

SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

CURRENT REPORT UNDER SECTION 17 OF THE SECURITIES REGULATION CODE AND SRC RULE 17.2(c) THEREUNDER

1. Date of Report (Date of earliest event reported)

Jun 10, 2026

2. SEC Identification Number

13174

3. BIR Tax Identification No.

000-108-278-000

4. Exact name of issuer as specified in its charter

DigiPlus Interactive Corp.

5. Province, country or other jurisdiction of incorporation

Philippines

6. Industry Classification Code(SEC Use Only)

7. Address of principal office

Ecoprime Bldg., 3nd Street corner Ninth Ave., Bonifacio Global City, Taguig City

Postal Code

1635

8. Issuer's telephone number, including area code

(02) 8634 5099

9. Former name or former address, if changed since last report

N/A

10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding
Common	4,569,086,646

11. Indicate the item numbers reported herein

Item 9

The Exchange does not warrant and holds no responsibility for the veracity of the facts and representations contained in all corporate disclosures, including financial reports. All data contained herein are prepared and submitted by the disclosing party to the Exchange, and are disseminated solely for purposes of information. Any questions on the data contained herein should be addressed directly to the Corporate Information Officer of the disclosing party.

DigiPlus Interactive Corp. PLUS

PSE Disclosure Form 4-30 - Material Information/Transactions *References: SRC Rule 17 (SEC Form 17-C) and Sections 4.1 and 4.4 of the Revised Disclosure Rules*

Subject of the Disclosure

Cooperation Agreement between New Coast Leisure Inc. (NCLI) and Total Gamezone Xtreme Incorporated (TGXI)

Background/Description of the Disclosure

NCLI and TGXI entered into the Cooperation Agreement pursuant to which NCLI and TGXI agreed to collaborate on non-exclusive basis in relation to the integration, aggregation, provision, technical support, and operation of approved online games and related gaming content through or in connection with the online gaming platform and operations the casino LaVie Resort & Casino Manila, subject to PAGCOR approval and applicable laws, rules, regulations, licenses, and regulatory requirements.

Other Relevant Information

Please see attached.

Filed on behalf by:

Name	Carol Padilla
Designation	Corporate Secretary

COVER SHEET

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SEC Registration Number

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												C	o	r	p	.													

(Company's Full Name)

E	c	o	p	r	i	m	e		B	u	i	l	d	i	n	g	,		3	2	n	d		S	t	r	e	e	t		
N	i	n	t	h		A	v	e	n	u	e	,		B	o	n	i	f	a	c	i	o		G	l	o	b	a	l		
C	i	t	y	,		T	a	g	u	i	g		C	i	t	y															

(Business Address: No. Street
City/Town/Province)

Atty. Carol Padilla

(Contract Person)

8634-5099

(Company Telephone Number)

1	2		3	1
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Month Day

(Fiscal Year)

1	7	-	C
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(Form
Type)

May	29
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Month Day

Not Applicable

(Secondary License Type, If Applicable)

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Dept. Requiring this Doc.

Not Applicable

Amended Articles Number/section

--

Total No. of Stockholders

Total Amount of Borrowings

--

Domestic

--

Foreign

To be accomplished by SEC Personnel
concerned

File Number

Document ID

LCU

Cashier

STAMPS

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purposes.

SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

**CURRENT REPORT UNDER SECTION 17
OF THE SECURITIES REGULATION CODE
AND SRC RULE 17.2(c) THEREUNDER**

1. June 10, 2026
Date of Report (Date of earliest event reported)
2. 13174
SEC Identification Number
3. 000-108-278-000
BIR Tax Identification No.
4. DigiPlus Interactive Corp.
Exact name of issuer as specified in its charter
5. NCR, PHILIPPINES
Province. Country or other jurisdiction of incorporation
6. (SEC Use Only) Industry Classification Code
7. Ecoprime Building, 32nd Street corner Ninth Avenue, Bonifacio Global City, Taguig City
Address of principal office

1635
Postal Code
8. (632) 8634-5099
Issuer's telephone number, including area code
9. N/A
Former name or former address, if changed since last report
10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding
Common Stock, Php1.00 Par Value	4,569,086,646/Not Applicable

11. Indicate the item numbers reported herein: **Item 9**

Cooperation Agreement between New Coast Leisure Inc. (NCLI) and Total Gamezone Xtreme Incorporated (TGXI)

NCLI and TGXI entered into the Cooperation Agreement pursuant to which NCLI and TGXI agreed to collaborate on non-exclusive basis in relation to the integration, aggregation, provision, technical support, and operation of approved online games and related gaming content through or in connection with the online gaming platform and operations the casino LaVie Resort & Casino Manila, subject to PAGCOR approval and applicable laws, rules, regulations, licenses, and regulatory requirements.

SIGNATURES

Pursuant to the requirements of the Securities Regulation Code, the issuer has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DIGIPLUS INTERACTIVE CORP.

Issuer

June 10, 2026
Date


JELYN C. CLEMENTE
Assistant Corporate Secretary

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INTERNATIONAL ENTERTAINMENT CORPORATION

國際娛樂有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 01009)

THE ENTERING INTO OF THE COOPERATION AGREEMENT AND COMMENCEMENT OF ONLINE GAMING BUSINESS

The Board is pleased to announce that on 9 June 2026 (after trading hours), NCLI and TGXI entered into the Cooperation Agreement pursuant to which NCLI and TGXI agreed to collaborate on non-exclusive basis in relation to the integration, aggregation, provision, technical support, and operation of approved online games and related gaming content through or in connection with the online gaming platform and operations the casino “LaVie Resort & Casino Manila”, subject to PAGCOR approval and applicable laws, rules, regulations, licenses, and regulatory requirements.

