

CRESSANDA/BSE/2025-26

November 14, 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: Board Meeting outcome for Regulation 33(3)(d) Of SEBI Regulations, 2015 - Submission of Standalone & Consolidated Un-Audited Financial Results Along With Limited Review Report Thereon For The Quarter And Half Year Ended on 30th September, 2025.

We wish to inform you that the Board of Directors ("Board") of the Company at its Meeting held today, has inter alia, considered, approved and taken on record:

1. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ["SEBI Listing Regulations"], we are pleased to submit the Unaudited Standalone and Consolidated Financial Results for the Quarter/ Half Year ended 30th September, 2025 along with the Limited Review Report of the Statutory Auditors upon recommendation of the Audit Committee.
2. Any other Business with the permission of Chairman.

The meeting of the Board of Directors of the Company commenced at 9.00 P.M. and concluded at 9:30 P.M.

The Financial Results will also be published in Newspaper in the prescribed format within the stipulated time period.

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)

SUNILKUMAR TRIVEDI
COMPANY SECRETARY AND COMPLIANCE OFFICER
(A55181)

Enclosed: a/a

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

CIN: L73100MH1985PLC037036

Registered Office Address: 2nd floor, Innovative Info Park Banderkarwadi, Service Road, Western Express Highway, Jogeshwari East, Mumbai - 400060

Branch Office: 33A, Jawahar Lal Nehru Road, Chatterjee International Centre, 5th Floor, Room no. A 12, Kolkata -700071, 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 ended 30th September 2025 ('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 current financial asset's loans and advances Rs 8422.59 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- b) *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.*
- c) *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.*
- d) *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.*
- e) *During the last quarter, the Work-in-Progress (WIP) stood at Rs. 2,454.66 lakhs. However, in the current quarter, it has been significantly reduced to Rs. 757.58 lakhs, resulting in a reversal of Rs. 1,697.08 lakhs. This adjustment has been made due to the non-performance of the client and the project not meeting its expected milestones and targets.*



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 H. RAJEN & CO
Chartered Accountants
FRN- 108351W


CA Rajendra Desai
Partner
M. No.: 011307



UDIN :
Date : 14.11.2025
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED

CIN.:L73100MH1985PLC037036

Regd. Off.: 2nd floor, Innovative Info Park Banderkarwadi, Service Road, Western Express Highway, Jogeshwari East, Mumbai - 400060

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 30th Sept' 2025	Quarter ended 30th June, 2025	Correspondin g quarter ended 30th Sept, 2024	Half year ended 30th Sept' 2025	Half year ended 30th Sept' 2024	Year to date figures for the 31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	86.19	356.75	(107.92)	442.94	496.41	2,045.55
II	Other Income	112.4	108.31	116.21	220.71	235.07	448.23
III	Total Income (I+II)	198.59	465.06	8.29	663.65	731.48	2,493.78
IV	EXPENSES						
	Cost of materials consumed	4.44		0.04	4.44	0.04	6.20
	Purchases of Stock-in-Trade				-	0.00	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		1.32		1.32	0.00	0.00
	Finance costs	1.57	1.57		3.14	1.98	7.17
	Employee benefits expense		38.54	43.22	38.54	82.03	177.56
	Depreciation and amortization expense	9.35	9.35	9.26	18.70	18.43	37.37
	License Fees	391.63	393.26		784.89	389.50	
	Other expenses	149.84	65.17	480.49	215.01	598.42	2,236.72
	Total expenses (IV)	556.83	509.21	533.01	1,066.04	1,090.40	2,465.02
V	Profit/(loss) before exceptional items and tax (I- IV)	(358.24)	(44.15)	(524.71)	(402.39)	(358.91)	28.77
VI	Exceptional Items		0	0.00	-	(14.40)	(14.40)
VII	Profit/(loss) before tax (V-VI)	(358.24)	(44.15)	(524.71)	(402.39)	(344.51)	43.17
VIII	Tax expense:						
	Current tax	-	0	-143.61	-	(93.97)	11.17
	Earlier Income Tax Expense	0		0.00	0	0.00	0.00
	Deferred tax	0	0	0.00	0	0.38	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(358.24)	(44.15)	(381.10)	(402.39)	(250.92)	32.00
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)	(358.24)	(44.15)	(381.10)	(402.39)	(250.92)	32.00
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)	(358.24)	(44.15)	(381.10)	(402.39)	(250.92)	32.00
XVI	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,227.35	4,227.35	4,227.35	4,227.35
XVII	Earnings per equity share (for continuing operation):						0.00
	(1) Basic	(0.085)	(0.010)	(0.090)	(0.095)	(0.059)	0.01
	(2) Diluted	(0.085)	(0.010)	(0.090)	(0.095)	(0.059)	0.01
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	(0.085)	(0.010)	(0.090)	(0.095)	(0.059)	0.01
	(2) Diluted	(0.085)	(0.010)	(0.090)	(0.095)	(0.059)	0.01

