable properties. The estimate fair value would be higher/lower if the transaction prices is higher/lower.

Notes to the Financial Statements

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5. INVESTMENT PROPERTIES (continued)

(e) Fair value information (continued)

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as at the date of the event or change in circumstances that caused the transfer. There were no transfers between level 1, 2 and 3 during the financial year.

Material accounting policy information

Investment properties are initially measured at cost, including transaction costs. After initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is calculated to write off the cost of the investment properties to their residual value on a straight-line basis over their estimated useful life. The principal depreciation rates range from 2% to 3% (2024: 2% to 6%) per annum.

6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Right-of-use assets

	Leasehold land RM	Buildings RM	Motor vehicles RM	Total RM
The Group as a lessee				
2025				
At cost				
Balance at beginning	1,986,807	6,416,585	99,157	8,502,549
Additions	-	2,065,680	751,334	2,817,014
Lease termination	-	(509,562)	-	(509,562)
Derecognition	-	(1,030,265)	-	(1,030,265)
Exchange differences	(25,910)	(573,856)	-	(599,766)
Balance at end	1,960,897	6,368,582	850,491	9,179,970
Accumulated depreciation				
Balance at beginning	415,598	1,700,816	34,704	2,151,118
Depreciation	32,575	1,532,862	82,236	1,647,673
Lease termination	-	(70,440)	-	(70,440)
Derecognition	-	(1,030,265)	-	(1,030,265)
Exchange differences	(4,281)	(181,033)	-	(185,314)
Balance at end	443,892	1,951,940	116,940	2,512,772
Carrying amount	1,517,005	4,416,642	733,551	6,667,198

Notes to the Financial Statements

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6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

Right-of-use assets (continued)

The Group as a lessee	Leasehold land RM	Buildings RM	Motor vehicles RM	Total RM
2024				
At cost				
Balance at beginning	1,995,851	5,929,631	99,157	8,024,639
Additions	-	827,798	-	827,798
Effect of modification to lease payments	-	2,709,850	-	2,709,850
Lease termination	-	(533,046)	-	(533,046)
Derecognition	-	(2,475,783)	-	(2,475,783)
Exchange differences	(9,044)	(41,865)	-	(50,909)
Balance at end	1,986,807	6,416,585	99,157	8,502,549
Accumulated depreciation				
Balance at beginning	383,972	2,837,339	14,873	3,236,184
Depreciation	32,977	1,607,363	19,831	1,660,171
Lease termination	-	(249,276)	-	(249,276)
Derecognition	-	(2,475,783)	-	(2,475,783)
Exchange differences	(1,351)	(18,827)	-	(20,178)
Balance at end	415,598	1,700,816	34,704	2,151,118
Carrying amount	1,571,209	4,715,769	64,453	6,351,431

The Company as a lessee	2025 RM	Building 2024 RM
At cost		
Balance at beginning	369,027	310,161
Effect of modification to lease payments	-	58,866
Lease termination	(369,027)	-
Balance at end	-	369,027

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6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

Right-of-use assets (continued)

The Company as a lessee (continued)	Building	
	2025 RM	2024 RM
Accumulated depreciation		
Balance at beginning	170,457	124,943
Depreciation	45,514	45,514
Lease termination	(215,971)	-
Balance at end	-	170,457
Carrying amount	-	198,570

Lease liabilities

The Group as a lessee	Leasehold land RM	Buildings RM	Motor vehicles RM	Total RM
2025				
Balance at beginning	271,222	4,833,197	23,206	5,127,625
Additions	-	1,982,424	669,000	2,651,424
Lease termination	-	(443,195)	-	(443,195)
Accretion of interest	11,603	309,844	12,096	333,543
Lease payments	(14,154)	(1,637,570)	(80,088)	(1,731,812)
Exchange differences	(24,361)	(455,270)	-	(479,631)
Balance at end	244,310	4,589,430	624,214	5,457,954
2024				
Balance at beginning	282,390	3,159,809	39,582	3,481,781
Additions	-	827,798	-	827,798
Effect of modification to lease payments	-	2,709,850	-	2,709,850
Lease termination	-	(279,297)	-	(279,297)
Accretion of interest	12,497	376,078	1,684	390,259
Lease payments	(15,098)	(1,818,611)	(18,060)	(1,851,769)
Exchange differences	(8,567)	(142,430)	-	(150,997)
Balance at end	271,222	4,833,197	23,206	5,127,625

Notes to the Financial Statements

31 December 2025

6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

Lease liabilities (continued)

	2025 RM	2024 RM
Represented by:		
- Non-current	4,450,582	4,053,748
- Current	1,007,372	1,073,877
	5,457,954	5,127,625
Lease liabilities owing to financial institution	624,214	23,206
Lease liabilities owing to non-financial institution	4,833,740	5,104,419
	5,457,954	5,127,625

	2025 RM	Building 2024 RM
The Company as a lessee		
Balance at beginning	235,697	214,219
Effect of modification to lease payments	-	58,866
Lease termination	(195,383)	-
Accretion of interest	16,086	19,012
Lease payments	(56,400)	(56,400)
Balance at end	-	235,697
Represented by:		
- Non-current	-	195,383
- Current	-	40,314
	-	235,697
Lease liabilities owing to non-financial institution	-	235,697

- (a) The Group leases motor vehicles and a number of properties in the location which it operates. These leases comprise only fixed payments over the lease terms.
- (b) The leasehold land of the Group with carrying amount of RM1,301,565 (2024: RM1,328,127) has been charged to licensed banks as security for the secured banking facilities of the Group.
- (c) A motor vehicle of the Group with carrying amount of RM464,315 (2024: RM Nil) is held in trust for a subsidiary of the Company in the name of a director.
- (d) Motor vehicles of the Group with carrying amount of RM733,551 (2024: RM64,453) are acquired under hire purchase arrangements. The effective interest rates per annum of the hire purchase ranged from 4.06% to 5.26% (2024: 5.26%) per annum.
- (e) The Group has certain leases of premises and equipment with lease term of twelve (12) months or less, and leases of office equipment with low value. The Group applies the "short-term lease" and "lease of low-value assets" recognition exemptions for these leases.

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6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

(f) The following are the amounts recognised in profit or loss:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Depreciation charge of right-of-use assets (included in cost of sales and administrative expenses)	1,647,673	1,660,171	45,514	45,514
Accretion of interest on lease liabilities (Note 22) (included in finance costs)	333,543	390,259	16,086	19,012
Expense relating to short-term leases (included in cost of sales, administrative expenses and selling and marketing expenses)	1,326,934	1,330,425	-	-
Expense relating to leases of low-value assets (included in administrative expenses)	78,535	36,999	-	-
(Gain)/Loss on lease termination (included in other operating income/(expenses), net)	(4,073)	4,473	(42,327)	-
Variable lease payments (included in cost of sales)	12,097,632	18,237,079	-	-
	15,480,244	21,659,406	19,273	64,526

(g) The following are total cash outflows for leases as a lessee:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Included in net cash from/used in operating activities:				
Payment relating to short-term leases and low-value assets	1,405,469	1,367,424	-	-
Payment relating to variable lease payments not included in the measurement of lease liabilities	12,097,632	18,237,079	-	-
Included in net cash from/used in investing activities:				
Purchase of right-of-use assets	165,590	-	-	-
Included in net cash used in financing activities:				
Payment of lease liabilities	1,731,812	1,851,769	56,400	56,400
Total cash outflows for leases	15,400,503	21,456,272	56,400	56,400

(h) The Group has lease contracts for certain system and equipment that contains variable payments based on the number of units used by customers or used in operations. Variable lease payments are recognised in profit or loss when the condition that triggers those payments occur.

A 10% increase in units used by customers or used in operations would increase total lease payments by 10.0% (2024: 10.2%).

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6. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)

(i) Foreign currency exposure of lease liabilities is as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Philippine Peso	3,404,185	4,123,323	-	-
United States Dollar	1,190,745	601,376	-	-
Ringgit Malaysia	661,214	132,430	-	235,697
Thai Baht	188,631	88,638	-	-
Hong Kong Dollar	13,179	181,858	-	-
	5,457,954	5,127,625	-	235,697

(j) The maturity analysis of lease liabilities is disclosed in Note 32.4 to the financial statements.

Material accounting policy information

The right-of-use assets are initially measured at cost, which comprise the initial amount of the lease liabilities adjusted for any lease payments made at or before the commencement date of the leases.

After initial recognition, the right-of-use assets are stated at cost less accumulated depreciation and any accumulated impairment losses, and adjusted for any re-measurement of the lease liabilities.

The right-of-use assets are depreciated on a straight-line basis from the commencement date to the earlier of the end of the estimated useful lives of the right-of-use assets or the end of the lease term. The lease terms of right-of-use assets are as follows:

Leasehold land	50 to 78 years
Buildings	2 to 8 years
Motor vehicles	3 to 5 years

7. INVESTMENT IN SUBSIDIARIES

	COMPANY	
	2025 RM	2024 RM
At cost		
Unquoted equity shares, at cost	155,928,742	155,665,863
Equity contributions in subsidiaries in respect of employees share option scheme ('ESOS')	6,022,244	6,022,244
Less: Accumulated impairment losses		
Balance at beginning	1,030,371	1,030,371
Current year	896,274	-
Balance at end	(1,926,645)	(1,030,371)
	160,024,341	160,657,736

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7. INVESTMENT IN SUBSIDIARIES (continued)

Details of the subsidiaries are as follows:

Name of entities	Country of incorporation/ Principal place of business	Proportion of ownership interest		Principal Activities
		2025 %	2024 %	
Held by the Company:				
RGB Sdn. Bhd. ("RGBSB")	Malaysia	100	100	Manufacturing, refurbishment, technical support and maintenance, sales and marketing of gaming and amusement machines and equipment, sales and marketing of security surveillance products and systems for local and overseas markets.
⁽¹⁾ RGB Ltd. ("RGL")	Malaysia	100	100	Trading and management of gaming and amusement machines and equipment.
Data Touch Sdn. Bhd. ("DTSB")	Malaysia	100	100	Renting of property.
⁽²⁾ RGB Pte. Ltd. ("RGBPL")	Singapore	100	100	Trading, maintenance and management of gaming and amusement machines and equipment.
Macrocept Sdn. Bhd. ("MCSB")	Malaysia	100	100	Investment holding, sales and maintenance of information technology hardware and software.
⁽²⁾ All In Technologies Company Limited ("AITCL")	Vietnam	100	100	Repair and maintenance of machinery and equipment and management consulting services.
RGB Digital Sdn. Bhd. ("RDSB")	Malaysia	100	100	Trading, development and support of system software and hardware.
RGB International Ltd. ("RGBIL")	Malaysia	100	100	Investment holding.
⁽²⁾ RGB Digital Ltd. ("RDL")	Thailand	100	-	Trading, designing, developing and supporting of digital hardware and software.
Indirect - held through RGBIL				
⁽²⁾ RGB (Macau) Limited ("RGBM")	Macau	100	100	Import and export trade including sales and marketing, technical support and management of gaming and amusement machines and equipment and all other business activities related to hospitality and leisure industries.
Indirect - held through RGBM				
⁽²⁾ Nex Gen Studio Limited ("Nex Gen")	Hong Kong	-	100	Supply and management of gaming machines and equipment.
Indirect - held through MCSB				
⁽³⁾ Chateau de Bavet Club Co., Ltd. ("CDBC")	Cambodia	45.14	45.14	Dormant.
Indirect - held through RDSB				
⁽²⁾ RGB Digital Pte. Ltd. ("RDPL")	Singapore	100	100	Trading, development and support of system software and hardware.

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7. INVESTMENT IN SUBSIDIARIES (continued)

Details of the subsidiaries are as follows: (continued)

- (1) On 3 October 2025, RGBL had incorporated a new branch in Cambodia
- (2) Not audited by Grant Thornton Malaysia PLT
- (3) The financial statements of the subsidiary is not required to be audited in its country of incorporation
- (a) The Group considers that it controls CDBC even though it owns 45.14% of the voting rights as MCSB is the single largest shareholder of CDBC. MCSB entered into an agreement with another shareholder of CDBC who owns a 25.60% equity interest to act in concert with MCSB in the management of CDBC. The representatives of MCSB are members of Board of Directors of CDBC.

- (b) Incorporation of a subsidiary

On 31 January 2025, the Company had subscribed 400,000 new ordinary shares in RDL representing 100% equity interest in RDL at RM262,879.

- (c) Deregistration of a subsidiary

On 26 September 2025, Nex Gen, a wholly-owned subsidiary of RGBM, was deregistered with the Hong Kong Companies Registry. Consequently, a loss of RM225,578 on deregistration of a subsidiary was recognised under other operating income/(expenses), net within the Group's statements of comprehensive income.

- (d) During the financial year, an impairment loss of RM896,274 (2024: RM Nil) is recognised in respect of investment in MCSB under other operating income/(expenses), net within the statement of comprehensive income of the Company due to declining business operations. The fair value measurement of the recoverable amounts of investment in subsidiaries, which determined based on adjusted net assets of the subsidiaries, is categorised as Level 3. The details of the Level 3 fair value measurement used in obtaining recoverable amounts are as follows:

Valuation method and key inputs	Significant unobservable assets and liabilities	Relationship of unobservable inputs and fair value
Adjusted net asset method which derives the fair value of an investee's equity instruments by reference to the fair value of its assets and liabilities	Fair value of individual assets and liabilities	The higher/lower the net assets, the higher/lower the fair value

- (e) The subsidiary in which the Group has material non-controlling interests ("NCI") is as follows:

	CDBC	
	2025	2024
NCI percentage of ownership interest	54.86%	54.86%
Carrying amount of NCI (RM)	15,787,452	16,983,023
Profit/(Loss) allocated to NCI (RM)	340,296	(758,159)
Total comprehensive loss allocated to NCI (RM)	(1,195,571)	(1,300,310)

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7. INVESTMENT IN SUBSIDIARIES (continued)

- (f) The summarised financial information before intra-group elimination of a subsidiary in which the Group has a material NCI as at the end of the reporting period is as follows:

	2025 RM	CDBC 2024 RM
Assets and liabilities		
Non-current assets	28,769,722	30,785,417
Current assets	511,892	737,529
Non-current liabilities	(241,789)	(268,572)
Current liabilities	(262,116)	(297,351)
Net assets	28,777,709	30,957,023
Results		
Profit/(Loss) for the financial year	620,298	(1,381,989)
Total comprehensive loss for the financial year	(2,179,314)	(2,370,233)
Cash flows used in operating activities	(1,213,748)	(300,936)
Cash flows from investing activities	1,176,198	313,256
Cash flows used in financing activities	(14,154)	(15,098)
Effect of foreign exchange rate changes	51,044	2,474
Net decrease in cash and cash equivalents	(660)	(304)

Material accounting policy information

Investment in subsidiaries, which are eliminated on consolidation, are stated in the separate financial statements of the Company at cost less any accumulated impairment losses.

