



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

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE THIRD (3RD) QUARTER ENDED 31 OCTOBER 2024**

	UNAUDITED INDIVIDUAL QUARTER		UNAUDITED	AUDITED
	CURRENT	PRECEDING	CUMULATIVE QUARTER	PRECEDING
	QUARTER ENDED 31-Oct-2024	CORRESPONDING QUARTER ENDED 31-Oct-2023	CURRENT YEAR TO DATE ENDED 31-Oct-2024	CORRESPONDING YEAR TO DATE ENDED 31-Oct-2023
	RM'000	RM'000	RM'000	RM'000
Revenue	70,619	67,745	211,719	210,383
Cost of sales	(54,018)	(51,762)	(166,709)	(158,139)
Gross profit	<u>16,601</u>	<u>15,983</u>	<u>45,010</u>	<u>52,244</u>
Other operating income	576	324	1,974	2,066
Selling and distribution expenses	(8,175)	(8,717)	(24,034)	(25,533)
Administrative expenses	(3,826)	(4,531)	(12,589)	(12,778)
Other expenses	95	(387)	(1,799)	(2,344)
Profit from operations	<u>5,271</u>	<u>2,672</u>	<u>8,562</u>	<u>13,655</u>
Interest expense	(1,886)	(872)	(3,408)	(2,966)
Profit before tax expense	<u>3,385</u>	<u>1,800</u>	<u>5,154</u>	<u>10,689</u>
Tax credit/(expense)	(1,333)	(791)	(32)	(4,085)
Profit for the period	<u>2,052</u>	<u>1,009</u>	<u>5,122</u>	<u>6,604</u>
Other comprehensive income				
- Foreign exchange translation from foreign operations	(21,557)	9,749	(15,331)	18,458
- Remeasurement of retirement benefits obligation	(37)	9	(27)	77
Total comprehensive income	<u>(19,542)</u>	<u>10,767</u>	<u>(10,236)</u>	<u>25,139</u>
Profit attributable to :				
Equity holders of the Company	2,052	1,009	5,122	6,604
Minority shareholders	-	-	-	-
	<u>2,052</u>	<u>1,009</u>	<u>5,122</u>	<u>6,604</u>
Total comprehensive income :				
Equity holders of the company	(19,542)	10,767	(10,236)	25,139
Minority shareholders	-	-	-	-
	<u>(19,542)</u>	<u>10,767</u>	<u>(10,236)</u>	<u>25,139</u>
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	<u>0.28</u>	<u>0.14</u>	<u>0.69</u>	<u>0.90</u>

**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 THIRD (3RD) QUARTER ENDED 31 OCTOBER 2024**

	<b>UNAUDITED AS AT 31-Oct-2024  RM'000</b>	<b>AUDITED As At 31-Jan-2024  RM'000</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	125,130	131,825
Goodwill on consolidation	263,295	263,295
Development costs	9	30
Other receivables	33,051	12,374
Deferred tax assets	953	704
	422,438	408,228
<b>Current Assets</b>		
Inventories	19,723	18,702
Trade receivables	46,262	78,726
Other receivables	75,841	40,242
Cash and bank balances	76,115	83,326
	217,941	220,996
<b>TOTAL ASSETS</b>	<b>640,379</b>	<b>629,224</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share Capital	347,327	346,617
Reserves	100,463	110,699
<b>Total Equity</b>	<b>447,790</b>	<b>457,316</b>
<b>Non Current Liabilities</b>		
Deferred revenue	11,963	12,174
Borrowings	-	1,840
Lease liabilities	67,777	28,435
Other payables	101	85
Retirement benefits obligations	1,363	1,523
Deferred tax liability	1,047	7,999
	82,251	52,056
<b>Current Liabilities</b>		
Trade payables	49,751	57,059
Other payables	18,612	22,196
Deferred revenue	19,463	23,039
Borrowings	9,894	10,901
Lease liabilities	6,284	5,997
Current tax liabilities	6,334	660
	110,338	119,852
<b>Total Liabilities</b>	<b>192,589</b>	<b>171,908</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>640,379</b>	<b>629,224</b>
 Net assets per share (RM)	 0.60	 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 THIRD (3RD) QUARTER ENDED 31 OCTOBER 2024**

