

**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 THIRD QUARTER ENDED 30 APRIL 2026 <sup>(1)</sup>**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter ended 30 April 2026	Preceding Year Corresponding Quarter ended 30 April 2025	Current Year-to- date ended 30 April 2026	Preceding Year- to-date ended 30 April 2025
	RM'000	RM'000	RM'000	RM'000
Revenue	151,459	95,564	408,715	277,381
Other operating income	1,010	125	2,440	3,310
	<u>152,469</u>	<u>95,689</u>	<u>411,155</u>	<u>280,691</u>
Changes in inventories of finished goods and work-in-progress	(10,292)	2,168	13,218	9,831
Raw materials and consumables used	(51,076)	(35,254)	(168,469)	(107,229)
Staff costs	(33,911)	(28,072)	(93,998)	(80,964)
Depreciation expenses	(8,065)	(6,382)	(23,209)	(17,730)
(Impairment losses) in trade and other receivables	(35)	(572)	(454)	(2,383)
Other operating expenses	(18,798)	(17,670)	(69,562)	(49,721)
Profit from operations	<u>30,292</u>	<u>9,907</u>	<u>68,681</u>	<u>32,495</u>
Finance costs	(1,008)	(150)	(2,550)	(318)
Profit before tax	<u>29,284</u>	<u>9,757</u>	<u>66,131</u>	<u>32,177</u>
Taxation	(3,181)	(1,811)	(9,991)	(7,811)
Profit for the financial period	<u><u>26,103</u></u>	<u><u>7,946</u></u>	<u><u>56,140</u></u>	<u><u>24,366</u></u>
Other comprehensive income				
Item that maybe reclassified subsequently to profit or loss				
Foreign currency translation	(569)	(284)	(1,010)	56
Total comprehensive income	<u><u>25,534</u></u>	<u><u>7,662</u></u>	<u><u>55,130</u></u>	<u><u>24,422</u></u>
Profit attributable to:				
Owners of the parent	26,317	7,956	56,239	24,142
Non-controlling interest	(214)	(10)	(99)	224
	<u><u>26,103</u></u>	<u><u>7,946</u></u>	<u><u>56,140</u></u>	<u><u>24,366</u></u>
Total comprehensive income attributable to:				
Owners of the parent	26,012	7,819	55,665	24,334
Non-controlling interest	(478)	(157)	(535)	88
	<u><u>25,534</u></u>	<u><u>7,662</u></u>	<u><u>55,130</u></u>	<u><u>24,422</u></u>
Earnings per share attributable to owners of the parent:				
Basic <sup>(2)</sup> (sen)	<u>2.39</u>	<u>0.72</u>	<u>5.10</u>	<u>2.19</u>
Diluted <sup>(3)</sup> (sen)	<u><u>2.38</u></u>	<u><u>0.72</u></u>	<u><u>5.09</u></u>	<u><u>2.19</u></u>

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**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 30 APRIL 2026 <sup>(1)</sup> (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 30 APRIL 2026 <sup>(1)</sup>**

	<b>Unaudited as at 30 April 2026 RM'000</b>	<b>Audited as at 31 July 2025 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	263,928	231,280
Right-of-use assets	49,904	51,481
Deferred tax asset	-	238
	313,832	282,999
<b>Current assets</b>		
Inventories	150,520	93,872
Trade and other receivables	190,445	183,002
Contract assets	68	127
Current tax assets	9,336	42,511
Other investment <sup>(2)</sup>	7,920	7,920
Cash and bank balances	53,281	26,738
	411,570	354,170
<b>TOTAL ASSETS</b>	<b>725,402</b>	<b>637,169</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	123,876	122,522
Reserves	410,959	354,973
	534,835	477,495
Non-controlling interest	16,814	17,349
<b>TOTAL EQUITY</b>	<b>551,649</b>	<b>494,844</b>
<b>Non-current liabilities</b>		
Borrowings	-	10,438
Government grants	1,619	1,840
Lease liabilities	4,037	5,205
Deferred tax liabilities	12,819	5,283
	18,475	22,766

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**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2026 <sup>(1)</sup>**  
**(continued)**

	<b>Unaudited as at 30 April 2026 RM'000</b>	<b>Audited as at 31 July 2025 RM'000</b>
<b>Current liabilities</b>		
Trade and other payables	64,681	77,583
Borrowings	86,971	32,145
Government grants	294	294
Lease liabilities	3,040	2,641
Current tax liabilities	292	6,896
	155,278	119,559
<b>TOTAL LIABILITIES</b>	173,753	142,325
<b>TOTAL EQUITY AND LIABILITIES</b>	725,402	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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**UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 <sup>(1)</sup>**