8. INVESTMENT IN ASSOCIATES

	2025 RM	GROUP 2024 RM
Unquoted equity shares, at cost	39,894	39,894
Share of post-acquisition reserves	82,537	82,537
Exchange differences	122,431	122,431
	39,251	55,308
	161,682	177,739

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8. INVESTMENT IN ASSOCIATES (continued)

Details of the associates are as follows:

Name of entities	Country of incorporation/ Principal place of business	Proportion of ownership interest		Principal Activities
		2025 %	2024 %	
Held through subsidiaries:				
Dreamgate Holding Co., Ltd.	Cambodia	49	49	Property investment holding.
Players Club Co., Ltd.	Cambodia	35	35	Dormant.
Rainbow World Club Ltd.	Cambodia	20	20	Dormant.
Goldenmac., Ltd.	Cambodia	25	25	Dormant.
Cash Box Entertainment Co., Ltd.	Cambodia	20	20	Dormant.
Olympic Entertainment Co., Ltd.	Cambodia	20	20	Dormant.
Golden Beach Club Ltd.	Cambodia	50	50	Dormant.

(a) Summarised financial information of a material associate is as follows:

	Dreamgate Holdings Co., Ltd.	
	2025 RM	2024 RM
As at 31 December		
Assets		
Non-current assets	3,959,541	4,363,096
Current assets	6,174,839	6,022,366
Total assets	10,134,380	10,385,462
Liabilities		
Current liabilities	11,769,089	12,193,097
Net liabilities	(1,634,709)	(1,807,635)
Year ended 31 December		
Results		
Revenue	12,528	13,188
Profit/(Loss) for the financial year	9,842	(3,381)
Total comprehensive income	172,926	53,985

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8. INVESTMENT IN ASSOCIATES (continued)

- (b) Reconciliation of net assets of the associates to the carrying amount of the investment in associates in the statements of financial position is as follows:

	Dreangate Holding Co., Ltd. RM	Other individual immaterial associates RM	Total RM
2025			
Share of net assets, representing carrying amount in the statements of financial position	-	161,682	161,682
Share of profit for the financial year	-	-	-
Share of total comprehensive income	-	-	-
2024			
Share of net assets, representing carrying amount in the statements of financial position	-	177,739	177,739
Share of profit for the financial year	-	-	-
Share of total comprehensive income	-	-	-

- (c) The unrecognised share of profit/(loss) of associates amounted to RM4,823 (2024: (RM1,657)) in the current financial year. As a result, the accumulated unrecognised share of losses of associates amounted to RM1,947,786 (2024: RM1,952,609). The Group has ceased recognising its share of profit/(loss) since there is no further entitlement in respect of those profits/(losses) using the equity method of accounting.

- (d) The associates have no contingent liabilities or capital commitments as at the end of the reporting period.

Material accounting policy information

The Group's investment in associates is accounted for using the equity method.

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9. TRADE AND OTHER RECEIVABLES

	NOTE	GROUP		COMPANY	
		2025 RM	2024 RM	2025 RM	2024 RM
Non-current					
Trade receivables	9.1	105,806,802	210,713,909	-	-
Other receivables, deposits and prepayments	9.2	1,788,978	-	-	-
Amount due from subsidiaries	9.3	-	-	-	143,285
Amount due from associates	9.4	2,572,051	2,641,535	-	-
		110,167,831	213,355,444	-	143,285
Current					
Trade receivables	9.1	204,487,832	155,860,807	-	-
Other receivables, deposits and prepayments	9.2	26,789,992	44,078,736	9,500	9,500
Amount due from subsidiaries	9.3	-	-	27,951	15,951,493
		231,277,824	199,939,543	37,451	15,960,993
Total trade and other receivables		341,445,655	413,294,987	37,451	16,104,278

9.1 Trade receivables

	GROUP	
	2025 RM	2024 RM
Third parties	340,286,972	400,739,603
Related parties	1,599,793	2,042,491
	341,886,765	402,782,094
Less: Allowance for ECL		
Balance at beginning	36,207,378	40,428,325
Addition	7,483,165	5,530,121
Reversal	(5,015,050)	(8,636,985)
Written off	(3,880,878)	-
Exchange differences	(3,202,484)	(1,114,083)
Balance at end	(31,592,131)	(36,207,378)
	310,294,634	366,574,716
Represented by:		
- Non-current	105,806,802	210,713,909
- Current	204,487,832	155,860,807
	310,294,634	366,574,716

Notes to the Financial Statements

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9. TRADE AND OTHER RECEIVABLES (continued)

9.1 Trade receivables (continued)

- (a) Normal trade credit terms granted to the customers range from one (1) month to three (3) months. Nevertheless, the management of the Group may give longer credit terms by discretion. Trade receivables are recognised at their original invoice amounts, which represent their fair values on initial recognition.
- (b) The trade related amount due from related parties are unsecured and interest-free. Credit terms granted to related parties range from one (1) month to twelve (12) months.
- (c) "Trade receivables third parties" which will be paid by monthly instalments and interest-free are as follows:

	GROUP	
	2025 RM	2024 RM
Trade receivables	277,755,012	348,359,996
Less: Allowance for ECL	(1,748,692)	(5,096,934)
	276,006,320	343,263,062
Represented by:		
- Non-current	105,451,211	210,713,909
- Current	170,555,109	132,549,153
	276,006,320	343,263,062

- (d) "Trade receivables third parties" which will be paid by monthly instalments and borne interest at the rates range from 6% to 12% (2024: 6% to 12%) per annum are as follows:

	GROUP	
	2025 RM	2024 RM
Trade receivables	33,178,692	33,344,973
Less: Allowance for ECL	(24,685,404)	(28,152,591)
	8,493,288	5,192,382
Represented by:		
- Current	8,493,288	5,192,382

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9. TRADE AND OTHER RECEIVABLES (continued)

9.1 Trade receivables (continued)

(e) Movement in allowance for ECL accounts is analysed as follows:

	Lifetime ECL allowance RM	Credit impaired RM	Total RM
GROUP			
2025			
Balance at beginning	2,304,632	33,902,746	36,207,378
Addition	1,058,345	6,424,820	7,483,165
Reversal	(1,792,546)	(3,222,504)	(5,015,050)
Written off	-	(3,880,878)	(3,880,878)
Exchange differences	(166,924)	(3,035,560)	(3,202,484)
Balance at end	1,403,507	30,188,624	31,592,131
2024			
Balance at beginning	377,623	40,050,702	40,428,325
Addition	2,279,574	3,250,547	5,530,121
Reversal	(361,749)	(8,275,236)	(8,636,985)
Exchange differences	9,184	(1,123,267)	(1,114,083)
Balance at end	2,304,632	33,902,746	36,207,378

Credit impaired allowance refer to individually determined debtors who have adverse changes in the financial capability and default or significant delay in payments as at the end of the reporting period. During the financial year, the Group recognised allowance for ECL of RM1,599,793 (2024: RM Nil) relating to amount due from a related party.

(f) Foreign currency exposure of trade receivables is as follows:

	GROUP	
	2025 RM	2024 RM
United States Dollar	299,460,515	358,170,199
Ringgit Malaysia	6,020,418	5,406,660
Philippine Peso	3,567,080	2,257,094
Thai Baht	1,207,336	524,132
Singapore Dollar	39,285	216,631
	310,294,634	366,574,716

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9. TRADE AND OTHER RECEIVABLES (continued)

9.2 Other receivables, deposits and prepayments

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Sundry receivables	16,659,102	27,489,354	-	-
Less: Allowance for ECL				
Balance at beginning	1,674,312	1,726,789	-	-
Addition	1,100,557	-	-	-
Reversal	(43,367)	-	-	-
Exchange differences	(203,006)	(52,477)	-	-
Balance at end	(2,528,496)	(1,674,312)	-	-
Sundry receivables, net	14,130,606	25,815,042	-	-
Interest receivables	108,493	156,391	-	-
Refundable deposits	2,322,521	2,555,737	9,500	9,500
Non-refundable deposits	5,083,974	9,232,778	-	-
Prepayments	6,933,376	6,318,788	-	-
	28,578,970	44,078,736	9,500	9,500
Represented by:				
- Non-current	1,788,978	-	-	-
- Current	26,789,992	44,078,736	9,500	9,500
	28,578,970	44,078,736	9,500	9,500

(a) Foreign currency exposure of other receivables and refundable deposits is as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Thai Baht	9,224,258	14,328,701	-	-
United States Dollar	5,355,357	12,044,676	-	-
Philippine Peso	1,598,405	1,046,819	-	-
Ringgit Malaysia	157,490	461,268	9,500	9,500
Hong Kong Dollar	36,563	19,584	-	-
Others	189,547	626,122	-	-
	16,561,620	28,527,170	9,500	9,500

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31 December 2025

9. TRADE AND OTHER RECEIVABLES (continued)

9.2 Other receivables, deposits and prepayments (continued)

(b) Included in sundry receivables is an amount of:

- (i) RM Nil (2024: RM3,934,623) of discount receivables from suppliers arising from the bulk purchases of gaming machines in the prior financial year; and
- (ii) RM3,437,888 (2024: RM6,079,735) of cost of delivery of gaming machines recoverable from Philippine Amusement and Gaming Corporation ("PAGCOR") pursuant to the Purchase Contract entered in prior financial year. This amount is classified based on expected timing of realisation.

9.3 Amount due from subsidiaries

	COMPANY	
	2025 RM	2024 RM
Amount due from subsidiaries	27,951	17,032,559
Less: Allowance for ECL		
Balance at beginning	937,781	316,299
Addition	-	676,184
Reversal	(937,781)	(54,702)
Balance at end	-	(937,781)
	27,951	16,094,778
Represented by:		
- Non-current	-	143,285
- Current	27,951	15,951,493
	27,951	16,094,778

(a) The amount due from subsidiaries represents normal non-trade transactions and payments made on behalf, which are interest-free, unsecured, classified based on expected timing of realisation and to be settled in cash and cash equivalents.

(b) Foreign currency exposure of amount due from subsidiaries is as follows:

	COMPANY	
	2025 RM	2024 RM
United States Dollar	-	12,185,924
Ringgit Malaysia	27,951	3,902,420
Singapore Dollar	-	6,434
	27,951	16,094,778

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9. TRADE AND OTHER RECEIVABLES (continued)

9.4 Amount due from associates

	GROUP	
	2025 RM	2024 RM
Amount due from associates	5,850,237	6,874,240
Less: Allowance for ECL		
Balance at beginning	4,232,705	4,216,525
Addition	-	122,776
Reversal	(673,015)	-
Exchange differences	(281,504)	(106,596)
Balance at end	(3,278,186)	(4,232,705)
	2,572,051	2,641,535

(a) The non-current amount due from associates represent normal non-trade transactions and payments made on behalf, which are interest-free, unsecured and classified based on expected timing of realisation and to be settled in cash and cash equivalents.

(b) The amount due from associates are denominated in United States Dollar.

10. CONTRACT ASSETS/(LIABILITIES)

	NOTE	GROUP	
		2025 RM	2024 RM
Non-current assets			
Contract assets	10.1	2,419,173	4,827,465
Current assets			
Contract assets	10.1	14,317,839	9,192,461
		16,737,012	14,019,926
Current liabilities			
Contract liabilities	10.2	(21,553,387)	(33,701,472)

Notes to the Financial Statements

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10. CONTRACT ASSETS/(LIABILITIES) (continued)

10.1 Contract assets

	GROUP	
	2025 RM	2024 RM
Balance at beginning	14,019,926	11,918,725
Revenue recognised during the year	44,423,715	13,943,086
Progress billing during the year	(40,007,774)	(12,255,959)
Exchange differences	(1,698,855)	414,074
Balance at end	16,737,012	14,019,926

Contract assets relate to the Group's rights to consideration for goods delivered/work completed on service contracts but not yet billed at the end of the reporting period.

