



KRONOLOGI ASIA BERHAD - Registration no. 201301037868 (1067697-K)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 30 APRIL 2025**

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	AUDITED
	CURRENT QUARTER ENDED 30-Apr-2025	PRECEDING CORRESPONDING QUARTER ENDED 30-Apr-2024	CURRENT YEAR TO DATE ENDED 30-Apr-2025	PRECEDING CORRESPONDING YEAR TO DATE ENDED 30-Apr-2024
	RM'000	RM'000	RM'000	RM'000
Revenue	59,248	57,751	59,248	57,751
Cost of sales	(44,373)	(43,290)	(44,373)	(43,290)
Gross profit	14,875	14,461	14,875	14,461
Other operating income	432	675	432	675
Selling and distribution expenses	(7,236)	(7,885)	(7,236)	(7,885)
Administrative expenses	(4,563)	(4,613)	(4,563)	(4,613)
Other expenses	(1,028)	(623)	(1,028)	(623)
Profit from operations	2,480	2,015	2,480	2,015
Interest expense	(851)	(869)	(851)	(869)
Profit before tax expense	1,629	1,146	1,629	1,146
Tax expense	(118)	297	(118)	297
Profit for the period	1,511	1,443	1,511	1,443
Other comprehensive income				
- Foreign exchange translation from foreign operations	(5,231)	1,454	(5,231)	1,454
- Remeasurement of retirement benefits obligation	(10)	3	(10)	3
Total comprehensive income	(3,730)	2,900	(3,730)	2,900
Profit attributable to :				
Equity holders of the Company	1,511	1,443	1,511	1,443
Minority shareholders	-	-	-	-
	1,511	1,443	1,511	1,443
Total comprehensive income :				
Equity holders of the company	(3,730)	2,900	(3,730)	2,900
Minority shareholders	-	-	-	-
	(3,730)	2,900	(3,730)	2,900
Weighted average no. of ordinary shares ('000)	742,344	741,995	742,344	741,995
Earnings per share (EPS) attributable to the equity holders of the Company (sen)				
- Basic EPS	0.20	0.19	0.20	0.19

Note:-

The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2025 and the accompanying explanatory notes attached to this interim financial report.



KRONOLOGI ASIA BERHAD - Registration no. 201301037868 (1067697-K)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FIRST (1ST) QUARTER ENDED 30 APRIL 2025**

	UNAUDITED AS AT 30-Apr-2025 RM'000	AUDITED As At 31-Jan-2025 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	163,451	172,349
Goodwill on consolidation	263,295	263,295
Development costs	3	5
Other receivables	11,068	11,597
Deferred tax assets	383	380
	<u>438,200</u>	<u>447,626</u>
Current Assets		
Inventories	15,232	11,293
Trade receivables	57,610	77,114
Other receivables	36,259	29,725
Cash and bank balances	61,585	85,799
	<u>170,686</u>	<u>203,931</u>
TOTAL ASSETS	<u>608,886</u>	<u>651,557</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	347,327	347,327
Reserves	105,739	109,469
Total Equity	<u>453,066</u>	<u>456,796</u>
Non-Current Liabilities		
Deferred revenue	12,602	13,696
Lease liabilities	21,115	21,889
Other payables	99	92
Retirement benefits obligations	1,691	1,667
Deferred tax liability	939	1,115
	<u>36,446</u>	<u>38,459</u>
Current Liabilities		
Trade payables	46,428	46,883
Other payables	24,602	30,428
Deferred revenue	22,854	27,603
Borrowings	13,005	12,733
Lease liabilities	6,481	32,726
Current tax liabilities	6,004	5,929
	<u>119,374</u>	<u>156,302</u>
Total Liabilities	<u>155,820</u>	<u>194,761</u>
TOTAL EQUITY AND LIABILITIES	<u>608,886</u>	<u>651,557</u>
 Net assets per share (RM)	 <u>0.61</u>	 <u>0.62</u>

Note:-

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2025 and the accompanying explanatory notes attached to this interim financial report.



