



CRESSANDA/BSE/2024-25

January 27, 2025

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: Revised file to resubmission of Unaudited Financial Results for the half year ended on 30th September, 2024

This is in continuation to our letter dated 14.11.2024 whereby the company has submitted the Unaudited Financial Statements (standalone and consolidated) for the half year ended on September 30, 2024 as approved by the Board of directors in its meeting held on 14.11.2024.

A copy of the revised Unaudited Financial Results (standalone and consolidated) is enclosed herewith.

We sincerely regret the inconvenience and request your good office to kindly take on record this resubmission of Unaudited Financial Results.

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

SUNIL TRIVEDI
COMPANY SECRETARY &
COMPLIANCE OFFICER
ACS 55181

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, Jammalal 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



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 & half year ended 30th Sept 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 420.42 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- b) *No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 7735.20 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- 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*
- e) *Proceeds of the Right Issue Rs 4885.08 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
5. Financial Result for the quarter ended 30-June 2024 and prior period were reviewed/ audited statutory Auditors i.e Agarwal Jain & Gupta Chartered Accountants We have relied upon Limited Review Reports /Audit Reports of preceding Auditor for All such previous periods

Our opinion is modified in respect of this matter.

FOR H RAJEN & CO.
Chartered Accountants
FRN 108351W

Rajendra Desai

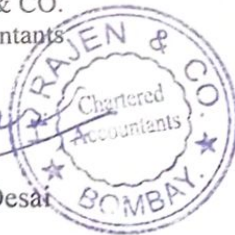
CA Rajendra Desai
Partner

Membership No.:

Place: - Mumbai

Date: -14th November, 2024

UDIN: 24011307B1KERCA8560





Cressanda

CRESSANDA RAILWAY SOLUTIONS LIMITED

CIN.:L51900MH1985PLC037036

Regd. Off.- 312A, Embassy Centre, Nariman Point, Mumbai, Maharashtra, 400021

Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- cressanda123@gmail.com

Statement of Unaudited Standalone Financial Result for the quarter & half year ended 30th September, 2024

(Rupees in Lacs Except EPS)

	Particulars	Quarter ended	Quarter ended 30th	Correspondin	Half year	Half year	Year to date
		30th Sept' 2024	June, 2024	g quarter	ended 30th	ended 30th	figures for the
		Unaudited	Unaudited	g quarter	Unaudited	Unaudited	Audited
				ended 30th			
				Sept, 2023	Sept' 2024	Sept' 2023	31st March,
							2024
I	Revenue From Operations	(107.92)	604.33	1,949.68	496.41	3,187.96	9,344.59
II	Other Income	116.21	118.86	121.15	235.07	237.39	510.35
III	Total Income (I+II)	8.29	723.19	2,070.83	731.48	3,425.35	9,854.94
IV	EXPENSES						
	Cost of materials consumed	0.04		1,449.29	0.04	2,663.28	7,626.09
	Purchases of Stock-in-Trade			0.00	-	0.00	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress			0.00		0.00	0.00
	Finance costs		1.98		1.98	0.00	8.34
	Employee benefits expense	43.22	38.81	75.66	82.03	147.87	203.83
	Depreciation and amortization expense	9.26	9.17	0.56	18.43	1.09	31.73
	License Fees		389.50		389.50		
	Other expenses	480.49	117.93	256.56	598.42	393.45	1,360.31
	Total expenses (IV)	533.01	557.39	1,782.07	1,090.40	3,205.69	9,230.30
V	Profit/(loss) before exceptional items and tax (I- IV)	(524.71)	165.80	288.76	(358.91)	219.66	624.64
VI	Exceptional Items		-14.4	(214.11)	(14.40)	(337.71)	(337.71)
VII	Profit/(loss) before tax (V-VI)	(524.71)	180.20	502.87	(344.51)	557.37	962.35
VIII	Tax expense:						
	Current tax	-143.61	49.64	114.40	(93.97)	114.40	139.29
	Earlier Income Tax Expense			(121.94)	0	(121.94)	(121.94)
	Deferred tax	0	0.38	0.00	0.38	0.00	0.42
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(381.10)	130.18	510.41	(250.92)	564.91	944.58
X	Profit/(loss) from discontinued operations			0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations			0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)			0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	(381.10)	130.18	510.41	(250.92)	564.91	944.58
XIV	Other Comprehensive Income			0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss			0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss			0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss			0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss			0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(381.10)	130.18	510.41	(250.92)	564.91	944.58
XVI	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,190.26	4,108.20	4,227.35	4,108.20	4,190.26
XVII	Earnings per equity share (for continuing operation):						10,442.75
	(1) Basic	(0.090)	0.031	0.124	(0.059)	0.138	0.23
	(2) Diluted	(0.090)	0.031	0.124	(0.059)	0.138	0.23
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic			0.00			0.00
	(2) Diluted			0.00			0.00
XIX	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	(0.090)	0.031	0.124	(0.059)	0.138	0.23
	(2) Diluted	(0.090)	0.031	0.124	(0.059)	0.138	0.23

