

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 2024

		JDITED	UNAUDITED	AUDITED	
	INDIVIDUA CURRENT QUARTER ENDED 30-Apr-2024	LL QUARTER PRECEDING CORRESPONDING QUARTER ENDED 30-Apr-2023	CUMULAT CURRENT YEAR TO DATE ENDED 30-Apr-2024	ATIVE QUARTER PRECEDING CORRESPONDING D YEAR TO DATE ENDED 30-Apr-2023	
	RM'000	RM'000	RM'000	RM'000	
Revenue	57,751	63,032	57,751	63,032	
Cost of sales	(43,290)	(47,736)	(43,290)	(47,736)	
Gross profit	14,461	15,296	14,461	15,296	
Other operating income	675	1,105	675	1,105	
Selling and distribution expenses	(7,885)	(7,868)	(7,885)	(7,868)	
Administrative expenses	(4,613)	(3,679)	(4,613)	(3,679)	
Other expenses	(623)	(529)	(623)	(529)	
Profit from operations	2,015	4,325	2,015	4,325	
Interest expense	(869)	(933)	(869)	(933)	
Profit before tax expense	1,146	3,392	1,146	3,392	
Tax expense	297	(841)	297	(841)	
Profit for the period	1,443	2,551	1,443	2,551	
Other comprehensive income - Foreign exchange translation from foreign operations	1,454	7,244	1,454	7,244	
- Remeasurement of retirement benefits obligation	3	60	3	60	
Total comprehensive income	2,900	9,855	2,900	9,855	
Profit attributable to : Equity holders of the Company Minority shareholders	1,443 	2,551	1,443 	2,551	
Total comprehensive income : Equity holders of the company	2,900	9,855	2,900	9,855	
Minority shareholders	2,900	9,855	2,900	9,855	
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	0.19	0.35	0.19	0.35	

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 FIRST (1ST) QUARTER ENDED 30 APRIL 2024

	UNAUDITED AS AT 30-Apr-2024	AUDITED As At 31-Jan-2024
	RM'000	RM'000
ASSETS		
Non-current Assets	101 500	101.005
Property, plant and equipment Goodwill on consolidation	131,690 263,295	131,825 263,295
Development costs	203,295	30
Other receivables	11,697	12,374
Deferred tax assets	1,666	704
	408,372	408,228
Current Assets		
Inventories	20,144	18,702
Trade receivables	58,853	78,726
Other receivables	42,705	40,242
Cash and bank balances	<u>71,476</u> 193,178	83,326 220,996
	193,178	220,996
TOTAL ASSETS	601,550	629,224
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	347,327	346,617
Reserves	113,599	110,699
Total Equity	460,926	457,316
Non Current Liabilities		
Deferred revenue	12,382	12,174
Borrowings	5,568	1,840
Lease liabilities	26,861	28,435
Other payables	111	85
Retirement benefits obligations	1,500	1,523
Deferred tax liability	7,839	7,999
	54,261	52,056
Current Liabilities		
Trade payables	31,596	57,059
Other payables	21,632	22,196
Deferred revenue	24,297	23,039
Borrowings Lease liabilities	2,007 5,607	10,901 5,997
Current tax liabilities	1,224	5,997
Current tax natifies	86,363	119,852
Total Liabilities	140,624	171,908
TOTAL EQUITY AND LIABILITIES	601,550	629,224
Net assets per share (RM)	0.62	0.62

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 FIRST (1ST) QUARTER ENDED 30 APRIL 2024

	Share Capital RM'000	Non-Dist Retirement Benefit Obligations RM'000	ributable Foreign Exchange Fluctuation Reserve RM'000	Merger Reserve RM'000	Distributable Retained earnings RM'000	Total Equity RM'000
At 1 February 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation Remeasurement of retirement benefits obligation Profit for the financial period		3	1,454 - -	- - -	- - 1,443	1,454 3 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	347,327	360	20,138	(17,406)	110,507	460,926
At 1 February 2023	331,847	327	1,521	(17,406)	100,436	416,725
Foreign exchange translation Remeasurement of retirement benefits obligation Profit for the financial period	- - -	- 60	7,244	- - -	2,551	7,244 60 2,551
Total comprehensive income for the financial period	-	60	7,244	-	2,551	9,855
Transaction with owners Issuance of share capital	14,770	-	-	-	-	14,770
At 30 April 2023	346,617	387	8,765	(17,406)	102,987	441,350

