

UWC BERHAD
(Company No. 201801012223) (1274239-A)
(Incorporated in Malaysia under the Companies Act 2016)

**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME FOR THE FIRST QUARTER ENDED 31 OCTOBER 2025 ⁽¹⁾**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter ended 31 October 2025	Preceding Year Corresponding Quarter ended 31 October 2024	Current Year-to- date ended 31 October 2025	Preceding Year- to-date ended 31 October 2024
	RM'000	RM'000	RM'000	RM'000
Revenue	120,842	89,420	120,842	89,420
Other operating income	674	2,230	674	2,230
	121,516	91,650	121,516	91,650
Changes in inventories of finished goods and work-in-progress	9,653	4,178	9,653	4,178
Raw materials and consumables used	(50,265)	(35,797)	(50,265)	(35,797)
Staff costs	(29,153)	(27,039)	(29,153)	(27,039)
Depreciation expenses	(7,517)	(5,555)	(7,517)	(5,555)
(Impairment losses)/Reversal of impairment losses in trade and other receivables	144	(408)	144	(408)
Other operating expenses	(20,393)	(18,547)	(20,393)	(18,547)
Profit from operations	23,985	8,482	23,985	8,482
Finance costs	(705)	(93)	(705)	(93)
Profit before tax	23,280	8,389	23,280	8,389
Taxation	(6,252)	(2,084)	(6,252)	(2,084)
Profit for the financial period	17,028	6,305	17,028	6,305
Other comprehensive income				
Item that maybe reclassified subsequently to profit or loss				
Foreign currency translation	(610)	282	(610)	282
Total comprehensive income	16,418	6,587	16,418	6,587
Profit attributable to:				
Owners of the parent	17,112	6,495	17,112	6,495
Non-controlling interest	(84)	(190)	(84)	(190)
	17,028	4,030	17,028	4,030
Total comprehensive income attributable to:				
Owners of the parent	16,639	6,871	16,639	6,871
Non-controlling interest	(221)	(284)	(221)	(284)
	16,418	4,030	16,418	4,030
Earnings per share attributable to owners of the parent:				
Basic ⁽²⁾ (sen)	1.55	0.59	1.55	0.59
Diluted ⁽³⁾ (sen)	1.55	0.39	1.55	0.39

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UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED 31 OCTOBER 2025 ⁽¹⁾ (continued)

Notes:

- (1) The Unaudited Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) Based on weighted average number of ordinary shares outstanding during the financial period under review.
- (3) Based on weighted average number of ordinary shares outstanding during the financial period under review adjusted for the effects of dilutive potential ordinary shares.

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UWC BERHAD
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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCTOBER 2025 ⁽¹⁾

	Unaudited as at 31 October 2025 RM'000	Audited as at 31 July 2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	243,016	231,280
Right-of-use assets	50,631	51,481
Deferred tax asset	-	238
	<u>293,647</u>	<u>282,999</u>
Current assets		
Inventories	104,265	93,872
Trade and other receivables	170,394	183,002
Contract assets	133	127
Current tax assets	43,094	42,511
Other investment ⁽²⁾	7,920	7,920
Cash and bank balances	41,554	26,738
	<u>367,360</u>	<u>354,170</u>
TOTAL ASSETS	<u><u>661,007</u></u>	<u><u>637,169</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	122,522	122,522
Reserves	369,635	354,973
	<u>492,157</u>	<u>477,495</u>
Non-controlling interest	17,051	17,349
TOTAL EQUITY	<u>509,208</u>	<u>494,844</u>
Non-current liabilities		
Borrowings	-	10,438
Government grants	1,840	1,840
Lease liabilities	4,661	5,205
Deferred tax liabilities	4,734	5,283
	<u>11,235</u>	<u>22,766</u>

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCTOBER 2025 ⁽¹⁾
(continued)

	Unaudited as at 31 October 2025 RM'000	Audited as at 31 July 2025 RM'000
Current liabilities		
Trade and other payables	65,253	77,583
Borrowings	61,727	32,145
Government grants	221	294
Lease liabilities	2,657	2,641
Current tax liabilities	10,706	6,896
	<hr/> 140,564	<hr/> 119,559
TOTAL LIABILITIES	<hr/> 151,799	<hr/> 142,325
	<hr/>	<hr/>
TOTAL EQUITY AND LIABILITIES	<hr/> <hr/> 661,007	<hr/> <hr/> 637,169

Note:

- (1) The Unaudited Consolidated Statement of Financial Position should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.
- (2) The Group has recognised equity securities that are not held for trading at fair value through other comprehensive income. This is a strategic investment for which the Group consider the classification to be appropriate and relevant.