For the deployment of the Cooperation, the Company has engaged the Philippine Legal Adviser to opine on whether the Online Gaming operation of the Group is in compliance with the Applicable Laws. Having reviewed and considered the legal opinion obtained from the Philippine Legal Adviser, the Board confirms that the Group’s Online Gaming operation under the Cooperation will be considered lawful and in compliance with the Applicable Laws.

The Company has also commissioned the IC Consultant to review the design of the internal control system, based on the TGXI Internal Control which the Group will adopt for the Online Gaming operation under the Cooperation. Through the interview and walk-through testing on the key areas of know-your-client, gaming operation, anti-money laundering and customer support and dispute resolution and after an independent assessment on the suitability of design of the TGXI Internal Control system, the IC Consultant considered that no significant internal control deficiencies were found. Having said that, the IC Consultant made some recommendations to enhance the internal control policy and procedures to be adopted by the Group.

Based on the conclusion of the internal control review and the discussions with the IC Consultant, the management of the Company considers that the Online Gaming operations conducted under the Cooperation, which adopt and implement the internal control procedures and measures reviewed and recommended by the IC Consultant, are appropriately governed. Accordingly, the Board is of the view that adequate and effective internal control policies and measures are in place for the Online Gaming operations carried out pursuant to the Cooperation.

Reference is made to the announcement of the Company dated 17 April 2026 in relation to the Group's intention to commence online gaming. On 9 June 2026 (after trading hours), NCLI and TGXI entered into the Cooperation Agreement pursuant to which NCLI and TGXI agreed to collaborate on a non-exclusive basis in relation to the integration, aggregation, provision, technical support, and operation of approved online games and related gaming content through or in connection with the online gaming platform and operations the casino "LaVie Resort & Casino Manila", subject to PAGCOR approval and applicable laws, rules, regulations, licenses, and regulatory requirements.

THE COOPERATION AGREEMENT

Principal terms of the Cooperation Agreement are set out as follows:

Date	:	9 June 2026
Parties	:	NCLI and TGXI
Effective Period	:	From the date of the Cooperation Agreement and shall remain in force for an initial term of two (2) years. Thereafter, the Cooperation Agreement shall be automatically renewed for successive periods of one (1) year each, unless either party gives the other party written notice of non-renewal at least thirty (30) calendar days prior to the expiration of the relevant term.

Either party may terminate the Cooperation Agreement without cause by giving the other party at least thirty (30) calendar days' prior written notice. The non-defaulting party may also terminate the Cooperation Agreement with immediate effect by written notice in the event of a material breach or violation of the provisions thereof by the defaulting party.

The Cooperation	:	NCLI shall, among other matters,
		(a) maintain, at all times, the validity its Electronic Gaming License and Gaming System Administrator Accreditation issued by PAGCOR, and such other licenses, permits, approvals, authorizations, and certifications issued by other relevant government agencies, necessary for the operation and use of the online gaming platform;

- (b) be responsible for all PAGCOR, AMLC, National Privacy Commission, and other regulatory reportorial and compliance obligations applicable to its license and accreditation, with the commercially reasonable cooperation and assistance of TGXI.
- (c) immediately notify TGXI of any notice, order, investigation, suspension, revocation, restriction, show-cause order, compliance finding, or regulatory action that may affect NCLI's license or the activities contemplated under the Cooperation Agreement.
- (d) agrees to provide the manpower necessary to accomplish its undertakings under the Cooperation Agreement, and any subsequent agreement(s).
- (e) be responsible for tracking of daily gaming activities performance and reporting results.
- (f) be responsible for perform revenue audit to ensure revenue accuracy, completeness, and compliance. To perform its obligation, NCLI shall have the right to assign one (1) employee or authorized professional consultant to access the collection and payment system of TGXI for the sole purpose of conducting financial assurance, audits, and data verification from time to time in order to procure prompt distribution of the sharing portion attributes to NCLI and advance of gaming tax.
- (g) be responsible for internal review to ensure the online gaming operation is in compliance with the Philippine regulatory requirement and the Listing Rules requirement. NCLI has the right to appoint external professional(s) to perform internal control review on the online gaming operation periodically (at least once a year).

TGXI shall, among other matters,

- (a) provide the necessary assistance for the operation of the gaming software system, game aggregation, game content (certified by GLI or any recognized gaming laboratory by the PAGCOR), and game content provider services to NCLI, including the provision, integration, configuration, technical support, facilitation of access, and such other necessary or ancillary support services relating to the approved games and gaming content, to the extent within TGXI's systems, capability, accreditation, and agreed scope of services, and subject to applicable laws, PAGCOR requirements, and the terms of the Cooperation Agreement and any subsequent agreement(s) between the Parties.
- (b) provide such manuals, technical references, APIs, integration documents, operational instructions, game documentation, and support materials as may be reasonably necessary for the integration and operation of the games provided to the NCLI.
- (c) not be responsible for the ownership, hosting, general operation, regulatory compliance, cybersecurity, or maintenance of the online gaming platform, except to the extent expressly assumed by TGXI in a subsequent agreement.
- (d) provide NCLI, to the extent available to TGXI and generated from or accessible through TGXI's systems, complete, relevant, and reasonably sufficient technical, game transaction and operational data necessary to assist NCLI in complying with its reportorial and compliance obligations.
- (e) provide information reasonably necessary to assist NCLI in AMLC-related reporting, including information relating to covered transactions or suspicious transactions, only to the extent such information is identified by, generated from, or available through TGXI's systems, and subject to applicable law, data privacy requirements, confidentiality obligations, and system limitations.
- (f) maintain such PAGCOR accreditation, license, authority, registration, or approval as may be required for its activities as Game Aggregator and Game Content Provider.

