

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 10th August 2022

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 Board of Directors held on 10th August 2022 at 3:00 p.m. at corporate office of the company, following business have been transacted ;

1. Approval of Standalone and Consolidated unaudited financial results for the quarter ended 30.06.2022 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: 3:00 p.m.

Time of Conclusion of Meeting: 5:00 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: 10.08.2022

Place: Gurugram



AAAM & CO LLP

(LLPIN: AAT - 1669)

CHARTERED ACCOUNTANTS

REGD. OFF.: A-58, 1st FLOOR, SECTOR-65, NOIDA-201 301 (U.P.)

Tel: +91 120 2406700; Fax: +91 120 2406443

E-mail: atul@aaaca.in; Visit us : www.aaaca.in

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
KRA LEASING LTD**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **KRA LEASING LTD** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended **30th June, 2022** and for the period from **1st April, 2022** to **30th June, 2022** ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended **30th June, 2021** and the corresponding period from **1st April, 2022** to **30th June, 2022** as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 Standards on Auditing 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 circular 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. The Statement includes the results of the following entities: (indicate list of entities included in the consolidation similar to the requirement for audited consolidated results)

S.No	Name of Subsidiary Company	Country of Incorporation
1	SMG Enterprises Ltd	India



BRANCH OFFICE(S) :

● SHARJAH (UAE)

● LUCKNOW (UTTAR PRADESH)

● BHOPAL (MADHYA PRADESH)

● GURUGRAM / REWARI (HARYANA)

● JAMSHEDPUR (JHARKHAND)

● DEHRADUN (UTTARAKHAND)



AAAM & CO LLP

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CHARTERED ACCOUNTANTS

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

We did not review the interim financial statements / financial information / financial results of SMG Enterprises Ltd subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.74086555 as at 30/06/2022 and total revenues of Rs.2095655 and total net profit/(loss) after tax of Rs.1484981 and total comprehensive income / loss of Rs. NIL, for the quarter ended 30/06/2022 as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For AAAM & CO LLP
(FORMELY KNOWN AS AAAM & Co.)
Chartered Accountants
(Firm Regn No.C400292/08113C)

(CA RAHUL GUPTA, FCA)
(Partner)
(Membership No.419625)

Date: 10.08.2022

Place : New Delhi

UDIN:- 22419625A0TLQM2496

BRANCH OFFICE(S) :

- SHARJAH (UAE)
- GURUGRAM / REWARI (HARYANA)
- LUCKNOW (UTTAR PRADESH)
- JAMSHEDPUR (JHARKHAND)
- BHOPAL (MADHYA PRADESH)
- DEHRADUN (UTTARAKHAND)

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: L65003DL1990PLC039637 email:kraleasing1990@gmail.com website:www.kraleasing.com, Ph:0124-4746817

Statement of Consolidated Results for the Quarter and Year Ended 30.06.2022

Amount in Rs.

S. NO.	Particulars	Consolidated			
		3 Months Ended (30/06/22)	Preceding 3 Months Ended (31/03/22)	Corresponding 3 Months Ended in the Previous Year (30/06/21)	Previous Year Ended (31/03/22)
		Unaudited	Audited	Unaudited	Audited
	(Refer Notes Below)				
	Revenue				
1	Revenue from Operations	86,51,763	117,33,465	81,24,497	358,50,904
2	Other Income				11,417
3	Total Revenue	86,51,763	117,33,465	81,24,497	358,61,396
4	Expenses				
	Cost of Material Consumed	-	-	-	-
	Employee benefits expense	54,000	54,000	54,000	2,16,000
	Finance Cost	1,19,635	1,37,982	-	4,77,754
	Depreciation and Amortisation expense	2,51,776	6,19,468	-	10,07,104
	Other expenditure	8,23,682	14,93,577	11,43,337	49,78,334
	Total Expenses	12,49,093	23,05,027	11,97,337	66,79,192
5	Profit Before exceptional items and extraordinary items and Tax	74,02,670	94,28,438	69,27,160	291,82,204
6	Exceptional Items	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	74,02,670	94,28,438	69,27,160	291,82,204
8	Extraordinary Items				
9	Profit before tax (7-8)	74,02,670	94,28,438	69,27,160	291,82,204
10	Tax expense				
	1) Current Tax	13,98,026	15,20,627	15,03,334	57,87,414
	2) Taxation for earlier years	233	1,755	4,516	6,271
	3) Deferred Tax				
11	Profit/(Loss) for the period from continuing operations (9-10)	60,04,411	79,06,056	54,19,310	233,88,519
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)	60,04,411	79,06,006	54,19,310	233,88,519
16	Other comprehensive income				
	items that will be reclassified to profit or loss	(4,66,865)	13,38,218	-	39,01,375
	income tax relating to items that will be reclassified to profit or loss	(1,17,501)	3,36,803	-	9,81,898
17	Total comprehensive income for the period	56,55,047	89,07,421	54,19,310	263,07,996
	Net profit attributable to				
	Owners of the holding company*	52,89,181	67,34,120	54,19,310	220,46,834
	Non controlling interest*	7,15,230	11,71,886	-	13,41,685
	Other comprehensive income attributable to				
	Owners of the holding company*	(3,49,364)	10,01,415	-	29,19,477
	Non controlling interest*	-	-	-	-
	Total comprehensive income attributable to				
	Owners of the holding company*	49,39,817	77,35,535	54,19,310	249,66,311
	Non controlling interest*	7,15,230	11,71,886	-	13,41,685
18	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):				
	1) Basic (Rs.)	0.45	0.71	0.43	2.09
	2) Diluted (Rs.)	0.45	0.71	0.43	2.09