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UWC BERHAD
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UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025 ⁽¹⁾

	← <u>Attributable to owners of the Company</u> →						Non-controlling Interest	Total Equity
	<u>Non-distributable</u>			<u>Distributable</u>				
	Share capital	Reorganisation debit reserve	Exchange translation reserve	Retained earnings	Total	Total		
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Balance as at 1 August 2025	122,522	(56,226)	(417)	411,616	477,495	17,349	494,844	
Profit/(Loss) for the financial year	-	-	-	17,113	17,113	(84)	17,029	
Foreign currency translations	-	-	(143)	214	71	(214)	(143)	
Total comprehensive income/(expenses)	-	-	(143)	17,327	17,184	(298)	16,886	
Balance as at 31 October 2025	122,522	(56,226)	(560)	428,943	492,157	17,051	509,208	

Note:

- (1) The Unaudited Consolidated Statement of Changes in Equity should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.

UWC BERHAD
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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025 ⁽¹⁾

	Current Year-to-date ended 31 October 2025 RM'000	Preceding Year-to-date ended 31 October 2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	23,280	8,389
Adjustments for:		
Amortisation of government grants	(73)	(174)
(Reversal of impairment losses)/Impairment losses in trade and other receivables	(144)	408
Depreciation of property, plant and equipment	6,638	4,908
Depreciation of right-of-use assets	879	647
Gain on fair value adjustment on marketable securities	-	(163)
Finance costs	705	93
Interest income	(248)	(740)
(Gain)/Loss on disposal of property, plant and equipment	(47)	3
Gain on lease termination	-	(259)
Inventories written-off	76	-
Share grant expenses	-	180
Unrealised loss on foreign exchange	1,610	2,011
Operating profit before changes in working capital	<u>32,676</u>	<u>15,303</u>
Increase in inventories	(10,649)	(10,141)
Increase in trade and other receivables	(3,666)	(18,349)
Increase in contract assets	(7)	(3)
Increase in trade and other payables	3,206	8,836
Cash generated from/(used in) operations	<u>21,560</u>	<u>(4,354)</u>
Interest paid	(324)	-
Tax paid	(6,104)	(3,211)
Tax refunded	155	-
Net cash generated from/(used in) operating activities	<u>15,287</u>	<u>(7,565)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	249	740
Proceeds from disposal of property, plant and equipment	473	1
Purchase of property, plant and equipment	(18,830)	(17,620)
Purchase of right-of-use assets	(116)	-
Net changes in deposits pledged with licensed banks	14	-
Additional investment of equity interest in a subsidiary	-	4
Net cash used in investing activities	<u>(18,210)</u>	<u>(16,875)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from banker acceptances	8,000	-
Proceeds from term loans	17,332	-
Repayment of banker acceptances	(4,683)	-
Repayment of revolving credits	(252)	-
Repayment of term loans	(1,516)	-
Payments of lease liabilities	(546)	(515)
Net cash generated from/(used in) financing activities	<u>18,335</u>	<u>(515)</u>

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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025 ⁽¹⁾ (continued)

	Current Year-to-date ended 31 October 2025 RM'000	Preceding Year-to-date ended 31 October 2024 RM'000
Net increase/(decrease) in cash and cash equivalents	15,412	(24,955)
Effects of exchange rate changes	(582)	(3,503)
Cash and cash equivalents at beginning of financial period	26,467	80,716
Cash and cash equivalents at end of financial period	41,297	52,258
Cash and cash equivalents comprise the following as at financial period:		
Cash and bank balances	41,297	52,258
Deposits pledged with licensed banks	257	270
	41,554	52,528
Less: Deposits pledged with licensed bank	(257)	(270)
	41,297	52,258

Note:

- (1) The Unaudited Consolidated Statement of Cash Flows should be read in conjunction with the Group's audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.

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A. NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

The interim financial report of UWC Berhad (“UWC” or the “Company”) and its subsidiaries (collectively, the “Group”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirements”).

This interim financial report should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 July 2025 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation applied by the Group in these unaudited interim financial statements are consistent with those adopted in audited financial statements for the financial year ended 31 July 2025, except for the adoption of the following MFRSs and Amendment to MFRSs and IC Interpretation.