Revenue : Any distribution of revenue, fees, commissions, or other
Distribution economic benefits arising from the cooperation of NCLI and TGXI shall be determined and agreed between parties based on the actual undertaking and contributions of the parties, from time to time.

Parties to the Cooperation Agreement

NCLI is a corporation duly organized and existing under Philippine laws. NCLI is an indirect subsidiary of the Company and a co-licensee of the Provisional License. In 2023, the Provisional License was granted by PAGCOR to MSPI and NCLI. NCLI is the operator of the casino “LaVie Resort & Casino Manila”. In 2025, NCLI obtained the relevant licenses, certificates and accreditations for Online Gaming operations.

TGXI is a corporation duly organized and existing under Philippine laws and is an experienced Online Gaming operator. TGXI is a direct wholly-owned subsidiary of DigiPlus, which is a holder of the convertible bonds issued by the Company in the principal sum of HK\$1.6 billion. To the best knowledge, information and belief of the Directors, save as disclosed, each of TGXI and DigiPlus is an Independent Third Party. The issued shares of DigiPlus are listed on the Philippine Stock Exchange.

REASONS FOR AND THE BENEFITS OF THE ENTERING INTO OF THE COOPERATION AGREEMENT

The Company is an investment holding company and its subsidiaries were principally engaged in hotel operation, operating the gaming business as operator under the Provisional License, leasing of gaming venues at the hotel and casino complex in Metro Manila in the Philippines to a tenant for authorized gaming operation and provision of gaming platform to other authorized gaming operators for gaming business and live poker events in Macau.

According to an online article published by IMARC Group, the Philippines gaming industry is projected to experience substantial expansion through 2030, supported by technological convergence, favourable demographics, and the country’s strategic position in the global gaming landscape. The market is forecast to reach US\$9,874.67 million by 2033, representing a compound annual growth rate of 8.29% for 2025–2033.

Recent policy developments have further strengthened the regulatory and commercial environment for Online Gaming in the Philippines. In early 2025, PAGCOR implemented significant reforms, including a reduction of licensing fees from 55% to 30% for land-based operators and 25% for integrated resorts, as well as the introduction of new accreditation rules for third-party vendors to enhance industry integrity and promote regulated digital expansion. PAGCOR also launched iGames, an online platform offering both traditional casino games and new virtual formats. Accordingly, major casino operators in the Philippines have begun integrating artificial reality (AR) gaming that overlays digital elements onto slot machines and visual reality (VR) gaming that offers fully immersive environments.

The broader policy environment is equally supportive. The Philippine government has approved nearly US\$6 billion in casino infrastructure investments over the next five years, combined with the Department of Information and Communications Technology of the Philippines initiatives providing VR tools and startup facilities, together creates a supportive innovation ecosystem.

The Directors are of the view that the Online Gaming sector in the Philippines is undergoing rapid expansion, supported by favourable government policies, technological advancement, and increasing market demand. Participation in this sector is expected to broaden the Group's revenue base, improve operational scalability, and create new growth drivers for the Group. The obtaining of the NCLI Online Gaming License in 2025 provides the Group with the necessary regulatory foundation to enter this market. Leveraging this licensing status, the Cooperation enables NCLI and TGXI to jointly commence Online Gaming operations under and with the benefit of the NCLI Online Gaming License. This structure allows the Group to capitalise on TGXI's established Online Gaming infrastructure, significantly reducing the time and resources required to build a platform from the ground up. Through the Cooperation, the Group is positioned to enter the Online Gaming industry efficiently, compliantly, and competitively, thereby enhancing its strategic capabilities and delivering improved returns to Shareholders.

Having considered the abovementioned reasons and entering into benefits derived from the Online Gaming operation, the Directors are of view that the of the Cooperation Agreement and the Cooperation (i.e. the commencement of the Online Gaming operation) contemplated thereunder are fair and reasonable and in the interests of the Company and the Shareholders as a whole.

THE ONLINE GAMING OPERATION

In 2023, PAGCOR granted to MSPI and NCLI the Provisional License, which authorizes the operation of casinos in which all gaming activities shall take place. As the Co-Licensee in the Provisional License, NCLI started operating the casino "LaVie Resort & Casino Manila" in May 2024. In anticipation of the great business opportunity in Online Gaming, NCLI applied for the relevant licenses, certificates and accreditations. NCLI has obtained NCLI Online Gaming Licenses, including, the Electronic (e-Casino) Games Operator license, Certificate of Accreditation as a Gaming System Administrator of PAGCOR-Licensed Gaming Venues for Electronic Games and Certificate of Accreditation as a Game Content Provider. As such, the Group has established the necessary regulatory foundation to enter the Online Gaming market.

