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ASX ANNOUNCEMENT

27 November 2026

RELEASE OF THIRD QUARTER 2026 RESULTS

United Overseas Australia Ltd (ASX: UOS) 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.

PRESS RELEASE
FOR IMMEDIATE RELEASE

UOA DEVELOPMENT ANNOUNCES THIRD QUARTER 2026 FINANCIAL RESULTS

Kuala Lumpur, 27 November 2026 – UOA Development Bhd ("UOA" or "UOA 发展有限公司") today announced its financial results for the third quarter ended 30 September 2026.

Revenue for the quarter under review was reported at RM183.4 million compared to RM217.3 million in the corresponding quarter of the preceding year. UOA recorded profit after tax after minority interests ("PATAMI") for the quarter under review of RM116.5 million compared to RM115.6 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 September 2026 was at approximately RM485.8 million which were mainly derived from Aethera Residences, Laurel Residence, Aster Hill, Bamboo Hills Residences, and Duo Tower. The total unbilled sales as at 30 September 2026 amounted to approximately RM515.8 million.

- End -

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 2026, UOA was named as one of the top 10 winners for The Edge Malaysia Top Property Developers Awards (TPDA) for the thirteenth 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

THIRD QUARTER ENDED 30 SEPTEMBER 2026



UOA DEVELOPMENT

INTERIM FINANCIAL REPORT
THIRD QUARTER ENDED 30 SEPTEMBER 2026

UOA DEVELOPMENT BHD
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(Cover) Bamboo Hills Residences is the residential phase of Bamboo Hills, a mixed-use development designed around convenience and connectivity, linking to Kentonmen MRT and fronting the DUKE Highway.

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

		As At 30 September 2026 RM'000 *(Unaudited)*	As At 31 December 2025 RM'000 *(Audited)*
ASSETS			
Non-current assets			
Property, plant and equipment	*Note 1*	367,365	376,453
Investment properties		2,431,156	2,311,493
Inventories		453,332	462,453
Equity investments		65,661	68,796
Deferred tax assets		43,664	39,309
		3,361,178	3,258,504
Current assets			
Inventories		1,404,722	1,285,511
Contract assets		186,072	232,595
Trade and other receivables		174,420	101,122
Current tax assets		55,934	59,777
Short term investments		1,057,073	1,327,302
Fixed deposits with licensed banks		221,054	254,959
Cash and bank balances		301,124	167,259
		3,400,399	3,428,525
TOTAL ASSETS		6,761,577	6,687,029
EQUITY AND LIABILITIES			
Equity			
Share capital		3,397,877	3,344,898
Merger reserve		2,252	2,252
Fair value reserve		(14,057)	(10,922)
Retained earnings		2,565,158	2,576,999
Less : Treasury shares		(2,119)	(2,119)
Equity attributable to owners of the Company		5,949,111	5,911,108
Non-controlling interests		236,705	226,278
Total equity		6,185,816	6,137,386
Non-current liabilities			
Amount owing to non-controlling shareholders of subsidiary companies		2,491	2,282
Lease liabilities		945	1,147
Deferred tax liabilities		70,254	71,720
		73,690	75,149
Current liabilities			
Contract liabilities		45,695	31,385
Trade and other payables		391,057	386,691
Amount owing to holding company		102	-
Amount owing to related companies		2	8
Amount owing to non-controlling shareholders of subsidiary company		42,054	33,928
Lease liabilities		648	587
Current tax liabilities		22,513	21,895
		502,071	474,494
TOTAL LIABILITIES		575,761	549,643
TOTAL EQUITY AND LIABILITIES		6,761,577	6,687,029
Net Asset Per Share (RM)		2.24	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 RM179,436,000 (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 SEPTEMBER 2026

