



CRESSANDA/BSE/2024-25

February 12, 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: Integrated Filing (Financial) for the Quarter and Nine-Months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we hereby submit herewith the Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024.

Thanking you,

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

SUNILKUMAR TRIVEDI
COMPANY SECRETARY AND COMPLIANCE OFFICER
(A55181)

Encl.: As above

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

CIN: L73100MH1985PLC037036

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



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') from July 1 2024 to December 31st 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 300.46 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 7789.62 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 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.

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.

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. 498.43 Lakhs total net loss of Rs.90.80 Lakhs, total comprehensive income of Rs. 2138.82 Lakhs for the quarter and Nine month ended 31st December, 2024, as at 31st December, 2024 as considered in the unaudited consolidated financial results. This interim financial results/ financial information have been reviewed by other auditors whose reports have 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 this subsidiaries, is solely based on the reports of the other auditors and the procedure performed by us as stated above.

The statement includes comparative figures for the quarter ended 30th June, 2024 corresponding quarter and Nine month ended 31st December, 2024 which have been reviewed by the predecessor Statutory Auditor of the Company, where they have expressed an unmodified conclusion vide their report



Our conclusion on the Statement is not modified in respect of the above matters.

We have reviewed Financial Result for the period 01-07-2024 to 31-Dec2024 and for the period 01-04-2024 to 30-06-2024 reviewed/ audited by statutory Auditors M/s Agarwal Jain & Gupta Chartered Accountants. 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

CA Rajendra Desai

Partner

Membership No.: 011307

Place: - Mumbai

Date: -12TH February, 2024

UDIN : 25011307BMJFMG2732



Cressanda

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda 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 Consolidated Financial Result for the quarter and nine months ended 31st December, 2024

(Rupees in Lacs Except EPS)

Particulars	Quarter ended	Quarter	Quarter ended	Nine months	Corresponding	Year to date figures
	31st Dec' 2024	ended 30th	31st Dec'	ended 31st	nine months	for the 31st March,
	Unaudited	Sept, 2024	2023	Dec, 2024	ended 31st Dec, 2023	2024
					Unaudited	Audited
I Revenue From Operations	498.43	(107.68)	10,558.93	2,138.82	13,922.01	20,466.58
II Other Income	100.23	116.22	156.55	336.31	394.89	511.64
III Total Income (I+II)	598.66	8.54	10,715.48	2,475.13	14,316.90	20,978.22
IV EXPENSES						
Cost of materials consumed	31.62		0.00	1,079.83	2,663.28	7,626.10
Purchases of Stock-in-Trade	0.00		10,052.19	0.00	10,052.19	10,052.19
Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	0.00		(128.72)	0.00	(128.72)	0.00
Employee benefits expense	41.94	43.64	5.58	106.07	320.20	387.11
Finance costs	1.74		0.00	3.72	0.00	9.75
Depreciation and amortization expense	9.78	9.45	21.72	28.58	30.12	39.42
Other expenses	604.00	496.06	69.76	1,612.45	507.50	1,643.48
Total expenses (IV)	689.08	549.15	10,020.53	2,830.64	13,444.57	19,758.05
V Profit/(loss) before exceptional items and tax (I- IV)	(90.42)	(540.60)	694.95	(355.51)	872.33	1,220.17
VI Exceptional Items	0.00		0.00	0.00	(337.71)	(337.71)
VII Profit/(loss) before tax (V-VI)	(90.42)	(540.60)	694.95	(355.51)	1,210.04	1,557.88
VIII Tax expense:						
(1) Current tax	0.00	(143.67)	126.33	(70.96)	240.73	299.84
(2) Earlier Year Tax	0.00		0.00	0.00	(121.94)	(121.94)
(3) Deferred tax	0.38		0.31	0.78	0.31	0.42
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(90.80)	(396.93)	568.31	(285.33)	1,090.94	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)	(90.80)	(396.93)	568.31	(285.33)	1,090.94	1,379.56
XIV 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 to profit or loss	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 profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income	(90.80)	(396.93)	568.31	(285.33)	1,090.94	1,379.56
XVI Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,108.20	4,227.35	4,108.20	4,190.26
XVII Reserves excluding Revaluation Reserve						11,603.78
XVIII Earnings per equity share (for continuing operation):						
(1) Basic	(0.021)	(0.094)	0.138	(0.067)	0.266	0.329
(2) Diluted	(0.021)	(0.094)	0.137	(0.067)	0.264	0.329

Notes:-

1. The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary, to make them comparable.

1. The Audit Committee has reviewed, and the Board of Directors has approved the above result at their respective meetings held on February 12, 2025.