TGXI is an experienced Online Gaming operator, which possesses the necessary experience, skills, resources, technical expertise and professional competence to operate as game provider of games certified by GLI.

As disclosed above, the Directors consider Online Gaming to be an emerging industry trend that will strengthen the Group's competitive position and enhance long-term shareholder value. Pursuant to the Cooperation Agreement, NCLI and TGXI shall commence the Online Gaming business by leveraging the NCLI's Online Gaming License, which enables the Group to participate in this expanding sector on a fully compliant and properly licensed basis.

To comply with the requirements set out in Guidance Letter HKEX-GL71-14 (the “**Guidance Letter**”), published by the Stock Exchange in January 2014 and updated in January 2024, the Group, prior to commencing its participation in the Online Gaming business, has engaged a Philippine Legal Adviser to confirm that the potential Online Gaming operations comply with all Applicable Laws. The Group has also commissioned an internal control adviser, being a reputable international audit firm, to review whether the internal control measures implemented in relation to the Online Gaming operations and anti-money laundering matters are adequate and effective.

THE APPLICABLE LAWS IN THE PHILIPPINES

Every online gaming operator has to obtain the necessary certificates of accreditation and licenses as may issued by PAGCOR for the conduct of online gaming operations. These certificates of accreditation and licenses include, but are not limited to, the Certificate of Accreditation as a Gaming System Administrator (“**Gaming System Administrator**”) of PAGCOR-Licensed Gaming Venues for Electronic Games; Certificate of Accreditation as a Game Content Provider; Certificate of Accreditation as a Game Aggregator; and Gaming License as an Electronic Games Operator.

Set out below are the major laws, rules and regulations in the Philippines to which the operation of the Online Gaming is subject to:

Presidential Decree (P.D.) No. 1869, as amended by Republic Act (R.A.) No. 9487

- The PAGCOR Charter provides the legal basis for the authority of PAGCOR to authorize, license, and regulate online gaming as well as online gaming operations within the territorial jurisdiction of the Philippines.
- PAGCOR issued regulatory framework to cover all online gaming and/or wagering platforms or channels for domestic remote gaming operations; subject to continuous review and to changes, revisions, modifications, or amendments from time to time, as the case may be, considering the novelty of these gaming platforms and the rapid changes in technology.

Basic Regulatory Framework for the Remote Gaming Platform of Integrated Resorts

- Pursuant to this framework, PAGCOR-licensed casinos, or integrated resorts, may offer table game and slot machine play remotely or online, through a remote gaming system, provided that PAGCOR approval is secured. As MSPI and NCLI are, collectively, the Licensee to the Provisional License, designating them as a PAGCOR-licensed casino, they may offer table game and slot machine play remotely or online, through a remote gaming system.
- This framework provides the minimum technical requirement and operational standards for the conduct of online gaming operations through a remote gaming platform of integrated resorts. Integrated resorts, however, may not offer more than 25% of their total tables and slot machines for remote access to their players. Additionally, within three months of commencement of remote gaming platform operations, the Integrated

Resort must submit to PAGCOR a notarized certification from an independent gaming laboratory, attesting that internet protocol (“IP”) blocking has been applied to the platform for all other IP addresses excluding Philippine IP addresses.

- Further, this framework also provides that the Compliance Monitoring and Enforcement Department of PAGCOR shall be in charge of monitoring the online gaming operations. Additionally, the remote gaming platform under this framework is required to be integrated with PAGCOR’s third party audit platform for remote/online gaming.

Regulatory Framework for the Issuance of Gaming License for the Establishment of Gaming Venues

- This framework governs the guidelines and procedures for the processing of applications to PAGCOR for the establishment of a gaming venue and the subsequent issuance of a Gaming License.
- A gaming venue is defined by PAGCOR under this framework as duly authorized establishments or facilities that offer to the public the appropriate access to PAGCOR-approved game offerings. Meanwhile, the operator of a gaming venue is defined as an entity duly licensed by PAGCOR to conduct gaming operations at its authorized gaming venue, using the gaming technology as provided by a particular Gaming System Administrator or supplier.

Regulatory Framework for Gaming Venue Operations

- This framework shall govern the compliance of an operator with the regulations enforced by PAGCOR in relation to the operation of a gaming venue. The framework also forms part of the gaming license as issued by PAGCOR to a qualified operator for the establishment and operation of a gaming venue for the game offerings duly regulated and sanctioned by PAGCOR. The PAGCOR monitoring team assigned to each respective licensed gaming venue shall monitor the compliance of the operator with the framework. Non-compliance of the operator with the provisions of this framework may give rise to penalties prescribed under the Regulatory Framework for Offenses and Penalties.
- One of the requirements for the issuance of a Gaming System Administrator accreditation is that the applicant’s electronic gaming system and online gaming platform have internet protocol blocking applied to the platform for all other IP addresses excluding Philippine IP addresses, where player registration and placing bets emanating from outside the Philippines shall not be allowed/accepted.

Regulatory Framework for the Fees and Rates on Gaming Venue Operations

- This framework governs the required regulatory fees imposed by PAGCOR relative to the application for establishment and operation of a gaming venue.
- The framework includes the amounts to be paid as processing fees for the issuance of a new gaming license, the amounts to be paid as a performance cash deposit per game offering of the gaming venue operator, and the PAGCOR shares to be remitted by the gaming venue operator.

