

**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 FOURTH QUARTER ENDED 31 JULY 2025<sup>(1)</sup>**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter ended 31 July 2025	Preceding Year Corresponding Quarter ended 31 July 2024	Current Year-to- date ended 31 July 2025	Preceding Year- to-date ended 31 July 2024
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	108,794	75,813	386,175	248,397
Other operating income	660	(3,435)	3,970	10,484
	<u>109,454</u>	<u>72,378</u>	<u>390,145</u>	<u>258,881</u>
Changes in inventories of finished goods and work-in-progress	1,809	941	11,640	(790)
Raw materials and consumables used	(43,209)	(28,717)	(150,438)	(92,954)
Staff costs	(28,797)	(22,959)	(109,761)	(84,723)
Depreciation expenses	(7,013)	(5,713)	(24,743)	(21,270)
(Impairment losses)/Reversal of impairment losses in trade and other receivables	(3,453)	(121)	(5,836)	(310)
Other operating expenses	(15,584)	(13,586)	(65,305)	(39,624)
Profit from operations	13,207	2,223	45,702	19,210
Finance costs	(403)	(142)	(721)	(429)
Profit before tax	12,804	2,081	44,981	18,781
Taxation	2,509	(700)	(5,302)	(5,585)
Profit for the financial period	<u>15,313</u>	<u>1,381</u>	<u>39,679</u>	<u>13,196</u>
Other comprehensive income				
Item that maybe reclassified subsequently to profit or loss				
Foreign currency translation	118	-	174	-
Total comprehensive income	<u>15,431</u>	<u>1,381</u>	<u>39,853</u>	<u>13,196</u>
Profit attributable to:				
Owners of the parent	16,461	2,369	40,603	15,546
Non-controlling interest	(1,148)	(988)	(924)	(2,350)
	<u>15,313</u>	<u>1,381</u>	<u>39,679</u>	<u>13,196</u>
Total comprehensive income attributable to:				
Owners of the parent	16,518	2,369	40,852	15,546
Non-controlling interest	(1,087)	(988)	(999)	(2,350)
	<u>15,431</u>	<u>1,492</u>	<u>39,853</u>	<u>13,196</u>
Earnings per share attributable to owners of the parent:				
Basic <sup>(2)</sup> (sen)	1.49	0.21	3.68	1.41
Diluted <sup>(3)</sup> (sen)	<u>1.49</u>	<u>0.21</u>	<u>3.68</u>	<u>1.41</u>

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**UNAUDITED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH QUARTER ENDED 31 JULY 2025<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 2024 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 JULY 2025 <sup>(1)</sup>**

	Unaudited as at 31 July 2025 RM'000	Audited as at 31 July 2024 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	231,281	146,622
Right-of-use assets	51,490	53,110
	<u>282,771</u>	<u>199,732</u>
<b>Current assets</b>		
Inventories	93,692	66,521
Trade and other receivables	158,430	110,911
Contract assets	127	172
Marketable securities	-	18,916
Current tax assets	43,043	33,596
Other investment <sup>(2)</sup>	7,920	7,920
Cash and bank balances	26,738	80,987
	<u>329,950</u>	<u>319,023</u>
<b>TOTAL ASSETS</b>	<u>612,721</u>	<u>518,755</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	122,522	120,782
Reserves	355,229	314,486
	<u>477,751</u>	<u>435,268</u>
Non-controlling interest	17,255	17,785
<b>TOTAL EQUITY</b>	<u>495,006</u>	<u>453,053</u>
<b>Non-current liabilities</b>		
Government grants	1,840	2,135
Lease liabilities	5,204	6,908
Deferred tax liabilities	5,238	10,319
	<u>12,282</u>	<u>19,362</u>
<b>Current liabilities</b>		
Trade and other payables	52,741	43,847
Government grants	295	462
Lease liabilities	2,641	2,010
Current tax liabilities	7,172	21
Borrowings	42,584	-
	<u>105,432</u>	<u>46,340</u>
<b>TOTAL LIABILITIES</b>	<u>117,715</u>	<u>65,702</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>612,721</u>	<u>518,755</u>

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**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2025 <sup>(1)</sup>**  
**(continued)**

