

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 February 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 14th February 2022 at 03:00 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 and Nine Months ended 31.12.2021 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: 5:10 p.m.

This is for your kind information and record please.

For KRA Leasing Limited

Ridhima Gupta
Company Secretary & Compliance Officer

Enclosed:

1. Quarterly results
2. Limited review report

Date: 14.02.2022

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

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

We have reviewed the accompanying statement of unaudited financial results of KRA Leasing Ltd for the period ended 31/12/2021. 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.

As per our report of even date,
FOR AAAM & CO. LLP
(Formerly known as AAAM & Co.,
CHARTERED ACCOUNTANTS)
FRN: 08113C/C400292
UDIN: 22419625ACCSPA9937

(CA RAHUL GUPTA, FCA)
PARTNER
M. No. - 419625

Date: 14.02.2022
Place: New Delhi

BRANCH OFFICE(S) :

- DUBAI (UAE)
- GURUGRAM (HARYANA)
- DEHRADUN (UTTARAKHAND)
- SAGAR (MADHYA PRADESH)
- REWARI (HARYANA)
- JAIPUR (RAJASTHAN)
- KANPUR (UTTAR PRADESH)
- AMBALA CITY (HARYANA)
- JAMSHEDPUR (JHARKHAND)



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 31/12/2021 and for the period from 01/04/2021 to 31/12/2021 ("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 31/12/2021 and the corresponding period from 01/04/2021 to 31/12/2021 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)

BRANCH OFFICE(S) :

- DUBAI (UAE)
- GURUGRAM (HARYANA)
- DEHRADUN (UTTARAKHAND)
- SAGAR (MADHYA PRADESH)
- REWARI (HARYANA)
- JAIPUR (RAJASTHAN)
- KANPUR (UTTAR PRADESH)
- AMBALA CITY (HARYANA)
- JAMSHEDPUR (JHARKHAND)

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

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. 7,27,84,714 as at 31/12/2021 and total revenues of Rs.14,67,582 total net profit/(loss) after tax of Rs. 3,52,541 and total comprehensive income / loss of Rs. NIL, for the quarter ended 31/12/2021 for the period from 01/04/2021 to 31/12/2021 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.

As per our report of even date,
FOR AAAM & CO. LLP
 (Formerly known as AAAM & Co.,
CHARTERED ACCOUNTANTS)
 FRN: 08113C/C400292
 UDIN: 22419625ACCSPA9937


 (CA RAHUL GUPTA, FCA)
 PARTNER
 M. No. - 419625

Date: 14.02.2022
 Place: New Delhi

KRA LEASING LIMITED

CIN : L55993DL190P/LC039637; Ph. No: 0124-4746817; E-mail : kraleasing1990@gmail.com; Website: www.kraleasing.com
 Regd. Off: D-28, SMA Co-operative Industrial Estate, G.T. Karnal Road, Delhi-110003
 Corp. Off: Plot No.3, Sector-11, IMT Manesar, Gurugram-122050, Haryana

Extract of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended on 31st December 2021

Particulars	Consolidated					Amount in Rs.
	Quarter ended on 31.12.2021	Year to date figures ended on 31.12.2021	Quarter ended on 31.12.2020	Year to date figures ended on 31.12.2020	Year ended on 31.03.2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Total Income from Operations (net)	87,85,315	241,27,931	64,55,014	197,29,997	268,55,027	
Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items)	77,49,176	197,53,816	19,53,783	157,22,242	210,50,565	
Net Profit/(Loss) for the period before tax(after Exceptional and/or Extraordinary items)	77,49,176	197,53,816	19,53,783	157,22,242	204,35,101	
Net Profit/(Loss) for the period	62,63,434	154,82,513	7,81,045	124,95,997	163,74,358	
Total Comprehensive Income for the period (comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax))	81,81,496	174,00,575	7,72,898	124,50,411	165,08,140	
Paid-up equity share capital value Rs. 05 per share] [Face	629,73,640	629,73,640	629,73,640	629,73,640	629,73,640	
Reserves (excluding revaluation reserves as Shown in the Balance Sheet of previous Year)	NA	NA	NA	NA	3328,60,926	
Earnings per share - (after extraordinary items)- (of Rs. 5/- each)	0.65	1.38	0.12	1.98	1.31	
Diluted earnings per share- (after exceptional items)- (of Rs. 5/- each)	0.65	1.38	0.12	1.98	1.31	

Notes:
 The above is an extract of the detailed format of the Consolidated unaudited results for the quarter and Nine Months ended on December 31st, 2021 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Unaudited Financial Results for the quarter and Nine Months ended on December 31st, 2021 are available on the Stock Exchange website www.nse.in and the Company's website www.kraleasing.com.

