

CROISSANCE LIMITED

To,

Date: 14.08.2024

BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Dear Sir,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015.

Unit: Croissance Limited (Scrip code: 531909)

With reference to the subject cited, this is to inform to the exchange that meeting of the Board of Directors of **Croissance Limited** held on Wednesday, the 14th day of August, 2024 at 05.00 P.M. at the registered office of the Company the Board has considered and approved Un-audited Financial Results (Standalone & Consolidated) of the Company for the Quarter ended 30th June, 2024 and Limited Review Report (Standalone & Consolidated) for the Quarter ended 30th June, 2024.

The meeting of the Board of Directors concluded at 05:55 P.M

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Croissance Limited

Amaresh Rao Gaikwad
Whole-time Director
(DIN: 06824486)

306, 1st Floor, 17th Cross, 2nd Block,
RT Nagar, Bengaluru 560032, Karnataka
Ph: +91 80 23330019
W: www.croissance-group.com
E: support@croissance-group.com
CIN No: L55100KA1994PLC103470

Croissance Limited (Formerly Known as Swagruha Infrastructures Limited)

CIN: L55100KA1994PLC103470

Address: 362, 2nd Floor, 11th cross, 4th Main, 2nd Block (near BDA Shopping Complex) RT Nagar Bengaluru
Bangalore KA 560032 IN

Standalone Unaudited Financial Result for the period ended on 30-06-2024

Rs. in Lakhs

Particulars	Quarter Ended		Year Ended	
	30-06-2024	31-03-2024	30-06-2023	31 March 2024
	Un Audited	Audited	Un Audited	Audited
Income				
Revenue From Operations	-	-	40.02	66.30
Other Income	10.47	0.79	4.25	0.79
Total Income	10.47	0.79	44.27	67.09
Expenses				
Cost of materials consumed	-	-	36.70	38.02
Employee Benefit Expense	-	-	3.01	-
Other expenses	9.78	5.84	1.52	19.83
Total expenses	9.78	5.84	41.23	57.85
Profit/(loss) before tax	0.69	-5.05	3.04	9.24
Tax expense				
Current tax	-	1.61	0.79	2.40
Total Tax expense	-	1.61	0.79	2.40
Profit/(loss) after tax for the period	0.69	-6.66	2.25	6.84
Other Comprehensive Income				
Total Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the period	0.69	-6.66	2.25	6.84
Earnings per equity share				
Basic	0.01	-0.10	0.00	0.10
Diluted	0.01	-0.10	0.00	0.10

Notes:

- 1 The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th August, 2024
2. The above Unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
4. Figures have been rounded off and regrouped / re-arranged wherever necessary.

For and on behalf of Board of Directors,

Croissance Limited (Formerly Known as Swagruha Infrastructures Limited)
(CIN: L55100KA1994PLC103470)

Place: Bengaluru
Date: 14/08/2024

Amaresh Rao Gaiward
Whole Time Director
DIN - 06824486

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Croissance Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
CROISSANCE LIMITED

1. We have reviewed the Standalone Unaudited Financial Results of **CROISSANCE LIMITED ("the company")** for the quarter ended **June 30, 2024** which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. D. Mehta & Co.
Chartered Accountants
(FRN: 137193W)



Shaishav Mehta
(Partner)
Membership No. 032891
UDIN : 24032891BKAFY92939

Place: Ahmedabad
Date: 14-08-2024

Croissance Limited (Formerly Known as Swagruha Infrastructures Limited)

CIN: L55100KA1994PLC103470

Address: 362, 2nd Floor, 11th cross, 4th Main, 2nd Block (near BDA Shopping Complex) RT Nagar Bengaluru
Bangalore KA 560032 IN

Consolidated Unaudited Financial Result for the period ended on 30-06-2024

Rs. in Lakhs

Particulars	Quarter Ended		Year Ended	
	30-06-2024	31-03-2024	30-06-2023	31 March 2024
	Un Audited	Audited	Un Audited	Audited
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Other Comprehensive Income				
Total Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the period	0.69	-6.66	2.25	6.84
Earnings per equity share				
Basic	0.01	-0.10	0.00	0.10
Diluted	0.01	-0.10	0.00	0.10

Notes:

- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th August, 2024
- The above Unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
- Figures have been rounded off and regrouped / re-arranged wherever necessary.

For and on behalf of Board of Directors,

Croissance Limited (Formerly Known as Swagruha Infrastructures Limited)
(CIN: L55100KA1994PLC103470)

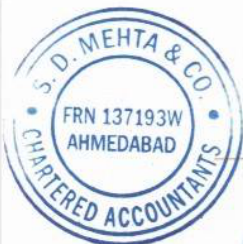
Place: Bengaluru
Date: 14/08/2024

Amaresh Rao Gaikward
Whole Time Director
DIN - 06824486

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Croissance Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
CROISSANCE LIMITED

1. We have reviewed the Consolidated Unaudited Financial Results of **CROISSANCE LIMITED ("the company")** for the quarter ended **June 30, 2024** which are included in the accompanying 'Statement of Consolidated Unaudited Financial Results for the quarter ended June 30, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



5. The Statement includes the results of the entities as mentioned below:

Sr. No.	Name of Entity	Relationship
1	Delicieux Restaurants Private Limited	85% Subsidiary

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. D. Mehta & Co.
Chartered Accountants
(FRN: 137193W)



Shaishav Mehta
(Partner)
Membership No. 032891
UDIN : 24032891BKAFYR8707

Place: Ahmedabad
Date: 14-08-2024