Regulatory Framework for the Accreditation of Gaming System Administrators

- This framework governs the processing applications for accreditation as a Gaming System Administrator of an electronic gaming system as well as for the processing and evaluation of requests for the approval of the electronic gaming system to be used by the Gaming System Administrator. Further, it likewise governs the application process for game contents, gaming terminal/machine, and online gaming platforms. It should be noted that amongst the documentary requirements for the application for accreditation is a notarized written disclosure from the applicant that they have IP blocking applied to all other IP addresses excluding Philippine IP addresses, where player registration and placing bets emanating from outside the Philippines shall not be allowed/accepted.
- The framework includes also guidelines as to how a Gaming System Administrator may carry out its online gaming operations as well as the obligations which must be fulfilled by the gaming system administrator as a PAGCOR accredited Gaming System Administrator. Failure to comply with any provision of this framework by the Gaming System Administrator may result in the Gaming System Administrator incurring penalties and fines as provided for in the Regulatory Framework for Offenses and Penalties as well as possible suspension or revocation of the Gaming System Administrator PAGCOR accreditation.
- A Gaming System Administrator, formerly known as a gaming system service provider, is an entity accredited by PAGCOR to provide the necessary electronic gaming service along with its suite of games to PAGCOR-licensed gaming venues, per specific game offering.

Regulatory Framework for the Accreditation of Gaming Affiliates and Support Service Providers

- This framework governs the processing of applications for accreditation as a gaming affiliate and/or support service provider which shall provide an electronic gaming system, game contents, gaming platforms or support services related to the electronic gaming conducted by PAGCOR-licensed gaming venues, integrated resorts, and/or PAGCOR-authorized gaming establishments. As such, this framework prescribes the procedures, guidelines, requirements, and standards for the application for accreditation in which game content for electronic gaming operations shall be categorized into the PAGCOR-approved game offerings. Violations of the provisions of this framework shall be subject to penalties and fines as provided for in the Regulatory Framework for Offenses and Penalties.
- A gaming affiliate is defined by PAGCOR under this regulatory framework as an entity that owns or operates, in whole or in part, all or any part of a business that derives any of its revenue from PAGCOR-regulated gaming. Meanwhile a support service provider refers to an entity that renders any gaming-related product and/or service, such as but not limited to the following; payment gateway solution/payment channels, marketing or promotional services, customer service, know-your-customer or membership systems, and independent game testing laboratories.

Regulatory Framework for Offenses and Penalties Rev. No. 3.

- This framework governs and prescribes offenses/violations attributed to the conduct of PAGCOR licensed operators, accredited Gaming System Administrators, gaming affiliates and support service providers, contractees or licensees of integrated resorts. The framework likewise shall form part of the gaming license issued by PAGCOR to a qualified operator for the establishment and operation of a gaming venue and of the terms and conditions governing the accreditation of Gaming System Administrator, gaming affiliates, and support service providers for the operation of game offerings duly regulated and sanctioned by PAGCOR.

Gaming Employment License (GEL) Manual and Handbook for Applicants and Employees

- The GEL is an authorization issued by PAGCOR granting a person the privilege to be employed as a gaming employee within the Philippine jurisdiction. It is a pre-employment and continuing requirement for employment in any gaming establishment in the Philippines and should form part of the employee's handbook.
- No employer operating a gaming facility shall hire and keep an individual employed without a valid GEL. PAGCOR conducts periodic GEL compliance verification on all licensees.

Responsible Gaming Code of Practice

- The Responsible Gaming Code of Practice sets out the rules and guidelines on responsible gaming required to be adopted by all PAGCOR-operated and licensed entities in authorized gaming establishments, in order to minimize potential harm to the individual players and the community, to prevent gaming addiction and to prohibit underage gaming.

Anti-Money Laundering Act of the Philippines

The Anti-Money Laundering Act of the Philippines (AMLA) was amended in 2017 to include casinos, including internet and ship-based casinos, in the definition of “covered persons.” R.A. 10927, which caused such amendment to R.A. 9160, provides that a “casino” refers to a business authorized by the appropriate government agency to engage in gaming operations. Meanwhile, an “internet-based casino” refers to casinos where persons participate by the use of remote communication facilities such as, but not limited to, internet, telephone, television, radio, or any other kind of electronic or other technology for facilitating communication. As such, casinos, whether land-based or internet-based, are considered as “covered persons”.

Further, the definition of “covered transactions” in the AMLA was amended to include “a single casino cash transaction involving an amount in excess of Five Million Pesos (Php5,000,000.00) or its equivalent in any other currency.”

As among the “covered persons” under the AMLA, casinos, whether internet-based or otherwise, are required to conduct customer identification or know-your-client (KYC) procedures, maintain records of all transactions for five (5) years from the dates of transactions, and report to the AMLC all covered transactions and suspicious transactions within five (5) working days from occurrence thereof.

The AMLC has the power and authority to investigate suspicious transactions and covered transactions deemed suspicious after investigation, money laundering activities, and other violations of the AMLA, its implementing rules and regulations, and other AMLC issuances.

Anti-Pogo Act of 2025

The Anti-Pogo Act of 2025, prohibits the establishment, operation, or conduct of offshore gaming in the Philippines. R.A. 12312 defined offshore gaming as offering or participating in online games of chance or sporting events via the internet using a network and software or program operating in the Philippines, including special economic, freeport, and tourism infrastructure and enterprise zones, catered to offshore players.