Note:



For Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumbai

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Cressanda

Cressanda Railway Solutions Limited
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(CIN : L51900MH1985PLC037036)

Standalone Balance Sheet as at 30 September 2024

(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Particular	Notes	AS at 30SEPT ' 2024	AS at 31st March' 2024
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		94.46	97.29
Capital Work In Progress		2,456.74	-
Right-of-use assets		85.49	101.10
Financial Assets			
a) Investments		1,486.54	1,486.54
b) Trade receivables-Non current		-	185.7
b) Loan		420.43	2,422.91
c) Other financial Assets		281.74	281.74
Advance Tax Assets (net)		-	-
Total Non-Current Assets		4,825.39	4,575.27
2 Current Assets			
Financial Assets			
a) Trade receivables		2,250.36	6,926.15
b) Cash and cash equivalents		24.08	28.04
c) Loan & Advances		7,735.20	8,280.03
Other Current Assets		1,034.28	145.97
Total Current Assets		11,043.92	15,380.19
Total Assets		15,869.31	19,955.46
EQUITY & LIABILITIES			
Equity			
Equity Share Capital		4,227.35	4,190.26
Other Equity		10,896.96	10,442.75
Total Equity		15,124.31	14,633.01
3 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
a) Borrowings		-	-
b) Lease Liabilities		28.59	28.59
c) Other financial liabilities		-	-
Provisions		-	0.27
Other Non Current Liabilities		-	-
Deferred tax liabilities (net)		-	0.42
Total Non-current Liabilities		28.59	29.29
Current Liabilities			
a) Financial Liabilities		-	-
b) Lease liabilities		66.09	79.28
c) Trade payables		-	-
Total outstanding dues of micro enterprises and small enterprises		21.86	13.87
Total outstanding dues of other than micro enterprises and small enterprises		529.71	5,082.62
d) Other Financial Liabilities		61.65	40.01
Other current liabilities		19.05	23.70
Provisions		-	0.01
Current tax liabilities (net)		18.05	53.67
Total Current Liabilities		716.41	5,293.16
Total Equity and Liabilities		15,869.31	19,955.46



For Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumbai

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Segment Report as at Sept, 2024

S.No.	Segment Information	Quarted ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)
	(i) Segment Revenue			
1	Trading			7,962.00
2	Advertising services	-107.92	604.00	1,383.00
	Revenue from Operations	-107.92	604.00	9,345.00
	(ii) Segment Purchases			
1	Trading			336.00
	Advertising services	0.04	157.00	346.00
	Total segment Results (EBITDA)	0.04	157.00	682.00
	Less: Depreciation	9.26	9.00	32.00
	Add :Other Income	116.21	119.00	510.00
	Less:Finance Cost	-	2.00	8.00
	Less:Other Expenses	523.71	99.00	527.00
	Profit Before Exceptional Items and Tax	-524.71	166.00	625.00
	Add: exceptional Items		-14.00	-338.00
	Profit Before Tax	-524.71	180.00	963.00

Segments Assets			
Trading	-	6,037	6,062
Advertising services	2,250	1,502	900
Unallocated	-	12,877	12,993
Total	2,250	20,416	19,955
Segment Liabilities			
Trading		5,325	5,063
Advertising services	211	40	-
Unallocated	-	236	260
Total	211	5,601	5,323

For Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)




Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumbai

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Contact no:- +91 81692 45676 Website: www.cressandasolutions.com Email:- cressanda123@gmail.com			
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 30.09.2024			
(Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		As at Current year ended	As at Previous year ended
	Particulars	30.09.2024	31.03.2024
		(Un Audited)	Audited
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(344.51)	962.35
	Adjustments for:		
	Depreciation and amortization expense	18.43	31.73
	Adjustment for Non Controlling Stake	-	-
	Interest income	(235.07)	(510.34)
	Finance cost	-	-
	Exceptional Items/Provisions	93.59	(337.71)
	Operating profits before working capital changes	(467.56)	146.03
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	4,880.35	(5,717.47)
	Decrease/(Increase) in Loans & Advance	544.83	(273.64)
	(Increase)/ Decrease in Inventories		
	Increase/ (Decrease) in Trade payables	(4,544.92)	4,824.79
	Decrease /(Increase) in other non current asset		
	(Increase)/ Decrease in other financial Liabilities	-	(1,254.18)
	(Increase)/ Decrease in other current Liabilities	(32.52)	(15.20)
	Decrease/(Increase) in Short Terms Loans & Advance		
	(Increase)/ Decrease in other current asset	(888.31)	(145.97)
	(Increase)/Decrease in Provision	(0.01)	0.28
	Cash generated from operations	(508.15)	(2,435.36)
	Income Taxes paid/provided	-	116.08
	Net cash inflow/(outflow) from operating activities	(508.15)	(2,319.29)
B	Cash flow from investing activities		
	Purchase of non-current investments	-	(293.24)
	Purchase of fixed Assets	(2,456.74)	(99.20)
	Depreciation and amortization expense	(18.43)	
	(Increase)/ Decrease in Loans and Advances	2,002.48	(1,928.19)
	Interest received	235.07	510.34
	Net cash outflow from investing activities	(237.61)	(1,810.28)
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings		
	Increase/(Decrease) in Long term borrowings		
	Procceds Form Issue share Capital/warrants	741.81	4,042.39
	Interest paid		
	Finance Cost	0.00	
	Net cash inflow/(outflow) from Financing activities	741.81	4042.39
	Net Increase/(Decrease) in Cash and Cash Equivalents	(3.95)	(87.17)
	Cash and cash equivalents at the beginning of the financial year	28.03	115.20
	Cash and cash equivalents at the end of the financial year	24.08	28.03
	Cash and cash equivalents comprise of:		
	Cash in Hand	22.23	26.9
	Bank Balances (Current Accounts)	1.85	1.12
		24.08	28.02



For Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumbai

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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 & Half Year ended 30th September 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 420.42 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- b) *No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 7735.20 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- 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*
- e) *Proceeds of the Right Issue Rs 4885.08 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. We did not review the interim financial result/ Financial information of 6 Subsidiaries included in the unaudited consolidated financial results, whose interim financial results/ financial information reflect total revenue of Rs. 1145.00 Lakhs total net profit of Rs.51.33 Lakhs, total comprehensive income of Rs. NIL for the quarter and half year ended 30th September, 2024, and total assets of Rs.17200.25 Lakhs as at 30th September, 2024 as considered in the unaudited consolidated financial results.
7. 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.



8. The statement includes comparative figures for the quarter ended 30th June, 2024 corresponding quarter s and half year ended 30th September, 2023 which have been reviewed by the predecessor Statutory Auditor of the Company, we have relied upon Limited Review Reports /Audit Reports of preceding Auditor for All such previous periods

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

FOR H RAJEN & CO
Chartered Accountants
FRN 108351W



Rajendra Desai
CA Rajendra Desai
Partner

Membership No.:

Place: - Mumbai

Date: -14th November, 2024

UDIN: 24011307B1KERB28276



Cressanda

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Statement of Unaudited Consolidated Financial Result for the quarter & half year ended 30th September, 2024

(Rupees in Lacs Except EPS)

