



A WYOMING Corporation

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6719

Annual Report
For the Period Ending: 31 December 2025

Outstanding Shares

The number of shares outstanding of our Common Stock was:

79,945,942 as of 31 December 2025 (Current Reporting Period Date)

79,945,942 as of 31 December 2025 (Most Recent completed Fiscal Year End)

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: No:

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Change in Control

Indicate by check mark whether a Change in Control¹ of the company has occurred during this reporting period:

¹ "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities.

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets.

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Yes:

No:

1) Name and address(es) of the issuer and its predecessors (if any)

The Company was originally incorporated in 1999, in the State of Nevada, under the name of Claremont Technologies Corporation.

On August 17, 2017, the Company was domesticated in Wyoming.

On April 30, 2018, the Company changed its name from China Ivy to Resources Global Services Group

Current Name: Resources Global Services Group

Current State and Date of Incorporation: Wyoming and August 17, 2017

Standing in this jurisdiction: active

Prior Incorporation Information for the issuer and any predecessors during the past five years:

Trading Suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception: **None**

Stock split, dividend, recapitalization, merger, acquisition, sign-off or reorganization, either currently anticipated or that occurred within the past 12 months: **None**

Address of the issuer's principal executive office: 91 Sandgate Road, Albion, Queensland 4010, Australia

Address of the issuer's principal place of business: 91 Sandgate Road, Albion, Queensland 4010, Australia

Check if principal executive office and principal place of business are the same address:

Has the issuer or any of its predecessors ever been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: Yes:

If Yes, provide additional details below?

None

2) Security Information

Transfer Agent

Name: Colonial Stock Transfer Co, Inc.

Phone: (801) 355-5740

Email: shareholders@colonialstock.com

Address: 66 Exchange Place Salt Lake City, UT 84111

Publicly Quoted or Traded Securities:

Trading symbol:	RGSG
Exact title and class of securities outstanding:	Common
CUSIP:	76125H 102
Par or stated value:	\$0.0001 per share.

Total shares authorized:	500,000,000	as of date: December 31, 2025.
Total shares outstanding:	79,945,942	as of date: December 31, 2025
Total number of shareholders of record:	135	as of date: December 31, 2025

All other publicly quoted or traded securities: **None**

Other classes of authorized or outstanding equity securities that do not have a trading symbol: **None**

Exact title and class of the security : None

Par or stated value : None

Total shares authorized : None

Total shares outstanding : None

Total number of shareholders of record :None

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

Security Description

1. For common equity, describe any dividend, voting and preemption rights.

None

2. For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.

None

3. Describe any other material rights of common or preferred stockholders.

None

4. Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

3) Issuance History

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No Yes (If yes, you must complete the table below)

Number of Shares outstanding as of 31 December 2024		<p style="text-align: center;"><u>Opening Balance:</u> Common:79,353,442 Preferred: _____</p>							
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of	Individual/ Entity Shares were issued to. *You must disclose the control person(s)	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?

	returned to treasury)				issuance? (Yes/No)	for any entities listed.	Provided (if applicable)		
Jul 18, 2025	New issuance	592,500	Common	0.02	No	Individual	Financial Contribution (Bank Transfer)	Restricted	REG "S"
Shares Outstanding as at 31 December 2025	Ending Balance: Common: <u>79,945,942</u> Preferred: none								

***Control persons for any entities in the table above must be disclosed in the table or in a footnote here.

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities :

No: Yes: (If yes, you must complete the table below)

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder *You must disclose the control person(s) for any entities listed.	Reason for Issuance (e.g. Loan, Services, etc.)
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

None

4) Issuer's Business, Products and Services

A. Summary of business operations

RGS Group is a small startup company in Brisbane, Australia (home of the Olympics Games 2032) that is focused on investments that deliver financial performance while generating positive social and environmental outcomes to the local suburbs. Our investment approach targets opportunities that create long-term value by aligning commercial returns with meaningful social and environmental benefits.

Our core business activities include property investment and property development, the provision of project management services, and the development of software applications for internet and mobile platforms.

Resources Global Services Group is currently reviewing the feasibility costing and resourcing of a few projects:

Projects in the Pipeline

Work in Progress - They are as follows:

- **Program Management Consultancy in Brisbane, Australia**

RGSG is looking at the opportunity to work with a local property development Program Management Consultancy business. Business discussion is in progress and a decision to be confirmed by second Quarter 2026. Waiting for cost plan from bidders on a building project.

