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ASX ANNOUNCEMENT

27 August 2026

RELEASE OF SECOND QUARTER 2026 RESULTS OF UOA DEVELOPMENT BHD

United Overseas Australia Ltd (**ASX:UOS**) (the "**Company**") provides the following reports relating to its subsidiary, UOA Development Bhd, as released to the Bursa Malaysia Securities Bhd.

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About United Overseas Australia Ltd

*United Overseas Australia Ltd, together with its subsidiaries and associates (**UOA Group**), is a highly reputable and diversified real estate group in Asia with a proven track record in delivering integrated, end-to-end expertise across the real estate value chain—from development and investment to construction and asset management.*

Through its listed entities (United Overseas Australia Ltd, dual-listed in Australia and Singapore; UOA Real Estate Investment Trust and UOA Development Bhd in Malaysia), as well as its subsidiary in Vietnam (UOA Vietnam Pte Ltd), the UOA Group drives long-term value creation by seamlessly aligning investment strategies with disciplined execution across Asia's dynamic property markets.

Its diverse portfolio spans large-scale residential and commercial developments in key urban centres, hospitality assets that support tourism-driven economies, and modern healthcare facilities that meet the demands of rapidly growing populations. With deep market insights, strategic capital management, and a commitment to excellence, the UOA Group continues to deliver impactful developments that elevate the built environment, and enhance urban living in the region.

UOA GROUP®
BUILDING EXCELLENCE

PRESS RELEASE
FOR IMMEDIATE RELEASE

UOA DEVELOPMENT ANNOUNCES SECOND QUARTER 2026 FINANCIAL RESULTS

Kuala Lumpur, 26 August 2026 – UOA Development Bhd ("UOA" or "UOA 发展有限公司") today announced its financial results for the first quarter ended 30 June 2026.

Revenue for the quarter under review was reported at RM221.2 million compared to RM130.2 million in the corresponding quarter of the preceding year. UOA recorded profit after tax after minority interests ("PATAMI") for the quarter under review of RM95.6 million compared to RM91.7 million in the same period of the preceding year.

The revenue and PATAMI were attributed mainly from the progressive recognition of the ongoing development projects, namely Aster Hill, Bamboo Hills Residences, Duo Tower, and Aethera Residences.

New property sales for the period ended 30 June 2026 was at approximately RM317.4 million which were mainly derived from Aethera Residences, Aster Hill, Bamboo Hills Residences, and Duo Tower. The total unbilled sales as at 30 June 2026 amounted to approximately RM565.9 million.

- End -

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About UOA Development Bhd (http://www.uoa.com.my)

UOA Development Bhd ("UOA") is one of the leading property developers in Kuala Lumpur and one of the few development companies in Malaysia that has a comprehensive integrated in-house development and construction division which allows the Company to execute its developments efficiently on a "fast-track basis", i.e. within a shorter development cycle.

Listed on the main board of Bursa Malaysia Securities Berhad, the Company, through its subsidiaries and associated companies, is primarily involved in property development, construction and property investment. UOA's projects are centralised within the Klang Valley with a focus on medium to high-end residential and commercial properties.

UOA was honoured with the Growth Excellence Leadership Award for Property Development for 2016 and 2019 at the Frost & Sullivan Malaysia Excellence Awards. The award recognises the company's achievement in driving long-term rapid growth through customer focus, which in turn fosters a virtuous cycle of improvement and success.

UOA was recognised as one of the winners for The All-Star Award that celebrates top ranked developers of the year at the StarProperty.my Awards 2018.

UOA was also accorded the Malaysia Property Development Competitive Strategy Innovation & Leadership Award at the virtual ceremony of Frost & Sullivan Asia Pacific Best Practices Awards 2020. The award served as a recognition of UOA's leadership in engineering excellence, reputable building integrity, deep dedication, and unwavering enthusiasm in delivering properties par excellence.

In addition, UOA was selected as the award recipient for Highest Return On Equity Over Three Years (for the sixth consecutive year) at The Edge Billion Ringgit Club Awards 2023.

In 2025, UOA was named as one of the top 10 winners for The Edge Malaysia Top Property Developers Awards (TPDA) for the twelfth time since 2013. The TPDA recognises the country's best in property development and is the anchor award of The Edge Malaysia Property Excellence Awards.