KRA Leasing Limited

Rajesh Mehra

Rajesh Mehra
 Managing Director cum CFO
 DIN: 00058232

Date: 14.02.2022
 Place: Gurugram



UDIN:- 22419625 ACESPA 9937

Date: 14.02.2022

KRA Leasing Limited

Regd. Office: C-20, SMA Co-Operative Industrial Estate, G T Karnal Road, Delhi-110033
 Corp Office: Plot No.3, Sector-11, IMT Manesar, Gurugram, Haryana-122050
 CIN:L65993DL1990PLC039637 email: kr leasing1990@gmail.com
 website:www.kr leasing.com; Ph: 0124-4746817

Amount in Rs.

Statement of Standalone Unaudited Results for the Quarter and Nine Months Ended 31.12.2021

S. NO.	Particulars (Refer Notes Below)	3 Months Ended (31/12/21)	Preceding 3 Months Ended (30/09/21)	Corresponding 3 Months Ended in the Previous Year (31/12/20)	Year to date figures for current period ended (31/12/21)	Year to date figures for the previous year ended (31/12/20)	Year Ended (31/03/21)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	30,94,849.00	32,89,618.00	64,01,014.00	105,25,785.00	190,67,997.00	100,36,299.00
	(b) Other Income	42,77,564.00	39,28,500.00	-	121,34,564.00	-	166,02,728.00
	Total income from Operations (net)	73,72,413.00	72,18,118.00	64,01,014.00	226,60,349.00	190,67,997.00	266,39,027.00
2	Expenses						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in Trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Finance Cost	3,39,722.00	-	-	3,39,722.00	-	3,41,339.00
	e. Employee benefits expense	54,000.00	54,000.00	54,000.00	1,62,000.00	1,62,000.00	2,16,000.00
	f. Depreciation and Amortisation expense	1,29,212.00	2,58,424.00	-	3,87,636.00	-	5,16,848.00
	g. Other expenses	9,58,062.00	5,04,358.00	10,64,714.00	25,92,793.00	32,94,581.00	46,44,040.00
	Total Expenses	14,80,996.00	8,16,782.00	11,18,714.00	34,82,151.00	34,56,581.00	57,18,227.00
3	Profit / (Loss) before exceptional items and tax (1-2)	58,91,417.00	64,01,336.00	52,82,300.00	191,78,198.00	156,11,416.00	209,20,800.00
4	Exceptional items	-	-	-	-	-	6,15,464.00
5	Profit / (Loss) before Tax (3 + 4)	58,91,417.00	64,01,336.00	52,82,300.00	191,78,198.00	156,11,416.00	203,05,336.00
6	Tax expense						
	a. Current Tax	12,65,881.00	12,84,132.00	11,72,487.00	40,47,576.00	32,10,066.00	40,37,557.00
	b. Deferred Tax	-	-	-	-	-	-
	c. Excess/Short Provision of Earlier Year Tax	650.00	-	-	650.00	-	-
7	Profit / (Loss) for the period	46,24,886.00	51,17,204.00	41,09,813.00	151,29,972.00	124,01,350.00	162,67,779.00
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Items that will be reclassified to profit or loss	25,63,157.00	-	-	25,63,157.00	-	1,78,777.00
	Income tax relating to items that will be reclassified to profit or loss	6,45,095.00	-	-	6,45,095.00	-	44,995.00
	Total comprehensive Income for the period	65,42,948.00	51,17,204.00	41,09,813.00	170,48,034.00	124,01,350.00	164,01,561.00
	Details of Equity share capital						
	Paid up equity share capital (Face value of Rs. 05/- each)	670,71,640.00	670,71,640.00	670,71,640.00	670,71,640.00	670,71,640.00	670,71,640.00
	Earnings Per Share						
	(a) Basic	0.49	0.38	0.31	1.27	0.92	1.22
	(b) Diluted	0.49	0.38	0.31	1.27	0.92	1.22

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 14.02.2022
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
3	The Figures have been regrouped and/or rearranged wherever considered necessary.

For KRA Leasing Limited

Rajesh Mehra

Rajesh Mehra
 Managing Director cum CFO
 DIN:00058232
 Place: Gurugram
 Date: 14.02.2022



UDIN:- 22419625ACCSA9997
 Date: - 14.02.2022

Statement of Consolidated Unaudited Results for the Quarter and Year to date Ended 31.12.2021

