



CRESSANDA/BSE/2024-25/34

August 14, 2024

Online filing at: www.listing.bseindia.com

To
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai (M.H.) 400001

BSE Scrip Id: CRESSAN BSE Scrip Code: 512379

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 and other read with Schedule- III of SEBI (LODR) Regulations, 2015- Outcome of the 06/ 2024-25 Board Meeting held on August 14, 2024.

In continuation of our earlier letter dated August 8, 2024 we wish to inform you that the board of directors at their 06/2024-25 meeting held today has inter-alia has approved:

1. The Un-audited Financial Results (Consolidated and Standalone) for the quarter ended June 30, 2024 upon recommendation by the Audit Committee.
2. Taken on record the resignation of M/s Agrawal Jain & Gupta, Chartered Accountants as the Statutory Auditors of the company.
3. Appointment of M/s H. Rajen & Co., Chartered Accountants (FRN: 108351W) as the Statutory Auditors to fill the casual vacancy arising due to the resignation of previous auditors.
4. Other Routine Business Matters

The meeting of the Board of Directors commenced at 6:00 P.M. and concluded at 8:10 P.M.

You are requested to take the above cited information in your records.

Thanking You

For, CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

TUSHTI
SHARMA

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TUSHTI SHARMA
Date: 2024.08.14
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**TUSHTI SHARMA
COMPANY SECRETARY &
COMPLIANCE OFFICER
ACS 72423**

Enclosed: a/a

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

CIN: L51900MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207,
Nariman Point, Mumbai, Maharashtra – 400021, India

Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, opposite to Minto Park,
Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676; Website: www.cressanda.com



AGRAWAL JAIN & GUPTA
Chartered Accountants

Registered Office:

Plot No 5, Girdhar Colony,
Opp. Soni Manipal Hospital,
Sikar Road, Jaipur,
Rajasthan, India
Website: www.ajngupta.com

Mumbai Office:

Office No. 1501, 15th Floor,
One Lodha Place, Senapati
Bapat Marg, Lower Parel,
Mumbai - 400013, Maharashtra
Email: ajnmumbai@gmail.com
Contact no 022-46061667

Independent Auditor's Review Report on unaudited Standalone financial results for the quarter and year to date financial results of Cressanda Railway Solutions Limited (Formerly known as Cressanda Solutions Ltd) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report

To The Board of Directors of Cressanda Railway Solutions Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Cressanda Railway Solutions Limited ('the Company') for the quarter ended 30th June 2024 and the year to- date results for the period from April 1 2024 to June 30th 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Audit Qualifications

- a) *No proper documents, supporting and evidence for the non-current financial asset's loans and advances Rs 1981.58 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning. Company in process to recover loans and advances which were commercially deployed, and management expected that loans and advances are good and will recover on or before the end of the current financial year.*
- b) *No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 8957.78 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning. Company in process to recover loans and advances which were commercially deployed, and management expected that loans and advances are good and will recover on or before the end of the current financial year.*
- c) *Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final input and still pending and we are unable to identify the impact on the financial statements.*
- d) *Some of the trade payables, trade receivables, other financial liabilities, are subject to confirmation and its relevant impact, if any, on the statement of profit & loss account and balance sheet are unascertainable. As per management opinion all the trade receivables, trade payable are good and will recover or paid on or before the end of the current financial year.*
- e) *Proceeds of the Right Issue Rs 4106.10 lacs was invested in one subsidiary amounting to Rs 2802.61 lacs and balance are commercially deployed as an unsecured loan. It was clear non-compliant of the letter of offer for utilization of proceeds for the working capital requirements and other general corporate purpose.*

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta

ICAI Registration No.: 013538C

UDIN: 24188560BKAHYU2050

Govind

Mishra

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Govind Mishra

Partner

Membership No.: 188560

Date: -14th August 2024

Place: - Mumbai



STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024					
PART- 1	(Amount in Lakhs Except EPS)				
-	STANDALONE				
-		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
Sr. No.	Particulars	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	604.33	6,149.63	1,238.28	9,344.59
	(b) Other Income	118.86	116.81	116.24	510.34
	Total Revenue	723.19	6,266.45	1,354.52	9,854.93
2	Expenses				
	(a) Cost of materials consumed	-	4,962.81	1,213.99	7,626.09
	(b) Purchases of Services	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Finance Cost	1.98	8.34	-	8.34
	(e) Employee Benefits Expenses	38.81	50.38	72.21	203.83
	(f) Depreciation and amortization expense	9.17	8.92	0.53	31.73
	(g) License Fees	389.50	800.27	-	1,037.02
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	117.93	112.97	136.89	323.29
	Total Expenses	557.39	5,943.69	1,423.62	9,230.30
	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	165.80	322.76	(69.10)	624.63
3					
4	Exceptional Items	(14.40)	-	(123.60)	(337.71)

