

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

Subject: Outcome of Board Meeting held on 30th May 2022

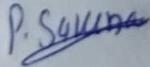
Dear Concern,

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 Monday, 30th May 2022 at 03:00 P.M at corporate office of the company, following business has been transacted ;

1. Approval of Standalone and Consolidated audited financial results for the quarter and year ended 31.03.2022 in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 along with Independent Auditor's Report.
2. Other Business as per Agenda.

This is for your kind information and record please.

Thanking You,
For KRA Leasing Limited



Prashi Saxena
Company Secretary cum Compliance Officer



Enclosed:

1. Financial Results for the Quarter and Year ended 31st March 2022.
2. Independent Auditor's Report.

Date: 30.05.2022

Place: Gurugram

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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-400070

Subject: Declaration with respect to Audit Report with unmodified opinion to the Audited Consolidated and Standalone Financial Results for the year ended 31st March 2022.

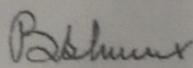
Dear Sir/Madam,

We hereby declare that the Audited Consolidated and Standalone Financial Results for the year ended 31st March 2022 which was approved by the Board of Directors of the Company at its meeting held on Monday, 30th May 2022 the Statutory Auditors have not expressed any modified opinion in their Audit Report.

The above declaration is made pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This is for your kind information and record please.

Thanking You,
For KRA Leasing Limited


Rajesh Mehra
Managing Director



Date: 30.05.2022

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of KRA Leasing Ltd (Holding Company)

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of KRA Leasing Ltd (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31/03/2022 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results:

- (i) include the annual financial results of subsidiary company of M/s SMG Enterprises Ltd
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss. and other comprehensive income and other financial information of the Group for the year ended 31/03/2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.



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Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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□ Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

□ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

□ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

□ Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

□ Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

□ Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



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Other Matters

We did not audit the annual financial statement of subsidiary whose financial statements/financial results/financial information reflects Group's share of total assets of Rs.7,50,21,301/- as at 31st March 2022, total revenue of Rs.47,84,015/-, total net profit after tax of Rs 27,85,647/-, total comprehensive income of Rs NIL, and cash flows (net) of Rs.13,90,667/- for the year ended on that date, as considered in the statement. These annual statements have been audited by other auditor and whose audit report have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the audit report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For AAAM & CO LLP
CHARTERED ACCOUNTANTS

FRN: 08113C/C400292



(CA RAHUL GUPTA)

PARTNER

Membership No: 419625

FRN No: 08113C

UDIN: 22419625AJWYRY1917

Place : New Delhi

Date: 30.05.2022

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Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of KRA Leasing Ltd

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of KRA Leasing Ltd. (the company) for the quarter ended 31st March 2022 (date of the quarter end) and the year to date results for the period from April 2021 to March 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of my information and according to the explanations given to us these standalone financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

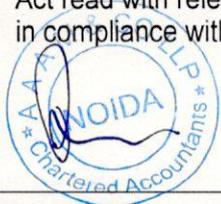
(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2022 as well as the year to date results for the period from April to March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

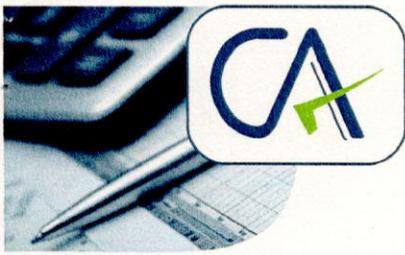
Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting standard, Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of



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adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. we also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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□ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

□ We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For AAAM & CO LLP
CHARTERED ACCOUNTANTS

FRN: 08113C/C400292



(CA RAHUL GUPTA)

PARTNER

Membership No: 419625

FRN No: 08113C

UDIN: 224169625AJWWXM3649

Place : New Delhi

Date: 30.05.2022

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Amount in Rs.

Statement of Standalone Audited Results for the Quarter and Year Ended 31.03.2022