	← <b>Attributable to owners of the Company</b> →						<b>Non-controlling Interest</b>	<b>Total Equity</b>
	<b><u>Non-distributable</u></b>			<b><u>Distributable</u></b>		<b>Total</b>		
	<b>Share capital</b>	<b>Reorganisation debit reserve</b>	<b>Exchange translation reserve</b>	<b>Retained earnings</b>				
<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	
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	-	-	-	56,239	56,239	(98)	56,141	
Foreign currency translations	-	-	(570)	437	(133)	(437)	(570)	
Total comprehensive income/(expenses)	-	-	(570)	56,676	56,106	(535)	55,571	
Transactions with owners:								
Issuance of ordinary shares pursuant to share grant scheme	1,354	-	-	-	1,354	-	1,354	
Dividend paid	-	-	-	(120)	(120)	-	(120)	
Total transaction with owners	1,354	-	-	(120)	1,234	-	1,234	
Balance as at 30 April 2026	123,876	(56,226)	(987)	468,172	534,835	16,814	551,649	

**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.

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 <sup>(1)</sup>**

	<b>Current Year-to-date ended 30 April 2026 RM'000</b>	<b>Preceding Year-to-date ended 30 April 2025 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	66,131	32,177
Adjustments for:		
Amortisation of government grants	(221)	(388)
Impairment losses in trade and other receivables	454	2,383
Depreciation of property, plant and equipment	20,588	15,942
Depreciation of right-of-use assets	2,621	1,788
Gain on fair value adjustment on marketable securities	-	(321)
Finance costs	2,550	318
Interest income	(1,319)	(1,437)
Gain on disposal of property, plant and equipment	(148)	-
Gain on lease termination	-	(261)
Inventories written off	182	139
Property, plant and equipment written off	-	69
Share grant expenses	1,354	695
Unrealised loss on foreign exchange	5,762	6,391
Operating profit before changes in working capital	97,954	57,495
Increase in inventories	(56,830)	(28,389)
Increase in trade and other receivables	(13,385)	(49,474)
Decrease in contract assets	59	54
(Decrease)/Increase in trade and other payables	(12,113)	18,631
Cash from/(used in) operations	15,685	(1,683)
Interest paid	(819)	(80)
Tax paid	(8,883)	(12,342)
Tax refunded	33,236	775
Net cash from/(used in) operating activities	39,219	(13,330)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	1,319	1,437
Proceeds from disposal of property, plant and equipment	1,387	-
Disposal of marketable securities	-	19,237
Purchase of property, plant and equipment	(54,389)	(65,648)
Net changes in deposits pledged with licensed bank	21	-
Additional investment of equity interest in a subsidiary	-	80
Net cash used in investing activities	(51,662)	(44,894)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Dividend paid	(120)	-
Repayment of term loans	(3,634)	-
Proceeds from banker acceptance	8,000	8,000
Proceeds from term loans	47,160	-
Proceeds from revolving credits	59,655	1,000
Repayment of banker acceptance	(12,683)	-
Repayment of revolving credits	(55,549)	-
Payments of lease liabilities	(2,299)	(1,398)
Net cash from financing activities	40,530	7,602

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 APRIL 2026 <sup>(1)</sup> (continued)**

	<b>Current Year-to-date ended 30 April 2026 RM'000</b>	<b>Preceding Year-to-date ended 30 April 2025 RM'000</b>
Net increase/(decrease) in cash and cash equivalents	28,087	(50,622)
Effects of exchange rate changes	(1,523)	(3,792)
Cash and cash equivalents at beginning of financial period	26,460	80,716
Cash and cash equivalents at end of financial period	<u>53,024</u>	<u>26,302</u>
<b>Cash and cash equivalents comprise the following as at financial period:</b>		
Cash and bank balances	53,024	26,302
Deposits pledged with licensed banks	257	271
	<u>53,281</u>	<u>26,573</u>
Less: Deposits pledged with licensed bank	(257)	(271)
	<u>53,024</u>	<u>26,302</u>

**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:

<b>Title</b>	<b>Effective Date</b>
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.

