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 2026

	UNAUDITED		UNAUDITED	AUDITED
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT QUARTER ENDED 31-Jan-2026	PRECEDING CORRESPONDING QUARTER ENDED 31-Jan-2025	CURRENT YEAR TO DATE ENDED 31-Jan-2026	PRECEDING CORRESPONDING YEAR TO DATE ENDED 31-Jan-2025
	RM'000	RM'000	RM'000	RM'000
Revenue	40,215	89,882	209,083	301,601
Cost of sales	(34,843)	(73,573)	(165,561)	(240,282)
Gross profit	5,372	16,309	43,522	61,319
Other operating income **	(114)	1,756	953	3,730
Selling and distribution expenses	(6,208)	(8,981)	(31,160)	(37,081)
Administrative expenses	(2,635)	(3,083)	(10,838)	(11,606)
Other expenses	(687)	408	(1,007)	(1,391)
(Loss)/Profit from operations	(4,272)	6,409	1,470	14,971
Interest expense	(314)	(1,477)	(2,153)	(4,885)
(Loss)/Profit before tax expense & Extraordinary Items	(4,586)	4,932	(683)	10,086
Extraordinary Items ("EI")				
- Accelerated maintenance expense	(10,633)	-	(10,633)	-
- Impairment on goodwill	(206,327)	-	(206,327)	-
- Impairment on property, plant and equipment	(17,731)	-	(17,731)	-
(Loss)/Profit before tax expense	(239,277)	4,932	(235,374)	10,086
Tax expense	(1,475)	975	(2,245)	943
(Loss)/Profit for the period/year	(240,752)	5,907	(237,619)	11,029
Other comprehensive income				
- Foreign exchange translation from foreign operations	(8,932)	(21,557)	(20,961)	(12,240)
- Remeasurement of retirement benefits obligation	(19)	(37)	(39)	(19)
Total comprehensive income	(249,703)	(15,687)	(258,619)	(1,230)
(Loss)/Profit attributable to :				
Equity holders of the Company	(240,752)	5,907	(237,619)	11,029
Minority shareholders	-	-	-	-
	(240,752)	5,907	(237,619)	11,029
Total comprehensive income :				
Equity holders of the company	(249,703)	(15,687)	(258,619)	(1,230)
Minority shareholders	-	-	-	-
	(249,703)	(15,687)	(258,619)	(1,230)
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	(32.43)	0.80	(32.01)	1.49

Note:-

*** Negative due to foreign exchange translation arising from a stronger RM.*

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 FORTH (4TH) QUARTER ENDED 31 JANUARY 2026

	UNAUDITED AS AT 31-Jan-2026 RM'000	AUDITED As At 31-Jan-2025 RM'000
ASSETS		
Non-current Assets		
Property, plant and equipment	122,101	172,349
Goodwill on consolidation	56,968	263,295
Development costs	-	5
Other receivables	3,922	11,597
Deferred tax assets	1,089	380
	184,080	447,626
Current Assets		
Inventories	10,490	11,293
Trade receivables	31,643	77,114
Other receivables	34,062	29,725
Cash and bank balances	34,508	85,799
	110,703	203,931
TOTAL ASSETS	294,783	651,557
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share Capital	347,327	347,327
Reserves	(149,150)	109,469
Total Equity	198,177	456,796
Non-Current Liabilities		
Deferred revenue	8,207	13,696
Lease liabilities	17,238	21,889
Other payables	11	92
Retirement benefits obligations	1,638	1,667
Deferred tax liability	205	1,115
	27,299	38,459
Current Liabilities		
Trade payables	25,931	46,883
Other payables	12,250	30,428
Deferred revenue	23,006	27,603
Borrowings	1,262	12,733
Lease liabilities	4,084	32,726
Current tax liabilties	2,774	5,929
	69,307	156,302
Total Liabilities	96,606	194,761
TOTAL EQUITY AND LIABILITIES	294,783	651,557
Net assets per share (RM)	0.27	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 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 FORTH (4TH) QUARTER ENDED 31 JANUARY 2026