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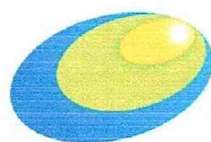
CIN: L51900MH1985PLC037036

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Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, opposite to Minto Park, Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676; Website: www.cressanda.com





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5	Profit / (Loss) before extraordinary items and tax (3-4)	180.20	322.76	54.50	962.35
6	Extraordinary Items		-		-
7	Profit/ (Loss) before Tax (5-6)	180.20	322.76	54.50	962.35
8	Tax Expenses				
	(a) Current Tax	49.64	56.70	-	139.29
	b) Income Tax Earlier	-	(0.00)	-	(121.94)
	(b)Deferred Tax	0.38	0.11		0.42
9	Profit/ (Loss) for a period from continuing operations (7-8)	130.18	265.95	54.50	944.58
10	Profit/ (Loss) for a period from dis -continuing operations	-	-	-	-
11	Tax Expenses of discontinued operations	-	-	-	-
12	Profit/ (Loss) for a period from dis - continuing operations (after tax) (10-11)	-	-	-	-
13	Other Comprehensive Income/ (Loss)				
	A) (i) Amount of items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B.) (i) Amount of items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
14	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (9-12-13)	130.18	265.95	54.50	944.58

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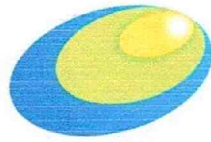
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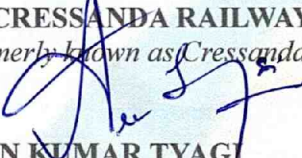
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15	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	4,190.00	4,190.00	3,984.96	4,190.26
	Other Equity				10,442.75
16	Earning Per Share (For continuing operations)				
	(a) Basic	0.03	0.06	0.014	0.23
	(b) Diluted	0.03	0.06	0.014	0.23

Notes:

1. The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary, to make them comparable.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on August 14, 2024.

For, **CRESSANDA RAILWAY SOLUTIONS LIMITED**
(Formerly known as Cressanda Solutions Limited)


ARUN KUMAR TYAGI
MANAGING DIRECTOR
DIN: 05195956



Date: August 14, 2024
Place: Mumbai

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Segment Report for the Quarter ended June 30, 2024				
S. No.	Segment Information	Quarterly		Year Ended
		30.06.2024	31.03.2024	31.03.2024
		Unaudited	(Audited)	(Audited)
(i)	Segment Revenue			
1	Trading	-	5,224	7,962
2	Advertising services	604	926	1,383
	Revenue from Operations	604	6,150	9,345
(ii)	Segment Purchases			
1	Trading	-	261	336
	Services	157	126	346
	Total segment Results (EBITDA)	157	387	682
	Less: Depreciation	9	8	32
	Add: Other Income	119	117	510
	Less: Finance Cost	2	-	8
	Less: Other Expenses	99	230	527
	Profit Before Exceptional Items and Tax	166	266	625
	Add: exceptional Items	(14)	-	(338)
	Profit Before Tax	180	266	963

Segments Assets				
	Trading	6,037	6,063	6,062
	Advertising services	1,502	900	900
	Unallocated	12,877	12,993	12,993
	Total	20,416	19,956	19,955
	Segment Liabilities			

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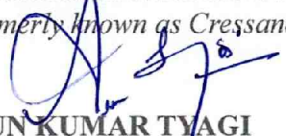
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	Trading	5,325	5,063	5,063
	Advertising services	40	-	-
	Unallocated	236	260	260
	Total	5,601	5,323	5,323

For, **CRESSANDA RAILWAY SOLUTIONS LIMITED**
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ARUN KUMAR TYAGI
MANAGING DIRECTOR
DIN: 05195956



Date: August 14, 2024
Place: Mumbai

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Chartered Accountants

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Email: ajnmumbai@gmail.com
Contact no 022-46061667

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter and year to date financial results of Cressanda Railway Solutions Limited ((Formerly known as Cressanda Solutions Ltd)) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report

To The Board of Directors of

Cressanda Railway Solutions Limited.

