CRESSANDA/BSE/2026-27 **August 17, 2026**

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 Audited Financial Results Along With Limited Review Report Thereon For The Quarter And Year Ended on 31st March, 2026.

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 Audited Standalone and Consolidated Financial Results for the Quarter & Year ended 31st March, 2026 along with the Limited Review Report of the Statutory Auditors upon recommendation of the Audit Committee.
2. Starting the procedure for separation of Subsidiaries from the Parent mainly Cressanda Consumers Private Limited.
3. Fixing the Date 30th September 2026 for the AGM of the Company.
4. Other Routine Matters.

e meeting of the Board of Directors of the Company commenced at 4.00 P.M. and concluded at 5:00 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)

TRIVEDI SUNILKUMAR

Digitally signed by TRIVEDI SUNILKUMAR
Date: 2026.08.17 16:38:18 +05'30'

SUNILKUMAR TRIVEDI
COMPANY SECRETARY AND COMPLIANCE OFFICER
(A55181)

Enclosed: a/a

H. Rajen & Co.
CHARTERED ACCOUNTANTS

901, Imur Bldg., Sahakar Nagar,
J. P. Road, Near Apna Bazar,
Andheri (W), Mumbai - 400 053.
Mob.:97699 12413
Email : hrajen01@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
OF Cressanda Railway Solutions Limited

Report on the Audit of the Annual Financial Results

Qualified Opinion

We have audited the accompanying financial statements of Cressanda Railway Solutions Limited ("the Company"), for the quarter and year ended 31 March 2026, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial areas with note therein.

a. Are presented in accordance with the requirements of regulations 33 of the listing regulations in these regards" and
b. give a true and fair view in conformity with the regulation and measurements principal laid down in the applicable Indian Accounting Standard, and other accounting principal accepted in India specified under section 133 of the Act, of the state of affairs (financial position) of the company as at 31st March 2026, and its profit and loss A/c (financial performance including other comprehensive Income), its cash flow except the qualifications.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act. 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial results.

Qualifications

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(1) No proper documents, supporting and evidences for the current financial asset's loans and advance s in note no. 9 of the financial statements Rs 7677.93 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning

(2) 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.

(3) ***Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final output is still pending and we are unable to identify the impact on the financial statements.***

(4) ***We note the company is not maintaining books of accounts in software having Edit Long feature. Absence of an Edit log in the Company's accounting software as prescribed under Rule 3(1) of the Companies (Accounts) Rules, 2014 for the review period, limiting our ability to independently verify changes to financial records. The lack of an edit log poses the lack of robust controls for financial transparency and compliance with statutory provisions of the Companies Act, 2013.***

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibility for the audit of the standalone Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone Ind AS Financial statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of state of affairs (financial position), Profit or loss (financial Performance including other comprehensive income), change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of the accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and the Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentations, structure and content of the financial results, including the disclosers, and whether the financial results represent the underlying transaction and events in a manner that achieves fair presentations.

- Materiality is the magnitude at misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Yours faithfully,

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

RAJEN & CO. Chartered Accountants BOMBAY

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307LAEDXS1658
Date : 17.08.2026
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN.:L51900MH1985PLC037036

Regd. Off.:- 201 Innovative Info Park Near W.E.Highway Bandekarwadi Service Road Jogeshwari East Mumbai,Maharashtra, 400060
Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- cressanda123@gmail.com

Statement of Audited standalone financial Result for quarter a Year ended 31St Mardi , 2026