- **Software Development**

Resources Global Services Group (RGSG) has been researching and reviewing the opportunities to work in partnership with start-up local companies in Australia in the software development arena. A small start-up company has been identified, and the company has been offered a small government grant for their current project. The company has not initiated too many social media platforms to participate in this pet mobile application due to much competition in AI.

There is a potential opportunity for the company to be involved in the development of a mobile application for property development projects in the 2nd quarter of 2026. A fact-finding exercise is underway to explore the feasibility of developing a software tool for project bidding during the construction phase. Key project deliverables have been identified. The next step involves preparing a comprehensive business case, which will include detailed project cost estimates. The document will undergo review and be submitted for approval prior to the development of any funding strategies. Preliminary review of development has been initiated. We are exploring the opportunities to work with IT Interns in the higher academic institutions in Brisbane to assist in this project.

- **Property Development in Australia**

Resources Global Services Group (RGSG) is researching and reviewing opportunities to work with local companies in Australia in the property investment and development arena. RGSG is working in partnership with a local company which has acquired a parcel of land for the purpose of developing the land into multi-level dwellings. The parcel of land is near shopping centers, bus stations and tertiary educational facilities.

The Reserve Bank's cautious approach to raising interest rates has contributed to a degree of uncertainty within the housing market. Inflation has been reported for the last quarter of 2025, and a potential rate rise is anticipated. While this has led to some hesitation among investors and developers, it also creates an environment conducive to more strategic and data-driven decision-making. At the same time, construction costs continue to trend upward. Rather than deterring progress, this trend underscores the importance of a prudent and well-planned approach to project delivery. By aligning with current market conditions and adopting a more measured stance, the project is positioned to better manage risk, optimise resource allocation, and ensure long-term viability.

Following the successful Development Approval by Brisbane City Council, RGSG is currently reassessing the project's feasibility. Should the project remain financially viable, RGSG will explore funding opportunities to support its ongoing partnership in the Property Development Project. The initiative has progressed into the design and construction costing phase, with a quantity surveyor now engaged. Construction cost estimates are being actively discussed with relevant stakeholders, and a comprehensive cost review is expected by Q1 2026. Building Cost Plans from 4 builders have been reviewed. Awaiting final building cost plan from the 5th builder.

However, a significant increase in property building costs—driven by inflation and rising cost-of-living pressures—has introduced new challenges. Inflation remains a key concern for both developers and investors, prompting RGSG to closely monitor market conditions. The construction sector is also facing headwinds, with elevated material and labour costs contributing to the closure of several large firms.

Additionally, delays in Local Council approvals for development projects continue to impact overall timelines. Despite these challenges, the project team remains focused on assessing the project's viability. Several builder quotations have been received and are under review. The team is undertaking value management exercises and exploring alternative construction methods to reduce costs and improve efficiency. This remains an ongoing and evolving process.

- **Business Opportunities**

RGSG is looking for viable business opportunities and potential joint ventures in 2026. Australian Property Developers and Property Investors are encouraged to contact the company directors for RGSG to discuss potential joint ventures.

RGSG is working on a regular basis on the feasibilities of property opportunities in Queensland.

B. List any subsidiaries, parent company, or affiliated companies.

None

C. Describe the issuers' principal products or services.

Resources Global Services Group (RGSG) is an international infrastructure company involved in land acquisitions, property investments, integrated developments in the Southeast Asia markets, and professional services (i.e. project management) to the local businesses.

5) Issuer's Facilities

The Company operates at the following premises of the directors:

91 Sandgate Road, Albion, Queensland Australia 4010.

Note: Working from home is an option due to the increased number of covid virus cases in Australia. A more economical approach has been undertaken in relation to cost savings as rental prices have increased considerably due to shortage of office premises in the city.

6) All Officers, Directors, and Control Persons of the Company

NAME OF DIRECTORS

POSITION

Ashley Edward Walker
Jean-Francois Meli
Siew Cheng Chua Ong

President, Director
Treasurer, Director
Secretary, Director

Name of Officer/Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note/Address
Ashley Edward Walker	Director	Queensland, Australia	551,000	Common	1.1%	See Note 1
Jean-Francois Meli	Director	Queensland, Australia	444,285	Common	0.7%	See Note 2
Sherman Liew	Shareholder	Phnom Penh, Cambodia	7,941,481	Common	6.0%	17th Floor Tower Phnom Penh Tower, St 232, Phnom Penh, Cambodia
RGS Global (Sherman Liew)	Shareholder	Phnom Penh, Cambodia	10,000,000	Common	8.0%	17th Floor Tower Phnom Penh Tower, St 232, Phnom Penh, Cambodia
Cash King Pte Ltd (Siew Cheng Chua Ong)	Director	Queensland, Australia	8,006,000	Common	8.0%	See Note 3 91 Sandgate Rd, Albion, Australia
AGM International (Siew Cheng Chua Ong)	Director	Queensland, Australia	2,437,627	Common	5.0%	See Note 3 91 Sandgate Rd, Albion, Australia