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Cressanda Railway Solutions Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended 30th June 2024 and the year to-date results for the period from April 1 2024 to June 30th 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Audit Qualifications

- a) *No proper documents, supporting and evidence for the non-current financial asset's loans and advances Rs 1981.58 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning. Company in process to recover loans and advances which were commercially deployed, and management expected that loans and advances are good and will recover on or before the end of the current financial year.*
- b) *No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 8957.78 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning. Company in process to recover loans and advances which were commercially deployed, and management expected that loans and advances are good and will recover on or before the end of the current financial year.*
- c) *Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final input and still pending and we are unable to identify the impact on the financial statements.*
- d) *Some of the trade payables, trade receivables, other financial liabilities, are subject to confirmation and its relevant impact, if any, on the statement of profit & loss account and balance sheet are unascertainable. As per management opinion all the trade receivables, trade payable are good and will recover or paid on or before the end of the current financial year.*
- e) *Proceeds of the Right Issue Rs 4106.10 lacs was invested in one subsidiary amounting to Rs 2802.61 lacs and balance are commercially deployed as an unsecured loan. It was clear non-compliant of the letter of offer for utilization of proceeds for the working capital requirements and other general corporate purpose.*

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Cressanda Analytica Services Private Limited	Wholly owned subsidiary company
2	Cressanda Food Solution Private Limited	Wholly owned subsidiary company
3	Cressanda E-Platform Private Limited	Wholly owned subsidiary company
4	Cressanda Staffing Solution Private Limited	Wholly owned subsidiary company
5	Cressanda Renewable Energy Solutions Limited	Wholly owned subsidiary company
6	Mastermind Advertising Private Limited	Subsidiary company holding 51% shares

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of six subsidiaries which are not subject to review, whose interim financial information reflects total revenue of Rs. 1143.74 Lacs, total net profit/(loss) after tax of Rs. 66.31 lacs, total comprehensive income/(loss) of Rs. 66.31 Lacs for the quarter ended 30th June 2024 respectively as considered in the Statement.

Further the above figures include Ludica Technologies Private Limited which were delink the investments reflects total revenue of Rs. Nil for the quarter 30th June 2024 and and Rs. 175.12Lacs (in June 2023), total net profit/(loss) after tax of Rs. Nil for the quarter 30th June 2024 and Rs. 42.14 Lacs (in June 2023) lacs,

This interim financial information has 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 such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter.

For Agrawal Jain & Gupta

ICAI Registration No.: 013538C

UDIN: 24188560BKAHYV4116

**Govind
Mishra**

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by Govind Mishra
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Govind Mishra

Partner

Membership No.: 188560

Date: -14th August 2024

Place: - Mumbai



STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024.					
PART- 1	(Amount in Lakhs Except EPS)				
-	CONSOLIDATED				
-		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
Sr. No.	Particulars	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	1,748.07	6,544.57	1413.4	20,466.58
	(b) Other Income	119.86	116.75	116.61	511.64
	Total Revenue	1,867.93	6,661.32	1,530.01	20,978.22
2	Expenses				
	(a) Cost of materials consumed	1,048.21	4,962.82	1213.99	7,626.10
	(b) Purchases of Services	-	-		10,052.19
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	128.72	-	-
	(d) Finance Cost	1.98	9.75		9.75
	(e) Employee Benefits Expenses	20.49	66.91	238.96	387.11
	(f) Depreciation and amortization expense	9.35	9.30	7.84	39.42
	(g) License Fees	389.50	800.27	0	1,037.02
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	122.89	335.71	180.5	606.46
	Total Expenses	1,592.42	6,313.48	1,641.29	19,758.05

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3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	275.52	347.83	(111.28)	1,220.17
4	Exceptional Items	-	-	(123.60)	-337.71
5	Profit / (Loss) before extraordinary items and tax (3-4)	275.52	347.83	12.32	1,557.88
6	Extraordinary Items	-	-	-	-
7	Profit/ (Loss) before Tax (5-6)	275.52	347.83	12.32	1,557.88
8	Tax Expenses				
	(a) Current Tax	72.71	59.11	-	299.84
	b) Income Tax Earlier		-	-	(121.9)
	(b)Deferred Tax	0.38	0.11	-	0.42
9	Profit/ (Loss) for a period from continuing operations (7-8)	202.42	288.61	12.32	1,379.56
10	Profit/ (Loss) for a period from dis -continuing operations		-	-	-
11	Tax Expenses of discontinued operations		-	-	-
12	Profit/ (Loss) for a period from dis -continuing operations (after tax) (10-11)	202.42	288.61	12.32	1,379.56
13	Other Comprehensive Income/ (Loss)			-	
	A) (i) Amount of items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B.) (i) Amount of items that will be reclassified to profit or loss	-	-	-	-