S.No	Particulars	Quarter ended 31st March, 2026	Quarter ended 31st Dec, 2025	Quarter ended 31st March 2025	Current Year 31-3-2026	Previous Year ended 31-3-2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	Revenue From Operations	211.72	28.61	1,081.86	686.95	2,045.55
II	Other Income	160.13	114.00	108.21	494.86	448.23
III	**Total Income (I+II)**	**371.85**	**142.61**	**1,190.07**	**1,181.81**	**2,493.78**
IV	**EXPENSES**					
	Cost of materials consumed	0.00	86.36	-	0.00	6.19
	Purchases of Stock-in-Trade	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	86.36	0.00
	Employee benefits expense	38.91	35.60	43.53	170.59	177.56
	Finance costs	(1.57)	1.57	1.57	0.00	7.17
	Depreciation and amortization expense	173.54	9.35	9.35	201.61	37.37
	Other expenses	97.03	452.52	777.26	1,540.19	2,236.71
	Total expenses (IV)	**307.91**	**585.40**	**831.71**	**1,998.75**	**2,465.01**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**63.94**	**(442.79)**	**358.35**	**(816.95)**	**28.77**
VI	Exceptional Items	(30.10)	0.00	0.00	(30.10)	(14.40)
VII	**Profit/(loss) before tax (V-VI)**	**94.04**	**(442.79)**	**358.35**	**(786.85)**	**43.17**
VIII	Tax expense:					
	(1) Current tax	0.00	0.00	92.74	0.00	11.17
	(2) Earlier Tax Expense	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**94.04**	**(442.79)**	**265.61**	**(786.85)**	32.00
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	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	**Profit/(loss) for the period (IX+XII)**	**94.04**	**(442.79)**	**265.61**	**(786.85)**	**32.00**
XIV	Other Comprehensive Income	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
	(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
	B (i) Items that will be reclassified to profit or loss	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
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	**94.04**	**(442.79)**	**265.61**	**(786.85)**	**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
XVII	Reserves excluding Revaluation Reserve					
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.022	(0.10)	0.06	(0.19)	0.01
	(2) Diluted	0.022	(0.10)	0.06	(0.19)	0.01
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XIX	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.022	(0.105)	0.06	(0.19)	0.01
	(2) Diluted	0.022	(0.105)	0.06	(0.19)	0.01

Notes:-

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

2 The Audit Committee has reviewed, and the Board of Directors has approved the above result at their respective meetings held on 17-08-2026

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

Arun Kumar Tyagi
(Managing Director)
DIN: 05195956

Date :-17-08-2026
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

(CIN : L51900MH1985PLC037036)

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. In Lakhs)

Particular			Notes	AS at 31st March' 2026	AS at 31st March' 2025
A ASSETS					
1 Non-Current Assets					
	a)	Property, Plant and Equipment	3	231.82	94.45
		Capital Work in Progess	3A	2233.17	757.58
		Intangible assets			
	b)	Right-of-use assets	3B	0.00	69.79
	c)	Financial Assets			
		a) Investments	4	636.22	1,486.69
		b) Trade receivables-Non current	8A		
		b) Loan	5	18.00	427.88
	d)	c) Other financial Assets	6	272.70	286.74
			7	298.28	202.60
Total Non-Current Assets				**3,690.19**	**3,325.73**
2 Current Assets					
	a)	Inventories			-
	b)	Financial Assets			
		(i) Trade Receivables	8B	1,764.68	2,460.30
		(ii) Loans & Advance	9	7,762.47	7,922.84
		(ii) Cash & Bank Balance	10	8.29	22.25
		(iii) Others Financial Assets	10(i)	-	81.33
	c)	Other Current Assets	10(ii)	3,416.98	2,761.91
Total Current Assets				**12,952.42**	**13,248.62**
		Total Assets		**16,642.61**	**16,574.35**
B EQUITY & LIABILITIES					
1 Equity					
	a)	Equity Share Capital	11	4,227.35	4,227.35
	b)	Other Equity	12	9,602.26	11,190.26
Total Equity				**13,829.61**	**15,417.61**
3 Liabilities					
Non-Current Liabilities					
		Financial Liabilities			
		a) Borrowings		-	-
		b) Lease Liabilities	13		
		c) Other financial liabilities			
Provisions			14		9.04
Other Non Current Liabilities					-
Deferred tax liabilities (net)					0.80
Total Non-current Liabilities				**-**	**9.84**
Current Liabilities					
a) Borrowings					
b) Lease liabilities			13		80.55
c)Trade payables					
		Total outstanding dues of micro enterprises and small enterprises	15	10.71	10.71
		Total outstanding dues ofother than micro enterprises and small enterprises	16	1,248.05	953.56
d) Other Financial L		Other Financial Liabilities	17	47.42	25.76
Provisions			18	645.59	20.40
Current tax liabilities (net)			19	861.24	53.68
					2.27
				2,813.00	**1,146.92**
Total Equity and Liabilities				**16,642.61**	**16,574.35**

Significant Accounting Policies & Notes on Financial Statements 1 to 31

As per our report of even date attached

For H.RAJAN & CO
Chartered Accountants
Firm Registration Number:

