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

(Incorporated in Malaysia)

Interim Unaudited Financial Statements
30 June 2026

CONTENTS

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

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	Note	3 MONTHS ENDED			6 MONTHS ENDED		
		30 JUN 2026 RM'000	30 JUN 2025 RM'000	% +/(-)	30 JUN 2026 RM'000	30 JUN 2025 RM'000	% +/(-)
Revenue	9	109,633	94,945	15%	197,008	168,519	17%
Cost of sales		(85,915)	(68,685)	25%	(153,078)	(119,357)	28%
- Depreciation		(1,724)	(2,207)	-22%	(3,625)	(4,776)	-24%
- Others		(84,191)	(66,478)	27%	(149,453)	(114,581)	30%
Gross profit		23,718	26,260	-10%	43,930	49,162	-11%
Other income		480	605	-21%	1,124	856	31%
Administrative expenses		(9,007)	(9,288)	-3%	(17,976)	(19,427)	-7%
- Depreciation		(872)	(935)	-7%	(1,775)	(1,893)	-6%
- Others		(8,135)	(8,353)	-3%	(16,201)	(17,534)	-8%
Selling and marketing expenses		(3,490)	(4,321)	-19%	(5,229)	(5,967)	-12%
Other (expenses)/gain, net		(793)	1,463	-154%	(1,153)	1,567	-174%
Operating profit		10,908	14,719	-26%	20,696	26,191	-21%
Finance income		4,040	6,355	-36%	8,216	12,992	-37%
Finance costs		(3,028)	(4,956)	-39%	(6,370)	(10,326)	-38%
Profit before tax		11,920	16,118	-26%	22,542	28,857	-22%
Taxation	20	(1,737)	(1,801)	4%	(3,039)	(2,401)	-27%
Profit for the financial period		10,183	14,317	-29%	19,503	26,456	-26%
Other comprehensive income/(loss), net of tax:							
Item that may be reclassified subsequently to profit or loss							
- Foreign currency translations, representing other comprehensive income/(loss) for the financial period		2,299	(13,017)	118%	196	(14,578)	101%
Total comprehensive income for the financial period		12,482	1,300	860%	19,699	11,878	66%
Profit attributable to:							
Owners of the Company		10,335	14,018	-26%	19,400	26,405	-27%
Non-controlling interests		(152)	299	-151%	103	51	102%
		10,183	14,317	-29%	19,503	26,456	-26%
Total comprehensive income attributable to:							
Owners of the Company		12,506	1,773	605%	19,571	12,695	54%
Non-controlling interests		(24)	(473)	-95%	128	(817)	116%
		12,482	1,300	860%	19,699	11,878	66%
Earnings per ordinary share attributable to owners of the Company (sen):							
Basic	25	0.67	0.91	-26%	1.26	1.71	-26%
Diluted	25	0.67	0.91	-26%	1.26	1.71	-26%

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	AS AT 30 JUN 2026 RM'000	AS AT 31 DEC 2025 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	**10**	36,643	42,779
Investment properties		28,251	28,691
Investments in associates		162	162
Right-of-use assets		5,911	6,667
Trade receivables		83,403	105,807
Other receivables		929	1,789
Contract assets		1,011	2,419
Due from associates		2,879	2,572
		159,189	190,886
Current assets			
Inventories		66,688	133,770
Trade receivables		180,435	204,488
Other receivables		33,420	26,790
Contract assets		8,650	14,318
Deposits with licensed banks		49,947	38,291
Cash and bank balances		36,863	60,194
Other investments		53,894	39,961
		429,897	517,812
TOTAL ASSETS		589,086	708,698
EQUITY AND LIABILITIES			
Equity attributable to owners of the Company			
Share capital		158,485	158,485
Treasury shares		(3,327)	(1,198)
Foreign currency translation reserve		9,105	8,934
Legal reserve		733	733
Retained earnings		108,038	93,240
		273,034	260,194
Non-controlling interests		15,915	15,787
Total equity		288,949	275,981
Non-current liabilities			
Lease liabilities		3,751	4,451
Trade payables		64,205	82,379
Other payables		4,095	6,779
Deferred tax liabilities		415	417
		72,466	94,026
Current liabilities			
Lease liabilities		1,028	1,007
Trade payables		184,294	288,488
Other payables		16,680	23,016
Contract liabilities		20,417	21,553
Due to associates		87	87
Current tax liabilities		2,104	1,458
Dividend payable		3,061	3,082
		227,671	338,691
Total liabilities		300,137	432,717
TOTAL EQUITY AND LIABILITIES		589,086	708,698
Net assets per share (sen)		18	17

