

KRA LEASING LIMITED

CIN: L65993DL1990PLC039637; Ph. No: 0124-4746817

E-mail: krleasing1990@gmail.com; Website: www.krleasing.com

Regd. Off: C-20, SMA Co-operative Industrial Estate, G.T. Karnal Road, Delhi-110033

Corp. Off: Plot No.3, Sector-11, IMT Manesar, Gurugram-122050, Haryana

To,
Department of Corporate Services- Compliances
Metropolitan Stock Exchange of India Ltd
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West, Mumbai-400 070

Sub: Outcome of Board Meeting held on 14th November 2025

Dear Concern,

This is with reference to Regulation 30 (2) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 and above captioned subject, it is hereby informed that in the Meeting of the Board of Directors held on Friday 14th November 2025 at 01:00 P.M. at corporate office of the company, following business have been transacted;

1. Approval of Unaudited financial results for the half year ended 30th September 2025 in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 along with Limited Review Report.
2. Other Business as per Agenda.

Time of Commencement of Meeting: 01:00 p.m.

Time of Conclusion of Meeting: 2:30 p.m.

This is for your kind information and record please.

For KRA Leasing Limited

Prashi Saxena
Company Secretary & Compliance Officer

Enclosed:

1. Quarterly results
2. Limited review report

Date: 14.11.2025

Place: Gurugram



To the Board of Directors of KRA Leasing Ltd.

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of KRA Leasing Limited ('the Company') for the quarter and half year ended on 30th September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi

Date: 14.11.2025

UDIN: 25080850BMM1PQJ9031

For Daleep Bhatia & Co.
Chartered Accountants
FRN 000918N

Daleep Bhatia
(Partner)

Membership No. 080850



KRA Leasing Limited

Regd. Off. C-20, SMA Co-Operative Industrial Estate, GT Karnal Road, Delhi-110033

Corp. Off.: Plot No-03, Sec-11, IMT Manesar, Gurugram-122050

CIN: L65993DL1990PLC039637 email:krleasing1990@gmail.com website:www.krleasing.com, Ph: 0124-4746817

(Figures ₹ in Lakhs)

Statement of standalone unaudited results for the Quarter and Half Year Ended 30.09.2025

S. NO.	Particulars	Standalone					
		Quarter ended (30/09/25)	Preceding quarter ended (30/06/25)	Corresponding quarter ended (30/09/2024)	Half year ended 30/09/2025	Half year ended 30/09/2024	Previous Year Ended (31/03/2025)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(Refer Notes Below)						
	Revenue						
1	Revenue from Operations	76.18	79.96	88.49	156.14	188.80	420.28
2	Other Income	6.93	5.75	24.43	12.68	24.43	119.56
3	Total Revenue	83.11	85.71	112.92	168.82	213.23	539.84
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Employee benefits expense	0.54	0.54	0.54	1.08	1.08	2.16
	Impairment on financial instrument	-	-	-	-	-	-
	Finance Cost	0.51	0.50	0.47	1.01	0.94	1.88
	Depreciation and Amortisation expense	1.32	1.32	1.32	2.64	2.64	5.29
	Other expenditure	13.33	12.99	12.11	26.32	21.58	51.55
	Total Expenses	15.70	15.35	14.44	31.05	26.24	60.88
5	Profit Before exceptional items and extraordinary items and Tax	67.41	70.36	98.48	137.77	186.99	478.96
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	67.41	70.36	98.48	137.77	186.99	478.96
8	Extraordinary Items	-	-	-	-	-	-
9	Profit before tax (7-8)	67.41	70.36	98.48	137.77	186.99	478.96
10	Tax expense						
	1) Current Tax	12.13	12.89	15.44	25.02	33.50	74.24
	2) Taxation for earlier years	-	0.17	-	0.17	-	0.12
	3) Deffered Tax	1.75	1.44	-	3.19	(0.01)	9.91
11	Profit/(Loss) for the period from continuing operations (9-10)	53.53	55.86	83.04	109.39	153.50	394.69
12	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit/(Loss) from discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15	Profit/(Loss) for the period (11+14)	53.53	55.86	83.04	109.39	153.50	394.69
16	Share in profit of Associate Company	-	-	-	-	-	-
17	Profit/(loss) for the period including Associate Company (15+16)	53.53	55.86	83.04	109.39	153.50	394.69
18	Other comprehensive income						
	items that will be reclassified to profit or loss	-	-	-	-	-	-
	income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
19	Total comprehensive income for the period	53.53	55.86	83.04	109.39	153.50	394.69
18	Earnings Per Share (befoe extraordinary items) (of Rs. 5/- each) (not annualised):						
	1) Basic (Rs.)	0.40	0.42	0.62	0.82	1.14	2.94
	2) Diluted (Rs.)	0.40	0.42	0.62	0.82	1.14	2.94

*applicable in case of consolidation only.