Issued by Corporate Communications Division:
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UOA DEVELOPMENT

UOA DEVELOPMENT BHD

INTERIM FINANCIAL REPORT

SECOND QUARTER ENDED 30 JUNE 2026

UOA DEVELOPMENT

INTERIM FINANCIAL REPORT

SECOND QUARTER ENDED 30 JUNE 2026

UOA DEVELOPMENT BHD
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(Cover) A Transit-Oriented Development (TOD) strategically positioned at the intersection of Jalan Ipoh and Jalan Kuching with direct frontage to DUKE Highway, Bamboo Hills encapsulates an urban lifestyle rooted in convenience, community, and sustainability.

CONTENTS

UOA DEVELOPMENT BHD 200401015520 (654023-V)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

		As At 30 June 2026 RM'000 *(Unaudited)*	As At 31 December 2025 RM'000 *(Audited)*
ASSETS			
Non-current assets			
Property, plant and equipment	*Note 1*	370,490	376,453
Investment properties		2,399,203	2,311,493
Inventories		452,015	462,453
Equity investments		66,483	68,796
Deferred tax assets		42,881	39,309
		3,331,072	3,258,504
Current assets			
Inventories		1,378,713	1,285,511
Contract assets		272,980	232,595
Trade and other receivables		105,626	101,122
Amount owing by related companies		18	-
Current tax assets		58,082	59,777
Short term investments		1,303,137	1,327,302
Fixed deposits with licensed banks		214,311	254,959
Cash and bank balances		210,480	167,259
		3,543,347	3,428,525
TOTAL ASSETS		6,874,419	6,687,029
EQUITY AND LIABILITIES			
Equity			
Share capital		3,344,898	3,344,898
Merger reserve		2,252	2,252
Fair value reserve		(13,235)	(10,922)
Retained earnings		2,448,683	2,576,999
Less : Treasury shares		(2,119)	(2,119)
Equity attributable to owners of the Company		5,780,479	5,911,108
Non-controlling interests		232,192	226,278
Total equity		6,012,671	6,137,386
Non-current liabilities			
Amount owing to non-controlling shareholders of subsidiary companies		2,339	2,282
Lease liabilities		1,099	1,147
Deferred tax liabilities		70,955	71,720
		74,393	75,149
Current liabilities			
Contract liabilities		32,440	31,385
Trade and other payables		435,084	386,691
Amount owing to related companies		-	8
Amount owing to non-controlling shareholders of subsidiary company		36,153	33,928
Lease liabilities		665	587
Current tax liabilities		17,513	21,895
Dividend payable		265,500	-
		787,355	474,494
TOTAL LIABILITIES		861,748	549,643
TOTAL EQUITY AND LIABILITIES		6,874,419	6,687,029
Net Asset Per Share (RM)		2.18	2.25
Based on number of shares net of treasury shares		2,655,003,300	2,623,790,100

Note 1 : Included in the net carrying amount of property, plant and equipment are right-of-use assets of RM180,927,000 (2025: RM182,301,000).

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

UOA DEVELOPMENT BHD 200401015520 (654023-V)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	Individual Quarter Ended		**Cumulative Quarter Ended**	
	30 June 2026 RM'000 ***(Unaudited)***	**30 June 2025 RM'000** ***(Unaudited)***	**30 June 2026 RM'000** ***(Unaudited)***	**30 June 2025 RM'000** ***(Unaudited)***
Revenue	221,201	130,163	335,056	282,266
Cost of sales	(139,282)	(65,089)	(217,993)	(156,323)
Gross profit	81,919	65,074	117,063	125,943
Fair value adjustment on investment properties	-	-	(12,325)	-
Other income	105,613	102,632	209,563	201,545
Reversal of impairment losses/(impairment losses) on financial assets	306	(233)	(9)	116
Reversal of inventories written down/ (inventories written down)	-	1,205	(5,174)	(5,275)
Administrative and general expenses	(48,309)	(52,482)	(103,178)	(99,591)
Other expenses	(20,269)	(18,093)	(45,548)	(43,664)
Finance income	12,295	10,925	24,695	23,913
Finance costs	(42)	(40)	(84)	(79)
Profit before tax	131,513	108,988	185,003	202,908
Tax expense	(31,492)	(16,351)	(41,165)	(34,422)
Profit for the financial period	100,021	92,637	143,838	168,486
Other comprehensive income, net of tax				
Items that will not be reclassified to profit or loss				
Fair value gain/(loss) on remeasuring of financial assets	326	(2,487)	(2,313)	(8,685)
Total comprehensive income for the financial period	100,347	90,150	141,525	159,801
Profit attributable to:				
Owners of the Company	95,589	91,708	137,530	165,656
Non-controlling interests	4,432	929	6,308	2,830
	100,021	92,637	143,838	168,486
Total comprehensive income attributable to:				
Owners of the Company	95,915	89,221	135,217	156,971
Non-controlling interests	4,432	929	6,308	2,830
	100,347	90,150	141,525	159,801
Earnings per share (Sen)				
- Basic earnings per share	3.60	3.50	5.18	6.31
- Diluted earnings per share	N/A	N/A	N/A	N/A