S. NO.	Particulars <small>(Refer Notes Below)</small>	3 Months Ended (31/12/21)	Preceding 3 Months Ended (30/09/21)	Year to date figures for current period ended (31/12/21)	Year Ended (31/03/21)
		Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	30,94,849.00	32,89,618.00	105,26,464.00	100,36,299.00
	(b) Other Income	56,90,467.00	39,28,500.00	136,01,467.00	168,18,728.00
	Total income from Operations (net)	87,85,316.00	72,18,118.00	241,27,931.00	268,55,027.00
2	Expenses				
	a. Cost of Material Consumed	-	-	-	-
	b. Purchases of Stock in Trade	-	-	-	-
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	d. Finance Cost	3,39,722.00	-	3,39,722.00	3,41,339.00
	e. Employee benefits expense	54,000.00	54,000.00	1,62,000.00	2,16,000.00
	f. Depreciation and Amortisation expense	1,29,212.00	2,58,424.00	3,87,636.00	5,16,848.00
	g. Other expenses	5,13,206.00	18,28,214.00	34,84,757.00	53,45,739.00
	Total Expenses	10,36,140.00	21,40,638.00	43,74,115.00	64,19,926.00
3	Profit / (Loss) before exceptional items and tax (1-2)	77,49,176.00	50,77,480.00	197,53,816.00	204,35,101.00
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before Tax (3 + 4)	77,49,176.00	50,77,480.00	197,53,816.00	204,35,101.00
6	Tax expense				
	a. Current Tax	14,81,225.60	12,77,711.00	42,66,786.60	40,60,743.00
	b. Deferred Tax	-	-	-	-
	c. Excess/short provision relating earlier year tax	4,516.00	-	4,516.00	-
7	Profit / (Loss) for the year	62,63,434.40	37,99,769.00	154,82,513.40	163,74,358.00
	Profit (Loss) for the period before minority interest				
	Share of Profit/Loss of Subsidiaries	-	-	-	-
	Share of Profit/Loss for Associates	-	-	-	-
	Profit(Loss) of minority interest	-	-	-	-
	Net Profit after taxes, minority interest and share of profits of Associates	62,63,434.40	37,99,769.00	154,82,513.40	163,74,358.00
	Other comprehensive Income				
	Items that will not be reclassified to profit or loss	0	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Items that will be reclassified to profit or loss	25,63,157.00	-	25,63,157.00	1,78,777.00
	Income tax relating to items that will be reclassified to profit or loss	(6,45,095.00)	-	(6,45,095.00)	(44,995.00)
	Total comprehensive income for the period	81,81,496.40	37,99,769.00	174,00,575.40	165,08,140.00
	Details of Equity share capital				
	Paid up equity share capital (Face value of Rs. 05/- each)	629,73,640.00	629,73,640.00	629,73,640.00	629,73,640.00
	Earnings Per Share				
	(a) Basic	0.65	0.30	1.38	1.31
	(b) Diluted	0.65	0.30	1.38	1.31

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 14.02.2022
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
3	The Figures have been regrouped and/or rearranged wherever considered necessary.

For KRA Leasing Limited

Rajesh Mehra

Rajesh Mehra
 Managing Director cum CFO
 DIN:00058232

Place: 14.02.2022
 Date: Gurugram



UDIN:- 22419625 A (CLPA 993)

Date: 14-02-2022

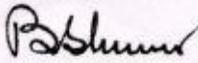
KRA LEASING LIMITED

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

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st December, 2021

	(Figures in Rs.)	
	Year ended 31/12/2021	Year ended 31/03/2021
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	191,78,198	203,05,336
Adjustment for:		
Depreciation provided in profit & loss statement	3,87,636	5,16,848
Finance cost	3,39,722	3,41,339
Dividend reinvested	-	3,90,067
Short term capital loss	-	45,579
Profit on sales of Investment	-	5,64,875
Cont. provision against standard assets	- 6,61,662	6,15,464
	192,43,894	208,69,624
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	11,13,838	1,66,155
(Increase)/decrease in other assets	849,81,891	1537,26,781
Increase/(decrease) in trade payables	- 1,14,405	6,34,941
Increase/(decrease) in other liabilities	- 4,50,052	15,52,377
Cash generated from operations	1047,75,166	1305,03,684
Income taxes paid	33,74,636	38,64,267
Net cash generated by operating activities (Total A)	1014,00,530	1343,67,951
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	- 1000,00,000	- 200,00,001
Purchase of Non Current Investments	-	1185,00,000
Sale of fixed assets	-	1097,46,828
Purchase of fixed assets	-	36,84,450
Net cash generated by investing activities (Total B)	- 1000,00,000	- 324,37,623
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	- 3,39,722	- 3,41,339
Net cash used in financing activities (Total C)	- 3,39,722	- 3,41,339
Net increase in cash and cash equivalents (Total A+B+C)	10,60,808	1671,46,913
Cash and cash equivalents at the beginning of the year	130,37,271	1801,84,184
Cash and cash equivalents at the end of the year	140,98,079	130,37,271

For KRA Leasing Ltd



Rajesh Mehra
(Managing Director)

Place: Gurugram
Date: 14/02/2022