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

SHIV KUMAR VERMA
Director
DIN : 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S. J. Trivedi

Place : Mumbai
Date :-17-08-2026

Sunil Kumar Trivedi
Company Secretary

Hemant Singh
Chief Financial Officer

CRESSANDA RAILWAY SOLUTIONS LIMITED
MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly known as Cressanda Solutions Limited)

(CIN : L51900MH1985PLC037036)

Statement of Profit and Loss for the year ended 31st March, 2026

(Rs. In Lakhs)

Particul	Note	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Revenue from Operations			
I. Revenue from Sales	20	686.95	2,045.55
II. Other Revenue Income	21	494.86	448.23
III. Total Revenue from Operations		**1,181.81**	**2,493.78**
IV. Expenses:			
Purchase of Stock-in-Trade	22	86.36	6.19
Change in inventories of finished goods, work in progress			
Employee benefit expense	23	170.59	177.56
Finance Cost	24	-	7.17
Depreciation and amortization expense	25	201.61	37.37
Other expenses	26	1,540.19	2,236.73
Total Expenses		**1,998.75**	**2,465.02**
Profit / (Loss) before exceptional and extraordinary items and Exceptional Items		(816.95)	28.77
Provision for doubtfull debts (w-back)		30.10	14.40
V. Profit before tax (III - IV)		**(786.85)**	**43.17**
VI. Tax expense:			
(1) Current tax		-	11.17
(2) ealier year tax			
(3) Deferred tax		-	
XI. Profit(Loss) from the perid from continuing operations		**(786.85)**	**32.00**
XII. Other comprehensive income:		-	-
(i) Items that will not be reclassified to Statement of Profit and Loss		-	-
(ii) Income tax relating to items that will not be reclassified to Statement of		-	-
(iii) Items that will be reclassified to Statement of Profit and Loss		-	-
(iv) Income tax relating to items that will be reclassified to Statement of Profit and Loss		-	-
Total comprehensive income for the year		-	-
VII. Profit/(Loss) for the period (V - VI)		**(786.85)**	**32.00**
VIII. Earning per equity share:			
(1) Basic		(0.19)	0.01
(2) Diluted		(0.19)	0.01

Significant Accounting Policies & Notes on Financial Statements -1 to 31

As per our report of even date attached

For H. RAJAN & CO.
Chartered Accountants
Firm Registration Number:

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

H.RAJAN & CO.
Proprietor
M No:
0

SHIV KUMAR VERMA
Director
DIN : 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S.J. Trivedi

Sunil Kumar Trivedi
Company Secretary

HEMANT SINGH
Chief Financial Officer

Place : Mumbai
Date :-17-08-2026

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED
(CIN : L51900MH1985PLC037036)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026			
			(Rs. In Lakhs)
PARTICULARS		**As at 31st March, 2026**	**As at 31st March, 2025**
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax as per Statement of Profit & Loss		(816.95)	43.17
Adjustments for :			
Depreciation & amortisation expenses		201.61	37.37
Interest Income		(494.86)	(448.23)
Exceptional Items/Provisions		(30.10)	(14.40)
Operating Profit before working capital changes	**A**	**(1,140.29)**	**(382.09)**
Adjustments for :			
(Increase)/ Decrease in Trade receivables			4,651.55
Decrease/(Increase) in Other financial Asset			(207.60)
Increase/ (Decrease) in Trade payables		255.15	(4,132.23)
Decrease /(Increase) in other non current asset		294.49	(2,615.94)
(Increase)/ Decrease in other current liability		(2,100.06)	(38.84)
Decrease/(Increase) in Short Terms Loans & Advance		48.40	20.39
(Increase)/Decrease in other current assets		2,140.95	(81.33)
(Increase)/Decrease in Loan & Advance (Net)			2,352.22
(Increase)/Decrease in Provision			12.19
Cash generated from operations		**(501.36)**	**(421.69)**
Net Income taxes (paid) / refunds		-	
Net cash from operating activities	**B**	**(501.36)**	**(421.69)**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Investements			(0.15)
Pruchases of Fixed Assets		194.16	(760.82)
Depreciation & amortisation expenses		(201.61)	(37.37)
Interest received		494.86	448.23
			14.40
NET CASH FROM INVESTING ACTIVITIES	**C**	**487.40**	**(335.71)**
CASH FLOW FROM FINANCING ACTIVITIES			
Procceds Form Issue of Share Capital/Warrents			741.89
Increase/(Decrease) in Lease Liabilities			9.70
NET CASH FROM FINANCING ACTIVITIES	**D**	**-**	**751.59**
Net Increase in Cash & Cash Equivalent	**(B + C + D)**	**(13.96)**	**(5.80)**
Opening Cash & Cash Equivalent	**i**	**22.25**	**28.04**
Closing Cash & Cash Equivalent	**ii**	**8.29**	**22.25**
Net Increase in Cash & Cash Equivalent (ii - i)		**(13.96)**	**(5.80)**