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

UOA DEVELOPMENT BHD 200401015520 (654023-V)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	Attributable to Owners of the Company							
		Non-distributable						
	Share Capital RM'000	Merger Reserve RM'000	Fair Value Reserve RM'000	Retained earnings RM'000	Treasury shares RM'000	Total RM'000	Non-controlling interest RM'000	Total Equity RM'000
Balance at 1 January 2026	3,344,898	2,252	(10,922)	2,576,999	(2,119)	5,911,108	226,278	6,137,386
Profit for the financial period	-	-	-	137,530	-	137,530	6,308	143,838
Other comprehensive income for the financial period	-	-	(2,313)	-	-	(2,313)	-	(2,313)
Total comprehensive income for the financial period	-	-	(2,313)	137,530	-	135,217	6,308	141,525
Transactions with owners:								
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(240)	(240)
Dividend to shareholders of the Company	-	-	-	(265,500)	-	(265,500)	-	(265,500)
Acquisition of additional shares in subsidiary companies	-	-	-	(346)	-	(346)	(154)	(500)
Total transactions with owners	-	-	-	(265,846)	-	(265,846)	(394)	(266,240)
Balance at 30 June 2026	3,344,898	2,252	(13,235)	2,448,683	(2,119)	5,780,479	232,192	6,012,671
Balance at 1 January 2025	3,296,830	2,252	(2,937)	2,367,852	(2,119)	5,661,878	173,214	5,835,092
Profit for the financial period	-	-	-	165,656	-	165,656	2,830	168,486
Other comprehensive income for the financial period	-	-	(8,685)	-	-	(8,685)	-	(8,685)
Total comprehensive income for the financial period	-	-	(8,685)	165,656	-	156,971	2,830	159,801
Transactions with owners:								
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(492)	(492)
Dividend to shareholders of the Company	-	-	-	(262,379)	-	(262,379)	-	(262,379)
Acquisition of shares in new subsidiary companies	-	-	-	-	-	-	51	51
Total transactions with owners	-	-	-	(262,379)	-	(262,379)	(441)	(262,820)
Balance at 30 June 2025	3,296,830	2,252	(11,622)	2,271,129	(2,119)	5,556,470	175,603	5,732,073

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

UOA DEVELOPMENT BHD 200401015520 (654023-V)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026