Particulars	Quarter ended	Quarter ended	Corresponding	Half year	Half year	Year to date figures
	30th Sept' 2024	30th June, 2024	quarter ended 30th Sept, 2023	ended 30th Sept' 2024	ended 30th Sept' 2023	for the 31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	-107.68	1,748.07	2,425.33	1,640.40	3,363.08	20,466.58
II Other Income	116.22	119.86	0.13	236.08	238.34	511.64
III Total Income (I+II)	8.54	1,867.93	2,425.46	1,876.48	3,601.42	20,978.22
IV EXPENSES						
Cost of materials consumed		1,048.21	1,213.99	1,048.21	2,663.28	7,626.10
Purchases of Stock-in-Trade		0.00	0.00	0.00	0.00	10,052.19
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress			0.00	0.00	0.00	0.00
Employee benefits expense	43.64	20.49	173.74	64.13	314.62	387.11
Finance costs		1.98	0.00	1.98	0.00	9.75
Depreciation and amortization expense	9.45	9.35	4.40	18.80	8.40	39.42
Other expenses	496.06	512.39	108.56	1,008.45	437.74	1,643.48
Total expenses (IV)	549.15	1,592.42	1,500.69	2,141.56	3,424.04	19,758.05
V Profit/(loss) before exceptional items and tax (I-IV)	(540.60)	275.52	924.77	(265.09)	177.38	1,220.17
VI Exceptional Items		0.00	(80.00)	0.00	(337.71)	(337.71)
VII Profit/(loss) before tax (V-VI)	(540.60)	275.52	1,004.77	(265.09)	515.09	1,557.88
VIII Tax expense:						
Current tax	(143.67)	72.71	(6.50)	(70.96)	114.40	299.84
Earlier Income Tax Expense					(121.94)	(121.94)
Deferred tax		0.39	0.00	0.39	0	0.42
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(396.93)	202.42	1,011.27	(194.51)	522.63	1,379.56
X Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/(loss) for the period (IX+XII)	(396.93)	202.42	1,011.27	(194.51)	522.63	1,379.56
Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period (XIII+XIV)	(396.93)	202.42	1,011.27	(194.51)	522.63	1,379.56
XIV profit from continuing operation for the period attributable to						
Owner of the parent	(389.71)	203.45	1,011.27	(186.26)		1,379.56
Non controlling interests	-7.23	-1.03		(8.26)		6.59
XV Total Comprehensive Income for the period is attributes to	0.00	0.00	0.00	0.00		0.00
Owner of the parent	(389.71)	203.45		(186.26)		1,379.56
Non controlling interests	(7.23)	(1.03)		(8.26)		6.59
XVI Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(396.93)	202.42	1,011.27	(194.51)	522.63	1,379.56
XVII Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,190.00	4,108.20	4,227.35	4,108.20	4,190.26
XVIII Earnings per equity share (for continuing operation):						
(1) Basic	(0.094)	0.048	0.246	(0.046)	0.127	0.329
(2) Diluted	(0.094)	0.048	0.246	(0.046)	0.127	0.329
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XIX Earnings: per equity share (for discontinued & continuing operations)						
(1) Basic	(0.094)	0.048	0.246	(0.046)	0.127	0.329
(2) Diluted	(0.094)	0.048	0.246	(0.046)	0.127	0.329



For Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

CIN: L51900MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jammalal 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

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Cressanda

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Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- cressanda123@gmail.com

Statement of Unaudited Consolidated Financial Result for the quarter & half year ended 30th September, 2024

BALANCE SHEET AS AT 30 SEPT, 2024

Particular		Note	AS at 30SEPT ' 2024	AS at 31st March' 2024
A ASSETS				
1 Non-Current Assets				
a)	Property, Plant and Equipment		96.44	98.16
	Capital Work In Progress		2,456.74	0
	Right-of-use assets		85.49	101.1
			0	
	Goodwill		1,357.98	1357.98
b)	Financial Assets		0	0
	(i) Investments			
	(ii) Loans & Advances		420.43	2422.91
	(iii) Trade Receivables			185.70
c)	Other Non-current Assets		848.64	281.74
	Other Non-current Assets		0	0
	Deferred Tax Assets		2.11	1.69
	Advance Tax Asset (Net of Provision)		0	0
	Non-Current tax asset (net)		0	0
	Total Non-Current Assets		5,267.82	4,449.28
2 Current Assets				
a)	Inventories		0	0
b)	Financial Assets		0	0
	(i) Trade Receivables		14,080.86	17613.91
	(ii) Loans & Advance		0	0
	(ii) Cash & Bank Balance		38.20	92.38
	(iii) Others Financial Assets		4,421.17	7776.07
	Short Term Loans and Advances		9,261.50	2744.61
c)	Other Current Assets		0	0
	Total Current Assets		27,801.74	28,226.97
	Total Assets		33,069.56	32,676.25
B EQUITY & LIABILITIES				
1 Equity				
a)	Equity Share Capital		4,227.35	4190.26
b)	Other Equity		12,140.97	11603.78
	Minority Interest		660.85	669.44
	Total Equity		17,029.17	16,463.48
3 Liabilities				
Non-Current Liabilities				
a)	Financial Liabilities			
	a) Borrowings			
	b) Lease Liabilities		28.59	28.59
	c) Other financial liabilities		0.00	0.27
	(i) Other Financial Liabilities			
	Total Non-current Liabilities		28.59	28.86
Current Liabilities				
a)	Financial Liabilities			
b)	Lease liabilities		65.82	79.28
c)	(i) Trade Payables			
	Total outstanding dues of micro enterprises and small enterprises		21.86	13.87
	Total outstanding dues of other than micro enterprises and small enterprises		14,684.31	15134.82
d)	Other Financial Liabilities		19.34	66
	Other current liabilities		1,183.10	
	Provisions		19.05	680.44
	Current tax liabilities (net)			
	Short Term Provisions		18.05	209.5
	Total Current Liabilities		16,011.53	16,183.91
	Total Equity and Liabilities		33,069.30	32,676.25

