

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 30th June 2021

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 30th June 2021 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 31.03.2021 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

RIDHIMA GUPTA Digitally signed by RIDHIMA
GUPTA
Date: 2021.06.30 17:06:13 +05'30'

Ridhima Gupta
Company Secretary cum Compliance Officer

Enclosed:

1. Financial Results for the Quarter and Year ended 31st March 2021.
2. Independent Auditor's Report.

Date: 30.06.2021

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-400 070

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Consolidated and Standalone Financial Results for the year ended 31st March 2021.

Dear Sir/Madam,

We hereby declare that the Audited Consolidated and Standalone Financial Results for the year ended 31st March 2021 which was approved by the Board of Directors of the Company at its meeting held today i.e. 30th June 2021 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
Digitally signed by
RAJESH MEHRA
Date: 2021.06.30
16:34:50 +05'30'

Rajesh Mehra
Managing Director
Date: 30th June 2021
Place: Gurugram

ARUN K MAHESHWARI & CO.

Chartered Accountants

Off.: H-278 A, Kunwar Singh Nagar, Nangloi, New Delhi-110041

E-mail:- maheshwariarun_ca@yahoo.co.in, Ph. 09312251518

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

I have audited the accompanying standalone quarterly financial results of KRA Leasing Ltd. (the company) for the quarter ended 31st March 2021 (date of the quarter end) and the year to date results for the period from April 2020 to March 2021, 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 my 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, 2021 (date of the quarter end) as well as the year to date results for the period from April to March 2021.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of my report. I am 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 my audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 interim 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 34, 'Interim 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 adequate accounting



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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

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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.



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I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

Date: 30.06.2021

Place: New Delhi



For Arun K. Maheshwari & Co.
Chartered Accountants
(Firm's Regn No. 21421N)

Arun Maheshwari
(Proprietor)

(Membership No. 508847)

UdM - 21508847AAAA B18262

ARUN K MAHESHWARI & CO.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of KRA Leasing Limited (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 31st March 2021, 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 31st March 2021.

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.

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



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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:

- ☑ 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



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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.

Other Matters

I did not audit the annual financial statement of one subsidiary, whose Financial Statements/Financial Results/financial information reflect Group's share of total assets of Rs. 6,65,18,988/- as at 31st March, 2021, total revenue of Rs. 2,16,000/-, total net profit after tax of Rs. 1,06,579/-, total comprehensive income of Rs. Nil, and cash flows (net) of Rs. -75,196/- 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.

Date: 30.06.2021

Place: New Delhi



For Arun K. Maheshwari & Co.
Chartered Accountants
(Firm's Regn No. 21421N)

Arun Maheshwari
(Proprietor)
(Membership No.508847)

UDM-21508847AAAABK2453

ARUN K MAHESHWARI & CO.

Chartered Accountants

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E-mail:- maheshwariarun_ca@yahoo.co.in, Ph. 09312251518

NON BANKING FINANCIAL COMPANIES AUDITOR'S REPORT FOR THE YEAR ENDED 31ST MARCH, 2021

To,
The Board of Directors,
M/s KRA Leasing Limited

I have audited the attached Balance Sheet of M/s KRA Leasing Limited as at 31st March, 2021 and also profit and loss Account for the year ended on that date.

These financial Statements are the responsibility of the company's management. My responsibility is to express an opinion on these financial statements based on audit.

I have conducted my audit in accordance with the auditing standards generally accepted in India. Those standards require that I have plan and perform the audit to obtain reasonable assurance about whether the examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

As required by the Non-Banking Financial Companies Auditor's Report (Reserve Bank) Direction, 2008 issued by the Reserve Bank of India (RBI) vide Notification No. DNBS (PD) CC No. 129/03.02.82/ 2008-09 dated September 23, 2008, based on my audit, I have give hereunder a statement on the matter specified in paragraphs 3 & 4 of the said directions:

1. The Company is engaged in the business of Non- Banking Financial Institution and has obtained a Certificate of Registration from Reserve Bank of India (RBI) as a Non-Banking Financial Company without accepting public deposit vide certificate No. B-14.00888 dated 13th May, 1998.
2. The Company is entitled to continue to hold the Certificate of Registration in terms of its asset/income pattern as on 31st March, 2021.
3. A resolution for non-acceptance of any public deposit was passed in the meeting of Board of Directors on 30th June, 2020 for the financial year 2020-21.
4. The Company has not accepted any public deposits during the year ended 31st March, 2021.
5. In my opinion and to the best of my information and according to the explanations given to me. The Company has complied with the prudential norms relating to Income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it in terms of Non-Banking Financial (Non- Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2015.
6. In terms of RBI circular No. DNBS.PD/CC.No. 93/03.05.002/2006-07 dated 27th April, 2007, the company is not required to file NBS-7 to Reserve Bank of India.

Place: New Delhi
Date : 30.06.2021



For Arun K. Maheshwari & Co.
Chartered Accountants
FRN : 21421N

(ARUN MAHESHWARI)
(Proprietor)

Membership No. : 508847

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Figures in Rs.)