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 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	-	-	-	-	19,400	19,400	103	19,503
Foreign currency translations	-	-	171	-	-	171	25	196
Total comprehensive income for the financial period	-	-	171	-	19,400	19,571	128	19,699
Transaction with owners:								
Buy-back of own shares	-	(2,129)	-	-	-	(2,129)	-	(2,129)
Fourth interim single-tier dividend declared for the financial year ended 31 December 2025	-	-	-	-	(1,541)	(1,541)	-	(1,541)
First interim single-tier dividend declared for the financial year ending 31 December 2026	-	-	-	-	(3,061)	(3,061)	-	(3,061)
Dividends paid	-	-	-	-	(4,602)	(4,602)	-	(4,602)
Total transactions with owners	-	(2,129)	-	-	(4,602)	(6,731)	-	(6,731)
At 30 June 2026	**158,485**	**(3,327)**	**9,105**	**733**	**108,038**	**273,034**	**15,915**	**288,949**

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 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	-	-	-	-	26,405	26,405	51	26,456
Foreign currency translations	-	-	(13,710)	-	-	(13,710)	(868)	(14,578)
Total comprehensive income for the financial period	-	-	(13,710)	-	26,405	12,695	(817)	11,878
Transaction with owners:								
Fourth interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(9,245)	(9,245)	-	(9,245)
Second special interim single-tier dividend declared for the financial year ended 31 December 2024	-	-	-	-	(6,163)	(6,163)	-	(6,163)
First interim single-tier dividend declared for the financial year ended 31 December 2025	-	-	-	-	(6,163)	(6,163)	-	(6,163)
Dividends paid	-	-	-	-	(21,571)	(21,571)	-	(21,571)
Total transactions with owners	-	-	-	-	(21,571)	(21,571)	-	(21,571)
At 30 June 2025	**158,485**	**(1,198)**	**18,631**	**733**	**92,420**	**269,071**	**16,166**	**285,237**

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	6 MONTHS ENDED	
	30 JUN 2026 RM'000	30 JUN 2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	22,542	28,857
Adjustments for:		
Distribution income from other investments	(742)	(316)
Interest income	(966)	(1,572)
Accretion of interest on lease liabilities	150	163
Unwinding discount on receivables	(7,251)	(11,420)
Unwinding discount on payables	6,044	9,971
Depreciation of investment properties	470	473
Depreciation of property, plant and equipment	4,193	5,468
Depreciation of right-of-use assets	737	728
Impairment loss on property, plant & equipment	680	-
Allowance for expected credit losses ("ECL") on:		
- trade receivables	3,261	3,121
- other receivables	-	762
Reversal of ECL on:		
- amount owing by associates	(296)	(673)
- trade receivables	(1,510)	(3,160)
- other receivables	(148)	-
Loss/(Gain) on lease termination	12	(2)
Gain on disposal of other investments	(51)	(45)
Inventories written down/(back)	851	(46)
Unrealised loss/(gain) on foreign exchange	1,558	(1,113)
Property, plant and equipment written off	3	25
Operating profit before changes in working capital	29,537	31,221
Changes in working capital:		
Receivables, inventories and contract assets	122,313	35,831
Payables and contract liabilities	(140,103)	(32,084)
Cash generated from operations	11,747	34,968
Taxes paid	(2,393)	(521)
Tax refunded	-	40
Net cash from operating activities	9,354	34,487

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 (CONTINUED)

