

**UOA DEVELOPMENT BHD**  
**INTERIM FINANCIAL REPORT**  
**FOURTH QUARTER ENDED 31 DECEMBER 2025**





## INTERIM FINANCIAL REPORT

**FOURTH QUARTER ENDED 31 DECEMBER 2025**

**UOA DEVELOPMENT BHD**

200401015520 (654023-V)

(Incorporated in Malaysia)

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(Cover) Aethera Residences in Johor Bahru is poised to redefine cross-border living, offering rare proximity to Singapore via the upcoming RTS Link, and enhanced rail connectivity to Kuala Lumpur.

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**UOA DEVELOPMENT BHD 200401015520 (654023-V)**  
**(Incorporated in Malaysia)**  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

	As At 31 December 2025 RM'000 (Unaudited)	As At 31 December 2024 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	Note 1 376,453	380,276
Investment properties	2,311,493	1,784,487
Inventories	462,453	460,378
Equity investments	68,796	76,781
Deferred tax assets	39,309	40,239
	<u>3,258,504</u>	<u>2,742,161</u>
<b>Current assets</b>		
Inventories	1,285,511	1,425,677
Contract assets	232,595	231,918
Trade and other receivables	101,122	118,240
Current tax assets	59,777	70,486
Short term investments	1,327,302	1,333,113
Fixed deposits with licensed banks	254,959	233,380
Cash and bank balances	167,259	233,682
	<u>3,428,525</u>	<u>3,646,496</u>
<b>TOTAL ASSETS</b>	<u><u>6,687,029</u></u>	<u><u>6,388,657</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	3,344,898	3,296,830
Merger reserve	2,252	2,252
Fair value reserve	(10,922)	(2,937)
Retained earnings	2,576,999	2,367,852
Less : Treasury shares	(2,119)	(2,119)
Equity attributable to owners of the Company	<u>5,911,108</u>	<u>5,661,878</u>
Non-controlling interests	226,278	173,214
<b>Total equity</b>	<u><u>6,137,386</u></u>	<u><u>5,835,092</u></u>
<b>Non-current liabilities</b>		
Amount owing to non-controlling shareholders of subsidiary companies	2,282	1,911
Lease liabilities	1,147	812
Long term borrowings	-	119
Deferred tax liabilities	71,720	60,543
	<u>75,149</u>	<u>63,385</u>
<b>Current liabilities</b>		
Contract liabilities	31,385	12,225
Trade and other payables	386,691	427,253
Amount owing to related companies	8	-
Amount owing to non-controlling shareholders of subsidiary company	33,928	39,500
Lease liabilities	587	253
Short term borrowings	-	48
Current tax liabilities	21,895	10,901
	<u>474,494</u>	<u>490,180</u>
<b>TOTAL LIABILITIES</b>	<u><u>549,643</u></u>	<u><u>553,565</u></u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>6,687,029</u></u>	<u><u>6,388,657</u></u>
<b>Net Asset Per Share (RM)</b>	<u><u>2.23</u></u>	<u><u>2.16</u></u>
Based on number of shares net of treasury shares	<u><u>2,655,003,300</u></u>	<u><u>2,623,790,100</u></u>

Note 1 : Included in the net carrying amount of property, plant and equipment are right-of-use assets of RM182,301,000 (2024: RM183,993,000).

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 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 YEAR ENDED 31 DECEMBER 2025**

	Individual Quarter Ended		Cumulative Quarter Ended	
	31 December 2025 RM'000 (Unaudited)	31 December 2024 RM'000 (Unaudited)	31 December 2025 RM'000 (Unaudited)	31 December 2024 RM'000 (Audited)
Revenue	174,720	234,862	674,286	545,698
Cost of sales	(112,727)	(147,070)	(386,422)	(350,484)
Gross profit	61,993	87,792	287,864	195,214
Fair value adjustment on investment properties	169,225	44,235	169,225	44,235
Other income	107,721	98,909	428,721	383,102
(Impairment losses)/reversal of impairment losses on financial assets	(3,189)	(578)	(3,350)	668
Reversal of impairment losses on non-financial assets	8,306	1,890	8,306	1,525
(Inventories written down)/ reversal of inventories written down	(2,115)	12	(7,294)	896
Administrative and general expenses	(52,079)	(49,145)	(203,678)	(187,962)
Other expenses	(23,360)	(21,632)	(90,323)	(91,618)
Finance income	12,692	12,581	47,750	47,657
Finance costs	(51)	(35)	(170)	(210)
Profit before tax	279,143	174,029	637,051	393,507
Tax expense	(64,338)	(43,738)	(136,337)	(98,767)
Profit for the financial year	214,805	130,291	500,714	294,740
Other comprehensive income, net of tax				
<i>Items that will not be reclassified to profit or loss</i>				
Fair value gain/(loss) on remeasuring of financial assets	9	(1,604)	(7,985)	(10,424)
Total comprehensive income for the financial year	214,814	128,687	492,729	284,316
Profit attributable to:				
Owners of the Company	192,756	128,207	474,042	287,303
Non-controlling interests	22,049	2,084	26,672	7,437
	214,805	130,291	500,714	294,740
Total comprehensive income attributable to:				
Owners of the Company	192,765	126,603	466,057	276,879
Non-controlling interests	22,049	2,084	26,672	7,437
	214,814	128,687	492,729	284,316
<b>Earnings per share (Sen)</b>				
- Basic earnings per share	7.26	4.89	17.97	11.27
- 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 2024 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 YEAR ENDED 31 DECEMBER 2025**