S. NO.	Particulars (Refer Notes Below)	Standalone				
		3 Months Ended (31/03/22)	Preceding 3 Months Ended (31/12/21)	Corresponding 3 Months Ended in the Previous Year (31/03/21)	Current Year Ended (31/03/22)	Previous Year Ended (31/03/21)
		Audited	Unaudited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	2,789,693	3,094,849	2,591,802	13,315,478	10,036,299
2	Other Income	5,627,339	4,277,564	5,033,228	17,761,903	16,602,728
3	Total Revenue	8,417,032	7,372,413	7,625,030	31,077,381	26,639,027
4	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Employee benefits expense	54,000	54,000	54,000	216,000	216,000
	Finance Cost	90,218	339,722	341,339	429,940	341,339
	Depreciation and Amortisation expense	129,212	129,212	516,848	516,848	516,848
	Other expenditure	1,461,846	958,062	1,964,923	4,054,639	5,259,504
	Total Expenses	1,735,276	1,480,996	2,877,110	5,217,427	6,333,691
5	Profit Before exceptional items and extraordinary items and Tax	6,681,756	5,891,417	4,747,920	25,859,954	20,305,336
6	Exceptional Items	-	-	-	-	-
7	Profit Before extraordinary items and Tax (5-6)	6,681,756	5,891,417	4,747,920	25,859,954	20,305,336
8	Extraordinary Items	-	-	-	-	-
9	Profit before tax (7-8)	6,681,756	5,891,417	4,747,920	25,859,954	20,305,336
10	Tax expense					
	1) Current Tax	1,208,856	1,265,881	1,414,556	5,256,432	4,624,622
	2) Taxation for earlier years	-	650	(587,065)	650	(587,065)
	3) Deferred Tax	-	-	-	-	-
11	Profit/(Loss) for the period from continuing operations (9-10)	5,472,900	4,624,886	3,920,429	20,602,872	16,267,779
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)	5,472,900	4,624,886	3,920,429	20,602,872	16,267,779
16	Other comprehensive Income					
	Items that will be reclassified to profit or loss	1,338,218	2,563,157	178,777	3,901,375	178,777
	Income tax relating to items that will be reclassified to profit or loss	336,803	645,095	44,995	981,898	44,995
17	Total comprehensive income for the period	6,474,315	6,542,948	4,054,211	23,522,349	16,401,561
	Net profit attributable to					
	Owners of the holding company*	5,472,900	4,624,886	3,920,429	20,602,872	16,267,779
	Non controlling interest*	-	-	-	-	-
	Other comprehensive income attributable to					
	Owners of the holding company*	1,001,415	1,918,062	133,782	2,919,477	133,782
	Non controlling interest*	-	-	-	-	-
	Total comprehensive income attributable to					
	Owners of the holding company*	6,474,315	6,542,948	4,054,211	23,522,349	16,401,561
	Non controlling interest*	-	-	-	-	-
18	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	1) Basic (Rs.)	0.48	0.49	0.30	1.75	1.22
	2) Diluted (Rs.)	0.48	0.49	0.30	1.75	1.22

*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 Audited results have been taken on record at the board meeting held on 30.05.2022
- 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
Managing Director

Date : 30.05.2022

Place : Gurugram

KRALEASING LTD

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CIN:L65993DL1990PLC039637

Standalone Statement of Assets and Liabilities as on 31/03/2022

S.No	Particulars	Standalone	
		As at Current Year End (31.03.22)	As at Previous Year End (31.03.21)
	ASSETS		
	Financial Assets		
	(a) Cash and cash equivalents	268,11,514	130,37,271
	(b) Other Bank Balance	90,000	90,000
	(c) Receivables		
	(i) Trade receivables	376,77,356	362,81,891
	(d) Loans and advances	1659,78,014	2611,00,000
	(e) Investments	1850,34,569	811,33,194
	(f) Other financial assets	15,98,387	9,12,780
	Total Financial Assets	4171,89,840	3925,55,136
	Non Financial Assets		
	(a) Current tax assets (net)	7,31,872	13,98,014
	(b) Investment properties	239,47,013	244,63,861
	(c) Other non financial assets	8,426	39,963
	Total Non Financial Assets	246,87,311	259,01,838
	Total assets	4418,77,151	4184,56,974
	LIABILITIES AND EQUITY		
	Financial Liabilities		
	(a) Trade payables	5,53,804	1,60,750
	(b) Other financial liabilities	71,21,069	78,57,000
	Total Financial Liabilities	76,74,873	80,17,750
	Non Financial Liabilities		
	(a) Provisions	5,09,138	11,89,527
	(b) Deferred tax liabilities (net)	10,26,893	44,995
	(c) Other non financial liabilities	4,12,350	4,73,154
	Total Non Financial Liabilities	19,48,381	17,07,676
	Total liabilities	96,23,254	97,25,426
	Equity		
	(a) Equity share capital	670,71,640	670,71,640
	(b) Other equity	3651,82,257	3416,59,908
	Total equity	4322,53,897	4087,31,548
	Total equity and liabilities	4418,77,151	4184,56,974

For KRA Leasing Limited



Rajesh Mehra
Managing Director

Date :
Place :

30.05.2022
Gurugram

KRALEASING LTD
Regd. Off. C-20, SMA Co-Operative Industrial Estate, GT Karnal Road, Delhi-110033
CIN:L65993DL1990PLC039637
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

(Figures in Rs.)