	6 MONTHS ENDED 30 JUN 2026 RM'000	30 JUN 2025 RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(5)	(2,253)
Purchase of right-of-use assets	-	(25)
Net changes in other investments	(13,040)	(4,038)
Net changes in associate's balance	(7)	149
Interest received	966	1,572
Net cash used in investing activities	(12,086)	(4,595)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments of lease liabilities	(727)	(803)
Dividends paid	(4,623)	(15,408)
Buy-back of own shares	(2,129)	-
Net cash used in financing activities	(7,479)	(16,211)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(10,211)	13,681
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES	(1,464)	(12,035)
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	81,083	126,879

Cash and cash equivalents at the end of the financial period comprise of the followings:

Cash and bank balances	49,947	61,981
Deposits with licensed banks	36,863	70,473
	86,810	132,454
Less: Deposits pledged to licensed banks	(5,727)	(5,575)
	81,083	126,879

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*
Amendments to MFRS 128 Investments in Associates and Joint Ventures – *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*

Effective for financial periods beginning on or after 1 January 2029
MFRS 20 Regulatory Assets and Regulatory Liabilities

2. Accounting Policies (Continued)

2.2 Standards issued but not yet effective (Continued)

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 except for:

During the financial period ended 30 June 2026, the Company repurchased a total of 10,000,000 ordinary shares from the open market for a total consideration of RM2,128,339 at an average cost of RM0.21 per share. The repurchased shares are held as treasury shares in accordance with the requirements of Section 127 of the Companies Act 2016.

8. Dividend Paid

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.

9. Segmental Information

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

	3 MONTHS ENDED 30 JUN 2026 RM'000	3 MONTHS ENDED 30 JUN 2025 RM'000	6 MONTHS ENDED 30 JUN 2026 RM'000	6 MONTHS ENDED 30 JUN 2025 RM'000
Segment Revenue				
Sales and Marketing	93,096	77,527	163,367	128,054
Technical Support and Management	15,760	16,262	32,120	38,856
Engineering Services	635	717	1,070	1,080
Others (1)	285	541	729	733
	109,776	95,047	197,286	168,723
Eliminations	(143)	(102)	(278)	(204)
Revenue	109,633	94,945	197,008	168,519
EBITDA*				
Sales and Marketing	11,488	14,544	19,690	20,972
Technical Support and Management	4,298	3,763	10,276	13,885
Engineering Services	458	504	740	713
Others	(611)	(968)	(1,366)	(1,439)
Unallocated	(1,538)	91	(2,740)	(1,274)
Total	14,095	17,934	26,600	32,857
Profit/(Loss) before tax				
Sales and Marketing	11,965	15,168	20,549	22,030
Technical Support and Management	1,389	983	5,030	8,164
Engineering Services	458	504	740	713
Others	(879)	(1,261)	(1,900)	(2,046)
	12,933	15,394	24,419	28,861
Unallocated (expenses)/income	(1,013)	724	(1,877)	(4)
- Finance cost	(85)	(116)	(179)	(197)
- Interest income	556	673	938	1,348
- Legal and professional fee	(250)	(226)	(426)	(456)
- Realised foreign exchange gain	245	566	1,049	431
- Unrealised foreign exchange gain/(loss) (trade)	501	(417)	(441)	(317)
- Unrealised foreign exchange (loss)/gain (non-trade)	(897)	1,312	(1,117)	1,430
- Other expenses	(1,083)	(1,068)	(1,701)	(2,243)
Profit before tax	11,920	16,118	22,542	28,857

Note

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

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

10. Valuation of Property, Plant and Equipment

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

11. Subsequent Events

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

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

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

13. Changes in Contingent Liabilities and Contingent Assets

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

14. Capital Commitments

The amount of capital commitments as at 30 June 2026 is as follows:

	AS AT 30 JUN 2026 RM'000
Capital expenditure	
Approved but not contracted for:	
Property, plant and equipment	3,840

15. Significant Related Party Transactions

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

	01.04.2026 to 30.06.2026 RM'000	**01.01.2026 to 30.06.2026 RM'000**
Sales of products/maintenance charges/technical service/rental charged to:		
- Channel Paradise Sdn. Bhd.	164	430
Purchase of products from:		
- Channel Paradise Sdn. Bhd.	2,518	3,176
- Channel Paradise Pte. Ltd.	21,931	22,433