Siew Cheng Chua Ong	Director	Queensland, Australia	16,158,190	Common	13.0%	See Note 3
Yong Qi Zhu	Shareholder	Shenzhen, China	12,683,650	Common	9.0%	031-072, Shennan Zhong Rd, Shenzhen, China, 518000

Note 1

Ashley Edward Walker

Ashley is an Australian, based in Brisbane and has a broad experience base extending over a range of employment areas. His technical expertise spans from Marine to Civil Aviation (i.e. aerodrome design, Air Traffic Control support, processing applications for building developments around aerodromes, record drawings of ground facilities and a range of management roles). He was involved in significant projects such as the New Brisbane Airport and the redevelopment of the Cairns International Airport), Business Development and Export Advisor with the Australian Trade Commission. During his employment with the Australian Trade Commission, he was closely involved with numerous companies, assisting them to prepare their organizations for export markets around the world. This role also required close liaison with all levels of government and private bodies involved with assisting companies to export.

Note 2

Jean-Francois Meli

Jean-Francois is a CPA, who has worked in Canada, the United States, France, England, and New Zealand. He has been a Chief Financial Officer of a number of large corporations, including well-known brands such as Hans and Canterbury since 1990. He has 20 years of financial and operations management experience within the Manufacturing, Retail and Not-For-Profit sectors. He is a globally accomplished, influential Executive poised to deliver strategic visions and innovative thinking and in restoring profitability, streamlining operations, and attaining commitment of key stakeholders.

Note 3

Siew Cheng Chua Ong

Siew has extensive experience in Program Management and IT systems development, managing customer facing project initiative changes for businesses and resource forecasting and scheduling and managing Vendor/Partner needs and delivery. She has worked extensively with both government and private sector organizations. Her expertise is in managing and implementing highly complex IT Programs and Quality Management in ISO Standard Certifications in Australia and New Zealand. Past clients include ANZ Bank, Virgin Australia, Origin Energy, QGC (Oil & Gas), Fonterra, Telecoms NZ, Ministry of Social Development & New Zealand Immigration Services. She managed and implemented the Governance Framework Transformation Program and the Data Warehousing System for Virgin Australia. She implemented a complex Infrastructure Transformation Program at NZ Telecom Ltd, managing the IT infrastructure environment and an Enterprise-Wide server management tool (based in USA) deployed to 2000 managed servers in New Zealand.

Note: The Company intends to appoint additional directors when deemed appropriate and to meet regulatory requirements should the Company pursue an active listing of its securities on one or more publicly traded exchanges.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial – or investment-related, insurance or banking activities.

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities, or commodities law, or a foreign regulatory body or court, which finding, or judgment has not been reversed, suspended, or vacated.

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a “yes” answer to part 3 above: or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S. Postal Service false representation order or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S. mail.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Services Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name: Mr. Chris Dieterich

Firm: Dieterich & Associates

Address: 815 Moraga Drive, Suite 207, Los Angeles CA 90049
Phone: +1 (310) 312-6888
Email: venturelaw@gmail.com

Accountant or Auditor

Not Appointed

Investor Relations

Not Appointed

All other means of Investor Communication

Twitter : None
Discord : None
LinkedIn : <https://www.linkedin.com/company/72228182>
Facebook : None
Other : None

Other Service Providers

Provide the name of any other service provider(s) **that assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Security Counsel

Name: Mr. Chris Dieterich
Firm: Dieterich & Associates
Nature of Services: Legal Advice
Address: 815 Moraga Drive, Suite 207, Los Angeles CA 90049
Phone: +1 (310) 312-6888
Email: venturelaw@gmail.com

Transfer Agent

To assist in the shares' administration

Name: Transfer Department
Firm: Colonial Stock Transfer Co, Inc.
Nature of Services: Administration and Management of Shares Portfolio
Address: 66 Exchange Place Salt Lake City, UT 84111
Phone: +1 (801) 355-5740
Email: shareholders@colonialstock.com.

