

# KRA LEASING LIMITED

CIN: L65993DL1990PLC039637; Ph. No: 0124-4746817

E-mail: [kraleasing1990@gmail.com](mailto:kraleasing1990@gmail.com); Website: [www.kraleasing.com](http://www.kraleasing.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

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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 27<sup>th</sup> January 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 Board of Directors in their meeting held on Monday, 27<sup>th</sup> January 2025 at 12:00 P.M. at corporate office of the company, approved Standalone and Consolidated unaudited financial results for the quarter ended 31<sup>st</sup> December 2025.

Please find attached in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015, Standalone and Consolidated unaudited financial results along with Limited Review Report.

**Time of Commencement of Meeting: 12:00 p.m.**

**Time of Conclusion of Meeting: 02:00 p.m.**

This is for your kind information and record please.

**For KRA Leasing Limited**

**PRASHI**

**SAXENA**

Digitally signed by

PRASHI SAXENA

Date: 2025.01.27

14:25:10 +05'30'

**Prashi Saxena**

**Company Secretary & Compliance Officer**

Enclosed:

- 1. Quarterly results**
- 2. Limited review report**

Date: 27.01.2025

Place: Gurugram



**Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Nine months ended on 31<sup>st</sup> December 2024**

**To the Board of Directors of KRA Leasing Ltd.**

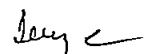
1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of KRA Leasing Limited ('the Company') for the quarter and nine months ended on 31<sup>st</sup> December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 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: 27.01.2025

UDIN: 25080850BMIPDV1191

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 Standalone Un-audited Results for the Quarter and Nine Months Ended 31.12.2024

S. NO.	Particulars	Standalone					
		Quarter ended (31/12/24)	Quarter ended (30/09/24)	Corresponding quarter ended (31/12/2023)	Nine month ended 31/12/2024	Corresponding nine month ended (31/12/2023)	Previous Year Ended (31/03/2024)
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Un audited	Audited
1	Revenue from Operations	88.48	88.49	97.37	277.28	254.60	444.27
2	Other Income	29.83	24.43	71.70	54.26	175.14	178.44
3	Total Revenue	118.31	112.92	169.07	331.54	429.74	622.71
4	Expenses						
	Cost of Material Consumed		-	-	-		-
	Employee benefits expense	0.54	0.54	0.54	1.62	1.62	2.16
	Impairment on financial instrument					(50.00)	
	Finance Cost	0.47	0.47	2.33	1.41	4.06	4.50
	Depreciation and Amortisation expense	1.33	1.32	1.33	3.97	3.97	5.29
	Other expenditure	14.41	12.11	12.92	35.99	47.80	67.04
	Total Expenses	16.75	14.44	17.12	42.99	7.45	78.99
5	Profit Before exceptional items and extraordinary items and Tax	101.56	98.48	151.95	288.55	422.29	543.72
6	Exceptional Items		-	-	-		-
7	Profit Before extraordinary items and Tax (5-6)	101.56	98.48	151.95	288.55	422.29	543.72
8	Extraordinary Items		-	-	-		-
9	Profit before tax (7-8)	101.56	98.48	151.95	288.55	422.29	543.72
10	Tax expense						
	1) Current Tax	19.07	15.44	35.66	52.57	89.31	112.75
	2) Taxation for earlier years	0.12		(3.35)	0.12	(3.35)	(3.35)
	3) Deffered Tax	3.73	-	-	3.72		0.05
11	Profit/(Loss) for the period (9-10)	78.64	83.04	119.64	232.14	336.33	434.27
12	Other comprehensive income						
	Items that will be reclassified to profit or loss		-	(65.83)	-	(115.72)	(115.72)
	income tax relating to items that will be reclassified to profit or loss		-	(16.57)	-	(29.13)	(29.13)
13	Total comprehensive income (11+12)	78.64	83.04	70.38	232.14	249.74	347.68
14	Earnings Per Share (befoe extraordinary items) (of Rs. 5/- each) (not annualised):						
	1) Basic (Rs.)	0.59	0.62	0.52	1.73	1.86	2.59
	2) Diluted (Rs.)	0.53	0.62	0.52	1.73	1.86	2.59