10.2 Contract liabilities

	GROUP	
	2025 RM	2024 RM
Balance at beginning	33,701,472	44,376,918
Revenue recognised during the year	(155,212,538)	(232,338,264)
Advances received during the year	144,467,711	222,361,166
Exchange differences	(1,403,258)	(698,348)
Balance at end	21,553,387	33,701,472

- (a) Contract liabilities include advances received from customers and deferred income where the Group has billed or has collected the payment before the goods are delivered or services are provided to the customers. The contract liabilities will be recognised as revenue when the performance obligations are satisfied. These performance obligations are part of contracts that have original expected duration of one (1) year or less.
- (b) Revenue expected to be recognised in the future relating to performance obligations that are unsatisfied at the end of the reporting period, are as follows:

	GROUP	
	2025 RM	2024 RM
Within one (1) year	39,826,350	61,461,408
More than one (1) year	2,014,638	898,329
	41,840,988	62,359,737

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11. DEFERRED TAX ASSETS/(LIABILITIES)

	GROUP	
	2025 RM	2024 RM
Balance at beginning	539,324	(100,081)
Recognised in profit or loss	(818,154)	-
Exchange difference	(385)	(4,058)
	(279,215)	(104,139)
(Over)/Under provision in prior year	(137,425)	643,463
Balance at end	(416,640)	539,324

The recognised deferred tax assets/(liabilities), after appropriate offsetting, are as follows:

	GROUP	
	2025 RM	2024 RM
Deferred tax assets	-	639,405
Deferred tax liabilities	(416,640)	(100,081)
	(416,640)	539,324

The deferred tax assets/(liabilities) at the end of the reporting period are made up of the temporary differences arising from:

	GROUP	
	2025 RM	2024 RM
Property, plant and equipment	(416,640)	40,916
Unused tax losses	-	449,223
Provisions	-	49,185
	(416,640)	539,324

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11. DEFERRED TAX ASSETS/(LIABILITIES) (continued)

The following deferred tax assets have not been recognised as at the end of the reporting period as it is not probable that future taxable profit will be available against which they may be utilised. As at the end of the reporting period, the Group's and the Company's deferred tax position are as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Deferred tax recognised:				
Property, plant and equipment	2,603,292	311,077	767	7,221
Unabsorbed capital allowances	(2,602,525)	(303,856)	-	-
Other deductible temporary differences	(767)	(7,221)	(767)	(7,221)
	-	-	-	-
Deferred tax assets not recognised:				
Property, plant and equipment	-	31,506,735	-	-
Unused tax losses	15,992,564	16,475,904	-	-
Unabsorbed capital allowances	200,122,257	177,737,332	-	-
Unabsorbed reinvestment allowance	421,573	421,573	-	-
Unabsorbed allowance for increase export	728,973	728,973	-	-
Other deductible temporary differences	38,699,587	42,250,629	-	-
	255,964,954	269,121,146	-	-

The gross amount and future availability of unused tax losses and unabsorbed allowances which are available to be carried forward for set-off against future taxable income are estimated as follows:

	GROUP	
	2025 RM	2024 RM
Unused tax losses	15,992,000	18,348,000
Unabsorbed capital allowances	202,725,000	178,041,000
Unabsorbed reinvestment allowance	422,000	422,000
Unabsorbed allowance for increase export	729,000	729,000

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11. DEFERRED TAX ASSETS/(LIABILITIES) (continued)

In respect of Malaysia's subsidiaries, the unused tax losses can be carried forward for ten (10) consecutive years of assessment ("YAs") immediately following that year of assessment ("YA") of which tax losses was incurred and this is effective from YA 2019. Unabsorbed reinvestment allowance at the end of the qualifying reinvestment allowance period of fifteen (15) years can be carried forward for seven (7) consecutive YAs. However, unabsorbed capital allowances and unabsorbed allowance for increase export can be carried forward indefinitely. The unabsorbed reinvestment allowance will be disregarded in the YA 2026.

In respect of Singapore's subsidiary, the unused tax losses can be carried forward indefinitely.

In respect of Cambodia's subsidiary, the unused tax losses can be carried forward for five (5) consecutive YAs immediately following that YA of which tax losses was incurred.

The unused tax losses of the Group will be disregarded in the following YAs:

	GROUP	
	2025 RM	2024 RM
No expiry date	-	1,872,000
YA 2025 to YA 2027	4,281,000	5,623,000
YA 2028 to YA 2030	11,395,000	10,606,000
YA 2033 to YA 2036	316,000	247,000
	15,992,000	18,348,000

12. INVENTORIES

	GROUP	
	2025 RM	2024 RM
At cost		
Spare parts, gaming and amusement machines and accessories, table game equipment and accessories	129,287,226	13,297,483
At net realisable value		
Gaming and amusement machines	1,593,486	218,560
Spare parts, gaming and amusement accessories, table game equipment and accessories	2,889,118	2,938,912
	4,482,604	3,157,472
	133,769,830	16,454,955

- (a) During the financial year, inventories of the Group recognised as cost of sales amounted to RM197,548,404 (2024: RM545,695,722).
- (b) Inventories where the net realisable value is expected to be below the carrying amount were written down. The inventories written down of the Group during the financial year amounted to RM731,570 (2024: RM1,462,909).
- (c) Included in inventories of the Group are goods amounting to RM123,848,741 (2024: RM12,059,384) stored at overseas warehouses for distribution purposes as at the end of the reporting period.

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12. INVENTORIES (continued)

Material accounting policy information

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the formula as follows:

Gaming and amusement machines	- specific identification
Spare parts, gaming and amusement accessories, table game equipment and accessories	- weighted average basis

13. OTHER INVESTMENTS

	GROUP	
	2025 RM	2024 RM
Financial assets held at fair value through profit or loss ("FVTPL"):		
Investments in funds	39,961,025	18,285,375

- (a) Investments in funds of the Group are primarily invested in money market. The funds can be redeemed at any point in time upon request. They are categorised as Level 1 in fair value hierarchy.

Level 1 fair value

Level 1 fair value of the investments in funds is determined by reference to closing price in an active market as at the end of the reporting period.

Policy on transfer between levels

The fair value of an asset to be transferred between levels is determined as at the date of the event or change in circumstances that caused the transfer. There were no transfers between level 1, 2 and 3 during the financial year.

- (b) Foreign currency exposure of other investments is as follows:

	GROUP	
	2025 RM	2024 RM
United States Dollar	33,944,070	14,279,729
Ringgit Malaysia	6,016,955	4,005,646
	39,961,025	18,285,375

Material accounting policy information

Investments in funds are carried in the statements of financial position at fair value with net changes in fair value recognised in profit or loss.

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14. CASH AND BANK BALANCES

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Cash in hands and at banks	60,194,052	52,004,516	12,833,422	1,033,337
Deposits with licensed banks	38,290,873	78,803,731	-	-
	98,484,925	130,808,247	12,833,422	1,033,337

(a) Foreign currency exposure of cash and bank balances is as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
United States Dollar	61,820,214	103,118,671	-	-
Ringgit Malaysia	27,036,763	11,822,235	12,833,422	1,033,337
Philippine Peso	4,498,573	10,956,872	-	-
Singapore Dollar	2,472,697	344,894	-	-
Hong Kong Dollar	793,189	2,110,739	-	-
Thai Baht	446,848	1,120,308	-	-
Others	1,416,641	1,334,528	-	-
	98,484,925	130,808,247	12,833,422	1,033,337

(b) Included in deposits with licensed banks of the Group is an amount of RM5,726,577 (2024: RM5,575,221) which pledged to licensed banks as security for the secured banking facilities of the Group.

(c) The effective interest rates per annum and maturities of the deposits with licensed banks as at the end of the reporting period are ranging from 0.13% to 5.90% (2024: 0.13% to 4.80%) per annum and 7 days to 365 days (2024: 7 to 365 days) respectively.

(d) Included in cash in hands and at banks of the Group is an amount of RM6,174,839 (2024: RM6,022,366) which held in trust by an associate.

15. SHARE CAPITAL

	Number of ordinary shares		Amount	
	2025	2024	2025 RM	2024 RM
Issued and fully paid with no par value	1,548,245,697	1,548,245,697	158,484,726	158,484,726

Owners of the Company are entitled to receive dividends as and when declared by the Company and are entitled to one (1) vote per ordinary share at meetings of the Company. All ordinary shares rank *pari passu* with regard to the residual assets of the Company.

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16. TREASURY SHARES

The shareholders of the Company approved the proposed renewal of shareholders' mandate for the Company to repurchase its own shares at the Annual General Meeting held on 30 May 2025.

At the end of the reporting period, the Company held 7,393,000 treasury shares out of the total 1,548,245,697 issued and fully paid ordinary shares. The shares repurchased are held as treasury shares in accordance with the requirements of Section 127 of the Companies Act 2016. The number of ordinary shares as at the end of the reporting period, net of treasury shares, is 1,540,852,697.

There is no cancellation, resale or reissuance of treasury shares during the financial year. As treasury shares, the rights attached as to voting, dividends and participation in other distribution are suspended.

The details of the treasury shares of the Group and of the Company are as follows:

	Total shares purchased in units Unit	Total consideration paid RM	Highest price RM	Lowest price RM	Average price* RM
2025					
Balance at beginning/ end	7,393,000	1,198,144	0.180	0.130	0.162
2024					
Balance at beginning/ end	7,393,000	1,198,144	0.180	0.130	0.162

* Average price includes stamp duty, brokerage and clearing fees.

17. RESERVES

	NOTE	GROUP		COMPANY	
		2025 RM	2024 RM	2025 RM	2024 RM
Non-distributable:					
Foreign currency translation reserve	17.1	8,934,801	32,341,419	-	-
Legal reserve	17.2	732,742	732,742	-	-
Distributable:					
Retained earnings	17.3	93,239,848	87,586,454	11,788,293	19,906,068
		102,907,391	120,660,615	11,788,293	19,906,068

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17. RESERVES (continued)

17.1 Foreign currency translation reserve

Foreign currency translation reserve is used to record foreign currency exchange differences arising from the translation of the financial statements of foreign operations whose functional currencies are different from that of the presentation currency of the Group.

17.2 Legal reserve

Legal reserve is a non-distributable reserve set aside from the retained earnings of a subsidiary in Macau in accordance with the Macao Commercial Code. The amount transferred from retained earnings to the legal reserve is no less than 10% of the subsidiary's profit after tax at each financial year until the legal reserve reaches 25% of the subsidiary's issued and fully paid capital.

17.3 Retained earnings

The franking of dividends of the Company is under the single-tier system and therefore there is no restriction on the Company to distribute dividends subject to the availability of retained earnings.

18. TRADE AND OTHER PAYABLES

	NOTE	GROUP		COMPANY	
		2025 RM	2024 RM	2025 RM	2024 RM
Non-current					
Trade payables	18.1	82,378,618	175,950,817	-	-
Other payables and accruals	18.2	6,779,373	12,818,417	-	-
		89,157,991	188,769,234	-	-
Current					
Trade payables	18.1	288,488,032	121,018,219	-	-
Other payables and accruals	18.2	23,016,055	26,453,217	735,437	578,294
Amount due to associates	18.3	86,764	95,809	-	-
Amount due to subsidiaries	18.4	-	-	12,965	4,489
		311,590,851	147,567,245	748,402	582,783
Total trade and other payables		400,748,842	336,336,479	748,402	582,783

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18. TRADE AND OTHER PAYABLES (continued)

18.1 Trade payables

	GROUP	
	2025 RM	2024 RM
Third parties	365,902,054	295,321,242
Related parties	4,964,596	1,647,794
	370,866,650	296,969,036

- (a) Trade payables are interest-free and the normal trade credit terms granted to the Group range from one (1) month to three (3) months.
- (b) Amount due to related parties are unsecured, interest-free and repayable on demand in cash and cash equivalents.
- (c) Included in trade payables of the Group is an amount of RM123,848,741 (2024: RM12,059,384) payables to the suppliers in respect of the inventories stored at overseas warehouses as at the end of the reporting period as disclosed in Note 12 to the financial statements.
- (d) Trade payables which will be paid by monthly instalments and interest-free are as follows:

	GROUP	
	2025 RM	2024 RM
Non-current	51,445,735	103,777,586
Current	112,788,585	47,914,967
	164,234,320	151,692,553

- (e) Trade payable which will be paid by monthly instalments and borne interest at 8.125% (2024: 8.125%) per annum is as follows:

	GROUP	
	2025 RM	2024 RM
Non-current	29,475,186	70,768,179
Current	30,109,712	27,419,272
	59,584,898	98,187,451

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18. TRADE AND OTHER PAYABLES (continued)

18.1 Trade payables (continued)

- (f) Trade payables, which are interest-free, will be paid in variable instalment terms and the amount was determined based on an agreed percentage on the gross collections generated from the machines purchased are as follows:

	GROUP	
	2025 RM	2024 RM
Non-current	1,457,697	1,405,052
Current	918,847	652,387
	2,376,544	2,057,439

- (g) Foreign currency exposure of trade payables is as follows:

	GROUP	
	2025 RM	2024 RM
United States Dollar	370,809,427	296,947,848
Thai Baht	42,165	-
Ringgit Malaysia	14,082	21,188
Euro	976	-
	370,866,650	296,969,036

18.2 Other payables and accruals

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Sundry payables	420,599	1,446,614	58,050	10,108
Accruals	28,867,446	37,468,198	677,387	568,186
Deposits received	507,383	356,822	-	-
	29,795,428	39,271,634	735,437	578,294
Represented by:				
- Non-current	6,779,373	12,818,417	-	-
- Current	23,016,055	26,453,217	735,437	578,294
	29,795,428	39,271,634	735,437	578,294

- (a) Included in accruals is an amount of RM11,722,507 (2024: RM16,242,325) in respect of consultation fees for the provision of technical and/or legal advice to the Group. The amount is classified based on the expected timing of realisation.

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18. TRADE AND OTHER PAYABLES (continued)

18.2 Other payables and accruals (continued)

(b) Foreign currency exposure of other payables and accruals is as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
United States Dollar	18,759,313	22,947,674	-	-
Philippine Peso	8,084,673	14,221,711	-	-
Ringgit Malaysia	2,431,402	1,687,102	735,437	578,294
Singapore Dollar	187,670	110,428	-	-
Hong Kong Dollar	156,618	96,462	-	-
Thai Baht	130,217	197,200	-	-
Others	45,535	11,057	-	-
	29,795,428	39,271,634	735,437	578,294

18.3 Amount due to associates

(a) The amount due to associates represents normal non-trade transactions and payments made on behalf, which are interest-free, unsecured and repayable on demand in cash and cash equivalents.

(b) The amount are denominated in United States Dollar.

18.4 Amount due to subsidiaries

(a) The amount due to subsidiaries represents normal non-trade transactions and payments made on behalf, which are interest-free, unsecured and repayable on demand in cash and cash equivalents.