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 FIRST (1ST) QUARTER ENDED 30 APRIL 2024

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Profit before use segmes 1.16 1.274 Adjuarment for: 3.005 3.005 Prodit for disposed of property, plant and equipment 3.005 3.005 Bard debs, write of for any and equipment 0 0 Property, plant and equipment write of the equipment - 00 Reversed of insymmet on inventories - 0.303 Reversed of insymmet on extremoties 0.013 0.005 Bard debs, write on extremoties 0.013 0.005 Interest reverse 4.005 0.0233 Reversed in inventories 1.447 0.402 Reversed in inventories 1.447 0.402 Reversed in on operations 0.2339 S8080		RM'000	RM'000
Adjustments for: 7 219 Attribution of development exit 3.005 3.1.008 Bat debs writes of (norperty, plant and equipment) 3.005 3.2 Loss/Clinio video droperty, plant and equipment 0.01 10 Reveal of impairment on investories - 230 Reveal of impairment on investories - 200 Reveal of impairment on investories - 200 Unrealised backgins on foring exchange differences - 100 Stars grant expenses - 100 Operating profit before working capital changes 4.035 50.233 Investories (1.412) (4.873) 6.700 Reverse of impairment on cive or	CASH FLOWS FROM OPERATING ACTIVITIES		
Anotheritation of development cost 7 219 Deprecision of property, plant ad equipment 3,006 3,006 Deprecision of property, plant ad equipment - 00 Property, plant and equipment writen off 10 148 Impairment on investories - 100 Reveal of impairment on investories - 100 Duration of exceptions - 0.000 Duration of exceptions - 0.000 Reventories - 0.000 Reventories 1.4420 (4.873) Reventories 1.467 9.010 Divided income - 0.010 Net cash generated from operating activities (2.814) 60.412 Divided income - </td <td>Profit before tax expense</td> <td>1,146</td> <td>12,974</td>	Profit before tax expense	1,146	12,974
Unrealised loss/gains on foreign exchange differences (17) 1.138 Shor grant expenses - (18) Dividend income - (1) Interest income (1480) (1250) Interest income 4035 50283 Operating profit before working capital changes 4035 50283 Inventories (1,442) (4,873) Receivables 18,530 (796) Payables (2,214) 6666 Defend revenue 1,167 9,162 Cash generated from operations (2,814) 60,442 Interest received 1,867 9,162 Tax paid (31) (3,618) Net cash generated from operating activities (2,319) 55,080 CASH FLOWS FROM INVESTING ACTIVITIES (1,914) (60,22) Dividend income - (1,640) 725 Net cash used in investing activities (1,214) (60,120) CASH FLOWS FROM INVESTING ACTIVITIES (1,640) (2,533) Net cash used in investing activities (1,251) <td>Amortisation of development cost Depreciation of property, plant and equipment Bad debts written off (non-trade) Loss/(Gain) on disposal of property, plant and equipment Property, plant and equipment written off Impairment on inventories</td> <td>3,006</td> <td>31,696 25 (60) 146 16</td>	Amortisation of development cost Depreciation of property, plant and equipment Bad debts written off (non-trade) Loss/(Gain) on disposal of property, plant and equipment Property, plant and equipment written off Impairment on inventories	3,006	31,696 25 (60) 146 16
Inventions(1.442)(1.442)Receivables(1.442)(1.447)Psychles(2.5.254)6.666Deferred revenue1.4679.162Cash generated from operations(2.814)60.442Interest received4.861.256Tax paid(31)(3.618)Net cash generated from operating activities(2.359)58.080CASH FLOWS FROM INVESTING ACTIVITIES	Unrealised loss/(gain) on foreign exchange differences Share grant expenses Dividend income Interest income	- (486)	1,036 1,880 (1) (1,256)