(a) New MFRSs adopted during the financial period

The Group and the Company adopted the following Standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board (“MASB”) for annual financial periods beginning on or after 1 January 2025:

Title	Effective Date
Amendments to MFRS 121 <i>Lack of Exchangeability</i>	1 January 2025

The adoption of the above Standards did not have any material impact on the Group’s financial statements.

(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2026.

The Standards that are issued but not in effect up to the date of issuance of the financial statements of the Group are disclosed below. The Group intends to adopt these Standards, if applicable, when they become effective.

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
<i>Annual improvements to MFRS Accounting Standard - Volume 11</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature - dependent Electricity</i>	1 January 2026
MFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	1 January 2027
MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027

The Group is in the process of assessing the impact of implementing these Standards and Amendments to the Standards, since the effects would only be observable for future financial years.

A3. Auditors' Report

There was no qualification on the audited financial statements of the Group for the financial year ended 31 July 2025.

A4. Seasonal or Cyclical Factors

The business operations of the Group are in general, subject to the cyclical trend of the semiconductor and electronics industries which are dependent on global economic and industry outlook.

A5. Material Unusual Items

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and the financial period under review.

A6. Material Changes in Estimates

There were no changes in estimates that have a material effect in the current financial quarter and the financial period under review.

A7. Debt and Equity Securities

Save as disclosed in financial statements, there was no other issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter and the financial period under review that have not been reflected in this interim financial report.

A8. Dividend Paid

No dividend was paid during the current financial quarter under review.

A9. Segmental Information

The Group is principally involved in investment holding, provision of precision sheet metal fabrication, precision machined components, value-added assembly services and other related activities.

For management purposes, the Group is organised into business units based on its products and services, which comprise the following:

- Segment I – Investment holding;
- Segment II – Provision of precision sheet metal fabrication, precision machined components, value-added assembly services and other related activities.

Within Segment II, the Group's revenue are disaggregated and reported by industries as follows:

- (a) Semiconductor industry;
- (b) Life science and medical technology industry; and
- (c) Other industries.

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A9. Segmental Information (continued)

The Group's segmental information for the current financial quarter and the financial period under review are as follows:

	Segment I	←	Segment II	→	Segment I & II					
Cumulative quarter ended 31 October 2025	Investment holding RM'000		Semiconductor RM'000		Life science and medical technology RM'000	Others RM'000	Total RM'000	Aggregate Total RM'000	Eliminations RM'000	Consolidated RM'000
Results										
Revenue from external customers	-		88,428		13,172	19,242	120,842	120,842	-	120,842
Inter-segment revenue	-		22,347		-	1,050	23,397	23,397	(23,397)	-
Total revenue	-		110,775		13,172	20,292	144,239	144,239	(23,397)	120,842
Interest income	-						248	248	-	248
Interest expense	-						(692)	(692)	(13)	(705)
Net Interest income	-						(444)	(444)	(13)	(457)
Segment profit/(loss) before tax	(228)						21,591	21,363	1,917	23,280

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A10. Material Events Subsequent to the End of the Quarter

There were no material events subsequent to the end of the current financial quarter and the financial period under review that have not been reflected in this interim financial report.

A11. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter and financial period under review.

A12. Contingent Liabilities and Contingent Assets

There were no material contingent liabilities or contingent assets as at the date of this interim financial report.

A13. Material Capital Commitment

Save as disclosed below, as at 31 October 2025, the Group does not have any other material capital commitment:

	RM'000
Capital expenditure in respect of purchase of property, plant and equipment	
- Approved and contracted for	14,131
- Approved but not contracted for	-
Total	14,131

A14. Significant Related Party Transactions

There were no significant related party transactions during the current financial quarter and the financial period under review.

A15. Fair Value of Financial Liabilities

There were no gains or losses arising from fair value changes of the Group's financial liabilities for the current financial quarter and the financial period under review.

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B. EXPLANATORY NOTES PURSUANT TO PART A, APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. Review of Performance

Comparison with the corresponding period in the previous financial year

The Group recorded a revenue of RM120.8 million for the current financial quarter, an increase of 35.1% amounted to RM31.4 million from RM89.4 million achieved in the corresponding quarter of the previous financial year. The remarkable increase in revenue was primarily derived from increasing orders from the semiconductor industry and also revenue contributions from the acquired subsidiaries.

Profit before tax (“PBT”) of the Group in the current financial quarter was RM23.3 million, increased from RM8.4 million recorded in the corresponding quarter of the previous financial year. The increase in PBT was in tandem with the higher revenue.

