

CRAYONS ADVERTISING LIMITED
(Formerly known as Crayons Advertising Private Limited.)
NSIC Complex, Maa Anandmayee Marg, Okhla Phase-3, New Delhi-20
(CIN:L52109DL1986PLC024711)

Annexure-1

STANDALONE BLANCE SHEET AS AT MARCH, 31 2025

(In Lakhs)

Sr.No	Particulars	Note No.	As at	
			31-03-2025	31-03-2024
I EQUITY AND LIABILITIES				
1 Shareholders Funds				
	(a) Share Capital	2	2,443.00	2,443.00
	(b) Money received against share warrants		193.75	193.75
	(c) Reserves & Surplus	3	8,628.53	7,953.23
			11,265.28	10,589.98
2 Non-current liabilities				
	(a) Long-Term Borrowings	4	288.24	341.75
	(b) Long-Term Provisions	5	205.13	180.89
			493.37	522.64
3 Current Liabilities				
	(a) Short-Term Borrowings	6	255.06	145.11
	(b) Trade Payables:	7		
	(A) total outstanding dues of micro, small and medium enterprises; and		28.85	98.03
	(B) total outstanding dues of creditors other than micro, small and medium enterprises		4,922.03	4,994.50
	(c) Other Current Liabilities	8	3,014.21	2,081.49
	(d) Short-Term Provisions	9	53.68	113.26
			8,273.83	7,432.39
	TOTAL		20,032.47	18,545.01
II ASSETS				
1 Non Current Assets				
	(a) Property, Plant & Equipment & Intangible Assets	10		
	(i) Property, Plant and Equipment		700.55	583.23
	(ii) Intangible Assets		-	1.81
	(iii) Capital WIP		414.96	101.95
	(b) Non Current Investments	11	835.46	993.15
	(c) Deferred Tax Assets (net)	12	141.25	124.09
	(c) Long Term Loan & Advance	13	985.58	628.18
	(d) Other Non-Current Assets	14	132.03	122.36
			3,209.83	2,554.77
2 Current Assets				
	(a) Trade Receivables	15	9,733.26	9,042.75
	(b) Cash and Cash Equivalents	16	1,286.84	1,369.33
	(c) Short-Term Loans and Advances	17	4,332.41	3,499.17
	(d) Other Current Assets	18	1,470.13	2,078.99
			16,822.64	15,990.24
	TOTAL		20,032.47	18,545.01

The accompanying notes are integral part of financial statements
As per our report of even date

For & on behalf of Directors of Crayons Advertising
Limited

For Manish Pandey & Associates
Chartered Accountants
FRN: 019807C

Garima Gulati
(Partner)
Membership No. -420785
UDIN - 25420785BMXIDD7733



Kunal Lalani
Kunal Lalani
Managing Director
DIN : 00002756

Vimi Lalani
Vimi Lalani
Director
DIN : 00010548

Mukesh Singhal *Akbar Mehtab*
Mukesh Singhal **Akbar Mehtab**
Chief Financial Officer Company Secretary

Place : New Delhi
Date : 28/05/2025

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Annexure-III

STANDALONE CASH FLOW STATEMENT

PARTICULARS	For the Period Ended	
	31-03-2025	31-03-2024
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax	923.59	2,276.45
Depreciation & Amortisation	244.48	138.82
Interest Paid	80.91	91.86
(Profit)/ Loss on Sale of Investments	-18.50	69.55
Interest Income Received	0.00	-275.77
Amount Written Back	-59.38	-0.85
Loss on Sale of Property Plant & Equipment	0.00	0.03
Profit from Partnership firms	0.00	-47.02
Bad debts Written Off	210.77	14.10
Profit on Sale of Property Plant & Equipment	-8.99	0.00
Profit on Sale of Investment	-	-
Operating Profit before Working Capital Changes	1,372.88	2,267.17
Adjusted for:		
(Decrease)/Increase in Long Term & Short Term Provisions	(91.00)	22.18
(Decrease)/Increase in Current & Other Liabilities	932.70	108.43
(Decrease)/Increase in Trade Payables	(82.27)	763.70
(Increase)/Decrease in Trade Receivables & Other Assets	(292.44)	(3,998.50)
(Increase)/Decrease in Loans & Advances and Other Non Current Assets	(1,465.75)	(1,633.59)
	(998.74)	-4,737.78
Cash generated/(used) From Operations	374.13	-2,470.61
Income Tax Paid	-55.64	-54.19
Net Cash generated/(used in) from Operating Activities (A)	429.78	-2,524.80
B CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from Long term Loans & Advances	-	-
Increase/(Decrease) in Non-Current Investments	-	-
Sale/(Purchase) of plant & equipment, Intangible & Capital WIP (Net)	(664.00)	(485.34)
Sale/ (Purchase) of Intangible Assets	-	-
Sale/ (Purchase) of Investments (Net)	176.19	(67.30)
Sale/ (Purchase) of Investment properties (Net)	-	-
Investment/(Drawings) in Partnership Firm (Net)	-	(46.50)
Advance Against Property	-	(41.50)
Interest Income Earned	-	185.96
Investment/Maturity in Fixed Deposit (Net)	173.62	(763.75)
Net Cash used in Investing Activities (B)	(314.20)	(1,218.43)
C CASH FLOW FROM FINANCING ACTIVITIES:		
Net Proceeds from long term borrowing	(53.50)	79.62
Net Proceeds from short term borrowing	109.95	(698.09)
Money received against Share Warrants	-	193.75
Proceeds from Issue of Share Capital Net of Expenditure	-	3,322.72
IPO Expeinses	-	-
Finance Cost	(80.91)	(92.02)
Net Cash used in Financing Activities (C)	-24.46	2,805.98
Net Increase/(Decrease) in Cash and Cash Equivalents	91.12	-937.25
Cash and Cash Equivalents at the beginning of the year	568.82	1,506.07
Cash and Cash Equivalents at the end of the year	659.94	568.82

Note :-

1. Components of Cash & Cash Equivalent

Particulars	For the Period Ended	
a. Balances with banks	650.21	556.05
b. Cash in hand	9.73	12.77
Total	659.94	568.82

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.
3. Figures in Brackets represents outflow.