	Year ended 31/03/2021	Year ended 31/03/2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	20,305,336	120,337,512
Adjustment for:		
Depreciation provided in profit & loss statement	516,848	516,848
Long term capital gain	-	103,045,610
Fixed Assets written off	-	6,215,925
Finance cost	341,339	391,812
Dividend reinvested	-	761,690
Short term capital loss	45,579	
Profit on sales of Investment	-	564,875
Cont. provision against standard assets	615,464	2,491,272
	20,869,624	21,163,525
<u>Movement in working Capital:</u>		
(Increase)/decrease in trade and other receivables	-	2,981,920
(Increase)/decrease in other assets	-	53,147,975
Increase/(decrease) in trade payables	-	413,300
Increase/(decrease) in other liabilities	-	1,489,712
Cash generated from operations	-	73,232,592
Income taxes paid	3,864,267	12,404,286
Net cash generated by operating activities (Total A)	-	60,828,306
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	-	20,000,001
Sale of Non current investment	155,000,000	
Purchase of Non Current Investments	-	118,500,000
Sale of Mutual Fund	21,106,179	-
Sale of fixed assets	-	109,746,828
Purchase of fixed assets	-	3,684,450
Net cash generated by investing activities (Total B)	104,566,654	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	391,812
Net cash used in financing activities (Total C)	-	391,812
Net increase in cash and cash equivalents (Total A+B+C)	-	27,998,871
Cash and cash equivalents at the beginning of the year	47,886,853	19,887,982
Cash and cash equivalents at the end of the year	13,037,271	47,886,853

For KRA Leasing Ltd

RAJESH MEHRA
Digitally signed by RAJESH MEHRA
Date: 2021.06.30 16:33:39 +05'30'

Rajesh Mehra
(Managing Director)

Place : Gurugram
Date: 30/06/2021

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Figures in Rs.)

	Year ended 31/03/2021	Year ended 31/03/2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year (Before tax but after extraordinary items and prior period items)	20,435,101	120,519,300
Adjustment for:		
Depreciation provided in profit & loss statement	516,848	516,848
Long term capital gain	-	103,045,610
Fixed Assets written off	-	6,215,925
Finance cost	341,339	391,812
Dividend reinvested	-	761,690
Short term capital loss	45,579	-
Profit on sales of Investment	-	564,875
Cont. provision against standard assets	615,464	2,491,272
	20,999,389	21,345,313
<u>Movement in working Capital:</u>		
(Increase)/decrease in trade and other receivables	-	187,476
(Increase)/decrease in other assets	-	153,756,448
Increase/(decrease) in trade payables	-	616,789
Increase/(decrease) in other liabilities	-	1,556,802
Cash generated from operations	-	135,118,126
Income taxes paid	3,891,467	12,442,802
Net cash generated by operating activities (Total A)	-	139,009,593
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Mutual Funds	-	30,000,000
Sale of Non current investment	151,359,500	-
Purchase of Non Current Investments	-	41,539,525
Sale of Mutual Fund	21,106,179	-
Sale of fixed assets	-	109,746,828
Purchase of fixed assets	-	3,684,450
Net cash generated by investing activities (Total B)	100,926,154	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowing	3,500,000	-
Interest paid	-	341,339
Net cash used in financing activities (Total C)	3,158,661	-
Net increase in cash and cash equivalents (Total A+B+C)	-	34,924,778
Cash and cash equivalents at the beginning of the year	48,388,568	20,050,206
Cash and cash equivalents at the end of the year	13,463,790	48,388,568

For KRA Leasing Ltd

RAJESH Digitally signed by
RAJESH MEHRA
MEHRA Date: 2021.06.30
16:32:26 +05'30'

Rajesh Mehra
(Managing Director)