(b) Foreign currency exposure of amount due to subsidiaries is as follows:

	COMPANY	
	2025 RM	2024 RM
Ringgit Malaysia	11,571	-
United States Dollar	1,394	4,489
	12,965	4,489

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19. REVENUE

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Type of revenue:				
- Sales and marketing	276,155,254	642,470,897	-	-
- Technical support and management	69,534,813	112,666,655	-	-
- Engineering services	2,213,920	2,404,477	-	-
- Others	896,498	3,131,756	-	-
Revenue from contracts with customers	348,800,485	760,673,785	-	-
Other revenue:				
- Dividend income from subsidiaries	-	-	25,053,905	63,263,900
- Rental income	72,000	72,000	-	-
Total revenue	348,872,485	760,745,785	25,053,905	63,263,900

	GROUP	
	2025 RM	2024 RM
Timing of revenue recognition:		
- Revenue recognised at a point in time	256,065,754	624,253,715
- Revenue recognised over time	92,734,731	136,420,070
	348,800,485	760,673,785
Contract balances:		
- Trade receivables (Note 9.1)	310,294,634	366,574,716
- Contract assets (Note 10.1)	16,737,012	14,019,926
- Contract liabilities (Note 10.2)	(21,553,387)	(33,701,472)

Disaggregation of revenue from contracts with customers has been presented in Note 29 to the financial statements, which has been presented based on geographical location from which the sale transactions originated.

Notes to the Financial Statements

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19. REVENUE (continued)

Performance obligations

The performance obligations of the Group to recognise revenue are as follows:

(a) Sales and marketing

Sales and marketing comprises the sales of electronic gaming machines, casino equipment and all kinds of gaming-related parts and components as well as system leasing services.

Sales of electronic gaming machines, casino equipment and all kinds of gaming-related parts and components are recognised at a point in time when the goods have been transferred to the customer and coincides with the delivery of goods and acceptance by customers.

The Group also consider whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price, the Group considers the effects of variable consideration, the existence of significant financing components, non-cash consideration and consideration payable to the customer, if any.

System leasing services involves provision of system maintenance and support services. Revenue from contracts with customers is recognised over time when the control of the services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

For certain sales contracts, the Group provides procurement services (i.e., coordinating the selection of suitable suppliers and managing the ordering and delivery of the gaming machines). The Group is acting as agent in these arrangements. The performance obligation is satisfied and payment is due upon receipt of the goods by the customer.

(b) Technical support and management

Technical support and management involves provision of machine concession programmes, along with technical, management, marketing, and advisory services to customers. Revenue from contracts with customers is recognised over time when the control of the services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

(c) Engineering services

Engineering services include offering end-to-end support and maintenance services to customers. Revenue from contracts with customers is recognised over time when the control of the services are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

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20. OTHER INCOME

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Distribution income from other investments	757,575	775,852	-	29,970
Fair value gain on other investments	8,905	46,705	-	-
Insurance compensation	597,956	67,105	-	-
Late payment charges received	932,010	-	-	-
Rental income	264,469	264,800	-	-
Sundry income	264,682	226,431	-	572
	2,825,597	1,380,893	-	30,542

21. FINANCE INCOME

	GROUP	
	2025 RM	2024 RM
Interest income from:		
- deposits with licensed banks	2,751,871	5,653,620
- other investments	1,888	3,833
Unwinding discount on receivables	22,795,996	2,163,017
	25,549,755	7,820,470

22. FINANCE COSTS

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Accretion of interest on lease liabilities	333,543	390,259	16,086	19,012
Bank and other charges	370,661	606,695	1,801	4,695
Interest expenses on bank overdrafts	-	445	-	-
Unwinding discount on associates' balances	464,301	-	-	-
Unwinding discount on payables	17,963,125	1,897,209	-	-
	19,131,630	2,894,608	17,887	23,707

Notes to the Financial Statements

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23. EMPLOYEE BENEFITS EXPENSE

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Salaries, wages, bonuses and allowances	17,195,417	16,452,706	265,377	358,962
Defined contribution plans	2,094,812	1,992,781	32,893	43,908
Other employee benefits	254,252	177,184	1,759	3,687
	19,544,481	18,622,671	300,029	406,557

Included in employee benefits expense of the Group and of the Company is executive directors' remuneration amounting to RM5,892,002 (2024: RM5,905,162) and RM82,915 (2024: RM185,210) respectively of the Group and of the Company as disclosed in Note 24 to the financial statements.

24. DIRECTORS' AND AUDITORS' REMUNERATION

Auditors' remuneration

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Statutory audits				
- Company auditors	332,769	357,536	132,800	104,000
- Other auditors				
- Current year	232,618	273,557	-	-
- Under provision in prior year	7,938	1,678	-	-
	573,325	632,771	132,800	104,000
Assurance related services				
- Company auditors	85,000	65,000	85,000	65,000
	658,325	697,771	217,800	169,000

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24. DIRECTORS' AND AUDITORS' REMUNERATION (continued)

Directors' remuneration

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Directors of the Company:				
Executive:				
Fees	5,000	2,567	-	-
Other emoluments	2,810,688	3,124,190	82,915	185,210
	2,815,688	3,126,757	82,915	185,210
Non-executive:				
Fees	525,994	425,880	525,994	425,880
Other emoluments	46,000	54,000	46,000	54,000
	571,994	479,880	571,994	479,880
	3,387,682	3,606,637	654,909	665,090
Directors of the subsidiaries:				
Executive:				
Fees	44,384	48,489	-	-
Other emoluments	3,031,930	2,729,916	-	-
	3,076,314	2,778,405	-	-
	3,076,314	2,778,405	-	-
Total directors' remuneration	6,463,996	6,385,042	654,909	665,090

The estimated money value of benefits-in-kind received or receivable by the directors of the Group during the financial year amounted to RM11,667 (2024: RM Nil).

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24. DIRECTORS' AND AUDITORS' REMUNERATION (continued)

Remuneration paid and payable to the directors of the Company for the financial year, analysed into bands of RM50,000 are as follows:

	Number of directors	
	Executive	Non-executive
RM50,001 - RM100,000	-	2
RM100,001 - RM150,000	-	3
RM150,001 - RM200,000	-	1
RM200,001 - RM250,000	1	-
RM250,001 - RM300,000	1	-
RM300,001 - RM350,000	1	-
	3	6

25. TAX EXPENSE

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Current tax expense based on profit for the financial year:				
Malaysian income tax	3,440,932	659,312	-	-
Foreign income tax	1,967,794	9,947,443	-	-
	5,408,726	10,606,755	-	-
(Over)/Under provision in prior year	(64,922)	18,992	5	-
	5,343,804	10,625,747	5	-
Deferred tax (Note 11)				
Relating to origination and reversal of temporary differences	818,154	-	-	-
Under/(Over) provision in prior year	137,425	(643,463)	-	-
	6,299,383	9,982,284	5	-

- Malaysian income tax is calculated at the statutory tax rate of twenty-four percent (24%) of the estimated taxable profits for the financial year.
- The tax expense of a subsidiary was taxed at 0% for investment holding activities under Labuan Business Activity Tax Act 1990.
- Tax expense for other taxation authorities are calculated at the rates prevailing in those respective jurisdictions.

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25. TAX EXPENSE (continued)

(d) The reconciliation of tax expense of the Group and of the Company is as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit before tax	43,110,130	100,991,980	22,699,287	59,480,582
Tax at Malaysian statutory tax rate of 24% (2024: 24%)	10,346,431	24,238,075	5,447,829	14,275,340
Tax effects in respect of:				
Different tax rates in other countries	(3,436,912)	(9,580,033)	-	-
Income not subject to tax	(1,694,250)	(2,222,624)	(6,012,937)	(15,183,336)
Expenses not deductible for tax purposes	4,169,097	8,802,635	565,108	907,996
Utilisation of previously unrecognised unused tax losses and unabsorbed capital allowances	(3,184,110)	(11,202,998)	-	-
Deferred tax asset not recognised	26,624	571,700	-	-
	6,226,880	10,606,755	-	-
Under/(Over) provision in prior year				
- Current tax	(64,922)	18,992	5	-
- Deferred tax	137,425	(643,463)	-	-
	72,503	(624,471)	5	-
	6,299,383	9,982,284	5	-

26. EARNINGS PER ORDINARY SHARE

(a) Basic

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

	GROUP	
	2025	2024
Profit for the financial year attributable to owners of the Company (RM)	36,470,451	91,767,855
Weighted average number of ordinary shares in issue (unit)	1,540,853,000	1,540,853,000
Basic earnings per ordinary share (sen)	2.37	5.96

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26. EARNINGS PER ORDINARY SHARE (continued)

(b) Diluted

Diluted earnings per ordinary share for the financial year is calculated by dividing the profit for the financial year attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial year after deducting treasury shares, adjusted for the effects of dilutive potential ordinary shares.

Diluted earnings per ordinary share for the financial years ended 31 December 2025 and 31 December 2024 equal basic earnings per ordinary share because there are no potentially dilutive instruments in existence as at 31 December 2025 and 31 December 2024 respectively.

27. DIVIDENDS

	GROUP AND COMPANY	
	2025	2024
	RM	RM
In respect of financial year ended 31 December 2023:		
- Second interim single-tier dividend of 0.8 sen per ordinary share, paid on 18 April 2024	-	12,326,823
In respect of financial year ended 31 December 2024:		
- First interim single-tier dividend of 0.6 sen per ordinary share, paid on 12 July 2024	-	9,245,114
- Second interim single-tier dividend of 0.6 sen per ordinary share, paid on 15 October 2024	-	9,245,114
- Third interim single-tier dividend of 0.6 sen per ordinary share, paid on 30 December 2024	-	9,245,114
- First special interim single-tier dividend of 1.2 sen per ordinary share, paid on 30 December 2024	-	18,490,231
- Fourth interim single-tier dividend of 0.6 sen per ordinary share, paid on 18 April 2025	9,245,114	-
- Second special interim single-tier dividend of 0.4 sen per ordinary share, paid on 18 April 2025	6,163,413	-
In respect of financial year ended 31 December 2025:		
- First interim single-tier dividend of 0.4 sen per ordinary share, paid on 18 July 2025	6,163,413	-
- Second interim single-tier dividend of 0.4 sen per ordinary share, paid on 16 October 2025	6,163,413	-
- Third interim single-tier dividend of 0.2 sen per ordinary share, paid on 19 January 2026	3,081,704	-
	30,817,057	58,552,396

On 26 February 2026, the Company has declared a fourth interim single-tier dividend of 0.1 sen per ordinary share amounting to RM1,540,857 in respect of the financial year ended 31 December 2025 and paid on 16 April 2026. The financial statements for the current financial year do not reflect the declared dividends. Such dividends will be accounted for in shareholders' equity as an appropriation of retained earnings in the financial year ending 31 December 2026.

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28. CAPITAL COMMITMENTS

	GROUP	
	2025 RM	2024 RM
Approved but not contracted for		
- Gaming machines	2,260,000	11,650,000
- Furniture, fittings and office equipment	330,000	440,000
- Plant, machinery, fittings and equipment	-	60,000
- Motor vehicles	-	80,000
	2,590,000	12,230,000
Contracted but not provided for		
- Gaming machines	2,470,000	-
- Furniture, fittings and office equipment	40,000	140,000
	2,510,000	140,000
	5,100,000	12,370,000

29. OPERATING SEGMENTS

For management purposes, the Group is organised into business units based on their products and services, and has four (4) reportable operating segments as follows:

- (a) Sales and marketing Sales and marketing of gaming machines and systems and related products.
- (b) Technical support and management Technical support, maintenance and management of gaming machines and equipment.
- (c) Engineering services Engineering, maintenance and repairing charges.
- (d) Others Renting of property, manufacturing, research and development.

Operating segments are defined as components of the Group that:

- (a) Engage in business activities from which it could earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the Group);
- (b) Whose operating results are regularly reviewed by the chief operating decision maker of the Group in making decisions about resources to be allocated to the segment and assessing its performance; and
- (c) For which discrete financial information is available.

The Group evaluates performance on the basis of profit or loss from operations before tax not including unallocated expenses.

Inter-segment revenue is priced along the same lines as sales to external customers and is eliminated in the consolidated financial statements. These policies have been applied consistently throughout the current and previous financial years.

Segment assets exclude investment in associates, tax assets and unallocated assets.

Segment liabilities exclude tax liabilities and unallocated liabilities.

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29. OPERATING SEGMENTS (continued)

	Sales and marketing RM	Technical support and management RM	Engineering services RM	Others RM	Elimination RM	NOTE	Total RM
2025							
Revenue							
External revenue	276,155,254	69,534,813	2,213,920	968,498	-		348,872,485
Inter-segment sales	7,731,076	-	-	417,579	(8,148,655)	A	-
Total revenue	283,886,330	69,534,813	2,213,920	1,386,077	(8,148,655)		348,872,485
Results							
Segment results	36,329,925	4,952,188	1,489,727	(3,522,862)	-		39,248,978
Unallocated expenses							(2,556,973)
Finance costs							(19,131,630)
Finance income							25,549,755
Tax expense							(6,299,383)
							<u>36,810,747</u>
Assets							
Segment assets	519,218,687	126,162,854	1,452,117	36,898,059	-		683,731,717
Investments in associates	-	-	-	161,682	-		161,682
Unallocated assets							24,804,615
							<u>708,698,014</u>
Liabilities							
Segment liabilities	404,025,559	20,360,278	35,696	932,656	-		425,354,189
Deferred tax liabilities							416,640
Current tax liabilities							1,458,062
Unallocated liabilities							5,487,698
							<u>432,716,589</u>

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29. OPERATING SEGMENTS (continued)

	Sales and marketing RM	Technical support and management RM	Engineering services RM	Others RM	Elimination RM	NOTE	Total RM
2025 (continued)							
Other information							
Addition to non-current assets							
- Reportable segments	2,546,411	8,481,194	5,660	81,613	-	B	11,114,878
- Unallocated						B	261,096
							<u>11,375,974</u>
Depreciation and amortisation							
- Reportable segments	846,419	10,808,348	566	1,155,116	-		12,810,449
- Unallocated							144,255
							<u>12,954,704</u>
Other non-cash items							
- Reportable segments	(6,430,111)	5,887,144	2	(716,395)	-	C	(1,259,360)
- Unallocated						C	(1,558,263)
							<u>(2,817,623)</u>

