

CROISSANCE
LIMITED
(Previously known as Swagruha
Infrastructure Limited)
362, 2nd Floor,
11th Cross, 4th Main, 2nd Block,
RT Nagar,
Bengaluru 560032,
Karnataka, India
Ph: +91 80 23330019
W: www.swagruha.co.in
E: support@swagruha.co.in
CIN No: L55100KA1994PLC103470

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Date: 14.08.2021

Dear Sir / Madam,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: Croissance Limited (previously known as Swagruha Infrastructure Limited) (Scrip Code: 531909)

With reference to the subject cited, this is to inform the exchange that meeting of the Board of Directors of Croissance Limited held on Saturday, the 14th day of August, 2021 at 11.00 A.M. at the registered office of the company situated 362, 2nd Floor, 11th cross, 4th Main, 2nd Block (Near BDA Shopping Complex), RT Nagar Bengaluru- 560032, approved the following items of business:

1. Un-Audited financial results for the quarter ended 30.06.2021.
2. Limited Review report for quarter ended 30.06.2021.

The meeting concluded at 05.15 P.M.

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

Thanking you.

Yours Faithfully

For Croissance Limited

MUNIRAYA
MMAIAH
SRIDHAR

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MUNIRAYAMMAIAH
SRIDHAR
Date: 2021.08.14
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M. Sridhar

Director

(DIN: 07911295)

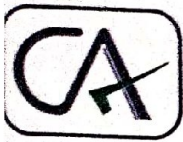
CROISSANCE LIMITED (formerly known as Swagruha Infrastructure Limited)

CIN: L55100KA1994PLC103470

Statement of Un-Audited Results for the Quarter ended 30.06.2021

(Amount in Lakhs)

S.No.	Particulars	Quarter ended		Year ended	
		For the Quarter ended	For the Quarter ended	For the Quarter ended	For the Year ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Un-Audited	Audited	Un-Audited	Audited
I.	Revenue from Operations		2.00		5.75
II.	Other Income	-	-	-	-
III.	Total income (I+II)	-	2.00	-	5.75
IV.	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	-	-	-	0.55
	(e) Finance Cost	0.13	0.02	-	0.02
	(f) Depreciation and amortisation expense	-	-	-	-
	(h) Other expenses	-	0.95	0.23	2.12
	Total Expenses	0.13	0.97	0.23	2.69
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(0.13)	1.03	(0.23)	3.07
VI.	Exceptional Items	-	-	-	-
VII	Profit / (Loss) from before tax (V-VI)	(0.13)	1.03	(0.23)	3.07
VIII.	Tax expense				
	Current Tax	-	-	-	0.80
	Deferred Tax	-	-	-	-
IX.	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(0.13)	1.03	(0.23)	2.27
X	Profit/ (Loss) from discontinuing operations	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-
XII	Profit/ (Loss) from discontinuing operations after	-	-	-	-
XIII	Profit/(loss) for the Period (IX+XII)	(0.13)	1.03	(0.23)	2.27
XIV	Other Comprehensive Incomes				
A).	(i) Items that will not be recycled to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B).	(i) Items that may be reclassified to profit or loss	-	-	-	-
	(ii) Income tax on items that may be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (A+B)	-	-	-	-
XV	Total Comprehensive Income for the period	(0.13)	1.03	(0.23)	2.27
XVI	Earnings Per Equity Share of face value of Rs. 10/- each)(for Continuing operations):				
	1) Basic	(0.00)	0.00	(0.00)	0.00
	2). Diluted	(0.00)	0.00	(0.00)	0.00
XVII	Earnings Per Equity Share of face value of Rs. 10/- each) (for Discontinuing operations):				
	1) Basic	-	-	-	-
	2). Diluted	-	-	-	-
XVIII	Earnings Per Equity Share of face value of Rs. 10/- each) (for Continued and Discontinuing				
	1) Basic	(0.00)	0.00	(0.00)	0.00
	2). Diluted	(0.00)	0.00	(0.00)	0.00
XIX	Paid-up equity share capital (Face Value of Rs. 10/- per share)	685.48	685.48	685.48	685.48
	NOTES:				
1	In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 14th Aug, 2021.				
2	The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).				
3	The results are also available on the website of the Company www.swagruhainfra.com				
4	The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.				
5	The Company is engaged in "Realty" operating hence there are no separate reportable segments as per Ind AS -108 "Operating Segments".				
	<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Station: Hyderabad Date : 14th Aug 2021</p> </div> <div> <p>For CROISSANCE LIMITED</p> <p>M. Sridhar Director DIN : 07911295</p> </div> <div> <p>MUNIRAY AMMAIAH SRIDHAR</p> </div> <div> <p>Digitally signed by MUNIRAYAMMAIA H SRIDHAR Date: 2021.08.14 17:27:06 +05'30'</p> </div> </div>				



M M REDDY & CO.,
Chartered Accountants

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LIMITED REVIEW REPORT

To,

The Board of Directors,

CROISSANCE LIMITED (Formerly Known as Swagruha Infrastructure Limited)

We have reviewed the accompanying statement of Un-Audited Financial Results of **CROISSANCE LIMITED (Formerly known as Swagruha Infrastructure Limited)** or the quarter ended **30th June, 2021** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

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 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.

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.

Based on our review conducted as 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 there under and other recognized accounting practices and policies 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.



For **M M REDDY & CO.,**
Chartered Accountants
Firm Reg No.: 010371S

CA Keerthi Kyravadi
Partner

Membership No. 234165

UDIN: 21234165AAAABZ8378

Place: Hyderabad

Date: 14/08/2021.

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