*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:

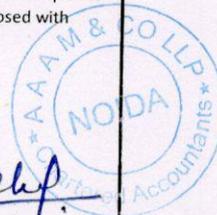
- The above financial results have been taken on record at the board meeting held on 10.08.2022
- Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
- The Company is engaged in one business segment only
- EPS has been calculated in accordance with Ind AS-33 issued by ICAI.

For KRA Leasing Limited

Rajesh Mehra

Rajesh Mehra
Managing Director

10.08.2022
Gurugram



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 YEAR ENDED 30th June 2022

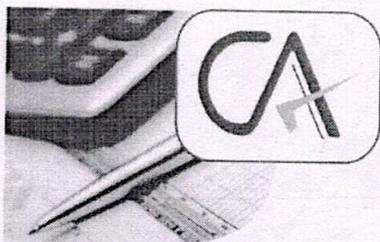
	(Figures in Rs.)	
	Year ended 30/06/2022	Year ended 31/03/2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	74,02,672	291,82,204
Adjustment for:		
Depreciation provided in profit & loss statement	2,51,776	10,07,104
Finance cost	1,19,635	4,77,754
Cont. provision against standard assets	-	6,80,389
	73,83,278	299,86,673
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	63,55,353	- 12,33,055
(Increase)/decrease in other assets	1493,02,564	932,24,478
Increase/(decrease) in trade payables	-	4,95,474
Increase/(decrease) in other liabilities	-	24,48,956
Cash generated from operations	1600,96,765	1272,91,081
Income taxes paid	10,59,212	51,18,206
Net cash generated by operating activities (Total A)	1590,37,553	1221,72,875
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	-	- 1000,00,000
Purchase of fixed assets	-	65,30,211
Net cash generated by investing activities (Total B)	-	- 1065,30,211
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowings	10,00,000	-
Interest paid	-	1,19,635
Net cash used in financing activities (Total C)	8,80,365	- 4,77,754
Net increase in cash and cash equivalents (Total A+B+C)	1599,17,918	151,64,910
Cash and cash equivalents at the beginning of the year	286,28,700	134,63,790
Cash and cash equivalents at the end of the year	1885,46,618	286,28,700

Place: Gurugram
Date: 10.08.2022



For and on behalf of Board of Directors

Rajesh Mehra
(Director)
DIN:00058232



AAAM & CO LLP

(LLPIN: AAT - 1669)

CHARTERED ACCOUNTANTS

REGD. OFF.: A-58, 1st FLOOR, SECTOR-65, NOIDA-201 301 (U.P.)

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E-mail: atul@aaaca.in; Visit us : www.aaaca.in

Limited Review Report for listed entities other than banks and insurance companies -
unaudited standalone quarterly and year to date results

Review report to The Board of Directors of KRA Leasing Ltd(Standalone)

We have reviewed the accompanying statement of unaudited financial results of KRA Leasing Ltd (Standalone) for the period ended 30th June, 2022 This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AAAM & CO LLP
(FORMELY KNOWN AS AAAM & Co.
CHARTERED ACCOUNTANTS)
FRN: C400292/08113C

(CA RAHUL GUPTA, FCA)

PARTNER

MEMBERSHIP NO.419625

UDIN: 22419625A0TLHA1333

Date : 10.08.2022

Place : New-Delhi

BRANCH OFFICE(S) :

- SHARJAH (UAE)
- LUCKNOW (UTTAR PRADESH)
- BHOPAL (MADHYA PRADESH)
- GURUGRAM / REWARI (HARYANA)
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CIN: L65003DL1990PLC039637 email:kraleasing1990@gmail.com website:www.kraleasing.com, Ph: 0124-4746817

Amount in Rs.