	↔ Attributable to Owners of the Company ↔							
	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 2025	3,296,830	2,252	(2,937)	2,367,852	(2,119)	5,661,878	173,214	5,835,092
Dividend to shareholders of the Company	48,068	-	-	(262,379)	-	(214,311)	-	(214,311)
Total comprehensive income for the financial year	-	-	(7,985)	474,042	-	466,057	26,672	492,729
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(572)	(572)
Acquisition of shares in a new subsidiary company	-	-	-	-	-	-	51	51
Acquisition of additional shares in subsidiary companies	-	-	-	(2,516)	-	(2,516)	23,502	20,986
Disposal of shares in subsidiary companies	-	-	-	-	-	-	3,411	3,411
<b>Balance at 31 December 2025</b>	<b>3,344,898</b>	<b>2,252</b>	<b>(10,922)</b>	<b>2,576,999</b>	<b>(2,119)</b>	<b>5,911,108</b>	<b>226,278</b>	<b>6,137,386</b>
Balance at 1 January 2024	3,071,432	2,252	7,487	2,334,044	(2,119)	5,413,096	176,115	5,589,211
Dividend to shareholders of the Company	225,398	-	-	(249,042)	-	(23,644)	-	(23,644)
Total comprehensive income for the financial year	-	-	(10,424)	287,303	-	276,879	7,437	284,316
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(14,728)	(14,728)
Acquisition of shares in new subsidiary companies	-	-	-	-	-	-	(213)	(213)
Acquisition of additional shares in existing subsidiary companies	-	-	-	(4,453)	-	(4,453)	4,603	150
<b>Balance at 31 December 2024</b>	<b>3,296,830</b>	<b>2,252</b>	<b>(2,937)</b>	<b>2,367,852</b>	<b>(2,119)</b>	<b>5,661,878</b>	<b>173,214</b>	<b>5,835,092</b>

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 2024 and the accompanying explanatory notes attached to the interim financial report.

**UOA DEVELOPMENT BHD 200401015520 (654023-V)**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

	Current Year To Date 31 December 2025 RM'000 <i>(Unaudited)</i>	Preceding Year To Date 31 December 2024 RM'000 <i>(Audited)</i>
<b>OPERATING ACTIVITIES</b>		
Profit before tax	637,051	393,507
Adjustments for:		
Non-cash items	(147,227)	(30,169)
Non-operating items	(651)	(188)
Dividend income	(4,278)	(5,203)
Net interest income	(47,580)	(47,447)
Operating profit before changes in working capital	<u>437,315</u>	<u>310,500</u>
Changes in working capital:		
Inventories	(79,376)	(77,123)
Contract assets	(677)	(166,141)
Contract liabilities	19,160	12,225
Receivables	11,988	(4,743)
Payables	(44,200)	36,215
Cash generated from operations	<u>344,210</u>	<u>110,933</u>
Interest received	5,642	4,520
Net tax paid	(102,514)	(89,044)
Net cash from operating activities	<u>247,338</u>	<u>26,409</u>
<b>INVESTING ACTIVITIES</b>		
Repayments from holding company	-	5
Repayments from related companies	-	646
Distribution received from equity investments	3,971	4,281
Dividend received from equity investments	307	922
Proceeds from disposal of investment properties	29,500	-
Proceeds from disposal of property, plant and equipment	1,345	670
Acquisition of additional shares in existing subsidiary companies	(150)	-
Acquisition of shares in new subsidiary company, net of cash	65	217
Net cash outflow from disposal of subsidiary companies	(121)	-
Additions to investment properties	(165,959)	(58,951)
Purchase of property, plant and equipment	(9,362)	(18,145)
Interest received	42,052	42,824
Net cash used in investing activities	<u>(98,352)</u>	<u>(27,531)</u>
<b>FINANCING ACTIVITIES</b>		
Repayments to holding company	-	(152)
Repayments to related companies	-	(178)
Payment of lease liabilities	(543)	(196)
Dividends paid to owners of the Company	(214,311)	(23,644)
Dividends paid to non-controlling shareholders of subsidiary companies	(572)	(14,728)
Issuance of shares in existing subsidiaries to non-controlling shareholders	21,136	150
Repayment of borrowings	(36)	(45)
Fixed deposit pledged to secure bank borrowings	(6)	(5)
Repayments to non-controlling shareholders of subsidiary companies	(5,254)	(6,000)
Interest paid	(61)	(31)
Net cash used in financing activities	<u>(199,647)</u>	<u>(44,829)</u>
<b>CASH AND CASH EQUIVALENTS</b>		
<b>Net changes</b>	<b>(50,661)</b>	<b>(45,951)</b>
<b>At beginning of financial year</b>	<b>1,800,001</b>	<b>1,845,952</b>
<b>At end of financial year</b>	<b><u>1,749,340</u></b>	<b><u>1,800,001</u></b>
Represented by:		
Short term investments	1,327,302	1,333,113
Fixed deposits with licensed banks	254,959	233,380
Cash and bank balances	167,259	233,682
	<u>1,749,520</u>	<u>1,800,175</u>
Fixed deposit pledged	(180)	(174)
	<u>1,749,340</u>	<u>1,800,001</u>