Note:

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly Known as Cressanda Solutions Limited)



Arun Kumar Tyagi
(Managing Director)

DIN: 05195956

Date :-14-11-2025

Place: Mumbai



Cressanda Railway Solutions Limited*(Formerly known as Cressanda Solutions Limited)***(CIN :L73100MH1985PLC037036)****Standalone Balance Sheet as at 30 September 2025***(All amounts are in Indian Rupees Lakhs, unless otherwise stated)*

Particular	Notes	AS at 30SEPT ' 2025	AS at 31st March' 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	91.45	94.45
Capital Work In Progress	3A	757.58	757.58
Right-of-use assets	3B	54.09	69.79
Financial Assets			
a) Investments	4	1,486.54	1,486.69
b) Trade receivables-Non current		-	
b) Loan		536.61	427.88
c) Other financial Assets		288.66	286.74
Advance Tax Assets (net)		238.68	202.60
Total Non-Current Assets		3,453.61	3,325.73
2 Current Assets			
Financial Assets			
a) Trade receivables		1,662.35	2,460.30
c) Loan & Advances		8,422.59	7,922.84
b) Cash and cash equivalents		15.17	22.25
c) Loan & Advances			
Other Current Assets		16.64	81.33
Other Current Assets		2,982.99	2,761.91
Total Current Assets		13,099.74	13,248.62
Total Assets		16,553.35	16,574.35
EQUITY & LIABILITIES			
Equity			
Equity Share Capital		4,227.35	4,227.35
Other Equity		10,787.28	11,190.26
Total Equity		15,014.63	15,417.61
3 Liabilities			
Non-Current Liabilities			
Financial Liabilities			
a) Borrowings			-
b) Lease Liabilities			
c) Other financial liabilities			
Provisions			9.04
Other Non Current Liabilities			
Deferred tax liabilities (net)			0.80
Total Non-current Liabilities		-	9.84
Current Liabilities			
a) Financial Liabilities			
b) Lease liabilities		66.85	80.55
c) Trade payables			
Total outstanding dues of micro enterprises and small enterprises		10.71	10.71
Total outstanding dues of other than micro enterprises and small enterprises		707.29	953.56
d) Other Financial Liabilities		-	
Other current liabilities		10.05	25.76
Provisions		690.15	20.40
Current tax liabilities (net)		53.67	53.67
			2.27
Total Current Liabilities		1,538.72	1,146.90
Total Equity and Liabilities		16,553.35	16,574.35

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

Arun Kumar Tyagi
(Managing Director)
DIN: 05195956**Date :-14-11-2025****Place: Mumbai**

CRESSANDA RAILWAY SOLUTIONS LIMITED CIN.:L73100MH1985PLC037036 Regd. Off.:- 2nd floor, Innovative Info Park Banderkarwadi, Service Road, Western Express Highway, Jogeshwari East, Mumbai - 400060 Contact no:- +91 81692 45676 Website: www.cressandasolutions.com Email:- cressanda123@gmail.com UNAUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 30.09.2025 (Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		As at Current year ended	As at Previous year ended
		30.09.2025	31.03.2025
	Particulars	(Un Audited)	Audited
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(402.39)	43.17
	Adjustments for:		-
	Depreciation and amortization expense	18.70	37.37
	Adjustment for Non Controlling Stake		
	Interest income	(220.71)	(448.23)
	Finance cost	(3.14)	
	Exceptional Items/Provisions		(14.40)
	Operating profits before working capital changes	(607.54)	(382.09)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(797.95)	4,651.55
	Decrease/(Increase) in Long Terms Loans & Advance	108.73	(207.60)
	(Increase)/ Decrease in Inventories		
	Increase/ (Decrease) in Trade payables	669.75	(4,132.23)
	Decrease /(Increase) in other non current asset	(64.69)	(2,615.94)
	(Increase)/ Decrease in other financial Liabilities	(246.27)	(37.96)
	(Increase)/ Decrease in other current Liabilities	195.21	
	Decrease/(Increase) in Short Terms Loans & Advance	1.77	20.39
	(Increase)/ Decrease in other current asset	36.08	(81.33)
	Decrease/(Increase) in Long Terms Loans & Advance	499.76	2,352.22
	(Increase)/Decrease in Provision	(7.08)	11.31
	Cash generated from operations	(212.23)	(421.68)
	Income Taxes paid/provided	-	-
	Net cash inflow/(outflow) from operating activities	(212.23)	(421.68)
B	Cash flow from investing activities		(0.15)
	Purchase of non-current investments		(760.81)
	Purchase of fixed Assets		(37.37)
	Depreciation and amortization expense	(18.70)	
	(Increase)/ Decrease in Loans and Advances		
	Interest received	220.71	448.23
	Exceptional Items/Provisions		14.40
	Net cash outflow from investing activities	202.01	(335.70)
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings		
	Increase/(Decrease) in Long term borrowings		
	Procceds Form Issue share Capital/warrants	0.00	741.89
	Interest paid		
	Finance Cost	3.14	
	Increase /Decrease in lease Liabilities		9.70
	Net cash inflow/(outflow) from Financing activities	3.14	751.59
	Net Increase/(Decrease) in Cash and Cash Equivalents	(7.08)	(5.80)
	Opening Cash & Cash Equivalent	22.25	28.04
	Closing Cash & cash Equivalent	15.17	22.25
	Cash and cash equivalents comprise of:		
	Net Increase/(Decrease) in Cash and Cash Equivalents	(7.08)	(5.80)