Having reviewed and considered the Philippine legal opinion obtained by the Company, the Board confirms that the Group has obtained all necessary approvals, consents, licenses, certificates and Accreditations under the Applicable Laws to operate its Online Gaming business.

Implementation and interpretation of the foregoing laws and regulations are subject to the determination of PAGCOR and other administrative agencies, taking into account jurisprudence and previous resolutions. However, jurisprudence or decisions involving casinos and gambling activities are limited and future administrations may revise or modify these resolutions and interpretation.

THE GAMBLING ORDINANCE (CHAPTER 148 OF THE LAWS OF HONG KONG)

As advised by the Philippine Legal Adviser, one of the requirements for the issuance of a Gaming System Administrator accreditation is that the applicant’s electronic gaming system and online gaming platform have internet protocol blocking applied to the platform for all other IP addresses excluding Philippine IP addresses, where player registration and placing bets emanating from outside the Philippines shall not be allowed/accepted.

Based on the fact that the Online Gaming platform under the Cooperation is only accessible in the Philippines, the Company has been advised by its Hong Kong legal adviser that, on the basis that the Group’s Online Gaming businesses are to be undertaken or otherwise conducted abroad outside Hong Kong, the Group’s Online Gaming shall not be governed by and will not be in contravention of the Gambling Ordinance (Chapter 148 of the Laws of Hong Kong).

The Philippine Legal Adviser confirms that the Group’s Online Gaming are in compliance with all Applicable Laws in the Philippines and the legal adviser of the Company as to Hong Kong laws confirms that the Group’s casino operations are in compliance with all applicable laws in Hong Kong.

Having reviewed and considered the legal opinion obtained from the Philippine Legal Adviser, the Board confirms that the Group's Online Gaming operation under the Cooperation will be considered lawful and in compliance with the Applicable Laws.

INTERNAL CONTROL

The Group intends to adopt the internal control procedures, measures and policies currently implemented by TGXI for its existing online gaming operations (the “**TGXI Internal Control**”) to govern the Online Gaming business under the Cooperation. To ensure compliance with the Applicable Laws, the Group has engaged the IC Consultant to review the design of the internal control system, based on the TGXI Internal Control which the Group will adopt for the Online Gaming operation under the Cooperation. The scope of internal control review, including but not limited to, the review on areas of anti-money laundering and counter terrorist financing processes over the Online Gaming operation. Through the interview and walk-through testing on the key areas of know-your-client, gaming operation, AML and customer support and dispute resolution and after an independent assessment on the suitability of design of the TGXI Internal Control system, the IC Consultant considered that no significant internal control deficiencies were found. Having said that, the IC Consultant made some recommendations to further enhance the internal control policy and procedures to be adopted by the Group.

In the premises, the Online Gaming operation under the Cooperation will have established an effective internal control procedures and measures to govern the Online Gaming. In particular, the Group has developed and put in place a money laundering and terrorist financing preventive program (MLPP) which covers various measures and policies designed to detect and prevent money laundering activities in compliance with all applicable laws and regulations. The MLPP is implemented under the following principles:

- (i) Conform with high ethical standards and observe good corporate governance consistent with the guidelines issued by the PAGCOR in order to protect the integrity of their operations and that of the gaming industry;
- (ii) Know sufficiently of the customer to prevent suspicious individuals or entities from transacting with, or establishing or maintaining relationship with casinos;
- (iii) Adopt and effectively implement an appropriate anti-money laundering and countering the financing of terrorism risk management system that identifies, assesses, monitors, and controls risks associated with money laundering and terrorist financing;
- (iv) Ensure that officers and employees are aware of their respective responsibilities under this policy and carry them out in accordance with the MLPP; and
- (v) Cooperate with the AMLC and PAGCOR for the effective implementation of the AMLA, and other applicable issuances.

In addition, an anti-money laundering committee, comprising of at least three (3) members, has been constituted for the following purposes:

- a. To design and formulate a comprehensive and risk-based MLPP that conforms to the law and regulation on anti-money laundering and counter terrorist financing of AMLC and PAGCOR;
- b. To oversee the implementation of the MLPP and ensure that the casino and its employees shall not be used as a vehicle to legitimize, intentionally or unintentionally, proceeds of money laundering or terrorist financing;
- c. To report to the Board regarding the casino's compliance status; and
- d. To assess and approve non-standard and suspicious transactions presented by the operations group, audit group or other review groups or any other money laundering or terrorist financing related matters that require Board approval, prior acceptance and processing.

Based on the conclusion of the internal control review and the discussions with the IC Consultant, the management of the Company considers that the Online Gaming operations conducted under the Cooperation, which adopt and implement the internal control procedures and measures reviewed and recommended by the IC Consultant, are appropriately governed. Accordingly, the Board is of the view that adequate and effective internal control policies and measures are in place for the Online Gaming operations carried out pursuant to the Cooperation.

RISKS ON THE OPERATION OF THE ONLINE GAMING ACTIVITIES

Set out below are certain specific risks in relation to the operation of the Online Gaming business. Additional risks and uncertainties are not presently known to the Board, or not expressed or implied below, or that the Board currently deem immaterial, may also adversely affect the operation of the Online Gaming in a material aspect.

The listing of the Company on the Main Board of the Stock Exchange is at risk of being suspended or cancelled

The Group is required to comply with the Applicable Laws so long as it operates or invests directly or indirectly in gaming activities, the Shares are listed on the Main Board of the Stock Exchange. The Company is at risk of having its Shares listed on the Main Board of the Stock Exchange be suspended and cancelled in the event of non-compliance with the Applicable Laws.