Notes to the Financial Statements

31 December 2025

29. OPERATING SEGMENTS (continued)

	Sales and marketing RM	Technical support and management RM	Engineering services RM	Others RM	Elimination RM	NOTE	Total RM
2024							
Revenue							
External revenue	642,470,897	112,666,655	2,404,477	3,203,756	-		760,745,785
Inter-segment sales	10,334,248	-	-	408,000	(10,742,248)	A	-
Total revenue	652,805,145	112,666,655	2,404,477	3,611,756	(10,742,248)		760,745,785
Results							
Segment results	81,083,423	23,391,349	1,747,941	(2,610,314)	-		103,612,399
Unallocated expenses							(7,546,281)
Finance costs							(2,894,608)
Finance income							7,820,470
Tax expense							(9,982,284)
							<u>91,009,696</u>
Assets							
Segment assets	478,172,480	144,204,482	1,549,632	42,078,382	-		666,004,976
Investments in associates	-	-	-	177,739	-		177,739
Deferred tax assets							639,405
Unallocated assets							12,691,108
							<u>679,513,228</u>
Liabilities							
Segment liabilities	348,567,831	24,118,632	102,438	860,896	-		373,649,797
Deferred tax liabilities							100,081
Current tax liabilities							9,317,351
Unallocated liabilities							1,515,779
							<u>384,583,008</u>

**Notes to the
 Financial Statements**
31 December 2025

29. OPERATING SEGMENTS (continued)

	Sales and marketing RM	Technical support and management RM	Engineering services RM	Others RM	Elimination RM	NOTE	Total RM
2024 (continued)							
Other information							
Addition to non-current assets							
- Reportable segments	601,141	16,866,961	-	55,988	-	B	17,524,090
- Unallocated						B	732,401
							<u>18,256,491</u>
Depreciation and amortisation							
- Reportable segments	681,357	31,179,978	-	1,390,719	-		33,252,054
- Unallocated							142,469
							<u>33,394,523</u>
Other non-cash items							
- Reportable segments	(4,615,422)	2,999,317	-	13,415	-	C	(1,602,690)
- Unallocated						C	(32,793)
							<u>(1,635,483)</u>

Notes to the Financial Statements

31 December 2025

29. OPERATING SEGMENTS (continued)

- A Inter-segment revenues are eliminated on consolidation.
- B Additions to non-current assets consist of total costs incurred to acquire property, plant and equipment and right-of-use assets.
- C Other material non-cash expenses/(income) other than depreciation consist of the following items:

	2025 RM	2024 RM
Addition/(Reversal) of allowance for ECL of financial assets	2,852,290	(2,984,088)
Fair value gain on other investments	(8,905)	(46,705)
Loss on disposal of property, plant and equipment	-	38,128
(Gain)/Loss on lease termination	(4,073)	4,473
Gain on disposal of other investments	(44,941)	(388,289)
Impairment losses on property, plant and equipment	416,261	-
Inventories written down	731,570	1,462,909
Loss on deregistration of a subsidiary	225,578	-
Property, plant and equipment written off	26,981	264,625
Reversal of impairment losses on investment properties	(1,122,308)	-
Unrealised (gain)/loss on foreign exchange	(1,521,506)	279,272
Unwinding discount on associates' balances	464,301	-
Unwinding discount on payables	17,963,125	1,897,209
Unwinding discount on receivables	(22,795,996)	(2,163,017)
	(2,817,623)	(1,635,483)

Geographical information

The manufacturing facilities, sales offices and concession outlets of the Group are mainly based in Malaysia, Cambodia, the Philippines, Vietnam, Laos and Macau.

In presenting information on the basis of geographical areas, segment revenue is based on the geographical location of customers.

Segment assets are based on the geographical location of the assets of the Group. The non-current assets do not include trade and other receivables, contract assets and tax assets.

	Revenues from external customers		Non-current assets	
	2025 RM	2024 RM	2025 RM	2024 RM
Malaysia	83,247,730	53,893,242	9,936,737	9,392,346
Southeast Asia (excluding Malaysia)	264,582,664	705,022,645	68,041,506	76,411,470
Other countries	1,042,091	1,829,898	321,324	206,517
	348,872,485	760,745,785	78,299,567	86,010,333

Notes to the Financial Statements

31 December 2025

29. OPERATING SEGMENTS (continued)

Geographical information (continued)

Non-current assets information presented above consist of the following items as presented in the consolidated statement of financial position.

	Note	2025 RM	2024 RM
Property, plant and equipment	4	42,779,394	48,189,928
Investment properties	5	28,691,293	31,291,235
Right-of-use assets	6	6,667,198	6,351,431
Investments in associates	8	161,682	177,739
		78,299,567	86,010,333

Major customers

The following are major customers with revenue equal or more than ten percent (10%) of revenue of the Group arose from sales and marketing segment:

	2025 RM	GROUP 2024 RM
Customer A	41,503,757	-
Customer B	-	289,796,431
Customer C	-	79,034,201
	41,503,757	368,830,632

30. RELATED PARTY DISCLOSURES

(a) Identities of related parties

Parties are considered to be related to the Group if the Group has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

Notes to the Financial Statements

31 December 2025

30. RELATED PARTY DISCLOSURES (continued)

(b) The Group and the Company had the following transactions with related parties during the financial year:

	2025 RM	2024 RM
GROUP		
Transactions with related parties*		
- Commission received	-	192,101
- Sales of products	695,780	2,833,771
- Maintenance fee received	294,848	300,235
- Technical service fee received	85,422	71,420
- Technical support and management income	3,153,421	6,037,385
- Purchase of products	9,924,080	5,813,402
- Purchase of property, plant and equipment	118,650	-
- Rental income	72,000	72,000
Transactions with associates		
- Lease payments	14,154	15,098
COMPANY		
Transactions with subsidiaries		
- Dividend income	25,053,905	63,263,900
- Lease payments	56,400	56,400

* 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 mutually agreed and negotiated terms.

(c) Compensation of key management personnel

Key management personnel are defined as those persons having the authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly. The key management personnel include any director (whether executive or otherwise) of the Group and of the Company.

The remuneration of directors and other members of key management personnel during the financial year are as follows:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Short-term employee benefits	6,086,414	6,581,016	646,031	645,324
Post-employment benefits				
- Defined contribution plans	377,582	425,067	8,878	19,766
Benefits-in-kind	11,667	-	-	-
	6,475,663	7,006,083	654,909	665,090

Included in total remuneration of key management personnel are directors' remuneration of the Group and of the Company amounting to RM6,463,996 (2024: RM6,385,042) and RM654,909 (2024: RM665,090) respectively as disclosed in Note 24 to the financial statements.

Notes to the Financial Statements

31 December 2025

31. FINANCIAL GUARANTEE CONTRACTS

- (a) The Company has given unsecured corporate guarantees to certain financial institutions for banking facilities granted to its subsidiaries for a limit of up to RM30,259,000 (2024: RM31,466,500) of which RM84,461 (2024: RM145,973) was utilised at the end of the reporting period.
- (b) The Company has given unsecured corporate guarantees to certain trade payables of its subsidiaries for a limit of up to RM89,166,000 (2024: RM98,021,000) of which RM89,166,000 (2024: RM98,021,000) was utilised at the end of the reporting period.
- (c) The fair values of the above corporate guarantees are negligible as they are short term in nature. The Company monitors on an ongoing basis the results of the subsidiaries and repayment made by the subsidiaries. As at the end of the reporting period, the corporate guarantees are unlikely to be called upon by the financial institutions and trade payables.

32. FINANCIAL INSTRUMENTS

32.1 Categories of financial instruments

The table below provides an analysis of financial instruments categorised as amortised cost ("AC") and fair value through profit or loss ("FVTPL").

GROUP	Carrying amount RM	AC RM	FVTPL RM
2025			
Financial assets			
Trade and other receivables, excluding prepayments and non-refundable deposits	329,428,305	329,428,305	-
Other investments	39,961,025	-	39,961,025
Cash and bank balances	98,484,925	98,484,925	-
	467,874,255	427,913,230	39,961,025
Financial liability			
Trade and other payables	400,748,842	400,748,842	-
2024			
Financial assets			
Trade and other receivables, excluding prepayments and non-refundable deposits	397,743,421	397,743,421	-
Other investments	18,285,375	-	18,285,375
Cash and bank balances	130,808,247	130,808,247	-
	546,837,043	528,551,668	18,285,375
Financial liability			
Trade and other payables	336,336,479	336,336,479	-

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.1 Categories of financial instruments (continued)

COMPANY	Carrying amount RM	AC RM
2025		
Financial assets		
Trade and other receivables, excluding prepayments and non-refundable deposits	37,451	37,451
Cash and bank balances	12,833,422	12,833,422
	12,870,873	12,870,873
Financial liability		
Trade and other payables	748,402	748,402
2024		
Financial assets		
Trade and other receivables, excluding prepayments and non-refundable deposits	16,104,278	16,104,278
Cash and bank balances	1,033,337	1,033,337
	17,137,615	17,137,615
Financial liability		
Trade and other payables	582,783	582,783

32.2 Financial risk management

The Group and the Company are exposed to a variety of financial risks arising from their operations and the use of financial instruments. The key financial risks include credit risk, liquidity risk, interest rate risk, equity price risk and foreign currency risk. The Group and the Company operate within clearly defined guidelines that are approved by the Board and the Group's policy is not to engage in speculative activities.

32.3 Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group and the Company. The Group's exposure to credit risk arises principally from its trade and other receivables whilst the Company's exposure to credit risk arises principally from advances to subsidiaries and financial guarantees provided to financial institutions in respect of credit facilities granted to certain subsidiaries and trade payables.

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.3 Credit risk (continued)

32.3.1 Trade receivables

The maximum exposure to credit risk arising from trade receivables is represented by the carrying amount as disclosed in Note 9 to the financial statements.

Exposure to credit risk from trade receivables arises mainly from sales made on credit terms, which requires loss to be recognised if a counterparty fails to perform as contracted. The Group controls the credit risk on sales by ensuring that its customers have sound financial position and credit history. In order to minimise its exposure to credit risk, the Group requires deposits from the customers.

Assessment of allowance for ECL

The Group assesses ECL on financial assets and contract assets that do not contain a significant financing component based on the simplified approach using the lifetime ECL.

The Group also assesses ECL on financial assets and contract assets that contain a significant financing component based on the general approach within *MFRS 9* using the expected credit loss model adjusted by forward-looking information (i.e. GDP). The methodology used to determine the amount of ECL is based on whether there has been a significant increase in credit risk since initial recognition of the financial assets. At the end of the reporting period, the Group assesses whether there has been a significant increase in credit risk for financial assets by comparing the risk of default occurring over the expected life with the risk of default since initial recognition. For those in which the credit risk has not increased significantly since initial recognition of the financial asset, twelve (12)-months ECL along with gross interest income are recognised. For those in which credit risk has increased significantly, lifetime ECL along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime ECL along with interest income on a net basis are recognised.

The Group considers a financial asset to have experienced a significant increase in credit risk when one or more of the following criteria have been met:

- (i) Significant adverse changes in business, financial and/or economic conditions in which the financial asset operates;
- (ii) The financial asset is experiencing notable financial distress and liquidity issues;
- (iii) It is becoming probable that the financial asset will undergo a major financial reorganisation or enter bankruptcy;
- (iv) Delay in payment for more than one (1) year and the financial asset request for renegotiation of the payment terms; or
- (v) Significant change in the credit rating of the financial asset if the information is available.

Individual assessment of ECL on financial assets are separately assessed when it is probable that receivable due will not be received in full.

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.3 Credit risk (continued)

32.3.1 Trade receivables (continued)

Assessment of allowance for ECL (continued)

The lifetime ECL provision for trade receivables is as follows:

GROUP	Less than 180 days past due	More than 180 days past due	Total
2025			
Expected loss rate	1.043%	86.860%	
Gross carrying amount (RM)	309,229,984	32,656,781	341,886,765
Impairment (RM)	3,226,473	28,365,658	31,592,131
2024			
Expected loss rate	0.540%	65.206%	
Gross carrying amount (RM)	350,154,003	52,628,091	402,782,094
Impairment (RM)	1,890,500	34,316,878	36,207,378

Credit risk concentration profile

The Group has significant concentration of credit risk in the form of outstanding balance due from 18 customers (2024: 15 customers) representing approximately 98% (2024: 96%) of the total trade receivables at the end of the reporting period. These customers contributed approximately 75% (2024: 77%) of the total revenue of the Group. The Group does not anticipate the carrying amounts recorded as at the end of the reporting period to be significantly different from the values that would eventually be received.

32.3.2 Intercompany and associates balances

The Group and the Company provide advances to associates and subsidiaries, respectively, and monitor their financial performance on a regular basis.

The maximum exposure to credit risk is represented by the carrying amount as disclosed in Note 9 to the financial statements. As at the end of the reporting period, there was no indication that the advances to the associates and subsidiaries are not recoverable. The Group and the Company do not specifically monitor the ageing of these advances.

The maximum exposure to credit risk of financial guarantees issued is disclosed in Note 31 to the financial statements.

32.3.3 Other receivables

The maximum exposure to credit risk arising from other receivables is represented by the carrying amount as disclosed in Note 9 to the financial statements.

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.4 Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet their financial obligations as and when they fall due. The Group and the Company actively manage their debt maturity profile, operating cash flows and availability of funding so as to ensure that all repayment and funding needs are met. As part of its overall prudent liquidity management, the Group and the Company maintain sufficient levels of cash and cash equivalents to meet their working capital requirements.