	Current Year To Date 30 June 2026 RM'000 *(Unaudited)*	Preceding Year To Date 30 June 2025 RM'000 *(Unaudited)*
OPERATING ACTIVITIES		
Profit before tax	185,003	202,908
Adjustments for:		
Non-cash items	26,710	14,683
Non-operating items	(141)	(399)
Dividend income	(3,097)	(2,052)
Net interest income	(24,611)	(23,834)
Operating profit before changes in working capital	183,864	191,306
Changes in working capital:		
Inventories	(95,133)	(38,100)
Contract assets	(40,385)	34,785
Contract liabilities	1,055	16,116
Receivables	(4,516)	26,033
Payables	48,385	(69,237)
Cash generated from operations	93,270	160,903
Interest received	1,749	3,061
Net tax paid	(48,189)	(29,807)
Net cash from operating activities	46,830	134,157
INVESTING ACTIVITIES		
Repayments to related companies	(18)	(40)
Distribution received from equity investments	2,482	2,052
Dividend received from equity investments	615	-
Proceeds from disposal of property, plant and equipment	1,279	399
Acquisition of additional shares in existing subsidiary companies	(500)	-
Acquisition of shares in new subsidiary company, net of cash	-	65
Additions to investment properties	(92,847)	(51,033)
Purchase of property, plant and equipment	(4,031)	(5,476)
Interest received	22,946	20,852
Net cash used in investing activities	(70,074)	(33,181)
FINANCING ACTIVITIES		
Payment of lease liabilities	(306)	(257)
Dividends paid to non-controlling shareholders of subsidiaries	(240)	(492)
Repayment of borrowings	-	(25)
Advances from non-controlling shareholders of subsidiaries	2,225	11,786
Interest paid	(27)	(31)
Net cash from financing activities	1,652	10,981
CASH AND CASH EQUIVALENTS		
Net changes	**(21,592)**	**111,957**
At beginning of financial year	**1,749,340**	**1,800,001**
At end of financial year	**1,727,748**	**1,911,958**
Represented by:		
Short term investments	1,303,137	1,440,224
Fixed deposits with licensed banks	214,311	165,791
Cash and bank balances	210,480	306,117
	1,727,928	1,912,132
Fixed deposit pledged	(180)	(174)
	1,727,748	1,911,958

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

EXPLANATORY NOTES TO THE INTERIM REPORT FOR THE QUARTER ENDED 30 JUNE 2026

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134, INTERIM FINANCIAL REPORTING

A1 BASIS OF PREPARATION

The interim financial report has been prepared in accordance with MFRS 134, Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. These financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial reports should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2025 and the accompanying explanatory notes attached to this interim financial report.

These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Company and its subsidiaries ("the Group") since the financial year ended 31 December 2025.

A2 CHANGES IN ACCOUNTING POLICIES

The significant accounting policies adopted are consistent with those of the audited financial statements of the Group for the financial year ended 31 December 2025. The Group adopted new standards/amendments/improvements to MFRS which are mandatory for the financial periods beginning on or after 1 January 2026.

The initial application of the new standards/amendments/improvements to the standards did not have any material impacts to the financial statements of the Group.

A3 QUALIFIED AUDIT REPORT

The auditors' report of the financial statements of the Company for the financial year ended 31 December 2025 was not qualified.

A4 COMMENTS ON SEASONALITY OR CYCLICALITY OF OPERATIONS

The business operations of the Group during the financial period under review have not been materially affected by any seasonal or cyclical factors.

A5 UNUSUAL ITEMS

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the quarter under review.

A6 MATERIAL CHANGES IN ESTIMATES

There were no material changes in estimates that have had a material effect in the current quarter results.

A7 ISSUES, CANCELLATION, REPURCHASES, RESALE AND REPAYMENTS OF DEBT AND EQUITY SECURITIES

Save as disclosed below, there were no issuance, cancellation, repurchase, resale and repayment of debt and/or equity securities, share buybacks, share cancellations, shares held as treasury shares and resale of treasury shares for the current quarter.

(a) Share buyback by the Company

During the current quarter, there was no buyback of shares nor resale or cancellation of treasury shares.

(b) As at 30 June 2026, the Company has 1,133,800 ordinary shares held as treasury shares and the issued and paid-up share capital of the Company remained unchanged at 2,656,137,100 ordinary shares.

A8 DIVIDEND PAID

A first and final single tier dividend of 10 sen per ordinary share in respect of the financial year ended 31 December 2025 was approved by shareholders during the Annual General Meeting held on 26 May 2026. The dividend was paid on 27 July 2026.

A9 EFFECT OF CHANGES IN THE COMPOSITION OF THE GROUP

There were no material events as at the latest practicable date from the date of this report.

A10 EVENTS AFTER THE END OF THE INTERIM PERIOD

On 27 July 2026, the Company issued and allotted 34,401,800 new shares pursuant to the Dividend Reinvestment Scheme which was applied to the final dividend for the year ended 31 December 2025. With the listing of the new shares, the issued and paid-up capital of the Company increased from RM3,344,898,690 to RM3,397,877,462.

There were no material events as at the latest practicable date from the date of this report.

