

CROISSANCE LIMITED

To,

Date: 06.01.2026

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 Tuesday, the 06th day of January, 2026 at 04.00 P.M. at the registered office of the Company, the Board has considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the Quarter ended 31st December, 2025 and took note of Limited Review Report (Standalone & Consolidated) for the Quarter ended 31st December, 2025.

The meeting of the Board of Directors concluded at 08:45 P.M

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

Thanking you.

Yours faithfully,
For Croissance Limited

Sravan Prabhakar Veledandi
Managing Director
(DIN: 02757599)

CROISSANCE LIMITED (Formerly Known as Swagruha Infrastructures Limited)
CIN : L55100KA1994PLC103470

306, 1st Floor, 17th Cross, 2nd Block, RT Nagar, Bengaluru 560032, Karnataka

Standalone Un-Audited Results For The Quarter And Nine Months Ended 31st December 2025

Sl.No.	Particulars	(Rupees in lakhs except earning per share)					
		3 months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the previous year	Year to date Figures for Current Period Ended	Year to Date Figures for previous Period Ended	Previous Financial Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
I	Revenue from operations	0.24	-	-	0.24	-	10.47
II	Other Income	20.27	19.68	-6.89	52.96	16.58	6.14
III	Total Revenue (I+II)	20.50	19.68	-6.89	53.20	16.58	16.61
IV	Expenses						
a	Cost of materials	-	-	-	-	-	5.32
b	Purchase of stock in trade	0.24	-	-	0.24	-	-
c	Changes in inventories of finished goods	-	-	-	-	-	-
	Changes in inventories of work in progress and stock in trade	-	-	-	-	-	-
d	Employee benefit expenses	12.00	11.53	9.28	32.39	19.28	1.57
e	Finance Costs	0.05	0.06	-	0.21	-	0.18
f	Depreciation and amortization	-	-	-	-	-	-
g	Other expenses	5.34	6.55	11.02	15.59	40.09	8.53
	Total Expenses (IV)	18.63	18.14	20.29	48.43	59.37	15.59
V	Profit/(loss) before exceptional items and tax (III-IV)	1.87	1.54	-27.18	4.77	-42.78	1.01
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	1.87	1.54	-27.18	4.77	-42.78	1.01
VIII	Tax expense						
	Current tax	-	-	-	-	-	0.26
	Prior Period Credit	-	-	-	-	-	0.44
	MAT credit	-	-	-	-	-	-
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	1.87	1.54	-27.18	4.77	-42.78	0.31
X	Profit and loss from discontinuing operations				-	-	-
XI	Tax expense of discontinuing operations				-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)				-	-	-
XIII	Profit/(loss) for the period (IX-XII)	1.87	1.54	-27.18	4.77	-42.78	0.31
XIV	Other Comprehensive Income						
A	Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
B	Fair Value Adjustment through Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	1.87	1.54	-27.18	4.77	-42.78	0.31
XVI	Paid up Equity Share Capital (face value Rs. 1/- each)	685.48	685.48	685.48	685.48	685.48	685.48
XVII	Earnings per equity share (for continuing operation)						
	(a) Basic	0.00	0.00	-0.04	0.01	-0.06	0.00
	(b) Diluted	0.00	0.00	-0.04	0.01	-0.06	0.00
XVIII	Earnings per equity share (for discontinuing operation)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	Earnings per equity share (for continuing and discontinuing operation)						
	(a) Basic	0.00	0.00	-0.04	0.01	-0.06	0.00
	(b) Diluted	0.00	0.00	-0.04	0.01	-0.06	0.00

Notes :

- The above Un-Audited financial results for the Third Quarter and Nine Months ended 31st December, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their meeting held on 6th January, 2025.
- These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- There are no reportable segments, which signify 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.
- Previous period figures regrouped, wherever necessary.

For and on behalf of the Board


Anarash Rao Galikarla
Whole Time Director
DIN: 06824487
CROISSANCE LIMITED

Date: 06-01-2025
Place: Bengaluru

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

To,
The Board of Directors
Croissance Limited,
Bangalore.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("The Statement"), of Croissance Limited ("the Company") for the quarter and nine months ended December 31st, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 Regulation 52 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("the Listing Regulations, 2015") (as amended).
2. The preparation of the statement in accordance with the recognition and measurement Principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) Prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, is the responsibility of the company management and has been approved by the Board of Directors of the Company. 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. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. 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 the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations and Disclosure Requirements including the manner in which it is to be disclosed, or that it contains any material misstatement.

For YCRJ & Associates,
Chartered Accountants

Registration No: 006927S



CA. Ramesh Angadi

Partner

M No: 234143

UDIN: 262341430HIBKK4413.

