



KRONOLOGI ASIA BERHAD (Company no. 1067697-K)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2014**

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 30-Sep-2014	PRECEDING CORRESPONDING QUARTER ENDED 30-Sep-2013	CURRENT YEAR TO DATE ENDED 30-Sep-2014	PRECEDING CORRESPONDING YEAR TO DATE ENDED 30-Sep-2013
	RM'000	RM'000	RM'000	RM'000
Revenue	11,028	N/A	39,127	N/A
Cost of sales	(6,763)	N/A	(25,921)	N/A
Gross profit	4,265	N/A	13,206	N/A
Other operating income	(64)	N/A	242	N/A
Selling and distribution expenses	(1,818)	N/A	(5,353)	N/A
Administrative expenses	(865)	N/A	(3,101)	N/A
Profit from operations	1,518	N/A	4,994	N/A
Interest expenses	(53)	N/A	(300)	N/A
Profit before tax	1,465	N/A	4,694	N/A
Tax (expense)/ income	(2)	N/A	174	N/A
Profit for the year	1,463	N/A	4,868	N/A
Other comprehensive income				
- Foreign exchange translation from foreign operations	200	N/A	28	N/A
Total comprehensive income	1,663	N/A	4,896	N/A
Profit attributable to :				
Equity holders of the company	1,663	N/A	4,896	N/A
Minority shareholders	-	N/A	-	N/A
	1,663	N/A	4,896	N/A
Total comprehensive income :				
Equity holders of the company	1,663	N/A	4,896	N/A
Minority shareholders	-	N/A	-	N/A
	1,663	N/A	4,896	N/A
Weighted average no. of ordinary shares ('000)	29,654	N/A	29,654	N/A
Earnings per share (EPS) attributable to the equity holders of the Company (sen)	5.61	N/A	16.51	N/A

Notes:-

N/A = Not applicable

- 1) The Unaudited Condensed Consolidated Statement of Profit and Loss and Other Comprehensive Income should be read in conjunction with the Prospectus dated 27 November 2014 (including Proforma Consolidated Financial Information and the Accountants' Report) and the accompanying explanatory notes attached to this interim financial report.
- 2) This is the first interim financial report announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements"). There are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.



KRONOLOGI ASIA BERHAD (Company no. 1067697-K)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2014

UNAUDITED
AS AT END OF CURRENT
QUARTER
30-Sep-2013

RM'000

ASSETS	
Non-current Assets	
Property, plant and equipment	8,760
Investment in an associate	-
Development costs	828
Other receivables	337
Deferred tax assets	250
	<hr/>
	10,175
Current Assets	
Inventories	5,793
Trade receivables	9,111
Other receivables, deposits and prepayments	2,897
Amount due from an associate	88
Cash and bank balances	685
	<hr/>
	18,574
	<hr/>
	28,749
	<hr/>
TOTAL ASSETS	
EQUITY AND LIABILITIES	
Equity attributable to equity holders of the Company	
Share Capital	17,774
Reserves	(7,421)
Total Equity	<hr/>
	10,353
Non Current Liabilities	
Deferred revenue	1,089
Borrowings	1,470
	<hr/>
	2,559
Current Liabilities	
Trade payables	4,345
Other payables and accruals	3,349
Deferred revenue	6,716
Borrowings	1,427
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	15,837
	<hr/>
	18,396
	<hr/>
	28,749
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	0.06

Notes:-

N/A = Not applicable

- 1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Prospectus dated 27 November 2014 (including Proforma Consolidated Financial Information and the Accountants' Report) and the accompanying explanatory notes attached to this interim financial report.
- 2) This is the first interim financial report announced in compliance with the ACE Market Listing Requirements. There are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.



KRONOLOGI ASIA BERHAD (Company no. 1067697-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2014

	← Non-Distributable →			Merger Reserve RM'000	Distributable	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Foreign Exchange Fluctuation Reserve RM'000		Retained earnings RM'000	
At 25 October 2013 (date of incorporation)	^	-	-	-	-	-
Effect of acquisition of subsidiaries	-	-	-	(17,406)	5,089	(12,317)
Foreign exchange translation	-	-	28	-	-	28
Profit for the financial period	-	-	-	-	4,868	4,868
Total comprehensive income for the financial period	-	-	28	-	4,868	4,896
Transaction with owners						
Issuance of share capital	17,774	-	-	-	-	17,774
At 30 September 2014	<u>17,774</u>	<u>-</u>	<u>28</u>	<u>(17,406)</u>	<u>9,957</u>	<u>10,353</u>

Notes:-

- 1) The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Prospectus dated 27 November 2014 (including Proforma Consolidated Financial Information) and the accompanying explanatory notes attached to this interim financial report.
- 2) This is the first interim financial report announced in compliance with the ACE Market Listing Requirements. There are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.

^ RM2



KRONOLOGI ASIA BERHAD (Company no. 1067697-K)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2014

	UNAUDITED CURRENT YEAR TO DATE ENDED 30-Sep-2014 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED AT 30-Sep-2013 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax income	4,694	N/A
Adjustments for:		
Depreciation of property, plant and equipment	1,586	N/A
Unrealised loss on foreign exchange differences	119	N/A
Impairment loss on an associate	^	N/A
Interest expenses	300	N/A
Operating profit before working capital changes	6,699	N/A
Inventories	1,863	N/A
Receivables	(2,624)	N/A
Payables	(4,171)	N/A
Associates	(123)	N/A
Deferred revenue	3,059	N/A
Net cash generated from operating activities	4,703	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,049)	N/A
Development cost incurred	(828)	N/A
Net cash used in investing activities	(1,877)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest expenses paid	(300)	N/A
Repayment of borrowings	(2,465)	N/A
Dividend paid	(2,324)	N/A
Proceed from issuance of share capital	10	N/A
Net cash used in financing activities	(5,079)	N/A
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,253)	N/A
Foreign exchange fluctuation reserve	(50)	N/A
Effect on acquisition of subsidiaries	2,988	N/A
CASH AND CASH EQUIVALENTS AT INCORPORATION DATE	-	N/A
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	685	N/A
<u>Cash and cash equivalents at the end of the financial period comprises of:-</u>		
Cash and bank balances	685	N/A

Notes:-

^ = RM50

N/A = Not applicable

- 1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Prospectus dated 27 November 2014 (including Proforma Consolidated Financial Information and the Accountants' Report) and the accompanying explanatory notes attached to this interim financial report.
- 2) This is the first interim financial report announced in compliance with the ACE Market Listing Requirements. There are no comparative figures for the preceding year's corresponding quarter and year-to-date as no interim financial report was prepared for the comparative financial period concerned.