9) Disclosure & Financial Information

A. The Disclosure Statement was prepared by (Mr Jean-Francois Meli)²:

Name: **Mr Jean-Francois Meli**
Title: Chief Financial Officer
Relationship to Issuer: Treasurer, Director
Jean-Francois is a CPA and a member of the Australian Institute of Company Directors

B. The following financial statements were prepared in accordance with:

- U.S. GAAP
 IFRS

C. The following financial statements were prepared by (Mr Jean-Francois Meli)²:

Name: **Mr Jean-Francois Meli**
Title: Chief Financial Officer
Relationship to Issuer: Treasurer, Director

Provide the following qualifying financial statements:

- a. Audit letter, if audited.
- b. Balance Sheet.
- c. Statement of Income.
- d. Statement of Cash Flows.
- e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- f. Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Ashley Edward Walker, certify that:

1. I have reviewed this Disclosure Statement for Resources Global Services Group
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

² The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

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

Date: January 30, 2026



Signed by Ashley Edward Walker

Principal Financial Officer:

I, Jean-Francois Meli certify that:

1. I have reviewed this Disclosure Statement for Resources Global Services Group (RGSG)
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: January 30, 2026



Signed by Chief Financial Officer (CFO)

**RESOURCES GLOBAL SERVICES GROUP (RGSG)
WYOMING**

Annual Financial Report

For the period ending 31 December 2025



RESOURCES GLOBAL SERVICES GROUP

Resources Global Services Group

Statement of Income 1 January 2025 to 31 December 2025

	2025	2024
Income		
Registration Fees	0	380
Transfer Agent Fees	150	150
Total Income	150	530
Gross Profit	150	530
Less Operating Expenses		
Bank Fees	0	80
Compliance Fees	12,134	9,218
Consulting & Accounting	1,140	695
Foreign Currency Gains and Losses	2,734	369
Listing Fees	112	2,783
Legal expenses	0	752
Total Operating Expenses	16,120	13,897
Net Profit (Loss)	(15,970)	(13,367)

Resources Global Services

Balance Sheet As at 31 December 2025

	2025	2024
Assets		
Bank		
Resources Global Services AUD	2,248	1,933
Resources Global Services USD	2,486 ¹	1,010 ¹
Total Bank	4,734	2,943
Current Assets		
Accounts Receivable	26,574 ¹	25,832 ¹
Total Current Assets	26,574	25,832
Non-Current Assets		
Property, plant and Equipment	637,022	637,022
Intangible Assets	(21,122)	(21,122)
Total Non-Current Assets	615,900	615,900
Total Assets	647,208	644,675
Liabilities		
Current Liabilities		
Accounts Payable	0	0
Total Current Liabilities	0	0
Total Liabilities	0	0
Net Assets	647,208	644,675
Equity		
Common Stock	484,801	467,951
Asset revaluation reserve	268,503	268,503
Retained Earnings	(90,126)	(78,412)
Current Year Earnings	(15,970)	(13,367)
Total Equity	647,208	644,675

Notes ¹

Figures converted into Australia Dollar using the following rate: 0.668784 USD United States Dollar per AUD.
Rate provided by XE.com on 31 December 2025.

Resources Global Services

Statement of Cash Flow 1 January 2025 to 31 December 2025

	2025	2024
Revenue		
Registration Fees	180	200
Transfer Agent Fees	150	150
Total Revenues	330	350
Less Operating Expenses		
Bank Fees	0	80
Compliance Fees	12,134	9,218
Consulting & Accounting	1,140	695
Legal Expenses	0	752
Listing Fees	112	2,783
Total Operating Expenses	13,386	13,528
Operating Surplus (Deficit)	(13,056)	(13,178)
Plus Non-Operating Movements		
Property, Plant and Equipment	0	0
Intangible Assets	0	0
Total Non-Operating Movements	0	0
Plus Movements in Equity		
Common Stock	11,849	10,000
Total Movements in Equity	11,849	10,000
Foreign Currency Gains and Losses		
Bank Revaluations	0	0
Realised Currency Gains	(645)	71
Total Foreign Currency Gains and Losses	(645)	71
Net Cash Movement	(1,852)	(3,107)
Summary:		
Opening Balance	6,586	6,050
Plus Net Cash Movement	(1,852)	(3,107)
Closing Balance	4,734	2,943

Resources Global Services

Statement of Changes in Shareholders' Equity 1 January 2025 to 31 December 2025

	Share Capital	Retained Earnings	Revaluation Surplus	Total Equity
	AUD	AUD	AUD	AUD
Balance at 1 January 2024	457,951	190,091	-	648,042
Changes in accounting policy	-	-	-	-
Correction of prior period error	-	-	-	-
Restated balance	-	-	-	-
Changes in equity for the year 2024				
Issue of share capital	15,000	-	-	15,000
Income for the year	-	(11,714)	-	(11,714)
Revaluation gain	-	-	-	-
Asset Revaluation	-	-	-	-
Dividends	--	-	-	-
Balance at 31 December 2024	472,951	178,377	-	651,328
Changes in equity for the year 2025				
Issue of share capital	11,850	-	-	11,850
Income (Loss) for the year	-	(15,970)	-	(15,970)
Revaluation gain	-	-	-	-
Asset Revaluation	-	-	-	-
Dividends	--	-	-	-
Balance at 31 December 2025	484,801	162,407	-	647,208