	Individual Quarter Ended		Cumulative Quarter Ended	
	30 September 2026 RM'000 *(Unaudited)*	30 September 2025 RM'000 *(Unaudited)*	30 September 2026 RM'000 *(Unaudited)*	30 September 2025 RM'000 *(Unaudited)*
Revenue	183,421	217,300	518,477	499,566
Cost of sales	(80,924)	(117,372)	(298,917)	(273,695)
Gross profit	102,497	99,928	219,560	225,871
Fair value adjustment on investment properties	-	-	(12,325)	-
Other income	114,742	119,455	324,305	321,000
Impairment losses of financial assets	(830)	(277)	(839)	(161)
Reversal of inventories written down/ (inventories written down)	530	96	(4,644)	(5,179)
Administrative and general expenses	(53,322)	(52,008)	(156,500)	(151,599)
Other expenses	(27,076)	(23,299)	(72,624)	(66,963)
Finance income	12,020	11,145	36,715	35,058
Finance costs	(47)	(40)	(131)	(119)
Profit before tax	148,514	155,000	333,517	357,908
Tax expense	(27,501)	(37,577)	(68,666)	(71,999)
Profit for the financial period	121,013	117,423	264,851	285,909
Other comprehensive income, net of tax				
Items that will not be reclassified to profit or loss				
Fair value (loss)/gain on remeasuring of financial assets	(822)	691	(3,135)	(7,994)
Total comprehensive income for the financial period	120,191	118,114	261,716	277,915
Profit attributable to:				
Owners of the Company	116,475	115,630	254,005	281,286
Non-controlling interests	4,538	1,793	10,846	4,623
	121,013	117,423	264,851	285,909
Total comprehensive income attributable to:				
Owners of the Company	115,653	116,321	250,870	273,292
Non-controlling interests	4,538	1,793	10,846	4,623
	120,191	118,114	261,716	277,915
Earnings per share (Sen)				
- Basic earnings per share	4.35	4.37	9.54	10.69
- 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 SEPTEMBER 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	-	-	-	254,005	-	254,005	10,846	264,851
Other comprehensive income for the financial period	-	-	(3,135)	-	-	(3,135)	-	(3,135)
Total comprehensive income for the financial period	-	-	(3,135)	254,005	-	250,870	10,846	261,716
Transactions with owners:								
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(540)	(540)
Dividend to shareholders of the Company	52,979	-	-	(265,500)	-	(212,521)	-	(212,521)
Acquisition of additional shares in subsidiary companies	-	-	-	(346)	-	(346)	121	(225)
Total transactions with owners	52,979	-	-	(265,846)	-	(212,867)	(419)	(213,286)
Balance at 30 September 2026	3,397,877	2,252	(14,057)	2,565,158	(2,119)	5,949,111	236,705	6,185,816
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	-	-	-	281,286	-	281,286	4,623	285,909
Other comprehensive income for the financial period	-	-	(7,994)	-	-	(7,994)	-	(7,994)
Total comprehensive income for the financial period	-	-	(7,994)	281,286	-	273,292	4,623	277,915
Transactions with owners:								
Dividend paid to non-controlling shareholders of subsidiary companies	-	-	-	-	-	-	(572)	(572)
Dividend to shareholders of the Company	48,068	-	-	(262,379)	-	(214,311)	-	(214,311)
Acquisition of shares in new subsidiary companies	-	-	-	-	-	-	51	51
Acquisition of additional shares in existing subsidiary companies	-	-	-	(300)	-	(300)	17,186	16,886
Total transactions with owners	48,068	-	-	(262,679)	-	(214,611)	16,665	(197,946)
Balance at 30 September 2025	3,344,898	2,252	(10,931)	2,386,459	(2,119)	5,720,559	194,502	5,915,061