	← Non-Distributable →				Distributable	Total Equity RM'000
	Share Capital RM'000	Retirement Benefit Obligations RM'000	Foreign Exchange Fluctuation Reserve RM'000	Merger Reserve RM'000	Retained earnings RM'000	
At 1 February 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation	-	-	(15,331)	-	-	(15,331)
Remeasurement of retirement benefits obligation	-	(27)	-	-	-	(27)
Profit for the financial period	-	-	-	-	5,122	5,122
Total comprehensive income for the financial period	-	(27)	(15,331)	-	5,122	(10,236)
<b>Transaction with owners</b>						
Issuance of share capital	710	-	-	-	-	710
<b>At 31 October 2024</b>	<u>347,327</u>	<u>330</u>	<u>3,353</u>	<u>(17,406)</u>	<u>114,186</u>	<u>447,790</u>
At 1 February 2023	331,847	327	1,521	(17,406)	100,436	416,725
Foreign exchange translation	-	-	18,458	-	-	18,458
Remeasurement of retirement benefits obligation	-	77	-	-	-	77
Profit for the financial period	-	-	-	-	6,604	6,604
Total comprehensive income for the financial period	-	77	18,458	-	6,604	25,139
<b>Transaction with owners</b>						
Issuance of share capital	14,770	-	-	-	-	14,770
<b>At 31 October 2023</b>	<u>346,617</u>	<u>404</u>	<u>19,979</u>	<u>(17,406)</u>	<u>107,040</u>	<u>456,634</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 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 THIRD (3RD) QUARTER ENDED 31 OCTOBER 2024

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Oct-2024  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	5,154	12,974
Adjustments for:		
Amortisation of development cost	20	219
Depreciation of property, plant and equipment	10,184	31,696
Bad debts written off (non-trade)	-	25
Loss/(Gain) on disposal of property, plant and equipment	(66)	(60)
Property, plant and equipment written off	24	146
Impairment on inventories	-	16
Reversal of impairment on receivables	-	(230)
Reversal of impairment on inventories	-	(210)
Unrealised loss/(gain) on foreign exchange differences	80	1,036
Share grant expenses	-	1,880
Dividend income	-	(1)
Interest income	(1,198)	(1,256)
Interest expense	3,408	4,048
Operating profit before working capital changes	17,606	50,283
Inventories	(1,021)	(4,873)
Receivables	(24,815)	(796)
Payables	(10,494)	6,666
Deferred revenue	(3,786)	9,162
Cash (used in)/generated from operations	(22,510)	60,442
Interest received	1,198	1,256
Tax paid	(77)	(3,618)
<b>Net cash (used in )/generated from operating activities</b>	<b>(21,389)</b>	<b>58,080</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Dividend income	-	1
Purchase of property, plant and equipment	(2,884)	(60,222)
Proceeds from disposal of property, plant and equipment	75,524	92
<b>Net cash used in investing activities</b>	<b>72,640</b>	<b>(60,129)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net drawdown/(Repayment) of lease liabilities	(46,912)	725
Interest expenses paid	(3,408)	(4,048)
Net drawdown/(Repayment) of borrowings	(2,847)	(25,332)
<b>Net cash (used in)/generated from financing activities</b>	<b>(53,167)</b>	<b>(28,655)</b>
<b>NET DECREASED IN CASH AND CASH EQUIVALENTS</b>	<b>(1,916)</b>	<b>(30,704)</b>
Foreign exchange fluctuation reserve	(5,295)	7,597
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	<b>83,326</b>	<b>106,433</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD</b>	<b>76,115</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	33,671	47,004
Short term investment	-	1,176
Fixed deposit with license bank	42,444	35,146
Cash and bank balances	76,115	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 explanatory notes attached to this interim financial report.