**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 2024 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 YEAR ENDED 31 JULY 2025<sup>(1)</sup>**

	← <u>Attributable to owners of the Company</u> →						
	<u>Non-distributable</u>			<u>Distributable</u>			
	Share capital  RM'000	Reorganisation debit reserve  RM'000	Exchange translation reserve  RM'000	Retained earnings  RM'000	Total  RM'000	Non- controlling Interest  RM'000	Total Equity  RM'000
Balance as at 1 August 2024	120,782	(56,226)	(474)	371,186	435,268	17,785	453,053
Profit for the financial year	-	-	-	40,603	40,603	(924)	39,679
Foreign currency translations	-	-	64	75	139	(75)	64
Total comprehensive income	-	-	64	40,678	40,742	(999)	39,743
Transactions with owners:							
Issuance of ordinary shares pursuant to share grant scheme	1,740	-	-	-	1,740	-	1,740
Acquisition of shares by non-controlling interest	-	-	-	1	1	469	470
Total transactions with owners	1,740	-	-	1	1,741	469	2,210
Balance as at 31 July 2025	<u>122,522</u>	<u>(56,226)</u>	<u>(411)</u>	<u>411,866</u>	<u>477,751</u>	<u>17,255</u>	<u>495,006</u>

**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 2024 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 31 JULY 2025<sup>(1)</sup>**

	Current Year-to-date ended 31 July 2025 RM'000	Preceding Year-to-date ended 31 July 2024 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	44,981	18,781
Adjustments for:		
Amortisation of government grants	(462)	(1,554)
Impairment losses in trade and other receivables	5,836	310
Depreciation of property, plant and equipment	22,065	18,381
Depreciation of right-of-use assets	2,678	2,889
Gain on fair value adjustment on marketable securities	(321)	(500)
Finance costs	721	429
Interest income	(1,712)	(3,735)
Loss/(Gain) on disposal of property, plant and equipment	19	(34)
Bargain purchase	-	(486)
Gain on lease termination	(261)	-
Inventories written down	-	154
Inventories written off	249	335
Property, plant and equipment written off	69	988
Share grant expenses	1,740	598
Unrealised loss on foreign exchange	5,164	1,626
Operating profit before changes in working capital	80,766	38,182
(Increase)/Decrease in inventories	(27,421)	1,151
Increase in trade and other receivables	(54,380)	(21,143)
Decrease in contract assets	45	407
Increase in trade and other payables	9,052	8,934
Cash generated from operations	8,062	27,531
Interest paid	(290)	(20)
Tax paid	(13,537)	(22,058)
Tax refunded	854	428
Net cash (used in)/from operating activities	<u>(4,911)</u>	<u>5,881</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	1,712	3,285
Acquisition of subsidiaries, net of cash acquired <sup>(2)</sup>	-	(8,043)
Proceeds from disposal of property, plant and equipment	314	121
Disposal of marketable securities	19,237	10,942
Purchase of property, plant and equipment	(107,080)	(31,103)
Purchase of right-of-use assets	(98)	(1,302)
Proceeds from subscription of equity interest by non-controlling interest	470	-
Additional investment of equity interest in a subsidiary	-	7,933
Net cash used in investing activities	<u>(85,445)</u>	<u>(18,167)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of term loans	(69)	(1,989)
Proceeds from banker acceptance	9,683	-
Proceeds from revolving credit	20,180	-
Proceeds from term loans	12,695	-
Payments of lease liabilities	(2,105)	(2,347)
Proceeds from government grants	-	2,944
Net cash from/(used in) financing activities	<u>40,384</u>	<u>(1,392)</u>

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**UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 JULY 2025<sup>(1)</sup> (continued)**