<b>Title</b>	<b>Effective Date</b>
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
Annual improvements to MFRS 10 Consolidated Financial Statements	1 January 2026
Annual improvements to MFRS 107 Statement of Cash Flows	1 January 2026

**A2. Significant Accounting Policies (continued)**

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

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. (continued)

<b>Title</b>	<b>Effective Date</b>
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
Amendments to MFRS 19 <i>Subsidiaries without Public Accountability: Disclosures</i>	1 January 2027
Amendments to MFRS 121 <i>Translation to a Hyperinflationary Presentation Currency</i>	1 January 2027
Amendments to MFRS 10 and MFRS 128 <i>Sales or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

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**

There were no other issuances, cancellation, repurchase, resale and repayment of debts and equity securities during the current financial quarter except the following:

- On 25 February 2026, the Group had issued 246,900 new ordinary shares at an exercise price of RM4.25 pursuant to the Employees' Share Grant Scheme ("SGS").
- On 28 April 2026, the Group had issued 194,300 new ordinary shares at an exercise price of RM1.565 pursuant to the Employees' Share Grant Scheme ("SGS").

**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:

Cumulative quarter ended 30 April 2026	Segment I ←		Segment II →			Segment I & II		Consolidated RM'000
	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	
<b>Results</b>								
Revenue from external customers	-	316,312	34,926	57,477	408,715	408,715	-	408,715
Inter-segment revenue	-	86,699	-	2,597	89,296	89,296	(89,296)	-
Total revenue	-	403,011	34,926	60,074	489,011	489,011	(89,296)	408,715
Interest income	82				1,237	1,319	-	1,319
Interest expense	-				(2,568)	(2,568)	18	(2,550)
Net Interest income	82				(1,331)	(1,249)	18	(1,231)
Segment profit/(loss) before tax	(389)				59,092	58,703	7,428	66,131

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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.

In the current financial quarter, a wholly-owned subsidiary of the Company in Singapore, UW-C Pte. Ltd., was struck off on 15 February 2026. The subsidiary was dormant and the strike-off has no material financial impact on the Group.

**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 30 April 2026, the Group does not have any other material capital commitment:

	<b>RM'000</b>
Capital expenditure in respect of purchase of property, plant and equipment	
- Approved and contracted for	30,793
- Approved but not contracted for	-
<b>Total</b>	<b>30,793</b>

**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 RM151.5 million for the current financial quarter, an increase of RM55.9 million or 58.5% from RM95.6 million in the corresponding quarter of the previous financial year. The notable increase in revenue was primarily derived from strong recovery of the semiconductor industry.

Profit before tax (“PBT”) of the Group in the current financial quarter was RM29.3 million, increased from RM9.8 million recorded in the corresponding quarter of the previous financial year. The increase in PBT was mainly attributable to higher revenue and improved operating performance.

**B2. Comparison with Immediate Preceding Quarter**

	Individual Quarter 3-months ended			
	30 April 2026 (RM'000)	31 January 2026 (RM'000)	Differences	
			RM'000	%
Revenue	151,459	136,414	15,045	11.0%
Profit before tax (“PBT”)	29,284	13,567	15,717	115.8%
Profit for the financial period	26,103	13,009	13,094	100.7%
Profit attributable to owners of the parent	26,317	12,810	13,507	105.4%

The Group’s revenue for the current financial quarter was RM151.5 million, increased from RM136.4 million recorded in the immediate preceding quarter. The higher revenue in the current financial quarter was from gradual recovery of the semiconductor industry where the Group operates in.

PBT of the Group in the current financial quarter was RM29.3 million, increased from RM13.6 million recorded in the immediate preceding quarter. The increased in PBT was mainly attributable to higher revenue during the current financial quarter.

**B3. Prospects**

Bank Negara Malaysia (“BNM”) projects the global economy to expand at a more moderate pace. Headwinds from the Middle East conflict are expected to weigh on growth. The Malaysian economic growth projection in 2026 in turn is expected to be within the range of 4%–5%, supported primarily by continued domestic demand and exports. Headline inflation is projected to average within 1.5%–2.5% in 2026, and may trend closer to the upper end of the range. Following the Middle East conflict, higher global prices for energy and other key commodities are causing inflation to edge higher, broadly in line with expectations.

**B3. Prospects (continued)**

Based on the latest forecast by World Semiconductor Trade Statistics, following exceptionally strong results in late 2025 and early 2026, the global semiconductor market is now projected to grow by 90% in 2026, reaching USD 1.51 trillion. The sharp upward acceleration is overwhelmingly driven by the Memory segment. Logic is expected to remain as another major contributor. Other product categories are forecasted to expand at more moderate rates, reflecting a broader industry growth. Regionally, all major markets are projected to show strong growth. The Americas are expected to more than double in 2026 with 112% growth, while Asia Pacific is forecast to grow 87%.

The Group remains cautiously optimistic on its business outlook, supported by the gradual recovery of the semiconductor industry, increasing demand from both front-end and back-end semiconductor customers, and the progressive ramp-up of recently secured projects and new product introductions.

