



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

(Incorporated in Malaysia)

Interim Unaudited Financial Statements
31 March 2026



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CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

	Note	3 MONTHS ENDED			3 MONTHS ENDED		
		31 MAR	31 MAR	%	31 MAR	31 MAR	%
		2026	2025		2026	2025	
		RM'000	RM'000	+ /(-)	RM'000	RM'000	+ /(-)
Revenue	9	87,375	73,574	19%	87,375	73,574	19%
Cost of sales		(67,163)	(50,672)	33%	(67,163)	(50,672)	33%
- Depreciation		(1,901)	(2,569)	-26%	(1,901)	(2,569)	-26%
- Others		(65,262)	(48,103)	36%	(65,262)	(48,103)	36%
Gross profit		20,212	22,902	-12%	20,212	22,902	-12%
Other income		644	251	157%	644	251	157%
Administrative expenses		(8,969)	(10,139)	-12%	(8,969)	(10,139)	-12%
- Depreciation		(903)	(958)	-6%	(903)	(958)	-6%
- Others		(8,066)	(9,181)	-12%	(8,066)	(9,181)	-12%
Selling and marketing expenses		(1,739)	(1,646)	6%	(1,739)	(1,646)	6%
Other (expenses)/gain, net		(360)	104	-446%	(360)	104	-446%
Operating profit		9,788	11,472	-15%	9,788	11,472	-15%
Finance income		4,176	6,637	-37%	4,176	6,637	-37%
Finance costs		(3,342)	(5,370)	-38%	(3,342)	(5,370)	-38%
Profit before tax		10,622	12,739	-17%	10,622	12,739	-17%
Taxation	20	(1,302)	(600)	-117%	(1,302)	(600)	-117%
Profit for the financial period		9,320	12,139	-23%	9,320	12,139	-23%
Other comprehensive loss, net of tax:							
Item that may be reclassified subsequently to profit or loss							
- Foreign currency translations, representing other comprehensive loss for the financial period		(2,103)	(1,561)	35%	(2,103)	(1,561)	35%
Total comprehensive income for the financial period		7,217	10,578	-32%	7,217	10,578	-32%
Profit attributable to:							
Owners of the Company		9,065	12,387	-27%	9,065	12,387	-27%
Non-controlling interests		255	(248)	203%	255	(248)	203%
		9,320	12,139	-23%	9,320	12,139	-23%
Total comprehensive income attributable to:							
Owners of the Company		7,065	10,922	-35%	7,065	10,922	-35%
Non-controlling interests		152	(344)	144%	152	(344)	144%
		7,217	10,578	-32%	7,217	10,578	-32%
Earnings per ordinary share attributable to owners of the Company (sen):							
Basic	25	0.59	0.80	-26%	0.59	0.80	-26%
Diluted	25	0.59	0.80	-26%	0.59	0.80	-26%

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026**

	Note	AS AT 31 MAR 2026 RM'000	AS AT 31 DEC 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	10	40,274	42,779
Investment properties		28,263	28,691
Investments in associates		161	162
Right-of-use assets		6,735	6,667
Trade receivables		79,102	105,807
Other receivables		1,395	1,789
Contract assets		1,303	2,419
Due from associates		2,855	2,572
		<u>160,088</u>	<u>190,886</u>
Current assets			
Inventories		103,814	133,770
Trade receivables		194,988	204,488
Other receivables		28,380	26,790
Contract assets		9,075	14,318
Deposits with licensed banks		57,725	38,291
Cash and bank balances		52,708	60,194
Other investments		44,091	39,961
		<u>490,781</u>	<u>517,812</u>
TOTAL ASSETS		<u>650,869</u>	<u>708,698</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		158,485	158,485
Treasury shares		(1,198)	(1,198)
Foreign currency translation reserve		6,934	8,934
Legal reserve		733	733
Retained earnings		100,764	93,240
		<u>265,718</u>	<u>260,194</u>
Non-controlling interests		15,939	15,787
Total equity		<u>281,657</u>	<u>275,981</u>
Non-current liabilities			
Lease liabilities		4,320	4,451
Trade payables		60,023	82,379
Other payables		5,367	6,779
Deferred tax liabilities		413	417
		<u>70,123</u>	<u>94,026</u>
Current liabilities			
Lease liabilities		1,213	1,007
Trade payables		249,290	288,488
Other payables		21,165	23,016
Contract liabilities		24,383	21,553
Due to associates		86	87
Current tax liabilities		1,411	1,458
Dividend payable		1,541	3,082
		<u>299,089</u>	<u>338,691</u>
Total liabilities		<u>369,212</u>	<u>432,717</u>
TOTAL EQUITY AND LIABILITIES		<u>650,869</u>	<u>708,698</u>
Net assets per share (sen)		<u>17</u>	<u>17</u>