	Current Year-to-date ended 31 July 2025 RM'000	Preceding Year-to-date ended 31 July 2024 RM'000
Net decrease in cash and cash equivalents	(49,972)	(13,678)
Effects of exchange rate changes	(4,277)	(1,082)
Cash and cash equivalents at beginning of financial period	80,987	95,747
Cash and cash equivalents at end of financial period	<u><b>26,738</b></u>	<u><b>80,987</b></u>
<b>Cash and cash equivalents comprise the following as at financial period:</b>		
Cash and bank balances	26,738	80,987
Deposits pledged with licensed banks	271	-
	<u>27,009</u>	<u>80,987</u>
Less: Deposits pledged with licensed bank	(271)	-
	<u>26,738</u>	<u>80,987</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 2024 and the accompanying explanatory notes attached to this interim financial report.
- (2) On 8 November 2023, the Group acquired 51% equity interest in MCE Technologies Sdn. Bhd. and 100% equity interest in MCT (Thailand) Co., Ltd, which is a wholly-owned subsidiary of MCET, for a total cash consideration of SGD2,719,075 (equivalent to RM9,457,245). For further details, please refer to the Company announcements dated 16 June 2023, 22 September 2023, 27 September 2023 and 9 November 2023 respectively. The consideration has been fully paid on 9 November 2023.

**Assets acquired and liabilities recognised at the date of acquisition**

	<b>RM'000</b>
Property, plant and equipment	7,686
Right-of-use assets	4,240
Inventories	4,820
Trade and other receivables	16,346
Deferred tax assets	128
Cash and cash equivalents	1,415
Term loan	(984)
Lease liabilities	(4,612)
Trade and other payables	(9,531)
Shares of net assets acquired	<u>19,508</u>

**Net cash flow on acquisition of subsidiaries**

	<b>RM'000</b>
Consideration paid in cash	(9,458)
Cash and cash equivalent acquired	1,415
	<u>(8,043)</u>

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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 2024 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 2024, 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 2024:

<b>Title</b>	<b>Effective Date</b>
Amendments to MFRS 16 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
Amendments to MFRS 101 <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to MFRS 107 and MFRS 7 <i>Supplier Finance Arrangements</i>	1 January 2024

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

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

- (b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2025.**

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 121 <i>Lack of Exchangeability</i>	1 January 2025
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
Amendments to MFRS 10 and MFRS 128 <i>Sale 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.

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**A3. Auditors' Report**

There was no qualification on the audited financial statements of the Group for the financial year ended 31 July 2024.

**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 year 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 year 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 3 July 2025, the Group had issued 546,000 new ordinary shares at an exercise price of RM1.91 pursuant to the Employees' Share Grant Scheme ("SGS").
- On 14 July 2025, the Group had issued 1,200 new ordinary shares at an exercise price of RM2.05 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 year under review are as follows:

Cumulative quarter ended 31 July 2025	Segment I		Segment II		Segment I & II			
	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
<b>Results</b>								
Revenue from external customers	-	235,440	75,370	75,365	386,175	386,175	-	386,175
Inter-segment revenue	11,896	69,181	-	9,943	79,124	91,020	(91,020)	-
Total revenue	11,896	304,621	75,370	85,308	465,299	477,195	(91,020)	386,175
Interest income	35				1,677	1,712	-	1,712
Interest expense	-				(702)	(702)	(19)	(721)
Net Interest income	35				975	1,010	(19)	991
Segment profit/(loss) before tax	11,079				82,393	93,472	(48,490)	44,982

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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 year 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 year 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 July 2025, 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	15,156
- Approved but not contracted for	-
<b>Total</b>	<b>15,156</b>

**A14. Significant Related Party Transactions**

There were no significant related party transactions during the current financial quarter and the financial year 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 year 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 RM108.8 million for the current financial quarter, an increase of RM33 million or 43.5% from RM75.8 million in the corresponding quarter of the previous financial year. The surge in revenue was primarily contributed by robust recovery of the semiconductor market.

Profit before tax (“PBT”) of the Group in the current financial quarter was RM12.8 million, increased from RM2.1 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 July 2025 (RM'000)	31 April 2025 (RM'000)	Difference	
			RM'000	%
Revenue	108,794	95,564	13,230	13.8%
Profit before tax (“PBT”)	12,804	9,757	3,047	31.2%
Profit for the financial period	15,313	7,946	7,367	92.7%
Profit attributable to owners of the parent	16,461	7,956	8,505	106.9%

The Group's revenue for the current financial quarter was RM108.8 million, increased from RM95.6 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.