For and behalf of Board
CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known Cressanda Solutions Limited)



Arun Kumar Tyagi
(Managing Director)
DIN: 05195956

Date: 12/02/2025
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

CIN: L73100MH1985PLC037036

Registered Office Address: Flat no.12A, 3rd Floor, Embassy Centre, Jannalal 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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Segment Report as at Dec, 2024

S.No.	Segment Information	Quarted ended		
		Quarter ended 31st Dec, 2024	Quarter ended 30th Sept. 2024	Quarter ended 31st Dec, 2023
		(Unaudited)	(Unaudited)	(Unaudited)
(i)	Segment Revenue			
1	Trading	31.15		
2	Advertising services	467.28	-107.92	604.00
	Revenue from Operations	498.43	-107.92	604.00
(ii)	Segment Purchases			
1	Trading	31.62		
	Advertising services	-	0.04	157.00
	Total segment Results (EBITDA)		0.04	157.00
	Less: Depreciation	9.79	9.26	9.00
	Add :Other income	100.24	116.21	119.00
	Less:Finance Cost	1.74	-	2.00
	Less:Other Expenses	645.943	523.71	99.00
	Profit Before Exceptional Items and Tax	-90.42	-524.71	166.00
	Add: exceptional Items			-14.00
	Profit Before Tax	-90.42	-524.71	180.00

Segments Assets				
	Trading	13241.78	-	6,037
	Advertising services	1,083.17	2,250	1,502
	Unallocated		-	12,877
	Total	14,324.95	2,250	20,416
Segment Liabilities				
	Trading	11,591.06		5,325
	Advertising services	173.47	211	40
	Unallocated		-	236
	Total	11,764.53	211	5,601

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



Arun Tyagi
Managing Director
DIN : 05195956
Date : 12/02/2025
Place : Mumbai

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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 31ST December 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) 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.*
- b) No proper documents, supporting and evidence for the non-current financial asset's loans and advances Rs 300.46 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- c) No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 7789.62 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- 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 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
5. We have reviewed Financial Result for the period 01-07-2024 to 31-Dec2024 and for the period 01-04-2024 to 30-06-2024 reviewed/ audited by statutory Auditors M/s 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 not modified in respect of this matter.

FOR H RAJEN & CO.

Chartered Accountants

FRN 108351W

Rajendra Desai



CA Rajendra Desai

Partner

Membership No.: 011307

Place: - Mumbai

Date: -12TH February, 2024

UDIN : 25011307BMJFMF3419



Cressanda

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Statement of Unaudited Standalone Financial Result for the quarter & nine months ended 31st December, 2024

(Rupees in Lacs Except EPS)