### Notes:

- The above Unaudited results have been taken on record at the board meeting held on 27.01.2025
- 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*  
Ajay Mehra

Director

DIN:00058245

Date : 27.01.2025

Place : Gurugram




# 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 PERIOD ENDED 31st December, 2024

	( Figures ₹ in Lakhs )	
	Period ended 31/12/2024	Year ended 31/03/2024
	(Unaudited)	(Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit for the year (Before tax but after extraordinary items and prior period items )	288.55	543.73
<b>Adjustment for:</b>		
Depreciation provided in profit & loss statement	3.97	5.29
Finance cost	1.41	4.50
Impairment of financial instruments	(14.83)	
Short term capital gain	(30.00)	(103.44)
Profit on transfer of shares	(9.43)	
Cont. provision against standard assets	(3.64)	6.23
	<b>236.03</b>	<b>456.30</b>
<b>Movement in working Capital:</b>		
(Increase)/decrease in trade and other receivables	84.56	(117.06)
(Increase)/decrease in other assets	1,378.70	(2,369.95)
Increase/(decrease) in trade payables	(0.43)	(4.56)
Increase/(decrease) in other liabilities	(0.49)	(43.26)
<b>Cash generated from operations</b>	<b>1,698.37</b>	<b>(2,078.53)</b>
Income taxes paid	53.05	106.39
<b>Net cash generated by operating activities (Total A)</b>	<b>1,645.32</b>	<b>2,184.92</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Mutual Funds	(1,700.00)	2,075.50
Sale of Mutual funds/Equity sares	15.76	-
<b>Net cash generated by investing activities (Total B)</b>	<b>(1,684.24)</b>	<b>2,075.50</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	(1.41)	(4.50)
<b>Net cash used in financing activities (Total C)</b>	<b>(1.41)</b>	<b>(4.50)</b>
<b>Net increase in cash and cash equivalents (Total A+B+C)</b>	<b>(40.33)</b>	<b>(113.92)</b>
Cash and cash equivalents at the beginning of the year	115.62	229.54
<b>Cash and cash equivalents at the end of the period</b>	<b>75.29</b>	<b>115.62</b>

For KRA Leasing Limited

  
Ajay Mehra

Managing Director

Director

DIN: 00058245

Place: Gurugram

Date: 27.01.2025





**Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine months ended on 31<sup>st</sup> December, 2024**

**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 nine months ended on 31<sup>st</sup> December, 2024, 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 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: 27.01.2025

UDIN : 25080850BM/PDW 8757

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: L65999DL1990PLC039637 email:kraleasing1990@gmail.com website:www.kraleasing.com, Ph:0124-4746817

(Figures ₹ in Lakhs)