The table below summarises the maturity profile of the liabilities of the Group and of the Company at the end of each reporting period based on contractual undiscounted repayment obligations:

GROUP	Carrying amount RM	Contractual cash flows RM	Within one (1) year RM	More than one (1) year and less than five (5) years RM	Over five (5) years RM
2025					
<i>Non-derivative financial liabilities</i>					
Trade and other payables	400,748,842	414,948,017	322,131,108	92,816,909	-
Lease liabilities	5,457,954	6,601,667	1,290,982	4,052,495	1,258,190
Total undiscounted financial liabilities	406,206,796	421,549,684	323,422,090	96,869,404	1,258,190
2024					
<i>Non-derivative financial liabilities</i>					
Trade and other payables	336,336,479	371,115,281	165,601,764	205,513,517	-
Lease liabilities	5,127,625	6,548,355	1,367,046	2,963,701	2,217,608
Total undiscounted financial liabilities	341,464,104	377,663,636	166,968,810	208,477,218	2,217,608

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.4 Liquidity risk (continued)

The table below summarises the maturity profile of the liabilities of the Group and of the Company at the end of each reporting period based on contractual undiscounted repayment obligations: (continued)

COMPANY	Carrying amount RM	Contractual cash flows RM	Within one (1) year RM	More than one (1) year and less than five (5) years RM
2025				
<i>Non-derivative financial liabilities</i>				
Other payables and accruals	748,402	748,402	748,402	-
Financial guarantee contracts*	-	89,250,461	89,250,461	-
Total undiscounted financial liabilities	748,402	89,998,863	89,998,863	-
2024				
<i>Non-derivative financial liabilities</i>				
Other payables and accruals	582,783	582,783	582,783	-
Lease liabilities	235,697	282,000	56,400	225,600
Financial guarantee contracts*	-	98,166,973	98,166,973	-
Total undiscounted financial liabilities	818,480	99,031,756	98,806,156	225,600

* This has been included for illustration purpose only as the related financial guarantees have not crystallised as at the end of the reporting period.

32.5 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the financial instruments of the Group will fluctuate because of changes in market interest rates.

The interest rate profile of the Group's interest-bearing financial instruments based on their carrying amount as at the end of the reporting period are as follows:

	GROUP	
	2025 RM	2024 RM
Fixed rate instruments		
Financial assets	46,784,161	83,996,113
Financial liabilities	60,209,112	98,210,657

**Notes to the
 Financial Statements**
31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.5 Interest rate risk (continued)

Fair value sensitivity analysis for fixed rate instruments

The Group does not account for any fixed rate financial assets and financial liabilities at fair value through profit or loss, and the Company does not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

32.6 Equity price risk

Equity price risk is the risk that the fair value or future cash flows of the financial instruments of the Group would fluctuate because of changes in quoted prices (other than interest or exchange rates).

The Group is exposed to equity price risk arising from other investments held by the Group. These investments are classified as financial assets designated at FVTPL. To manage its equity price risk arising from its investments, the Group diversifies its portfolio in accordance with the limits set by the Group.

An increase/(decrease) of 5% in net asset value, assuming all other variables constant, at the end of the reporting period would result in the profit before tax and equity of the Group to be higher/(lower) by RM2,088,282 (2024: RM963,111), arising as a result of higher/(lower) fair value gains on investment in funds classified at FVTPL.

32.7 Foreign currency risk

The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures. Foreign exchange risk arises when future commercial transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency. The Group also holds cash and bank balances denominated in foreign currencies for working capital purposes.

Subsidiaries operating in overseas have assets and liabilities together with expected cash flows from anticipated transactions denominated in those foreign currencies.

Sensitivity analysis for foreign currency risk

The following table demonstrates the sensitivity analysis of the profit before tax and equity of the Group and of the Company to a reasonably possible change in the United States Dollar ("USD"), Philippine Peso ("Peso"), Thai Baht ("THB") and Hong Kong Dollar ("HKD") exchange rates against the respective functional currencies of the Group entities, with all other variables held constant:

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit before tax				
<u>Strengthen by 5%</u>				
USD/RM	250,065	559,067	(70)	609,072
USD/HKD	(1,917,019)	5,387,038	-	-
Peso/USD	209,646	322,126	-	-
THB/USD	525,850	784,341	-	-

Notes to the Financial Statements

31 December 2025

32. FINANCIAL INSTRUMENTS (continued)

32.7 Foreign currency risk (continued)

Sensitivity analysis for foreign currency risk (continued)

	GROUP		COMPANY	
	2025 RM	2024 RM	2025 RM	2024 RM
Profit before tax				
<u>Weaken by 5%</u>				
USD/RM	(250,065)	(559,067)	70	(609,072)
USD/HKD	1,917,019	(5,387,038)	-	-
Peso/USD	(209,646)	(332,126)	-	-
THB/USD	(525,850)	(784,341)	-	-
Equity				
<u>Strengthen by 5%</u>				
USD/RM	190,049	424,891	(53)	462,895
USD/HKD	(1,686,976)	4,740,593	-	-
Peso/USD	159,331	252,416	-	-
THB/USD	402,382	596,099	-	-
<u>Weaken by 5%</u>				
USD/RM	(190,049)	(424,891)	53	(462,895)
USD/HKD	1,686,976	(4,740,593)	-	-
Peso/USD	(159,331)	(252,416)	-	-
THB/USD	(402,382)	(596,099)	-	-

Sensitivity analysis of other foreign currencies are not disclosed as they are not material to the Group.

33. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

The carrying amounts of the Group's and the Company's financial assets (other than other investments) and financial liabilities as at the end of the reporting period approximate their fair values due to their short-term nature.

The carrying amount of the non-current portion of lease liabilities is reasonable approximation of fair values due to the insignificant impact of discounting.

34. CAPITAL MANAGEMENT

The primary objective of the capital management of the Group is to maintain a strong capital base, good credit rating and healthy capital ratios to support its businesses and maximise its shareholders' value.

The Group and the Company manage their capital structure and make adjustment to it in the light of changes in economic conditions or expansion of the Group. The Group and the Company may adjust the capital structure by issuing new shares, returning capital to shareholders or adjusting the amount of dividends to be paid to shareholders or sell assets to reduce debts. No changes were made in the objective, policy and process during the financial year under review as compared to the previous financial year.

List of Group's Properties

As at 31 December 2025

Registered Owner/ Address/Location	Description	Use	Tenure	Approximate Age of Building (Years)	Built-up Area (Sq. Metres)	Audited Net Book Value (RM)	Date of Last Revaluation
RGBSB							
1. No. 65 Sims Avenue #08-04 Yi Xiu Factory Building Singapore	Building	Rental	Freehold	43	113	579,397	1 January 2011
2. No. 2017 Solok Perusahaan 3 Kawasan Perusahaan Perai 13600 Perai Penang, Malaysia	Land & Building	Factory	Leasehold – 99 years expiring on 12 December 2074	52	1,035.03	1,152,449	1 January 2011
3. No. 2018 Solok Perusahaan 3 Kawasan Perusahaan Perai 13600 Perai Penang, Malaysia	Land & Building	Factory	Leasehold – 99 years expiring on 12 December 2074	52	1,109.71	1,243,826	1 January 2011
4. J-05-09, No. 2 Jalan Solaris Solaris Mont' Kiara 50480 Kuala Lumpur Malaysia	Building	Office	Freehold	17	197	1,623,500	12 July 2023
Data Touch Sdn. Bhd.							
5. No. 8 Green Hall 10200 George Town Penang, Malaysia	Land & Building	Office	Freehold	47	2,387.16	3,677,372	18 June 2025
Chateau De Bavet Club Co., Ltd.							
6. No. 1 National Road Bavet Commune Chantrea District Svay Rieng Province Cambodia	Building	Rental for Hotel & Casino	Freehold	17	23,727	26,043,903	26 December 2025

List of Group's Properties

As at 31 December 2025

Registered Owner/ Address/Location	Description	Use	Tenure	Approximate Age of Building (Years)	Built-up Area (Sq. Metres)	Audited Net Book Value (RM)	Date of Last Revaluation
RGB Ltd.							
7. Monterrace Lake Condo Condo-1: L3 1501 Clark Sun Valley Resort Jose Abad Santos Avenue Clark Freeport Zone Pampanga, the Philippines	Building	Rental	Leasehold – 40 years expiring on 2 December 2060	6	86	484,900	9 February 2020
8. Monterrace Lake Condo Condo-1: L3 1502 Clark Sun Valley Resort Jose Abad Santos Avenue Clark Freeport Zone Pampanga, the Philippines	Building	Rental	Leasehold – 40 years expiring on 2 December 2060	6	63	356,940	9 February 2020
9. Monterrace Lake Condo Condo-1: L3 1503 Clark Sun Valley Resort Jose Abad Santos Avenue Clark Freeport Zone Pampanga, the Philippines	Building	Rental	Leasehold – 40 years expiring on 2 December 2060	6	63	356,940	9 February 2020
10. Monterrace Lake Condo Condo-1: L3 1505 Clark Sun Valley Resort Jose Abad Santos Avenue Clark Freeport Zone Pampanga, the Philippines	Building	Rental	Leasehold – 40 years expiring on 2 December 2060	6	86	484,900	9 February 2020
11. Alpha Grandview Condo B-3203, M.H. Del Pilar Street Malate, Manila The Philippines	Building	Rental	Freehold	26	58	384,313	30 September 2022
Total						36,388,440	

The Group does not have a formal revaluation policy for its landed properties.

List of Associate's Properties

As at 31 December 2025

Registered Owner/ Address/Location	Description	Use	Tenure	Approximate Age of Building (Years)	Built-up Area (Sq. Metres)	Audited Net Book Value (RM)	Date of Last Revaluation
Dreamgate Holding Co., Ltd.							
1. No. 13 & 14, Block C E0, E1, Chantrea Bavet Svay Rieng Cambodia	Shoplot	Office	Freehold	19	128	289,144	-
2. No. 1 National Road Bavet Commune Chantrea District Svay Rieng Province Cambodia	Land	Rental for Hotel & Casino	Freehold	-	-	3,670,397	26 December 2025
Total						3,959,541	

Additional Compliance Information

Recurrent Related Party Transactions

The summary of the recurrent related party transactions which have been entered by the Company and its subsidiaries which are involved in the recurrent related party transactions namely RGBSB, RGB Ltd. (“RGL”), RGB Pte. Ltd. (“RGBPL”), RGB (Macau) Limited (“RGBML”), RGB Digital Sdn. Bhd. (“RDSB”), RGB Digital Pte. Ltd. (“RDPL”) and Macrocept Sdn. Bhd. (“MCSB”) [collectively referred to as “RGBI Group”] during the FYE 31 December 2025 pursuant to the shareholders’ mandate obtained by the Company at the AGM held on 30 May 2025 are as follows:

Provider of goods and services	Purchaser/ Recipient of goods and services	Nature of Transaction	Actual value transacted ⁽ⁱ⁾ (RM)	Related Parties
RGBI Group	Timor Holding, S.A. (“THSA”)	Sale of products ⁽ⁱⁱ⁾ , technical support management ⁽ⁱⁱⁱ⁾ , leasing of products ⁽ⁱⁱ⁾ and management fee ^(iv)	3,153,421	<p>Dato’ Seri Chuah Kim Seah is a major shareholder of RGBI and THSA via his interest in 1 Georgetown Ltd. (“1GL”). 1GL is a major shareholder of THSA. He is also a director of RGBI, RGBSB, RGL, RGBML.</p> <p>Datuk Lim Tow Boon is a director of RGBI, RGBSB, RGL, RGBPL, RGBML, RDSB, RDPL, THSA and 1GL. He is also a major shareholder of THSA.</p> <p>Dato’ Chuah Kim Chiew, Chuah Eng Hwa and Chuah Hui Jing are persons connected to Dato’ Seri Chuah Kim Seah. Dato’ Chuah Kim Chiew is a director of RGBSB, RGL and MCSB. Chuah Eng Hwa is a director of RGBML and MCSB while Chuah Hui Jing is a director of RGBI.</p>
RGBI Group	Channel Paradise Sdn. Bhd. (“CPSB”)	Sale of products ⁽ⁱⁱ⁾ , maintenance charges and technical fee ^(v)	1,076,050	<p>Dato’ Seri Chuah Kim Seah is a director of RGBI, RGBSB, RGL and RGBML. He is a major shareholder of RGBI and CPSB. He is also a person connected to Estate of the late Datin Tok Moy, Dato’ Chuah Kim Chiew, Chuah Eng Hwa, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Dato’ Chuah Kim Chiew is a director of RGBSB, RGL and MCSB. He is a person connected to Estate of the late Datin Tok Moy and Dato’ Seri Chuah Kim Seah.</p> <p>Chuah Eng Hwa is a director of RGBML, MCSB and CPSB. He is a person connected to Dato’ Seri Chuah Kim Seah, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Chuah Hui Jing is a director of RGBI and is also a person connected to Dato’ Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Eng Meng.</p> <p>Estate of the late Datin Tok Moy, a person connected to Dato’ Seri Chuah Kim Seah and Dato’ Chuah Kim Chiew, is a major shareholder of CPSB.</p> <p>Chuah Eng Meng is a director of CPSB and a person connected to Dato’ Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Hui Jing.</p>

Additional Compliance Information

Provider of goods and services	Purchaser/ Recipient of goods and services	Nature of Transaction	Actual value transacted ⁽ⁱ⁾ (RM)	Related Parties
CPSB	RGBI Group	Sales of products ⁽ⁱⁱ⁾ , technical support management ⁽ⁱⁱⁱ⁾ and leasing of products ⁽ⁱⁱ⁾	5,248,850	<p>Dato' Seri Chuah Kim Seah is a director of RGBI, RGBSB, RGBL and RGBML. He is a major shareholder of RGBI and CPSB. He is also a person connected to Estate of the late Datin Tok Moy, Dato' Chuah Kim Chiew, Chuah Eng Hwa, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Dato' Chuah Kim Chiew is a director of RGBSB, RGBL and MCSB. He is a person connected to Estate of the late Datin Tok Moy and Dato' Seri Chuah Kim Seah.</p> <p>Chuah Eng Hwa is a director of RGBML, MCSB, RTSSB and CPSB. He is a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Chuah Hui Jing is a director of RGBI and is also a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Eng Meng.</p> <p>Estate of the late Datin Tok Moy, a person connected to Dato' Seri Chuah Kim Seah and Dato' Chuah Kim Chiew, is a major shareholder of CPSB.</p> <p>Chuah Eng Meng is a director of CPSB and a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Hui Jing.</p>
Channel Paradise Pte. Ltd. ("CPPL")	RGBI Group	Sales of products ⁽ⁱⁱ⁾ , technical support management ⁽ⁱⁱⁱ⁾ and leasing of products ⁽ⁱⁱ⁾	4,675,230	<p>Dato' Seri Chuah Kim Seah is a director of RGBI, RGBSB, RGBL and RGBML. He is a major shareholder of RGBI and CPPL. He is also a person connected to Dato' Chuah Kim Chiew, Chuah Eng Hwa, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Datuk Lim Tow Boon is a director of RGBI, RGBSB, RGBL, RGBPL, RGBML, RDSB, RDPL and CPPL.</p> <p>Dato' Chuah Kim Chiew is a director of RGBSB, RGBL, MCSB and CPPL. He is also a major shareholder of CPPL and a person connected to Dato' Seri Chuah Kim Seah.</p> <p>Chuah Eng Hwa is a director of RGBML and MCSB. He is a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Meng and Chuah Hui Jing.</p> <p>Chuah Hui Jing is a director of RGBI and is also a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Eng Meng.</p> <p>Chuah Eng Meng is a director of CPPL and a person connected to Dato' Seri Chuah Kim Seah, Chuah Eng Hwa and Chuah Hui Jing.</p>

Additional Compliance Information

Notes:

- (i) The actual value transacted of RRPT during the FYE 31 December 2025.
- (ii) Products include gaming and amusement machines, gaming system, spare parts, casino equipment and accessories, gaming equipment and accessories.
- (iii) Provision of technical support management comprises technical support, maintenance and management of gaming and amusement machines and equipment.
- (iv) Provision of management services encompassing advisory works.
- (v) Technical fee includes fee charged on repair and maintenance of gaming and amusement machines.