Particulars	Quarter ended 31st Dec, 2024	Quarter ended 30th Sept, 2024	Quarter ended 31st Dec, 2023	Nine months ended 31st Dec, 2024	Corresponding nine months ended 31st Dec, 2023	Year to date figures for the 31st March, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	467.28	(107.92)	7.00	963.69	3,194.96	9,344.59
II Other Income	100.23	116.21	156.14	335.30	393.53	510.35
III Total Income (I+II)	567.51	8.29	163.14	1,298.99	3,588.49	9,854.94
IV EXPENSES						
Cost of materials consumed	0.00	0.04	0.00	0.04	2,663.28	7,626.09
Purchases of Stock-in-Trade	0.00	0.00	0.00	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	0.00	0.00	0.00
Employee benefits expense	41.94	43.22	5.58	123.97	153.45	203.83
Finance costs	1.74	0.00	0.00	3.72	0.00	8.34
Depreciation and amortization expense	9.58	9.26	21.72	28.01	22.81	31.73
Other expenses	586.08	480.49	53.62	975.58	447.07	1,360.31
				598.42		
Total expenses (IV)	639.34	533.01	80.92	1,729.74	3,286.61	9,230.30
V Profit/(loss) before exceptional items and tax (I-IV)	(71.83)	(524.72)	82.22	(430.74)	301.89	624.64
VI Exceptional Items	0.00	0.00	0.00	(14.40)	(337.71)	(337.71)
VII Profit/(loss) before tax (V-VI)	(71.83)	(524.72)	82.22	(416.34)	639.60	962.35
VIII Tax expense:						
(1) Current tax	0.00	(143.61)	(31.81)	(93.97)	82.59	139.29
(2) Earlier Tax Expense	0.00	0.00	0.00	0.00	(121.94)	(121.94)
(3) Deferred tax	0.38	0.00	0.31	0.76	0.31	0.42
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(72.21)	(381.11)	113.72	(323.13)	678.64	944.58
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)	(72.21)	(381.11)	113.72	(323.13)	678.64	944.58
XIV 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 to profit or loss	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 profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income)	(72.21)	(381.11)	113.72	(323.13)	678.64	944.58
XVI Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,108.20	4,227.35	4,108.20	4,190.26
XVII Reserves excluding Revaluation Reserve						10,442.75
XVIII Earnings per equity share (for continuing operation):						
(1) Basic	(0.017)	(0.090)	0.028	(0.076)	0.165	0.23
(2) Diluted	(0.017)	(0.090)	0.028	(0.076)	0.165	0.23

Notes:-

- The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary, to make them comparable.
- The Audit Committee has reviewed, and the Board of Directors has approved the above result at their respective meetings held on February 12, 2025.

For and behalf of Board
CRESSANDA RAILWAY SOLUTIONS LIMITED
 (Formerly Known as Cressanda Solutions Limited)



Arun Kumar Tyagi
 (Managing Director)
 DIN: 05195956

Date :- 12/02/2025
 Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED

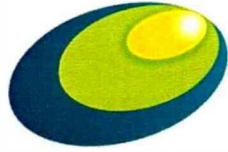
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Segment Report as at Dec, 2024

S.No.	Segment Information	Quarted ended		
		Quarter ended 31st Dec, 2024	Quarter ended 30th Sept, 2024	Quarter ended 31st Dec, 2023
		(Unaudited)	(Unaudited)	(Unaudited)
(i)	Segment Revenue			
1	Trading	-		
2	Advertising services	467.28	-107.92	604.00
	Revenue from Operations	467.28	-107.92	604.00
(ii)	Segment Purchases			
1	Trading	-		
	Advertising services	-	0.04	157.00
	Total segment Results (EBITDA)		0.04	157.00
	Less: Depreciation	9.59	9.26	9.00
	Add :Other Income	100.24	116.21	119.00
	Less:Finance Cost	1.74	-	2.00
	Less:Other Expenses	628.02	523.71	99.00
	Profit Before Exceptional Items and Tax	-71.83	-524.71	166.00
	Add: exceptional Items			-14.00
	Profit Before Tax	-71.83	-524.71	180.00

Segments Assets			
Trading	1392.84	-	6,037
Advertising services	1,083.17	2,250	1,502
Unallocated		-	12,877
Total	2,476.01	2,250	20,416
Segment Liabilities			
Trading	447.15		5,325
Advertising services	173.47	211	40
Unallocated		-	236
Total	620.61	211	5,601

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



Arun Tyagi
Managing Director
DIN : 05195956
Date : 14/11/2024
Place : Mumbai

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B. Statement of Deviation/Variation for proceeds of Rights Issue.