Receivables 18,300 (70%) Payables (25,254) 6,666 Deferred revenue 1,467 9,162 Cash generated from operations (2,814) 60,442 Interest received 486 1,256 Tax paid (31) (3,618) Net cash generated from operating activities (2,239) 58,080 CASH FLOWS FROM INVESTING ACTIVITIES - 1 Dividend income - - 1 Dividend income - - 92 Net cash used in investing activities (1,914) (60,222) Proceeds from disposal of property, plant and equipment - 92 Net cash used in investing activities (1,914) (60,129) CASH FLOWS FROM FINANCING ACTIVITIES (1,480) 7255 Net dravdown(Repayment) of lease liabilities (1,515) (28,555) Net dravdown (Repayment) of borrowings (5,166) (25,532) Net dravdown (Repayment) of borrowings (5,156) (25,532) Net dravdown (Repayment) of borrowings (5,166) (25	Operating profit before working capital changes	4,035	50,283
Interest received Tax paid486 (31)1.256 (3,618)Net cash generated from operating activities(2,339)58,080CASH FLOWS FROM INVESTING ACTIVITIES11Dividend income Purchase of property, plant and equipment (1,914)(1,914) (60,222)1Proceeds from disposal of property, plant and equipment - 92192Net cash used in investing activities(1,914) (60,129)(60,129)CASH FLOWS FROM FINANCING ACTIVITIES192Net drawdown/(Repayment) of lease liabilities Interest expenses paid (869)(4,448) (25,332)725Net cash (used in/generated from financing activities(7,515)(28,655)Net cash (used in/generated from financing activities(7,515)(28,655)Net cash (used in/generated from financing activities(1,788)(30,704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT EBEGINNING OF THE FINANCIAL PERIOD83,326106,433Cash and bank balances36,72847,044Short term investing11,7683,326	Receivables Payables	18,380 (25,254)	(796) 6,666
Tax paid(31)(3,618)Net cash generated from operating activities(2,359)58,080CASH FLOWS FROM INVESTING ACTIVITIES1Dividend income-1Purchase of property, plant and equipment(1,914)(60,222)Proceeds from disposal of property, plant and equipment(1,914)(60,222)Proceeds from disposal of property, plant and equipment(1,914)(60,129)CASH FLOWS FROM FINANCING ACTIVITIES(1,480)725Net drawdown/(Repayment) of lease liabilities(1,480)725Interest expenses paid(5,166)(25,332)Net cash (used in/generated from financing activities(7,515)(28,655)NET DECREASED IN CASH AND CASH EQUIVALENTS(11,788)(30,704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and bank balances36,72847,004Short term investment1811,176	Cash generated from operations	(2,814)	60,442
CASH FLOWS FROM INVESTING ACTIVITIES Dividend income - 1 Purchase of property, plant and equipment - 92 Net cash used in investing activities (1,914) (60,222) CASH FLOWS FROM FINANCING ACTIVITIES (1,914) (60,129) CASH FLOWS FROM FINANCING ACTIVITIES (1,480) 725 Net drawdown/(Repayment) of lease liabilities (1,480) 725 Interest expanses paid (869) (4,048) Net drawdown/(Repayment) of borrowings (5,166) (25,332) Net cash (used in)/generated from financing activities (7,515) (28,655) NET DECREASED IN CASH AND CASH EQUIVALENTS (11,788) (30,704) Foreign exchange fluctuation reserve (62) 7,597 CASH AND CASH EQUIVALENTS AT EBGINNING OF THE FINANCIAL PERIOD 83,326 106,433 CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD 71,476 83,326 Cash and cash equivalents at the end of the financial period comprises of:- 2 36,728 47,004 Short term investment 181 1,176 181 1,176			
Dividend income Purchase of property, plant and equipment.1Purchase of property, plant and equipment(1.914)(60.222) .Proceeds from disposal of property, plant and equipment(1.914)(60.129)Net cash used in investing activities(1.914)(60.129)CASH FLOWS FROM FINANCING ACTIVITIES(1.480)725 (869)Net drawdown/(Repayment) of lease liabilities(1.480)725 (869)Net drawdown/(Repayment) of borrowings(5.166)(25.332)Net cash (used in)/generated from financing activities(7.515)(28.655)NET DECREASED IN CASH AND CASH EQUIVALENTS(11.788)(30.704)Foreign exchange fluctuation reserve(62)7.597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83.326106.433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71.47683.326Cash and bank balances Short term investment36.72847.004	Net cash generated from operating activities	(2,359)	58,080