Notwithstanding the improving business environment, the Group continues to monitor ongoing geopolitical tensions and global trade uncertainties, including the recent escalation of conflicts in the Middle East and other regional developments. These events may contribute to volatility in energy prices, foreign exchange rates, logistics costs, and overall global economic sentiment, which could potentially impact supply chains and customers' capital expenditure decisions.

Nevertheless, the Group believes its diversified customer base, exposure across both front-end and back-end semiconductor segments, and ongoing efforts in operational efficiency and business development will ideally position it to navigate the evolving market environment. The Group will continue to focus on securing new business opportunities, and enhancing operational capabilities to support sustainable growth.

**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. The back-end semiconductor segment has also shown improvement in 2026, supported by a significant increase in demand for system-level testers. The Group has won multiple projects and orders from front-end customers. The orders are being progressively loaded and executed. As these projects ramp up, the Group anticipates benefiting from improved economies of scale, which are anticipated to contribute positively to the Group's financial performance.

Furthermore, the significant growth of artificial intelligence is driving unprecedented demand for high-performance AI chips. Hyperscaler capital expenditure is increasing by leaps and bounds, fuelling a massive upcycle that is projected to push annual industry revenues to historical high. This near-term growth is heavily concentrated in advanced logic and memory sectors, particularly High-Bandwidth Memory (HBM) and DDR5. 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.

**B3. Prospects (continued)**

**Semiconductor (continued)**

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 technologies that open 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.

**Organisational Readiness and Talent Development**

The Group continues 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.

**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 in 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. While contributions from these segments are currently at a developing stage, the Group will continue to work closely with customers to support ongoing product development activities and pursue future growth opportunities in these sectors.

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

**B4. Profit Forecast**

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

**B5. Taxation**

	<b>Current Year-to-date ended 30 April 2026 RM'000</b>	<b>Preceding Year-to-date ended 30 April 2025 RM'000</b>
Income tax		
• Current year provision	7,679	8,786
• (Over)/Under provision in prior year	(5,461)	343
Deferred tax		
• Relating to origination and reversal of temporary differences	5,808	(1,377)
• Under provision in prior years	1,965	59
<b>Tax expenses</b>	<b>9,991</b>	<b>7,811</b>
Effective tax rate (%)	15.1	24.3
Statutory tax rate (%)	24.0	24.0

The Group's effective tax rate is lower than the statutory tax rate mainly due to over provision of tax expense in prior year as a result of the recognition of pioneer status incentive granted to a subsidiary.

**B6. Status of Corporate Proposals**

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

**B7. Group Borrowings and Debt Securities**

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

	<b>Unaudited as at 30 April 2026 (RM'000)</b>	<b>Audited as at 31 July 2025 (RM'000)</b>
<b>Current liabilities</b>		
Banker acceptance	5,000	9,683
Revolving credit	24,286	20,179
Term loan	57,685	12,721
<b>Total borrowings</b>	<b>86,971</b>	<b>42,583</b>

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

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**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 30 April 2026.

**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**

	<b>Current Year-to-date ended 30 April 2026</b>	<b>Preceding Year-to-date ended 30 April 2025</b>
Profit after tax attributable to the owners of the parent (RM'000)	56,239	24,142
Weighted average number of ordinary shares in issue ('000)	1,103,328	1,102,340
Basic EPS <sup>(1)</sup> (sen)	5.10	2.19

**(b) Diluted EPS**

	<b>Current Year-to-date ended 30 April 2026</b>	<b>Preceding Year-to-date ended 30 April 2025</b>
Profit after tax attributable to the owners of the parent (RM'000)	56,239	24,142
Weighted average number of ordinary shares in issue ('000)	1,103,328	1,102,0340
Effect of dilution due to share grant scheme ('000)	1,811	563
Adjusted weighted average number of ordinary shares applicable to diluted EPS ('000)	1,105,139	1,102,903
Diluted EPS <sup>(2)</sup> (sen)	5.09	2.19

**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):

	<b>Current Year-to-date ended 30 April 2026 RM'000</b>	<b>Preceding Year-to-date ended 30 April 2025 RM'000</b>
Interest income	(1,319)	(1,437)
Other income including investment income	(1,176)	(1,120)
Interest expense	2,550	318
Depreciation of property, plant and equipment	20,588	15,942
Depreciation of right-of-use assets	2,621	1,788
Amortisation of government grants	(221)	(388)
Impairment losses in trade and other receivables	454	2,383
Loss on foreign exchange		
- realised	8,940	1,328
- unrealised	5,762	6,391
Gain on fair value adjustment on marketable securities	-	(321)
Gain on disposal of property, plant and equipment	(148)	-
Inventories written off	182	139

**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**  
**23 June 2026**