Utilisation of Proceeds

There were no proceeds raised from any corporate proposals during the financial year.

Audit and Non-audit Fees

The amount of audit and non-audit fees paid or payable to the external auditors by the Company and the Group for the FYE 31 December 2025 were as follows:

Fees	Company (RM)	Group (RM)
Audit	132,800	332,769
Non-audit (assurance related services)	85,000	85,000

Material Contracts

During the year under review, there were no material contracts of the Company and its subsidiaries involving the interests of major shareholders and/or directors.

Contract Relating to Loans

During the year, there were no contracts relating to loans entered into by the Company involving the interests of major shareholders and/or directors.

Additional Compliance Information

Disclosure of Financial Data for Shariah Screening

Pursuant to Paragraph 9.25A of the MMLR of Bursa Securities, 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.

(a) Group Total Income and Total Assets

Total Income	Remarks	GROUP	
		2025 RM	2024 RM
Revenue		348,872,485	760,745,785
Other income		2,825,597	1,380,893
Interest/Finance income		25,549,755	7,820,470
Total		377,247,837	769,947,148
Total Assets		708,698,014	679,513,228

(b) Business Activities

Shariah Non-Compliant Activities	Remarks	GROUP	
		2025 RM	2024 RM
Gambling & gaming and related products and activities		348,800,485	760,673,785
Dividend income received from conventional instruments	Investment in cash funds	766,480	822,557
Interest income	Deposits with licensed banks	2,751,871	5,653,620
Interest income	Investment in cash funds	1,888	3,833
Rental income received from tenant involved in Shariah non-compliant activities		72,000	72,000
Total		352,392,724	767,225,795

Additional Compliance Information

(c) Component of Financial Position

(i) Cash Component

Islamic Account/Instruments	Remarks	GROUP	
		2025 RM	2024 RM
N/A		N/A	N/A
Total Cash		N/A	N/A

Conventional Account/ Instruments	Remarks	GROUP	
		2025 RM	2024 RM
Cash and bank balances (exclude cash in hand)		53,439,108	42,686,069
Deposits with licensed bank		38,290,873	78,803,731
Investment in cash funds	Money market funds	39,961,025	18,285,375
Total Cash		131,691,006	139,775,175

(ii) Debt Component

Islamic Financing	Remarks	GROUP	
		2025 RM	2024 RM
Current		N/A	N/A
Non-Current		N/A	N/A
Total Financing		N/A	N/A

Conventional Borrowing	Remarks	GROUP	
		2025 RM	2024 RM
Current		N/A	N/A
Non-Current		N/A	N/A
Total Debt		N/A	N/A

Statistics of Shareholdings

As at 1 April 2026

Issued shares of the Company

Total number of issued shares	:	1,548,245,697 (including 7,393,000 treasury shares)
Class of shares	:	Ordinary shares
Voting rights	:	One vote per ordinary share

Distribution of Shareholdings

Size of Holdings	No. of Holders	% of Holders	No. of Shares ^(a)	% of Shares
1 - 99	1,830	16.91	83,177	0.01
100 - 1,000	717	6.62	311,211	0.02
1,001 - 10,000	2,624	24.24	15,121,183	0.98
10,001 - 100,000	4,330	40.01	161,289,879	10.47
100,001 - 77,042,633 ^(b)	1,320	12.20	908,789,774	58.98
77,042,634 and above ^(c)	2	0.02	455,257,473	29.54
Total	10,823	100.00	1,540,852,697	100.00

^(a) Excluding 7,393,000 treasury shares

^(b) Less than 5% of issued shares

^(c) 5% and above of issued shares

Substantial Shareholders holding 5% or more in the share capital

Name	Direct Interest		Indirect Interest	
	No. of Shares	% of Shares ^(a)	No. of Shares	% of Shares ^(a)
Dato' Seri Chuah Kim Seah	466,667,373	30.29	5,504,342 ^(b)	0.36

^(a) After netting off 7,393,000 treasury shares.

^(b) Deemed interested by virtue of holding more than 20% in the shares of Manju Sdn. Bhd.

Directors' interests in the ordinary shares of the Company

Name	Direct Interest		Indirect Interest	
	No. of Shares	% of Shares ^(a)	No. of Shares	% of Shares ^(a)
Dato' Surinder Singh A/L Inder Singh	-	-	-	-
Dato' Seri Chuah Kim Seah	466,667,373	30.29	7,205,141 ^(b)	0.47
Datuk Lim Tow Boon, Steven	5,089,142	0.33	-	-
Mr. Ganaser A/L Kaliappen	-	-	-	-
Ms. Lung Sai Mei	40,000	0.00	-	-
Ms. Khaw Bee Nee	-	-	-	-
Ms. Chuah Hui Jing	-	-	-	-

^(a) After netting off 7,393,000 treasury shares.

^(b) Deemed interested by virtue of holding more than 20% in the shares of Manju Sdn. Bhd., 171,428 ordinary shares held by his spouse, Datin Seri Tan Soon Kim and 1,529,371 ordinary shares held by his son, Mr. Chuah Eng Meng.

By virtue of his interest in the shares of the Company, Dato' Seri Chuah Kim Seah is also deemed to have an interest in the shares of the subsidiaries to the extent the Company has an interest.

Thirty Largest Shareholders

As at 1 April 2026

NO.	NAME	HOLDINGS	%
1	CHUAH KIM SEAH	327,993,896	21.29
2	CHUAH KIM SEAH	127,263,577	8.26
3	UNIVERSAL TRUSTEE (MALAYSIA) BERHAD KAF CORE INCOME FUND	42,666,100	2.77
4	MAZLAN BIN ISMAIL	37,142,857	2.41
5	CHUAH KIM CHIEW	31,730,507	2.06
6	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR TANG VEE MUN (DATUK) (MY4553)	29,053,300	1.89
7	CIMB GROUP NOMINEES (TEMPATAN) SDN BHD CIMB ISLAMIC TRUSTEE BERHAD FOR AHAM SELECT DIVIDEND FUND	19,975,900	1.30
8	WONG KIM CHUI	18,000,000	1.17
9	CITIGROUP NOMINEES (TEMPATAN) SDN BHD UBS AG SINGAPORE FOR NG JING CHIA	15,000,000	0.97
10	CHUAH KIM SEAH	11,409,900	0.74
11	PHILLIP NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LOK HUEY MING	11,000,000	0.71
12	LEE LEONG HOCK	10,035,714	0.65
13	LIM SOON KEONG	9,580,000	0.62
14	GOON EE TZE	8,135,300	0.53
15	DB (MALAYSIA) NOMINEE (TEMPATAN) SENDIRIAN BERHAD AHAM ASSET MANAGEMENT BERHAD FOR MALAYSIAN TIMBER COUNCIL (EF-EQ)	7,514,100	0.49
16	SEAH CHIN LENG	7,000,000	0.45
17	FIRST GENESIS SDN BHD	6,128,571	0.40
18	NG YAN XUN	6,050,500	0.39
19	CARTABAN NOMINEES (TEMPATAN) SDN BHD EXEMPT AN FOR STANDARD CHARTERED BANK SINGAPORE BRANCH (BJSSGGBR-CL LCL)	5,900,000	0.38
20	CARTABAN NOMINEES (ASING) SDN BHD THE BANK OF NEW YORK MELLON FOR ACADIAN EMERGING MARKETS MICRO-CAP EQUITY MASTER FUND	5,571,800	0.36
21	MANJU SDN BHD	5,504,342	0.36
22	LIM TOW BOON	5,089,142	0.33
23	MAYBANK NOMINEES (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR SEKARAJASEKARAN A/L ARASARATNAM	5,000,000	0.32
24	HSBC NOMINEES (ASING) SDN BHD TNTC FOR UNITED NATIONS JOINT STAFF PENSION FUND	4,902,200	0.32
25	MAYBANK NOMINEES (ASING) SDN BHD PLEDGED SECURITIES ACCOUNT FOR LIU DAXIN	4,596,100	0.30
26	CGS INTERNATIONAL NOMINEES MALAYSIA (TEMPATAN) SDN BHD PLEDGED SECURITIES ACCOUNT FOR KOH KAH HUAT (SETIA ALAM-CL)	4,500,000	0.29
27	CIMSEC NOMINEES (TEMPATAN) SDN BHD CIMB FOR LOK HUEY MING (PB)	4,225,400	0.27
28	KENANGA NOMINEES (ASING) SDN BHD EXEMPT AN FOR PHILLIP SECURITIES PTE LTD (CLIENT ACCOUNT)	4,216,043	0.27
29	HUNZA PROPERTIES BERHAD	4,100,700	0.27
30	LIM SOON AIK	4,000,000	0.26
		783,285,949	50.83

Notice of Annual General Meeting

NOTICE IS HEREBY GIVEN THAT the 23rd Annual General Meeting (“AGM”) of RGB International Bhd. (“the Company”) will be held at Sri Mas 2 (Ballroom), Level 4, Bayview Hotel Georgetown Penang, 25A Farquhar Street, 10200 George Town, Penang, Malaysia on Friday, 29 May 2026 at 10.00 am for the following purposes:

AGENDA

As Ordinary Business:

1. To receive the Audited Financial Statements for the financial year ended 31 December 2025 and the Reports of Directors and Auditors thereon.
2. To approve the payment of Directors’ fees of RM525,994 for the financial year ended 31 December 2025 to the Non-Executive Directors of the Company. **Resolution 1**
3. To approve the payment of benefits payable to the Non-Executive Directors of the Company up to an amount of RM80,000 from 30 May 2026 until the 24th AGM of the Company. **Resolution 2**
4. To re-elect the following Directors who are retiring by rotation pursuant to Clause 103 of the Company’s Constitution and being eligible, have offered themselves for re-election:
 - (a) Dato’ Seri Chuah Kim Seah **Resolution 3**
 - (b) Ms. Chuah Hui Jing **Resolution 4**
5. To re-elect Ms. Khaw Bee Nee who is retiring in accordance with Clause 110 of the Company’s Constitution and being eligible, has offered herself for re-election. **Resolution 5**
6. To re-appoint Messrs. Grant Thornton Malaysia PLT as Auditors of the Company until the conclusion of the 24th AGM of the Company and to authorise the Directors to fix their remuneration. **Resolution 6**

As Special Business:

To consider and, if thought fit, to pass the following Ordinary Resolutions with or without modifications:

7. **Authority for the Directors to allot and issue shares pursuant to the Companies Act 2016 (“the Act”) and Waiver of Pre-emptive Rights** **Resolution 7**

“THAT subject always to the Act, the Constitution of the Company, the Main Market Listing Requirements (“MMLR”) of Bursa Malaysia Securities Berhad (“Bursa Securities”) and the approvals of the relevant governmental or regulatory authorities, where such approval is required, the Directors be and are hereby authorised and empowered pursuant to the Act to issue and allot shares in the capital of the Company from time to time at such price and upon such terms and conditions, for such purposes and to such person or persons whomsoever the Directors may in their absolute discretion deem fit provided always that the aggregate number of shares issued pursuant to this Resolution does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being as stipulated under Paragraph 6.03(1) of Bursa Securities’ MMLR (“General Mandate”).

THAT the existing pre-emptive rights of the shareholders of the Company under Clause 65 of the Company’s Constitution shall not apply to the allotment and issuance of new shares pursuant to the General Mandate.

THAT the Directors be and are also empowered to obtain the approval for the listing of and quotation for the additional shares so be issued pursuant to the General Mandate on Bursa Securities.

AND THAT such authority shall commence immediately upon the passing of this Resolution and continue to be in force until the conclusion of the next AGM of the Company.”

Notice of Annual General Meeting

8. Proposed additional and renewal of Shareholders' Mandate for recurrent related party transactions of a revenue or trading nature ("Proposed Shareholders' Mandate") **Resolution 8**

"THAT subject to the provisions of Bursa Securities' MMLR, approval be and is hereby given to the Company and its subsidiaries ("the Group") to enter into and to give effect to the recurrent related party transactions of a revenue or trading nature as specified in Section 2 of Part A of the Circular & Statement to Shareholders dated 30 April 2026, provided that such arrangements and/or transactions which are necessary for the Group's day-to-day operations are undertaken in the ordinary course of business, at arm's length basis, on normal commercial terms which are not more favourable to the related parties than those generally available to the public and not detrimental to the minority shareholders of the Company.