Note: The classification/ disclosure of items in the financial results shall be in accordance with the Revised Schedule III of the Companies Act, 2013. Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.

Notes:

- The above unaudited results have been taken on record at the board meeting held on 14.11.2025
- Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
- The Company is engaged in one business segment only
- EPS has been calculated in accordance with Ind AS-33 issued by ICAI.

For KRA Leasing Limited


Ajay Mehra

Director

DIN:00058245

Date : 14.11.2025

Place : Gurugram



KRA LEASING LIMITED

REGD. OFFICE: C-20, SMA Co-Operative Industrial Estate, G T Karnal Road, Delhi-33
CIN:L65993DL1990PLC039637

STANDALONE BALANCE SHEET AS AT 30th September, 2025

(Figures ₹ in Lakhs)

	Period ended 30-09-2025 (Unaudited)	Year ended 31/03/2025 (Audited)
ASSETS		
(a) Cash and cash equivalents	33.34	1,085.25
(b) Other Bank Balance	0.90	0.90
(c) Receivables		
(i) Trade receivables	155.46	105.72
(d) Loans and advances	1,675.00	2,180.00
(e) Investments	3,178.62	1,590.94
(f) Other financial assets	36.00	25.73
Total Financial Assets	5,079.32	4,988.54
Non Financial Assets		
(a) Current tax assets (net)	1.16	1.16
(b) Investment properties	221.38	223.96
(c) Intangible Assets	0.22	0.28
(d) Other non financial assets	19.97	0.40
Total Non Financial Assets	242.73	225.81
Total assets	5,322.05	5,214.35
LIABILITIES AND EQUITY		
Financial Liabilities		
(a) Trade payables	1.26	0.36
(b) Other financial liabilities	29.77	28.76
Total Financial Liabilities	31.03	29.12
Non Financial Liabilities		
(a) Current tax payable (net)	1.06	5.55
(b) Provisions	4.58	5.71
(c) Deferred tax liabilities (net)	13.14	9.95
(d) Other non financial liabilities	7.75	8.92
Total Non Financial Liabilities	26.53	30.13
Total liabilities	57.56	59.25
Equity		
(a) Equity share capital	670.72	670.72
(b) Other equity	4,593.77	4,484.38
Total equity	5,264.49	5,155.10
Total equity and liabilities	5,322.05	5,214.35

For KRA Leasing Limited


Ajay Mehra
Director
DIN:00058245

Place: Gurugram
Date: 14.11.2025



KRA LEASING LIMITED

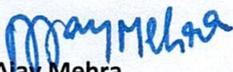
REGD. OFFICE: C-20, SMA Co-Operative Industrial Estate, G T Karnal Road, Delhi-33
CIN:L65993DL1990PLC039637

Standalone Cash Flow Statement for the Half Year ended 30th Sept 2025

(Figures ₹ in Lakhs)

	Period ended 30/09/2025 (Unaudited)	Year ended 31/03/2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	137.77	478.96
Adjustment for:		
Depreciation provided in profit & loss statement	2.64	5.29
Finance cost	1.01	1.88
Profit on sale of investment	-	(80.16)
Change in fair value of Mutual Funds	(12.68)	(39.39)
Cont. provision against standard assets	(1.14)	(4.16)
	127.60	362.42
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	(49.74)	65.68
(Increase)/decrease in other assets	475.17	1,575.90
Increase/(decrease) in trade payables	0.90	(0.18)
Increase/(decrease) in other liabilities	(0.15)	(0.32)
Cash generated from operations	553.78	2,003.50
Income taxes paid	29.68	70.15
Net cash generated by operating activities (Total A)	524.10	1,933.35
		-
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of investments	(1,575.00)	(1,700.00)
Sale of Investments	-	738.16
Net cash generated by investing activities (Total B)	(1,575.00)	(961.84)
		-
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(1.01)	(1.88)
Net cash used in financing activities (Total C)	(1.01)	(1.88)
		-
Net increase in cash and cash equivalents (Total A+B+C)	(1,051.91)	969.63
Cash and cash equivalents at the beginning of the year	1,085.25	115.62
Cash and cash equivalents at the end of the year	33.34	1,085.25