This is the Cash Flow referred to in our report of even date

For and on Behalf of the Board of Directors of

For H.RAJAN & CO
Chartered Accountants
Firm Registration Number:

SHIV KUMAR VERMA
Director
DIN : 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S. J. Trivedi

Sunil Kumar Trivedi
Company Secretary

HEMANT SINGH
Chief Financial Officer

Date :-17-08-2026

CRESSANDA RAILWAY SOLUTIONS LIMITED * MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED
(CIN : L51900MH1985PLC037036)

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR THE ENEDED 31ST MARCH 2026

11

A. EQUITY SHARE CAPITAL

(Rs. In Lakhs)

Particulars	Balance at the beginning of the reporting period 1st April 2024	Changes in equity share capital during the year 2024-25	Balance at the end of the reporting period i.e. 31st March ,2025	Change in equity share capital during the year 2024-25	Balance at the end of reporting period i.e. 31 st March , 2026
1. Equity Share Capital	4,231.45	(4.09)	4,227.36	-	4,227.36

12

B. OTHER EQUITY

	Reserves & Surplus			Other Comprehensive Income	Total
	Capital Reserve Account	Security Premium Reserve Account	Retained Earnings Accounts (Profit & Loss A/c)		
As on 31 March 2025					
Balance at the beginning of the reporting period 1st April 2023	-	9,554.56	888.70	-	10,443.26
Total Comprehensive Income for the year	-	-	-	-	-
Transfer to / (from) Right issues	-		704.72	-	704.72
Transfer to / (from) retained earnings	-	-	42.28	-	42.28
Balance at the end of the reporting period i.e. 31st March ,2024	-	**9,554.56**	**1,635.70**	**-**	**11,190.26**
As on 31 March 2026					
Balance at the beginning of the reporting period 1st April 2024	-	9,554.56	1,635.70	-	11,190.26
Total Comprehensive Income for the year	-	-	-	-	-
Transfer to / (from) Right issues	-			-	-
Transfer to / (from) retained earnings	-	-	(1,588.00)	-	(1,588.00)
Balance at the end of the reporting period i.e. 31st March ,2025	-	**9,554.56**	**47.70**	**-**	**9,602.26**

Significant Accounting Policies & Notes on Financial Statements 1 to 33

As per our report of even date attached

FOR H.RAJAN & CO.
Chartered Accountants
Firm Registration Number:

H.RAJAN & CO.
Proprietor
M No:
0

Place : Mumbai
Date :-17-08-2026

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly Known as Cressanda Solutions Limited)

SHIV KUMAR VERMA
Director
DIN : 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S. J. Trivedi

Sunil Kumar Trivedi
Company Secretary

Hemant Singh
Chief Finance officer

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED

(Formerly Known as Cressanda Solutions Limited)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026
Notes forrming part of the standalone financial statements

Note -3
Property, plant and equipment

(Rs. In Lakhs)

Particulars	Gross Block				Depreciation/amortisation				Net Block	
	As at 01-04-2025	Additions/Adjustments	Deductions/Adjustments	As at 31.03.2026	As at 01-04-2025	For the Year	Deductions/Adjustments	As at 31.03.2026	As at 31.03.2026	As at 01-04-2024
Computers & Printers	10.46	0.48	-	10.94		6.01	-	6.01	4.93	10.46
Digital Sinage Display(Utilisation not yet started)	84.00		-	84.00	-	-	-	-	84.00	84.00
Software	757.58	1,591.43		2,349.01		115.84		115.84	2,233.17	
Car Velfire		129.70		129.70		7.65		7.65	122.05	
Total	**852.04**	**1,721.61**	**-**	**2,573.65**	**-**	**129.50**	**-**	**129.50**	**2,444.15**	**94.46**
ROU Assets	69.79		69.79	-	-	31.31	31.31	-	-	-
Jogeshwari Office	-	23.16		23.16	-	2.32		2.32	20.84	
Total	69.79	1,721.61	69.79	2,596.81	-	160.81	31.31	131.82	2,464.99	94.46