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2024 and the accompanying explanatory notes attached to the interim financial report.

## EXPLANATORY NOTES TO THE INTERIM REPORT FOR THE QUARTER ENDED 31 DECEMBER 2025

### 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 2024 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 2024.

#### 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 2024. The Group adopted new standards/amendments/improvements to MFRS which are mandatory for the financial periods beginning on or after 1 January 2025.

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 2024 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 31 December 2025, 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**

The total dividend paid out of shareholders' equity for the ordinary shares during the year is as follows:

	<b>Year To Date</b>	
	<b>31 December 2025</b>	<b>31 December 2024</b>
	RM'000	RM'000
Dividend in respect of financial year ended 31 December 2024:		
- First and final single tier dividend of 10 sen per share	262,379	-
Dividend in respect of financial year ended 31 December 2023:		
- First and final single tier dividend of 10 sen per share	-	249,042

**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**

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
<b><u>Cumulative quarter ended 31 December 2025</u></b>					
<b>Revenue</b>					
External revenue	674,022	264	-	-	674,286
Inter-segment revenue	10,950	527,447	-	(538,397)	-
<b>Total revenue</b>	<b>684,972</b>	<b>527,711</b>	<b>-</b>	<b>(538,397)</b>	<b>674,286</b>
<b>Results</b>					
Segment results	564,313	52,960	19,778	-	637,051
Tax expense					(136,337)
<b>Profit for the financial period</b>					<b>500,714</b>
<b>Segment assets</b>	<b>4,117,226</b>	<b>162,711</b>	<b>2,239,210</b>	<b>-</b>	<b>6,519,147</b>
<b><u>Cumulative quarter ended 31 December 2024</u></b>					
<b>Revenue</b>					
External revenue	545,645	53	-	-	545,698
Inter-segment revenue	27,184	451,011	-	(478,195)	-
<b>Total revenue</b>	<b>572,829</b>	<b>451,064</b>	<b>-</b>	<b>(478,195)</b>	<b>545,698</b>
<b>Results</b>					
Segment results	289,645	50,480	53,382	-	393,507
Tax expense					(98,767)
<b>Profit for the financial period</b>					<b>294,740</b>
<b>Segment assets</b>	<b>3,829,436</b>	<b>181,361</b>	<b>2,190,354</b>	<b>-</b>	<b>6,201,151</b>

**A12 CONTINGENT LIABILITIES 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 28 May 2024.

**A14 CAPITAL COMMITMENTS**

The Group has the following capital commitments:

	<b>As at 31 December 2025 RM’000</b>
Approved and contracted for	
- Purchase of plant and equipment	186
- Purchase of investment property	298,127
	<b>298,313</b>

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/ (Decrease) %
	31 December 2025 RM'000	31 December 2024 RM'000	
Revenue	174,720	234,862	(25.6%)
Gross profit	61,993	87,792	(29.4%)
Profit before tax	279,143	174,029	60.4%
Profit after tax	214,805	130,291	64.9%
Profit attributable to owners of the Company	192,756	128,207	50.3%

The Group's revenue for the quarter ended 31 December 2025 stood at RM174.7 million, compared to the RM234.9 million in the same quarter of the preceding year. The profit after tax, after non-controlling interests, for the quarter under review was RM192.8 million versus RM128.2 million in the same quarter of the preceding year. Total expenditure for the reporting quarter amounted to RM72.5 million, which comprised mainly administrative and general expenses of RM52.1 million.