CRESSANDA RAILWAY SOLUTIONS LIMITED

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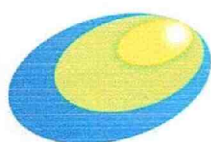
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	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
14	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (9-12-13)	202.42	288.61	12.32	1,379.56
	Paid -up Equity Share Capital (Face Value of Rs. 1/- each)	4,190.00	4,190.00	3,984.96	4,190.26
	Other Equity				11,603.78
17	Earning Per Share (For continuing operations)				
	(a) Basic	0.048	0.069	0.003	0.329
	(b) Diluted	0.048	0.069	0.003	0.329

Notes:

1. The figures for the corresponding previous quarter have been regrouped / reclassified wherever necessary, to make them comparable.
2. The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on August 14, 2024.
3. The figures of previous and corresponding quarters are not comparable as we have de-linked the investment in "Lucida Technologies Private Limited". After giving due regard to the Accounting Standards for consolidation of financial statements the board considered the status and continuity of the subsidiary companies on the basis of income, revenue and all other financial parameters.

The board after due discussion and deliberation reviewed the Agreement along with the consideration as specified therein for "Lucida Technologies Private Limited" and henceforth for safeguarding the interest of the stakeholders of the company has declared the Agreement as Void and in-operative. The Financials results of Lucida Technologies Private Limited were consolidated for the quarter ended June 30, 2023. The same were as follows:

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

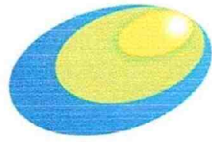
CIN: L51900MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jamnalal Bajaj Marg, Plot no 207, Nariman Point, Mumbai, Maharashtra – 400021, India

Branch Office: 6th Floor, Crescent Towers, 229, AJC Bose Road, Elgin Rd, opposite to Minto Park, Kolkata, West Bengal - 700020, India

E-mail: info@cressanda.com ; Contact: + 91-8169245676; Website: www.cressanda.com

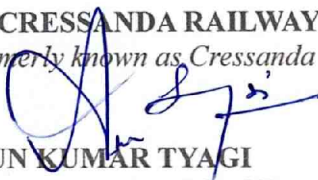




Cressanda

Particulars	Amount (Rs in Lakhs)
Revenue From Operations	175.12
Other Income	0.07
Total Income	175.19
Less: Total Expenses	217.33
Profit Before Tax	-42.14

For, **CRESSANDA RAILWAY SOLUTIONS LIMITED**
(Formerly known as Cressanda Solutions Limited)


ARUN KUMAR TYAGI
MANAGING DIRECTOR
DIN: 05195956

Date: August 14, 2024
Place: Mumbai



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Segment Report for the Quarter ended June 30, 2024				
S. No.	Segment Information	Quarterly		Year Ended
		30.06.2024	31.03.2024	31.03.2024
		Unaudited	(Audited)	(Audited)
(i)	Segment Revenue			
1	Trading	-	5,224	7,962
2	Advertising services	604	926	1,383
	Revenue from Operations	604	6,150	9,345
(ii)	Segment Purchases			
1	Trading	-	261	336
	Services	157	126	346
	Total segment Results (EBITDA)	157	387	682
	Less: Depreciation	9	8	32
	Add: Other Income	119	117	510
	Less: Finance Cost	2	-	8
	Less: Other Expenses	99	230	527
	Profit Before Exceptional Items and Tax	166	266	625
	Add: exceptional Items	(14)	-	(338)
	Profit Before Tax	180	266	963

Segments Assets				
	Trading	6,037	6,063	6,062
	Advertising services	1,502	900	900
	Unallocated	12,877	12,993	12,993
	Total	20,416	19,956	19,955
	Segment Liabilities			

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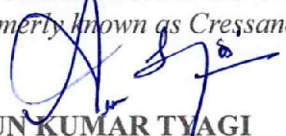
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	Trading	5,325	5,063	5,063
	Advertising services	40	-	-
	Unallocated	236	260	260
	Total	5,601	5,323	5,323

For, **CRESSANDA RAILWAY SOLUTIONS LIMITED**
(Formerly known as Cressanda Solutions Limited)


ARUN KUMAR TYAGI
MANAGING DIRECTOR
DIN: 05195956



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Place: Mumbai

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