CRESSANDA RAILWAY SOLUTIONS LIMITED
MUMBAI

H. Rajen & Co.
CHARTERED ACCOUNTANTS

901, Imur Bldg., Sahakar Nagar,
J. P. Road, Near Apna Bazar,
Andheri (W), Mumbai - 400 053.
Mob.:97699 12413
Email : hrajen01@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THEBOARD OF DIRECTORS
OF Cressanda Railway Solutions Limited

Report on the Audit of the consolidated Annual Financial Results

Qualified Opinion

We have audited the accompanying financial statements of Cressanda Railway Solutions Limited ("the Company"), for the quarter and year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements Regulation 2015, as amended (Listing Regulations). In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial areas with note therein.

a. Are presented in accordance with the requirements of regulations 33 of the listing regulations in these regards" and b. give a true and fair view in conformity with the regulation and measurements principal laid down in the applicable Indian Accounting Standard, and other accounting principal accepted in India specified under section 133 of the Act, of the state of affairs (financial position) of the company as at **31st March 2026**, and its profit and loss A/c (financial performance including other comprehensive Income), its cash flow except the qualifications.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act. 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the financial results.

Qualifications

(1) No proper documents, supporting's and evidences for the current financial asset's loans and advance s in note no. 10 of the financial statements Rs 7677.93 lacs to draw our opinion on such loans and advances and relevant impact in the profit and loss account and relevant provisioning

(2) Some of the trade payable 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.

(3) Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final output is still pending and we are unable to identify the impact on the financial statements.
(4) Company is under investigations of Security exchange Board of India (SEBI) and relevant investigations final output is still pending and we are unable to identify the impact on the financial statements.

Key Audit Matters
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibility for the audit of the standalone Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone Ind AS Financial statements

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of state of affairs (financial position), Profit or loss (financial Performance including other comprehensive income), change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of the accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and the Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatements whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Acl we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors

Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentations, structure and content of the financial results, including the disclosers, and whether the financial results represent the underlying transaction and events in a manner that achieves fair presentations.

Materiality is the magnitude at misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters) the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

The accompanying Statement includes the audited financial statements and other financial information, in respect of.

S.No	Name of the Entity	Relationship with the Holding Company
1	Cressanda Analytica Services Private Limited	Wholly owned subsidiary company
2	Cressanda Retail Solution 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

The consolidated annual financial results include the audited financial results of (5) subsidiaries, whose financial statements have been audited by their respective independent auditors.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

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

CA Rajendra Desai
Partner
M. No.: 011307
UDIN: 26011307AAKHKH2077
Date: 17.08.2026
Place: Mumbai

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

CIN.:L51900MH1985PLC037036
Regd. Off.:- 201, Innovative Info Park Bandekarwadi Service Road, Near W.E.H. Jogeshwari East Mumbai 400060

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

Statement of Audited Consolidated Financial Result for the quarter & Year ended 31st March , 2026

(Rupees in Lacs Except EPS)