A11 SEGMENT INFORMATION

	Property development RM'000	Construction RM'000	Others RM'000	Elimination RM'000	Consolidated RM'000
Cumulative quarter ended 30 June 2026					
Revenue					
External revenue	335,056	-	-	-	335,056
Inter-segment revenue	-	244,596	-	(244,596)	-
Total revenue	335,056	244,596	-	(244,596)	335,056
Results					
Segment results	142,358	26,854	15,791	-	185,003
Tax expense					(41,165)
Profit for the financial period					143,838
Segment assets	4,069,730	142,336	2,494,907	-	6,706,973

	Property development RM'000	Construction RM'000	Others RM'000	Elimination RM'000	Consolidated RM'000
Cumulative quarter ended 30 June 2025					
Revenue					
External revenue	282,010	256	-	-	282,266
Inter-segment revenue	-	240,634	-	(240,634)	-
Total revenue	282,010	240,890	-	(240,634)	282,266
Results					
Segment results	158,377	27,064	17,467	-	202,908
Tax expense					(34,422)
Profit for the financial period					168,486
Segment assets	3,809,503	142,639	2,391,056	-	6,343,198

A12 CONTINGENT LIABIITIES OR CONTINGENT ASSETS

As announced by the Company on 10 October 2025, one of its wholly-owned subsidiaries, namely Distinctive Acres Sdn Bhd was served by the Inland Revenue Board of Malaysia ("IRB") with Notices of Additional Assessment for the Year of Assessment 2020, for additional income tax totalling RM165,660,988.80 ("Additional Tax Notice").

The Additional Tax Notice was raised by Director General of Inland Revenue ("DGIR") on the gain from the disposal of its Investment Property, UOA Corporate Tower in Bangsar South to UOA Real Estate Investment Trust in year 2020 ("Gain"), whereby DGIR treated the Gain to be subjected to Corporate Income Tax instead of Real Property Gains Tax ("RPGT").

Based on advice from our tax consultant, the Company has a strong basis to challenge the basis of the said treatment and the validity of the Additional Tax Notice. The Company has filed a Notice of Appeal via Form Q on 7 November 2025 ("Appeal").

Accordingly, the Directors of the Company are of the opinion that no provision in respect of the tax liability in dispute is required to be made in the financial statements as at the reporting date.

A13 RELATED PARTY TRANSACTIONS

During the interim period, the Group did not enter into any related party transactions or recurrent related party transactions of a revenue or trading nature that had not been included or exceeded by 10% of the estimated value which had been mandated by the shareholders at the Annual General Meeting held on 26 May 2026.

A14 CAPITAL COMMITMENTS

The Group has the following capital commitments:

	As at 30 June 2026 RM'000
Approved and contracted for	
- Purchase of plant and equipment	427
- Purchase of investment property	159,348
	159,775

There were no material capital commitments for the Group at the date of this announcement.

B EXPLANATORY NOTES PURSUANT TO PART A OF APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1 REVIEW OF PERFORMANCE

	Individual quarter ended		*Increase/*
	30 June 2026	**30 June 2025**	*(Decrease)*
	RM'000	RM'000	*%*
Revenue	221,201	130,163	*69.9%*
Gross profit	81,919	65,074	*25.9%*
Profit before tax	131,513	108,988	*20.7%*
Profit after tax	100,021	92,637	*8.0%*
Profit attributable to owners of the Company	95,589	91,708	*4.2%*

The Group's revenue for the quarter ended 30 June 2026 stood at RM221.2 million, compared to the RM130.2 million in the same quarter of the preceding year. The profit after tax, after non-controlling interests, for the quarter under review was RM95.6 million against RM91.7 million in the same quarter of the preceding year. Total expenditure for the reporting quarter amounted to RM68.3 million, which comprised mainly administrative and general expenses of RM48.3 million.

For the quarter under review, the Group's revenue attributable to the Company primarily derived from the progressive recognition of the Group's ongoing development projects, namely Bamboo Hills Residences, Aster Hill and Duo Tower.

B2 MATERIAL CHANGES IN PROFIT BEFORE TAX FOR THE CURRENT QUARTER AS COMPARED WITH THE IMMEDIATE PRECEDING QUARTER

	Current quarter ended 30 June 2026	**Immediate Preceding quarter ended 31 March 2026**	**Increase/ (Decrease)**
	RM'000	RM'000	%
Revenue	221,201	113,855	*94.3%*
Profit before tax	131,513	53,490	*145.9%*

The Group's profit before tax was at RM131.5 million for the quarter ended 30 June 2026 compared to RM53.5 million in the previous quarter. The higher revenue and profit in the current quarter compared the immediate preceding quarter was primarily attributed to the higher progressive recognition from Aster Hill and sales from newly launched Aethera Residences.