The Group's PBT for the current financial quarter rose to RM12.8 million from RM9.8 million recorded in the immediate preceding quarter. The rise in PBT was mainly driven by the lower 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 and less restrictive monetary policy. The conclusion of trade negotiations would help reduce the degree of uncertainty on US tariffs. However, there remains uncertainty on some forms of tariffs, especially product-specific ones. Export growth is expected to moderate, as tariffs take effect and global uncertainty lingers. However, the impact to Malaysia's export prospects would be partially cushioned by continued demand for electrical and electronic goods and inbound tourism. As a result, the Malaysian economy growth is projected to range between 4%-4.8%. Both headline and core inflation are expected to remain moderate for the remainder of the year. Headline inflation is expected to average 1.5%-2.3% in 2025 due to contained global cost conditions and the absence of excessive demand pressures.

Based on the latest forecast by World Semiconductor Trade Statistics, the global semiconductor market is projected to expand by 15.4% in year 2025. The key growth drivers, Logic and Memory, are now expected to grow by 29% and 17% respectively, reflecting stronger-than-expected performance in the first half of the year. Regionally, all major markets are expected to expand, with the Americas and Asia Pacific continuing to lead the growth.

**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 strategise 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 coming years. While the back-end semiconductor segment has faced some headwinds due to recent tariff measures imposed by the United States, this impact has been mitigated by the improving performance of the front-end semiconductor. The ramp up in mass production of front end products has contributed to higher yields and enhanced margins for the Group 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.

**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 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 products 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.

**Others**

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

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**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 31 July 2025 RM'000</b>	<b>Preceding Year-to-date ended 31 July 2024 RM'000</b>
Income tax		
• Current year provision	10,039	4,326
• Under provision in prior year	343	564
Deferred tax		
• Relating to origination and reversal of temporary differences	(5,991)	1,131
• Under/(Over) provision in prior years	911	(436)
<b>Tax expenses</b>	<b>5,302</b>	<b>5,585</b>
Effective tax rate (%)	11.8	29.7
Statutory tax rate (%)	24.0	24.0

The Group's effective tax rate is lower than the statutory tax rate mainly due to capital allowances and reinvestment allowances enjoyed by its subsidiaries.

**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 31 July 2025 (RM'000)</b>	<b>Audited as at 31 July 2024 (RM'000)</b>
<b>Current liabilities</b>		
Banker acceptance	9,683	-
Revolving credit	20,180	-
Term loan	12,721	-
<b>Total borrowings</b>	<b>42,584</b>	-

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

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

**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 July 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**

	<b>Current Year-to-date ended 31 July 2025</b>	<b>Preceding Year-to-date ended 31 July 2024</b>
Profit after tax attributable to the owners of the parent (RM'000)	40,603	15,238
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,101,954
Basic EPS <sup>(1)</sup> (sen)	3.68	1.38

**(b) Diluted EPS**

	<b>Current Year-to-date ended 31 July 2025</b>	<b>Preceding Year-to-date ended 31 July 2024</b>
Profit after tax attributable to the owners of the parent (RM'000)	40,603	15,238
Weighted average number of ordinary shares in issue ('000)	1,102,887	1,101,954
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	1,102,839
Diluted EPS <sup>(2)</sup> (sen)	3.68	1.38

**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.

**UWC BERHAD**  
 (Company No. 201801012223) (1274239-A)  
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**B11. Profit Before Tax**

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

	Current Year-to-date ended 31 July 2025 RM'000	Preceding Year-to-date ended 31 July 2024 RM'000
Interest income	(1,712)	(3,285)
Other income including investment income	(1,510)	2,096
Interest expense	721	429
Depreciation of property, plant and equipment	22,065	18,409
Depreciation of right-of-use assets	2,678	2,890
Amortisation of government grants	(462)	(1,554)
Impairment losses in trade and other receivables	5,836	229
Loss/(Gain) on foreign exchange		
- realised	3,559	(1,292)
- unrealised	5,164	1,064
Gain on fair value adjustment on marketable securities	(321)	(950)
Loss on disposal of property, plant and equipment	19	-
Inventories written off	249	-

**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**  
**10 September 2025**