S.No	Particulars	Quarter ended 31st March, 2026	Quarter ended 31st Dec. 2025	Quarter ended 31st March 2025	Current Year 31-3-2026	Previous Year ended 31-3-2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
I	Revenue From Operations	214.60	28.61	1,106.51	686.95	3,246.40
II	Other Income	156.91	114.00	108.21	494.86	449.47
III	**Total Income (I+II)**	**371.51**	**142.61**	**1,214.72**	**1,181.81**	**3,695.87**
IV	**EXPENSES**					
	Cost of materials consumed					1,113.11
	Purchases of Stock-in-Trade		86.36	25.69	86.36	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		0.00	0.00		0.00
	Employee benefits expense	38.91	35.60	54.70	170.59	210.47
	Finance costs	(1.57)	1.57	1.67	0.00	8.39
	Depreciation and amortization expense	173.56	9.45	9.35	202.24	37.92
	Other expenses	96.68	453.53	800.97	1,542.83	2,286.30
	Total expenses (IV)	**307.58**	**586.51**	**892.38**	**2,002.03**	**3,656.19**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**63.93**	**(443.90)**	**322.34**	**(820.22)**	**39.68**
VI	Exceptional Items	(30.10)	0.00	0.00	(30.10)	(14.40)
VII	**Profit/(loss) before tax (V-VI)**	**94.03**	**(443.90)**	**322.34**	**(790.12)**	**54.08**
VIII	Tax expense:					
	(1) Current tax	24.33	0.00	83.42	0.00	14.00
	(2) Earlier Tax Expense	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**69.69**	**(443.90)**	**238.92**	**(790.12)**	**40.08**
X	Profit/(loss) from discontinued operations	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
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	**Profit/(loss) for the period (IX+XII)**	**69.69**	**(443.90)**	**238.92**	**(790.12)**	**40.08**
XIV	Other Comprehensive Income	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
	(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
	B (i) Items that will be reclassified to profit or loss	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
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	**69.69**	**(443.90)**	**238.92**	**(790.12)**	**40.08**
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
XVII	Reserves excluding Revaluation Reserve					
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.016	(0.11)	0.06	(0.19)	0.009
	(2) Diluted	0.016	(0.11)	0.06	(0.19)	0.009
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XIX	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.016	(0.105)	0.057	(0.19)	0.009
	(2) Diluted	0.016	(0.105)	0.057	(0.19)	0.009

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 17-August 2026.

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

Arun Kumar Tyagi
(Managing Director)
DIN: 05195956

Date :-17/08/2026
Place: Mumbai

CRESSANDA RAILWAY SOLUTIONS LIMITED
MUMBAI

Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)
(CIN : L51900MH1985PLC037036)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

Particular	Notes	AS at 31st March' 2026	AS at 31st March' 2025
A ASSETS			
1 Non-Current Assets			
a) Property, Plant and Equipment		232.70	96.26
b) Intangible Assets	3		757.58
c) Goodwill	4		1,357.98
d) Intangible assets	4	2,233.17	-
e) Intangible assets under development	4		-
f) Right-of-use assets	4		69.79
g) Financial Assets			
(i) Investments		636.22	-
(ii) Trade receivables-Non current	8A		
(iii) Loans & Advances	6	18.00	427.88
(iv) Other financial assets	7	570.97	491.46
h) Deferred Tax Assets			
j) Advance Tax Asset (Net of Provision)	9	-	-
k) Non-Current tax asset (net)			-
Total Non-Current Assets		**3,691.06**	**3,200.95**
2 Current Assets			
a) Inventories		-	-
b) Financial Assets			
(i) Trade Receivables	8B	13,600.69	14,281.33
(ii) Cash & Bank Balance	10	11.19	37.45
(ii) Loans & Advance	11	7,896.32	9,126.12
c) Other Current Assets	12	3,419.31	7,536.65
Total Current Assets		**24,927.51**	**30,981.55**
Total Assets		**28,618.57**	**34,182.50**
B EQUITY & LIABILITIES			
1 Equity			
a) Equity Share Capital	13	4,227.35	4,227.35
b) Other Equity	14	10,229.72	12,376.88
c) Non-controlling interests			669.44
Total Equity		**14,457.07**	**17,273.67**
2 Share application money pending allotment			-
3 Liabilities			
Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	15	-	-
(ii) Lease Liabilities	16	-	28.59
iii) Other financial liabilities		-	-
Provisions	17	-	213.71
Deferred tax liabilities (net)		-	-
Total Non-current Liabilities		**-**	**242.30**
Current Liabilities			
a) Financial Liabilities			
(i) Trade Payables	18		
Total outstanding dues of micro enterprises and small enterprises		10.71	10.71
Total outstanding dues ofother than micro enterprises and small enterprises		12,386.80	13,053.02
b) Lease Liabilities	16	-	79.28
c) Other Financial Liabilities	19	48.40	
d) Other Current Liabilities	20	685.91	81.55
d) Current Tax Liabilties (Net)	21	1,029.68	3,441.97
Total Current Liabilities		**14,161.50**	**16,666.53**
Total Equity and Liabilities		**28,618.57**	**34,182.50**