B2. Comparison with Immediate Preceding Quarter

	Individual Quarter 3-months ended			
	31 October 2025 (RM'000)	31 July 2025 (RM'000)	Differences	
			RM'000	%
Revenue	120,842	108,794	12,048	11.1%
Profit before tax (“PBT”)	23,280	12,804	10,476	81.8%
Profit for the financial period	17,028	15,313	1,715	11.2%
Profit attributable to owners of the parent	17,112	16,461	651	4.0%

The Group’s revenue for the current financial quarter was RM120.8 million, increased from RM108.8 million recorded in the immediate preceding quarter. The higher revenue in the current financial quarter was due to the gradual recovery of the semiconductor industry where the Group operates in.

PBT of the group in the current financial quarter was RM23.3 million, increased from RM12.8 million recorded in the immediate preceding quarter. The increased PBT was mainly driven by the higher revenue, partially offset by higher staff costs incurred and the higher loss on foreign exchange due to strengthening of Ringgit Malaysia against United States Dollar during the current financial quarter.

B3. Prospects

Bank Negara Malaysia (“BNM”) projects the global growth for 2025 would remain supported by positive labour market conditions, monetary easing and fiscal stimulus in major economies. Resolution of trade negotiations has reduced uncertainty around US tariffs, though some product-specific tariffs remain unclear. The Malaysian economy growth projection remains within the range of 4%–4.8% in 2025. This will be driven by resilient domestic demand. Budget 2026 measures will also provide additional impetus to economic activity in 2026. Both headline and core inflation are expected to remain moderate for the remainder of the year. Based on the Ministry of Finance’s Economic Outlook 2026, headline inflation is projected to average between 1%–2% for 2025 amid steady domestic demand and continued easing in global cost conditions.

Based on the latest forecast by World Semiconductor Trade Statistics, the global semiconductor market is projected to grow 22% in year 2025. The outlook for 2026 is projected to grow by more than 25%. Growth is expected across all regions and product categories. Memory and Logic are again projected to lead, both increasing by over 30% year over year. Regionally, all major markets are expected to expand, with the Americas and Asia Pacific continuing to be the strongest contributors.

B3. Prospects (continued)

The Group still maintains an optimistic outlook towards both its business and the industries in which it operates in for the coming years while currently observing signs of recovery. The Group continues to focus on commencing new projects, acquiring new customers and strategies long-term growth plan to optimise potential business opportunities.

Capacity expansion

The Group has consistently received enquiries regarding front-end semiconductor, life science and 5G test equipment related supply. The Group undertakes production capacity expansion and new construction projects to cater for its existing core business as well as new front-end semiconductor engineering businesses. In addition, the Group has new construction projects for clean room to cater for more front-end semiconductor businesses. With a robust pipeline of new building projects and focus on capital expenditure, the Group will be well positioned for substantial growth and long-term value creation of the front-end semiconductor business.

Semiconductor

The Group has ventured into the front-end semiconductor engineering related businesses by securing several modules from the industry while working on more project transfers and new product developments in the coming years. The back-end semiconductor segment has been improving during the quarter. The Group has won multiple projects and orders have been loaded from front-end customers. Furthermore, the significant growth of artificial intelligence is driving unprecedented demand for high-performance AI chips. To meet this demand, next-generation manufacturing equipment is essential. The Group is poised to become a leading provider of cutting-edge front-end equipment specifically designed for AI chip production.

The Group continues to see improving momentum in both front-end and back-end semiconductor activities, supported by increasing demand for advanced computing and artificial intelligence-related applications. The rapid adoption of AI across data centres, cloud infrastructure and high-performance computing is driving demand for more complex and higher-precision semiconductor manufacturing equipment.

Leveraging its integrated engineering, precision manufacturing and system integration capabilities, the Group is well positioned to support customers involved in advanced logic, memory and AI-enabled semiconductor platforms through module assembly and sub-system manufacturing. Ongoing investments in cleanroom readiness, automation and quality systems further enhance the Group's ability to meet increasingly stringent customer requirements.

Life science and medical technology

The Group's involvement in the life science and medical technology industry is beneficial in the long run with the success of new technology that opens up possibilities for developing vaccines for cancer and therapeutic treatments. The Group continues to maintain virus extraction machines, DNA analysers and cell electroporation instruments in its product pipeline as part of future business direction. Leveraging its expertise, the Group engages in various project transfers with new customers to secure more box-build jobs. The Group has secured customers for life science and medical technology equipment module assembly. The Group had also successfully become a preferred supplier of manufacturing safe patient handling, mobility products parts, surgical workflow and precision positioning items for its customers. The segment growth, which has been strong, is expected to continue this year.

