

CROISSANCE LIMITED

(Formerly known as Swagruha Infrastructure Limited)

362, 2nd Floor, 11th Cross, 4th Main, 2nd Block,
RT Nagar, Bengaluru 560032, Karnataka

Ph: +91 80 23330019

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CIN No: L55100KA1994PLC103470

Date: 14.02.2022

Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai- 400001

Sub: Outcome of Board Meeting held on 14th February, 2022.

Ref: Regulation 30 read with 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Unit: Croissance Limited (previously known as Swagruha Infrastructure Limited) –
(Script Code: 531909)**

With reference to subject cited, this is to inform to the Exchange that the meeting of Board of Directors of Croissance Limited held on Monday, the 14th Day of February 2022 at 03:00 P.M. at the registered office of the Company situated at 362, 2nd Floor, 11th Cross, 4th Main, 2nd Block, RT Nagar Bengaluru, Karnataka-560032, it has approved the Un-audited Financial Results of the Company for the Quarter ended 31.12.2021.

The meeting was concluded at 11:00 P.M.

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

Thanking You

Yours Faithfully

For Croissance Limited

(Previously known as Swagruha Infrastructure Limited)

AMARESH
RAO
GAIKWAD

Digitally signed by
AMARESH RAO
GAIKWAD
Date: 2022.02.14
23:13:49 +05'30'

Amaresh Rao Gaikwad

Director

(DIN: 06824486)

CROISSANCE LIMITED							
CIN:L55100KA1994PLC103470							
Statement of Un-Audited Results for the Quarter ended and Nine Months Ended 31.12.2021							
S.No.	Particulars	Quarter Ended			Nine Months Ended		(Amounts in Lakhs)
		31.12.2021 (Un-Audited)	30.09.2021 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2021 (Un-Audited)	31.12.2020 (Un-Audited)	Year Ended 31.03.2021 Audited
I.	Revenue from Operations	-	19.90	-	19.90	3.75	5.75
II.	Other Income	5.21	-	-	5.21	-	-
III.	Total income (I+II)	5.21	19.90	-	25.11	3.75	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	(1.20)	-	-	(1.20)	-	-
	(d) Employee benefits expense	-	5.10	0.17	5.10	0.38	0.55
	(e) Finance Cost	-	0.11	-	0.11	-	0.02
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	1.20	6.50	0.25	7.70	0.92	2.12
	Total Expenses	-	11.71	0.42	11.71	1.30	2.69
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	5.21	8.19	(0.42)	13.40	2.45	3.06
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	5.21	8.19	(0.42)	13.40	2.45	3.06
VIII.	Tax expense						
	Current Tax	-	2.10	-	2.10	0.64	0.80
	Deferred Tax	-	-	-	-	-	-
IX.	Net Profit / (Loss) for the period from Continuing operations (VII-VIII)	5.21	6.10	(0.42)	11.31	1.81	2.27
	Discontinued Operations						
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/ (Loss) from discontinuing operations after tax(X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the Period (IX+XII)	5.21	6.10	(0.42)	11.31	1.81	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 Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	-	-	-	-	-	-
XVI	Paid-up equity share capital (Face Value of Rs. 1/- per share)	685.48	685.48	685.48	685.48	685.48	685.48
XIX	Earnings Per Equity Share of face value of Rs.1/- each) (for Continued and Discontinuing operations):						
	1) Basic	0.01	0.01	(0.00)	0.02	0.00	
	2) Diluted	0.01	0.01	(0.00)	0.02	0.00	
NOTES:							
1 The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting held on 14/02/2022							
2 The Expenditure incurred during year has been kept under WIP.							
3 The results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under							
4 The results are also available on the website of the Company.							
5 The Company is engaged in "Realty" operating , there are no separate reportable segments as per Ind AS -108 "Operating Segments"							
FOR CROISSANCE LIMITED (Previously known as Swagruha Infrastructure Limited)							
AMARESH RAO Digitally signed by GAIRWAD Date: 2022.02.14 12:05:05 +05'30'							
G AMARESH RAO Director & CFO DIN: 06824486							
Place: Bangalore Date :14/02/2022							



M M REDDY & CO.,

Chartered Accountant

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91770 20555

LIMITED REVIEW REPORT

Review report to,
The Board of Directors,
Croissance Limited

We have reviewed the accompanying statement of Un-audited Financial Results of

Croissance Limited for the quarter ended **31st December, 2021** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended

This Statement, which is the responsibility of the Company's Management and 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the statement based on our review.

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 provides 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 14/02/2022.



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

Keerthi Kyravadi

Partner

Membership No. 234165

UDIN:22234165ACDEZB6064