Significant Accounting Policies & Notes on consolidated Financial Statements 1 to 39
As per our report of even date attached

For H.RAJAN AND CO.
Chartered Accountants
Firm Registration Number

Partner
M No:
UDIN:

Place : Mumbai
Date :-17/08/2026

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

SHIV KUMAR VERMA	**Arunkumar Tyagi**
Director	**Managing Director**
DIN 06948640	**DIN : 05195956**

S. J. Trivedi

Sunil Trivedi	**Hemant Singh**
Company Secretary	**Chief Financial Officer**

H. RAJEN & CO. Chartered Accountants BOMBAY

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

Cressanda Railway Solutions Limited

(Formerly known as Cressanda Solutions Limited)

(CIN : L51900MH1985PLC037036)

Consolidated Statement of Profit and Loss for the year ended 31st March, 2026

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

Particul	Note	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Revenue from Operations			
I. Revenue from Sales	22	686.95	3,246.40
II. Other Revenue Income	23	494.86	449.47
III. Total Revenue from Operations		**1,181.81**	**3,695.87**
IV. Expenses:			
Purchase of Stock-in-Trade	24	86.36	1,113.11
Change in inventories of finished goods, work in progress			-
Employee benefit expense	25	170.59	210.47
Finance Cost	26		8.39
Depreciation and amortization expense	27	202.24	37.92
Other expenses	28	1,542.83	2,286.30
Total Expenses		**2,002.03**	**3,656.19**
Profit / (Loss) before exceptional and extraordinary items and tax		(820.22)	39.68
Exceptional Items			
Sale of Subsidary			
Provision for doubtfull debts (w-back)		30.10	14.40
V. Profit before tax (III - IV)		**(790.12)**	**54.08**
VI. Tax expense:			
(1) Current tax			
(2) ealier year tax			
(3) Deferred tax			
XI. Profit(Loss) from the perid from continuing operations		**(790.12)**	**54.08**
XII. Other comprehensive income:		-	-
(i) Items that will not be reclassified to Statement of Profit and Loss		-	-
(ii) Income tax relating to items that will not be reclassified to Statement of Profit and Loss		-	-
(iii) Items that will be reclassified to Statement of Profit and Loss		-	-
(iv) Income tax relating to items that will be reclassified to Statement of Profit and Loss		-	-
Total comprehensive income for the year		-	-
VII. Profit/(Loss) for the period (V - VI)		**(790.12)**	**54.08**
Profit for the year attributable to:			
Owners of the parent		**(790.12)**	**68.37**
Non-controlling interests			**(14.29)**
		(790.12)	**54.08**
VIII. Earning per equity share:			
(1) Basic		(0.19)	0.01
(2) Diluted		(0.19)	0.01

Significant Accounting Policies & Notes on consolidated Financial Statements -1 to 35

As per our report of even date attached

For H.RAJAN AND CO.
Chartered Accountants
Firm Registration Number

H. RAJEN & CO. Chartered Accountants BOMBAY

Partner
M No:
UDIN:

Place : Mumbai
Date :-17/08/2026

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

SHIV KUMAR VERMA
Director
DIN 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S. J. Trivedi

Sunil Trivedi
Company Secretary

Hemant Singh
Chief Financial Officer

CRESSANDA RAILWAY SOLUTIONS LIMITED * MUMBAI

CRESSANDA SOLUTIONS LIMITED
(Formerly known as Cressanda Solutions Limited)
(CIN : L51900MH1985PLC037036)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026
(All amounts are in Indian Rupees Lakhs, unless otherwise stated)