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026**

----- Attributable to owners of the Company -----

	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Legal reserve RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2026	158,485	(1,198)	8,934	733	93,240	260,194	15,787	275,981
Profit for the financial period	-	-	-	-	9,065	9,065	255	9,320
Foreign currency translations	-	-	(2,000)	-	-	(2,000)	(103)	(2,103)
Total comprehensive income for the financial period	-	-	(2,000)	-	9,065	7,065	152	7,217
Transaction with owners:								
Fourth interim single-tier dividend declared for the financial year ended 31 December 2025	-	-	-	-	(1,541)	(1,541)	-	(1,541)
Total transactions with owners	-	-	-	-	(1,541)	(1,541)	-	(1,541)
At 31 March 2026	158,485	(1,198)	6,934	733	100,764	265,718	15,939	281,657



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONTINUED)**

----- Attributable to owners of the Company -----

	Share capital RM'000	Treasury shares RM'000	Foreign currency translation reserve RM'000	Legal reserve RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2025	158,485	(1,198)	32,341	733	87,586	277,947	16,983	294,930
Profit for the financial period	-	-	-	-	12,387	12,387	(248)	12,139
Foreign currency translations	-	-	(1,465)	-	-	(1,465)	(96)	(1,561)
Total comprehensive income for the financial period	-	-	(1,465)	-	12,387	10,922	(344)	10,578
Transaction with owners:								
Fourth interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(9,245)	(9,245)	-	(9,245)
Second special interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(6,163)	(6,163)	-	(6,163)
Total transactions with owners	-	-	-	-	(15,408)	(15,408)	-	(15,408)
At 31 March 2025	158,485	(1,198)	30,876	733	84,565	273,461	16,639	290,100



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026**

	3 MONTHS ENDED	
	31 MAR 2026 RM'000	31 MAR 2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	10,622	12,739
Adjustments for:		
Distribution income from other investments	(372)	(161)
Interest income	(382)	(677)
Accretion of interest on lease liabilities	79	82
Unwinding discount on receivables	(3,795)	(5,960)
Unwinding discount on payables	3,177	5,210
Depreciation of investment properties	234	219
Depreciation of property, plant and equipment	2,183	2,944
Depreciation of right-of-use assets	387	363
Allowance for expected credit losses ("ECL") on:		
- trade receivables	2,021	1,997
Reversal of ECL on:		
- amount owing by associates	(296)	-
- trade receivables	(390)	(674)
- other receivables	(136)	-
Gain on disposal of other investments	-	(45)
Inventories written down/(back)	856	(30)
Unrealised loss/(gain) on foreign exchange	1,162	(218)
Property, plant and equipment written off	3	25
Operating profit before changes in working capital	<u>15,353</u>	<u>15,814</u>
Changes in working capital:		
Receivables, inventories and contract assets	74,092	14,760
Payables and contract liabilities	(66,841)	(41,643)
Cash generated from/(used in) operations	<u>22,604</u>	<u>(11,069)</u>
Taxes paid	(1,349)	(208)
Tax refunded	-	16
Net cash from/(used in) operating activities	<u>21,255</u>	<u>(11,261)</u>



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026 (CONTINUED)**

	3 MONTHS ENDED	
	31 MAR	31 MAR
	2026	2025
	RM'000	RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(50)	(408)
Net changes in other investments	(3,668)	4,163
Net changes in associate's balance	35	15
Interest received	382	677
Net cash (used in)/from investing activities	(3,301)	4,447
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments of lease liabilities	(363)	(395)
Dividends paid	(3,082)	-
Net cash used in financing activities	(3,445)	(395)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	14,509	(7,209)
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES	(2,561)	(982)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL PERIOD	92,758	125,233
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD	104,706	117,042
Cash and cash equivalents at the end of the financial period comprise of the followings:		
Cash and bank balances	57,725	74,311
Deposits with licensed banks	52,708	48,306
	110,433	122,617
Less: Deposits pledged to licensed banks	(5,727)	(5,575)
	104,706	117,042



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

1. Basis of Preparation

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

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025. The explanatory notes attached to the interim financial statements provide explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2025.