For & on behalf of Directors of
Crayons Advertising Limited

The accompanying notes are integral part of financial statements
As per our report of even date

For Manish Pandey & Associates
Chartered Accountants
FRN: 019807C



Garima Gulati
(Partner)
Membership No. -420785
UDIN - 25420785BMXIDD7733

Kunal Lalani
Kunal Lalani
Managing Director
DIN : 00002756

Vimi Lalani
Vimi Lalani
Director
DIN : 00010548

Mukesh Singhal
Mukesh Singhal
Chief Financial Officer

Akbar Mehtab
Akbar Mehtab
Company Secretary

Place : New Delhi
Date : 28/05/2025

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Annexure-II

STANDALONE STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

(In Lakhs)

Particulars	Note	For the half-year ended			For the Year ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Unaudited	Audited	Audited	Audited	Audited
I. Revenue from Operations	19	11,388.01	7,838.68	10,951.47	19,226.69	20,154.90
II. Other Income	20	247.93	301.02	291.01	548.95	450.07
III. Total Income (I + II)		11,635.94	8,139.70	11,242.48	19,775.65	20,604.97
IV. Expenses:						
Cost of Services	21	9,331.70	6,133.60	7,957.41	15,465.30	15,145.63
Employee Benefits Expense	22	738.70	761.90	710.43	1,500.60	1,404.96
Finance Costs	23	46.36	34.55	61.34	80.91	91.86
Depreciation and Amortisation Expense	24	136.96	107.51	85.87	244.48	138.82
Other Expenses	25	935.58	625.19	821.15	1,560.77	1,547.25
IV. Total Expenses		11,189.30	7,662.75	9,636.20	18,852.06	18,328.52
V. Profit before exceptional and extraordinary items and tax (III - IV)		446.64	476.95	1,606.28	923.59	2,276.45
VI. Exceptional items & Extraordinary Items						
-CSR Provision		-	-	-	-	-
-Prior Period Items		-	-	-	-	-
VII. Profit before tax (V- VI)		446.64	476.95	1,606.28	923.59	2,276.45
VIII. Tax expense:						
MAT credit entitlement		-	-	-	-	-
Current Tax		-146.92	(118.50)	(443.82)	(265.42)	(593.70)
Deferred Tax		5.15	(5.15)	(1.01)	-	0.68
Earlier year tax expenses		17.16	-	18.33	17.16	6.86
Total Tax Expense		(124.61)	(123.65)	(426.50)	-248.26	-586.16
IX. Profit (Loss) for the period (VII-VIII)		322.03	353.30	1,179.78	675.33	1,690.29
X. Earnings per equity share:						
(1) Basic		1.32	1.45	4.95	2.76	7.25
(2) Diluted		1.29	1.45	4.91	2.71	7.21

The accompanying notes are integral part of financial statements
As per our report of even date

For Manish Pandey & Associates

Chartered Accountants

FRN: 019807C

Garima Gulati
(Partner)
Membership No. -420785
UDIN - 25420785BMXIDD7733



For & on behalf of Directors of Crayons Advertising Limited

Kunal Lalani
Kunal Lalani
Managing Director
DIN : 00002756



Vimi Lalani

Vimi Lalani
Director
DIN : 00010548

Mukesh Singhal
Mukesh Singhal
Chief Financial Officer

Akbar Mehtab
Akbar Mehtab
Company Secretary

Place : New Delhi
Date : 28/05/2025



MANISH PANDEY AND ASSOCIATES

Chartered Accountants

B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh

Phone : 9325625300, E-Mail : camanishpandey@hotmail.com

Independent Auditors' Report on the Half Year and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Crayons Advertising Limited (Formerly known as Crayons Advertising Private Limited)

Delhi

Report on the Audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying statement of half year and year to date standalone financial results of **Crayons Advertising Limited (Formerly known as Crayons Advertising Private Limited) (the "Company")** for the half year and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the statement.

Management's Responsibilities for the Standalone Financial Results

4. The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial

information in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, 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 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.

6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

8. 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 Statement, 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 made by the Board of Directors.

- Conclude on the appropriateness of the 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 disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are 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 presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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 matters

9. The Statement includes the results for the half year ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the first six month of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

We draw attention to the fact that there was a change in the Chief Financial Officer (CFO) of the Company during the year. The outgoing CFO resigned with effect from 31st October 2024, and the new CFO was appointed with effect from 4th November 2024. Our audit procedures were performed considering the transition in key management personnel. Our opinion is not modified in respect of this matter.

We draw attention to the fact that there was a change in the Company Secretary and Compliance Officer of the Company during the year. The previous Company Secretary and Compliance Officer resigned with effect from 10th March 2025, and a new Company Secretary and Compliance Officer was appointed with effect from 10th March 2025. Our audit procedures considered the impact of this change in key compliance personnel. Our opinion is not modified in respect of this matter.

For Manish Pandey & Associates
Chartered Accountants
Firm Registration Number:



Garima Gulati
Partner
Membership Number:420785
UDIN: 25420785BMXIDD7733
Place of Signature: New Delhi
Date: 28.05.2025