(Rs. In Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax as per Statement of Profit & Loss		(820.22)	39.68
Adjustments for :			
Depreciation & amortisation expenses		202.24	37.92
Interest Income		(494.86)	449.47
Exceptional Items/Provisions		(30.10)	14.40
Finance Cost			
Operating Profit before working capital changes	**A**	**(1,142.94)**	**541.47**
Adjustments for :			
(Increase)/ Decrease in Trade receivables			3,518.28
Increase/ (Decrease) in Trade payables		260.47	(2,087.33)
Decrease /(Increase) in other non current asset		268.03	(209.72)
(Increase)/ Decrease in other current Liabilities		(2,087.95)	(664.89)
(Increase)/ Decrease in other financial Liabilities		48.40	54.93
Decrease/(Increase) in Short Terms Loans & Advance		2,140.95	(1,350.05)
(Increase)/Decrease in Provision			3,445.92
(Increase)/ Decrease in other financial assets			(4,792.04)
(Increase)/ Decrease in deferred tax assets			1,994.80
(Increase)/ Decrease in other current assets			0
Cash generated from operations		**(513.04)**	**451.37**
Net Income taxes (paid) / refunds			
Net cash from operating activities	**B**	**(513.04)**	**451.37**
CASH FLOW FROM INVESTING ACTIVITIES			
Loan Given During the year (Net)			(760.81)
Change in Goodwill			
change in fixed assets		194.16	(449.47)
Depreciation & amortisation expenses		(202.24)	(37.92)
Adjusment Due to Sale of Sub			
Interest received		494.86	
Change in Right to use of Assets			
NET CASH FROM INVESTING ACTIVITIES	**C**	**486.77**	**(1,248.20)**
CASH FLOW FROM FINANCING ACTIVITIES			
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)**	**(26.26)**	**(54.93)**
Opening Cash & Cash Equivalent	**i**	**37.45**	**92.38**
Closing Cash & Cash Equivalent	**ii**	**11.19**	**37.45**
Net Increase in Cash & Cash Equivalent (ii - i)		**(26.26)**	**(54.93)**

This is the Cash Flow referred to in our report of even date

For H.RAJAN AND CO.
Chartered Accountants
Firm Registration Number:

Partner
M No:
UDIN:

Place : Mumbai
Date :-17/08/2026

For and on Behalf of the Board of Directors of
(Formerly known as Cressanda Solutions Limited)

SHIV KUMAR VERMA
Director
DIN 06948640

Arunkumar Tyagi
Managing Director
DIN : 05195956

S.J. Trivedi

Sunil Trivedi
Company Secretary

Hemant Singh
Chief Financial Officer

H.RAJEN & CO. Chartered Accountants BOMBAY

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

CRESSANDA RAILWAY SOLUTIONS LIMITED
(Formerly Known as Cressanda Solutions Limited)
CIN.:L51900MH1985PLC037036

Off.:- 201,2nd Floor Innovative Info Park Near Bandekar Wadi Service Road Jogeshwari East , Mumbai, Maharashtra, 4
Contact no:- +91 81692 45676 | Website: www.cressandasolutions.com | Email:- infocressanda@gmail.com

Segment Report for year ended March, 2026

S.No.	Segment Information		Quarted ended			
		31.03.2026 (Audited)	31-12-2025 (Un Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
(i)	**Segment Revenue**					
1	Trading					-
2	Advertising services	211.72	28.61	1,081.86	686.95	2,045.55
	Revenue from Operations	**211.72**	**28.61**	**1,081.86**	**686.95**	**2,045.55**
(ii)	**Segment Purchases**					
1	**Segment Results (EBITDA)**					
	Trading		86.34	-	86.34	6
	Services					-
	Total Segment (EBITDA)					**6**
	Less: Depreciation	173.54	9.35	9.35	201.60	37
	Add :Other Income	160.13	114.00	108.21	494.86	448
	Less:Finance Cost	0	1.57	1.57	-	7
	Less:Other Expenses	134.37	488.13	820.79	1,710.82	2,414
	Profit Before Exceptional Items and Ta	**63.94**	**-442.78**	**358.35**	**-816.95**	**28.77**
	Add: exceptional Items	-30.1	-	-	-30.10	14
	Profit Before Tax	**94.04**	**-442.78**	**358.35**	**-786.85**	**43**
	Segments Assets					
	Trading					
	Advertising services	1,765	1,563	2,460	1,765	2,460
	Unallocated					
	Total	**1,765**	**1,563**	**2,460**	**1,765**	**2,460**
	Segment Liabilities					
	Trading					447
	Advertising services	2,735	778	964	2,735	517
	Unallocated		-		-	-
	Total	**2,735**	**778**	**964**	**2,735**	**964**

For and on Behalf of the Board of Directors of
Cressanda Railway Solutions Limited
(Formerly known as Cressanda Solutions Limited)

CRESSANDA RAILWAY SOLUTIONS LIMITED MUMBAI

Arunkumar Tyagi
Managing Director
DIN : 05195956