For KRA Leasing Limited


Ajay Mehra
Director
DIN: 00058245

Place: Gurugram
Date: 14.11.2025



Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Half year ended on 30th September, 2025**To the Board of Directors of KRA Leasing Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of KRA Leasing Limited ('the Holding Company') and its associates (the Holding Company and its associates together referred to as 'the Group') for the quarter and half year ended on 30th September, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

S No.	Name of Associate	Country	% of Holding
1.	SMG Enterprises Ltd.	India	49.30

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information



DALEEP BHATIA & CO.
Chartered Accountants



19, Vasant Enclave
Rao Tula Ram Marg, New Delhi-57
Ph.: 011- 40072572
E-mail : daleepbhatia19@yahoo.com
Mob : 9810059516

required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: New Delhi

Place: 14.11.2025

UDIN: 25080850B/M/PQK7835

For Daleep Bhatia & Co.
Chartered Accountants
FRN 000918N

Daleep Bhatia
(Partner)

Membership No. 080850



KRA Leasing Limited

Regd. Off. C-20, SMA Co-Operative Industrial Estate, GT Karnal Road, Delhi-110033

Corp. Off.: Plot No-03, Sec-11, IMT Manesar, Gurugram-122050

CIN: L65993DL1990PLC039637 email:kraleasing1990@gmail.com website:www.kraleasing.com, Ph:0124-4746817

(Figures ₹ in Lakhs)

Statement of Consolidated Unaudited Results for the Quarter and Half Year Ended 30.09.2025

S. NO.	Particulars (Refer Notes Below)	Consolidated					
		Quarter ended (30/09/25)	Preceding quarter ended (30/06/25)	Corresponding quarter ended (30/09/2024)	Half year ended 30/09/2025	Half year ended 30/09/2024	Previous Year Ended (31/03/2025)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue						
1	Revenue from Operations	76.18	79.96	68.69	156.14	188.80	420.28
2	Other Income	6.93	5.75	24.43	12.68	24.43	119.56
3	Total Revenue	83.11	85.71	93.12	168.82	213.23	539.84
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Employee benefits expense	0.54	0.54	0.54	1.08	1.08	2.16
	Impairment on financial instruments	-	-	-	-	-	-
	Finance Cost	0.51	0.50	0.23	1.01	0.94	1.88
	Depreciation and Amortisation expense	1.32	1.32	(0.32)	2.64	2.64	5.29
	Other expenditure	13.33	12.99	10.40	26.32	21.58	51.55
	Total Expenses	15.70	15.35	10.85	31.05	26.24	60.88
5	Profit Before exceptional items and extraordinary items and Tax	67.41	70.36	82.27	137.77	186.99	478.96
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	67.41	70.36	82.27	137.77	186.99	478.96
8	Extraordinary Items	-	-	-	-	-	-
9	Profit before tax (7-8)	67.41	70.36	82.27	137.77	186.99	478.96
10	Tax expense						
	1) Current Tax	12.13	12.89	12.63	25.02	33.50	74.24
	2) Taxation for earlier years	-	0.17	-	0.17	-	0.12
	3) Deffered Tax	1.75	1.44	-	3.19	(0.01)	9.91
11	Profit/(Loss) for the period from continuing operations (9-10)	53.53	55.86	69.64	109.39	153.50	394.69
12	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit/(Loss) from discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15	Profit/(Loss) for the period (11+14)	53.53	55.86	69.64	109.39	153.50	394.69
16	Share in profit of Associate Company	8.53	8.28	-	16.81	-	84.84
17	Profit/(loss) for the period including Associate Company (15+16)	62.06	64.14	69.64	126.20	153.50	479.53
18	Other comprehensive income						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
19	Total comprehensive income for the period	62.06	64.14	69.64	126.20	153.50	479.53
	Net profit attributable to						
	Owners of the holding company*	62.06	64.14	(77.41)	126.20	153.50	479.53
	Non controlling interest*	-	-	(6.45)	-	-	-
	Other comprehensive income attributable to						
	Owners of the holding company*	-	-	-	-	-	-
	Non controlling interest*	-	-	-	-	-	-
	Total comprehensive income attributable to						
	Owners of the holding company*	62.06	64.14	(77.41)	126.20	153.50	479.53
	Non controlling interest*	0	-	(6.45)	-	-	-
20	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):						
	1) Basic (Rs.)	0.46	0.48	0.52	0.94	1.14	3.57
	2) Diluted (Rs.)	0.46	0.48	0.52	0.94	1.14	3.57

*applicable in case of consolidation only.