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

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

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

16. Performance Review

	3 MONTHS ENDED			6 MONTHS ENDED		
	30 JUN 2026 RM'000	30 JUN 2025 RM'000	% +/(-)	30 JUN 2026 RM'000	30 JUN 2025 RM'000	% +/(-)
Revenue						
Sales and Marketing	93,096	77,527	+20%	163,367	128,054	+28%
Technical Support and Management	15,760	16,262	-3%	32,120	38,856	-17%
Engineering Services	635	717	-11%	1,070	1,080	-1%
Others (1)	142	439	-68%	451	529	-15%
Total	109,633	94,945	+15%	197,008	168,519	+17%
Profit/(Loss) before tax						
Sales and Marketing	11,965	15,168	-21%	20,549	22,030	-7%
Technical Support and Management	1,389	983	+41%	5,030	8,164	-38%
Engineering Services	458	504	-9%	740	713	+4%
Others	(879)	(1,261)	-30%	(1,900)	(2,046)	-7%
	12,933	15,394	-16%	24,419	28,861	-15%
Unallocated (expenses)/income	(1,013)	724	-240%	(1,877)	(4)	+46825%
- Finance cost	(85)	(116)	-27%	(179)	(197)	-9%
- Interest income	556	673	-17%	938	1,348	-30%
- Legal and professional fee	(250)	(226)	+11%	(426)	(456)	-7%
- Realised foreign exchange gain	245	566	-57%	1,049	431	+143%
- Unrealised foreign exchange gain/(loss) (trade)	501	(417)	+220%	(441)	(317)	+39%
- Unrealised foreign exchange (loss)/gain (non-trade)	(897)	1,312	-168%	(1,117)	1,430	-178%
- Other expenses	(1,083)	(1,068)	+1%	(1,701)	(2,243)	-24%
Profit before tax	11,920	16,118	-26%	22,542	28,857	-22%

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 recorded a revenue for Sales and Marketing ("SSM") division of RM93.1 million for the quarter ended 30 June 2026, representing an increase of 20% as compared to previous year's corresponding quarter mainly due to higher number of products sold.

The SSM division recorded a profit before tax of RM12.0 million for the quarter ended 30 June 2026, representing a decrease of 21% as compared to previous year's corresponding quarter mainly attributable to variation in product mix.

The Technical Support and Management ("TSM") division recorded a decrease of 3% in revenue for the quarter ended 30 June 2026 as compared to previous year's corresponding quarter. Despite the lower revenue, the profit before tax for TSM division for the quarter ended 30 June 2026 increased by 41% as compared to previous year's corresponding quarter, mainly attributable to lower operating and administrative expenses incurred during the current quarter.

The increase in unallocated expenses was mainly due to the increase in unrealised foreign exchange losses during the quarter ended 30 June 2026.

(ii) Comparison with previous year's corresponding period

The revenue for SSM division increased by 28% for the six months period ended 30 June 2026 as compared to previous year's corresponding period mainly due to higher number of products sold in the current year's period.

The profit before tax for SSM division decreased by 7% for the six months period ended 30 June 2026 as compared to previous year's corresponding period mainly due to variation in product mix.

The revenue for TSM division decreased by 17% for the six months period ended 30 June 2026 as compared to previous year's corresponding period mainly due to weaker performance at several key TSM outlets and the temporary closure of certain TSM outlets in the Poipet region since beginning of June 2025. Correspondently, the profit before tax decreased by 38% due to lower revenue and partially offset by the lower depreciation cost for machines and other operating and administrative expenses incurred during the current year's period.

17. Comparison with Previous Quarter's Results

	3 MONTHS ENDED		
	30 JUN 2026 RM'000	31 MAR 2026 RM'000	% +/(-)
Revenue			
Sales and Marketing	93,096	70,271	+32%
Technical Support and Management	15,760	16,360	-4%
Engineering Services	635	435	+46%
Others (1)	142	309	-54%
Revenue	109,633	87,375	+25%
Profit/(Loss) before tax			
Sales and Marketing	11,965	8,584	+39%
Technical Support and Management	1,389	3,641	-62%
Engineering Services	458	282	+62%
Others	(879)	(1,021)	-14%
	12,933	11,486	+13%
Unallocated expenses	(1,013)	(864)	+17%
- Finance cost	(85)	(94)	-10%
- Interest income	556	382	+46%
- Legal and professional fee	(250)	(176)	+42%
- Realised foreign exchange gain	245	804	-70%
- Unrealised foreign exchange gain/(loss) (trade)	501	(942)	+153%
- Unrealised foreign exchange loss (non-trade)	(897)	(220)	+308%
- Other expenses	(1,083)	(618)	+75%
Profit before tax	11,920	10,622	+12%