Organisational Readiness and Talent Development

The Group continued to invest in workforce training, skills development and operational readiness to support expanding customer requirements. These initiatives enhance execution capability while maintaining quality, delivery and compliance standards across its manufacturing operations.

B3. Prospects (continued)

Responsible Manufacturing and Sustainability

Responsible manufacturing practices, workplace safety and regulatory compliance remain integral to the Group's operations. These considerations continue to support the Group's long-term sustainability agenda and its commitment to meeting customer and regulatory expectations.

Others

The Group remains committed to its involvement in the 5G network equipment, autonomous vehicle-related chip testers, and EV battery testers businesses, maintaining a steady and reliable position in these sectors.

B4. Profit Forecast

The Group did not issue any revenue or profit estimate, forecast, projection or internal targets in any public document.

B5. Taxation

	Current Year-to-date ended 31 October 2025 RM'000	Preceding Year-to-date ended 31 October 2024 RM'000
Income tax		
• Current year provision	6,501	2,329
Deferred tax		
• Relating to origination and reversal of temporary differences	(224)	(320)
• (Over)/Under provision in prior years	(25)	75
Tax expenses	6,252	2,084
Effective tax rate (%)	26.9	24.8
Statutory tax rate (%)	24.0	24.0

The Group's effective tax rate is higher than the statutory tax rate was mainly due to unrealised foreign exchange loss which is non-allowable.

B6. Status of Corporate Proposals

There were no corporate proposals announced and not completed as at the date of this interim financial report.

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B7. Group Borrowings and Debt Securities

The details of the Group's borrowing is as follows:

	Unaudited as at 31 October 2025 (RM'000)	Audited as at 31 July 2025 (RM'000)
Current liabilities		
Banker acceptance	13,000	9,683
Revolving credit	19,927	20,179
Term loan	28,800	12,721
Total borrowings	61,727	42,583

All the Group's borrowings are denominated in RM, secured and interest-bearing.

B8. Material Litigation

As at the date of this interim financial report, the Group is not engaged in any material litigation or arbitration proceedings, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which may materially and adversely affect the financial position or business performance of the Group.

B9. Dividend

No dividend was declared for the current financial quarter ended 31 October 2025.

B10. Earnings Per Share ("EPS")

The basic and diluted EPS for the current financial quarter and the financial period are computed as follows:

(a) Basic EPS

	Current Year-to- date ended 31 October 2025	Preceding Year-to- date ended 31 October 2024
Profit after tax attributable to the owners of the parent (RM'000)	17,112	6,495
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,101,784
Basic EPS ⁽¹⁾ (sen)	1.55	0.59

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B10. Earnings Per Share (“EPS”) (continued)

(b) Diluted EPS

	Current Year-to-date ended 31 October 2025	Preceding Year-to-date ended 31 October 2024
Profit after tax attributable to the owners of the parent (RM'000)	17,112	6,495
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,101,784
Effect of dilution due to share grant scheme ('000)	1,811	885
Adjusted weighted average number of ordinary shares applicable to diluted EPS ('000)	1,104,698	1,102,669
Diluted EPS ⁽²⁾ (sen)	1.55	0.59

Notes:

- (1) Basic EPS is calculated by dividing the profit attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the financial period under review.
- (2) Diluted EPS is calculated by dividing the profit attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the financial period under review adjusted for the effects of dilutive potential ordinary shares.

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B11. Profit Before Tax

Profit before tax is arrived at after charging/(crediting):

	Current Year-to-date ended 31 October 2025 RM'000	Preceding Year-to-date ended 31 October 2024 RM'000
Interest income	(248)	(740)
Other income including investment income	(359)	(826)
Interest expense	705	93
Depreciation of property, plant and equipment	6,638	4,908
Depreciation of right-of-use assets	879	647
Amortisation of government grants	(73)	(174)
(Reversal of impairment loss)/Impairment losses in trade and other receivables	(144)	408
Loss on foreign exchange		
- realised	1,464	2,873
- unrealised	1,610	2,011
Gain on fair value adjustment on marketable securities	-	(163)
Gain on disposal of property, plant and equipment	(47)	-
Inventories written off	76	-

Note:

Save as disclosed above, the other disclosure items pursuant to Paragraph 16, Part A of Appendix 9B of the Listing Requirements are not applicable.

BY ORDER OF THE BOARD
16 December 2025