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly Known as Cressanda Solutions Limited)




Arun Kumar Tyagi
(Managing Director)

DIN: 05195956

Date :-14-11-2025

Place: Mumbai



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 Company') for the quarter ended 30th September 2025 ('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

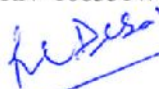
- a) *No proper documents, supporting and evidence for the current financial asset's loans and advances Rs 8422.59 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning.*
- b) *Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final input and still pending and we are unable to identify the impact on the financial statements.*
- c) *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.*
- d) *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.*
- e) *During the last quarter, the Work-in-Progress (WIP) stood at Rs. 2,454.66 lakhs. However, in the current quarter, it has been significantly reduced to Rs. 757.58 lakhs, resulting in a reversal of Rs. 1,697.08 lakhs. This adjustment has been made due to the non-performance of the client and the project not meeting its expected milestones and targets.*



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. 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 Retails Solutions Private Limited	Wholly owned subsidiary company
3	Cressanda E-Platform Private Limited	Wholly owned subsidiary company
4	Cressanda Consumers 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

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W


CA Rajendra Desai
Partner



M. No.: 011307
UDIN :
Date : 14.11.2025
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED

CIN.:L73100MH1985PLC037036

Regd. Off.: 2nd floor, Innovative Info Park Banderkarwadi, Service Road, Western Express Highway, Jogeshwari East, Mumbai - 400060

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, 2025

(Rupees in Lacs Except EPS)