For the quarter under review, the Group's revenue accruing to the Company primarily came from the progressive recognition of the Group's ongoing development projects, namely Bamboo Hills Residences, medical centre in Bangsar South, Aster Hill and Duo Tower.

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

	Current	Immediate	Increase/ (Decrease) %
	quarter ended 31 December 2025 RM'000	Preceding quarter ended 30 September 2025 RM'000	
Revenue	174,720	217,300	(19.6%)
Profit before tax	279,143	155,000	80.1%

The Group's profit before tax was at RM279.1 million for the quarter ended 31 December 2025 compared to RM155.0 million in the previous quarter. The higher profit before tax was primarily attributed to the higher fair value adjustment on investment properties.

### B3 PROSPECTS

New property sales for the period ended 31 December 2025 totalled at RM672.9 million, with Bamboo Hills Residences, Duo Tower, Aster Hill and Laurel Residence accounting for the majority of sales.

Unbilled sales amounted to RM656.5 million at quarter-end, which will be recognised progressively in the coming years.

In view of these, the Group continues to exploring strategic land parcels that align with and amplify the Group's objectives.

### 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	
	31 December 2025 RM'000	31 December 2024 RM'000	31 December 2025 RM'000	31 December 2024 RM'000
In respect of current period				
- income tax	38,165	31,983	108,325	80,922
- deferred tax	16,684	11,760	11,747	4,714
In respect of prior period				
- income tax	9,142	(113)	15,899	14,156
- deferred tax	347	108	366	(1,025)
<b>Tax expense for the year</b>	<b>64,338</b>	<b>43,738</b>	<b>136,337</b>	<b>98,767</b>

The Group's effective tax rate for the current quarter and year to date was lower than statutory tax rate of 24% mainly due to certain income not subject to tax. The Group's effective tax rate for corresponding quarter and year to date for the preceding year were higher than statutory tax rate of 24% mainly due to additional income tax arising from previous years of assessment.

### 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 debt securities. The Group borrowings are denominated in Ringgit Malaysia (“RM”) as follows:

	<b>As at 31 December 2025 Secured RM’000</b>	<b>As at 31 December 2024 Secured RM’000</b>
<u>Current</u>		
Secured		
- Term loan	-	48
<u>Non-current</u>		
Secured		
- Term loan	-	119
	-	167

**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**

- (i) Proposed final dividend

The Board of Directors have proposed a final single-tier dividend in respect of the current financial year ended 31 December 2025 of 10 sen per share based on 2,655,003,300 ordinary shares (net of treasury shares at the date of this report), amounting to a net dividend payable of RM265,500,330 (31 December 2024: final dividend of 10 sen per share) for shareholders’ approval.

Pursuant to Section 8.26 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, the final dividend, if approved, will be paid no later than three (3) months from the date of shareholders' approval.

The Book Closure Date will be announced by the Company after the Annual General Meeting.

(ii) Total Dividend

Total dividend for the financial year ended 31 December 2025 is as follows:

- (a) Proposed single-tier final dividend of 10 sen (2024: 10 sen) per ordinary share, subject to shareholders' approval.

## B12 PROFIT BEFORE TAX

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

	Current Quarter		Year To Date	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
	RM'000	RM'000	RM'000	RM'000
Interest income	(12,692)	(12,581)	(47,750)	(47,657)
Other income including investment income	(222,063)	(91,675)	(372,993)	(227,198)
Interest expense	51	35	170	210
Depreciation and amortisation	4,652	4,794	18,829	17,489
Reversal of impairment loss on receivables	3,189	578	3,350	(668)
Provision for and write off of inventories	2,115	(12)	7,294	(896)
(Gain)/loss on disposal				
- Quoted/unquoted investments	-	-	-	-
- Property, plant and equipment	186	2	(280)	(653)
Impairment of assets	(8,306)	(1,990)	(8,306)	(1,990)
Foreign exchange loss/(gain)	669	724	589	3,222
(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	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
Profit attributable to owners of the Company (RM'000)	192,756	128,207	474,042	287,303
Weighted average number of ordinary shares	2,655,003,300	2,623,790,100	2,637,387,083	2,549,087,428
Basic EPS (Sen)	7.26	4.89	17.97	11.27

- (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

25 FEBRUARY 2026