We are subject to extensive regulations that govern the casino and online gaming operations and regulatory risk in the effect of change in laws and regulations, which may potentially cause losses or additional expenses

The gaming operations of our Group are subject to regulation by the governments in the Philippines in which our Group operates. In particular, our land-based casino business and Online Gaming business are mainly subject to, among others, (i) laws and regulations of the Philippines such as PAGCOR Charter and PAGCOR Regulatory Framework; and (ii) tax laws in the Philippines, including gambling tax, corporate income tax and value-added tax, as it may affect our financial condition and results of operations. Furthermore, the operations of our casinos and Online Gaming are contingent upon maintaining all necessary regulatory licenses, permits, approvals, registrations, findings of suitability, orders and authorisations, and the laws, regulations and ordinances requiring these licenses, permits and other approvals generally relate to the operations of the casinos, the payment of taxes, the responsibility, financial stability and character of the owners and managers of gambling operations, as well as persons financially interested or involved in gaming operations.

All of the casinos and online gaming are duly licensed by PAGCOR in the Philippines, but our Group is subject to ongoing regulation to maintain these operations. However, there can be no assurance we will be able to obtain new licenses or approval or renew any of our existing licenses or approval, or if such licenses or approval are obtained, such licenses or approval will not be conditioned, suspended or revoked; and the loss, denial or non-renewal of any of our licenses or approval could have a material adverse effect on our business, financial condition, results of operations and cash flows. Furthermore, changes in laws and regulations impose uncertainty for gaming and hotel industries.

The Online Gaming are based primarily on gaming, which inherently involves elements of chance that are beyond the control of the Group

The gaming industry is characterised by the elements of chance. In addition to the element of chance, theoretical expected win rates are also affected by other factors, including players' skills and experience, the financial resources of players, the volume of bets placed by the players of the Group's casino and the amount of time the players spent on gaming. These factors, alone or in combination, have the potential to negatively impact win rates. As a result, actual win rates may differ greatly over short time periods, including from quarter to quarter and could cause the results of operations of the Online Gaming to be volatile.

There could still be incidents of money laundering notwithstanding compliance with the Applicable Laws

The gaming industry is prone to potential money laundering and other illegal activities. The Group may not be able to negate incident of money laundering and other illegal activities altogether notwithstanding compliance with the Applicable Laws.

Our business and financial performance may be adversely affected by competition from other forms of entertainment

The gaming industry faces competition from other forms of entertainment and gaming activities such as video lottery terminals, internet gaming, sports betting, state-sponsored lotteries and other forms of legalized gaming in the Philippines and other Asian countries or jurisdictions. If our current or potential players choose to participate in these activities rather than visiting our casinos, our operations and revenue would be negatively impacted. There is no assurance that our Group will be able to uphold our competitive strengths. If we cannot effectively compete with our current and potential competitors from other forms of entertainment, our business, results of operations, financial conditions and prospects may be materially and adversely affected.

The land-based casino and online gaming may face intense competition in the Philippines and elsewhere in Asia

The Group expects competition in the Philippines to be intense as multiple integrated resort projects in the Philippines have been approved and as PAGCOR has a policy to encourage and promote online gaming in the Philippines. Further hotel, casino and entertainment complex projects and online gaming licenses may also be approved by the Philippines authority and elsewhere in Asia. Competitive pressures in the Philippines' gaming industry could have a material and adverse effect on the Group's gaming business, financial condition and results of operations. There is no assurance that our Group will be able to uphold our competitive strengths. If we cannot effectively compete with our current and potential competitors from other forms of entertainment, our business, results of operations, financial conditions and prospects may be materially and adversely affected.

Sensitivity to economic downturn, economic uncertainty and other factors affecting discretionary consumer spending

Demand for luxury services, gaming-related services and leisure activities are sensitive to global economic downturn. Changes in discretionary consumer spending or consumer preferences could be driven by economic conditions. Any reduction in consumer demand for the gaming-related services could adversely affect the Group's casino's business.

Conducting business in the Philippines involves certain economic and political risks

Conducting business in the Philippines involves certain economic and political risks. Changes in the Philippines' political, economic and social conditions will affect the business operating environment in the Philippines' economy. Other factors which may affect business operation in the Philippines including but not limited to governmental policies, changes in the Philippines laws or regulations, changes in exchange control regulations, potential restrictions on foreign investment and repatriation of capital, and travelling policies.

The ability to procure and/or identify games in line with customer preferences and market trends at desirable costs

Our Online Gaming business depends in part on our ability to anticipate the tastes of existing and potential players. The electronic games we identified may not be able to gain popularity and players' attention as anticipated due to changing tastes, market trends, general economic conditions or otherwise, which could adversely affect our business. Although we are now providing slot machines with different volatility, jackpots, and playing modes, we cannot assure you that such success will continue. If we fail to effectively satisfy the evolving needs and preferences of the public, we may be required to incur additional costs to identify and/or procure electronic games and remote games which are able to meet the changing public tastes, which would have a material adverse effect on our business and results of operations. Moreover, we are subject to the risks that we may not be able to update our game themes in a timely manner, which could adversely affect our business.