Statement of Standalone Results for the Quarter and Year Ended 30.06.2022

S. NO.	Particulars (Refer Notes Below)	Standalone			
		3 Months Ended (30/06/22)	Preceding 3 Months Ended (31/03/22)	Corresponding 3 Months Ended in the Previous Year (30/06/21)	Previous Year Ended (31/03/22)
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	65,56,108	84,17,032	80,69,818	310,77,381
2	Other Income	-	-	-	-
3	Total Revenue	65,56,108	84,17,032	80,69,818	310,77,381
4	Expenses				
	Cost of Material Consumed	-	-	-	-
	Employee benefits expense	54,000	54,000	54,000	2,16,000
	Finance Cost	97,900	90,218	-	4,29,940
	Depreciation and Amortisation expense	1,29,212	1,29,212	-	5,16,848
	Other expenditure	6,35,910	14,61,846	11,30,373	40,54,639
	Total Expenses	9,17,022	17,35,276	11,84,373	52,17,427
5	Profit Before exceptional items and extraordinary items and Tax	56,39,087	66,81,756	68,85,445	258,59,954
6	Exceptional Items	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	56,39,087	66,81,756	68,85,445	258,59,954
8	Extraordinary Items	-	-	-	-
9	Profit before tax (7-8)	56,39,087	66,81,756	68,85,445	258,59,954
10	Tax expense				
	1) Current Tax	11,19,656	12,08,856	14,96,913	52,56,432
	2) Taxation for earlier years	-	-	650	650
	3) Deferred Tax	-	-	-	-
11	Profit/(Loss) for the period from continuing operations (9-10)	45,19,431	54,72,900	53,87,882	206,02,872
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)	45,19,431	54,72,900	53,87,882	206,02,872
16	Other comprehensive income				
	items that will be reclassified to profit or loss	(4,66,865)	13,38,218	-	39,01,375
	income tax relating to items that will be reclassified to profit or loss	(1,17,501)	3,36,803	-	9,81,898
17	Total comprehensive income for the period	41,70,066	64,74,315	53,87,882	235,22,349
18	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):				
	1) Basic (Rs.)	0.31	0.48	0.40	1.75
	2) Diluted (Rs.)	0.31	0.48	0.40	1.75

*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:

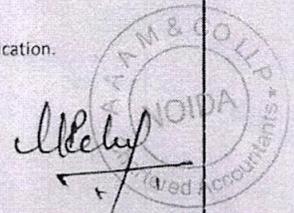
- The above results have been taken on record at the board meeting held on 10.08.2022
- Figures of previous period have been regrouped, wherever necessary, to confirm to the current year classification.
- The Company is engaged in one business segment only
- EPS has been calculated in accordance with Ind AS-33 issued by ICAI.

For KRA Leasing Limited

Date : 10.08.2022

Place : Gurugram

Rajesh Mehra
Managing Director



KRA LEASING LIMITED

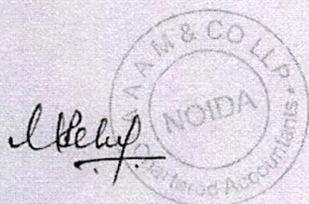
REGD. OFFICE: C-20, SMA Co-Operative Industrial Estate, G T Kamal Road, Delhi-33
CIN:L65993DL1990PLC039637

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30th June 2022

	(Figures in Rs.)	
	Year ended 30/06/2022	Year ended 31/03/2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	56,39,087	258,59,954
Adjustment for:		
Depreciation provided in profit & loss statement	1,29,212	5,16,848
Finance cost	97,900	4,29,940
Cont. provision against standard assets	-	6,80,389
	<u>54,75,393</u>	<u>261,26,353</u>
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	63,21,963	-
(Increase)/decrease in other assets	1501,00,808	944,67,916
Increase/(decrease) in trade payables	-	5,03,832
Increase/(decrease) in other liabilities	10,02,500	-
Cash generated from operations	<u>1623,96,832</u>	<u>1187,95,123</u>
Income taxes paid	8,14,829	45,90,940
Net cash generated by operating activities (Total A)	<u>1615,82,003</u>	<u>1142,04,183</u>
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	-	-
Net cash generated by investing activities (Total B)	<u>-</u>	<u>1000,00,000</u>
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
Net cash used in financing activities (Total C)	<u>-</u>	<u>4,29,940</u>
Net increase in cash and cash equivalents (Total A+B+C)	<u>1614,84,103</u>	<u>137,74,243</u>
Cash and cash equivalents at the beginning of the year	<u>268,11,514</u>	<u>130,37,271</u>
Cash and cash equivalents at the end of the year	<u>1882,95,617</u>	<u>268,11,514</u>

For and on behalf of Board of Directors

Rajesh Mehra
(Director)
DIN:00058232



Place: Gurugram
Date: 10.08.2022