Place:Gurugram
Date: 30/06/2021

KRALEASING LTD			
Regd. Off. C-20, SMA Co-Operative Industrial Estate, GT Karnal Road, Delhi-110033			
CIN:L65993DL1990PLC039637			
Standalone Statement of Assets and Liabilities as on 31/03/2021			
S.No.	Particulars	Standalone	
		As at Current Year End (31.03.21)	As at Previous Year End (31.03.20)
ASSETS			
NON-CURRENT ASSETS			
	(a) Property, Plant and Equipment	-	-
	(b) Right of use assets	-	-
	(c) Capital Work-in-Progress	-	-
	(d) Investment Properties	24,463,861	24,980,709
	(e) Goodwill	-	-
	(f) Other Intangible Assets	-	-
	(g) Intangible Assets Under Development	-	-
	(h) Biological Assets Other Than Bearer Plants	-	-
	(i) Financial Assets		
	(i) Investments	50,954,417	163,850,017
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other Financial Assets	912,780	912,780
	(j) Deferred Tax Assets (Net)	-	-
	(k) Other Non-current Assets	-	-
	SUB-TOTAL	76,331,058	189,743,506
CURRENT ASSETS			
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	30,178,777	20,797,358
	(ii) Trade Receivables	36,281,891	36,115,736
	(iii) Cash and Cash Equivalents	13,037,271	47,886,853
	(iv) Bank Balances other than (iii) above	90,000	90,000
	(v) Loans	261,100,000	107,400,000
	(vi) Other financial assets	-	-
	(c) Current Tax Assets (Net)	1,398,014	1,571,304
	(d) Other Current Assets	39,963	13,182
	SUB-TOTAL	342,125,916	213,874,433
	Non-Current Assets Classified as Held for Sale		
	TOTAL ASSETS	418,456,974	403,617,939
EQUITY			
	(a) Equity share capital	67,071,640	67,071,640
	(b) Other equity	341,659,908	325,285,037
	SUB-TOTAL	408,731,548	392,356,677
LIABILITIES			
NON-CURRENT LIABILITIES			
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	-	-
	(iii) Other financial liabilities	7,857,000	7,839,514
	(b) Provisions	1,189,527	574,063
	(c) Deferred tax liabilities (net)	44,995	8,977
	(d) Other non current liabilities	-	-
	SUB-TOTAL	9,091,522	8,422,554
CURRENT LIABILITIES			
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	160,750	795,691
	(iii) Other financial liabilities	473,154	2,043,017
	(b) Provisions	-	-
	(c) Other current liabilities	-	-
	(d) Current tax liabilities (net)	-	-
	SUB-TOTAL	633,904	2,838,708
	TOTAL EQUITY AND LIABILITIES	418,456,974	403,617,939
For KRA Leasing Limited		Date :	30.06.2021
		Place :	Gurugram
	RAJESH <small>Digitally signed by RAJESH</small>		
	MEHRA <small>Date: 2021.06.29 16:21:11 +05'30'</small>		
Rajesh Mehra			
Managing Director			

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 31/03/2021			
S.No.	Particulars	Consolidated	
		As at Current Year End (31.03.21)	As at Previous Year End (31.03.20)
	ASSETS		
	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	0	-
	(b) Right of use assets	-	-
	(c) Capital Work-in-Progress	-	-
	(d) Investment Properties	31,486,019	32,002,867
	(e) Goodwill	-	-
	(f) Other Intangible Assets	-	-
	(g) Intangible Assets Under Development	-	-
	(h) Biological Assets Other Than Bearer Plants	-	-
	(i) Financial Assets	-	-
	(i) Investments	98,750,735	208,005,835
	(a) Investments in associates	-	-
	(b) Interests in joint ventures	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other Financial Assets	1,047,030	1,047,030
	(j) Deferred Tax Assets (Net)	-	-
	(k) Current tax assets (Net)	-	-
	(l) Other Non-current Assets	-	-
	SUB-TOTAL	131,283,784	241,055,732
	CURRENT ASSETS		
	(a) Inventories	0	-
	(b) Financial Assets	0	-
	(i) Investments	30,178,777	20,797,358
	(ii) Trade Receivables	36,477,691	36,290,215
	(iii) Cash and Cash Equivalents	13,463,790	48,388,568
	(iv) Bank Balances other than (iii) above	90,000	90,000
	(v) Loans	261,100,000	107,400,000
	(vi) Other financial assets	-	-
	(b) Contracts Costs	-	-
	(c) Other Current Tax Assets	1,420,360	1,589,636
	(d) Other Current Assets	69,630	13,182
	SUB-TOTAL	342,800,248	214,568,959
	Non-Current Assets Classified as Held for Sale	0	-
	TOTAL ASSETS	474,084,032	455,624,691
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	62,973,640	62,973,640
	(b) Other equity	332,860,926	316,926,870
	Equity attributable to owners of the parent	-	-
	Non controlling interests	18,965,440	18,418,046
	SUB-TOTAL	414,800,006	398,318,556
	LIABILITIES		
	NON-CURRENT LIABILITIES		
	(a) Financial liabilities		
	(i) Borrowings	0	-
	(ii) Trade Payable	0	-
	(iii) Other financial liabilities	7,857,000	7,839,514
	(b) Provisions	1,189,527	574,063
	(c) Deferred tax liabilities (net)	44,995	8,977
	(d) Other non current liabilities	-	-
	SUB-TOTAL	9,091,522	8,422,554
	CURRENT LIABILITIES		
	(a) Financial liabilities		
	(i) Borrowings	49,515,000	46,015,000
	(ii) Trade payables	184,350	801,139
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Contract liabilities	-	-
	(d) Current tax liabilities (net)	-	-
	(e) Other current liabilities	493,154	2,067,442
	SUB-TOTAL	50,192,504	48,883,581
	TOTAL LIABILITIES	59,284,026	57,306,135
	TOTAL EQUITY AND LIABILITIES	474,084,032	455,624,691
	For KRA Leasing Limited	Date :	30.06.2021
	RAJESH Digitally signed by Date: 2021.06.30 14:03:42 +05'30'	Place :	Gurugram
	MEHRA		
	Rajesh Mehra		
	Managing Director		