	Non-Distributable				Distributable	
	Share Capital RM'000	**Retirement Benefit Obligations RM'000**	**Foreign Exchange Fluctuation Reserve RM'000**	**Merger Reserve RM'000**	**Retained earnings RM'000**	**Total Equity RM'000**
At 1 February 2025	347,327	337	6,444	(17,406)	120,094	456,796
Foreign exchange translation	-	-	(20,961)	-	-	(20,961)
Remeasurement of retirement benefits obligation	-	(39)	-	-	-	(39)
Profit for the financial year	-	-	-	-	(237,619)	(237,619)
Total comprehensive income for the financial year	-	(39)	(20,961)	-	(237,619)	(258,619)
Transaction with owners						
Issuance of share capital	-	-	-	-	-	-
At 31 January 2026	347,327	298	(14,517)	(17,406)	(117,525)	198,177
At 1 February 2024	346,617	357	18,684	(17,406)	109,064	457,316
Foreign exchange translation	-	(20)	(12,240)	-	-	(12,260)
Remeasurement of retirement benefits obligation	-	1	-	-	-	1
Profit for the financial year	-	-	-	-	11,029	11,029
Total comprehensive income for the financial year	-	(19)	(12,240)	-	11,029	(1,230)
Transaction with owners						
Issuance of share capital	710	-	-	-	-	710
At 31 January 2025	347,327	338	6,444	(17,406)	120,093	456,796

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 FORTH (4TH) QUARTER ENDED 31 JANUARY 2026

	UNAUDITED CURRENT YEAR TO DATE ENDED 31-Jan-2026	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 31-Jan-2025
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax expense	(235,374)	10,086
Adjustments for:		
Amortisation of development cost	4	24
Depreciation of property, plant and equipment	17,439	17,187
Bad debts written off (non-trade)	2	25
Loss/(Gain) on disposal of property, plant and equipment	(7)	(138)
Gain on lease termination	(4)	(4)
Loss on lease modification	-	1
Property, plant and equipment written off	170	36
Impairment on property, plant and equipment	17,731	-
Impairment on inventories	308	77
Reversal of impairment on inventories	(71)	(82)
Impairment on goodwill	206,327	-
Loss on strike off of investment in subsidiaries	12	-
Unrealised loss/(gain) on foreign exchange differences	(294)	(193)
Interest income	(632)	(1,680)
Interest expense	2,153	4,885
Operating profit before working capital changes	7,764	30,224
Inventories	591	7,414
Receivables	47,021	12,333
Payables	(39,222)	(1,113)
Deferred revenue	(10,086)	6,087
Cash generated from operations	6,068	54,945
Interest received	632	1,680
Tax paid	(4,616)	559
Net cash generated from operating activities	2,084	57,184
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,570)	(2,898)
Proceeds from disposal of property, plant and equipment	471	70,523
Net cash used in investing activities	(2,099)	67,625
CASH FLOWS FROM FINANCING ACTIVITIES		
Net drawdown/(Repayment) of lease liabilities	(31,510)	(113,498)
Interest expenses paid	(2,153)	(4,885)
Net drawdown/(Repayment) of borrowings	(15,365)	(8)
Net cash (used in)/generated from financing activities	(49,028)	(118,391)
NET (DECREASED)/INCREASED IN CASH AND CASH EQUIVALENTS	(49,043)	6,418
Foreign exchange fluctuation reserve	(2,248)	(3,945)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL YEAR	85,799	83,326
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL YEAR	34,508	85,799
Cash and cash equivalents at the end of the financial period comprises of:-		
Cash and bank balances	22,568	35,660
Fixed deposit with license bank	11,940	50,139
Cash and bank balances	34,508	85,799

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 explanary notes attached to this interim financial report.