For Cressanda Railway Solutions Limited
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Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumba

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CRESSANDA RAILWAY SOLUTIONS LIMITED

(CIN : L51900MH1985PLC037036)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2024

PARTICULARS	As at	As at
	30st Sept, 2024	31st March, 2024
Net Profit before tax as per Statement of Profit & Loss	-265.09	1,557.87
Adjustments for :		
Depreciation & amortisation expenses	18.80	39.42
Interest Income	-236.08	-511.64
Finance Cost	-	-
Exceptional Items/Provisions	71.42	-
Finance Cost	0	9.75
Operating Profit before working capital changes	-410.95	1,095.41
Adjustments for :		
(Increase)/ Decrease in Trade receivables	3,718.75	-16,530.51
Increase/ (Decrease) in Trade payables	-442.52	14,791.00
Decrease /(Increase) in other non current asset	-566.90	-
(Increase)/ Decrease in other current Liabilities	-	599.66
(Increase)/ Decrease in other financial Liabilities	1,171.31	-1,246.50
(Increase)/Decrease in Provision	-852.84	0.27
(Increase)/ Decrease in other financial assets	0	-273.65
(Increase)/ Decrease in deferred tax assets	-0.42	-
(Increase)/ Decrease in other current assets	-3,161.99	-2,744.61
Cash generated from operations	(545.56)	(4,308.94)
Net Income taxes (paid) / refunds	0	-132.54
Net cash from operating activities	(545.56)	(4,176.40)
CASH FLOW FROM INVESTING ACTIVITIES		
Loan Given During the year (Net)	2,002.48	-1,153.95
Change in Goodwill	-	-811.70
Depreciation & amortisation expenses	-18.80	-39.42
CWIP	-2,456.74	-
Adjustment Due to Sale of Sub	-	50.64
Interest received	236.08	511.64
Change in Right to use of Assets	-	246.31
NET CASH FROM INVESTING ACTIVITIES	-236.98	-1,196.47
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Long term borrowings	0	-108.66
Proceeds Form Issue of Share Capital/Warrants	741.81	5,337.24
Increase/(Decrease) in Lease Liabilities	-13.46	107.87
Interest paid	0	-9.75
Minority interest	-	-
NET CASH FROM FINANCING ACTIVITIES	728.35	5,326.70
Net Increase in Cash & Cash Equivalent	(54.18)	(46.17)
Opening Cash & Cash Equivalent	92.38	138.55
Closing Cash & Cash Equivalent	38.2	92.38
Net Increase in Cash & Cash Equivalent (ii - i)	-54.18	-46.17



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Arun Tyagi
Managing Director
DIN : 05195956
Place : Mumba

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Segment Report as at Sept, 2024

S.No.	Segment Information	Quarted ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)
(i)	Segment Revenue			
1	Trading			7,962.00
2	Advertising services	(107.92)	604.00	1,383.00
	Revenue from Operations	(107.92)	604.00	9,345.00
(ii)	Segment Purchases			
1	Trading			336.00
	Advertising services	0.04	157.00	346.00
	Total segment Results (EBITDA)	0.04	157.00	682.00
	Less: Depreciation	9.26	9.00	32.00
	Add :Other Income	116.21	119.00	510.00
	Less:Finance Cost	-	2.00	8.00
	Less:Other Expenses	523.71	99.00	527.00
	Profit Before Exceptional Items and Tax	(524.71)	166.00	625.00
	Add: exceptional Items		(14.00)	(338.00)
	Profit Before Tax	(524.71)	180.00	963.00

Segments Assets				
	Trading	-	6,037	6,062
	Advertising services	2,250	1,502	900
	Unallocated	-	12,877	12,993
	Total	2,250	20,416	19,955
Segment Liabilities				
	Trading		5,325	5,063
	Advertising services	211	40	-
	Unallocated	-	236	260
	Total	211	5,601	5,323

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