THAT the mandate given by the shareholders of the Company shall continue to be in force until:

- (i) the conclusion of the next AGM of the Company following the general meeting at which this mandate was passed, at which time it will lapse, unless by a resolution passed at the general meeting whereby the authority is renewed;
- (ii) the expiration of the period within which the next AGM after the date it is required to be held pursuant to Section 340(2) of the Act (but shall not extend to such extension as may be allowed pursuant to Section 340(4) of the Act); or
- (iii) revoked or varied by resolution passed by the shareholders of the Company in general meeting, whichever is earlier.

THAT the above mandate is subject to annual renewal and disclosure will be made in the annual report of the aggregate value of transactions conducted by the Group.

AND THAT the Board of Directors of the Company ("the Board") be and are hereby authorised to complete and do all such acts and things and execute all necessary documents as they may consider expedient or necessary in the best interest of the Company to give effect to the Proposed Shareholders' Mandate."

9. Proposed renewal of authority for the Company to purchase its own shares of up to 10% of the total number of issued shares of the Company ("Proposed Renewal of Share Buy-Back Authority") **Resolution 9**

"THAT, subject always to the Act, the provisions of the Constitution of the Company, Bursa Securities' MMLR and all other applicable laws, guidelines, rules and regulations, the Company be and is hereby authorised to purchase such amount of ordinary shares in the Company as may be determined by the Board from time to time through Bursa Securities as the Board may deem fit, necessary and expedient in the interest of the Company, provided that:

- (i) the aggregate number of shares purchased or held does not exceed ten percent (10%) of the total number of issued shares of the Company;
- (ii) the maximum fund to be allocated by the Company for the purpose of purchasing its own shares shall not exceed the aggregate of the retained profits of the Company based on the latest Audited Financial Statements and/or the latest management accounts of the Company (where applicable) available at the time of the purchase(s); and
- (iii) the Board may decide in their absolute discretion either to retain the shares purchased as treasury shares or cancel the shares or retain part of the shares so purchased as treasury shares and cancel the remainder or to resell the shares or distribute the shares as dividends and/or in such manner as may be permitted pursuant to Section 127 of the Act and the provisions of Bursa Securities' MMLR and any other relevant authorities.

Notice of Annual General Meeting

THAT the authority conferred by this Resolution shall commence immediately upon passing of this Resolution and shall continue to be in force until:

- (i) the conclusion of the next AGM at which time the said authority shall lapse, unless by an ordinary resolution passed at that meeting, the authority is renewed, either unconditionally or subject to conditions;
 - (ii) the expiration of the period within which the next AGM after that date is required by law to be held; or
 - (iii) the authority is revoked or varied by an ordinary resolution passed by the shareholders in a meeting of members,
- whichever occurs first.

AND THAT authority be and is hereby given to the Board to act and take all such steps and do all things as are necessary or expedient to implement, finalise and give full effect to the Proposed Renewal of Share Buy-Back Authority with full powers to assent to any conditions, modifications, variations and/or amendments (if any) as may be imposed by the relevant authorities and to do all such acts and things as the Board may deem fit and expedient in the best interest of the Company.”

10. To transact any other business of which due notice shall have been given.

By Order of the Board

YEOW SZE MIN (SSM PC No. 201908003120, MAICSA 7065735)
LOW SEOW WEI (SSM PC No. 202008000437, MAICSA 7053500)
 Company Secretaries
 Penang, 30 April 2026

Notes:

Appointment of Proxy and/or Authorised Representative

1. A proxy may but need not be a member of the Company.
2. For a proxy to be valid, the Proxy Form duly completed shall be deposited or submitted in the following manner and must be received by the Company:
 - (i) In Hardcopy Form
 The Proxy Form shall be deposited at the Registered Office of the Company at Suite 18.05, MWE Plaza, 8 Lebuhr Farquhar, 10200 George Town, Penang, Malaysia; or
 - (ii) By Electronic Means
 The Proxy Form may also be lodged electronically by email to corpsec@rgbgames.com

not less than forty-eight (48) hours before the time appointed for holding the meeting provided that in the event the member(s) duly executes the Proxy Form but does not name any proxy, such member(s) shall be deemed to have appointed the Chairman of the meeting as his/their proxy, provided always that the rest of the Proxy Form, other than the particulars of the proxy have been duly completed by the member(s).
3. A member entitled to attend, participate, speak and vote is entitled to appoint not more than two (2) proxies to attend, participate, speak and vote instead of him. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.
4. Where a member is an Authorised Nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint not more than two (2) proxies in respect of each Securities Account it holds with ordinary shares of the Company standing to the credit of the said Securities Account. The appointment of two (2) proxies in respect of any particular Securities Account shall be invalid unless the Authorised Nominee specifies the proportion of its shareholding to be represented by each proxy.
5. Where a member is an Exempt Authorised Nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account (“Omnibus Account”), there is no limit to the number of proxies which the Exempt Authorised Nominee may appoint in respect of each Omnibus Account it holds.

Notice of Annual General Meeting

6. The instrument appointing a proxy or representative and the duly registered power of attorney or other authority, if any, shall be in writing under the hand of the appointer or his/her attorney duly appointed under a Power of Attorney or, if such appointer is a corporation, either under its common seal or under the hand of an officer or attorney duly authorised. The lodging of Proxy Form will not preclude any member from participating and voting at the meeting should any member subsequently wishes to do so, provided a notice of termination of proxy authority in writing is given to the Company and deposited at its Registered Office before the commencement of the meeting or adjourned meeting at which the proxy is used.
7. Pursuant to Paragraph 8.29A of Bursa Securities' MMLR, all resolutions set out in this Notice will be put to vote on a poll.
8. In respect of deposited securities, only members whose names appear on the Record of Depositors on 21 May 2026 (General Meeting Record of Depositors) shall be eligible to attend the meeting or appoint proxy(ies) to attend and/or vote on his behalf.

Explanatory Notes on Special Business:

Resolution 7 – Authority for the Directors to allot and issue shares pursuant to the Act and Waiver of Pre-emptive Rights

The proposed Resolution 7 is intended to renew the authority granted to the Directors of the Company at the 22nd AGM of the Company held on 30 May 2025 ("Previous Mandate") to issue and allot shares at any time to such persons in their absolute discretion without convening a general meeting provided that the aggregate number of the shares issued does not exceed ten percent (10%) of the total number of issued shares of the Company for the time being.

As of the date of this Notice, no new shares of the Company were issued pursuant to the Previous Mandate which will lapse at the conclusion of the 23rd AGM.

The General Mandate will provide flexibility to the Company to raise additional funds expeditiously and efficiently during this challenging time, to meet its funding requirements including but not limited to working capital, operational expenditures, investment project(s), and/or acquisition(s).

The Board, having considered the current and prospective financial position, needs and capacity of the Group, is of the opinion that the General Mandate is in the best interest of the Group.

The Waiver of Pre-emptive Rights will allow the Directors of the Company to issue new shares of the Company which rank equally to existing issued shares of the Company, to any person without having to offer the new shares to all existing shareholders of the Company prior to issuance of new shares in the Company under the General Mandate.

Resolution 8 – Proposed Shareholders' Mandate

The proposed Resolution 8, if passed, will allow the Group to enter into the recurrent related party transactions of a revenue or trading nature which are necessary for the Group's day-to-day operations, subject to the transactions being carried out in the ordinary course of business on terms which are not more favourable to the related parties than those generally available to the public and are not detrimental to the minority shareholders of the Company. The Proposed Shareholders' Mandate is subject to renewal on an annual basis, details of which are set out in the Circular & Statement to Shareholders dated 30 April 2026.

Resolution 9 – Proposed Renewal of Share Buy-Back Authority

The proposed Resolution 9, if passed, will allow the Company to purchase or hold its own shares of up to ten percent (10%) of the total number of issued shares of the Company by utilising the funds allocated which shall not exceed the retained profits of the Company. Please refer to the Circular & Statement to Shareholders dated 30 April 2026 for further information.

STATEMENT ACCOMPANYING NOTICE OF 23RD AGM PURSUANT TO PARAGRAPH 8.27(2) OF BURSA SECURITIES' MMLR

Details of individuals who are standing for election as Directors

As at date of this Notice, there are no individuals who are standing for election as Directors (excluding the above Directors who are standing for re-election) at the forthcoming 23rd AGM of the Company.

General Mandate for issue of securities in accordance with Paragraph 6.03(3) of Bursa Securities' MMLR

Details of the General Mandate to issue securities in the Company pursuant to the Act are set out in the Explanatory Notes on Special Business of the Notice of 23rd AGM.



RGB International Bhd.
 Registration No. 200301001411 (603831-K)
 (Incorporated in Malaysia)

PROXY FORM

No. of Shares held	
CDS Account No.	

*I/We *NRIC/Passport/Registration No.
 (FULL NAME IN BLOCK CAPITALS)

of
 (FULL ADDRESS)

and *telephone no./email address

being a *member/members of RGB International Bhd. ("the Company"), hereby appoint:

Full Name, Address and Contact No. (in Block Letters)	NRIC/Passport No.	No. of Shares	% of Shareholding

*and/or

Full Name, Address and Contact No. (in Block Letters)	NRIC/Passport No.	No. of Shares	% of Shareholding

or failing *him/her, THE CHAIRMAN OF THE MEETING as *my/our *proxy/proxies to vote for *me/us on *my/our behalf at the 23rd Annual General Meeting of the Company, to be held at Sri Mas 2 (Ballroom), Level 4, Bayview Hotel Georgetown Penang, 25A Farquhar Street, 10200 George Town, Penang, Malaysia on Friday, 29 May 2026 at 10.00 am, or at any adjournment thereof.

Please indicate with an "X" in the appropriate space(s) provided below on how you wish your votes to be cast. If no specific direction as to voting is given, the proxy will vote or abstain from voting at *his/her discretion.

No.	Resolutions	For	Against
1	To approve the payment of Directors' fees.		
2	To approve the payment of benefits payable to the Non-Executive Directors.		
3	To re-elect Dato' Seri Chuah Kim Seah as a Director of the Company.		
4	To re-elect Ms. Chuah Hui Jing as a Director of the Company.		
5	To re-elect Ms. Khaw Bee Nee as a Director of the Company.		
6	To re-appoint Messrs. Grant Thornton Malaysia PLT as Auditors of the Company and to authorise the Directors to fix their remuneration.		
7	Authority for the Directors to allot and issue shares pursuant to the Companies Act 2016 and waiver of pre-emptive rights.		
8	Proposed additional and renewal of Shareholders' Mandate for recurrent related party transactions of a revenue or trading nature.		
9	Proposed renewal of Share Buy-Back Authority.		

Signed this day of, 2026.

.....
 Signature of Member/Common Seal

**Strike out whichever is not desired.*

Notes:

1. A proxy may but need not be a member of the Company.
2. For a proxy to be valid, the Proxy Form duly completed shall be deposited or submitted in the following manner and must be received by the Company:
 - (i) In Hardcopy Form
The Proxy Form shall be deposited at the Registered Office of the Company at Suite 18.05, MWE Plaza, 8 Lebuq Farquhar, 10200 George Town, Penang, Malaysia; or
 - (ii) By Electronic Means
The Proxy Form may also be lodged electronically by email to corpsec@rgbgames.com not less than forty-eight (48) hours before the time appointed for holding the meeting provided that in the event the member(s) duly executes the Proxy Form but does not name any proxy, such member(s) shall be deemed to have appointed the Chairman of the meeting as his/their proxy, provided always that the rest of the Proxy Form, other than the particulars of the proxy have been duly completed by the member(s).
3. A member entitled to attend, participate, speak and vote is entitled to appoint not more than two (2) proxies to attend, participate, speak and vote instead of him. Where a member appoints more than one (1) proxy, the appointment shall be invalid unless he specifies the proportions of his holdings to be represented by each proxy.
4. Where a member is an Authorised Nominee as defined under the Securities Industry (Central Depositories) Act 1991, it may appoint not more than two (2) proxies in respect of each Securities Account it holds with ordinary shares of the Company standing to the credit of the said Securities Account. The appointment of two (2) proxies in respect of any particular Securities Account shall be invalid unless the Authorised Nominee specifies the proportion of its shareholding to be represented by each proxy.
5. Where a member is an Exempt Authorised Nominee which holds ordinary shares in the Company for multiple beneficial owners in one (1) securities account ("Omnibus Account"), there is no limit to the number of proxies which the Exempt Authorised Nominee may appoint in respect of each Omnibus Account it holds.
6. The instrument appointing a proxy or representative and the duly registered power of attorney or other authority, if any, shall be in writing under the hand of the appointer or his/her attorney duly appointed under a Power of Attorney or, if such appointer is a corporation, either under its common seal or under the hand of an officer or attorney duly authorised. The lodging of Proxy Form will not preclude any member from participating and voting at the meeting should any member subsequently wishes to do so, provided a notice of termination of proxy authority in writing is given to the Company and deposited at its Registered Office before the commencement of the meeting or adjourned meeting at which the proxy is used.
7. Pursuant to Paragraph 8.29A of Bursa Malaysia Securities Berhad's Main Market Listing Requirements, all resolutions set out in the Notice of 23rd Annual General Meeting of the Company will be put to vote on a poll.
8. In respect of deposited securities, only members whose names appear on the Record of Depositors on 21 May 2026 (General Meeting Record of Depositors) shall be eligible to attend the meeting or appoint proxy(ies) to attend and/or vote on his behalf.
9. By submitting the duly executed Proxy Form, the member and his/her proxy(ies) consent to the Company and/or its agents/service providers to collect, use and disclose the personal data therein in accordance with the Personal Data Protection Act 2010, for the purpose of the 23rd Annual General Meeting of the Company and any adjournment thereof.

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Affix
Stamp

The Company Secretaries
RGB INTERNATIONAL BHD.
Registration No. 200301001411 (603831-K)
Suite 18.05, MWE Plaza, 8 Lebuq Farquhar
10200 George Town, Penang, Malaysia

2nd fold here

Fold this flap for sealing

w w w . r g b g a m e s . c o m



RGB International Bhd.

Registration No. 200301001411 (603831-K)

8 Green Hall, 10200 George Town

Penang, Malaysia

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