Resources Global Services Group

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

(Unaudited)

NOTE 1 - ORGANIZATION AND OPERATIONS

The Company was originally incorporated in 1999, in the State of Nevada, under the name of Claremont Technologies Corporation. On April 01, 2007, the Company changed its name from Claremont Technologies Corporation to China Ivy INC. On April 30, 2018, the Company changed its name from China Ivy to Resources Global Services Group.

Resources Global Services Group (RGSG) is an international infrastructure company involved in land acquisitions, property investments and integrated developments in the emerging Southeast Asia markets, market distribution of goods and services, hospitality and services, i.e. Resources-based projects (water filtration in the systems in academic institutions).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in Australia (ASSB) and in the United States of America ("U.S. GAAP"). The preparation of financial statements in conformity with accounting principles generally accepted in Australia and in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Management further acknowledges that it is solely responsible for adopting sound accounting practices, establishing and maintaining a system of internal accounting control and preventing and detecting fraud.

The Company's system of internal accounting control is designed to assure, among other items, that:

- 1) recorded transactions are valid.
- 2) valid transactions are recorded; and
- 3) transactions are recorded in the proper period in a timely manner to produce financial statements which present fairly the financial condition, results of operations and cash flow of the Company for the respective periods being presented.

Income Taxes

There was no income tax for the six-month period ending 31 December 2025.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of cash in readily available checking and saving accounts. Cash and cash equivalents are on deposit with financial institutions without any restrictions.

Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the accompanying financial statements, the Company had an accumulated **loss** for the year as at **December 31, 2025, of \$15,970** for the period.

Management believes that the actions presently being taken to further implement its business plan and generate revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate revenues.

Financial Instruments

The Company's financial instruments consist primarily of accounts payable and accounts receivable. The carrying amounts of such financial instruments approximate their respective estimated fair value due to the short-term maturity.

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision.

Cash and Cash Equivalent

Cash and cash equivalents consist primarily of cash in readily available checking and saving accounts.

Property, Plant and Equipment

The table below shows movements in net book value of our tangible assets during the financial year.

	Land and site improvements	Buildings	Other plants, equipment	Total property, plant and equipment
Net Book Value as at 1 January 2025	615,900	-	-	615,900
Additions	-	-	-	-
Disposals	-	-	-	-
Depreciation Expenses	-	-	-	-
Impairment losses	-	-	-	-
Revaluation	-	-	-	-
Net Book Value as at 31 December 2025	615,900	-	-	615,900

Impairment assessment

All non-current tangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable.

The recoverable amount of an asset is the higher of its fair value, less cost of disposal and its value in use. Fair value, less cost of disposal is measured with reference to quoted market prices in an active market.

Revaluation of assets

Following initial recognition at cost, a valuation of the land at Siem Reap, Cambodia conducted by Knight Frank – Cambodia was carried out on the 15th of July 2016, to ensure that the carrying amounts of assets do not materially differ from the assets' fair values as at the reporting date. Revaluations of land, buildings and infrastructure are conducted every five years; other plants and equipment are revalued annually on a sample basis.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same class that was previously recognised through profit and loss. Revaluation decrements for a class of assets are recognised through profit and loss except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

Revenue

Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

Foreign currencies translation

The accompanying financial statements are presented in Australian dollars ("AUD").

Translation gains and losses that arise from exchange rate fluctuations from transactions denominated in a currency other than the functional currency are translated into AUD at the rate on the date of the transaction and included in the results of operations as incurred. There were no material transaction gains or losses in the periods presented.

Goodwill

Goodwill acquired in a business combination is measured at cost. Cost represents the excess of what we pay for the business combination over the fair value of the identifiable net assets acquired at the date of acquisition. Goodwill is not amortised but is tested for impairment on an annual basis or when an indication of impairment arises. The goodwill amount arising from the acquisition of joint ventures or associated entities constitutes part of the cost of the investment.

Related parties

We acquired 51% ownership of the company RGS Global in the 4th quarter of 2018. One of our former directors (Sherman Liew) had a vested interest in this company. He (Mr Sherman Liew) was previously performing the role of Vice President, Overseas Operations of this company, RGSG. He had resigned due to workload commitment to other projects.

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