Purchase of property, plant and equipment(1,914)(60,222)Proceeds from disposal of property, plant and equipment-92Net cash used in investing activities(1,914)(60,129)CASH FLOWS FROM FINANCING ACTIVITIES(1,480)725Net drawdown/(Repayment) of lease liabilities(1,480)725Interest expenses paid(869)(4,048)Net cash (used in)/generated from financing activities(7,515)(28,655)NET DECREASED IN CASH AND CASH EQUIVALENTS(11,788)(30,704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and cash equivalents at the end of the financial period comprises of:-36,72847,004Short term investment1811,176	CASH FLOWS FROM INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIESNet drawdown/(Repayment) of lease liabilities(1.480)725Interest expenses paid(1.480)725Net drawdown/(Repayment) of borrowings(5.166)(4.048)Net cash (used in)/generated from financing activities(7.515)(28.655)NET DECREASED IN CASH AND CASH EQUIVALENTS(11.788)(30.704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83.326106.433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71.47683.326Cash and cash equivalents at the end of the financial period comprises of:-26.72847.004Cash and bank balances36.72847.004Short term investment1811.176	Purchase of property, plant and equipment Proceeds from disposal of property, plant and equipment	(1,914)	(60,222) 92
Net drawdown/(Repayment) of lease liabilities(1,480)725Interest expenses paid(869)(4,048)Net drawdown/(Repayment) of borrowings(5,166)(25,332)Net cash (used in)/generated from financing activities(7,515)(28,655)NET DECREASED IN CASH AND CASH EQUIVALENTS(11,788)(30,704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and cash equivalents at the end of the financial period comprises of:-26,72847,004Short term investment1811,176		(1,914)	(60,129)
NET DECREASED IN CASH AND CASH EQUIVALENTS(11,788)(30,704)Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and cash equivalents at the end of the financial period comprises of:-26,72847,004Cash and bank balances36,72847,004Short term investment1811,176	Net drawdown/(Repayment) of lease liabilities Interest expenses paid	(869)	(4,048)
Foreign exchange fluctuation reserve(62)7,597CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and cash equivalents at the end of the financial period comprises of:-36,72847,004Cash and bank balances36,72847,004Short term investment1811,176	Net cash (used in)/generated from financing activities	(7,515)	(28,655)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD83,326106,433CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD71,47683,326Cash and cash equivalents at the end of the financial period comprises of:-71,47683,326Cash and bank balances36,72847,004Short term investment1811,176	NET DECREASED IN CASH AND CASH EQUIVALENTS	(11,788)	(30,704)
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD 71,476 83,326 Cash and cash equivalents at the end of the financial period comprises of:- 36,728 47,004 Cash and bank balances 36,728 47,004 Short term investment 181 1,176	Foreign exchange fluctuation reserve	(62)	7,597
Cash and cash equivalents at the end of the financial period comprises of:-Cash and bank balances36,728Short term investment1811,176	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	83,326	106,433
Cash and bank balances36,72847,004Short term investment1811,176	CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	71,476	83,326
Short term investment 181 1,176	Cash and cash equivalents at the end of the financial period comprises of:-		
	Short term investment	181	1,176
Cash and bank balances 71,476 83,326	Cash and bank balances	71,476	83,326

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 explanary notes attached to this interim financial report.