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 SEPTEMBER 2026

	Current Year To Date 30 September 2026 RM'000 *(Unaudited)*	Preceding Year To Date 30 September 2025 RM'000 *(Unaudited)*
OPERATING ACTIVITIES		
Profit before tax	333,517	357,908
Adjustments for:		
Non-cash items	32,178	19,608
Non-operating items	(1,773)	(466)
Dividend income	(6,308)	(4,278)
Net interest income	(36,584)	(34,939)
Operating profit before changes in working capital	321,030	337,833
Changes in working capital:		
Inventories	(121,929)	(25,604)
Contract assets	46,523	27,524
Contract liabilities	14,310	37,226
Receivables	(74,715)	(58,912)
Payables	5,600	(84,722)
Cash generated from operations	190,819	233,345
Interest received	2,784	4,581
Net tax paid	(70,026)	(76,032)
Net cash from operating activities	123,577	161,894
INVESTING ACTIVITIES		
Repayments to related companies	-	(47)
Distribution received from equity investments	4,977	3,971
Dividend received from equity investments	1,331	307
Proceeds from disposal of investment properties	9,360	-
Proceeds from disposal of property, plant and equipment	1,540	1,021
Acquisition of additional shares in existing subsidiary companies	(500)	16,886
Acquisition of shares in new subsidiary company, net of cash	-	65
Net cash outflow from disposal of subsidiary companies	(391)	-
Additions to investment properties	(133,040)	(86,180)
Purchase of property, plant and equipment	(5,735)	(7,246)
Interest received	33,899	30,477
Net cash used in investing activities	(88,559)	(40,746)
FINANCING ACTIVITIES		
Advances from holding company	13	19
Advances from related companies	2	-
Payment of lease liabilities	(477)	(402)
Dividends paid to owners of the Company	(212,521)	(214,311)
Dividends paid to non-controlling shareholders of subsidiaries	(540)	(572)
Repayment of borrowings	-	(36)
Fixed deposit pledged to secure bank borrowings	(5)	(6)
Advances from/(repayment to) non-controlling shareholders of subsidiaries	8,276	(5,450)
Interest paid	(40)	(47)
Net cash used in financing activities	(205,292)	(220,805)
CASH AND CASH EQUIVALENTS		
Net changes	**(170,274)**	**(99,657)**
At beginning of financial year	**1,749,340**	**1,800,001**
At end of financial year	**1,579,066**	**1,700,344**
Represented by:		
Short term investments	1,057,073	1,190,026
Fixed deposits with licensed banks	221,054	152,556
Cash and bank balances	301,124	357,942
	1,579,251	1,700,524
Fixed deposit pledged	(185)	(180)
	1,579,066	1,700,344

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 SEPTEMBER 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) Issuance of shares pursuant to the Dividend Reinvestment Scheme

The issued and paid-up share capital of the Company has increased from RM3,344,898,690 to RM3,397,877,462 by the issuance of 34,401,800 new ordinary shares in the Company at an issue price of RM1.54 per share pursuant to the Dividend Reinvestment Scheme of the Company.

(b) Share buyback by the Company

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

(c) As at 30 September 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 2,690,538,900 ordinary shares.

A8 DIVIDEND PAID

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

	Year To Date	
	30 September 2026	30 September 2025
	RM'000	RM'000
Dividend in respect of financial year ended 31 December 2025:		
- First and final single tier dividend of 10 sen per share	265,500	-
Dividend in respect of financial year ended 31 December 2024:		
- First and final single tier dividend of 10 sen per share	-	262,379

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	Construction	Others	Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000
Cumulative quarter ended 30 September 2026					
Revenue					
External revenue	518,472	5	-	-	518,477
Inter-segment revenue	-	346,337	-	(346,337)	-
Total revenue	518,472	346,342	-	(346,337)	518,477
Results					
Segment results	263,025	43,807	26,685	-	333,517
Tax expense					(68,666)
Profit for the financial period					264,851
Segment assets	4,163,405	158,125	2,274,788	-	6,596,318

	Property development RM'000	Construction RM'000	Others RM'000	Elimination RM'000	Consolidated RM'000
Cumulative quarter ended 30 September 2025					
Revenue					
External revenue	499,303	263	-	-	499,566
Inter-segment revenue	10,950	381,797	-	(392,747)	-
Total revenue	510,253	382,060	-	(392,747)	499,566
Results					
Segment results	288,482	40,442	28,984	-	357,908
Tax expense					(71,999)
Profit for the financial period					285,909
Segment assets	3,926,369	109,764	2,206,777	-	6,242,910

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 and has separately obtained leave from the High Court to proceed with its judicial review application.