	Year ended 31/03/2022	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)	258,59,954	203,05,336
Adjustment for:		
Depreciation provided in profit & loss statement	5,16,848	5,16,848
Finance cost	4,29,940	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	6,80,389	6,15,464
	261,26,353	208,69,624
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	13,95,465	1,66,155
(Increase)/decrease in other assets	944,67,916	1537,26,781
Increase/(decrease) in trade payables	3,93,054	6,34,941
Increase/(decrease) in other liabilities	7,96,735	15,52,377
Cash generated from operations	1187,95,123	1305,03,684
Income taxes paid	45,90,940	38,64,267
Net cash generated by operating activities (Total A)	1142,04,183	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	4,29,940	3,41,339
Net cash used in financing activities (Total C)	4,29,940	3,41,339
Net Increase in cash and cash equivalents (Total A+B+C)	137,74,243	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	268,11,514	130,37,271

For KRA Leasing Limited



Rajesh Mehra
 Managing Director

Date : 30.05.2022
 Place : Gurugram

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

Amount in Rs.

Statement of Consolidated Audited Results for the Quarter and Year Ended 31.03.2022

S. NO.	Particulars (Refer Notes Below)	Consolidated				
		3 Months Ended (31/03/22)	Preceding 3 Months Ended (31/12/21)	Corresponding 3 Months Ended in the Previous Year (31/03/21)	Current Year Ended (31/03/22)	Previous Year Ended (31/03/21)
		Audited	Unaudited	Audited	Audited	Audited
	Revenue					
1	Revenue from Operations	27,89,693	30,94,849	76,25,030	133,16,157	100,36,299
2	Other Income	89,43,772	56,90,467	-	225,45,239	168,18,728
3	Total Revenue	117,33,465	87,85,316	76,25,030	358,61,396	268,55,027
4	Expenses					
	Cost of Material Consumed					
	Employee benefits expense	54,000	54,000	54,000	7,16,000	2,16,000
	Finance Cost	1,37,982	3,39,722	3,41,339	4,77,754	3,41,339
	Depreciation and Amortisation expense	6,19,468	1,29,212	5,16,848	10,07,104	5,16,848
	Other expenditure	14,93,577	5,13,206	19,99,984	49,78,334	53,45,739
	Total Expenses	23,05,027	10,36,140	29,12,171	66,79,192	64,19,926
5	Profit Before exceptional items and extraordinary items and Tax	94,28,438	77,49,176	47,12,859	291,82,204	204,35,101
6	Exceptional Items					
7	Profit Before extraordinary items and Tax (5-6)	94,28,438	77,49,176	47,12,859	291,82,204	204,35,101
8	Extraordinary Items					
9	Profit before tax (7-8)	94,28,438	77,49,176	47,12,859	291,82,204	204,35,101
10	Tax expense					
	1) Current Tax	15,20,627	14,81,225	14,14,727	57,87,414	46,40,972
	2) Taxation for earlier years	1,755	4,516	(5,80,229)	6,271	(5,80,229)
	3) Deffered Tax					
11	Profit/(Loss) for the period from continuing operations (9-10)	79,06,056	62,63,435	38,78,361	233,88,519	163,74,358
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)	79,06,006	62,63,435	38,78,361	233,88,519	163,74,358
16	Other comprehensive income					
	items that will be reclassified to profit or loss	13,38,218	25,63,157	1,78,177	39,01,375	1,78,777
	income tax relating to items that will be reclassified to profit or loss	3,36,803	6,45,095	44,995	9,81,898	44,995
17	Total comprehensive income for the period	89,07,421	81,81,497	40,12,143	263,07,996	165,08,140
	Net profit attributable to					
	Owners of the holding company*	67,34,120	62,63,435	38,72,614	220,46,834	163,23,025
	Non controlling interest*	11,71,886		5,747	13,41,685	51,333
	Other comprehensive income attributable to					
	Owners of the holding company*	10,01,415	19,18,062	1,33,782	29,19,477	1,33,782
	Non controlling interest*					
	Total comprehensive income attributable to					
	Owners of the holding company*	77,35,535	81,81,497	40,06,396	249,66,311	164,56,807
	Non controlling interest*	11,71,886		5,747	13,41,685	51,333
18	Earnings Per Share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	1) Basic (Rs.)	0.58	0.65	0.30	1.96	1.23
	2) Diluted (Rs.)	0.58	0.65	0.30	1.96	1.23