The ability to attract and retain a sufficient number of qualified employees to run the operation

Our Group's Online Gaming business will depend on its ability to attract and retain a sufficient number of qualified employees to run the operations of the Online Gaming and the relevant facilities. The ability to maintain its competitiveness is, to a large extent, dependent on the efforts, skills and continued service of key management and operating personnel. The loss of key management and operating personnel may have an adverse impact on our Group's Online Gaming business.

GENERAL

Shareholders should be aware that under the Guidance Letter HKEX-GL71-14 published by the Stock Exchange in January 2014, should the Group directly or indirectly be engaged in gambling activities and operation of such gambling activities (i) fail to comply with the applicable laws in the areas where such activities operate and/or (ii) contravene the Gambling Ordinance (Chapter 148 of the Laws of Hong Kong), the Company or its business may be considered unsuitable for listing under Rule 8.04 of the Listing Rules, the Stock Exchange may direct the Company to take remedial action, and/or may suspend dealings in the Company's securities. In this connection, the Company will comply with all applicable laws and the Listing Rules, including the requirements under the said Guidance Letter and will seek proper legal advices thereon.

DEFINITIONS

In this announcement, the following expressions have the meanings set out below unless the context requires otherwise:

“AMLA”	Anti-Money Laundering Act of the Philippines
“AMLC”	the Anti-Money Laundering Council of the Philippines' Financial Intelligence Unit

“Applicable Laws”	the applicable licensing requirements, anti-money laundering laws, other laws, rules and regulations of the Philippines regulating the operation of the Online Gaming
“Board”	the board of Directors
“Company”	International Entertainment Corporation, a company incorporated in the Cayman Islands with limited liability, the issued Shares of which are listed on the Main Board of the Stock Exchange (Stock Code: 01009)
“Cooperation”	the cooperation between NCLI and TGXI in respect of the Online Gaming pursuant to the Cooperation Agreement
“Cooperation Agreement”	the Cooperation Agreement dated 9 June 2026 entered into between NCLI and TGXI in respect of the Cooperation
“DigiPlus”	DigiPlus Interactive Corp., a company incorporated in the Philippines with limited liability, the shares of which are listed on the Philippine Stock Exchange (stock symbol: PLUS) and a holder of the convertible bonds issued by the Company in the principal sum of HK\$1.6 billion.
“Director(s)”	director(s) of the Company
“GEL”	the Gaming Employment License, an authorisation issued by PAGCOR granting a person the privilege to be employed as a gaming employee within the Philippines jurisdiction
“GLI”	Gaming Laboratories International, which is the gaming industry’s leading independent testing, assessment, and certification service.
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“IC Consultant”	Deloitte Advisory (Hong Kong) Limited, the internal control expert engaged by the Company to review and assess the internal control to be adopted by NCLI for its Online Gaming operations
“Independent Third Party”	party(ies) independent of the Company and its connected person(s) (as defined in the Listing Rules)
“LAVIE”	LaVie Resort & Casino Manila

“Licensee”	collective, MSPI and NCLI, the co-licensee under the Provisional License
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“MLPP”	money laundering and terrorist financing preventive program
“MSPI”	Marina Square Properties, Inc., a domestic corporation registered and organized under the laws of the Republic of the Philippines, an indirect wholly-owned subsidiary of the Company in the Philippines
“NCLI”	New Coast Leisure Inc., a domestic corporation registered and organized under the laws of the Republic of the Philippines, an indirect wholly-owned subsidiary of the Company in the Philippines
“NCLI Online Gaming License”	together, the Electronic (e-Casino) Games Operator license, Certificate of Accreditation as a Gaming System Administrator of PAGCOR-Licensed Gaming Venues for Electronic Games and Certificate of Accreditation as a Game Content Provider granted to NCLI
“Online Gaming”	the offering of electronic gaming via online gaming platform for registered players of a specific gaming venue within the jurisdiction of the Philippines
“PAGCOR”	the Philippine Amusement and Gaming Corporation, the regulatory and licensing authority for gaming and gambling in the Philippines, being the authority and regulatory body for Online Gaming within Philippine jurisdiction
“PAGCOR Charter”	the PAGCOR Charter of the Philippines (also known as Presidential Decree 1869, as amended by Republic Act No. 9487)
“Philippines”	the Republic of the Philippines
“Philippine Legal Adviser”	Macalintal Law Office, the legal adviser as to the Philippine law
“Provisional License”	the provisional license issued by PAGCOR in favor of the MSPI and NCLI, collectively as Licensee, to establish and operate the the casino “LaVie Resort & Casino Manila”, as the same maybe amended, supplemented or modified from time to time

“Share(s)”	ordinary share(s) of HK\$0.01 each in the share capital of the Company
“Shareholder(s)”	holder(s) of Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“TGXI”	Total Gamezone Xtreme Incorporated, a corporation duly organized and existing under Philippine laws, a wholly-owned subsidiary of Digiplus, an Independent Third Party
“US\$”	United States dollar, the lawful currency of the United States
“%”	per cent.

By order of the Board
International Entertainment Corporation
Ho Wong Meng
Chairman and Executive Director

Hong Kong, 9 June 2026

As at the date of this announcement, the Board comprises two executive Directors, namely Mr. Ho Wong Meng and Mr. Aurelio Jr. Dizon Tablante, and three independent non-executive Directors, namely Mr. Luk Ching Kwan Corio, Ms. Danica Ramos Lumawig and Mr. Brian Roger Mattingley.