**Statement of Consolidated Unaudited Results for the Quarter and Nine Months Ended 31.12.2024**

S. NO.	Particulars	Consolidated					
		Quarter ended (31/12/24)	Preceding quarter ended (30/09/24)	Corresponding quarter ended (31/12/2023)	Nine months ended 31/12/2024	Corresponding nine month ended (31/12/2023)	Previous Year Ended (31/03/2024)
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	88.48	68.69	118.32	277.28	317.45	528.22
2	Other Income	29.83	24.43	71.70	54.26	175.14	178.44
3	Total Revenue	118.31	93.12	190.02	331.54	492.59	706.66
4	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Employee benefits expense	0.54	0.54	0.54	1.62	1.62	2.16
	Impairment on financial instruments	-	-	-	-	(50.00)	-
	Finance Cost	0.47	0.23	2.55	1.41	4.74	5.42
	Depreciation and Amortisation expense	1.33	(0.32)	2.96	3.97	8.87	11.82
	Other expenditure	14.41	10.40	13.20	35.99	50.77	72.24
	Total Expenses	16.75	10.85	19.25	42.99	16.00	91.64
5	Profit Before exceptional items and extraordinary items and Tax	101.56	82.28	170.76	288.55	476.59	615.02
6	Exceptional Items	-	-	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	101.56	82.28	170.76	288.55	476.59	615.02
8	Extraordinary Items	-	-	-	-	-	-
9	Profit before tax (7-8)	101.56	82.28	170.76	288.55	476.59	615.02
10	Tax expense						
	1) Current Tax	15.34	12.63	38.76	48.84	98.24	124.39
	2) Taxation for earlier years	3.85	-	(3.35)	3.85	(3.35)	(3.35)
	3) Deferred Tax	3.72	-	-	3.71	-	-
11	Profit/(Loss) for the period from continuing operations (9-10)	78.65	69.65	135.36	232.15	381.70	493.98
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)	78.65	69.65	135.36	232.15	381.70	493.98
16	Share in profit of Associate Company	9.24	-	-	9.24	-	-
17	Profit/(Loss) for the period including Associate company (15+16)	87.89	69.65	135.36	241.39	381.7	493.98
18	Other comprehensive income						
	Items that will be reclassified to profit or loss	-	-	(65.83)	-	(115.72)	(115.73)
	Income tax relating to items that will be reclassified to profit or loss	-	-	(16.57)	-	(29.13)	(29.13)
19	Total comprehensive income for the period	87.89	69.65	217.76	241.39	526.55	407.38
	Net profit attributable to						
	Owners of the holding company*	87.89	(71.41)	127.79	241.39	359.85	465.24
	Non controlling interest*	-	(6.45)	7.57	-	21.85	28.74
	Other comprehensive income attributable to						
	Owners of the holding company*	-	-	(49.27)	-	(86.60)	(86.60)
	Non controlling interest*	-	-	-	-	-	-
	Total comprehensive income attributable to						
	Owners of the holding company*	87.89	(71.41)	78.52	241.39	273.25	378.64
	Non controlling interest*	-	(6.45)	7.57	-	21.85	28.74
20	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):						
	1) Basic (Rs.)	0.66	0.52	1.62	1.80	3.93	3.04
	2) Diluted (Rs.)	0.66	0.52	1.62	1.80	3.93	3.04

**Notes:**

- The above Unaudited results have been taken on record at the board meeting held on 27.01.2025
- The Company's only subsidiary become as associate during previous quarter (ie 30th Sept 2024) and therefore all assets/liability related to the subsidiary derecognised in previous quarter
- 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*  
Ajay Mehra  
Director  
DIN:00058245

Date : 27/01/2025

Place : Gurgaon



# 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 THE PERIOD ENDED 31st December, 2024

	(Figures ₹ in Lakhs)	
	Period ended 31/12/2024	Year ended 31/03/2024
	(Unaudited)	(Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit for the year (Before tax but after extraordinary items and prior period items)	288.55	615.03
Adjustment for:		
Depreciation provided in profit & loss statement	3.97	11.82
finance cost	1.41	5.42
Impairment of financial instrument	(30.00)	-
Short term capital gain	(9.43)	(103.44)
Change in fair value through Profit & loss	(14.83)	-
Cont. provision against standard assets	(3.64)	6.23
	236.03	535.06
<u>Movement in working Capital:</u>		
(Increase)/decrease in trade and other receivables	84.56	(117.21)
(Increase)/decrease in other assets	1,378.70	(2,384.16)
Increase/(decrease) in trade payables	(0.42)	(6.12)
Increase/(decrease) in other liabilities	(0.50)	(38.49)
Cash generated from operations	1,698.37	(2,010.92)
Income taxes paid	53.05	117.22
Net cash generated by operating activities (Total A)	1,645.32	(2,128.14)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Derecognition of subsidiary cash balance (opening balance)	(13.00)	-
Sale of Mutual Fund/Equity Shares	(1,700.00)	2,075.50
Sale of equity shares	15.76	-
Net cash generated by investing activities (Total B)	(1,697.24)	2,075.50
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in Borrowings	-	(61.00)
Interest paid	(1.41)	(5.42)
Net cash used in financing activities (Total C)	(1.41)	(66.42)
Net increase in cash and cash equivalents (Total A+B+C)	(53.33)	(119.06)
Cash and cash equivalents at the beginning of the year	128.62	247.68
Cash and cash equivalents at the end of the year	75.29	128.62

For KRA Leasing Limited

  
Ajay Mehra

Director

DIN: 00058245

Place: Gurugram

Date: 27.01.2025

