



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

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE SECOND (2ND) QUARTER ENDED 31 JULY 2025**

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	AUDITED
	CURRENT QUARTER ENDED 31-Jul-2025	PRECEDING CORRESPONDING QUARTER ENDED 31-Jul-2024	CURRENT YEAR TO DATE ENDED 31-Jul-2025	PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Jul-2024
	RM'000	RM'000	RM'000	RM'000
Revenue	60,890	83,349	120,138	141,100
Cost of sales	(48,791)	(69,401)	(93,164)	(112,691)
Gross profit	12,099	13,948	26,974	28,409
Other operating income	728	723	1,160	1,398
Selling and distribution expenses	(8,741)	(9,336)	(17,408)	(18,618)
Administrative expenses	(2,351)	(2,788)	(5,483)	(6,004)
Other expenses	747	(1,271)	(281)	(1,894)
Profit from operations	2,482	1,276	4,962	3,291
Interest expense	(565)	(653)	(1,416)	(1,522)
Profit before tax expense	1,917	623	3,546	1,769
Tax expense	(859)	1,004	(977)	1,301
Profit for the period	1,058	1,627	2,569	3,070
Other comprehensive income				
- Foreign exchange translation from foreign operations	(3,995)	(7,680)	(9,226)	(6,226)
- Remeasurement of retirement benefits obligation	(5)	(13)	(15)	(10)
Total comprehensive income	(2,942)	(6,066)	(6,672)	(3,166)
Profit attributable to :				
Equity holders of the Company	1,058	1,627	2,569	3,070
Minority shareholders	-	-	-	-
	1,058	1,627	2,569	3,070
Total comprehensive income :				
Equity holders of the company	(2,942)	(6,066)	(6,672)	(3,166)
Minority shareholders	-	-	-	-
	(2,942)	(6,066)	(6,672)	(3,166)
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	0.14	0.22	0.35	0.41

**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 SECOND (2ND) QUARTER ENDED 31 JULY 2025**

	UNAUDITED AS AT 31-Jul-2025  RM'000	AUDITED As At 31-Jan-2025  RM'000
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	158,152	172,349
Goodwill on consolidation	263,295	263,295
Development costs	1	5
Other receivables	9,651	11,597
Deferred tax assets	122	380
	<u>431,221</u>	<u>447,626</u>
<b>Current Assets</b>		
Inventories	13,140	11,293
Trade receivables	29,642	77,114
Other receivables	46,099	29,725
Cash and bank balances	49,339	85,799
	<u>138,220</u>	<u>203,931</u>
<b>TOTAL ASSETS</b>	<u>569,441</u>	<u>651,557</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	347,327	347,327
Reserves	102,797	109,469
<b>Total Equity</b>	<u>450,124</u>	<u>456,796</u>
<b>Non-Current Liabilities</b>		
Deferred revenue	11,571	13,696
Lease liabilities	19,711	21,889
Other payables	92	92
Retirement benefits obligations	1,593	1,667
Deferred tax liability	848	1,115
	<u>33,815</u>	<u>38,459</u>
<b>Current Liabilities</b>		
Trade payables	31,399	46,883
Other payables	12,206	30,428
Deferred revenue	22,272	27,603
Borrowings	10,003	12,733
Lease liabilities	6,203	32,726
Current tax liabilities	3,419	5,929
	<u>85,502</u>	<u>156,302</u>
<b>Total Liabilities</b>	<u>119,317</u>	<u>194,761</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>569,441</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 SECOND (2ND) QUARTER ENDED 31 JULY 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	-	-	(9,226)	-	-	(9,226)
Remeasurement of retirement benefits obligation	-	(15)	-	-	-	(15)
Profit for the financial period	-	-	-	-	2,569	2,569
Total comprehensive income for the financial period	-	(15)	(9,226)	-	2,569	(6,672)
<b>Transaction with owners</b>						
Issuance of share capital	-	-	-	-	-	-
<b>At 31 July 2025</b>	<u>347,327</u>	<u>322</u>	<u>(2,782)</u>	<u>(17,406)</u>	<u>122,663</u>	<u>450,124</u>
At 1 February 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation	-	-	(6,226)	-	-	(6,226)
Remeasurement of retirement benefits obligation	-	(10)	-	-	-	(10)
Profit for the financial period	-	-	-	-	3,070	3,070
Total comprehensive income for the financial period	-	(10)	(6,226)	-	3,070	(3,166)
<b>Transaction with owners</b>						
Issuance of share capital	710	-	-	-	-	710
<b>At 31 July 2024</b>	<u>347,327</u>	<u>347</u>	<u>12,458</u>	<u>(17,406)</u>	<u>112,134</u>	<u>454,860</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 SECOND (2ND) QUARTER ENDED 31 JULY 2025

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Jul-2025  RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 31-Jan-2025  RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax expense	3,546	10,086
Adjustments for:		
Amortisation of development cost	3	24
Depreciation of property, plant and equipment	9,215	17,187
Bad debts written off (non-trade)	-	25
Loss/(Gain) on disposal of property, plant and equipment	(110)	(138)
Gain on lease termination	-	(4)
Loss on lease modification	-	1
Property, plant and equipment written off	4	36
Impairment on inventories	-	77
Reversal of impairment on inventories	-	(82)
Unrealised loss/(gain) on foreign exchange differences	(245)	(193)
Interest income	(511)	(1,680)
Interest expense	1,416	4,885
Operating profit before working capital changes	13,318	30,224
Inventories	(1,846)	7,414
Receivables	32,695	12,333
Payables	(33,694)	(1,113)
Deferred revenue	(7,457)	6,087
Cash generated from operations	3,016	54,945
Interest received	511	1,680
Tax paid	(2,798)	559
<b>Net cash generated from operating activities</b>	<b>729</b>	<b>57,184</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,782)	(2,898)
Proceeds from disposal of property, plant and equipment	224	70,523
<b>Net cash used in investing activities</b>	<b>(1,558)</b>	<b>67,625</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net drawdown/(Repayment) of lease liabilities	(28,818)	(113,498)
Interest expenses paid	(1,416)	(4,885)
Net drawdown/(Repayment) of borrowings	(4,675)	(8)
<b>Net cash (used in)/generated from financing activities</b>	<b>(34,909)</b>	<b>(118,391)</b>
<b>NET (DECREASED)/INCREASED IN CASH AND CASH EQUIVALENTS</b>	<b>(35,738)</b>	<b>6,418</b>
Foreign exchange fluctuation reserve	(722)	(3,945)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	<b>85,799</b>	<b>83,326</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD</b>	<b>49,339</b>	<b>85,799</b>
<b><u>Cash and cash equivalents at the end of the financial period comprises of:-</u></b>		
Cash and bank balances	31,414	35,660
Fixed deposit with license bank	17,925	50,139
<b>Cash and bank balances</b>	<b>49,339</b>	<b>85,799</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 2025 and the accompanying explanatory notes attached to this interim financial report.