	Particulars	Quarter ended 30th Sept' 2025	Quarter ended 30th June, 2025	Corresponding quarter ended 30th Sept, 2024	Half year ended 30th Sept' 2025	Half year ended 30th Sept' 2024	Year to date figures for the 31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	86.19	356.75	-107.68	442.94	1,640.40	3,246.40
II	Other Income	112.40	109.31	116.22	221.71	236.08	449.47
III	Total Income (I+II)	198.59	466.06	8.54	664.65	1,876.48	3,695.87
IV	EXPENSES						
	Cost of materials consumed	4.44			4.44	1,101.61	1,113.11
	Purchases of Stock-in-Trade		0.00		0.00	0.00	
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		1.32		1.32	0.00	0.00
	Employee benefits expense	45.88	40.04	43.64	85.92	64.13	210.47
	Finance costs	1.57	1.57		3.14	0.00	8.39
	Depreciation and amortization expense	9.35	9.45	9.45	18.80	18.80	37.92
	Other expenses	149.84	67.50	496.06	217.34	962.95	2,286.30
	Licensee Fees	345.75	393.26		739.01		0.00
	Total expenses (IV)	556.83	513.14	549.15	1,069.97	2,147.49	3,656.19
V	Profit/(loss) before exceptional items and tax (I- IV)	(358.24)	(47.08)	(540.60)	(405.32)	(271.01)	39.68
VI	Exceptional Items		0.00	0.00	0.00	0.00	(14.40)
VII	Profit/(loss) before tax (V-VI)	(358.24)	(47.08)	(540.60)	(405.32)	(271.01)	54.08
VIII	Tax expense:						
	Current tax	0.00	0.00	(143.67)	0.00	(71.80)	14.00
	Earlier Income Tax Expense				0.00		0.00
	Deferred tax			0.00	0.00	0.38	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(358.24)	(47.08)	(396.93)	(405.32)	(199.59)	40.08
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)	(358.24)	-47.08	(396.93)	(405.32)	(199.59)	40.08
	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)	(358.24)	(47.08)	(396.93)	(405.32)	(199.59)	40.08
X1V	profit from continuing operation for the period attributable to						
	Owner of the parent	(389.71)	198.37	(389.71)	(389.71)	(191.34)	40.08
	Non controlling interests	-7.23	-1.03	-7.23	-7.23	(8.26)	0.00
XV	Total Comprehensive Income for the period is attributes to	0.00	0.00	0.00	0.00	0.00	0.00
	Owner of the parent	(389.71)	198.37	(389.71)	(389.71)	(191.34)	40.08
	Non controlling interests	(7.23)	(1.03)	(7.23)	(7.23)	(8.26)	0.00
XVI	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income	(358.24)	-47.08	(396.93)	(405.32)	(199.59)	40.08
XVII	Paid-up equity share capital, Face Value of the Share of Rs. 1/- each	4,227.35	4,227.35	4,227.35	4,227.35	4,227.35	4,227.35
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.085)	(0.011)	(0.094)	(0.096)	(0.047)	0.009
	(2) Diluted	(0.085)	(0.011)	(0.094)	(0.096)	(0.047)	0.009
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	(0.085)	(0.011)	(0.094)	(0.096)	(0.047)	0.009
	(2) Diluted	(0.085)	(0.011)	(0.094)	(0.096)	(0.047)	0.009

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly Known as Cressanda Solutions Limited)



Arun Kumar Tyagi
(Managing Director)

DIN: 05195956

Date :-14-11-2025

Place: Mumbai



CRESSANDA RAILWAY SOLUTIONS LIMITED

CIN.:L73100MH1985PLC037036

Regd. Off:- 2nd floor, Innovative Info Park Banderkarwadi, Service Road, Jogeshwari East, Mumbai - 400060

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, 2025

Particular	Not es	AS at 30SEPT ' 2025	AS at 31st March' 2025
A ASSETS			
1 Non-Current Assets			
a) Property, Plant and Equipment		93.07	96.26
Capital Work In Progress		757.58	757.58
Right-of-use assets		54.09	69.79
		0	
Goodwill		1,357.98	1357.98
b) Financial Assets		0	0
(i) Investments			
(ii) Loans & Advances		536.61	427.88
(iii) Trade Receivables			
c) Other Non-current Assets		529.46	491.47
Other Non-current Assets		-	0
Deferred Tax Assets		0	
Advance Tax Asset (Net of Provision)		0	0
Non-Current tax asset (net)		0	0
Total Non-Current Assets		3,328.79	3,200.96
2 Current Assets			
a) Inventories		0	
b) Financial Assets		0	
(i) Trade Receivables		13,495.21	14281.33
(ii) Loans & Advance		11,117.87	9126.12
(ii) Cash & Bank Balance		20.16	37.45
(iii) Others Financial Assets		828.23	0
Short Term Loans and Advances		6,920.04	7536.65
c) Other Current Assets		0	0
Total Current Assets		32,381.51	30,981.54
Total Assets		35,710.30	34,182.50
B EQUITY & LIABILITIES			
1 Equity			
a) Equity Share Capital		4,227.35	4227.35
b) Other Equity		12,620.28	12376.88
Minority Interest		660.85	669.44
Total Equity		17,508.48	17,273.67
3 Liabilities			
Non-Current Liabilities			
a) Financial Liabilities			
a) Borrowings			
b) Lease Liabilities			28.59
c) Other financial liabilities		0.00	
d) Provision		18.06	213.71
(i) Other Finanacial Liabilities			
Total Non-current Liabilities		18.06	242.30
Current Liabilities			
a) Financial Liabilities			
b) Lease liabilities		67.85	79.28
c) (i) Trade Payables			
Total outstanding dues of micro enterprises and small enterprises		10.71	10.71
Total outstanding dues of other than micro enterprises and small enterprises		12,812.59	13053.02
d) Other Financial Liabilities		3,435.22	3441.97
Other current liabilities		178.56	81.55
Provisions			
Current tax liabilities (net)		1,678.83	0
Short Term Provisions		0	0
Total Current Liabilities		18,183.76	16,666.53
Total Equity and Liabilities		35,710.30	34,182.50