2. Accounting Policies

2.1 Adoption of Amendments to Standards

The accounting standards adopted in the preparation of the Condensed Report are consistent with those adopted in the preparation of the Group's audited financial statements for the financial year ended 31 December 2025, except for the following which were adopted at the beginning of the current financial period. These pronouncements do not have any material impact on the Group's financial statements for the current financial period.

Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments:
Disclosures - Amendments to the Classification and Measurement of Financial Instruments
Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments:
Disclosures - Contracts Referencing Nature-dependent Electricity
Annual Improvements to MFRS Accounting Standards-Volume 11

2.2 Standards issued but not yet effective

As at the date of authorisation of this Condensed Report, the following Standards and amendments to Standards have been issued by the Malaysian Accounting Standards Board ("MASB"), but are not yet effective to the Group.

Effective for financial periods beginning on or after 1 January 2027

MFRS 18 Presentation and Disclosure in Financial Statements
MFRS 19 and 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 of these Amendments to Standards has been deferred, and yet to be announced

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 above pronouncements are either not relevant or do not have any material impact to the Group's financial statements.



3. Significant Event

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

4. Comments about Seasonal or Cyclical Factors

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

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

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

6. Changes in Estimates

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

7. Changes in Debts and Equity Securities

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

8. Dividend Paid

The Third Interim Single Tier Dividend of RM0.002 per ordinary share in respect of the financial year ended 31 December 2025 was paid on 19 January 2026.



9. Segmental Information

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

	3 MONTHS ENDED		3 MONTHS ENDED	
	31 MAR 2026 RM'000	31 MAR 2025 RM'000	31 MAR 2026 RM'000	31 MAR 2025 RM'000
Segment Revenue				
Sales and Marketing	70,271	50,527	70,271	50,527
Technical Support and Management	16,360	22,594	16,360	22,594
Engineering Services	435	363	435	363
Others (1)	444	192	444	192
	<u>87,510</u>	<u>73,676</u>	<u>87,510</u>	<u>73,676</u>
Eliminations	(135)	(102)	(135)	(102)
Revenue	<u>87,375</u>	<u>73,574</u>	<u>87,375</u>	<u>73,574</u>
EBITDA*				
Sales and Marketing	8,202	6,428	8,202	6,428
Technical Support and Management	5,978	10,122	5,978	10,122
Engineering Services	282	209	282	209
Others	(755)	(471)	(755)	(471)
Unallocated	(1,202)	(1,365)	(1,202)	(1,365)
Total	<u>12,505</u>	<u>14,923</u>	<u>12,505</u>	<u>14,923</u>
Profit/(Loss) before tax				
Sales and Marketing	8,584	6,862	8,584	6,862
Technical Support and Management	3,641	7,181	3,641	7,181
Engineering Services	282	209	282	209
Others	(1,021)	(785)	(1,021)	(785)
	<u>11,486</u>	<u>13,467</u>	<u>11,486</u>	<u>13,467</u>
Unallocated expenses	(864)	(728)	(864)	(728)
- Finance cost	(94)	(81)	(94)	(81)
- Interest income	382	675	382	675
- Legal and professional fee	(176)	(230)	(176)	(230)
- Realised foreign exchange gain/(loss)	804	(135)	804	(135)
- Unrealised foreign exchange (loss)/gain (trade)	(942)	100	(942)	100
- Unrealised foreign exchange (loss)/gain (non-trade)	(220)	118	(220)	118
- Other expenses	(618)	(1,175)	(618)	(1,175)
	<u>10,622</u>	<u>12,739</u>	<u>10,622</u>	<u>12,739</u>
Profit before tax	<u>10,622</u>	<u>12,739</u>	<u>10,622</u>	<u>12,739</u>

Note

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

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



10. Valuation of Property, Plant and Equipment

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

11. Subsequent Events

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

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

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

13. Changes in Contingent Liabilities and Contingent Assets

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

14. Capital Commitments

The amount of capital commitments as at 31 March 2026 is as follows:

	AS AT 31 MAR 2026 RM'000
Capital expenditure	
Approved but not contracted for:	
Property, plant and equipment	<u>3,900</u>



15. Significant Related Party Transactions

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

	01.01.2026 to 31.03.2026 RM'000	01.01.2025 to 31.03.2025 RM'000
Sales of products/maintenance charges/technical service/rental charged to:		
- Channel Paradise Sdn. Bhd.	266	727
Technical support and management fee from:		
- Timor Holding, S.A.	-	1,265
Purchase of products from:		
- Channel Paradise Sdn. Bhd.	658	22
- Channel Paradise Pte. Ltd.	502	921