B3 PROSPECTS

Property sales for the period ended 30 June 2026 were mainly from Aethera Residences, Aster Hill, Bamboo Hills Residences and Duo Tower bringing the year-to-date new property sales to RM316.7 million.

Unbilled sales amounted to RM576.6 million as at the end of the quarter under review is expected be recognised progressively in accordance to construction progress.

The Group continues to explore strategic opportunities for future growth and expansion.

B4 VARIANCES BETWEEN ACTUAL PROFIT AND FORECAST PROFIT

Not applicable as no profit forecast was published.

B5 TAX EXPENSE

The breakdown of the tax components is as follows:

	Current Quarter		Year To Date	
	30 June 2026 RM’000	**30 June 2025** RM’000	**30 June 2026** RM’000	**30 June 2025** RM’000
In respect of current period				
- income tax	32,539	18,687	48,681	38,086
- deferred tax	(1,485)	(2,328)	(4,277)	(3,636)
In respect of prior period				
- income tax	408	(8)	(3,179)	(28)
- deferred tax	30	-	(60)	-
Tax expense for the period	31,492	16,351	41,165	34,422

The Group's effective tax rate for the current quarter and year to date was approximated the statutory tax rate of 24%. The Group’s effective tax rate for corresponding quarter and year to date for the preceding year were lower than statutory tax rate of 24% mainly due to certain income not subject to tax.

B6 STATUS OF CORPORATE PROPOSAL

There were no corporate proposals announced but not completed during the current financial quarter and financial period to date under review.

B7 BORROWINGS AND DEBT SECURITIES

The Group does not have any borrowings and debt securities as at the date of this report.

B8 DERIVATIVE FINANCIAL INSTRUMENTS

The Group does not have any derivative financial instruments as at the date of this report.

B9 FAIR VALUE CHANGES OF FINANCIAL LIABILITIES

The Group does not have any financial liabilities that are measured at fair value at the date of this report.

B10 MATERIAL LITIGATION

There was no pending material litigation as at the latest practicable date from the date of issuance of this report.

B11 DIVIDENDS

The Board does not recommend any dividend for the current quarter under review.

B12 PROFIT BEFORE TAX

Profit before tax is stated after charging/(crediting):

	Current Quarter		Year To Date	
	30 June 2026 RM'000	30 June 2025 RM'000	30 June 2026 RM'000	30 June 2025 RM'000
Interest income	(12,295)	(10,925)	(24,695)	(23,913)
Other income including investment income	(44,790)	(50,361)	(75,459)	(100,345)
Interest expense	42	40	84	79
Depreciation and amortisation	4,687	4,774	9,190	9,453
Impairment loss/(reversal of impairment loss) on receivables	(306)	233	9	(116)
Provision for and write off of inventories	-	(1,205)	5,174	5,275
(Gain)/loss on disposal				
- Quoted/unquoted investments	-	-	-	-
- Property, plant and equipment	(140)	(273)	(141)	(399)
Impairment of assets	-	-	-	-
Foreign exchange (gain)/loss	(310)	136	(957)	114
(Gain)/Loss on derivatives	-	-	-	-
Exceptional items	-	-	-	-

B13 EARNINGS PER SHARE

(a) The basic earnings per share ("EPS") is calculated by dividing the profit for the period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period.

	Current Quarter		Year to Date	
	30 June 2026	**30 June 2025**	**30 June 2026**	**30 June 2025**
Profit attributable to owners of the Company (RM'000)	95,589	91,708	137,530	165,656
Weighted average number of ordinary shares	2,655,003,300	2,623,790,100	2,655,003,300	2,623,790,100
Basic EPS (Sen)	3.60	3.50	5.18	6.31

(b) The Company does not have any diluted earnings per share.

BY ORDER OF THE BOARD

YAP KAI WENG
Company Secretary
UOA DEVELOPMENT BHD
Kuala Lumpur

26 AUGUST 2026