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly Known as Cressanda Solutions Limited)



Arun Kumar Tyagi
(Managing Director)

DIN: 05195956

Date :-14-11-2025

Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED*(Formerly known as Cressanda Solutions Limited)***(CIN : L73100MH1985PLC037036)****CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER , 2025***(All amounts are in Indian Rupees Lakhs, unless otherwise stated)*

(Rs. In Lakhs)

PARTICULARS		
	As at 30th September, 2025	As at 31st March, 2025
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit before tax as per Statement of Profit & Loss	(405.32)	39.68
Adjustments for :		
Depreciation & amortisation expenses	18.80	37.92
Interest Income	221.71	449.47
Exceptional Items/Provisions		14.40
Finance Cost		-
Operating Profit before working capital changes	A	541.47
Adjustments for :		
(Increase)/ Decrease in Trade receivables	786.12	3,518.28
Increase/ (Decrease) in Trade payables	(240.43)	(2,087.33)
Decrease /(Increase) in other non current asset	(38.00)	(209.72)
(Increase)/ Decrease in other current Liabilities	786.12	(664.89)
(Increase)/ Decrease in other financial Liabilities	1,775.84	54.93
Decrease/(Increase) in Short Terms Loans & Advance	(1,483.87)	(1,350.05)
(Increase)/Decrease in Provision	(195.65)	3,445.92
(Increase)/ Decrease in other financial assets	(828.23)	(4,792.27)
(Increase)/ Decrease in deferred tax assets	60.95	1,995.03
(Increase)/ Decrease in other current assets	(234.81)	0
Cash generated from operations	223.22	451.38
Net Income taxes (paid) / refunds		-
Net cash from operating activities	B	451.38
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Loan Given During the year (Net)		
Change in Goodwill		
change in fixed assets	-	(760.81)
Depreciation & amortisation expenses	(18.80)	(37.92)
Adjusment Due to Sale of Sub		
Interest received	(221.71)	(449.47)
Change in Right to use of Assets		-
NET CASH FROM INVESTING ACTIVITIES	C	(1,248.20)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Short term borrowings		
Increase/(Decrease) in Long term borrowings		
Procceds Form Issue of Share Capital/Warrents	-	741.89
Interest paid		
Minority interest		
NET CASH FROM FINANCING ACTIVITIES	D	741.89
Net Increase in Cash & Cash Equivalent	(B + C + D)	(54.93)
Opening Cash & Cash Equivalent	i	92.38
Closing Cash & Cash Equivalent	ii	37.45
Net Increase in Cash & Cash Equivalent (ii - i)		(54.93)

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED*(Formerly Known as Cressanda Solutions Limited)*


Arun Kumar Tyagi
(Managing Director)
DIN: 05195956
Date :-14-11-2025
Place: Mumbai



CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN: L73100MH1985PLC037036

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Segment Report for year ended 30TH SEPTMBER , 2025

S.No.	Segment Information	Quarted ended			
		30.09.2025 (Un Audited)	30.06.2025 (Un Audited)	31.03.2025 (Audited)	31.03.2025 (Audited)
(i)	Segment Revenue				
1	Trading				-
2	Advertising services	86.19	356.75	1,081.86	2,045.55
	Revenue from Operations	86.19	356.75	1,081.86	2,045.55
(ii)	Segment Purchases				
1	Segment Results (EBITDA)				
	Trading	4.44	1.32	-	6
	Services				-
	Total Segment (EBITDA)				6
	Less: Depreciation	9.35	9.35	9.35	37
	Add :Other Income	112.40	108.31	108.21	444
	Less:Finance Cost	1.57	1.57	1.57	7
	Less:Other Expenses	541.47	496.98	820.79	444
	Profit Before Exceptional Items and Tax	-358.24	-44.16	358.35	-39
	Add: exceptional Items				14
	Profit Before Tax	-358.24	-44.16	358.35	-24

	Segments Assets				
	Trading				
	Advertising services	1,162	2,460	2,460	2,460
	Unallocated				
	Total	1,162	2,460	2,460	2,460
	Segment Liabilities				
	Trading				447
	Advertising services	718	964	964	517
	Unallocated		-	-	-
	Total	718	964	964	964

For and behalf of Board

CRESSANDA RAILWAY SOLUTIONS LIMITED

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Arun Kumar Tyagi
(Managing Director)

DIN: 05195956

Date :-14-11-2025

Place: Mumbai