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

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



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

16. Performance Review

	3 MONTHS ENDED			3 MONTHS ENDED		
	31 MAR	31 MAR	%	31 MAR	31 MAR	%
	2026	2025		2026	2025	
	RM'000	RM'000	+ / (-)	RM'000	RM'000	+ / (-)
Revenue						
Sales and Marketing	70,271	50,527	+39%	70,271	50,527	+39%
Technical Support and Management	16,360	22,594	-28%	16,360	22,594	-28%
Engineering Services	435	363	+20%	435	363	+20%
Others (1)	309	90	+243%	309	90	+243%
Total	87,375	73,574	+19%	87,375	73,574	+19%
Profit/(Loss) before tax						
Sales and Marketing	8,584	6,862	+25%	8,584	6,862	+25%
Technical Support and Management	3,641	7,181	-49%	3,641	7,181	-49%
Engineering Services	282	209	+35%	282	209	+35%
Others	(1,021)	(785)	+30%	(1,021)	(785)	+30%
	11,486	13,467	-15%	11,486	13,467	-15%
Unallocated expenses	(864)	(728)	+19%	(864)	(728)	+19%
- Finance cost	(94)	(81)	+16%	(94)	(81)	+16%
- Interest income	382	675	-43%	382	675	-43%
- Legal and professional fee	(176)	(230)	-23%	(176)	(230)	-23%
- Realised foreign exchange gain/(loss)	804	(135)	+696%	804	(135)	+696%
- Unrealised foreign exchange (loss)/gain (trade)	(942)	100	-1042%	(942)	100	-1042%
- Unrealised foreign exchange (loss)/gain (non-trade)	(220)	118	-286%	(220)	118	-286%
- Other expenses	(618)	(1,175)	-47%	(618)	(1,175)	-47%
Profit before tax	10,622	12,739	-17%	10,622	12,739	-17%

Note

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



16. Performance Review (Continued)

(i) Comparison with previous year's corresponding quarter

The Group registered a revenue and profit before tax for Sales and Marketing ("SSM") division of RM70.3 million and RM8.6 million respectively for the quarter ended 31 March 2026, representing an increase of 39% and 25% respectively as compared to previous year's corresponding quarter mainly due to higher number of products sold and variation in product mix.

The revenue and profit before tax for Technical Support and Management ("TSM") division decreased by 28% and 49% respectively for the quarter ended 31 March 2026 as compared to previous year's corresponding quarter primarily attributable to weaker performance at several key TSM outlets and the continued closure of certain TSM outlets in the Poipet region since beginning of June 2025.

The increase in unallocated expenses was mainly due to the increase in unrealised foreign exchange losses, partially offset by the increase in realised foreign exchange gains during the quarter ended 31 March 2026.



17. Comparison with Previous Quarter's Results

	3 MONTHS ENDED		
	31 MAR	31 DEC	%
	2026	2025	
	RM'000	RM'000	+ / (-)
Revenue			
Sales and Marketing	70,271	90,805	-23%
Technical Support and Management	16,360	17,246	-5%
Engineering Services	435	411	+6%
Others (1)	309	389	-21%
Revenue	87,375	108,851	-20%
Profit/(Loss) before tax			
Sales and Marketing	8,584	11,808	-27%
Technical Support and Management	3,641	(3,072)	+219%
Engineering Services	282	169	+67%
Others	(1,021)	(220)	+364%
	11,486	8,685	+32%
Unallocated expenses	(864)	(49)	+1663%
- Finance cost	(94)	(558)	-83%
- Interest income	382	533	-28%
- Legal and professional fee	(176)	(312)	-44%
- Realised foreign exchange gain	804	458	+76%
- Unrealised foreign exchange (loss)/gain (trade)	(942)	401	-335%
- Unrealised foreign exchange (loss)/gain (non-trade)	(220)	538	-141%
- Other expenses	(618)	(1,109)	-44%
Profit before tax	10,622	8,636	+23%

Note

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

The SSM division recorded lower revenue and profit before tax during the current quarter mainly due to a lower number of products sold during the quarter, as compared with the immediate preceding quarter.

The decrease in revenue for TSM division was mainly due to weaker performance at several key TSM outlets. However, the division recorded a higher profit before tax, mainly attributable to lower operational expenses incurred during the current quarter and the absence of provision for impairment losses on property, plant and equipment and allowance for ECL on trade receivables of approximately RM3.4 million recognised in the immediate preceding quarter.

The increase in unallocated expenses was mainly due to unrealised foreign exchange losses recorded during the current quarter, as compared to unrealised foreign exchange gains in the immediate preceding quarter. This was partially offset by lower finance costs, legal and professional fees and other expenses.