The next mention before the Special Commissioners of Income Tax is scheduled for 8 December 2026, while the substantive hearing of the judicial review application before the Kuala Lumpur High Court has been fixed for 26 April 2027.

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 September 2026 RM'000
Approved and contracted for	
- Purchase of plant and equipment	356
- Purchase of investment property	116,168
	116,524

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)*
	30 September 2026	**30 September 2025**	
	RM'000	RM'000	*%*
Revenue	183,421	217,300	*(15.6%)*
Gross profit	102,497	99,928	*2.6%*
Profit before tax	148,514	155,000	*(4.2%)*
Profit after tax	121,013	117,423	*3.1%*
Profit attributable to owners of the Company	116,475	115,630	*0.7%*

The Group recorded revenue of RM183.4 million for the quarter ended 30 September 2026 compared to RM217.3 million in the corresponding quarter of the preceding year. Revenue was mainly derived from ongoing property development projects, including Bamboo Hills Residences, Aethera Residences and Duo Tower, and sale of stocks mainly from Laurel Residence.

The Group profit before tax of RM148.5 million, compared to RM155.0 million in the corresponding quarter of the preceding year. Total expenditure for the quarter increased by 6.9% to RM80.7 million from RM75.5 million in the corresponding quarter of the preceding year, comprising mainly administrative and general expenses of RM53.3 million (Q3 2025: RM49.8 million).

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

	Current quarter ended 30 September 2026	**Immediate Preceding quarter ended 30 June 2026**	**Increase/ (Decrease)**
	RM'000	RM'000	%
Revenue	183,421	221,201	*(17.1%)*
Profit before tax	148,514	131,513	*12.9%*

The Group's profit before tax was at RM148.5 million for the quarter ended 30 September 2026 representing an increase of 12.9% from RM131.5 million in the immediate preceding quarter, despite a 17.1% decline in revenue. The lower revenue was primarily attributable to higher revenue recognition from the Aster Hill development in the preceding quarter following the issuance of the Certificate of Completion and Compliance (CCC) in April 2026. The increase in profit before tax was mainly driven by improved profit margins following the completion of projects including Aster Hill and the Medical Centre in Bangsar South.

B3 PROSPECTS

Property sales for the period ended 30 September 2026 were mainly from Aethera Residences, Laurel Residence, Aster Hill, Duo Tower and Bamboo Hills Residences bringing the year-to-date new property sales to RM485.8 million.

Unbilled sales amounted to RM515.8 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 September 2026 RM'000	**30 September 2025** RM'000	**30 September 2026** RM'000	**30 September 2025** RM'000
In respect of current period				
- income tax	30,811	32,074	79,492	70,160
- deferred tax	(1,502)	(1,301)	(5,779)	(4,937)
In respect of prior period				
- income tax	(1,826)	6,785	(5,005)	6,757
- deferred tax	18	19	(42)	19
Tax expense for the period	27,501	37,577	68,666	71,999

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 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 September 2026 RM'000	**30 September 2025** RM'000	**30 September 2026** RM'000	**30 September 2025** RM'000
Interest income	(12,020)	(11,145)	(36,715)	(35,058)
Other income including investment income	(44,656)	(50,585)	(120,115)	(150,930)
Interest expense	47	40	131	119
Depreciation and amortisation	4,610	4,724	13,800	14,177
Impairment loss/(reversal of impairment loss) on receivables	830	277	839	161
Provision for and write off of inventories	(530)	(96)	4,644	5,179
(Gain)/loss on disposal				
- Quoted/unquoted investments	-	-	-	-
- Property, plant and equipment	(85)	(67)	(226)	(466)
Impairment of assets	-	-	-	-
Foreign exchange (gain)/loss	(288)	(194)	(1,245)	(80)
(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 September 2026	30 September 2025	30 September 2026	30 September 2025
Profit attributable to owners of the Company (RM'000)	116,475	115,630	254,005	281,286
Weighted average number of ordinary shares	2,679,308,919	2,646,521,452	2,663,194,205	2,631,450,482
Basic EPS (Sen)	4.35	4.37	9.54	10.69

(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

27 NOVEMBER 2026