Statement 1

PARTICULARS	DETAILS
Name of Listed Entity	CRESSANDA RAILWAY SOLUTIONS LIMITED <i>(formerly known as Cressanda Solutions Limited)</i>
Mode of Fund Raising	Rights Issue 2,46,49,206 Partly Paid-up Equity Shares.
Date of Raising Funds	The Company has allotted 2,46,49,206 (Two Crores Forty- Six Lakhs Forty-Nine Thousand Two Hundred and Six) Partly Paid-up Equity Shares dated July 17, 2023 having face values of Re. 01/- (Rupee One only) on Rights Basis at issue price of Rs. 20/- (Rupees Twenty only) per Right Equity Share [including the premium of Rs. 19/- (Rupees Nineteen only)]
Amount Raised	Rs. 24,64,92,060/- (On Application)
Report filed for Quarter Ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, If Applicable	Not Applicable
Is there any Deviation or Variation in use of funds raised	No
If yes, Whether the same is pursuant to change in terms of a contract or object, which was approved by the shareholders	Not Applicable
If Yes, Date of Shareholder approval	Not Applicable
Explanation for Deviation/Variation	Not Applicable
Comments of Audit Committee after Nil review	Not Applicable
Comments of auditors. if any	Not Applicable

CRESSANDA RAILWAY SOLUTIONS LIMITED

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CIN: L73100MH1985PLC037036

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Objects for which funds have been raised and where there has been a deviation, in the following table:

1. RIGHTS ISSUE 2,46,49,206 PARTLY PAID-UP EQUITY SHARES:

Original Object	Modified Object, If any	Original Allocation	Amount Called (Application)	Modified Allocation, If any	Funds Utilized	Amount of Deviation/ Variation for quarter according to applicable object	Remarks, If any
General Corporate Purposes	N.A.	24,64,92,060	24,64,92,060	N.A.	24,64,92,060	N.A.	N.A.
Working Capital Requirements							
Issue Expenses							
The amount shall be used in phased manner per the requirements of objects of the is Further, until the funds are commercially deployed at 7% per anum.							

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

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STATEMENT-2

PARTICULARS	DETAILS
Name of Listed Entity	CRESSANDA RAILWAY SOLUTIONS LIMITED <i>(formerly known as Cressanda Solutions Limited)</i>
Mode of Fund Raising	Conversion of 1,64,11,825 Partly Paid-up Equity Shares into fully paid-up equity shares of the company ranking pari-passu with the existing equity share capital of the company.
Date of Raising Funds	Conversion of 1,64,11,825 (One Crore Sixty-Four Lakhs Eleven Thousand Eight Hundred and Twenty-Five) into Fully-Paid up equity shares of the company on January 5, 2024 having face values of Re. 01/- (Rupee One only) on Rights Basis at issue price of Rs. 20/- (Rupees Twenty only) per Rights Equity Share [including the premium of Rs. 19/- (Rupees Nineteen only)].
Amount Raised	Rs. 16,41,18,250/- (On First Call)
Report filed for Quarter Ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, If Applicable	Not Applicable
Is there any Deviation I Variation in use of No funds raised	No
If yes, Whether the same is pursuant to Not Applicable change in terms of a contract or object, which was approved by the shareholders	Not Applicable
If Yes, Date of Shareholder approval	Not Applicable
Explanation for Deviation/Variation	Not Applicable
Comments of Audit Committee after Nil review	Not Applicable
Comments of auditors. if any	Not Applicable

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Objects for which funds have been raised and where there has been a deviation, in the following table:

1. Conversion of 1,64,11,825 (One Crore Sixty-Four Lakhs Eleven Thousand Eight Hundred and Twenty-Five) into Fully-Paid up equity shares:

Original Object	Modified Object, If any	Original Allocation	Amount Called (First Call)	Modified Allocation, If any	Funds Utilized	Amount of Deviation/ Variation for quarter according to applicable object	Remarks, If any
General Corporate Purposes	N.A.	16,41,18,250	16,41,18,250	N.A.	16,41,18,250	N.A.	N.A.
Working Capital Requirements							
Issue Expenses							
The amount shall be used in a phased manner as per requirements of the objects of the issue. Further, until then the funds commercially deployed at 7% per annum.							

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

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C. DISCLOSURE ON OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in ₹ crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – *Not Applicable.*

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (*for Audit Report with Modified Opinion*) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (*Standalone and Consolidated separately*) (applicable only for Annual Filing i.e., 4th quarter) – *Not Applicable.*

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

SUNILKUMAR TRIVEDI
COMPANY SECRETARY AND COMPLIANCE OFFICER
(A55181)

CRESSANDA RAILWAY SOLUTIONS LIMITED
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