18. Commentary on Prospects

18.1 In view of the prevailing operating environment, the Group remains cautiously optimistic on the Group's prospects for the financial year ending 31 December 2026. The performance of 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, including the Philippines, Cambodia and Vietnam. Leveraging on its established position as a leading gaming machines and equipment distributor and machine concessionaire, the Group will continue to pursue suitable expansion opportunities, operational enhancements and potential project rollouts across these markets, while maintaining operational resilience.

18.2 The Group will continue to prioritise prudent cost management, operational efficiency and disciplined capital deployment while selectively pursuing strategic partnerships and 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 financial year ending 31 December 2026.

19. Profit Forecast

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

20. Taxation

	3 MONTHS ENDED		3 MONTHS ENDED	
	31 MAR 2026 RM'000	31 MAR 2025 RM'000	31 MAR 2026 RM'000	31 MAR 2025 RM'000
Income Tax				
- Current period	1,302	600	1,302	600
	<u>1,302</u>	<u>600</u>	<u>1,302</u>	<u>600</u>

Domestic income tax is calculated at the Malaysian statutory rate of 24% (2025: 24%) of the estimated assessable profit for the financial year. The effective tax rate of the Group for the financial year is lower than the statutory income tax rate mainly due to income subjected to different tax jurisdictions and income not subjected to tax, partially offset by expenses not deductible for tax purposes.

21. Corporate Proposals

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

22. Material Litigation

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



23. Dividend

The Fourth Interim Single Tier Dividend of RM0.001 per ordinary share in respect of the financial year ended 31 December 2025 was paid on 16 April 2026.

The Board of Directors has approved First Interim Single Tier Dividend of RM0.002 per ordinary share in respect of the financial year ending 31 December 2026. The entitlement date is fixed on 30 June 2026 and payment will be made on 16 July 2026.

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

The profit before taxation is after accounting for the following:

	3 MONTHS ENDED		3 MONTHS ENDED	
	31 MAR 2026 RM'000	31 MAR 2025 RM'000	31 MAR 2026 RM'000	31 MAR 2025 RM'000
Distribution income from other investments	(372)	(161)	(372)	(161)
Interest income	(382)	(677)	(382)	(677)
Unwinding discount on receivables	(3,795)	(5,960)	(3,795)	(5,960)
Rental income	(64)	(70)	(64)	(70)
Sundry income	(208)	(20)	(208)	(20)
Accretion of interest on lease liabilities	79	82	79	82
Unwinding discount on payables	3,177	5,210	3,177	5,210
Depreciation of investment property	234	219	234	219
Depreciation of property, plant and equipment	2,183	2,944	2,183	2,944
Depreciation of right-of-use assets	387	363	387	363
Allowance for expected credit losses ("ECL") on:				
- trade receivables	2,021	1,997	2,021	1,997
Reversal of ECL on:				
- amount owing by associates	(296)	-	(296)	-
- trade receivables	(390)	(674)	(390)	(674)
- other receivables	(136)	-	(136)	-
Gain on disposal of other investment	-	(45)	-	(45)
Inventories written down/(back)	856	(30)	856	(30)
Realised (gain)/loss on foreign exchange	(805)	135	(805)	135
Unrealised loss/(gain) on foreign exchange	1,162	(218)	1,162	(218)
Property, plant and equipment written off	3	25	3	25



25. Earnings Per Ordinary Share

(a) Basic

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

	3 MONTHS ENDED		3 MONTHS ENDED	
	31 MAR 2026	31 MAR 2025	31 MAR 2026	31 MAR 2025
Profit attributable to owners of the Company (RM'000)	9,065	12,387	9,065	12,387
Weighted average number of ordinary shares in issue ('000)	1,540,853	1,540,853	1,540,853	1,540,853
Basic earnings per ordinary share (sen)	0.59	0.80	0.59	0.80

(b) Diluted

Diluted earnings per ordinary share have not been presented as the Group did not have any outstanding share options as at 31 March 2026.

Diluted earnings per ordinary share for the quarter ended 31 March 2026 equal basic earnings per ordinary share because there are no potentially dilutive instruments in existence as at 31 March 2026.

26. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the financial year ended 31 December 2025 was not qualified.

27. Authorisation for Issue

On 29 May 2026, the Board of Directors authorised the issue of these interim financial statements.

By Order of the Board
RGB International Bhd. [200301001411 (603831-K)]

Dato' Seri Chuah Kim Seah
Managing Director
29 May 2026