



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

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE FORTH (4TH) QUARTER ENDED 31 JANUARY 2025**

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	AUDITED
	CURRENT QUARTER ENDED 31-Jan-2025	PRECEDING CORRESPONDING QUARTER ENDED 31-Jan-2024	CURRENT YEAR TO DATE ENDED 31-Jan-2025	PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Jan-2024
	RM'000	RM'000	RM'000	RM'000
Revenue	89,882	91,007	301,601	301,390
Cost of sales	(72,615)	(72,295)	(239,324)	(230,434)
Gross profit	17,267	18,712	62,277	70,956
Other operating income	1,756	1,379	3,730	3,445
Selling and distribution expenses	(7,582)	(11,025)	(31,616)	(36,558)
Administrative expenses	(4,655)	(5,166)	(17,244)	(17,944)
Other expenses	407	(533)	(1,392)	(2,877)
Profit from operations	7,193	3,367	15,755	17,022
Interest expense	(1,477)	(1,082)	(4,885)	(4,048)
Profit before tax expense	5,716	2,285	10,870	12,974
Tax credit/(expense)	629	(261)	597	(4,346)
Profit for the period	6,345	2,024	11,467	8,628
Other comprehensive income				
- Foreign exchange translation from foreign operations	3,079	(1,294)	(12,252)	17,164
- Remeasurement of retirement benefits obligation	428	(48)	401	29
Total comprehensive income	9,852	682	(384)	25,821
Profit attributable to :				
Equity holders of the Company	6,345	2,024	11,467	8,628
Minority shareholders	-	-	-	-
	6,345	2,024	11,467	8,628
Total comprehensive income :				
Equity holders of the company	9,852	682	(384)	25,821
Minority shareholders	-	-	-	-
	9,852	682	(384)	25,821
Weighted average no. of ordinary shares ('000)	741,995	735,238	741,995	735,238
Earnings per share (EPS) attributable to the equity holders of the Company (sen)				
- Basic EPS	0.86	0.28	1.55	1.17

**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 2024 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 FORTH (4TH) QUARTER ENDED 31 JANUARY 2025**

	UNAUDITED AS AT 31-Jan-2025  RM'000	AUDITED As At 31-Jan-2024  RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	168,937	131,825
Goodwill on consolidation	263,295	263,295
Development costs	5	30
Other receivables	11,597	12,374
Deferred tax assets	248	704
	<u>444,082</u>	<u>408,228</u>
<b>Current Assets</b>		
Inventories	11,131	18,702
Trade receivables	76,797	78,726
Other receivables	29,326	40,242
Cash and bank balances	85,799	83,326
	<u>203,053</u>	<u>220,996</u>
<b>TOTAL ASSETS</b>	<u>647,135</u>	<u>629,224</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	347,327	346,617
Reserves	110,315	110,699
<b>Total Equity</b>	<u>457,642</u>	<u>457,316</u>
<b>Non Current Liabilities</b>		
Deferred revenue	13,696	12,174
Borrowings	-	1,840
Lease liabilities	21,889	28,435
Other payables	92	85
Retirement benefits obligations	1,086	1,523
Deferred tax liability	1,115	7,999
	<u>37,878</u>	<u>52,056</u>
<b>Current Liabilities</b>		
Trade payables	46,883	57,059
Other payables	25,465	22,196
Deferred revenue	27,603	23,039
Borrowings	12,733	10,901
Lease liabilities	32,726	5,997
Current tax liabilities	6,205	660
	<u>151,615</u>	<u>119,852</u>
<b>Total Liabilities</b>	<u>189,493</u>	<u>171,908</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>647,135</u>	<u>629,224</u>
 Net assets per share (RM)	 <u>0.62</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 2024 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 FORTH (4TH) QUARTER ENDED 31 JANUARY 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 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation	-	-	(12,252)	-	-	(12,252)
Remeasurement of retirement benefits obligation	-	401	-	-	-	401
Profit for the financial year	-	-	-	-	11,467	11,467
Total comprehensive income for the financial year	-	401	(12,252)	-	11,467	(384)
<b>Transaction with owners</b>						
Issuance of share capital	710	-	-	-	-	710
<b>At 31 January 2025</b>	<b>347,327</b>	<b>758</b>	<b>6,432</b>	<b>(17,406)</b>	<b>120,531</b>	<b>457,642</b>
At 1 February 2023	331,847	327	1,521	(17,406)	100,436	416,725
Foreign exchange translation	-	-	17,164	-	-	17,164
Remeasurement of retirement benefits obligation	-	29	-	-	-	29
Profit for the financial year	-	-	-	-	8,628	8,628
Total comprehensive income for the financial year	-	29	17,164	-	8,628	25,821
<b>Transaction with owners</b>						
Issuance of share capital	14,770	-	-	-	-	14,770
<b>At 31 January 2024</b>	<b>346,617</b>	<b>356</b>	<b>18,685</b>	<b>(17,406)</b>	<b>109,064</b>	<b>457,316</b>

**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 2024 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 FORTH (4TH) QUARTER ENDED 31 JANUARY 2025

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Jan-2025  RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 31-Jan-2024  RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax expense	10,870	12,974
Adjustments for:		
Amortisation of development cost	24	219
Depreciation of property, plant and equipment	16,028	31,696
Bad debts written off (non-trade)	24	25
Loss/(Gain) on disposal of property, plant and equipment	(138)	(60)
Gain on lease modification	(4)	-
Property, plant and equipment written off	36	146
Impairment on inventories	27	16
Reversal of impairment on receivables	-	(230)
Reversal of impairment on inventories	(16)	(210)
Unrealised loss/(gain) on foreign exchange differences	(192)	1,036
Share grant expenses	-	1,880
Dividend income	-	(1)
Interest income	(1,680)	(1,256)
Interest expense	4,885	4,048
Operating profit before working capital changes	29,864	50,283
Inventories	7,560	(4,873)
Receivables	12,981	(796)
Payables	(6,237)	6,666
Deferred revenue	6,087	9,162
Cash (used in)/generated from operations	50,255	60,442
Interest received	1,680	1,256
Tax paid	559	(3,618)
<b>Net cash (used in )/generated from operating activities</b>	<b>52,494</b>	<b>58,080</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Dividend income	-	1
Purchase of property, plant and equipment	(2,898)	(60,222)
Proceeds from disposal of property, plant and equipment	75,158	92
<b>Net cash used in investing activities</b>	<b>72,260</b>	<b>(60,129)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net drawdown/(Repayment) of lease liabilities	(113,498)	725
Interest expenses paid	(4,885)	(4,048)
Net drawdown/(Repayment) of borrowings	(8)	(25,332)
<b>Net cash (used in)/generated from financing activities</b>	<b>(118,391)</b>	<b>(28,655)</b>
<b>NET INCREASED/(DECREASED) IN CASH AND CASH EQUIVALENTS</b>	<b>6,363</b>	<b>(30,704)</b>
Foreign exchange fluctuation reserve	(3,890)	7,597
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR</b>	<b>83,326</b>	<b>106,433</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR</b>	<b>85,799</b>	<b>83,326</b>
<b><u>Cash and cash equivalents at the end of the financial period comprises of:-</u></b>		
Cash and bank balances	47,244	47,004
Short term investment	-	1,176
Fixed deposit with license bank	38,555	35,146
<b>Cash and bank balances</b>	<b>85,799</b>	<b>83,326</b>

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