Place: Bangalore

Date: 06-01-2026

CROISANCE LIMITED (Formerly Known as Swagruha Infrastructures Limited)
CIN : L55100KA1994PLC103470

306, 1st Floor, 17th Cross, 2nd Block, RT Nagar, Bengaluru 560032, Karnataka

Consolidated Un-Audited Results For The Quarter and Nine Months Ended 31st December 2025

Sl.No.	Particulars	(Rupees in lakhs except earning per share)					
		3 months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the previous year	Year to date Figures for Current Period Ended	Year to Date Figures for previous Period Ended	Previous Financial Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	0.24			0.24		10.47
II	Other Income	20.27	19.68	6.89	52.96	16.58	6.14
III	Total Revenue (I+II)	20.50	19.68	6.89	53.20	16.58	16.61
IV	Expenses						
a	Cost of materials						5.32
b	Purchase of stock in trade	0.24			0.24		
c	Changes in inventories of finished goods						
	Changes in inventories of work in progress and stock in trade						
d	Employee benefit expenses	12.00	11.53	9.28	32.39	19.28	1.57
e	Finance Costs	0.05	0.06	-	0.21	-	0.18
f	Depreciation and amortization						
g	Other expenses	6.34	6.55	11.02	15.59	40.09	8.53
	Total Expenses (IV)	18.63	18.14	20.29	48.43	59.37	15.59
V	Profit/(loss) before exceptional items and tax (III-IV)	1.87	1.54	-27.18	4.77	-42.78	1.01
VI	Exceptional items						
VII	Share of Profit/(Loss) of Associate Company						
VIII	Profit/(loss) before tax (V-VI+VII)	1.87	1.54	-27.18	4.77	-42.78	1.01
IX	Tax expense						
	Current tax						0.26
	Prior Period Credit						0.44
X	Profit/(loss) for the period from continuing operations (VIII-IX)	1.87	1.54	-27.18	4.77	-42.78	0.31
XI	Profit and loss from discontinuing operations						
XII	Tax expense of discontinuing operations						
XIII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)						
XIV	Profit/(loss) for the period (X-XIII)	1.87	1.54	-27.18	4.77	-42.78	0.31
XV	Other Comprehensive Income						
A.	Items that will not be reclassified to profit or loss/(net of tax)						
B.	Fair Value Adjustment through Other Comprehensive Income						
XVI	Total Comprehensive Income for the period (XIV+XV)	1.87	1.54	-27.18	4.77	-42.78	0.31
XVII	Paid up Equity Share Capital (face value Rs. 1/- each)	685.48	685.48	685.48	685.48	685.48	685.48
XVIII	Earnings per equity share (for continuing operation)						
	(a) Basic	0.00	0.00	-0.04	0.01	-0.06	0.00
	(b) Diluted	0.00	0.00	-0.04	0.01	-0.06	0.00
XIX	Earnings per equity share (for discontinuing operation)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XX	Earnings per equity share (for continuing and discontinuing operation)						
	(a) Basic	0.00	0.00	-0.04	0.01	-0.06	0.00
	(b) Diluted	0.00	0.00	-0.04	0.01	-0.06	0.00

Notes :

1. The above Un-Audited financial results for the Third Quarter and Nine Months ended 31st December, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their meeting held on 6th January, 2025
2. These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 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. Previous period figures regrouped, wherever necessary.

For and on behalf of the Board



Date: 06-01-2025
Place: Bengaluru

**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly Financial Results
(pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements)
Regulations, 2015)**

To,
The Board of Directors
Croissance Limited,
Bangalore.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Croissance Limited (hereinafter referred to as "Holding Company") and its Subsidiary (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter and nine months ended 31st December 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations, 2015") (as amended).
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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, 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 of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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. The Statement includes the results of the following entities:

Holding Company:
-Croissance Limited

Subsidiary:
-Delicieux Restaurants Private Limited – 85% Subsidiary
Associate Company:
-Corbel Energy Private Limited – 49% Associate



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● Guntur (Vijayawada) ● Thiruvananthapuram

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 of Consolidated Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. *Other Matters:*

a) The consolidated unaudited financial results include the unaudited financial results of M/s Delicieux Restaurants Private Limited, the subsidiary, whose interim financial information reflect total revenue (including other income) of Nil, total net Profit after tax of Nil for the quarter ended December 31, 2025 and unaudited financial results of M/s Corbel Energy Private Limited, the Associate company, whose interim financial information reflect total revenue (including other income) of Nil, total net Profit after tax of Nil for the quarter ended December 31, 2025 as considered in the consolidated unaudited financial results, which have been furnished to us by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of above subsidiary is based solely on the financial information provided by the Holding Company's management and the procedures performed by us as stated in paragraph 3 above.

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

For YCRJ & Associates,
Chartered Accountants
Registration No: 006927S



CA. Ramesh Angadi
Partner

M No: 234143

UDIN: 26234143HWHJZW8367

Place: Bangalore

Date: 06-01-2026