Note: The classification/ disclosure of items in the financial results shall be in accordance with the Revised Schedule III of the Companies Act, 2013. Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.

Notes:

- The above unaudited results have been taken on record at the board meeting held on 14.11.2025
- Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
- The Company is engaged in one business segment only
- EPS has been calculated in accordance with Ind AS-33 issued by ICAI.

For KRA Leasing Limited


Ajay Mehra
Director
DIN:00058245

Date : 14/11/2025

Place : Gurgaon



KRA LEASING LIMITED

REGD. OFFICE: C-20, SMA Co-Operative Industrial Estate, G T Karnal Road, Delhi-33
CIN:L65993DL1990PLC039637

CONSOLIDATED BALANCE SHEET AS AT 30th Sept, 2025

(Figures ₹ in Lakhs)

	As at 30/09/2025 (Unaudited)	As at 31/03/2025 (Audited)
ASSETS		
(a) Cash and cash equivalents	33.34	1,085.25
(b) Other Bank Balance	0.90	0.90
(c) Receivables		
(i) Trade receivables	155.46	105.72
(d) Loans and advances	1,675.00	2,180.00
(e) Investments	3,535.65	1,947.98
(f) Other financial assets	36.01	25.73
Total Financial Assets	5,436.36	5,345.58
Non Financial Assets		
(a) Current tax assets (net)	1.16	1.16
(b) Investment properties	221.38	223.96
(c) Intangible Assets	0.22	0.28
(d) Other non financial assets	19.97	0.40
Total Non Financial Assets	242.73	225.81
Total assets	5,679.09	5,571.39
LIABILITIES AND EQUITY		
Financial Liabilities		
(a) Borrowings	-	-
(b) Trade payables	1.26	0.36
(c) Other financial liabilities	29.76	28.76
Total Financial Liabilities	31.02	29.12
Non Financial Liabilities		
(a) Current Income tax	1.06	5.55
(b) Provisions	4.58	5.71
(c) Deferred tax liabilities (net)	13.14	9.95
(d) Other non financial liabilities	7.76	8.92
Total Non Financial Liabilities	26.54	30.13
	57.56	59.25
Equity		
(a) Equity share capital	670.72	670.72
(b) Other equity	4,950.81	4,841.42
(c) Non controlling Interest	-	-
Total equity	5,621.53	5,512.14
Total equity and liabilities	5,679.09	5,571.39

For KRA Leasing Limited

Place: Gurugram
Date: 14.11.2025


Ajay Mehra
Director
DIN:00058245



KRA LEASING LIMITED

REGD. OFFICE: C-20, SMA Co-Operative Industrial Estate, G T Karnal Road, Delhi-33
CIN:L65993DL1990PLC039637

Consolidated Cash Flow Statement for Half year ended 30th September 2025

(Figures ₹ in Lakhs)

	Period ended 30/09/2025 (Unaudited)	Year ended 31/03/2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	137.77	478.96
Adjustment for:		
Depreciation provided in profit & loss statement	2.64	5.29
Finanace cost	1.01	1.88
Short term capital gain	-	(70.73)
Change in fair value through profit & loss	(12.68)	(39.39)
Reversal of Impairment allowance	-	(54.89)
Cont. provision against standard assets	(1.14)	(4.15)
	127.60	316.97
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	(49.74)	120.83
(Increase)/decrease in other assets	475.17	1,614.09
Increase/(decrease) in trade payables	0.90	(0.31)
Increase/(decrease) in other liabilities	(0.15)	(20.76)
Cash generated from operations	553.78	2,030.82
Income taxes paid	29.68	69.84
Net cash generated by operating activities (Total A)	524.10	1,960.98
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of investment	(1,575.00)	(1,700.00)
Sale of Mutual Fund/Equity Shares	-	697.53
Net cash generated by investing activities (Total B)	(1,575.00)	(1,002.47)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowings	-	-
Interest paid	(1.01)	(1.88)
Net cash used in financing activities (Total C)	(1.01)	(1.88)
Net increase in cash and cash equivalents (Total A+B+C)	(1,051.91)	956.63
Cash and cash equivalents at the beginning of the year	1,085.25	128.62
Cash and cash equivalents at the end of the year	33.34	1,085.25

For KRA Leasing Limited



Ajay Mehra

Director

DIN: 00058245

Place : Gurugram

Date : 14.11.2025