Note

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

The SSM division recorded higher revenue and profit before tax during the current quarter mainly due to higher 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. In addition, the decrease in profit before tax was mainly attributable to an increase in provision for impairment losses on property, plant and equipment and allowance for ECL on trade receivables of approximately RM1.1 million recognised in the current quarter.

The increase in unallocated expenses was mainly due to increase in unrealised foreign exchange loss (non-trade) and decrease in realised foreign exchange gain, partially offset by the decrease in unrealised foreign exchange loss (trade).

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		6 MONTHS ENDED	
	30 JUN 2026 RM'000	30 JUN 2025 RM'000	30 JUN 2026 RM'000	30 JUN 2025 RM'000
Income Tax				
- Current period	1,695	1,801	2,997	2,401
- Underprovision in prior year	42	-	42	-
	1,737	1,801	3,039	2,401

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 First Interim Single Tier Dividend of RM0.002 per ordinary share in respect of the financial year ending 31 December 2026 was paid on 16 July 2026.

The Board of Directors has approved Second Interim Single Tier Dividend of RM0.003 per ordinary share in respect of the financial year ending 31 December 2026. The entitlement date is fixed on 30 September 2026 and payment will be made on 16 October 2026.

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

The profit before tax is after accounting for the following:

	3 MONTHS ENDED		6 MONTHS ENDED	
	30 JUN 2026 RM'000	30 JUN 2025 RM'000	30 JUN 2026 RM'000	30 JUN 2025 RM'000
Distribution income from other investments	(370)	(155)	(742)	(316)
Interest income	(584)	(895)	(966)	(1,572)
Unwinding discount on receivables	(3,456)	(5,460)	(7,251)	(11,420)
Rental income	(64)	(70)	(128)	(140)
Sundry income	(46)	(381)	(254)	(401)
Accretion of interest on lease liabilities	71	81	150	163
Unwinding discount on payables	2,867	4,761	6,044	9,971
Depreciation of investment property	236	254	470	473
Depreciation of property, plant and equipment	2,010	2,524	4,193	5,468
Depreciation of right-of-use assets	350	365	737	728
Impairment loss on property, plant & equipment	680	-	680	-
Allowance for expected credit losses ("ECL") on:				
- trade receivables	1,240	1,124	3,261	3,121
- other receivables	-	762	-	762
Reversal of ECL on:				
- amount owing by associates	-	(673)	(296)	(673)
- trade receivables	(1,120)	(2,486)	(1,510)	(3,160)
- other receivables	(12)	-	(148)	-
Loss/(Gain) on lease termination	12	(2)	12	(2)
Gain on disposal of other investment	(51)	-	(51)	(45)
Inventories written (back)/down	(5)	(16)	851	(46)
Realised gain on foreign exchange	(244)	(566)	(1,049)	(431)
Unrealised loss/(gain) on foreign exchange	396	(895)	1,558	(1,113)
Property, plant and equipment written off	-	-	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		6 MONTHS ENDED	
	30 JUN 2026	30 JUN 2025	30 JUN 2026	30 JUN 2025
Profit attributable to owners of the Company (RM'000)	10,335	14,018	19,400	26,405
Weighted average number of ordinary shares in issue ('000)	1,537,996	1,540,853	1,539,416	1,540,853
Basic earnings per ordinary share (sen)	0.67	0.91	1.26	1.71

(b) Diluted

Diluted earnings per ordinary share have not been presented as the Group did not have any outstanding share options as at 30 June 2026.

Diluted earnings per ordinary share for the quarter ended 30 June 2026 equal basic earnings per ordinary share because there are no potentially dilutive instruments in existence as at 30 June 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 27 August 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
27 August 2026