KRONOLOGI ASIA BERHAD - Registration no. 201301037868 (1067697-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST (1ST) QUARTER ENDED 30 APRIL 2025

	Non-Distributable				Distributable	Total Equity
	Share Capital RM'000	Retirement Benefit Obligations RM'000	Foreign Exchange Fluctuation Reserve RM'000	Merger Reserve RM'000	Retained earnings RM'000	RM'000
At 1 February 2025	347,327	337	6,444	(17,406)	120,094	456,796
Foreign exchange translation	-	-	(5,231)	-	-	(5,231)
Remeasurement of retirement benefits obligation	-	(10)	-	-	-	(10)
Profit for the financial period	-	-	-	-	1,511	1,511
Total comprehensive income for the financial period	-	(10)	(5,231)	-	1,511	(3,730)
Transaction with owners						
Issuance of share capital	-	-	-	-	-	-
At 30 April 2025	<u>347,327</u>	<u>327</u>	<u>1,213</u>	<u>(17,406)</u>	<u>121,605</u>	<u>453,066</u>
At 1 February 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation	-	-	1,454	-	-	1,454
Remeasurement of retirement benefits obligation	-	3	-	-	-	3
Profit for the financial period	-	-	-	-	1,443	1,443
Total comprehensive income for the financial period	-	3	1,454	-	1,443	2,900
Transaction with owners						
Issuance of share capital	710	-	-	-	-	710
At 30 April 2024	<u>347,327</u>	<u>360</u>	<u>20,138</u>	<u>(17,406)</u>	<u>110,507</u>	<u>460,926</u>

Note:-

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2025 and the accompanying explanatory notes attached to this interim financial report.



KRONOLOGI ASIA BERHAD - Registration no. 201301037868 (1067697-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST (1ST) QUARTER ENDED 30 APRIL 2024

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Apr-2024 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 31-Jan-2025 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax expense	1,629	10,086
Adjustments for:		
Amortisation of development cost	2	24
Depreciation of property, plant and equipment	4,961	17,187
Bad debts written off (non-trade)	-	25
Loss/(Gain) on disposal of property, plant and equipment	(1)	(138)
Gain on lease termination	-	(4)
Loss on lease modification	-	1
Property, plant and equipment written off	-	36
Impairment on inventories	-	77
Reversal of impairment on inventories	-	(82)
Unrealised loss/(gain) on foreign exchange differences	289	(193)
Interest income	(311)	(1,680)
Interest expense	851	4,885
Operating profit before working capital changes	7,420	30,224
Inventories	(3,939)	7,414
Receivables	13,117	12,333
Payables	(5,790)	(1,113)
Deferred revenue	(5,843)	6,087
Cash generated from operations	4,965	54,945
Interest received	311	1,680
Tax paid	(23)	559
Net cash generated from operating activities	5,253	57,184
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(31)	(2,898)
Proceeds from disposal of property, plant and equipment	21	70,523
Net cash used in investing activities	(10)	67,625
CASH FLOWS FROM FINANCING ACTIVITIES		
Net drawdown/(Repayment) of lease liabilities	(28,882)	(113,498)
Interest expenses paid	(851)	(4,885)
Net drawdown/(Repayment) of borrowings	272	(8)
Net cash (used in)/generated from financing activities	(29,461)	(118,391)
NET DECREASED IN CASH AND CASH EQUIVALENTS	(24,218)	6,418
Foreign exchange fluctuation reserve	4	(3,945)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	85,799	83,326
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	61,585	85,799
<u>Cash and cash equivalents at the end of the financial period comprises of:-</u>		
Cash and bank balances	40,298	35,660
Fixed deposit with license bank	21,287	50,139
Cash and bank balances	61,585	85,799

Note:-

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 January 2025 and the accompanying explanatory notes attached to this interim financial report.