*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 Audited results have been taken on record at the board meeting held on 30th May 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
Managing Director

Date : 30.05.2022
Place : Gurugram

KRALEASING LTD

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

CIN:L65993DL1990PLC039637

Consolidated Statement of Assets and Liabilities as on 31/03/2022

S.No	Particulars	Consolidated	
		As at Current Year End (31.03.22)	As at Previous Year End (31.03.21)
	ASSETS		
	Financial Assets		
	(a) Cash and cash equivalents	286,28,700	134,63,790
	(b) Other Bank Balance	90,000	90,000
	(c) Receivables		
	(i) Trade receivables	377,10,746	364,77,691
	(d) Loans and advances	1659,78,014	2611,00,000
	(e) Investments	2328,30,887	1289,29,512
	(f) Other financial assets	29,71,483	10,47,030
	Total Financial Assets	4682,09,830	4411,08,023
	Non Financial Assets		
	(a) Current tax assets (net)	7,44,881	14,20,360
	(b) Investment properties	370,09,126	314,86,019
	(c) Other non financial assets	42,685	69,630
	Total Non Financial Assets	377,96,692	329,76,009
	Total assets	5060,06,522	4740,84,032
	LIABILITIES AND EQUITY		
	Financial Liabilities		
	(a) Borrowings	495,15,000	495,15,000
	(b) Trade payables	7,24,156	1,84,350
	(c) Other financial liabilities	125,93,911	78,57,000
	Total Financial Liabilities	628,33,067	575,56,350
	Non Financial Liabilities		
	(a) Provisions	5,09,138	11,89,527
	(b) Deferred tax liabilities (net)	10,26,893	44,995
	(c) Other non financial liabilities	5,29,422	4,93,154
	Total Non Financial Liabilities	20,65,453	17,27,676
	Total liabilities	648,98,520	592,84,026
	Equity		
	(a) Equity share capital	629,73,640	629,73,640
	(b) Other equity	3571,57,228	3328,60,926
	(c) Non controlling Interest	209,77,134	189,65,440
	Total equity	4411,08,002	4148,00,006
	Total equity and liabilities	5060,06,522	4740,84,032
		-	-

For KRA Leasing Limited

(X)

Rajesh Mehra

Rajesh Mehra
Managing Director

Date :
Place :

30.05.2022
Gurugram

KRALEASING LTD
 Regd. Off. C-20, SMA Co-Operative Industrial Estate, GT Karnal Road, Delhi-110033
 CIN:L65993DL1990PLC039637
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

(Figures in Rs.)

	Year ended 31/03/2022	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)	291,82,204	204,35,101
Adjustment for:		
Depreciation provided in profit & loss statement	10,07,104	5,16,848
Finance cost	4,77,754	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	6,80,389	6,15,464
	299,86,673	209,99,389
Movement in working Capital:		
(Increase)/decrease in trade and other receivables	12,33,055	1,87,476
(Increase)/decrease in other assets	932,24,478	1537,56,448
Increase/(decrease) in trade payables	5,39,806	6,16,789
Increase/(decrease) in other liabilities	47,73,179	15,56,802
Cash generated from operations	1272,91,081	1351,18,126
Income taxes paid	51,18,206	38,91,467
Net cash generated by operating activities (Total A)	1221,72,875	1390,09,593
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	1000,00,000	300,00,000
Sale of Non current investments	-	1513,59,500
Purchase of Non Current Investments	-	415,39,525
Sale of Mutual funds	-	211,06,179
Purchase of fixed assets	65,30,211	-
Net cash generated by investing activities (Total B)	1065,30,211	1009,26,154
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowings	-	35,00,000
Interest paid	4,77,754	3,41,339
Net cash used In financing activities (Total C)	4,77,754	31,58,661
Net increase in cash and cash equivalents (Total A+B+C)	151,64,910	349,24,778
Cash and cash equivalents at the beginning of the year	134,63,790	483,88,568
Cash and cash equivalents at the end of the year	286,28,700	134,63,790

For KRA Leasing Limited



Rajesh Mehra
 Managing Director

Date : 30.05.2022
 Place : Gurugram